

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Ada County: Special Purpose Taxing Districts								
Ambulance:								
Ada County Ambulance	4,119,311.00	25,501.39	1.000	25,501.39	1.938%	6.463%	7,988.04	33,489.43
Cemetery:								
Boise City Cemetery	-	-	1.000	-		0.000%	-	-
Dry Creek Cemetery	117,367.00	171.81	1.000	171.81	0.055%	0.184%	227.60	399.41
Fairview Cemetery	1,338.47	36.38	1.000	36.38	0.001%	0.002%	2.60	38.98
Joplin Cemetery	27,549.00	171.02	1.000	171.02	0.013%	0.043%	53.42	224.44
Kuna Cemetery	106,946.85	703.47	1.000	703.47	0.050%	0.168%	207.39	910.86
Melba Cemetery	2,430.53	44.59	1.000	44.59	0.001%	0.004%	4.72	49.31
Meridian Cemetery	390,150.00	1,599.84	1.000	1,599.84	0.184%	0.612%	756.57	2,356.41
Star Cemetery	60,234.00	654.92	1.000	654.92	0.028%	0.095%	116.80	771.72
Pest Control:								
Ada Pest Extermination	551,661.00	3,417.97	1.000	3,417.97	0.259%	0.866%	1,069.77	4,487.74
Fire:								
Desert East Fire	-	-	1.000	-		0.000%	-	-
Eagle Fire	4,623,563.00	8,417.80	1.000	8,417.80	2.175%	7.254%	8,965.87	17,383.67
Kuna Fire	1,111,487.56	6,563.87	1.000	6,563.87	0.523%	1.744%	2,155.37	8,719.24
Melba Fire	16,304.58	386.98	1.000	386.98	0.008%	0.026%	31.62	418.60
Meridian Fire	1,629,753.00	7,645.79	1.000	7,645.79	0.767%	2.557%	3,160.36	10,806.15
North Ada Search & Rescue	3,588,692.00	26,836.81	1.000	26,836.81	1.688%	5.630%	6,959.08	33,795.89
Star Fire	1,044,719.76	1,740.32	1.000	1,740.32	0.491%	1.639%	2,025.89	3,766.21
Whitney Fire	3,280,082.00	17,204.61	1.000	17,204.61	1.543%	5.146%	6,360.64	23,565.25

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60						
SPTD Statewide Distribution:		2,377,007.97						
		SPTD Total Statewide Property Tax		For Quarter Ending:		Mar/31/2011		
		212,596,023						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Flood Control:								
Flood Control #10	211,787.32	546.06	1.000	546.06	0.100%	0.332%	410.69	956.75
Highway:								
Ada Highway	34,579,840.00	206,869.23	1.000	206,869.23	16.266%	54.254%	67,063.07	273,932.30
Library:								
Ada County Library	2,055,761.00	8,172.48	1.000	8,172.48	0.967%	3.225%	3,986.47	12,158.95
Kuna Library	580,149.96	3,022.23	1.000	3,022.23	0.273%	0.910%	1,125.01	4,147.24
Meridian Library	3,577,162.00	8,165.74	1.000	8,165.74	1.683%	5.612%	6,936.73	15,102.47
Mosquito Abatement:								
S.W. Ada Mosquito Abatement	975,736.00	1,605.85	1.000	1,605.85	0.459%	1.531%	1,892.11	3,497.96
Recreation:								
Western Ada Recreation	634,832.00	1,753.97	1.000	1,753.97	0.299%	0.996%	1,231.05	2,985.02
Sewer:								
Aldape Heights Sewer	-	-	1.000	-		0.000%	-	-
Bench Sewer	-	749.57	1.000	749.57		0.000%	-	749.57
Northwest Boise Sewer	155,482.00	977.48	1.000	977.48	0.073%	0.244%	301.51	1,278.99
Owyhee Sewer	-	-	1.000	-		0.000%	-	-
West Boise Sewer	-	12,075.04	1.000	12,075.04		0.000%	-	12,075.04

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:				Mar/31/2011
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax				212,596,023
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts April 8, 2011	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Sewer & Water:								
Eagle Sewer & Water	79,704.00	280.99	1.000	280.99	0.037%	0.125%	154.56	435.55
Meridian Sewer & Water	-	-	1.000	-		0.000%	-	-
Star Sewer & Water	215,424.83	294.06	1.000	294.06	0.101%	0.338%	417.75	711.81
Water:								
Warms Springs Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	63,737,468.86	345,610.27	1.000	345,610.27	29.981%	100.000%	123,604.69	469,214.96

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Adams County: Special Purpose Taxing Districts								
Ambulance:								
Council Valley Ambulance	72,498.00	1,448.98	1.000	1,448.98	0.034%	15.043%	140.58	1,589.56
Cemetery:								
Bear Creek Cemetery	2,720.00	27.99	1.000	27.99	0.001%	0.564%	5.28	33.27
Council Valley Cemetery	20,020.00	583.49	1.000	583.49	0.009%	4.154%	38.82	622.31
Indian Valley Cemetery	3,514.00	228.21	1.000	228.21	0.002%	0.729%	6.81	235.02
Meadows Valley Cemetery	13,413.00	556.63	1.000	556.63	0.006%	2.783%	26.01	582.64
Fire:								
Council Valley Fire	54,919.00	648.18	1.000	648.18	0.026%	11.396%	106.50	754.68
Indian Valley Fire	20,674.00	358.28	1.000	358.28	0.010%	4.290%	40.09	398.37
Meadow Valley Fire	148,871.00	2,171.19	1.000	2,171.19	0.070%	30.891%	288.69	2,459.88
Flood Control:								
Flood Control #3 Adams County	5,373.47	137.04	1.000	137.04	0.003%	1.115%	10.42	147.46
Library:								
Council Valley Library	52,448.00	1,775.85	1.000	1,775.85	0.025%	10.883%	101.71	1,877.56
Meadows Valley Library	87,475.00	-	1.000	-	0.041%	18.151%	169.63	169.63
SPTD Total:	481,925.47	7,935.84	1.000	7,935.84	0.227%	100.000%	934.54	8,870.38

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60						
SPTD Statewide Distribution:		2,377,007.97		For Quarter Ending:			Mar/31/2011	
		SPTD Total Statewide Property Tax			212,596,023			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Bannock County: Special Purpose Taxing Districts								
Ambulance:								
Bannock County Ambulance	920,220.00	7,621.66	1.000	7,621.66	0.433%	39.324%	1,784.46	9,406.12
Cemetery:								
Arimo Cemetery	15,214.00	324.55	1.000	324.55	0.007%	0.650%	29.50	354.05
Inkom Cemetery	17,332.00	250.73	1.000	250.73	0.008%	0.741%	33.62	284.35
Lava Cemetery	14,602.62	203.33	1.000	203.33	0.007%	0.624%	28.32	231.65
Marsh Valley Cemetery	21,674.00	404.13	1.000	404.13	0.010%	0.926%	42.03	446.16
McCammon Cemetery	22,601.00	241.16	1.000	241.16	0.011%	0.966%	43.83	284.99
Swan Lake Cemetery	3,261.00	65.47	1.000	65.47	0.002%	0.139%	6.33	71.80
Fire:								
Arimo Fire	7,809.00	90.01	1.000	90.01	0.004%	0.334%	15.14	105.15
Downey Fire	43,444.00	249.01	1.000	249.01	0.020%	1.856%	84.25	333.26
Jackson Creek Fire	27,274.00	139.05	1.000	139.05	0.013%	1.165%	52.88	191.93
Lava Fire	117,346.00	310.38	1.000	310.38	0.055%	5.015%	227.56	537.94
McCammon Fire	10,895.00	118.77	1.000	118.77	0.005%	0.466%	21.13	139.90
North Bannock Fire	122,432.00	1,165.92	1.000	1,165.92	0.058%	5.232%	237.41	1,403.33
Pocatello Valley Fire	108,329.00	994.93	1.000	994.93	0.051%	4.629%	210.06	1,204.99
Highway:								
Downey Swan Lake Highway	53,322.94	861.86	1.000	861.86	0.025%	2.279%	103.40	965.26
Library:								
Portneuf Library	486,990.00	4,383.04	1.000	4,383.04	0.229%	20.811%	944.36	5,327.40
South Bannock Library	347,368.00	2,035.14	1.000	2,035.14	0.163%	14.844%	673.61	2,708.75
SPTD Total:	2,340,114.56	19,459.14	1.000	19,459.14	1.101%	100.000%	4,537.89	23,997.03

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.					
SPTD Statewide Excess Distribution:		412,461.60							
SPTD Statewide Distribution:		2,377,007.97		For Quarter Ending:			Mar/31/2011		
					SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8	
April 8, 2011									
Bear Lake County: Special Purpose Taxing Districts									
Cemetery:									
Bennington Cemetery	2,931.00	70.23	1.000	70.23	0.001%	0.525%	5.69	75.92	
Bern Cemetery	3,196.00	63.16	1.000	63.16	0.002%	0.573%	6.19	69.35	
Bloomington Cemetery	2,805.00	121.07	1.000	121.07	0.001%	0.503%	5.44	126.51	
Dingle Cemetery	4,291.00	142.18	1.000	142.18	0.002%	0.769%	8.33	150.51	
Fish Haven Cemetery	8,131.00	128.63	1.000	128.63	0.004%	1.457%	15.77	144.40	
Geneva Cemetery	4,738.00	127.74	1.000	127.74	0.002%	0.849%	9.18	136.92	
Lanark Cemetery	2,554.00	58.96	1.000	58.96	0.001%	0.458%	4.96	63.92	
Liberty Cemetery	3,936.00	116.78	1.000	116.78	0.002%	0.705%	7.64	124.42	
Ovid Cemetery	2,993.00	94.67	1.000	94.67	0.001%	0.536%	5.80	100.47	
St. Charles Cemetery	6,208.00	146.79	1.000	146.79	0.003%	1.112%	12.03	158.82	
Wardboro Cemetery	1,822.00	53.07	1.000	53.07	0.001%	0.326%	3.53	56.60	
Fire:									
Bailey Creek Fire	3,956.27	95.52	1.000	95.52	0.002%	0.709%	7.68	103.20	
Bear Lake County Fire	189,847.00	3,585.46	1.000	3,585.46	0.089%	34.018%	368.15	3,953.61	
Flood Control:									
Flood Control #12	-	-	1.000	-	0.000%	-	-	-	
Library:									
Bear Lake Library	221,453.00	5,448.38	1.000	5,448.38	0.104%	39.681%	429.44	5,877.82	
Mosquito Abatement:									
Bear River Mosquito Abatement	80,836.00	2,735.46	1.000	2,735.46	0.038%	14.485%	156.76	2,892.22	
Sewer:									
Fish Haven Sewer	18,379.00	-	1.000	-	0.009%	3.293%	35.65	35.65	
SPTD Total:	558,076.27	12,988.10	1.000	12,988.10	0.263%	100.000%	1,082.24	14,070.34	

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.					
SPTD Statewide Excess Distribution:		412,461.60							
SPTD Statewide Distribution:		2,377,007.97		For Quarter Ending:			Mar/31/2011		
(1)		(2)		(3)		(4)		(5)	
(6)		(7)		(8)		(9)		(10)	
Special Purpose Taxing Districts		2010 Total Approved Property Tax ¹		Hypothetical Base		Factor ²		Actual Base Distribution Col. 3 X Col. 4	
Prop. Tax as % of Total SPTD Prop. Tax		% Based on County SPTD Prop. Tax		New Excess Col. 6 X SPTD Statewide Excess Dist.		Total to be Distributed Col. 5 + Col. 8			
April 8, 2011									
Benewah County: Special Purpose Taxing Districts									
Fire:									
Fernwood Fire	33,775.61	494.16	1.000	494.16	0.016%	5.438%	65.50	559.66	
Gateway Fire	136,842.00	1,872.48	1.000	1,872.48	0.064%	22.031%	265.36	2,137.84	
St. Marie Fire	229,695.87	1,844.22	1.000	1,844.22	0.108%	36.980%	445.43	2,289.65	
Tensed Fire	12,802.00	341.79	1.000	341.79	0.006%	2.061%	24.83	366.62	
Highway:									
Plummer-Gateway Highway	77,223.00	1,344.46	1.000	1,344.46	0.036%	12.433%	149.75	1,494.21	
Library:									
Benewah Library	130,799.00	996.89	1.000	996.89	0.062%	21.058%	253.64	1,250.53	
Water:									
Fernwood Water	-	-	1.000	-		0.000%	-	-	
Watershed:									
Rock Creek Watershed	-	-	1.000	-		0.000%	-	-	
Sheep Creek Watershed	-	-	1.000	-		0.000%	-	-	
Upper Hangman Watershed	-	-	1.000	-		0.000%	-	-	
Upper Moctilene Watershed	-	-	1.000	-		0.000%	-	-	
SPTD Total:	621,137.48	6,894.00	1.000	6,894.00	0.292%	100.000%	1,204.51	8,098.51	

