



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 seven fiduciary funds including three defined benefit retirement plans - the Public Employee Retirement Fund Base Plan (PERSI Base Plan) the Firefighters' Retirement Fund (FRF) and the Judges' Retirement Plan (JRF); 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 Choice Plan record keeper. The data in the remaining tables was provided by the System's own records.

During FY 2016, the number of active PERSI members increased from 67,008 to 68,517. The number of retired members or annuitants receiving monthly allowances increased from 42,657 to 44,181. The number of inactive members who have not been paid a separation benefit increased from 29,827 to 31,862 Of these inactive members, 12,251 have achieved vested eligibility. Total membership in PERSI increased from 139,492 to 144,560 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, 2016 there were 775 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	4,615	2,637	7,252	1,706	1,291	2,997	3,991	14,240
Female	1,359	924	2,283	580	538	1,118	1,401	4,802
Male	3,256	1,713	4,969	1,126	753	1,879	2,590	9,438
Counties	4,944	3,473	8,417	1,067	1,727	2,794	3,620	14,831
Female	2,364	1,779	4,143	590	974	1,564	1,921	7,628
Male	2,580	1,694	4,274	477	753	1,230	1,699	7,203
Schools	19,264	11,127	30,391	4,618	8,999	13,617	19,537	63,545
Female	14,400	8,420	22,820	3,676	7,030	10,706	14,034	47,560
Male	4,864	2,707	7,571	942	1,969	2,911	5,503	15,985
State	10,435	6,959	17,394	3,789	6,337	10,126	13,324	40,844
Female	5,378	3,635	9,013	2,168	3,537	5,705	6,815	21,533
Male	5,057	3,324	8,381	1,621	2,800	4,421	6,509	19,311
All Others	3,156	1,907	5,063	1,071	1,257	2,328	3,709	11,100
Female	940	690	1,630	555	765	1,320	1,601	4,551
Male	2,216	1,217	3,433	516	492	1,008	2,108	6,549
Grand Total	42,414	26,103	68,517	12,251	19,611	31,862	44,181	144,560
Female	24,441	15,448	39,889	7,569	12,844	20,413	25,772	86,074
Male	17,973	10,655	28,628	4,682	6,767	11,449	18,409	58,486

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
2007	65,800	46.2	10.3	29,619	71.8	22,690
2008	66,765	46.2	10.3	30,912	71.8	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	71.6	27,110
2014	66,223	46.6	10.5	40,776	71.7	28,273
2015	67,008	46.5	10.4	42,657	71.6	29,827
2016	68,517	46.8	10.1	44,181	71.8	31,862

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	5,519	4,865	6	648	1,483	4,036
251 - 500	6,195	5,594	54	547	1,493	4,702
501 - 750	4,911	4,347	154	410	1,236	3,675
751 - 1,000	3,892	3,412	170	310	1,057	2,835
1,001 - 1,250	3,371	2,943	164	264	980	2,391
1,251 - 1,500	2,783	2,402	192	189	825	1,958
1,501 - 1,750	2,496	2,171	179	146	789	1,707
1,751 - 2,000	2,206	1,953	145	108	745	1,461
Over 2,000	12,808	12,013	491	304	4,759	8,049
Totals	44,181	39,700	1,555	2,926	13,367	30,814

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	3		3	3	3
751 - 1,000	10	8		2	8	2
1,001 - 1,250	15	10	1	4	11	4
1,251 - 1,500	17	13	1	3	14	3
1,501 - 1,750	11	9	1	1	10	1
1,751 - 2,000	24	17	2	5	19	5
Over 2,000	426	290	25	111	315	111
Totals	524	354	30	140	384	140

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 – Judges’ 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 – 2,000	7	1		6	1	6
2,001 – 2,500	2	1		1	1	1
2,501 -3,000	8	2		6	2	6
3,001 - 3,500	4	2		1	1	2
3,501 - 4,000	9	3		7	2	8
4,001 - 4,500	11	6		5	5	6
4,501 - 5,000	2	2			2	
5,001 - 5,500	2	2			2	
Over 5,500	49	47		2	36	13
Totals	94	66		28	52	42

¹Joint & Survivor (also known as Contingent Annuitant)

²Single Life

Table 3d
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	51	36	6	9
251 - 500	71	54	5	12
501 - 750	28	22		6
751 - 1,000	23	16	3	4
1,001 - 1,250	6	6		
1,251 - 1,500	2	1		1
1,501 - 1,750	1			1
1,751 - 2,000	3	2		1
Over 2,000	7	6		1
Totals	192	143	14	35

