



Schedule of Employer Allocations and Collective Pension
Amounts
June 30, 2024

Public Employee Retirement System of Idaho Base Plan

Public Employee Retirement System of Idaho Base Plan

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Independent Auditor's Report

To the Retirement Board
Public Employee Retirement System of Idaho
Boise, Idaho

Report on Audit of Schedule of Allocations and Schedule of Collective Pension Amounts

Opinions

We have audited the accompanying schedule of employer allocations of Public Employee Retirement System of Idaho Base Plan (the System) for the year ended June 30, 2024, and related notes. We have also audited the totals for the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and plan pension expense (specified column totals) included in the accompanying schedule of collective pension amounts (collectively the Schedules) of the System as of and for the year ended June 30, 2024.

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and plan pension expense for the System as of and for the year ended June 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended June 30, 2024, and our report thereon, dated November 5, 2024, expressed an unmodified opinion on those financial statements.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of the Schedules in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the Schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedules.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Restriction on Use

Our report is intended solely for the information and use of the System's management, the System retirement board, System employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.



Boise, Idaho
November 5, 2024

Public Employee Retirement System of Idaho Base Plan

Schedule of Employer Allocations

June 30, 2024

	<u>Total Employer Contributions</u>	<u>Employer Proportionate Share</u>
State Offices & Departments		
Administration Department	\$ 811,575	0.0014812727
Agriculture Department	1,910,333	0.0034867068
Attorney General	2,276,662	0.0041553241
Barley Commission	18,968	0.0000346201
Bean Commission	8,410	0.0000153498
Beef Council	46,677	0.0000851941
Board of Education	354,354	0.0006467608
Boise State University	4,352,210	0.0079435784
Brand Inspector	219,874	0.0004013102
Commerce Dept	312,203	0.0005698275
Commission for Pardons and Paroles	240,941	0.0004397613
Commission for the Blind	269,073	0.0004911074
Commission On Aging	111,594	0.0002036794
Commission on Hispanic Affairs	16,574	0.0000302506
Commission On The Arts	58,567	0.0001068955
Controller`s Office	1,151,961	0.0021025393
Correction Department	16,792,810	0.0306499465
Correctional Industry	272,220	0.0004968512
Dairy Council	1,272	0.0000023216
Department of Environmental Quality	2,779,450	0.0050730041
Division Occ & Prof License	1,678,036	0.0030627223
Division of Financial Management	196,839	0.0003592671
Division of Human Resources	1,165,876	0.0021279367
Division of Veteran Services	2,350,972	0.0042909534
Endowment Fund Investment Board	56,751	0.0001035809
Finance Department	636,481	0.0011616941
Fish & Game Department	4,663,032	0.0085108854
Forest Products Commission	21,671	0.0000395535
Governor`s Office	188,987	0.0003449358
Health & Welfare Department	20,683,796	0.0377517069
Health District 1	609,116	0.0011117480
Health District 2	345,343	0.0006303141
Health District 3	632,490	0.0011544098
Health District 4	883,994	0.0016134506
Health District 5	503,008	0.0009180815
Health District 6	522,075	0.0009528823
Health District 7	510,163	0.0009311407
Historical Society	335,460	0.0006122758
House of Representatives	200,012	0.0003650584
Idaho Division of Career Technical Education	366,580	0.0006690755
Idaho Grape Growers & Wine Producers Comm	31,217	0.0000569767
Idaho Public Television	470,440	0.0008586390
Idaho Rangeland Resources Commission	17,978	0.0000328131
Idaho State Police	5,597,500	0.0102164602
Idaho State University	3,211,029	0.0058607146
Idaho Workforce Development Council	108,833	0.0001986401
Independent Living Council	27,131	0.0000495190

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State Offices & Departments Continued	Total Employer Contributions	Employer Proportionate Share
Industrial Commission	821,501	0.0014993894
Info Tech Services	1,442,148	0.0026321836
Insurance Department	453,311	0.0008273754
Insurance Fund	2,600,313	0.0047460463
Judicial Branch	3,913,144	0.0071422028
Juvenile Corrections	2,508,764	0.0045789527
Labor Department	3,321,981	0.0060632223
Lands Department	2,775,954	0.0050666232
Lava Hot Springs Foundation	107,888	0.0001969153
Legislative Services	658,206	0.0012013462
Lewis-Clark State College	595,827	0.0010874931
Library	234,241	0.0004275326
Lieutenant Governor	16,495	0.0000301064
Liquor Dispensary	1,215,073	0.0022177302
Lottery	346,637	0.0006326759
Military Division	3,001,357	0.0054780249
Office of Administrative Hearings	47,260	0.0000862581
Office of Drug Policy	43,399	0.0000792111
Office of Energy Resources	82,886	0.0001512821
Office of Performance Evaluations	73,851	0.0001347916
Office of Species Conservation	121,142	0.0002211063
Parks & Recreation	1,046,793	0.0019105885
Potato Commission	259,810	0.0004742007
Public Charter School Commission	33,719	0.0000615433
Public Defense Commission	83,177	0.0001518132
Public Employee Retirement System	506,291	0.0009240736
Public Utilities Commission	365,964	0.0006679512
Racing Commission	7,040	0.0000128493
Secretary of State	248,717	0.0004539540
Senate	94,145	0.0001718318
Soil Conservation Comm	119,071	0.0002173263
State Appellate Public Defender	240,432	0.0004388323
State Bar	241,774	0.0004412817
STEM Action Center	58,514	0.0001067987
Superintendent of Public Instruction	962,251	0.0017562839
Tax Appeals Board	31,599	0.0000576739
Tax Commission	2,746,047	0.0050120375
Transportation Department	10,954,482	0.0199939312
Treasurer	243,333	0.0004441272
University of Idaho	7,018,314	0.0128097054
Vocational Rehab	906,803	0.0016550812
Water Resources Dept	1,157,349	0.0021123734
Wheat Commission	29,065	0.0000530489
Local Offices & Departments		
Am Falls Housing Agn	3,658	0.0000066765
Ammon Cemetery District	6,708	0.0000122433