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60						
SPTD Statewide Distribution:		2,377,007.97						
		For Quarter Ending:		Mar/31/2011				
		SPTD Total Statewide Property Tax		212,596,023				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Bingham County: Special Purpose Taxing Districts								
Ambulance:								
Bingham County Ambulance	643,670.00	9,065.36	1.000	9,065.36	0.303%	24.756%	1,248.19	10,313.55
Cemetery:								
Aberdeen Cemetery	25,850.00	853.40	1.000	853.40	0.012%	0.994%	50.12	903.52
Basalt-Goshen-Firth Cemetery	25,013.00	666.90	1.000	666.90	0.012%	0.962%	48.51	715.41
Groveland Cemetery	45,670.00	887.84	1.000	887.84	0.021%	1.756%	88.57	976.41
Moreland Cemetery	13,018.00	549.35	1.000	549.35	0.006%	0.501%	25.25	574.60
Riverside-Thomas Cemetery	33,375.00	957.63	1.000	957.63	0.016%	1.284%	64.72	1,022.35
Riverview Cemetery (Bingham)	3,489.00	103.85	1.000	103.85	0.002%	0.134%	6.77	110.62
Shelley Cemetery	58,722.00	1,503.44	1.000	1,503.44	0.028%	2.258%	113.87	1,617.31
Springfield Sterling Cemetery	6,311.00	221.02	1.000	221.02	0.003%	0.243%	12.23	233.25
Taylor Cemetery	11,225.81	156.26	1.000	156.26	0.005%	0.432%	21.77	178.03
Woodville Cemetery	2,517.72	49.21	1.000	49.21	0.001%	0.097%	4.88	54.09
Fire:								
Aberdeen Springfield Fire	64,370.00	2,805.54	1.000	2,805.54	0.030%	2.476%	124.83	2,930.37
Blackfoot Snake River Fire	621,178.00	18,367.59	1.000	18,367.59	0.292%	23.891%	1,204.57	19,572.16
Shelley Fire	241,361.00	4,215.43	1.000	4,215.43	0.114%	9.283%	468.04	4,683.47
Flood Control:								
Flood Control #1	2,411.68	34.83	1.000	34.83	0.001%	0.093%	4.68	39.51
Flood Control #7	6,750.00	123.67	1.000	123.67	0.003%	0.260%	13.10	136.77

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:				Mar/31/2011
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax				212,596,023
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts April 8, 2011	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Library:								
Aberdeen Library	136,019.00	-	1.000	-	0.064%	5.231%	263.76	263.76
Blackfoot Library	215,657.00	3,343.11	1.000	3,343.11	0.101%	8.294%	418.20	3,761.31
North Bingham Library	268,122.00	4,322.45	1.000	4,322.45	0.126%	10.312%	519.93	4,842.38
Snake River Library	164,799.00	3,871.64	1.000	3,871.64	0.078%	6.338%	319.58	4,191.22
Sewer and Water:								
Greenfield S&W	-	-	1.000	-		0.000%	-	-
Groveland S&W	-	-	1.000	-		0.000%	-	-
Moreland S&W	10,545.00	-	1.000	-	0.005%	0.406%	20.45	20.45
Springfield S&W	-	-	1.000	-		0.000%	-	-
Woodinville S&W	-	-	1.000	-		0.000%	-	-
SPTD Total:	2,600,074.21	52,098.52	1.000	52,098.52	1.223%	100.000%	5,042.02	57,140.54

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Blaine County: Special Purpose Taxing Districts								
Ambulance:								
Blaine County Ambulance	1,644,756.00	3,992.74	1.000	3,992.74	0.774%	28.539%	3,189.46	7,182.20
Cemetery:								
Bellevue Cemetery	18,276.00	222.80	1.000	222.80	0.009%	0.317%	35.45	258.25
Carey Cemetery	12,226.00	407.23	1.000	407.23	0.006%	0.212%	23.71	430.94
Hailey Cemetery	216,938.00	924.51	1.000	924.51	0.102%	3.764%	420.69	1,345.20
Ketchum Cemetery	44,417.00	191.87	1.000	191.87	0.021%	0.771%	86.13	278.00
Picabo Cemetery	10,286.00	92.14	1.000	92.14	0.005%	0.178%	19.95	112.09
Fire:								
Carey Fire	91,877.00	254.35	1.000	254.35	0.043%	1.594%	178.16	432.51
Ketchum Fire	417,016.00	1,618.69	1.000	1,618.69	0.196%	7.236%	808.67	2,427.36
Minidoka County Fire	7,223.06	32.51	1.000	32.51	0.003%	0.125%	14.00	46.51
West Magic Fire	7,385.83	31.32	1.000	31.32	0.003%	0.128%	14.32	45.64
Wood River Fire	796,561.00	3,439.22	1.000	3,439.22	0.375%	13.821%	1,544.66	4,983.88
Flood Control:								
Flood Control #2	44,011.00	12.82	1.000	12.82	0.021%	0.764%	85.35	98.17
Flood Control #9	3,965.00	278.23	1.000	278.23	0.002%	0.069%	7.69	285.92
Library:								
Little Wood River Library	23,330.00	548.30	1.000	548.30	0.011%	0.405%	45.23	593.53
Recreation:								
Blaine County Recreation	1,059,575.00	5,244.45	1.000	5,244.45	0.498%	18.385%	2,054.70	7,299.15
Sewer and Water:								
Carey S&W	-	-	1.000	-	0.000%	0.000%	-	-
Sun Valley S&W	1,365,391.00	3,575.29	1.000	3,575.29	0.642%	23.691%	2,647.72	6,223.01
SPTD Total:	5,763,233.89	20,866.47	1.000	20,866.47	2.711%	100.000%	11,175.89	32,042.36

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Boise County: Special Purpose Taxing Districts								
Ambulance:								
East Boise Ambulance	83,958.00	893.60	1.000	893.60	0.039%	9.736%	162.81	1,056.41
Cemetery:								
Pioneer Cemetery	8,302.00	184.25	1.000	184.25	0.004%	0.963%	16.10	200.35
Fire:								
Horseshoe Bend Fire	74,358.00	481.29	1.000	481.29	0.035%	8.623%	144.19	625.48
Placerville Fire	21,223.00	198.55	1.000	198.55	0.010%	2.461%	41.16	239.71
Hospital:								
Garden Valley Hospital	108,258.00	1,015.74	1.000	1,015.74	0.051%	12.554%	209.93	1,225.67
Horseshoe Bend Hospital	41,858.00	444.17	1.000	444.17	0.020%	4.854%	81.17	525.34
Library:								
Boise Basin Library	259,407.00	2,238.17	1.000	2,238.17	0.122%	30.082%	503.04	2,741.21
Garden Valley Library	210,613.00	939.40	1.000	939.40	0.099%	24.424%	408.41	1,347.81
Horseshoe Bend Library	54,352.00	1,063.12	1.000	1,063.12	0.026%	6.303%	105.40	1,168.52
Recreation:								
Garden Valley Recreation	-	-	1.000	-		0.000%	-	-
Water:								
Moore's Creek Rim Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	862,329.00	7,458.29	1.000	7,458.29	0.406%	100.000%	1,672.21	9,130.50

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Bonner County: Special Purpose Taxing Districts								
Cemetery:								
West Bonner Cemetery	66,138.00	2,007.60	1.000	2,007.60	0.031%	0.847%	128.26	2,135.86
Fire:								
Coolin-Cavanaugh Bay Fire	78,109.00	326.99	1.000	326.99	0.037%	1.000%	151.46	478.45
N. of the Narrows Fire	78,281.00	-	1.000	-	0.037%	1.002%	151.80	151.80
North Side Fire	350,703.00	1,297.22	1.000	1,297.22	0.165%	4.490%	680.08	1,977.30
Sagle Fire	915,340.00	2,256.28	1.000	2,256.28	0.431%	11.718%	1,775.00	4,031.28
Sam Owen Fire (est 2002)	-	-	1.000	-	0.000%	0.000%	-	-
Schweitzer Fire	239,890.00	715.72	1.000	715.72	0.113%	3.071%	465.19	1,180.91
Southside Fire	-	-	1.000	-	0.000%	0.000%	-	-
Spirit Lake Fire	266,506.93	252.85	1.000	252.85	0.125%	3.412%	516.81	769.66
Timberlake Fire (Bnr/Koot)	39,577.39	-	1.000	-	0.019%	0.507%	76.74	76.74
West Bonner Fire	1,981.00	67.42	1.000	67.42	0.001%	0.025%	3.83	71.25
West Pend Oreille Fire	158,622.00	390.54	1.000	390.54	0.075%	2.031%	307.60	698.14
West Priest Lake Fire	52,633.00	264.33	1.000	264.33	0.025%	0.674%	102.06	366.39
West Side Fire	213,025.00	604.23	1.000	604.23	0.100%	2.727%	413.09	1,017.32

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Highway:								
Sandpoint Highway	1,323,402.00	4,077.65	1.000	4,077.65	0.622%	16.943%	2,566.30	6,643.95
Hospital:								
Pend Oreille Hospital	879,465.00	8,761.74	1.000	8,761.74	0.414%	11.259%	1,705.44	10,467.18
Library:								
East Bonner Library	2,550,699.00	11,791.68	1.000	11,791.68	1.200%	32.655%	4,946.24	16,737.92
Priest Lake Library	80,619.00	-	1.000	-	0.038%	1.032%	156.33	156.33
West Bonner Library	248,515.00	-	1.000	-	0.117%	3.182%	481.91	481.91
Recreation:								
Selkirk Recreation	207,473.00	-	1.000	-	0.098%	2.656%	402.32	402.32
Sewer:								
Bottle Bay Sewer	21,808.00	103.18	1.000	103.18	0.010%	0.279%	42.29	145.47
Coolin Sewer	-	-	1.000	-		0.000%	-	-
Eastside Sewer	-	-	1.000	-		0.000%	-	-
Ellisport Sewer	1,243.00	-	1.000	-	0.001%	0.016%	2.41	2.41
Fry Creek Sewer	-	-	1.000	-		0.000%	-	-
Memaloose Sewer	-	-	1.000	-		0.000%	-	-
Pinto Point Sewer	-	-	1.000	-		0.000%	-	-
S. Pend Oreille Sewer	-	-	1.000	-		0.000%	-	-
Swan Shores Sewer	-	-	1.000	-		0.000%	-	-
Trestle Creek Sewer	-	10.21	1.000	10.21		0.000%	-	10.21

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts April 8, 2011	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Sewer and Water:								
Bayview S&W	-	-	1.000	-		0.000%	-	-
Diamond Park Paradise Point S&W	-	-	1.000	-		0.000%	-	-
Garfield Bay S&W	-	-	1.000	-		0.000%	-	-
Granite Reeder S&W	20,714.00	95.16	1.000	95.16	0.010%	0.265%	40.17	135.33
Kalispel Bay S&W	-	-	1.000	-		0.000%	-	-
Kootenai Ponderay S&W	-	-	1.000	-		0.000%	-	-
Outlet Bay S&W	-	-	1.000	-		0.000%	-	-
Sagle Valley S&W	-	-	1.000	-		0.000%	-	-
Southside S&W	-	-	1.000	-		0.000%	-	-
Tabarack S&W	-	-	1.000	-		0.000%	-	-
West Bonner S&W	16,372.00	72.33	1.000	72.33	0.008%	0.210%	31.74	104.07
Water:								
Laclede Water	-	15.20	1.000	15.20		0.000%	-	15.20
SPTD Total:	7,811,116.32	33,110.33	1.000	33,110.33	3.674%	100.000%	15,147.07	48,257.40

