

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 2008, the number of active PERSI members increased from 65,800 to 66,765. The number of retired members or annuitants receiving monthly allowances increased from 29,619 to 30,912. The number of inactive members who have not been paid a separation benefit increased from 22,690 to 23,712. Of these inactive members, 10,083 have achieved vested eligibility. Total membership in PERSI increased from 118,109 to 121,389 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, 2008, there were 706 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		
<b>Cities</b>	4,164	2,735	6,899	1,448	900	2,348	2,763	12,010
Female	1,248	892	2,140	451	358	809	961	3,910
Male	2,916	1,843	4,759	997	542	1,539	1,802	8,100
<b>Counties</b>	4,156	3,253	7,409	809	1,348	2,157	2,525	12,091
Female	2,011	1,687	3,698	463	758	1,221	1,318	6,237
Male	2,145	1,566	3,711	346	590	936	1,207	5,854
<b>Schools</b>	19,120	10,496	29,616	3,499	6,041	9,540	12,962	52,118
Female	14,243	7,954	22,197	2,788	4,652	7,440	8,957	38,594
Male	4,877	2,542	7,419	711	1,389	2,100	4,005	13,524
<b>State</b>	11,140	7,028	18,168	3,343	4,412	7,755	9,594	35,517
Female	5,743	3,790	9,533	1,924	2,533	4,457	4,580	18,570
Male	5,397	3,238	8,635	1,419	1,879	3,298	5,014	16,947
<b>All Others</b>	2,922	1,751	4,673	984	928	1,912	3,068	9,653
Female	914	666	1,580	449	605	1,054	1,297	3,931
Male	2,008	1,085	3,093	535	323	858	1,771	5,722
<b>Grand Total</b>	41,502	25,263	66,765	10,083	13,629	23,712	30,912	121,389
Female	24,159	14,989	39,148	6,075	8,906	14,981	17,113	71,242
Male	17,343	10,274	27,617	4,008	4,723	8,731	13,799	50,147

**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
1999	59,248	44.8	9.8	21,756	73.1	14,180
2000	60,388	45.0	9.8	22,456	73.1	18,497
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

**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	5,292	4,508	13	771	1,230	4,062
251 - 500	4,958	4,313	70	575	943	4,015
501 - 750	3,648	3,102	158	388	729	2,919
751 - 1,000	2,954	2,521	155	278	631	2,323
1,001 - 1,250	2,364	2,005	175	184	514	1,850
1,251 - 1,500	2,052	1,730	173	149	477	1,575
1,501 - 1,750	1,599	1,387	130	82	439	1,160
1,751 - 2,000	1,397	1,227	115	55	386	1,011
Over 2,000	6,648	6,227	288	133	2,141	4,507
Totals	30,912	27,020	1,277	2,615	7,490	23,422

*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**

Information for FY 2007	No Valuation done FY08	Type of Retirement			Option Selected	
		Normal	Disability	Beneficiary	Joint & Survivor	Straight Life*
Amount of Monthly Benefit	Total Number of Retirees					
\$0 - 250	11	7	1	3	8	3
251 - 500	9	5		4	5	4
501 - 750	17	14	1	2	15	2
751 - 1,000	17	12	2	3	14	3
1,001 - 1,250	20	17	2	1	19	1
1,251 - 1,500	28	20	1	7	21	7
1,501 - 1,750	36	31	2	3	33	3
1,751 - 2,000	66	52	7	7	59	7
Over 2,000	386	273	28	85	301	85
Totals	590	431	44	115	475	115

*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	18	13	4	1
251 - 500	14	11	2	1
501 - 750	6	4	1	1
751 - 1,000	11	11		
1,001 - 1,250	5	5		
1,251 - 1,500	1	1		1
1,501 - 1,750	1			
1,751 - 2,000	1			1
Over 2,000	3	3		
Totals	60	48	7	5

**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 7/1/98 to 6/30/99							
Average monthly benefit	\$798	\$272	\$543	\$876	\$1,152	\$1,973	\$2,743
Number of retired members	91	178	201	186	196	189	185
Period 7/1/99 to 6/30/00							
Average monthly benefit	\$653	\$285	\$544	\$861	\$1,275	\$1,970	\$2,673
Number of retired members	8481	208	181	174	189	212	229
Period 7/1/00 to 6/30/01							
Average monthly benefit	\$713	\$342	\$566	\$891	\$1,351	\$2,249	\$3,020
Average final average salary							
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

Elected and appointed officials are vested after five months of continuous service.