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Local Offices & Departments Continued	Total Employer Contributions	Employer Proportionate Share
Assoc of Id Cities	70,619	0.0001288926
Bannock Planning Organization	10,550	0.0000192557
Bear Lake Regional Comm	23,630	0.0000431291
Bingham Co Senior Citizen Ctr	21,582	0.0000393911
Blaine Co Rec Dist	155,780	0.0002843270
Blaine Soil Conservation District	3,232	0.0000058990
Boise City/Ada Co Housing Authority	312,471	0.0005703167
Boise River Flood Control District #10	15,948	0.0000291080
Bonner Soil & Water Conservation District	13,301	0.0000242768
Buhl Housing Authority	7,721	0.0000140922
Caldwell Housing Authority	116,040	0.0002117942
Canyon Co Mosquito Abatement District	80,673	0.0001472430
Canyon County Ambulance District	803,831	0.0014671384
Capital City Dev Corp	203,503	0.0003714302
Caribou Soil Conservation District	2,754	0.0000050266
Cascade Medical Ctr	492,681	0.0008992328
Central Orchards Sewer Dist	34,636	0.0000632170
Clearwater-Potlatch Timber Prot Assn	110,602	0.0002018689
Comm Planning Assn-SW ID	201,677	0.0003680974
Coolin Sewer Dist	10,096	0.0000184270
Dry Creek Cemetery Dist	59,704	0.0001089707
Eagle Sewer District	110,864	0.0002023471
Eastern Elmore County Rec District	3,527	0.0000064374
Eastern Id Fair Dist	40,384	0.0000737082
Eastern Idaho Reg Waste Water Authority	34,556	0.0000630710
Edwards Mosquito Abatement District	8,737	0.0000159466
Ellisport Bay Sewer District	6,143	0.0000112121
Filer Cemetery Maintenance District	4,005	0.0000073099
Foster Grandparents of SE Idaho	8,034	0.0000146635
Gem Co Mosquito Abatement Dist	20,996	0.0000383215
Gem Co Recreation	15,717	0.0000286864
Gem Soil & Water Conserv Dist	1,072	0.0000019566
Gooding Cem Maint Dis	6,087	0.0000111099
Gooding Soil Conservation District	2,500	0.0000045630
Grangeville Cemetery Maint Dist	6,865	0.0000125299
Greater Middleton Parks & Rec District	48,264	0.0000880906
Groveland Cemetery Maintenance District	1,635	0.0000029842
Hagerman Cemetery Dist	5,675	0.0000103579
Hayden Area Regional Sewer Bd	87,744	0.0001601488
Hillcrest Cemetery Maintenance District	14,822	0.0000270529
Housing Alliance & Community Partnerships	89,406	0.0001631823
ID Assn Of Counties	82,668	0.0001508842
ID Assn Of School Administrators	22,972	0.0000419281
ID Co Risk Mgmt Prog	239,745	0.0004375784
ID Crop Improvement Assoc	105,272	0.0001921406
ID Independent Intergovernmental Authority (III-A)	75,677	0.0001381244
Idaho Digital Learning Academy	622,082	0.0011354133

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Local Offices & Departments Continued	Total Employer Contributions	Employer Proportionate Share
Idaho Education Assn	277,935	0.0005072822
Idaho Heritage Trust	11,514	0.0000210152
Idaho School Boards Assn	91,074	0.0001662267
Idaho School District Council	12,298	0.0000224461
IDAWY Solid Waste District	170,180	0.0003106096
Iona Bonneville Sewer District	24,316	0.0000443811
Jerome Cemetery Maintenance District	13,770	0.0000251328
Jerome Recreation District	34,337	0.0000626713
Joplin Cemetery Maintenance District	2,559	0.0000046706
Kingston-Cataldo Sewer District	12,535	0.0000228787
Kootenai Co Emer MedSvc	63,265	0.0001154702
Kootenai Metropolitan Planning Organization	29,996	0.0000547482
Kuna Cemetery Maintenance District	8,030	0.0000146562
Lemhi Soil & Water Conservation District	9,143	0.0000166876
Lewiston-Nez Perce County Airport Authority	78,129	0.0001425997
Lincoln Co Cemetery Dist	4,442	0.0000081075
Lincoln County Emergency Services	40,666	0.0000742229
Lincoln County Housing Authority	10,562	0.0000192776
Local Hwy Tech Assistance Cncl	301,786	0.0005508146
M-A-R Cemetery Dist	10,511	0.0000191845
Marsing-Homedale Cemetery District	8,531	0.0000155706
Meridian Cemetery Maint Dist	21,444	0.0000391392
Metro Community Services, Inc.	127,679	0.0002330375
Minidoka Soil & Water Conservation District	2,780	0.0000050740
Moscow Cemetery Dist	15,499	0.0000282885
Nampa Housing Auth	53,848	0.0000982824
Nez Perce Co Fair Board	29,701	0.0000542098
North Fremont Cemetery Dist	3,947	0.0000072040
North Idaho Fair	67,508	0.0001232144
Oregon Trail Recreation District	9,568	0.0000174633
Orofino Cemetery District	4,211	0.0000076858
Paul Cemetery District	6,076	0.0000110898
Payette County Recreation District	35,173	0.0000641972
Payette Gopher Abatement District	2,815	0.0000051379
Pocatello-Chubbuck Auditorium District	34,847	0.0000636021
Port of Lewiston	45,612	0.0000832502
Post Falls Urban Renewal Agency	6,368	0.0000116228
Rexburg Cemetery Dis	2,650	0.0000048367
Salmon River Canal Co	41,562	0.0000758582
Selkirks-Pend Oreille Transit Authority	39,043	0.0000712606
Shelley Cemetery Dist	4,332	0.0000079067
Shelley-Firth Ambulance District	9,868	0.0000180109
South Bingham Soil Conservation District	6,238	0.0000113855
South Central Region E911	132,012	0.0002409460
South Fork Coeur d Alene River Sewer District	64,507	0.0001177371
South Idaho Solid Waste Dist	506,749	0.0009249095
South Idaho Timber Protection Assoc.	96,335	0.0001758290

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	<u>Total Employer Contributions</u>	<u>Employer Proportionate Share</u>
Local Offices & Departments Continued		
Southern Valley County Rec Dist	15,858	0.0000289437
Squaw Creek Soil Conserv Dist	1,072	0.0000019566
Star Cemetery Maintenance District	6,251	0.0000114092
Twin Falls Co Pest Abatement District	14,107	0.0000257479
Twin Falls County Fair	33,678	0.0000614685
Twin Falls Housing Auth	66,788	0.0001219003
Valley Recreation District of Hazelton	5,859	0.0000106937
Valley Regional Transit	306,848	0.0005600537
Valley Soil & Water Conservation District	5,024	0.0000091697
W Boise Sewer Dist	30,073	0.0000548887
Weiser Ambulance District	58,746	0.0001072222
Weiser Memorial Hospital	1,256,015	0.0022924569
West End Cemetery Dist	5,957	0.0000108726
Wilder Cemetery Dist	5,232	0.0000095494
Wood River Soil & Water Conservation District	2,507	0.0000045757
Community Colleges and Public Schools		
Aberdeen School Dist	572,774	0.0010454172
Alturas International Academy	249,505	0.0004553922
Alturas Preparatory Academy Inc	232,372	0.0004241214
American Falls SD	1,244,041	0.0022706021
American Heritage Charter School	289,690	0.0005287372
Anser of Idaho Inc	383,252	0.0006995049
Arbon School Dist	24,036	0.0000438701
Avery School Dist	30,658	0.0000559565
Basin School District	316,865	0.0005783365
Bear Lake School Dist	823,757	0.0015035070
Bingham Academy	91,067	0.0001662139
Blackfoot Charter Comm Learning Ctr	225,354	0.0004113122
Blackfoot School Dis	2,591,370	0.0047297237
Blaine Co School Dist	4,760,453	0.0086886965
Bliss School Dist	154,181	0.0002814085
Boise Ind School Dis	23,622,576	0.0431155173
Bonneville School District	8,937,019	0.0163116926
Boundary County SD	1,082,519	0.0019757950
Bruneau-Grandview SD	271,007	0.0004946373
Buhl School District	821,078	0.0014986174
Butte Co School Dist	290,437	0.0005301006
Caldwell School Dist	3,751,666	0.0068474759
Camas Co School Dist	195,313	0.0003564819
Cambridge School Dist	171,735	0.0003134478
Canyon-Owyhee SD (COSSA)	481,683	0.0008791595
Cardinal Academy Inc	74,478	0.0001359360
Cascade School Dist	234,314	0.0004276659
Cassia Co SD	3,979,015	0.0072624294
Castleford SD	239,005	0.0004362278
Challis Jt SD	319,215	0.0005826257