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60						
SPTD Statewide Distribution:		2,377,007.97		For Quarter Ending:			Mar/31/2011	
		SPTD Total Statewide Property Tax			212,596,023			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Bonneville County: Special Purpose Taxing Districts								
Ambulance:								
Bonneville County Ambulance	1,754,797.00	12,146.60	1.000	12,146.60	0.825%	39.817%	3,402.86	15,549.46
Cemetery:								
Ammon Cemetery	78,271.00	429.84	1.000	429.84	0.037%	1.776%	151.78	581.62
Central Cemetery #2	15,730.76	175.00	1.000	175.00	0.007%	0.357%	30.51	205.51
Freedom Cemetery	1,208.52	18.55	1.000	18.55	0.001%	0.027%	2.33	20.88
Iona Cemetery	50,852.00	358.00	1.000	358.00	0.024%	1.154%	98.61	456.61
Lincoln Cemetery	9,237.00	-	1.000	-	0.004%	0.210%	17.91	17.91
Milo Cemetery	7,389.00	125.06	1.000	125.06	0.003%	0.168%	14.33	139.39
New Sweden Cemetery	6,532.00	78.17	1.000	78.17	0.003%	0.148%	12.66	90.83
Shelton Cemetery #4	13,051.29	190.97	1.000	190.97	0.006%	0.296%	25.30	216.27
Taylor Cemetery	28,809.19	226.54	1.000	226.54	0.014%	0.654%	55.86	282.40
Ucon Cemetery	21,671.00	439.34	1.000	439.34	0.010%	0.492%	42.02	481.36
Woodville Cemetery	3,478.28	18.71	1.000	18.71	0.002%	0.079%	6.75	25.46
Fire:								
Bonneville Alpine Fire	8,390.00	126.81	1.000	126.81	0.004%	0.190%	16.27	143.08
Fire #1 - Bonneville	2,185,885.00	21,130.98	1.000	21,130.98	1.028%	49.599%	4,238.81	25,369.79
Greater Swan Valley Fire	141,752.00	814.15	1.000	814.15	0.067%	3.216%	274.88	1,089.03
Jefferson Central Fire	47,933.71	283.02	1.000	283.02	0.023%	1.088%	92.95	375.97
Flood Control:								
Flood Control #1	27,208.85	199.35	1.000	199.35	0.013%	0.617%	52.76	252.11
Mosquito Abatement:								
Jefferson Mosquito Abatement	4,960.96	38.02	1.000	38.02	0.002%	0.113%	9.61	47.63

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:				Mar/31/2011
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax				212,596,023
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts April 8, 2011	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Sewer:								
Iona Bonneville Sewer	-	-	1.000	-		0.000%	-	-
Watershed:								
Roberts Kettle Butte Watershed	-	-	1.000	-		0.000%	-	-
SPTD Total:	4,407,157.54	36,799.11	1.000	36,799.11	2.073%	100.000%	8,546.20	45,345.31

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37							Note: Calculations may not agree due to rounding.	
SPTD Statewide Excess Distribution:		412,461.60							For Quarter Ending: Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97							SPTD Total Statewide Property Tax 212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Special Purpose Taxing Districts	2010 Total Approved Property Tax¹	Hypothetical Base	Factor²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8		
April 8, 2011										
Boundary County: Special Purpose Taxing Districts										
Library:										
Boundary Library	264,184.00	4,416.94	1.000	4,416.94	0.124%	100.000%	512.30	4,929.24		
Mosquito Abatement:										
Boundary Mosquito Abatement	-	169.12	1.000	169.12		0.000%	-	169.12		
Water:										
Cabinet Mountain Water	-	-	1.000	-		0.000%	-	-		
Three Mile Water	-	-	1.000	-		0.000%	-	-		
SPTD Total:	264,184.00	4,586.06	1.000	4,586.06	0.124%	100.000%	512.30	5,098.36		

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Butte County: Special Purpose Taxing Districts								
Cemetery:								
Butte County Cemetery	38,075.00	1,407.09	1.000	1,407.09	0.018%	10.762%	73.84	1,480.93
Fire:								
Lost River Fire	26,380.00	1,242.36	1.000	1,242.36	0.012%	7.457%	51.16	1,293.52
Hospital:								
Lost River Hospital	182,135.53	7,565.96	1.000	7,565.96	0.086%	51.483%	353.19	7,919.15
Library:								
Butte-Lost River Library	102,052.00	3,639.26	1.000	3,639.26	0.048%	28.846%	197.89	3,837.15
Recreation:								
Lost River Recreation	-	-	1.000	-		0.000%	-	-
Watershed:								
Little Lost River Watershed	5,136.00	320.16	1.000	320.16	0.002%	1.452%	9.95	330.11
SPTD Total:	353,778.53	14,174.83	1.000	14,174.83	0.166%	100.000%	686.03	14,860.86

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:				Mar/31/2011
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax				212,596,023
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts April 8, 2011	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Camas County: Special Purpose Taxing Districts								
Cemetery:								
Camas Cemetery	3,416.00	154.04	1.000	154.04	0.002%	3.578%	6.63	160.67
Fire:								
West Magic Fire	6,241.17	163.57	1.000	163.57	0.003%	6.537%	12.11	175.68
Library:								
Camas Library	76,685.00	1,137.27	1.000	1,137.27	0.036%	80.318%	148.71	1,285.98
Mosquito Abatement:								
Camas Mosquito Abatement	9,134.00	429.04	1.000	429.04	0.004%	9.567%	17.71	446.75
SPTD Total:	95,476.17	1,883.92	1.000	1,883.92	0.045%	100.000%	185.16	2,069.08

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts April 8, 2011	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Canyon County: Special Purpose Taxing Districts								
Ambulance:								
Canyon County Ambulance	1,842,118.00	19,152.93	1.000	19,152.93	0.866%	8.380%	3,572.18	22,725.11
Cemetery:								
Fairview Cemetery	27,914.53	136.80	1.000	136.80	0.013%	0.127%	54.13	190.93
Greenleaf Cemetery	12,874.00	159.52	1.000	159.52	0.006%	0.059%	24.96	184.48
Kuna Cemetery	7,643.15	95.25	1.000	95.25	0.004%	0.035%	14.82	110.07
Lower Boise Cemetery	15,857.00	187.08	1.000	187.08	0.007%	0.072%	30.74	217.82
Melba Cemetery	14,436.47	186.39	1.000	186.39	0.007%	0.066%	28.00	214.39
Middletown Cemetery	28,513.00	197.36	1.000	197.36	0.013%	0.130%	55.29	252.65
Parma Cemetery	25,047.00	337.39	1.000	337.39	0.012%	0.114%	48.57	385.96
Rosewell Cemetery	14,142.00	271.87	1.000	271.87	0.007%	0.064%	27.43	299.30
Wilder Cemetery	42,063.00	578.54	1.000	578.54	0.020%	0.191%	81.57	660.11
Extermination:								
Canyon Pest Extermination	196,876.00	3,458.45	1.000	3,458.45	0.093%	0.896%	381.78	3,840.23
Melba Gopher	8,904.00	126.58	1.000	126.58	0.004%	0.041%	17.27	143.85

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Fire:								
Caldwell Fire	1,218,202.00	9,239.37	1.000	9,239.37	0.573%	5.542%	2,362.31	11,601.68
Homedale Fire	68,331.53	642.80	1.000	642.80	0.032%	0.311%	132.51	775.31
Kuna Fire	66,060.44	1,040.77	1.000	1,040.77	0.031%	0.301%	128.11	1,168.88
Marsing Fire	26,206.57	655.44	1.000	655.44	0.012%	0.119%	50.82	706.26
Melba Fire	78,324.42	1,589.15	1.000	1,589.15	0.037%	0.356%	151.89	1,741.04
Middleton Fire	1,452,759.35	3,191.62	1.000	3,191.62	0.683%	6.609%	3,512.18	6,703.80
Nampa Fire	1,904,964.00	20,503.23	1.000	20,503.23	0.896%	8.666%	3,694.05	24,197.28
Parma Fire	249,724.94	3,012.14	1.000	3,012.14	0.117%	1.136%	484.26	3,496.40
Star Fire	272,043.24	1,257.28	1.000	1,257.28	0.128%	1.238%	527.54	1,784.82
Upper Deer Flat Fire	149,470.00	463.11	1.000	463.11	0.070%	0.680%	289.85	752.96
Wilder Fire	330,377.00	1,248.77	1.000	1,248.77	0.155%	1.503%	640.66	1,889.43
Flood Control:								
Flood Control #10	32,010.68	163.18	1.000	163.18	0.015%	0.146%	62.07	225.25
Flood Control #11	34,747.00	297.70	1.000	297.70	0.016%	0.158%	67.37	365.07
Highway:								
Canyon Highway #4	3,652,337.00	31,711.66	1.000	31,711.66	1.718%	16.616%	7,082.51	38,794.17
Golden Gate Highway #3	802,530.00	6,583.36	1.000	6,583.36	0.377%	3.651%	1,556.24	8,139.60
Nampa Highway #1	5,635,353.00	34,749.10	1.000	34,749.10	2.651%	25.637%	10,927.91	45,677.01
Notus Parma Highway #2	612,697.00	8,303.11	1.000	8,303.11	0.288%	2.787%	1,188.13	9,491.24

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60						
SPTD Statewide Distribution:		2,377,007.97						
		SPTD Total Statewide Property Tax		212,596,023				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Library:								
Kuna Library	87,226.04	810.05	1.000	810.05	0.041%	0.397%	169.15	979.20
Lizard Butte Library	52,309.38	194.90	1.000	194.90	0.025%	0.238%	101.44	296.34
Wilder Library	105,102.00	564.24	1.000	564.24	0.049%	0.478%	203.81	768.05
Abatement:								
Canyon County Abatement	2,479,866.00	1,861.54	1.000	1,861.54	1.166%	11.282%	4,808.88	6,670.42
Recreation:								
Greater Middleton Area Recreation	434,289.00	-	1.000	-	0.204%	1.976%	842.16	842.16
Sewer and Water:								
Star Sewer and Water	-	-	1.000	-	0.001%	0.000%	5.75	5.75
SPTD Total:	21,981,318.75	152,970.68	1.000	152,970.68	10.339%	100.000%	43,326.34	196,297.02

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts April 8, 2011	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Caribou County: Special Purpose Taxing Districts								
Cemetery:								
Bancroft Cemetery	9,015.00	302.00	1.000	302.00	0.004%	4.896%	17.48	319.48
Central Cemetery	6,131.00	115.99	1.000	115.99	0.003%	3.330%	11.88	127.87
Fairview Cemetery	75,086.00	2,014.67	1.000	2,014.67	0.035%	40.778%	145.61	2,160.28
Freedom Cemetery	1,156.49	34.93	1.000	34.93	0.001%	0.628%	2.24	37.17
Grace Cemetery	21,838.00	681.84	1.000	681.84	0.010%	11.860%	42.35	724.19
Lago Cemetery	2,347.00	153.09	1.000	153.09	0.001%	1.275%	4.54	157.63
Lava Cemetery	4.38	1.96	1.000	1.96	0.000%	0.002%	0.01	1.97
Lund Cemetery	2,864.00	34.10	1.000	34.10	0.001%	1.555%	5.56	39.66
Thatcher Cemetery	2,575.14	99.53	1.000	99.53	0.001%	1.399%	5.00	104.53
Turner Cemetery	3,851.00	104.12	1.000	104.12	0.002%	2.091%	7.46	111.58
Fire:								
Bailey Creek Fire	2,172.73	68.72	1.000	68.72	0.001%	1.180%	4.22	72.94
Freedom Fire	3,547.00	66.48	1.000	66.48	0.002%	1.926%	6.88	73.36
Flood Control:								
Flood Control #8	-	-	1.000	-	0.000%	-	-	-
Library:								
Grace Library	53,544.00	1,743.97	1.000	1,743.97	0.025%	29.079%	103.83	1,847.80
SPTD Total:	184,131.74	5,421.40	1.000	5,421.40	0.087%	100.000%	357.06	5,778.46

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Cassia County: Special Purpose Taxing Districts								
Cemetery:								
Albion Cemetery	4,519.00	203.38	1.000	203.38	0.002%	0.187%	8.77	212.15
Declo Cemetery	9,730.00	398.44	1.000	398.44	0.005%	0.404%	18.87	417.31
Oakley Valley Cemetery	15,896.00	635.33	1.000	635.33	0.007%	0.659%	30.83	666.16
Pella Cemetery	-	-	1.000	-		0.000%	-	-
Sublet Cemetery	1,097.00	-	1.000	-	0.001%	0.046%	2.12	2.12
Valley View Cemetery	3,614.00	259.71	1.000	259.71	0.002%	0.150%	7.00	266.71
View Cemetery	6,471.00	264.13	1.000	264.13	0.003%	0.268%	12.54	276.67
Fire:								
Albion Fire	16,594.00	480.99	1.000	480.99	0.008%	0.688%	32.18	513.17
Minidoka Fire (annexed into Cnty 200)	24,854.49	-	1.000	-	0.012%	1.031%	48.19	48.19
North Cassia Fire	264,221.00	3,651.96	1.000	3,651.96	0.124%	10.962%	512.36	4,164.32
Oakley Fire	40,875.00	1,357.68	1.000	1,357.68	0.019%	1.696%	79.26	1,436.94
Raft River Fire	14,627.00	789.79	1.000	789.79	0.007%	0.607%	28.36	818.15
Rock Creek Fire (annexed 2003)	6,414.65	-	1.000	-	0.003%	0.266%	12.44	12.44
Flood Control:								
Goose Creek Flood Control #16	66,588.00	2,263.44	1.000	2,263.44	0.031%	2.763%	129.13	2,392.57
Raft River Flood Control #15	2,894.00	1,522.89	1.000	1,522.89	0.001%	0.120%	5.61	1,528.50