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 7/1/06 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
Period 7/1/14 to 6/30/15							
Average monthly benefit	\$706	\$346	\$726	\$1,080	\$1,647	\$2,464	\$3,364
Average final average salary	\$3,009	\$2,314	\$3,020	\$3,267	\$3,839	\$4,486	\$4,977
Number of retired members	46	482	411	403	385	409	525
Period 7/1/15 to 6/30/16							
Average monthly benefit	\$663	\$382	\$736	\$1,151	\$1,737	\$2,530	\$3,354
Average final average salary	\$2,476	\$2,495	\$3,060	\$3,501	\$4,017	\$4,603	\$4,958
Number of retired members	39	375	362	355	397	408	461

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 7/1/06 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
Period 7/1/14 to 6/30/15	**	**	**	**	**	**	**
Average monthly benefit							
Average Final Average Salary							
Period 7/1/15 to 6/30/16	**	**	**	**	**	**	**
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 – Judges’ Retirement 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 7/1/14 to 6/30/15							
Average monthly benefit	\$1,870	\$3,555	\$5,128		\$8,041		
Number of retired members	1	1	1		3		
Period 7/1/15 to 6/30/16							
Average monthly benefit			\$7,897	\$7,330			
Number of retired members			1	1			

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available

Table 4d

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 7/1/06 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
Period 7/1/14 to 6/30/15							
Average monthly benefit	\$588	\$1,665	\$844	\$1,341	\$747	\$927	\$738
Number of retired members	2	14	25	26	13	22	43
Period 7/1/15 to 6/30/16							
Average monthly benefit	\$318	\$945	\$606	\$585	\$577	\$563	\$499
Number of retired members	5	18	37	26	29	29	48

**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								
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
2015	685,057,604	32,850,337	18,982,851	12,714,575	1,769,618	11,212,116	28,354,914	790,942,015
2016	731,945,232	34,812,098	18,968,148	13,955,913	1,943,926	10,556,133	32,307,543	844,488,993
JUDGES' RETIREMENT PLAN								
2015	4,683,420	893,969						
2016	5,059,316	915,621						
PERSI CHOICE PLAN								
2011	10,110,544							
2012	9,464,776							
2013	10,251,319							
2014	11,147,689							
2015	15,662,811							
2016	41,363,965							
SICK LEAVE INSURANCE RESERVE TRUST FUND								
2011	15,267,853							
2012	16,310,005							
2013	16,687,698							
2014	17,373,642							
2015	17,853,009							
2016	18,438,911							

(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).

Schedule is intended to show information for 6 years. Additional years will be displayed as they become available

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), (5)
2010	-1.48	1.0	-1.48	0.0	(4)
2011	1.15	1.0	1.15	0.15	(5) (6)
2012	3.77	1.0	3.77	2.77	(5)
2013	1.69	1.0	1.69	.69	
2014	1.59	1.0	1.59	.59	
2015	1.7	1.7	1.7	0.0	(5)
2016	.2	.2	.2	0.0	
2017	1.1	1.1	1.1	0.0	

- (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%.
- (5) A retro-active COLA of up to 2.3% was awarded effective March 1, 2015 to re-establish purchasing power for the years 2009, 2011, 2012.
- (6) A retro-active COLA of up to .8% was awarded effective March 1, 2016 to re-establish purchasing power for the year 2011.

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Table 7a
Changes in Net Position - Base Plan
 (last 10 fiscal years)

	2007	2008	2009
Additions:			
Employee Contributions	159,601,160	170,710,597	180,063,010
Employer Contributions	259,489,787	273,410,279	284,608,663
Investment Income ¹	249,200,581	275,703,902	221,899,829
Gains and Losses	1,544,783,501	(779,405,404)	(1,920,771,032)
Transfers/Rollovers In			
Other Income	238,637	215,297	84,268
Total additions to plan net position	2,213,313,666	(59,365,329)	(1,234,115,262)
Deductions			
Benefit Payments	408,095,615	448,660,441	483,128,952
Refunds	27,570,866	31,151,910	34,845,676
Administrative Expenses	6,680,619	5,905,580	6,232,678
Transfers/Rollovers Out			
Total deductions to plan net position	442,347,100	485,717,931	524,207,306
Change in net position	1,770,966,566	(545,083,260)	(1,758,322,568)

¹ Investment income is reported net of investment expense.