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Community Colleges and Public Schools Continued	Total Employer Contributions	Employer Proportionate Share
Chief Tahgee Elementary Academy	120,244	0.0002194673
Clark Co School Dist	162,642	0.0002968514
Clearwater/Orofino Jt SD	1,028,466	0.0018771384
Coeur d'Alene Charter Academy	404,750	0.0007387427
Coeur d'Alene SD	7,837,547	0.0143049553
College of Eastern Idaho	481,048	0.0008780005
College of So Idaho	2,155,182	0.0039336009
College of Western Idaho	1,296,884	0.0023670503
Compass Public Charter School	678,014	0.0012374994
Cottonwood SD	342,077	0.0006243530
Council Valley Sd	201,490	0.0003677561
Culdesac Jt SD	153,741	0.0002806054
Dietrich School Dist	194,690	0.0003553448
Doral Academy of Idaho	169,522	0.0003094086
Elevate Academy Nampa	349,417	0.0006377499
Elevate Academy North	223,524	0.0004079721
Elevate Academy, Inc	635,031	0.0011590476
Emmett School Dist	1,642,552	0.0029979575
Falconridge Charter School	168,401	0.0003073626
Fern-Waters Public Charter School	55,778	0.0001018050
Filer School Dist	1,021,126	0.0018637415
Firth School Dist	497,490	0.0009080101
Forge International School	256,847	0.0004687927
Fruitland School Dist	1,015,234	0.0018529875
Future Public School Inc	255,938	0.0004671336
Garden Valley SD	234,068	0.0004272169
Gem Prep: Meridian North LLC	244,309	0.0004459086
Gem Prep: Meridian Sourth LLC	188,375	0.0003438188
Gem Prep: Meridian, Inc	253,061	0.0004618826
Gem Prep: Nampa, Inc.	257,906	0.0004707256
Gem Prep: Online, LLC	439,490	0.0008021495
Gem Prep: Pocatello Inc.	243,155	0.0004438023
Gem Prep: Twin Falls LLC	95,451	0.0001742155
Genesee School Dist	324,800	0.0005928193
Glenns Ferry Jt SD	373,236	0.0006812239
Gooding Jt SD	868,435	0.0015850525
Grace School Dist	399,386	0.0007289524
Hagerman Jt SD	306,776	0.0005599223
Hansen School Dist	281,945	0.0005146011
Hayden Canyon Charter	320,273	0.0005845567
Heritage Academy	121,819	0.0002223419
Heritage Community Charter School	290,846	0.0005308471
Highland Jt SD	223,411	0.0004077659
Homedale School Dist	774,309	0.0014132554
Horseshoe Bend SD	248,855	0.0004542058
I Succeed Virtual High School	583,885	0.0010656968
ID Bureau of Education Svc for the Deaf and Blind	1,116,855	0.0020384644

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Schedule of Employer Allocations

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Community Colleges and Public Schools Continued	Total Employer Contributions	Employer Proportionate Share
ID High Sch Activity Assn	55,089	0.0001005475
Idaho Arts Charter School	815,650	0.0014887103
Idaho College and Career Readiness Academy	104,504	0.0001907389
Idaho Falls SD	7,093,767	0.0129474209
Idaho Science & Technology Charter School	210,796	0.0003847412
Idaho Virtual Academy	737,292	0.0013456926
Idaho Virtual Education Partners, Inc.	328,269	0.0005991509
Inspire Virtual Charter School	459,632	0.0008389124
Island Park Charter School	16,505	0.0000301246
Jerome School Dist	2,538,968	0.0046340805
Kamiah Jt SD	350,167	0.0006391188
Kellogg School District	943,685	0.0017223975
Kendrick School Dist	256,026	0.0004672942
Kimberly School Dist	1,344,160	0.0024533376
Kootenai Bridge Academy	125,318	0.0002287282
Kootenai Classical Academy	145,767	0.0002660514
Kootenai School District	258,986	0.0004726968
Kootenai Technical Education Campus	135,950	0.0002481336
Kuna Jt SD	3,851,985	0.0070305764
Lake Pend Oreille Sch Dist	3,510,696	0.0064076616
Lakeland School Dist	3,892,152	0.0071038885
Lapwai School Dist	718,569	0.0013115197
Legacy Public Charter School	187,071	0.0003414388
Lewiston Independ SD	4,461,778	0.0081435601
Liberty Charter School Inc	220,443	0.0004023488
Mackay School Dist	172,508	0.0003148586
Madison School Dist	3,586,760	0.0065464923
Marsh Valley Jt SD	795,549	0.0014520223
Marsing School Dist	586,664	0.0010707690
McCall Donnelly SD	1,353,164	0.0024697715
Meadows Valley SD	171,313	0.0003126775
Melba School Dist	507,109	0.0009255666
Meridian Charter High School Inc	178,742	0.0003262368
Meridian Medical Arts Charter School	182,293	0.0003327180
Middleton SD	2,867,765	0.0052341951
Midvale School Dist	148,962	0.0002718829
Minidoka County Sd	3,030,087	0.0055304624
Monticello Montessori Charter School	93,570	0.0001707823
Mosaics Public School	250,549	0.0004572977
Moscow Charter School	129,110	0.0002356493
Moscow School Dist	2,257,317	0.0041200160
Mountain Community School	48,969	0.0000893774
Mountain Home SD	2,530,414	0.0046184679
Mountain View School District	935,787	0.0017079823
Mullan School Dist	191,571	0.0003496521
Murtaugh School Dist	311,497	0.0005685389
Nampa School Dist	9,074,344	0.0165623358

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Community Colleges and Public Schools Continued	Total Employer Contributions	Employer Proportionate Share
New Plymouth SD	658,120	0.0012011892
NezPerce Jt SD	201,862	0.0003684350
North Gem SD	170,492	0.0003111791
North Idaho College	1,257,186	0.0022945942
North Star Charter School	532,823	0.0009724993
North Valley Academy Charter School	143,831	0.0002625179
Notus School Dist	259,344	0.0004733502
Oneida School Dist	2,608,269	0.0047605675
Palouse Prairie Education Organization	128,708	0.0002349156
Parma School Dist	718,907	0.0013121366
Pathways in Education - Nampa, Inc.	139,071	0.0002538300
Pathways in Education-West Ada	3,709	0.0000067696
Payette River Regional Technical Academy	147,405	0.0002690411
Payette School Dist	980,662	0.0017898873
Peace Valley Charter	173,406	0.0003164976
Pinecrest Academy of Idaho	159,332	0.0002908100
Pinecrest Academy of Lewiston	61,160	0.0001116282
Pleasant Valley SD	18,379	0.0000335450
Plummer-Worley Jt SD	471,880	0.0008612672
Pocatello Community Charter Sch	220,172	0.0004018541
Pocatello School Dist	8,398,139	0.0153281381
Post Falls Sch Dist	4,348,158	0.0079361828
Potlatch School Dist	451,777	0.0008245756
Prairie School Dist	10,822	0.0000197521
Preston School Dist	1,306,242	0.0023841303
Project Impact STEM Academy	181,809	0.0003318346
Promise Academy Inc	32,690	0.0000596652
Richard McKenna Charter Hi Sch	373,011	0.0006808132
Richfield School Dist	200,300	0.0003655841
Rigby School Dist	3,982,359	0.0072685328
Ririe School Dist	496,215	0.0009056830
RISE Charter School Inc	115,766	0.0002112941
Rockland School Dist	191,031	0.0003486665
Rolling Hills Charter School	140,540	0.0002565112
Sage International School of Boise	718,243	0.0013109247
Salmon River Jt School Dist	217,423	0.0003968367
Salmon School Dist	516,860	0.0009433639
Sandpoint Charter School	236,672	0.0004319696
Shelley Jt SD	1,445,886	0.0026390061
Shoshone School Dist	439,983	0.0008030494
Snake River SD	1,481,881	0.0027047036
Soda Springs SD	607,628	0.0011090321
South Lemhi SD	127,152	0.0002320756
St Anthony SD(FremontCoSD)	1,551,928	0.0028325522
St Maries School Dist	764,622	0.0013955749
STEM Charter Academy	333,778	0.0006092058
Sugar-Salem SD	1,152,163	0.0021029080