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Highway:								
Albion Highway	5,523.00	-	1.000	-	0.003%	0.229%	10.72	10.72
Burley Highway	1,469,851.00	45,681.33	1.000	45,681.33	0.691%	60.980%	2,850.29	48,531.62
Murtaugh Highway	16,611.70	710.61	1.000	710.61	0.008%	0.689%	32.21	742.82
Oakley Highway	204,269.00	7,781.50	1.000	7,781.50	0.096%	8.475%	396.12	8,177.62
Raft River Highway	192,789.00	7,289.72	1.000	7,289.72	0.091%	7.998%	373.85	7,663.57
Library								
Oakley Library	15,940.00	719.85	1.000	719.85	0.007%	0.661%	30.91	750.76
Recreation:								
Almo Recreation	2,337.00	106.66	1.000	106.66	0.001%	0.097%	4.53	111.19
Oakley Recreation	24,678.00	630.19	1.000	630.19	0.012%	1.024%	47.86	678.05
SPTD Total:	2,410,393.85	74,747.60	1.000	74,747.60	1.134%	100.000%	4,674.15	79,421.75

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:				Mar/31/2011
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax				212,596,023
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts April 8, 2011	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Clark County: Special Purpose Taxing Districts								
Cemetery:								
Clark County Cemetery	11,111.00	1,298.05	1.000	1,298.05	0.005%	48.967%	21.55	1,319.60
Library:								
Clark County Library	11,580.00	1,258.09	1.000	1,258.09	0.005%	51.033%	22.46	1,280.55
SPTD Total:	22,691.00	2,556.14	1.000	2,556.14	0.011%	100.000%	44.01	2,600.15

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Clearwater County: Special Purpose Taxing Districts								
Ambulance:								
Clearwater County Ambulance	99,230.00	4,304.75	1.000	4,304.75	0.047%	10.728%	192.43	4,497.18
Auditorium:								
Fraser Community Center	4,179.00	-	1.000	-	0.002%	0.452%	8.11	8.11
Cemetery:								
Elk River Cemetery	5,663.00	1,361.78	1.000	1,361.78	0.003%	0.612%	10.99	1,372.77
Fraser Cemetery	1,762.00	114.80	1.000	114.80	0.001%	0.190%	3.42	118.22
Gilbert Cemetery	988.00	55.26	1.000	55.26	0.000%	0.107%	1.92	57.18
North Clearwater Cemetery	3,796.53	160.73	1.000	160.73	0.002%	0.410%	7.36	168.09
Orofino (Riverside) Cemetery	47,753.00	1,892.45	1.000	1,892.45	0.022%	5.162%	92.61	1,985.06
Pierce Cemetery	3,828.00	167.09	1.000	167.09	0.002%	0.414%	7.42	174.51
Sanders Cemetery	9,656.00	439.94	1.000	439.94	0.005%	1.044%	18.72	458.66
Southwick Cemetery	2,445.00	132.76	1.000	132.76	0.001%	0.264%	4.74	137.50
Weippe Cemetery	2,481.00	127.26	1.000	127.26	0.001%	0.268%	4.80	132.06
Weseman Cemetery	2,479.00	111.98	1.000	111.98	0.001%	0.268%	4.81	116.79
Fire:								
Big Canyon	781.41	-	1.000	-	0.000%	0.084%	1.52	1.52
Evergreen Fire	9,285.00	311.34	1.000	311.34	0.004%	1.004%	18.00	329.34
Grangemont Volunteer Fire	6,130.00	-	1.000	-	0.003%	0.663%	11.89	11.89
Greer Fire	5,843.00	-	1.000	-	0.003%	0.632%	11.34	11.34
Orofino Fire	26,332.00	1,395.52	1.000	1,395.52	0.012%	2.847%	51.07	1,446.59
Sunnyside Fire	14,004.00	521.99	1.000	521.99	0.007%	1.514%	27.15	549.14
Twin Ridge Fire	73,415.00	619.28	1.000	619.28	0.035%	7.937%	142.36	761.64
Weippe Fire	29,861.00	1,205.70	1.000	1,205.70	0.014%	3.228%	57.90	1,263.60

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Highway:								
Clearwater Highway	99,778.00	13,760.92	1.000	13,760.92	0.047%	10.787%	193.48	13,954.40
Library:								
Clearwater Library	217,496.00	10,545.08	1.000	10,545.08	0.102%	23.513%	421.77	10,966.85
Elk River Library	46,954.00	4,156.58	1.000	4,156.58	0.022%	5.076%	91.06	4,247.64
Pierce Library	65,772.00	5,197.99	1.000	5,197.99	0.031%	7.110%	127.55	5,325.54
Recreation:								
Clearwater West Recreation	1,224.00	53.63	1.000	53.63	0.001%	0.132%	2.37	56.00
Dworshak Recreation	58,923.00	2,923.41	1.000	2,923.41	0.028%	6.370%	114.27	3,037.68
Elk River Recreation	22,803.00	2,830.78	1.000	2,830.78	0.011%	2.465%	44.22	2,875.00
Pierce Recreation	49,732.00	5,150.31	1.000	5,150.31	0.023%	5.376%	96.45	5,246.76
Weippe Fraser Recreation	9,330.00	448.08	1.000	448.08	0.004%	1.009%	18.09	466.17
Sewer and Water:								
Ahsahka S&W	-	-	1.000	-	-	0.000%	-	-
Judgetown S&W	3,080.00	33.81	1.000	33.81	0.001%	0.333%	5.98	39.79
Orofino Creek Whiskey Creek S&W	-	246.57	1.000	246.57	-	0.000%	-	246.57
Pleasant Acres S&W	-	-	1.000	-	-	0.000%	-	-
Riverside Sewer	-	-	1.000	-	-	0.000%	-	-
SPTD Total:	925,003.94	58,269.79	1.000	58,269.79	0.435%	100.000%	1,793.80	60,063.59

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts April 8, 2011	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Custer County: Special Purpose Taxing Districts								
Ambulance:								
South Custer Ambulance	34,440.00	1,005.18	1.000	1,005.18	0.016%	3.543%	66.79	1,071.97
Cemetery:								
Big Lost River Cemetery	17,458.00	1,171.04	1.000	1,171.04	0.008%	1.796%	33.86	1,204.90
Challis Cemetery	24,894.00	821.10	1.000	821.10	0.012%	2.561%	48.27	869.37
Fire:								
North Custer Fire	118,147.08	1,752.61	1.000	1,752.61	0.056%	12.155%	229.11	1,981.72
Sawtooth Valley Fire	102,956.00	2,566.39	1.000	2,566.39	0.048%	10.592%	199.65	2,766.04
South Custer Fire	79,390.00	3,213.67	1.000	3,213.67	0.037%	8.168%	153.95	3,367.62
Highway:								
Lost River Highway	88,730.00	5,957.95	1.000	5,957.95	0.042%	9.129%	172.06	6,130.01
Hospital:								
Lost River Hospital	191,552.47	7,228.95	1.000	7,228.95	0.090%	19.708%	371.45	7,600.40
North Custer Hospital	76,616.00	10,349.77	1.000	10,349.77	0.036%	7.883%	148.57	10,498.34
Salmon River Clinic	126,788.00	5,712.68	1.000	5,712.68	0.060%	13.044%	245.86	5,958.54
Library:								
Mackay Library	32,201.00	1,262.56	1.000	1,262.56	0.015%	3.313%	62.43	1,324.99
Stanley Community Library	46,213.00	1,543.85	1.000	1,543.85	0.022%	4.755%	89.62	1,633.47
Mosquito Abatement:								
Battle Ground Mosquito Abatement	13,951.00	335.86	1.000	335.86	0.007%	1.435%	27.06	362.92
Mackay Mosquito Abatement	18,637.00	550.95	1.000	550.95	0.009%	1.917%	36.14	587.09
SPTD Total:	971,973.54	43,472.56	1.000	43,472.56	0.457%	100.000%	1,884.82	45,357.38

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Elmore County: Special Purpose Taxing Districts								
Fire:								
Atlanta Fire	20,194.00	-	1.000	-	0.009%	0.586%	39.16	39.16
Grandview Fire	35,251.88	464.68	1.000	464.68	0.017%	1.023%	68.36	533.04
King Hill Fire	50,063.00	3,042.63	1.000	3,042.63	0.024%	1.453%	97.08	3,139.71
Mountain Home Fire	146,862.00	1,609.44	1.000	1,609.44	0.069%	4.263%	284.79	1,894.23
Highway:								
Atlanta Highway	26,365.00	-	1.000	-	0.012%	0.765%	51.12	51.12
Glenns Ferry Highway	409,887.00	7,568.78	1.000	7,568.78	0.193%	11.899%	794.84	8,363.62
Mountain Home Highway	805,027.00	8,797.34	1.000	8,797.34	0.379%	23.369%	1,561.08	10,358.42
Hospital:								
Elmore Medical Center	1,371,172.00	12,795.01	1.000	12,795.01	0.645%	39.804%	2,658.94	15,453.95
Library:								
Prairie Library	-	9.68	1.000	9.68		0.000%	-	9.68
Recreation:								
Eastern Elmore Recreation	107,369.00	729.47	1.000	729.47	0.051%	3.117%	208.21	937.68
Western Elmore Recreation	472,594.00	-	1.000	-	0.222%	13.719%	916.44	916.44
Sewer:								
West Side Sewer	-	-	1.000	-		0.000%	-	-
SPTD Total:	3,444,784.88	35,017.03	1.000	35,017.03	1.620%	100.000%	6,680.02	41,697.05

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Franklin County: Special Purpose Taxing Districts								
Cemetery:								
Cleveland Cemetery	2,612.00	66.68	1.000	66.68	0.001%	0.276%	5.07	71.75
Clifton Cemetery	6,836.00	194.30	1.000	194.30	0.003%	0.723%	13.26	207.56
Dayton Cemetery	7,585.00	233.95	1.000	233.95	0.004%	0.802%	14.71	248.66
Fairview-Franklin Cemetery	1,729.00	81.63	1.000	81.63	0.001%	0.183%	3.34	84.97
Franklin Cemetery	7,920.00	261.37	1.000	261.37	0.004%	0.838%	15.37	276.74
Mapleton Cemetery	6,685.00	105.92	1.000	105.92	0.003%	0.707%	12.96	118.88
Mink Creek Cemetery	3,833.00	117.47	1.000	117.47	0.002%	0.405%	7.44	124.91
Preston Cemetery	32,324.00	1,076.21	1.000	1,076.21	0.015%	3.419%	62.67	1,138.88
Riverdale Cemetery	2,668.00	76.10	1.000	76.10	0.001%	0.282%	5.18	81.28
Thatcher Cemetery	1,230.86	26.29	1.000	26.29	0.001%	0.130%	2.39	28.68
Treasureton Cemetery	1,354.00	41.53	1.000	41.53	0.001%	0.143%	2.63	44.16
Weston Cemetery	5,745.00	150.60	1.000	150.60	0.003%	0.608%	11.14	161.74
Whitney Cemetery	6,789.00	166.42	1.000	166.42	0.003%	0.718%	13.16	179.58
Fire:								
Franklin County Fire	637,476.00	-	1.000	-	0.300%	67.418%	1,236.18	1,236.18
Highway:								
Downey Swan Lake Highway	544.06	20.03	1.000	20.03	0.000%	0.058%	1.06	21.09
Library:								
Franklin County Library	220,229.00	1,767.02	1.000	1,767.02	0.104%	23.291%	427.06	2,194.08
Water:								
Fairview Water	-	-	1.000	-	0.000%	-	-	-
SPTD Total:	945,559.92	4,385.52	1.000	4,385.52	0.445%	100.000%	1,833.62	6,219.14

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Fremont County: Special Purpose Taxing Districts								
Ambulance:								
Fremont Ambulance	247,213.00	4,971.87	1.000	4,971.87	0.116%	15.526%	479.39	5,451.26
Cemetery:								
North Fremont Cemetery	39,304.00	600.58	1.000	600.58	0.018%	2.468%	76.21	676.79
Parker Cemetery	20,723.00	373.39	1.000	373.39	0.010%	1.302%	40.19	413.58
Riverview Cemetery (Fremont)	17,713.00	508.19	1.000	508.19	0.008%	1.112%	34.35	542.54
Squirrel Cemetery	7,913.00	90.20	1.000	90.20	0.004%	0.497%	15.34	105.54
Teton-Newdale Cemetery	8,371.50	137.76	1.000	137.76	0.004%	0.526%	16.23	153.99
Wilford Cemetery	27,248.00	410.92	1.000	410.92	0.013%	1.711%	52.83	463.75
Fire:								
Hamer Fire	2,459.40	107.60	1.000	107.60	0.001%	0.154%	4.77	112.37
Island Park Fire	155,474.00	1,517.18	1.000	1,517.18	0.073%	9.765%	301.49	1,818.67
North Fremont Fire	106,299.00	1,222.64	1.000	1,222.64	0.050%	6.676%	206.13	1,428.77
South Fremont Fire	290,616.00	3,972.86	1.000	3,972.86	0.137%	18.252%	563.55	4,536.41
Hospital:								
North Fremont Hospital	245,885.00	2,594.37	1.000	2,594.37	0.116%	15.443%	476.82	3,071.19
Library:								
Fremont County Library	407,888.00	1,652.62	1.000	1,652.62	0.192%	25.618%	790.96	2,443.58
Sugar-Salem Library	15,116.37	254.03	1.000	254.03	0.007%	0.949%	29.31	283.34
SPTD Total:	1,592,223.27	18,414.21	1.000	18,414.21	0.749%	100.000%	3,087.57	21,501.78