2010	2011	2012	2013	2014	2015	2016
178,124,381	178,415,845	179,168,074	184,652,290	203,890,954	211,468,780	220,866,936
284,932,418	279,174,844	277,143,887	285,440,860	310,986,283	321,240,628	335,610,100
200,479,456	231,745,111	240,033,473	247,522,779	279,876,227	273,500,316	277,666,987
833,597,303	1,697,095,152	(102,816,241)	726,899,521	1,719,909,543	97,579,801	(72,888,917)
12,261	37,716	24,089	16,311	12,690	16,767	25,283
1,497,145,819	2,386,468,668	593,553,282	1,444,531,761	2,514,675,697	903,806,292	761,280,389
517,046,719	558,619,602	599,848,356	654,141,410	694,765,148	742,712,826	792,705,222
36,747,852	38,753,611	40,830,899	33,845,755	34,828,507	28,354,914	32,307,543
6,471,359	5,973,540	6,231,431	6,308,487	6,787,811	6,434,462	6,806,655
560,265,930	603,346,753	646,910,686	694,295,652	736,381,466	777,502,202	831,819,420
936,879,889	1,783,121,915	(53,357,404)	750,236,109	1,778,294,231	126,304,090	(70,539,031)

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

	2007	2008	2009
Additions:			
Employee Contributions	34,588	23,190	18,753
Employer Contributions	12,130,774	12,866,827	13,434,204
Investment Income ¹	6,625,115	7,249,703	5,772,048
Gains and Losses	41,068,797	(20,494,659)	(49,963,011)
Transfers/Rollovers In			
Other Income			
Total additions to plan net position	59,859,274	(354,939)	(30,738,006)
Deductions			
Benefit Payments	17,083,762	17,163,333	17,945,071
Refunds			
Administrative Expenses			
Transfers/Rollovers Out			
Total deductions to plan net position	17,083,762	17,163,333	17,945,071
Change in net position	42,775,512	(17,518,272)	(48,683,077)

¹ Investment income is reported net of investment expense.

2010	2011	2012	2013	2014	2015	2016
16,185	13,746	11,100	11,136	9,095	6,168	6,329
13,542,331	13,313,715	13,486,309	14,227,313	14,200,323	11,305,473	7,198,597
5,165,228	5,912,515	6,096,564	6,289,701	8,078,269	6,896,831	6,892,864
21,423,526	43,298,001	(2,611,410)	18,470,947	49,642,989	2,461,078	(1,809,410)
40,147,270	62,537,977	16,982,563	38,999,097	71,930,676	20,669,550	12,288,380
18,372,312	19,238,671	19,637,373	19,801,418	19,958,800	19,874,275	19,476,228
					153,719	58,873
18,372,312	19,238,671	19,637,373	19,801,418	19,958,800	20,027,994	19,535,101
21,774,958	43,299,306	(2,654,810)	19,197,679	51,971,876	641,556	(7,246,721)

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

	2007	2008	2009	2010
Additions:				
Employee Contributions	29,668,354	34,868,605	35,680,207	33,413,555
Employer Contributions	190,850	217,878	153,211	127,154
Investment Income ¹	6,331,682	6,606,090	6,144,038	6,144,609
Gains and Losses	26,809,103	(20,059,176)	(45,522,778)	20,858,277
Transfers/Rollovers In	8,512,489	8,946,219	6,057,764	4,867,768
Other Income				
Total additions to plan net position	71,512,478	30,579,616	2,512,442	65,411,363
Deductions				
Benefit Payments	3,568,243	3,882,154	4,951,776	6,013,245
Refunds				
Administrative Expenses				
Transfers/Rollovers Out	5,015,298	5,982,049	7,069,099	7,676,334
Total deductions to plan net position	8,583,541	9,864,203	12,020,875	13,689,579
Change in net position	62,928,937	20,715,413	(9,508,433)	51,721,784

¹ Investment income is reported net of investment expense.