Creditable data not available for average final average salary for years 1998 thru 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 7/1/98 to 6/30/99							
Average monthly benefit	\$2,312						
Number of retired members	19						
Period 7/1/99 to 6/30/00							
Average monthly benefit	\$2,046	\$1,775				\$3,416	
Number of retired members	16	1				2	
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 monthly benefit					*	\$4,639	
Average Final Average Salary					2	7	
Period 7/1/06 to 6/30/07							
Average monthly benefit						\$606	
Average monthly benefit						*	
Average Final Average Salary						3	
Period 7/1/07 to 6/30/08	No	Valuation	Completed				
Average monthly benefit							
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. Benefits payable by the FRF Plan are net of PERSI benefits. *Creditable data not available for average final average salary for years 1998 thru 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 7/1/00 to 6/30/01							
Average monthly benefit			\$150				
Number of retired members			1				
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

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 Retirants (1)			Refunds		Total
	Retirants	Survivors (2)	Pre-NRA	Post-NRA	Survivors	Death	Separation	
<b>PERSI BASE PLAN and FRF</b>								
2003	256,035,493	18,866,589	9,035,051	5,500,590	22,042	4,481,725	20,154,162	314,095,652
2004	280,763,933	19,735,004	11,273,747	5,675,595	22,619	6,277,761	20,192,340	343,940,999
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
<b>PERSI CHOICE PLAN</b>								
2003	1,951,818							
2004	2,219,650							
2005	3,403,187							
2006	3,963,574							
2007	5,263,987							
2008	5,631,977							
<b>SICK LEAVE INSURANCE RESERVE TRUST FUND</b>								
2003	7,852,029							
2004	9,164,531							
2005	10,600,252							
2006	10,453,640							
2007	11,647,417							
2008	12,867,321							

(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 Police, 65 for other members).

**Table 6**  
**History of Cost-of-Living Adjustments**

Year	CPI Rate	PERSI COLA Rate (1)	Maximum COLA	Difference	
1979	8.9%	6.0%	6.0%	0.0%	
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	
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	
2006	3.6	3.6	3.6	0.0	
2007	3.8	3.8	3.8	0.0	
2008	5.4	not determined	at time of print		

1 For years 1979 through 1986, 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.

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

	1999	2000	2001	2002
<b>Additions:</b>				
Employee contributions	\$110,900,497	\$118,270,877	\$127,533,104	\$135,637,682
Employer contributions (1)	181,659,638	191,534,944	131,997,290	220,398,889
Investment income (2)	165,730,848	201,552,566	203,096,882	162,149,168
Gains and losses	473,925,423	628,751,044	(669,224,044)	(663,804,822)
Transfers/Rollovers In (3)			56,560,935	1,341,525
Other income	411,586	301,280	386,742	137,215
<b>Total additions to plan net assets</b>	<b>\$932,627,992</b>	<b>\$1,140,410,711</b>	<b>(\$149,649,091)</b>	<b>(\$144,140,343)</b>
<b>Deductions:</b>				
Benefit payments	\$200,025,199	\$220,960,251	\$263,159,138	\$266,887,469
Refunds	19,938,836	24,560,909	24,777,749	25,645,815
Administrative Expenses	3,596,797	4,283,525	5,874,271	7,034,588
Transfers/Rollovers Out (3)			56,589,222	829,922
<b>Total deductions to plan net assets</b>	<b>\$223,560,832</b>	<b>\$249,804,685</b>	<b>\$350,400,380</b>	<b>\$300,397,794</b>
<b>Change in net assets</b>	<b>\$709,067,160</b>	<b>\$890,606,026</b>	<b>(\$500,049,471)</b>	<b>(\$444,538,137)</b>

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.



2003	2004	2005	2006	2007	2008
\$145,862,839	\$148,726,798	\$167,192,092	\$180,225,413	\$189,304,102	205,602,392
217,096,030	241,063,204	264,113,386	280,102,208	289,658,998	305,327,281
171,792,158	179,934,208	200,437,219	227,638,411	263,822,475	291,288,566
40,395,034	1,001,322,358	619,037,925	799,752,931	1,650,865,737	(853,679,206)
2,062,334	3,318,115	8,275,628	6,246,072	8,512,489	8,946,219
132,967	77,694	159,912	143,166	261,192	243,162
\$577,341,362	\$1,574,442,377	\$1,259,216,162	\$1,494,108,201	\$2,402,424,993	(42,271,586)
\$291,220,969	\$328,787,900	\$362,205,823	\$400,122,778	\$442,090,781	\$484,323,072
24,826,501	26,537,280	24,328,709	29,580,469	27,570,866	31,151,910
6,614,117	6,991,503	7,169,254	7,361,536	6,759,609	5,984,570
1,555,049	1,976,643	3,457,942	4,040,722	6,257,877	7,273,051
\$324,216,636	\$364,293,326	\$397,161,728	\$441,105,505	\$482,679,133	528,732,603
\$253,124,726	\$1,210,149,051	\$862,054,434	\$1,053,002,696	\$1,919,745,860	(571,104,189)