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.					
SPTD Statewide Excess Distribution:		412,461.60							
SPTD Statewide Distribution:		2,377,007.97		For Quarter Ending:			Mar/31/2011		
					SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8	
April 8, 2011									
Gem County: Special Purpose Taxing Districts									
Cemetery:									
Ola Cemetery	1,474.00	240.68	1.000	240.68	0.001%	0.203%	2.86	243.54	
Sweet-Montour Cemetery	5,642.00	256.99	1.000	256.99	0.003%	0.775%	10.94	267.93	
Extermination:									
Gem County Rodent Control	-	-	1.000	-		0.000%	-	-	
Fire:									
Gem County Fire #1	252,755.00	6,913.46	1.000	6,913.46	0.119%	34.736%	490.13	7,403.59	
Gem County Fire #2	31,878.00	1,362.48	1.000	1,362.48	0.015%	4.381%	61.82	1,424.30	
Middleton Fire	58,799.65	218.20	1.000	218.20	0.028%	8.081%	142.16	360.36	
Library:									
Ola Library	1,127.00	22.00	1.000	22.00	0.001%	0.155%	2.19	24.19	
Mosquito Abatement:									
Gem Mosquito Abatement	375,971.16	10,744.59	1.000	10,744.59	0.177%	51.669%	729.07	11,473.66	
Recreation:									
Gem Recreation	-	-	1.000	-		0.000%	-	-	
Sewer:									
Letha Sewer	-	-	1.000	-		0.000%	-	-	
SPTD Total:	727,646.81	19,758.40	1.000	19,758.40	0.342%	100.000%	1,439.17	21,197.57	

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Gooding County: Special Purpose Taxing Districts								
Cemetery:								
Gooding Cemetery	64,203.00	1,609.16	1.000	1,609.16	0.030%	2.835%	124.50	1,733.66
Hagerman Cemetery	18,982.00	510.00	1.000	510.00	0.009%	0.838%	36.82	546.82
Wendell Cemetery	59,002.00	1,524.51	1.000	1,524.51	0.028%	2.606%	114.41	1,638.92
Fire:								
Bliss Fire	25,531.62	1,097.67	1.000	1,097.67	0.012%	1.127%	49.51	1,147.18
Gooding Fire	116,806.00	3,231.84	1.000	3,231.84	0.055%	5.158%	226.51	3,458.35
Hagerman Fire	115,378.60	2,868.88	1.000	2,868.88	0.054%	5.095%	223.74	3,092.62
Wendell Fire	135,813.00	3,174.83	1.000	3,174.83	0.064%	5.998%	263.36	3,438.19
Highway:								
Bliss Highway #2	81,757.00	1,635.38	1.000	1,635.38	0.038%	3.610%	158.55	1,793.93
Gooding Highway #1	332,788.00	7,857.87	1.000	7,857.87	0.157%	14.696%	645.33	8,503.20
Hagerman Highway #3	125,744.00	3,274.35	1.000	3,274.35	0.059%	5.553%	243.84	3,518.19
Wendell Highway #6	245,112.00	5,772.57	1.000	5,772.57	0.115%	10.824%	475.32	6,247.89
West Point Highway #4	69,180.00	2,149.22	1.000	2,149.22	0.033%	3.055%	134.15	2,283.37
Hospital:								
Gooding County Hospital	643,729.00	10,220.61	1.000	10,220.61	0.303%	28.427%	1,248.30	11,468.91
Recreation:								
Gooding County Recreation	131,599.00	2,042.43	1.000	2,042.43	0.062%	5.811%	255.20	2,297.63
Wendell Recreation	98,842.00	2,607.79	1.000	2,607.79	0.046%	4.365%	191.68	2,799.47
SPTD Total:	2,264,467.23	49,577.11	1.000	49,577.11	1.065%	100.000%	4,391.22	53,968.33

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.					
SPTD Statewide Excess Distribution:		412,461.60							
SPTD Statewide Distribution:		2,377,007.97		For Quarter Ending:			Mar/31/2011		
(1)		(2)		(3)		(4)		(5)	
Special Purpose Taxing Districts		2010 Total Approved Property Tax ¹		Hypothetical Base		Factor ²		Actual Base Distribution Col. 3 X Col. 4	
April 8, 2011								Prop. Tax as % of Total SPTD Prop. Tax	
								% Based on County SPTD Prop. Tax	
								New Excess Col. 6 X SPTD Statewide Excess Dist.	
								Total to be Distributed Col. 5 + Col. 8	
Idaho County: Special Purpose Taxing Districts									
Cemetery:									
Clearwater Cemetery	528.00	146.67	1.000	146.67	0.000%	0.060%	1.02	147.69	
Cottonwood Cemetery	19,531.00	1,141.48	1.000	1,141.48	0.009%	2.232%	37.87	1,179.35	
Ferdinand Cemetery	1,801.00	102.97	1.000	102.97	0.001%	0.206%	3.49	106.46	
Grangeville Cemetery	137,204.00	5,599.99	1.000	5,599.99	0.065%	15.681%	266.06	5,866.05	
Kamiah Cemetery	3,582.50	175.88	1.000	175.88	0.002%	0.409%	6.94	182.82	
Keuterville Cemetery	1,175.00	93.45	1.000	93.45	0.001%	0.134%	2.28	95.73	
Pine Grove Cemetery	10,414.00	623.08	1.000	623.08	0.005%	1.190%	20.19	643.27	
Riggins Cemetery	7,669.00	536.57	1.000	536.57	0.004%	0.876%	14.87	551.44	
Whitebird Cemetery	11,975.00	765.71	1.000	765.71	0.006%	1.369%	23.22	788.93	
Winona Cemetery	1,919.00	110.07	1.000	110.07	0.001%	0.219%	3.72	113.79	
Woodland Cemetery	1,844.00	109.54	1.000	109.54	0.001%	0.211%	3.58	113.12	
Fire:									
Cottonwood Fire	25,818.00	875.53	1.000	875.53	0.012%	2.951%	50.06	925.59	
Grangeville Fire	31,736.00	930.87	1.000	930.87	0.015%	3.627%	61.54	992.41	
Kamiah Fire	29,152.88	1,603.86	1.000	1,603.86	0.014%	3.332%	56.53	1,660.39	
Flood Control:									
Flood Control #6	1,561.00	57.22	1.000	57.22	0.001%	0.178%	3.03	60.25	

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Highway:								
Cottonwood Highway	24,253.00	1,496.89	1.000	1,496.89	0.011%	2.772%	47.03	1,543.92
Deer Creek Highway	-	60.95	1.000	60.95		0.000%	-	60.95
Doumecq Highway	42.00	31.99	1.000	31.99	0.000%	0.005%	0.08	32.07
Fenn Highway	-	-	1.000	-		0.000%	-	-
Ferdinand Highway	31,372.00	1,673.80	1.000	1,673.80	0.015%	3.586%	60.84	1,734.64
Grangeville Highway	54,411.00	-	1.000	-	0.026%	6.219%	105.50	105.50
Greencreek Highway	11,801.00	759.89	1.000	759.89	0.006%	1.349%	22.89	782.78
Keuterville Highway	13,520.00	1,087.80	1.000	1,087.80	0.006%	1.545%	26.22	1,114.02
Kidder-Harris Highway	6,320.00	168.26	1.000	168.26	0.003%	0.722%	12.25	180.51
Road District #2 (Idaho)	-	-	1.000	-		0.000%	-	-
Union Independent Highway	-	-	1.000	-		0.000%	-	-
Whitebird Highway	-	-	1.000	-		0.000%	-	-
Winona Highway	-	-	1.000	-		0.000%	-	-
Hospital:								
Syringa Hospital	361,968.00	13,252.06	1.000	13,252.06	0.170%	41.369%	701.92	13,953.98
Library:								
Prairie River Library	85,367.92	2,477.86	1.000	2,477.86	0.040%	9.757%	165.54	2,643.40
Sewer and Water								
Pineridge S&W	-	-	1.000	-		0.000%	-	-
Rapid River S&W	-	-	1.000	-		0.000%	-	-
SPTD Total:	874,965.30	33,882.39	1.000	33,882.39	0.412%	100.000%	1,696.67	35,579.06

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Jefferson County: Special Purpose Taxing Districts								
Ambulance:								
West Jefferson Ambulance	25,704.00	762.53	1.000	762.53	0.012%	1.560%	49.84	812.37
Cemetery:								
Central Cemetery #2	20,725.24	313.95	1.000	313.95	0.010%	1.258%	40.19	354.14
Lewisville Cemetery #5	6,851.00	266.45	1.000	266.45	0.003%	0.416%	13.28	279.73
Little Butte Cemetery #3	20,250.00	377.44	1.000	377.44	0.010%	1.229%	39.27	416.71
Pioneer Cemetery #1	88,272.00	1,469.33	1.000	1,469.33	0.042%	5.358%	171.17	1,640.50
Roberts Cemetery #6	24,138.00	561.64	1.000	561.64	0.011%	1.465%	46.81	608.45
Shelton Cemetery #4	15,167.71	241.17	1.000	241.17	0.007%	0.921%	29.41	270.58
West Jefferson Memorial Cemetery	15,783.00	291.05	1.000	291.05	0.007%	0.958%	30.60	321.65
Fire:								
Hamer Fire	30,332.60	1,022.22	1.000	1,022.22	0.014%	1.841%	58.82	1,081.04
Jefferson Central Fire	1,021,356.67	5,765.79	1.000	5,765.79	0.480%	61.998%	1,980.58	7,746.37
Roberts Fire	58,844.00	1,242.28	1.000	1,242.28	0.028%	3.572%	114.10	1,356.38
West Jefferson Fire	45,186.00	929.46	1.000	929.46	0.021%	2.743%	87.63	1,017.09
Flood Control:								
Flood Control #1	5,724.62	57.22	1.000	57.22	0.003%	0.347%	11.10	68.32
Flood Control #5	537.00	285.80	1.000	285.80	0.000%	0.033%	1.04	286.84
Levee District #1	1,137.00	638.73	1.000	638.73	0.001%	0.069%	2.20	640.93

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:				Mar/31/2011
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax				212,596,023
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts April 8, 2011	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Library:								
West Jefferson Library	132,436.00	2,470.76	1.000	2,470.76	0.062%	8.039%	256.82	2,727.58
Mosquito Abatement								
Jefferson Mosquito Abatement	98,608.04	4,500.41	1.000	4,500.41	0.046%	5.986%	191.21	4,691.62
Roberts Mosquito Abatement	36,343.00	591.06	1.000	591.06	0.017%	2.206%	70.47	661.53
Watershed:								
Roberts Kettle Butte Watershed	-	-	1.000	-		0.000%	-	-
SPTD Total:	1,647,395.88	21,787.29	1.000	21,787.29	0.775%	100.000%	3,194.54	24,981.83

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Jerome County: Special Purpose Taxing Districts								
Ambulance:								
Lifeline Ambulance	417,396.00	-	1.000	-	0.196%	9.538%	809.41	809.41
Cemetery:								
Hazelton Cemetery	11,381.00	195.21	1.000	195.21	0.005%	0.260%	22.06	217.27
Fire:								
First Segregation Fire	173,028.00	2,981.67	1.000	2,981.67	0.081%	3.954%	335.52	3,317.19
Jerome Fire #1	272,350.00	3,827.44	1.000	3,827.44	0.128%	6.223%	528.13	4,355.57
West End Fire	35,419.94	633.82	1.000	633.82	0.017%	0.809%	68.69	702.51
Highway:								
Hillsdale Highway	410,280.00	7,976.33	1.000	7,976.33	0.193%	9.375%	795.60	8,771.93
Jerome Highway #7	1,251,035.00	15,550.16	1.000	15,550.16	0.588%	28.587%	2,425.97	17,976.13
Junior College:								
Southern Idaho Junior College	1,201,245.11	24,956.83	1.000	24,956.83	0.565%	27.449%	2,329.42	27,286.25
Recreation:								
Jerome Recreation	492,219.00	6,524.76	1.000	6,524.76	0.232%	11.247%	954.49	7,479.25
Valley Recreation	111,932.00	1,022.05	1.000	1,022.05	0.053%	2.558%	217.05	1,239.10
Sewer and Water:								
Jerome S&W	-	-	1.000	-		0.000%	-	-
SPTD Total:	4,376,286.04	63,668.27	1.000	63,668.27	2.058%	100.000%	8,486.34	72,154.61