2011	2012	2013	2014	2015	2016
33,068,567	32,417,476	36,341,951	39,062,685	42,874,459	45,299,030
180,556	383,189	9,119,848	14,230,058	5,166,873	4,778,923
7,441,583	8,267,997	9,431,394	11,462,165	9,589,538	12,385,370
51,079,923	(1,861,880)	31,292,784	69,529,511	9,030,653	(3,529,621)
7,469,551	9,576,929	9,132,179	10,706,301	14,575,338	11,868,500
99,240,180	48,783,711	95,318,156	144,990,720	81,236,861	70,802,202
7,771,465	7,123,041	8,018,315	8,936,739	12,729,966	35,985,817
					1,069,543
12,032,837	13,323,865	15,382,348	18,901,443	23,364,173	
19,804,302	20,446,906	23,400,663	27,838,182	36,094,139	37,055,360
79,435,878	28,336,805	71,917,493	117,152,538	45,142,722	33,746,842

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

	2007	2008	2009
Additions:			
Employee Contributions			
Employer Contributions			
Investment Income ¹	1,781,823	1,789,833	1,365,004
Gains and Losses	9,903,322	(4,902,983)	(11,880,802)
Transfers/Rollovers In			
Other Income			
Total additions to plan net position	11,685,145	(3,113,150)	(10,515,798)
Deductions			
Benefit Payments	1,695,744	1,749,823	1,814,867
Refunds			
Administrative Expenses			
Transfers/Rollovers Out	1,242,579	1,291,002	1,056,981
Total deductions to plan net position	2,938,323	3,040,825	2,871,848
Change in net position	8,746,822	(6,153,975)	(13,387,646)

¹ Investment income is reported net of investment expense.

2010	2011	2012	2013	2014	2015	2016
			6,462			
1,168,118	1,244,977	1,190,148	1,192,371	1,293,253	901,407	227,137
4,877,123	9,321,922	(564,614)	3,732,343	8,177,394	776,244	639,034
6,045,241	10,566,899	625,534	4,931,176	9,470,647	1,677,651	866,171
1,690,346	2,339,079	2,341,735	2,233,004	2,210,950	2,932,845	5,378,148
1,208,031	1,627,984	1,619,181	1,619,036	1,661,723	2,049,671	523,170
2,898,377	3,967,063	3,960,916	3,852,040	3,872,673	4,982,516	5,901,318
3,146,864	6,599,836	(3,335,382)	1,079,136	5,597,974	(3,304,865)	(5,035,147)

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

	2007	2008	2009
Additions:			
Employer Contributions	5,343,549	5,681,376	5,889,260
Net appreciation (depreciation) ¹	10,636,103	(10,878,863)	(9,976,100)
Other Income	8,521	10,520	2,554
Total additions to plan net position	15,988,173	(5,186,967)	(4,084,286)
Deductions			
Benefit Payments	2,990,660	3,628,582	4,328,025
Administrative Expenses	29,842	29,823	35,486
Total deductions to plan net position	3,020,502	3,658,405	4,363,511
Change in net position	12,967,671	(8,845,372)	(8,447,797)

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

	2007	2008	2009
Additions:			
Employer Contributions	12,504,038	13,150,921	13,669,429
Net appreciation (depreciation) ¹	17,548,185	(17,999,083)	(16,505,489)
Other Income	14,034	17,345	6,054
Total additions to plan net position	30,066,257	(4,830,817)	(2,830,006)
Deductions			
Benefit Payments	8,656,757	9,238,739	10,011,758
Administrative Expenses	49,148	49,167	58,714
Total deductions to plan net position	8,705,905	9,287,906	10,070,472
Change in net position	21,360,352	(14,118,723)	(12,900,478)

¹ Reported net of investment expense.

2010	2011	2012	2013	2014	2015	2016
5,790,947	5,675,940	5,793,204	6,049,837	6,088,489	6,347,903	6,804,354
9,814,139	19,114,477	2,298,334	15,142,268	23,097,449	5,722,685	3,356,390
2,042	2,656	3,690	1,290	1,079	600	889
15,607,128	24,793,073	8,095,228	21,193,395	29,187,017	12,071,188	10,161,633

3,656,816	3,765,826	3,463,901	4,049,618	4,366,900	4,510,989	4,980,235
39,080	39,148	39,346	39,876	40,181	40,375	40,752
3,695,896	3,804,974	3,503,247	4,089,494	4,407,081	4,551,364	5,020,987
11,911,232	20,988,099	4,591,981	17,103,901	24,779,936	7,519,824	5,140,646

2010	2011	2012	2013	2014	2015	2016
13,855,046	13,307,372	12,866,373	13,380,821	13,264,646	13,521,617	13,978,967
16,376,593	31,830,496	3,796,750	24,479,545	36,880,546	9,043,823	3,919,755
2,877	2,064	740	724	327	164	360
30,234,516	45,139,932	16,663,863	37,861,090	50,145,519	22,565,604	17,899,082