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	<u>Total Employer Contributions</u>	<u>Employer Proportionate Share</u>
Community Colleges and Public Schools Continued		
Swan Valley SD	63,297	0.0001155286
Syringa Mountain School	83,420	0.0001522567
Taylor's Crossing Public Charter School	215,927	0.0003941062
Teton School Dist	1,537,020	0.0028053423
The Academy, Inc.	352,105	0.0006426560
The Village Charter School	94,268	0.0001720563
Thomas Jefferson Charter School	260,972	0.0004763216
Three Creek SD	8,944	0.0000163244
Treasure Valley Classical Academy, Inc	431,309	0.0007872177
Troy School District	286,431	0.0005227889
Twin Falls SD	6,378,511	0.0116419480
Upper Carmen Charter Sch	44,991	0.0000821168
Valley School Dist	479,274	0.0008747626
Vallivue School Dist	5,674,763	0.0103574793
Victory Charter School	201,644	0.0003680371
Vision Charter School	416,990	0.0007610829
Wallace School Dist	523,125	0.0009547987
Weiser School Dist	1,059,596	0.0019339563
Wendell School Dist	800,562	0.0014611719
West Ada County School District	25,700,344	0.0469078240
West Bonner Co Sch Dist	839,701	0.0015326077
West Jefferson SD	481,182	0.0008782451
West Side SD	489,212	0.0008929013
White Pine Charter School	342,536	0.0006251908
Whitepine Jt Sch Dist	279,552	0.0005102335
Wilder School Dist	409,646	0.0007476788
Xavier Charter School	327,678	0.0005980722
Counties		
Ada County	19,827,678	0.0361891351
Adams County	406,663	0.0007422343
Bannock County	2,604,192	0.0047531262
Bear Lake County	352,731	0.0006437985
Benewah County	421,645	0.0007695792
Bingham County	1,655,380	0.0030213710
Blaine County	1,777,207	0.0032437275
Boise County	532,167	0.0009713020
Bonner County	3,327,719	0.0060736952
Bonneville County	3,975,288	0.0072556269
Boundary County	758,542	0.0013844777
Butte County	215,543	0.0003934054
Camas County	132,615	0.0002420466
Canyon County	7,054,415	0.0128755963
Caribou County	496,957	0.0009070373
Cassia County	1,098,712	0.0020053501
Clark County	145,778	0.0002660715
Clearwater County	573,974	0.0010476074

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	<u>Total Employer Contributions</u>	<u>Employer Proportionate Share</u>
Counties Continued		
Custer County	254,071	0.0004637260
Elmore County	1,244,929	0.0022722229
Franklin County	456,915	0.0008339534
Fremont County	1,330,978	0.0024292780
Gem County	705,384	0.0012874547
Gooding County	679,840	0.0012408322
Idaho County	655,686	0.0011967468
Jefferson County	1,146,402	0.0020923931
Jerome County	944,020	0.0017230090
Kootenai County	7,064,613	0.0128942095
Latah County	1,247,917	0.0022776765
Lemhi County	498,151	0.0009092166
Lewis County	156,108	0.0002849256
Lincoln County	229,844	0.0004195073
Madison County	1,466,886	0.0026773350
Minidoka County	685,640	0.0012514183
Nez Perce County	1,714,749	0.0031297302
Oneida County	258,581	0.0004719576
Owyhee County	507,356	0.0009260174
Payette County	803,342	0.0014662459
Power County	381,203	0.0006957651
Shoshone County	803,255	0.0014660871
Teton County	642,847	0.0011733132
Twin Falls County	2,942,195	0.0053700434
Valley County	1,033,581	0.0018864742
Washington County	649,634	0.0011857007
Cities		
City of Aberdeen	43,959	0.0000802332
City of Albion	15,863	0.0000289529
City of American Falls	173,475	0.0003166236
City of Ammon	377,006	0.0006881048
City of Arco	33,948	0.0000619613
City of Ashton	48,310	0.0000881746
City of Athol	21,709	0.0000396229
City of Bancroft	16,311	0.0000297706
City of Basalt	2,836	0.0000051762
City of Bellevue	108,478	0.0001979922
City of Blackfoot	590,914	0.0010785260
City of Bliss	8,007	0.0000146142
City of Bloomington	1,191	0.0000021738
City of Boise	15,827,461	0.0288880082
City of Bonners Ferry	286,733	0.0005233401
City of Bovill	8,297	0.0000151435
City of Buhl	199,516	0.0003641532
City of Burley	472,709	0.0008627803
City of Caldwell	2,331,566	0.0042555340

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Cities Continued	Total Employer Contributions	Employer Proportionate Share
City of Cambridge	13,455	0.0000245578
City of Carey	21,263	0.0000388089
City of Cascade	62,880	0.0001147675
City of Castleford	8,615	0.0000157239
City of Challis	19,909	0.0000363376
City of Chubbuck	859,747	0.0015691954
City of Clark Fork	13,916	0.0000253992
City of Coeur d'Alene	3,036,959	0.0055430051
City of Cottonwood	45,256	0.0000826005
City of Council	24,725	0.0000451276
City of Craigmont	14,217	0.0000259486
City of Culdesac	14,464	0.0000263994
City of Dalton Gardens	14,520	0.0000265017
City of Deary	13,058	0.0000238332
City of Declo	13,882	0.0000253372
City of Donnelly	20,691	0.0000377649
City of Dover	23,699	0.0000432550
City of Downey	15,736	0.0000287211
City of Driggs	140,138	0.0002557775
City of Dubois	15,076	0.0000275165
City of Eagle	530,024	0.0009673906
City of Emmett	310,324	0.0005663980
City of Fairfield	16,957	0.0000309496
City of Filer	128,514	0.0002345615
City of Firth	5,550	0.0000101298
City of Franklin	18,706	0.0000341419
City of Fruitland	524,413	0.0009571495
City of Garden City	723,191	0.0013199557
City of Genesee	35,339	0.0000645001
City of Georgetown	13,533	0.0000247002
City of Glenns Ferry	56,604	0.0001033126
City of Gooding	175,565	0.0003204382
City of Grace	31,021	0.0000566190
City of Grangeville	129,349	0.0002360856
City of Greenleaf	30,453	0.0000555823
City of Hagerman	32,332	0.0000590118
City of Hailey	524,049	0.0009564852
City of Harrison	28,674	0.0000523353
City of Hayden	241,150	0.0004401428
City of Hayden Lake	28,039	0.0000511763
City of Hazelton	20,066	0.0000366241
City of Heyburn	199,605	0.0003643156
City of Homedale	98,614	0.0001799886
City of Hope	4,101	0.0000074851
City of Horseshoe Bend	25,632	0.0000467831
City of Idaho City	43,275	0.0000789848
City of Idaho Falls	5,220,503	0.0095283718