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Kootenai County: Special Purpose Taxing Districts								
Ambulance:								
Kootenai Ambulance	1,946,150.00	5,897.29	1.000	5,897.29	0.915%	4.843%	3,773.92	9,671.21
Fire:								
East Side Fire	489,775.00	840.97	1.000	840.97	0.230%	1.219%	949.75	1,790.72
Hauser Fire	134,971.00	272.71	1.000	272.71	0.063%	0.336%	261.74	534.45
Kootenai Fire & Rescue	6,244,793.00	17,130.62	1.000	17,130.62	2.937%	15.540%	12,109.71	29,240.33
Northern Lakes Fire	3,495,201.00	8,389.71	1.000	8,389.71	1.644%	8.698%	6,777.79	15,167.50
Mica Kidd Island Fire	256,921.00	-	1.000	-	0.121%	0.639%	498.22	498.22
Shoshone Fire #2	150,205.55	553.25	1.000	553.25	0.071%	0.374%	291.28	844.53
Spirit Lake Fire	233,506.07	366.41	1.000	366.41	0.110%	0.581%	452.80	819.21
St. Maries Fire	76,606.13	217.31	1.000	217.31	0.036%	0.191%	148.56	365.87
Timberlake Fire	582,708.61	-	1.000	-	0.274%	1.450%	1,129.97	1,129.97
Worley Fire	641,198.00	2,467.69	1.000	2,467.69	0.302%	1.596%	1,243.39	3,711.08
Flood Control:								
Flood Control #17	95,095.00	181.69	1.000	181.69	0.045%	0.237%	184.41	366.10
Highway:								
East Side Highway #3	990,190.00	6,277.88	1.000	6,277.88	0.466%	2.464%	1,920.15	8,198.03
Lakes Highway #2	4,272,901.00	15,193.53	1.000	15,193.53	2.010%	10.633%	8,285.88	23,479.41
Post Falls Highway #1	2,494,306.00	11,125.44	1.000	11,125.44	1.173%	6.207%	4,836.88	15,962.32
Worley Highway	1,800,892.00	11,562.17	1.000	11,562.17	0.847%	4.482%	3,492.23	15,054.40

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Hospital:								
Kootenai County Hospital	-	3,144.05	1.000	3,144.05		0.000%	-	3,144.05
Junior College:								
North Idaho Junior College	12,904,248.00	47,466.23	1.000	47,466.23	6.070%	32.113%	25,023.53	72,489.76
Library:								
Hayden Lake Library	-	-	1.000	-		0.000%	-	-
Kootenai County Library	3,206,494.46	7,163.45	1.000	7,163.45	1.508%	7.980%	6,217.94	13,381.39
Kootenai County Library Bond	-	1,380.21	1.000	1,380.21		0.000%	-	1,380.21
Sewer:								
Carlin Bay Recreational Sewer	-	-	1.000	-		0.000%	-	-
Cleland Bay Sewer	4,356.00	17.81	1.000	17.81	0.002%	0.011%	8.45	26.26
Kidd Island Sewer	32,706.00	94.88	1.000	94.88	0.015%	0.081%	63.42	158.30
Kingston Cataldo Sewer	1,036.07	16.40	1.000	16.40	0.000%	0.003%	2.01	18.41
North Rockland Bay Sewer	-	-	1.000	-		0.000%	-	-
Sewer and Water:								
Alpine Meadows S&W	-	-	1.000	-		0.000%	-	-
Bayview S&W	-	-	1.000	-		0.000%	-	-
Dry Acres S&W	-	-	1.000	-		0.000%	-	-
Green Ferry S&W	-	-	1.000	-		0.000%	-	-
Hackney S&W	-	-	1.000	-		0.000%	-	-
Hayden Lake Recreational S&W	60,535.00	211.92	1.000	211.92	0.028%	0.151%	117.39	329.31
Harborview Estates S/W (not eligible)	-	-	1.000	-		0.000%	-	-
Rocky Beach S&W	-	-	1.000	-		0.000%	-	-
Twin Lake Recreational S&W	-	-	1.000	-		0.000%	-	-
Windy Bay Sunup Bay S&W	-	-	1.000	-		0.000%	-	-
Water:								
Cataldo Water	653.32	6.22	1.000	6.22	0.000%	0.002%	1.27	7.49

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts April 8, 2011	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Kootenai Water #1	68,545.00	190.40	1.000	190.40	0.032%	0.171%	132.92	323.32
North Kootenai Water	-	-	1.000	-		0.000%	-	-
Ohio Match Road Water	-	-	1.000	-		0.000%	-	-
Pineview Estates Water	-	-	1.000	-		0.000%	-	-
Ross Point Water	-	-	1.000	-		0.000%	-	-
Royal Highlands Water	-	-	1.000	-		0.000%	-	-
Watershed:								
Hayden Lake Watershed	-	-	1.000	-		0.000%	-	-
SPTD Total:	40,183,993.21	140,168.24	1.000	140,168.24	18.902%	100.000%	77,923.61	218,091.85

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Latah County: Special Purpose Taxing Districts								
Cemetery:								
Deary-Bovill Cemetery	8,087.00	157.85	1.000	157.85	0.004%	0.197%	15.68	173.53
Freeze Cemetery	1,133.00	57.51	1.000	57.51	0.001%	0.028%	2.20	59.71
Genesee Cemetery	7,024.49	137.92	1.000	137.92	0.003%	0.171%	13.63	151.55
Moscow Cemetery	201,476.00	2,191.08	1.000	2,191.08	0.095%	4.904%	390.70	2,581.78
Mountain View Cemetery	620.00	11.49	1.000	11.49	0.000%	0.015%	1.20	12.69
Nez-Tah Cemetery	6,700.50	133.76	1.000	133.76	0.003%	0.163%	12.99	146.75
Troy Cemetery	8,393.00	153.49	1.000	153.49	0.004%	0.204%	16.27	169.76
Viola-Rock Creek Cemetery	5,329.00	65.05	1.000	65.05	0.003%	0.130%	10.34	75.39
Woodfell Mendenhall Cemetery	12,114.00	290.27	1.000	290.27	0.006%	0.295%	23.49	313.76
Fire:								
Bovill Fire	13,945.00	127.14	1.000	127.14	0.007%	0.339%	27.04	154.18
Deary Fire	59,772.00	564.88	1.000	564.88	0.028%	1.455%	115.90	680.78
Genesee Fire	12,978.20	165.75	1.000	165.75	0.006%	0.316%	25.17	190.92
Moscow Fire	250,476.00	2,068.06	1.000	2,068.06	0.118%	6.097%	485.72	2,553.78
North Latah Fire	5,909.00	79.13	1.000	79.13	0.003%	0.144%	11.46	90.59
Palouse Valley Fire	112,691.00	1,082.51	1.000	1,082.51	0.053%	2.743%	218.52	1,301.03
Troy Fire	10,789.00	459.82	1.000	459.82	0.005%	0.263%	20.91	480.73
Highway:								
North Latah Highway	2,114,035.00	20,842.79	1.000	20,842.79	0.994%	51.456%	4,099.47	24,942.26
South Latah Highway	268,370.06	3,358.06	1.000	3,358.06	0.126%	6.532%	520.42	3,878.48
Library:								
Latah Library	995,401.00	10,669.70	1.000	10,669.70	0.468%	24.228%	1,930.25	12,599.95

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:				Mar/31/2011
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax				212,596,023
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Recreation:								
Deary Recreation (not eligible)	-	-	1.000	-		0.000%	-	-
J-K Recreation	13,169.55	393.44	1.000	393.44	0.006%	0.321%	25.54	418.98
Potlatch Recreation	-	-	1.000	-	0.000%	0.000%	-	-
Sewer:								
North Polk Sewer	-	-	1.000	-		0.000%	-	-
Sewer and Water:								
Hampton Princeton S&W	-	-	1.000	-		0.000%	-	-
Helmer S&W	-	-	1.000	-		0.000%	-	-
Hoodoo S&W	-	-	1.000	-		0.000%	-	-
N. Tomer Butte S&W	-	-	1.000	-		0.000%	-	-
Northpolk Extension S&W	-	-	1.000	-		0.000%	-	-
SE Moscow S&W	-	15.92	1.000	15.92		0.000%	-	15.92
Viola S&W	-	-	1.000	-		0.000%	-	-
Watershed:								
Deep Creek Watershed	-	-	1.000	-		0.000%	-	-
SPTD Total:	4,108,412.81	43,025.62	1.000	43,025.62	1.932%	100.000%	7,966.90	50,992.52

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Lemhi County: Special Purpose Taxing Districts								
Fire:								
Elk Bend Fire	21,740.00	913.04	1.000	913.04	0.010%	4.249%	42.16	955.20
Lemhi County Fire	146,328.00	5,070.03	1.000	5,070.03	0.069%	28.601%	283.75	5,353.78
North Custer Fire	6,730.92	375.29	1.000	375.29	0.003%	1.316%	13.05	388.34
North Fork Fire	39,468.00	1,046.95	1.000	1,046.95	0.019%	7.714%	76.53	1,123.48
Library:								
Lemhi Library	206,938.00	8,691.55	1.000	8,691.55	0.097%	40.448%	401.28	9,092.83
Sewer:								
Elk Bend Sewer	21,771.00	1,121.04	1.000	1,121.04	0.010%	4.255%	42.21	1,163.25
Valley View Heights Sewer	-	-	1.000	-	0.000%	0.000%	-	-
Sewer and Water:								
Williams Lake S&W	56,536.00	3,168.15	1.000	3,168.15	0.027%	11.051%	109.63	3,277.78
Water:								
Arrowhead Water	9,875.00	361.06	1.000	361.06	0.005%	1.930%	19.15	380.21
Sunset Heights Water	2,227.00	-	1.000	-	0.001%	0.435%	4.31	4.31
SPTD Total:	511,613.92	20,747.11	1.000	20,747.11	0.241%	100.000%	992.07	21,739.18

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Lewis County: Special Purpose Taxing Districts								
Auditorium:								
Reubens Community Center	2,170.14	352.31	1.000	352.31	0.001%	0.308%	4.21	356.52
Cemetery:								
Kamiah Cemetery	1,836.50	83.37	1.000	83.37	0.001%	0.261%	3.56	86.93
Nez Perce-Russell Cemetery	10,700.00	279.33	1.000	279.33	0.005%	1.520%	20.75	300.08
Reubens Cemetery	530.27	9.95	1.000	9.95	0.000%	0.075%	1.03	10.98
Fire:								
Kamiah Fire	5,417.12	124.46	1.000	124.46	0.003%	0.770%	10.51	134.97
Nez Perce Fire	5,917.00	124.71	1.000	124.71	0.003%	0.841%	11.47	136.18
Highway:								
Central Highway	192,307.00	4,381.89	1.000	4,381.89	0.090%	27.327%	372.92	4,754.81
Evergreen Highway	109,635.00	2,562.41	1.000	2,562.41	0.052%	15.579%	212.60	2,775.01
Kamiah Highway	56,703.00	1,120.08	1.000	1,120.08	0.027%	8.057%	109.96	1,230.04
North Highway	36,665.00	945.60	1.000	945.60	0.017%	5.210%	71.10	1,016.70
Prairie Highway	219,587.00	4,970.47	1.000	4,970.47	0.103%	31.203%	425.81	5,396.28
Reubens Highway	-	-	1.000	-	0.000%	-	-	-
Library:								
Lewis County Library	-	-	1.000	-	0.000%	-	-	-
Prairie River Library	62,262.53	1,427.38	1.000	1,427.38	0.029%	8.847%	120.74	1,548.12
SPTD Total:	703,730.56	16,381.96	1.000	16,381.96	0.331%	100.000%	1,364.66	17,746.62