**Table 8**  
**Principal Participating Employers**

**2008**

<b>Participating Employers</b>	<b>Covered Employees</b>	<b>Rank</b>	<b>Percentage of Total System</b>
State of Idaho	18,260	1	28%
Meridian School District	3,204	2	5%
Boise Ind School District	3,038	3	5%
Ada County	1,494	4	2%
Nampa School District	1,445	5	2%
City of Boise	1,276	6	2%
Pocatello School District	1,147	7	2%
Idaho Falls School District	1,035	8	2%
Coeur d'Alene School District	1,029	9	1%
Bonneville School District	877	10	1%
All other	<u>33,960</u>		<u>50%</u>
<b>Total (706 employers)</b>	<b><u>65,800</u></b>		<b><u>100%</u></b>

**1999**

<b>Participating Employers</b>	<b>Covered Employees</b>	<b>Rank</b>	<b>Percentage of Total System</b>
State of Idaho	17,864	1	30%
Boise Ind. School District	2,936	2	5%
Meridian School District	2,186	3	4%
Pocatello School District	1,381	4	2%
Ada County	1,153	5	2%
Idaho Falls School District	1,132	6	2%
City of Boise	1,024	7	2%
Nampa School District	969	8	2%
Coeur d'Alene School District	882	9	1%
Bonneville School District	789	10	1%
All other	<u>28,932</u>		<u>49%</u>
<b>Total (617 employers)</b>	<b><u>59,248</u></b>		<b><u>100%</u></b>

**Table 9**

**Public Entities Participating in PERSI**

**State Agencies**

Accountancy Board  
 Administration Dept.  
 Aging, Commission on  
 Agriculture Dept.  
 Arts, Commission  
 Attorney General  
 Barley Commission  
 Bean Commission  
 Beef Council, Idaho  
 Blind & Visually Impaired Com.  
 Boise State University  
 Brand Inspector, State  
 Building Safety Division  
 Canola & Rapeseed Com.  
 Certified Shorthand Reporters  
 Commerce Dept.  
 Controller's Office  
 Corrections Dept  
 Correctional Industries  
 Dairy Council  
 Deaf and Blind School  
 Dentistry Board  
 Eastern Idaho Technical College  
 Education Board  
 Engineers & Land Surveyors, Prof.  
 Environmental Quality Dept.  
 Finance Dept.  
 Financial Management Division  
 Fish and Game Dept.  
 Forest Products Com.  
 Governor, Office of the  
 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 Com.  
 Historical Society  
 Idaho Rangeland Resources  
 Comm.  
 Human Resources Division  
 Human Rights Com.  
 Idaho Div. Prof.-Tech. Education  
 Idaho Public Television  
 Idaho State Bar  
 Idaho State Police

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

**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  
 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 Iona

City of Newdale  
 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 Nez Perce  
 City of Notus  
 City of Old Town  
 City of Orofino  
 City of Osburn  
 City of Paris  
 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.  
 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.  
 Caldwell Irrigation Lateral  
 Dist.

Canyon Hill Irrigation Dist.  
 Cataldo Water Dist.  
 Central Orchards Sewer Dist.  
 Central Shoshone Cnty Water Dist.  
 Clearwater Soil & Water Cons.  
 Coolin Sewer Dist.  
 Dalton Gardens Irrigation Dist.  
 Eagle Sewer Dist.  
 East Green Acres Irrigation Dist.  
 E&W Cassia Sewer & Water Dist.  
 East Shoshone County Water Dist.  
 Fish Haven Area Rec Sewer Dist.  
 Fremont-Madison Irrigation Dist.  
 Grand View Mutual Canal Co.  
 Hayden Area Regional 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  
 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  
 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.#11Water 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.#2  
 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.  
 GrangevilleHwy Dist.  
 Greencreek Hwy Dist.  
 Hagerman Hwy Dist.  
 Hillsdale Hwy Dist.  
 Homedale Hwy Dist.  
 Jerome Hwy Dist.  
 Kamiah Hwy Dist.  
 Keuterville H 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.  
 Plummer-Gateway Hwy Dist.

Post Falls Hwy Dist.  
 Prarie Highway Dist.  
 Raft River Hwy Dist.  
 Richfield Highway Dist.#3  
 Sandpoint Ind. Hwy Dist.  
 Shoshone Hwy Dist.#2  
 So. Latah County Hwy  
 Dist.#2  
 Targhee Reg Public Transit  
     Authority  
 Twin Falls Hwy Dist.  
 Union Independent Hwy  
 Dist.  
 Weiser Valley Hwy Dist.  
 Wendell Hwy Dist.#6  
 West Point Hwy Dist.#4  
 White Bird HwyDist.  
 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 Charter School  
 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 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.