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Cities Continued	Total Employer Contributions	Employer Proportionate Share
City of Inkom	26,048	0.0000475424
City of Iona	33,358	0.0000608844
City of Irwin	984	0.0000017960
City of Island Park	7,536	0.0000137546
City of Jerome	600,592	0.0010961901
City of Juliaetta	16,096	0.0000293781
City of Kamiah	36,778	0.0000671266
City of Kellogg	146,068	0.0002666008
City of Kendrick	12,337	0.0000225173
City of Ketchum	439,248	0.0008017079
City of Kimberly	179,159	0.0003269979
City of Kooskia	16,966	0.0000309660
City of Kootenai	10,433	0.0000190421
City of Kuna	427,857	0.0007809172
City of Lapwai	18,162	0.0000331490
City of Lava Hot Spr	25,853	0.0000471864
City of Lewiston	1,927,941	0.0035188446
City of Mackay	18,023	0.0000328953
City of Malad	46,864	0.0000855354
City of Malta	186	0.0000003395
City of Marsing	43,069	0.0000786088
City of McCall	607,907	0.0011095413
City of McCammon	21,984	0.0000401248
City of Melba	17,832	0.0000325467
City of Menan	12,780	0.0000233258
City of Meridian	6,345,955	0.0115825274
City of Middleton	311,128	0.0005678654
City of Montpelier	87,112	0.0001589953
City of Moscow	1,326,673	0.0024214206
City of Moyie Springs	18,557	0.0000338699
City of Mtn Home	706,808	0.0012900537
City of Mud Lake	2,084	0.0000038037
City of Mullan	16,485	0.0000300881
City of Nampa	5,134,906	0.0093721417
City of New Meadows	20,538	0.0000374856
City of New Plymouth	47,715	0.0000870886
City of Newdale	10,589	0.0000193269
City of Nezperce	20,917	0.0000381773
City of Notus	8,898	0.0000162405
City of Oakley	12,444	0.0000227126
City of Oldtown	470	0.0000008578
City of Orofino	181,802	0.0003318219
City of Osburn	38,020	0.0000693934
City of Paris	17,756	0.0000324079
City of Parker	5,752	0.0000104985
City of Parma	78,070	0.0001424920
City of Paul	39,458	0.0000720181

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Cities Continued	Total Employer Contributions	Employer Proportionate Share
City of Payette	302,249	0.0005516596
City of Peck	6,211	0.0000113362
City of Pierce	20,046	0.0000365876
City of Pinehurst	28,277	0.0000516107
City of Plummer	79,900	0.0001458321
City of Pocatello	3,636,440	0.0066371674
City of Ponderay	119,782	0.0002186240
City of Post Falls	1,926,660	0.0035165065
City of Potlatch	20,848	0.0000380514
City of Preston	182,251	0.0003326414
City of Priest River	115,994	0.0002117102
City of Rathdrum	415,510	0.0007583817
City of Rexburg	1,523,582	0.0027808155
City of Richfield	18,098	0.0000330322
City of Rigby	167,291	0.0003053366
City of Riggins	54,688	0.0000998156
City of Ririe	11,091	0.0000202431
City of Roberts	11,162	0.0000203727
City of Rupert	398,828	0.0007279340
City of Salmon	166,765	0.0003043766
City of Sandpoint	670,932	0.0012245735
City of Shelley	187,036	0.0003413749
City of Shoshone	47,806	0.0000872547
City of Smelterville	13,318	0.0000243078
City of Soda Springs	203,673	0.0003717404
City of Spirit Lake	109,399	0.0001996732
City of St Anthony	122,029	0.0002227252
City of St Charles	242	0.0000004417
City of St Maries	99,873	0.0001822865
City of Stanley	9,914	0.0000180949
City of Star	148,746	0.0002714886
City of Sugar City	32,609	0.0000595174
City of Sun Valley	479,289	0.0008747900
City of Tensed	3,548	0.0000064757
City of Teton	20,814	0.0000379894
City of Tetonia	9,863	0.0000180018
City of Troy	27,836	0.0000508058
City of Twin Falls	2,578,780	0.0047067447
City of Ucon	35,605	0.0000649856
City of Victor	102,053	0.0001862654
City of Wallace	20,940	0.0000382193
City of Weippe	9,433	0.0000172169
City of Weiser	357,443	0.0006523988
City of Wendell	77,800	0.0001419992
City of Weston	7,531	0.0000137455
City of Wilder	91,116	0.0001663033

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	<u>Total Employer Contributions</u>	<u>Employer Proportionate Share</u>
Cities Continued		
City of Winchester	14,323	0.0000261421
City of Worley	15,918	0.0000290533
Fire Departments		
Blackfoot Fire Dept	266,553	0.0004865079
Boise Fire Dept	5,076,404	0.0092653648
Buhl Fire Dist	52,202	0.0000952782
Burley Fire Dept	112,066	0.0002045409
Caldwell Fire Dept	774,393	0.0014134087
Coeur d'Alene Fire Dept	1,144,400	0.0020887391
ID Falls Fire Dept	1,661,145	0.0030318931
Jerome Fire Dept	131,093	0.0002392687
Ketchum Fire Dept	193,278	0.0003527677
Kuna Fire District	240,844	0.0004395843
Lewiston Fire Dept	747,599	0.0013645048
Moscow Fire Dept	53,699	0.0000980105
Payette Fire Dept	66,225	0.0001208727
Pocatello Fire Dept	893,732	0.0016312242
Rexburg-Madison Fire	43,896	0.0000801182
Sandpoint Fire Dept	254,800	0.0004650566
Shoshone Co Fd #1	57,591	0.0001051141
Shoshone Co Fd #2	137,761	0.0002514390
Twin Falls Fire Dept	561,460	0.0010247671
Highway Districts		
Ada County Hwy Dist	3,530,809	0.0064443715
Atlanta Hwy Dist	10,067	0.0000183741
Bliss Hwy Dist	11,285	0.0000205972
Buhl Hwy Dist	52,895	0.0000965430
Burley Hwy Dist	83,712	0.0001527897
Canyon Hwy Dist #4	282,157	0.0005149881
Central Hwy Dist	27,567	0.0000503148
Clarkia Better Roads Hwy Dist	8,756	0.0000159813
Clearwater Hwy Dist	35,196	0.0000642391
Cottonwood Hwy Dist	10,951	0.0000199876
Deer Creek Highway District	8,716	0.0000159083
Dietrich Hwy Dist #5	15,617	0.0000285039
Doumecq Highway District	8,672	0.0000158280
Downey Swan Lake Hwy Dist	28,894	0.0000527368
East Side Hwy District	174,694	0.0003188485
Evergreen Hwy Dist	14,345	0.0000261822
Fenn Hwy Dist	7,797	0.0000142309
Ferdinand Hwy Dist	15,155	0.0000276606
Filer Highway District	30,507	0.0000556808
Gem Hwy Dist	15,980	0.0000291664
Glenns Ferry Hwy Dist	62,629	0.0001143094
Golden Gate Hwy Dist	82,378	0.0001503549