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60						
SPTD Statewide Distribution:		2,377,007.97		For Quarter Ending:			Mar/31/2011	
		SPTD Total Statewide Property Tax			212,596,023			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Lincoln County: Special Purpose Taxing Districts								
Cemetery:								
Lincoln County Cemetery	46,838.00	1,688.41	1.000	1,688.41	0.022%	6.714%	90.82	1,779.23
Richfield Cemetery	7,629.00	581.95	1.000	581.95	0.004%	1.094%	14.79	596.74
Fire:								
Dietrich Fire	26,163.00	682.99	1.000	682.99	0.012%	3.750%	50.74	733.73
Richfield Fire	15,533.00	1,265.23	1.000	1,265.23	0.007%	2.227%	30.13	1,295.36
Shoshone City & Rural Fire	113,258.00	3,313.08	1.000	3,313.08	0.053%	16.235%	219.62	3,532.70
Highway:								
Dietrich Highway #5	63,779.00	2,604.35	1.000	2,604.35	0.030%	9.142%	123.68	2,728.03
Kimama Highway #6	43,101.00	1,507.04	1.000	1,507.04	0.020%	6.178%	83.58	1,590.62
Richfield Highway #4	63,779.00	4,383.59	1.000	4,383.59	0.030%	9.142%	123.68	4,507.27
Shoshone Highway #2	189,938.00	6,060.65	1.000	6,060.65	0.089%	27.227%	368.32	6,428.97
Library:								
Richfield Library	9,027.00	699.89	1.000	699.89	0.004%	1.294%	17.51	717.40
Recreation:								
Lincoln County Recreation	118,570.00	4,310.54	1.000	4,310.54	0.056%	16.996%	229.92	4,540.46
SPTD Total:	697,615.00	27,097.72	1.000	27,097.72	0.328%	100.000%	1,352.79	28,450.51

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Madison County: Special Purpose Taxing Districts								
Ambulance:								
Madison County Ambulance	504,162.00	2,875.09	1.000	2,875.09	0.237%	14.806%	977.65	3,852.74
Cemetery:								
Burton Cemetery	10,093.00	120.47	1.000	120.47	0.005%	0.296%	19.57	140.04
Plano Cemetery	9,512.00	148.58	1.000	148.58	0.004%	0.279%	18.44	167.02
Rexburg Cemetery	48,048.00	406.74	1.000	406.74	0.023%	1.411%	93.17	499.91
Sugar City Cemetery	15,523.00	138.34	1.000	138.34	0.007%	0.456%	30.10	168.44
Sutton Cemetery	15,437.00	188.85	1.000	188.85	0.007%	0.453%	29.93	218.78
Teton-Newdale Cemetery	13,520.50	133.88	1.000	133.88	0.006%	0.397%	26.21	160.09
Fire:								
Madison County Fire	539,722.00	5,343.66	1.000	5,343.66	0.254%	15.850%	1,046.61	6,390.27
Jefferson Central Fire	15,182.62	-	1.000	-	0.007%	0.446%	29.44	29.44
Flood Control:								
Flood Control #1	277.86	1.74	1.000	1.74	0.000%	0.008%	0.54	2.28
Library:								
Madison County Library	969,399.00	4,778.33	1.000	4,778.33	0.456%	28.468%	1,879.83	6,658.16
Sugar-Salem Library	53,876.63	368.70	1.000	368.70	0.025%	1.582%	104.48	473.18
Mosquito Abatement:								
Madison Mosquito Abatement	1,210,435.00	397.34	1.000	397.34	0.569%	35.547%	2,347.24	2,744.58
Sewer:								
Valley View Sub Sewer	-	-	1.000	-	-	0.000%	-	-
Watershed:								
Moody Creek Watershed	-	-	1.000	-	-	0.000%	-	-
SPTD Total:	3,405,188.61	14,901.72	1.000	14,901.72	1.602%	100.000%	6,603.21	21,504.93

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60						
SPTD Statewide Distribution:		2,377,007.97						
		For Quarter Ending:		Mar/31/2011				
		SPTD Total Statewide Property Tax		212,596,023				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Minidoka County: Special Purpose Taxing Districts								
Cemetery:								
Heyburn Cemetery #3	36,475.00	1,007.70	1.000	1,007.70	0.017%	1.776%	70.74	1,078.44
Paul Cemetery #2	82,414.00	1,866.73	1.000	1,866.73	0.039%	4.014%	159.81	2,026.54
Rupert-Acequia Cemetery #1	131,822.00	3,700.06	1.000	3,700.06	0.062%	6.420%	255.63	3,955.69
Fire:								
Minidoka County Fire	416,559.45	10,846.86	1.000	10,846.86	0.196%	20.287%	807.77	11,654.63
West End Fire	279,704.06	7,986.03	1.000	7,986.03	0.132%	13.622%	542.40	8,528.43
Highway:								
Minidoka Highway	1,105,129.00	35,531.75	1.000	35,531.75	0.520%	53.820%	2,143.03	37,674.78
Library:								
Acequia-Minidoka Library	-	-	1.000	-		0.000%	-	-
Sewer:								
Wayside Sewer	1,277.00	25.95	1.000	25.95	0.001%	0.062%	2.47	28.42
Sewer and Water:								
Minico S&W	-	-	1.000	-		0.000%	-	-
SPTD Total:	2,053,380.52	60,965.08	1.000	60,965.08	0.966%	100.000%	3,981.85	64,946.93

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Nez Perce County: Special Purpose Taxing Districts								
Auditorium:								
Reubens Community Center	7,862.86	125.78	1.000	125.78	0.004%	0.615%	15.25	141.03
Cemetery:								
Genesee Cemetery	3,293.51	77.75	1.000	77.75	0.002%	0.258%	6.38	84.13
Gifford Cemetery	3,385.00	79.05	1.000	79.05	0.002%	0.265%	6.56	85.61
Melrose Cemetery	1,459.00	37.76	1.000	37.76	0.001%	0.114%	2.83	40.59
Nez-Tah Cemetery	1,093.50	23.00	1.000	23.00	0.001%	0.086%	2.12	25.12
North Clearwater Cemetery	1,796.47	49.04	1.000	49.04	0.001%	0.140%	3.49	52.53
Potlatch Cemetery	679.00	39.67	1.000	39.67	0.000%	0.053%	1.32	40.99
Reubens Cemetery	796.73	18.30	1.000	18.30	0.000%	0.062%	1.55	19.85
Southwick Cemetery	1,456.00	20.34	1.000	20.34	0.001%	0.114%	2.82	23.16
Fire:								
Big Canyon Fire	15,004.59	135.44	1.000	135.44	0.007%	1.173%	29.09	164.53
Genesee Fire	6,211.80	116.28	1.000	116.28	0.003%	0.486%	12.04	128.32
Lewiston Orchards Fire	-	-	1.000	-	-	0.000%	-	-
Nez Perce County Fire	-	-	1.000	-	-	0.000%	-	-
Highway:								
Lapwai Highway	-	-	1.000	-	-	0.000%	-	-
South Latah Highway	19,889.94	367.78	1.000	367.78	0.009%	1.555%	38.57	406.35
Library:								
Prairie River Library	233,608.42	5,072.88	1.000	5,072.88	0.110%	18.269%	453.01	5,525.89

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.														
SPTD Statewide Excess Distribution:		412,461.60																
SPTD Statewide Distribution:		2,377,007.97																
(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		
Special Purpose Taxing Districts		2010 Total Approved Property Tax ¹		Hypothetical Base		Factor ²		Actual Base Distribution Col. 3 X Col. 4		Prop. Tax as % of Total SPTD Prop. Tax		% Based on County SPTD Prop. Tax		New Excess Col. 6 X SPTD Statewide Excess Dist.		Total to be Distributed Col. 5 + Col. 8		
April 8, 2011																		
Port:																		
Port of Lewiston		770,415.00	22,888.34	1.000	22,888.34	0.362%	60.249%	1,493.97	24,382.31									
Recreation:																		
J-K Recreation		4,434.45	134.05	1.000	134.05	0.002%	0.347%	8.59	142.64									
Sewer:																		
Central Orchards Sewer		207,322.00	15,292.50	1.000	15,292.50	0.098%	16.213%	402.03	15,694.53									
Lewiston Orchards Sewer		-	-	1.000	-		0.000%	-	-									
Water:																		
Waha Glen Water		-	-	1.000	-		0.000%	-	-									
SPTD Total:		1,278,708.27	44,477.96	1.000	44,477.96	0.601%	100.000%	2,479.62	46,957.58									

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts April 8, 2011	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Oneida County: Special Purpose Taxing Districts								
Cemetery:								
Holbrook Cemetery	1,769.00	88.03	1.000	88.03	0.001%	0.965%	3.42	91.45
Pleasant View Cemetery	1,348.00	45.32	1.000	45.32	0.001%	0.736%	2.62	47.94
Samaria Cemetery	2,419.00	90.81	1.000	90.81	0.001%	1.320%	4.69	95.50
St. John Cemetery	5,202.00	228.51	1.000	228.51	0.002%	2.839%	10.08	238.59
Fire:								
Oneida County Fire	51,108.00	1,560.43	1.000	1,560.43	0.024%	27.889%	99.11	1,659.54
Library:								
Oneida County Library	113,175.00	4,078.99	1.000	4,078.99	0.053%	61.759%	219.46	4,298.45
Recreation:								
Holbrook Recreation	2,004.00	53.02	1.000	53.02	0.001%	1.094%	3.89	56.91
Samaria Recreation	6,229.00	168.09	1.000	168.09	0.003%	3.399%	12.08	180.17
SPTD Total:	183,254.00	6,313.20	1.000	6,313.20	0.086%	100.000%	355.35	6,668.55

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Owyhee County: Special Purpose Taxing Districts								
Cemetery:								
Bruneau Cemetery	9,754.00	530.68	1.000	530.68	0.005%	1.628%	18.91	549.59
Marsing-Homedale Cemetery	32,358.00	1,694.65	1.000	1,694.65	0.015%	5.402%	62.75	1,757.40
Owyhee-Pioneer Cemetery	1,975.00	95.42	1.000	95.42	0.001%	0.330%	3.82	99.24
Riverside Cemetery	3,855.00	279.28	1.000	279.28	0.002%	0.644%	7.48	286.76
Fire:								
Bruneau Fire	3,206.00	1,173.76	1.000	1,173.76	0.002%	0.535%	6.22	1,179.98
Grandview Fire	69,852.12	1,381.32	1.000	1,381.32	0.033%	11.661%	135.45	1,516.77
Homedale Fire	169,923.47	8,504.64	1.000	8,504.64	0.080%	28.366%	329.51	8,834.15
Marsing Fire	28,607.43	1,548.28	1.000	1,548.28	0.013%	4.776%	55.47	1,603.75
Murphy Reynolds Wilson Fire	34,550.00	1,277.11	1.000	1,277.11	0.016%	5.768%	67.00	1,344.11
Highway:								
Gem Highway	52,907.00	2,327.16	1.000	2,327.16	0.025%	8.832%	102.60	2,429.76
Homedale Highway	63,724.00	3,380.46	1.000	3,380.46	0.030%	10.638%	123.57	3,504.03
Three Creek Highway	21,225.00	1,860.06	1.000	1,860.06	0.010%	3.543%	41.16	1,901.22
Library:								
Bruneau Valley Library	10,378.00	484.94	1.000	484.94	0.005%	1.732%	20.12	505.06
Eastern Owyhee Library	30,797.00	2,860.82	1.000	2,860.82	0.014%	5.141%	59.72	2,920.54
Lizard Butte Library	65,930.62	943.74	1.000	943.74	0.031%	11.006%	127.84	1,071.58
Sewer and Water:								
Bruneau S&W	-	-	1.000	-	0.000%	-	-	-
SPTD Total:	599,042.64	28,342.32	1.000	28,342.32	0.282%	100.000%	1,161.62	29,503.94

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.					
SPTD Statewide Excess Distribution:		412,461.60							
SPTD Statewide Distribution:		2,377,007.97							
		For Quarter Ending:		Mar/31/2011		SPTD Total Statewide Property Tax		212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8	
April 8, 2011									
Payette County: Special Purpose Taxing Districts									
Ambulance:									
Payette County Ambulance	423,919.00	-	1.000	-	0.199%	22.716%	822.05	822.05	
Cemetery:									
Parkview Cemetery	114,943.00	1,876.12	1.000	1,876.12	0.054%	6.159%	222.90	2,099.02	
Riverside Cemetery	124,719.00	1,669.85	1.000	1,669.85	0.059%	6.683%	241.85	1,911.70	
Extermination:									
Payette County Rodent Control	95,064.00	1,547.02	1.000	1,547.02	0.045%	5.094%	184.35	1,731.37	
Fire:									
New Plymouth Fire	73,277.00	1,168.16	1.000	1,168.16	0.034%	3.927%	142.10	1,310.26	
Parma Fire	122,277.06	509.76	1.000	509.76	0.058%	6.552%	237.11	746.87	
Sand Hollow Fire	16,404.00	157.17	1.000	157.17	0.008%	0.879%	31.81	188.98	
Highway:									
Highway #1	520,647.00	5,217.09	1.000	5,217.09	0.245%	27.900%	1,009.63	6,226.72	
Abatement:									
Gem County Abatement	27,171.84	-	1.000	-	0.013%	1.456%	52.69	52.69	
Recreation:									
Payette County Recreation	347,719.00	5,436.00	1.000	5,436.00	0.164%	18.633%	674.29	6,110.29	
Watershed:									
Succor Creek Watershed	-	-	1.000	-		0.000%	-	-	
SPTD Total:	1,866,140.90	17,581.17	1.000	17,581.17	0.878%	100.000%	3,618.78	21,199.95	