10,647,446	11,502,027	12,846,104	12,638,080	13,006,742	13,342,020	13,458,676
65,259	65,192	64,994	64,464	64,159	63,965	63,588
10,712,705	11,567,219	12,911,098	12,702,544	13,070,901	13,405,985	13,522,264
19,521,811	33,572,713	3,752,765	25,158,546	37,074,618	9,159,619	4,376,818

Table 7g
Changes in Net Position – JRF

	2015	2016
Additions:		
Employee Contributions	629,077	623,754
Employer Contributions	3,595,417	3,370,587
Investment Income ¹	1,523,041	1,505,550
Net appreciation (depreciation)	526,854	(413,420)
Other Income	2,063	2,571
Total additions to plan net position	6,276,452	5,089,042
Deductions		
Benefit Payments	5,577,389	5,974,937
Administrative Expenses	95,733	133,096
Total deductions to plan net position	5,673,122	6,108,033
Special Item – Transfer in of Judges' Retirement Fund	75,864,300	
Change in net position	76,467,630	(1,018,991)

¹ Reported net of investment expense.

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Table 8
Principal Participating Employers

2016

Participating Employers	Covered Employees	Rank	Percentage of Total System
State of Idaho	17,394	1	25%
West Ada School District (formerly Meridian School District)	3,391	2	5%
Boise Ind. School District	3,050	3	4%
Ada County	1,640	4	2%
City of Boise	1,347	5	2%
Nampa School District	1,319	6	2%
Pocatello School District	1,174	7	2%
Bonneville School District	1,075	8	2%
Coeur d'Alene School District	1,029	9	2%
Twin Falls School District	926	10	1%
All other	36,172		53%
Total (775 employers)	68,517		100%

2007

Participating Employers	Covered Employees	Rank	Percentage of Total System
State of Idaho	18,183	1	28%
Meridian School District	3,243	2	5%
Boise Ind School District	2,987	3	5%
Ada County	1,409	4	2%
Nampa School District	1,403	5	2%
City of Boise	1,233	6	2%
Pocatello School District	1,174	7	2%
Idaho Falls School District	1,046	8	1%
Coeur d'Alene School District	1,009	9	1%
Bonneville School District	848	10	1%
All other	33,265		51%
Total (611 employers)	65,800		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
 Office of Performance Evaluations
 Outfitters and Guides
 Parks & Recreation
 Pardons and Paroles Com
 Pharmacy Board
 Potato Commission
 Prof. Engineers & Land Surveyors
 Public Employee Retire. Sys.
 Public Defense Commission
 Public Utilities Commission
 Racing Commission
 Real Estate Commission
 Secretary of State
 Soil Conservation Commission
 Species Conservation Office
 State Appellate Public Defender
 STEM Action Center
 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
 Gooding 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
 Twin Falls County
 Valley County
 Washington County

Cities

City of Aberdeen
 City of Albion

 Statistical Section

City of American Falls
City of Ammon
City of Arco
City of Ashton
City of Athol
City of Bancroft
City of Basalt
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 Hazelton

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 Oldtown
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.

 **Statistical Section** 

Central Shoshone Cnty Water Dist.
 Dalton Gardens Irrigation Dist.
 East Green Acres Irrigation Dist.
 East Shoshone Cnty Water Dist.
 Falls Irrigation District
 Fish Haven Area Rec. Sewer Dist.
 Fremont-Madison Irrigation Dist.
 Grandview 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.
 North Snake Ground 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
 Water Dist. #67
 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.
 Glenns 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.
 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.



Statistical Section

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 College and Career Readiness Academy
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.
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.
Syringa Mountain School
Taylor's Crossing Public Charter School
Teton School Dist.
The Academy, Inc.
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.
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.
Bingham County Sr. Citizens Ctr.
Blaine County Recreational Dist.
Boise City/Ada Cty. Housing Auth.
Buhl Housing Authority
Caldwell Housing Auth.
Canyon County Mosquito Abatement Dist.
Capital City Development Corp.
Caribou Soil Conservation Dist.
Central Orchards Sewer Dist.
Clearwater-Potlatch Timber Protection Assn.
Coolin Sewer Dist.
Dry Creek Cemetery Dist.
Eagle Sewer Dist.