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	<u>Total Employer Contributions</u>	<u>Employer Proportionate Share</u>
Highway Districts Continued		
Gooding Hwy Dist	31,747	0.0000579441
Grangeville Hwy Dist	23,136	0.0000422274
Greencreek Hwy Dist	8,237	0.0000150340
Hagerman Hwy Dist	15,855	0.0000289383
Highway District #1 (Fruitland)	55,187	0.0001007264
Hillsdale Hwy District	38,018	0.0000693898
Homedale Hwy Dist	19,793	0.0000361258
Independent Hwy Dist	47,803	0.0000872492
Jerome Hwy District	70,838	0.0001292923
Kamiah Hwy Dist	11,461	0.0000209184
Keuterville Hwy Dist	11,311	0.0000206446
Kidder-Harris Hwy Dist	25,521	0.0000465805
Kimama Highway District	7,943	0.0000144974
Lakes Hwy District	198,530	0.0003623535
Lost River Highway District	52,257	0.0000953786
Minidoka Co Hwy Dist	122,247	0.0002231231
Mtn Home Hwy Dist	125,439	0.0002289491
Murtaugh Highway District	38,931	0.0000710562
N Latah Co Hwy Dist	189,248	0.0003454122
Nampa Hwy District	289,178	0.0005278027
North Hwy Dist	15,333	0.0000279855
Notus-Parma Hwy Dist	68,253	0.0001245742
Oakley Highway District	21,993	0.0000401412
Plummer-Gateway Hwy Dist	27,440	0.0000500830
Post Falls Hwy Dis	154,203	0.0002814486
Prairie Hwy Dist Bd	23,235	0.0000424081
Raft River Hwy Dist	35,674	0.0000651116
Richfield Hwy Dist #3	20,141	0.0000367610
S Latah County Hwy Dist #2	45,660	0.0000833378
Shoshone Hwy Dist #2	22,923	0.0000418387
Three Creek SD	10,773	0.0000196627
Twin Falls Hwy Dist	289,531	0.0005284470
Union Ind Hwy Dist	12,133	0.0000221449
Weiser Valley Hwy Dist	15,269	0.0000278687
Wendell Hwy Dist #6	30,424	0.0000555294
West Point Hwy Dist	7,180	0.0000131048
White Bird Highway District	16,648	0.0000303856
Winona Hwy Dist	5,141	0.0000093833
Worley Hwy District	160,856	0.0002935916
Library Districts		
Aberdeen District Library	7,080	0.0000129223
Ada Co Free Library	204,966	0.0003741004
American Falls Free Libr	21,273	0.0000388271
Bear Lake Co Library	8,095	0.0000147749
Boise Basin Library District	15,867	0.0000289602
Bonneville County Library District	30,951	0.0000564912

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	<u>Total Employer Contributions</u>	<u>Employer Proportionate Share</u>
Library Districts Continued		
Boundary Co Free Lib	21,808	0.0000398036
Burley Library	22,588	0.0000412272
Consolidated Free Library District	263,108	0.0004802202
Council Valley Free Library District	3,618	0.0000066035
East Bonner County Library Dist	167,748	0.0003061707
Franklin Co Lib Dist	18,659	0.0000340561
Fremont County Dist Lib	28,973	0.0000528810
Gooding Public Library District	16,903	0.0000308511
Homedale Library Dist	2,625	0.0000047911
Jefferson Free Library Dist	14,789	0.0000269926
Kuna Library District	57,299	0.0001045811
Latah County Lib Dist	92,876	0.0001695157
Lemhi County Library District	15,887	0.0000289967
Madison Co Library Dist	58,435	0.0001066546
Meadows Vly Pub Lib Dis	4,630	0.0000084506
Meridian Library Dist	343,689	0.0006272952
N Bingham Co Library Dist	14,558	0.0000265710
Oneida Co Library	12,487	0.0000227911
Portneuf Library Dist	39,693	0.0000724470
Prairie-River Lib Dist	32,065	0.0000585245
Priest Lake Public Library	5,064	0.0000092427
S Bannock Lib Dist	20,707	0.0000377941
Stanley Community Library Dist	6,204	0.0000113234
Valley of Tetons Library Bd	59,923	0.0001093704
West Bonner Library District	27,700	0.0000505576
Rural Fire Districts		
Bear Lake County Fire District	10,279	0.0000187611
Bonneville County Fire District #1	135,847	0.0002479456
Cascade Rural Fire & EMS	80,730	0.0001473470
Central Fire District	91,361	0.0001667505
Cottonwood Rural FD	151	0.0000002756
Deary Rural Fire District	402	0.0000007337
Donnelly Rural FPD	121,172	0.0002211610
Eagle Fire Protection District	869,228	0.0015864999
East Side Fire District	31,135	0.0000568271
Filer Rural Fire District	9,931	0.0000181259
Franklin County Fire Dist	16,753	0.0000305773
Garden Valley Fire Protection District	21,029	0.0000383818
Gem County Fire Prot Dist 1	88,211	0.0001610012
Gooding Fire District	23,480	0.0000428553
Greater Swan Valley Fire Prot Dist	8,088	0.0000147621
Hagerman Fire Prot Dist	17,600	0.0000321232
Hauser Lake Fire Protection District	9,617	0.0000175528
Homedale Rural Fire Prot Dist	4,338	0.0000079176
Kootenai Co Fire & Rescue P	1,197,645	0.0021859209
Kuna Rural Fire District	15,969	0.0000291463

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	<u>Total Employer Contributions</u>	<u>Employer Proportionate Share</u>
Rural Fire Districts Continued		
Lemhi Co Fire Protection District	1,271	0.0000023198
Marsing Rural Fire District	8,806	0.0000160726
McCall Fire Prot Dist	232,731	0.0004247766
Meadows Valley Rural Fire District	25,207	0.0000460074
Mica Kidd Island Fire Prot Dist	33,338	0.0000608479
Middleton Rural Fire District	152,624	0.0002785667
Minidoka County Fire Protection District	21,503	0.0000392469
Moscow Rural Fire District	858	0.0000015660
N Ada Co Fire/Rescue Dist	9,307	0.0000169870
Nampa Fire Protection District	1,511,444	0.0027586615
No Lakes Fire Prot Dist	892,609	0.0016291745
North Bannock Fire District	7,634	0.0000139334
Northside Fire District	46,403	0.0000846940
Paradise Valley Fire District	5,795	0.0000105769
Plummer Gateway Fire Prot Dist	20,574	0.0000375513
Rock Creek Fire Protection District	125,745	0.0002295076
Sagle Fire District	418	0.0000007629
Schweitzer Fire District	10,915	0.0000199219
Shelley-Firth Fire Protection District	4,066	0.0000074212
Shoshone City & Rural Fire Protection District	10,113	0.0000184581
Shoshone Co FD#2	283	0.0000005165
South Boundary Fire Protection District	7,953	0.0000145157
South Fremont Fire Protection District	25,053	0.0000457263
Spirit Lk Fire Prot Dist	91,442	0.0001668984
St Maries Fire Prot Dist	23,607	0.0000430871
Star Joint Fpd	306,283	0.0005590224
Teton Co Fire Pr Dis	367,963	0.0006715997
Timberlake Fire Protection District	95,576	0.0001744437
W Pend Oreille Fire District	6,947	0.0000126795
Weiser Area Rural Fire District	10,431	0.0000190385
Wendell Rural FD	9,756	0.0000178065
West End Fire Prot Dist	8,294	0.0000151381
Westside Fire Dist	112	0.0000002044
Whitney FPD	2,199	0.0000040136
Wilder Rural Fire Protection District	45,825	0.0000836390
Wilderness Ranch Fire Protection District	6,674	0.0000121813
Wood River Fire & Rescue	198,681	0.0003626291
Worley Fire Prot Dis	115,546	0.0002108926
Water & Irrigation Districts		
A&B Irrigation District	189,384	0.0003456604
Aberdeen-Springfield Canal Co	91,862	0.0001676649
Ada Co Drainage Dist #2	11,445	0.0000208892
American Falls Res Dist #1	13,506	0.0000246509
American Falls Res Dist #2	67,393	0.0001230045
Avondale Irr Dist	44,483	0.0000811896
Bayview Water & Sewer District	2,605	0.0000047546