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Power County: Special Purpose Taxing Districts								
Ambulance:								
Power County Ambulance	189,280.00	2,069.31	1.000	2,069.31	0.089%	5.269%	367.05	2,436.36
Cemetery:								
Arbon Cemetery	69.00	-	1.000	-	0.000%	0.002%	0.13	0.13
Falls View Cemetery	71,185.00	1,165.36	1.000	1,165.36	0.033%	1.982%	138.04	1,303.40
Rockland-Valley Vu Cemetery	16,193.00	543.50	1.000	543.50	0.008%	0.451%	31.41	574.91
Fire:								
American Falls Fire	41,048.00	787.46	1.000	787.46	0.019%	1.143%	79.60	867.06
Eastern Power County Fire	112,424.00	2,452.85	1.000	2,452.85	0.053%	3.130%	218.01	2,670.86
Rockland Fire	27,000.00	342.22	1.000	342.22	0.013%	0.752%	52.35	394.57
Highway:								
Power County Highway	2,041,859.00	34,729.50	1.000	34,729.50	0.960%	56.841%	3,959.51	38,689.01
Hospital:								
Harms Memorial Hospital	676,706.00	21,206.72	1.000	21,206.72	0.318%	18.838%	1,312.24	22,518.96
Library:								
American Falls Library	392,873.00	4,672.04	1.000	4,672.04	0.185%	10.937%	761.85	5,433.89
Rockland Library	23,621.00	767.96	1.000	767.96	0.011%	0.658%	45.81	813.77
SPTD Total:	3,592,258.00	68,736.92	1.000	68,736.92	1.690%	100.000%	6,966.00	75,702.92

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Shoshone County: Special Purpose Taxing Districts								
Fire:								
Fernwood Fire	327.39	-	1.000	-	0.000%	0.017%	0.64	0.64
Shoshone County Fire #1	247,996.00	7,030.93	1.000	7,030.93	0.117%	12.997%	480.91	7,511.84
Shoshone Fire #2	662,155.45	15,825.08	1.000	15,825.08	0.311%	34.701%	1,284.03	17,109.11
Shoshone Fire #3	33,156.00	1,193.52	1.000	1,193.52	0.016%	1.738%	64.30	1,257.82
St. Joe Valley Fire	13,840.00	180.59	1.000	180.59	0.007%	0.725%	26.84	207.43
Highway:								
Clarkia Better Roads	-	-	1.000	-	-	0.000%	-	-
Hospital:								
East Shoshone Hospital	165,980.00	7,149.49	1.000	7,149.49	0.078%	8.698%	321.86	7,471.35
West Shoshone Hospital	660,768.00	17,152.31	1.000	17,152.31	0.311%	34.628%	1,281.34	18,433.65
Library:								
Clarkia Library	13,197.00	636.51	1.000	636.51	0.006%	0.692%	25.58	662.09
Kootenai Library	70,119.54	819.26	1.000	819.26	0.033%	3.675%	135.98	955.24
Northside Library	-	-	1.000	-	-	0.000%	-	-
Sewer:								
Calder Sewer	-	-	1.000	-	-	0.000%	-	-
Kingston Cataldo Sewer	22,510.93	409.47	1.000	409.47	0.011%	1.180%	43.65	453.12
Page Sewer	-	-	1.000	-	-	0.000%	-	-
S. Fork Cd'A River Sewer	-	-	1.000	-	-	0.000%	-	-

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Sewer and Water:								
Avery S&W	3,117.00	131.57	1.000	131.57	0.001%	0.163%	6.05	137.62
Clarkia S&W	-	-	1.000	-		0.000%	-	-
Water:								
Cataldo Water	9,475.68	222.61	1.000	222.61	0.004%	0.497%	18.37	240.98
Central Shoshone Water	-	-	1.000	-		0.000%	-	-
E. Shoshone Water	-	-	1.000	-		0.000%	-	-
Kingston Water	5,529.00	126.14	1.000	126.14	0.003%	0.290%	10.73	136.87
Pinehurst Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	1,908,171.99	50,877.48	1.000	50,877.48	0.898%	100.000%	3,700.28	54,577.76

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Teton County: Special Purpose Taxing Districts								
Ambulance:								
Teton County Ambulance (not eligible)	-		1.000		0.000%	0.000%	-	-
Cemetery:								
Bates Cemetery	4,218.00	71.27	1.000	71.27	0.002%	0.170%	8.17	79.44
Cache Clawson Cemetery	16,228.00	321.07	1.000	321.07	0.008%	0.653%	31.47	352.54
Driggs Darby Cemetery	24,479.00	548.76	1.000	548.76	0.012%	0.986%	47.47	596.23
Felt Cemetery	-	40.83	1.000	40.83		0.000%	-	40.83
Haden Cemetery	6,518.00	152.29	1.000	152.29	0.003%	0.262%	12.64	164.93
Victor-Cedron Cemetery	75,142.00	269.05	1.000	269.05	0.035%	3.025%	145.71	414.76
Fire:								
Teton County Fire	2,165,200.00	16,286.63	1.000	16,286.63	1.018%	87.174%	4,198.70	20,485.33
Library:								
Valley of the Tetons Library	191,970.00	2,175.96	1.000	2,175.96	0.090%	7.729%	372.26	2,548.22
SPTD Total:	2,483,755.00	19,865.86	1.000	19,865.86	1.168%	100.000%	4,816.42	24,682.28

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60						
SPTD Statewide Distribution:		2,377,007.97		For Quarter Ending:			Mar/31/2011	
		SPTD Total Statewide Property Tax			212,596,023			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Twin Falls County: Special Purpose Taxing Districts								
Ambulance:								
Twin Falls Cnty Ambulance (not eligib	-		1.000		0.000%	0.000%	-	-
Cemetery:								
West End Cemetery	2,757.00	2,203.64	1.000	2,203.64	0.001%	0.024%	5.35	2,208.99
Fire:								
Bliss Fire (Jt w/Gooding 2007)	4,769.38	-	1.000	-	0.002%	0.041%	9.24	9.24
Buhl Fire	375,435.00	4,853.65	1.000	4,853.65	0.177%	3.239%	728.03	5,581.68
Castleford Fire	82,109.00	972.36	1.000	972.36	0.039%	0.708%	159.22	1,131.58
Filer Fire	309,727.00	4,528.55	1.000	4,528.55	0.146%	2.672%	600.62	5,129.17
Hagerman Fire	12,083.40	112.56	1.000	112.56	0.006%	0.104%	23.43	135.99
Rock Creek Fire	541,846.35	4,686.73	1.000	4,686.73	0.255%	4.674%	1,050.74	5,737.47
Salmon Tract Fire	68,361.00	948.78	1.000	948.78	0.032%	0.590%	132.57	1,081.35
Twin Falls Fire	495,000.00	11,030.67	1.000	11,030.67	0.233%	4.270%	959.89	11,990.56
Highway:								
Buhl Highway	776,940.00	19,235.95	1.000	19,235.95	0.365%	6.702%	1,506.62	20,742.57
Filer Highway	349,582.00	6,942.97	1.000	6,942.97	0.164%	3.016%	677.90	7,620.87
Murtaugh Highway	151,693.30	2,821.94	1.000	2,821.94	0.071%	1.309%	294.15	3,116.09
Twin Falls Highway	3,571,453.00	54,214.70	1.000	54,214.70	1.680%	30.809%	6,925.65	61,140.35

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:				Mar/31/2011
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax				212,596,023
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts April 8, 2011	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Junior College:								
Southern Idaho Junior College	4,675,687.89	101,418.93	1.000	101,418.93	2.199%	40.334%	9,066.95	110,485.88
Library:								
Hansen Library	35,193.00	431.59	1.000	431.59	0.017%	0.304%	68.24	499.83
Recreation:								
Castleford Recreation	41,221.00	-	1.000	-	0.046%	0.356%	79.94	79.94
Filer Recreation	98,487.00	2,195.39	1.000	2,195.39	0.019%	0.850%	190.99	2,386.38
Water:								
Rogerson Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	11,592,345.31	216,598.41	1.000	216,598.41	5.453%	100.000%	22,479.53	239,077.94

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60						
SPTD Statewide Distribution:		2,377,007.97						
		For Quarter Ending:		Mar/31/2011				
		SPTD Total Statewide Property Tax		212,596,023				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Valley County: Special Purpose Taxing Districts								
Cemetery:								
McCall Cemetery	26,049.00	189.80	1.000	189.80	0.012%	0.640%	50.52	240.32
Valley Center Cemetery	38,554.00	214.22	1.000	214.22	0.018%	0.947%	74.76	288.98
Fire:								
Cascade Fire	256,087.00	804.17	1.000	804.17	0.120%	6.290%	496.60	1,300.77
Donnelly Fire (not eligible)	-		1.000			0.000%	-	-
McCall Fire	1,197,226.00	2,693.64	1.000	2,693.64	0.563%	29.405%	2,321.62	5,015.26
Yellow Pine Fire	14,572.00	69.89	1.000	69.89	0.007%	0.358%	28.26	98.15
Hospital:								
Cascade Memorial Hospital	697,725.00	2,582.90	1.000	2,582.90	0.328%	17.137%	1,353.01	3,935.91
McCall Hospital	1,356,759.00	8,811.70	1.000	8,811.70	0.638%	33.324%	2,102.66	10,914.36
Mosquito Abatement:								
Edwards Mosquito Abatement	159,588.00	-	1.000	-	0.075%	3.920%	309.47	309.47
Recreation:								
Southern Valley Recreation	-	-	1.000	-		0.000%	-	-
Sewer and Water:								
North Lake S&W	153,302.00	245.11	1.000	245.11	0.072%	3.765%	297.28	542.39
Payette Lakes S&W	128,770.00	604.04	1.000	604.04	0.061%	3.163%	249.71	853.75
Payette Lakes S&W Bond	-	-	1.000	-		0.000%	-	-
South Lake Recreational S&W	8,887.00	440.63	1.000	440.63	0.004%	0.218%	17.24	457.87
Water:								
Warm Lake Recreational Water	33,920.00	33.12	1.000	33.12	0.016%	0.833%	65.77	98.89
SPTD Total:	4,071,439.00	16,689.22	1.000	16,689.22	1.915%	100.000%	7,366.90	24,056.12

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		412,461.60		For Quarter Ending:			Mar/31/2011	
SPTD Statewide Distribution:		2,377,007.97		SPTD Total Statewide Property Tax			212,596,023	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
April 8, 2011								
Washington County: Special Purpose Taxing Districts								
Ambulance:								
Weiser Ambulance	177,079.00	6,818.44	1.000	6,818.44	0.083%	16.259%	343.38	7,161.82
Cemetery:								
Midvale Cemetery	26,310.00	714.30	1.000	714.30	0.012%	2.416%	51.01	765.31
Salubria Cemetery	23,745.00	609.59	1.000	609.59	0.011%	2.180%	46.05	655.64
Extermination:								
Monroe Mann Creek Pest Control	-	-	1.000	-		0.000%	-	-
Rodent Control #1	-	-	1.000	-		0.000%	-	-
Washington Cnty #3 Pest Control	-	-	1.000	-		0.000%	-	-
Rodent Control Washington County	22,187.00	679.02	1.000	679.02	0.010%	2.037%	43.03	722.05
Fire:								
Cambridge Fire	26,937.00	643.35	1.000	643.35	0.013%	2.473%	52.23	695.58
Midvale Fire	33,699.00	1,002.30	1.000	1,002.30	0.016%	3.094%	65.35	1,067.65
Weiser Fire #1	181,935.00	5,652.89	1.000	5,652.89	0.086%	16.705%	352.81	6,005.70
Flood Control:								
Flood Control #3	5,984.53	122.90	1.000	122.90	0.003%	0.549%	11.60	134.50
Highway:								
Weiser Valley Highway	55,713.00	1,594.91	1.000	1,594.91	0.026%	5.116%	108.04	1,702.95
Hospital:								
Weiser Valley Hospital	471,930.00	5,143.67	1.000	5,143.67	0.222%	43.333%	915.15	6,058.82
Library:								
Cambridge Community Library	41,284.00	328.51	1.000	328.51	0.019%	3.791%	80.06	408.57
Midvale Library	22,285.00	673.23	1.000	673.23	0.010%	2.046%	43.22	716.45
SPTD Total:	1,089,088.53	23,983.11	1.000	23,983.11	0.512%	100.000%	2,111.93	26,095.04

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.