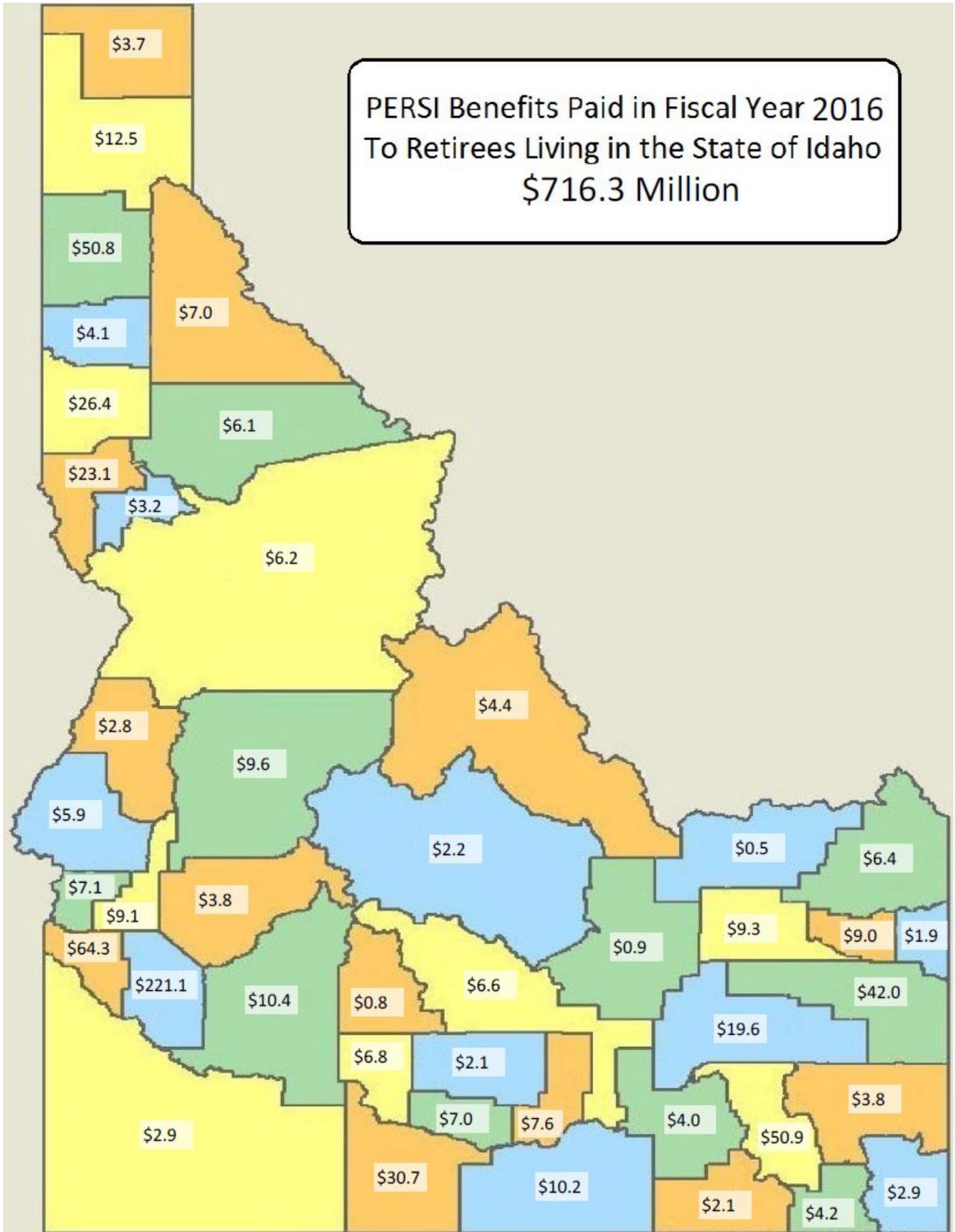
 **Statistical Section** 

Eastern Idaho Fair Board
 Eastern Idaho Regional Waste Water Auth.
 Edwards Mosquito Abatement Dist.
 Ellisport Bay Sewer 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.
 Hauser Lake Fire Protection 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.
 Metro Community Services, Inc.
 Minidoka Soil & Water Conservation 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.
 Paul Cemetery Dist.
 Port of Lewiston
 Post Falls Urban Renewal Dist.
 Rexburg Cemetery Dist.
 Shelley Cemetery Dist.
 Southern Idaho Solid Waste Dist.
 Southern Valley County Rec. Dist.
 South Fork Coeur d'Alene Sewer Dist.
 Targhee Regional Public Transit Authority
 Twin Falls County Fair
 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.
 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.
Shoshone Cnty. Fire Dist. #1
Shoshone County Fire Dist. #2
Shoshone Co. Fire Protection
Dist. #2
South Boundary Fire Protection
Dist.
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 & Rescue
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



PERSI

Public Employee Retirement System of Idaho

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