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Water & Irrigation Districts Continued	Total Employer Contributions	Employer Proportionate Share
Big Lost River Irr	16,055	0.0000293033
Big Wood Canal Co	108,538	0.0001981017
Bingham Ground Water Dist	11,921	0.0000217580
Black Canyon Irrigation District	205,343	0.0003747885
Boise Proj Bd Contrl	566,562	0.0010340792
Boise-Kuna Irr Dist	12,551	0.0000229079
Burley Irr Dist	138,857	0.0002534394
Cabinet Mountains Water District	28,871	0.0000526949
Caldwell Irrigation Lateral District	20,425	0.0000372794
Canyon Hill Irr Dist	6,464	0.0000117980
Cataldo Water Dist	472	0.0000008615
Central Shoshone Co Water Dist	42,205	0.0000770318
Dalton Gardens Irrigation District	3,770	0.0000068809
East Greenacres Irr Dist	51,949	0.0000948164
East Shoshone Co Wtr Dis	27,069	0.0000494059
Emmett Irrigation District	33,647	0.0000614119
Falls Irrigation District	28,167	0.0000514099
Fish Haven Area Recreational Sewer Dist	3,016	0.0000055048
Fremont-Madison Irr	28,495	0.0000520086
Grandview Mutual Canal Co	2,867	0.0000052328
Granite Reeder Water & Sewer	12,970	0.0000236726
Hayden Lake Recreational Water & Sewer District	27,088	0.0000494405
Hayden Lk Irrigation Dist	55,393	0.0001011023
Henry's Fork Ground Water District	553	0.0000010093
Hoodoo Water & Sewer Dist	848	0.0000015478
Idaho Irr District	49,622	0.0000905692
Kalispel Bay Water & Sewer Dist	9,223	0.0000168337
King Hill Irr Dist	42,298	0.0000772016
Kingston Water Dist	8,045	0.0000146836
Kootenai-Ponderay Sewer Dist	45,315	0.0000827082
Lake Irr District	10,117	0.0000184654
Lewiston Orchard Irr Dist	198,682	0.0003626310
Little Wood Riv Irr Dist	601	0.0000010969
Milner Low Lift Irr District	34,683	0.0000633028
Minidoka Irr Dist	196,134	0.0003579804
Mtn Home Irr Dist	10,110	0.0000184526
Nampa-Meridian Irr	350,766	0.0006402120
New Sweden Irr Dist	40,516	0.0000739491
New York Irr Dist	16,287	0.0000297268
No Kootenai Water District	127,281	0.0002323111
North Lake Recreational Sewer & Water District	61,973	0.0001131120
North Snake Ground Water District	9,219	0.0000168264
Opaline Irrigation District	3,573	0.0000065214
Orofino Cr-Whiskey Cr Water & Sewer District	553	0.0000010093
Outlet Bay Water & Sewer Dist	10,273	0.0000187501
Owyhee Proj S Board of Control	127,647	0.0002329791
Payette Lakes Water & Sewer Dist	126,661	0.0002311795

Public Employee Retirement System of Idaho Base Plan

Schedule of Employer Allocations

June 30, 2024

Water & Irrigation Districts Continued	Total Employer Contributions	Employer Proportionate Share
Peoples Canal and Irrigation Co	2,606	0.0000047564
Pinehurst Water Dist	13,262	0.0000242056
Pioneer Irr Dist	111,397	0.0002033199
Portneuf River Water Users Dist #29	3,431	0.0000062622
Progressive Irr Dis	30,629	0.0000559035
Riverside Indep Water Sew	30,047	0.0000548413
Riverside Irr Dist	54	0.0000000986
Riverside Irr Dist LTD	28,075	0.0000512420
Roseberry Irr Dist	1,278	0.0000023326
Ross Point Water Dis	32,401	0.0000591377
Settlers Irr Dist	66,203	0.0001208326
Snake River Valley Irr Dist	28,963	0.0000528628
Southside Wtr & Swr Dist	17,877	0.0000326288
Star Sewer & Water District	159,422	0.0002909743
Sun Valley Water & Sewer	65,768	0.0001200386
Twin Falls Canal Co	360,217	0.0006574618
Water District #1	17,146	0.0000312946
Water District #11	7,225	0.0000131869
Water District #31	8,480	0.0000154775
Water District #32-C	872	0.0000015916
Water District #34	6,829	0.0000124642
Water District #63	15,125	0.0000276059
Water District 36A	754	0.0000013762
Water District 37	23,893	0.0000436091
Water District 37N	6,266	0.0000114366
Water District 65	9,084	0.0000165800
Water District 67	3,354	0.0000061217
Weiser Irrigation District	18,659	0.0000340561
West Bonner Water & Sewer Dist	23,146	0.0000422457
Wilder Irrigation District	15,557	0.0000283944
Grand Totals: All Employers		
Total	547,890,353	<u>1.0000000000</u>
Plus: Optional Retirement Plan (ORP) Contributions	<u>6,519,100</u>	
Total employer contributions in the Statement of Changes in Fiduciary Net Position - Base Plan	<u>\$ 554,409,453</u>	

Public Employee Retirement System of Idaho Base Plan
 Schedule of Collective Pension Amounts
 June 30, 2024

Deferred Outflows of Resources			Deferred Inflows of Resources					
Changes of Assumptions	Differences Between Expected and Actual Experience	Total Deferred Outflows of Resources Excluding Employer Specific Amounts*	Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Differences Between Expected and Actual Experience	Total Deferred Inflows of Resources Excluding Employer Specific Amounts*	Plan Pension Expense (Expense Offset)	June 30, 2024 Net Pension Liability (Asset)
<u>\$ 148,185,151</u>	<u>\$ 595,545,186</u>	<u>\$ 743,730,337</u>	<u>\$ (67,898,955)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (67,898,955)</u>	<u>\$ 1,075,808,006</u>	<u>\$ 3,740,644,886</u>

* Employer specific amounts are excluded from this schedule.

Note 1 - Significant Accounting Policies

Employer contributions to the Public Employee Retirement System of Idaho Base Plan (the System) are calculated on creditable compensation for active members reported by employers. Employer contributions are accrued when paid and employers are statutorily required to pay a fixed percentage of compensation.