The logo for the Statistical Section, featuring a stylized diamond shape composed of four smaller diamonds in shades of blue, green, and purple, positioned on either side of the text "Statistical Section".

**Statistical Section**

Castleford School Dist.  
Challis School Dist.  
Clark County School Dist.  
Clearwater School Dist.  
Coeur d' Alene Charter Academy  
Coeur d' Alene School Dist.  
Compass Public Charter School  
Cottonwood School Dist.  
Council School Dist.  
Culdesac 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 School Dist.  
Gooding School Dist.  
Grace School Dist.  
Hagerman School Dist.  
Hansen School Dist.  
Hidden Springs Charter School  
Highland School Dist.  
Homedale School Dist.  
Horseshoe Bend School Dist.  
Idaho Arts Charter School  
Idaho Distance Education  
Academy  
Idaho Falls School Dist.  
Idaho High School Activities Assn.  
Idaho Leadership Academy  
Idaho School District Council  
Idaho Virtual Academy  
Inspire Virtual Charter School  
Jerome School Dist.  
Kamiah School Dist.  
Kellogg School Dist.  
Kendrick School Dist.  
Kimberly School Dist.  
Kootenai School Dist.  
Kuna School Dist.  
Lake Pend Oreille School Dist.  
Lakeland School Dist.  
Lapwai School Dist.  
Lewiston Indept. School Dist.  
Liberty Charter School  
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 High School.  
Meridian Medical Arts Charter  
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.  
Nampa School Dist.  
New Plymouth School Dist.  
Nez Perce School Dist.  
North Gem School Dist.  
North Star Charter School  
Notus School Dist.  
Oneida School Dist.  
Parma School Dist.  
Payette School Dist.  
Pleasant Valley School Dist.  
Plummer-Worley School Dist.  
Pocatello Community Charter  
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 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 School Dist.  
Wilder School Dist.  
Xavier Charter School

**Other**

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

 **Statistical Section** 

Foster Grandparents of Southeast ID  
 Gem County Mosquito Abatement  
 Gem County Recreation Dist.  
 Genesee Cemetery Dist.  
 Gooding Cemetery Dist.  
 Grangeville Cemetery Dist..  
 Hagerman Cemetery Dist.  
 Hillcrest Cemetery Maint. Dist.  
 Hayden Area Recreational 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 Administrators  
 Idaho Risk Management Program  
 Lincoln County Cemetery Dist.  
 Lincoln County Housing Auth.  
 Local Highway Technical Assistance  
 M-A-R Cemetery Dist.  
 Marsing-Homedale Cemetery  
 Meridian Cemetery Dist.  
 Moscow Cemetery Dist.  
 Nampa Housing Authority  
 Nez Perce County Fair Board  
 North Fremont Cemetery Dist.  
 North Idaho Fair  
 Orofino Cemetery 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 Free Library  
 Boundary County Free Library  
 Burley Public Library

East Bonner County Library Dist.  
 Franklin County Library Dist.  
 Fremont County Library Dist.  
 Jefferson Free Library Dist.  
 Latah County Library  
 Madison County Library Dist.  
 Meadows Valley Public Library Dist.  
 Meridian Free Library  
 North Bingham County Library Dist.  
 Oneida County Library  
 Portneuf Library Dist.  
 Prairie-River Library Dist.  
 Priest Lake Public Library  
 Salmon Library Assn.  
 South Bannock Free Library Dist.  
 Stanley Community Library  
 Valley of Tetons Dist. Library Board  
 West Bonner Library 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 First Protection Dist.  
 Franklin County Fire Dist.  
 Gem County Fire Protection Dist.  
 Greater Swan Valley Fire Protection  
 Hagerman Fire Protection Dist.  
 Homedale Rural Fire Prot. Dist.  
 Idaho Falls Fire Dept.  
 Jerome Fire Dept.  
 Ketchum Fire Dept.  
 Kootenai County Fire and Rescue  
 Kootenai County Emergency Medical  
 Kootenai County Rescue  
 Kuna Fire Dist.  
 Lewiston Fire Dept.

Lincoln County Emergency Svs.  
 McCall Rural Fire Dist.  
 Mica Kidd Island Fire Dist.  
 Moscow Fire Dept.  
 Nampa Fire Dept.  
 No. Ada CtyFire/Rescue Dist.  
 No. Ada Cty Fire/Rescue Vol.  
 No. Lakes Fire Protect. Dist.  
 Northside Fire Dist.  
 Payette Fire Dept.  
 Plummer-Gateway Fire Protect. Dist.  
 Pocatello Fire Dept.  
 Rexburg-Madison Fire Dept.  
 Sagle Fire Dist.  
 Saint Maries Fire Protect. Dist.  
 Sandpoint Fire Dept.  
 Shoshone County 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 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
- 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](http://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