The Schedule of Collective Pension Amounts presents the deferred inflow of resources, deferred outflow of resources, pension expense (expense offset) and net pension liability (asset) at the Fund level. The Schedule of Employer Allocations (collectively, the Schedules) reflects current year employer contributions. Contributions and adjustments to contributions reported in the current year for service performed in a prior year are recognized as contributions in the current year and included in the Schedule of Employer Allocations. The Schedule of Employer Allocations includes the following for each individual employer:

- Employer name.
- The amount of employer contributing entity's contributions for the period July 1, 2023 to June 30, 2024, (the fiscal year).
- The employer contributing entity's contributions as a percentage of total employer contributions, as defined by state statute.

The Schedule of Employer Allocations has been rounded and presenting the first ten decimal places.

Basis of Accounting

Contributions for employers and the net pension liability (asset) are recognized on an accrual basis of accounting.

Use of Estimates in the Preparation of the Schedules

The preparation of the Schedules in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain amounts and disclosures. Actual results could differ from those estimates.

Relationship to the System's Basic Financial Statements

The Schedule of Employer Allocations also includes a reconciliation from total employer contributions to employer contributions shown in the System's Statement of Changes in Fiduciary Net Position. The optional retirement plan is a separate funding arrangement thus has not been included for allocation purposes. Other reconciling items consist of adjustments to employer contributions reflected in the individual employer level that are not reflected on the System's Statement of Changes in Fiduciary Net Position.

Components of Net Pension Liability

The components of the net pension liability of the System, for participating employers, as of June 30, 2024, are as follows:

Total pension liability	\$	25,872,407,517
System fiduciary net position		22,131,762,631
Employers' net pension liability	\$	3,740,644,886
System fiduciary net position as a percentage of total pension liability		85.54%

The net pension liability is calculated using a discount rate of 6.35%, which is the expected rate of return on investments reduced by investment expenses. The net pension liability was determined by an actuarial valuation as of July 1, 2024, applied to all prior periods included in the measurement. Actuarial valuation involves estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. Economic assumptions were studied in an experience study performed for the period 2015 through 2020. Demographic assumptions, including mortality were studied for the period 2015 through 2020.

Actuarial Assumptions

The following are the actuarial assumptions and the entry age normal cost method, applied to all periods included in the measurement:

Inflation	2.30 percent
Salary increases including inflation	3.05 percent
Investment rate of return-net of investment fees	6.35 percent
Cost of Living (COLA) adjustments	1.00 percent

Several different sets of mortality rates are used in the valuation for contributing members, members retired for service and beneficiaries. These rates were adopted for the valuation dated July 1, 2021.

Contributing Members, Service Retirement Members, and Beneficiaries

General Employees and All Beneficiaries - Males	Pub-2010 General Tables, increased 11%.
General Employees and All Beneficiaries - Females	Pub-2010 General Tables, increased 21%.
Teachers - Males	Pub-2010 Teacher Tables, increased 12%.
Teachers - Females	Pub-2010 Teacher Tables, increased 21%.
Fire & Police - Males	Pub-2010 Safety Tables, increased 21%.
Fire & Police - Females	Pub-2010 Safety Tables, increased 26%.
	5% of Fire and Police active member deaths are assumed to be duty related. This assumptions was adopted July 1, 2021.
Disabled Members - Males	Pub-2010 Disabled Tables, increased 38%.
Disabled Members - Females	Pub-2010 Disabled Tables, increased 36%.

Public Employee Retirement System of Idaho Base Plan
Notes to Schedule of Employer Allocations and Collective Pension Amounts
June 30, 2024

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of PERSI's assets. The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	0%	0.00%
Large Cap	18%	4.50%
Small/Mid Cap	11%	4.70%
International Equity	15%	4.50%
Emerging Markets Equity	10%	4.90%
Domestic Fixed	20%	-0.25%
TIPS	10%	-0.30%
Real Estate	8%	3.75%
Private Equity	8%	6.00%

Discount rate – The discount rate used to measure the total pension liability was 6.35%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for administrative expense.

Sensitivity of the net pension liability (asset) to changes in the discount rate – The following presents the net pension liability of PERSI employer's calculated using the discount rate of 6.35% as well as what the employer's liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's net pension liability (asset)	\$ 7,108,390,676	\$ 3,740,644,886	\$ 990,054,997

Deferred Inflow of Resources and Deferred Outflow of Resources

Each employer will need to calculate two additional types of deferred outflows of resources and deferred inflows of resources which are employer specific amounts. These amounts relate the (1) net impact from changes in proportion (allocation percentage) between the periods; and (2) contributions made to the plan subsequent to the measurement date and before the end of the employer’s reporting period.

Plan Pension Expense

Plan pension expense consists of changes that are expensed immediately as well as amortizations relating to the difference between expected and actual experience, changes in actuary assumptions and differences between projected and actual investment earnings on pension plan investments. The following table provides the detail of the plan pension expense:

Service costs and interest	\$ 2,273,713,791
Expected investment return	(1,302,052,537)
Effect of plan changes	-
Member contributions	(359,388,202)
Administrative expenses	11,386,642
Other income	(6,519,100)
Amortization of difference between expected and actual experience	291,206,906
Amortization of changes of assumptions	246,975,248
Amortization of net difference between projected and actual investment earnings on pension plan investments	<u>(79,514,742)</u>
 Plan pension expense (expense offset)	 <u><u>\$ 1,075,808,006</u></u>

The amortization period is based on the remaining expected service lives of all employees that are provided with pensions through the System determined at the beginning of the measurement period. The amortization period was calculated at 4.4 years. The amortization of the net difference between projected and actual investment earnings on pension plan investments is amortized over a closed 5-year period inclusive of this fiscal year.

The amount reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense (expense offset) as follows:

2025	\$ 184,623,100
2026	697,452,886
2027	(120,274,410)
2028	(85,970,194)
2029	-

Public Employee Retirement System of Idaho Base Plan
Notes to Schedule of Employer Allocations and Collective Pension Amounts
June 30, 2024

Changes in Net Pension Liability (Asset)

The following table represents the changes in total pension liability and fiduciary net position for the year ended June 30, 2024:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balances at July 1, 2023	\$ 24,686,512,681	\$ 20,695,842,118	\$ 3,990,670,563
Changes for the year			
Service costs	701,894,003	-	701,894,003
Interest	1,571,819,788	-	1,571,819,788
Effect of plan changes	-	-	-
Effect of liability gains or losses	202,720,914	-	202,720,914
Other income	-	6,519,100	(6,519,100)
Employer contributions	-	547,890,353	(547,890,353)
Member contributions	-	359,388,202	(359,388,202)
Expected investment income	-	1,302,052,537	(1,302,052,537)
Investment gains or losses	-	521,996,832	(521,996,832)
Benefit payments including refunds of employee contributions	(1,290,539,869)	(1,290,539,869)	-
Administrative expense	-	(11,386,642)	11,386,642
Net Changes	<u>1,185,894,836</u>	<u>1,435,920,513</u>	<u>(250,025,677)</u>
Balances at June 30, 2024	<u>\$ 25,872,407,517</u>	<u>\$ 22,131,762,631</u>	<u>\$ 3,740,644,886</u>