

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 21, 2014	2012 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
Ada County: Special Purpose Taxing Districts								
Ambulance:								
Ada County Ambulance	4,680,718.00	25,501.39	1.000	25,501.39	1.953%	6.522%	18,470.29	43,971.68
Cemetery:								
Dry Creek Cemetery	131,644.00	171.81	1.000	171.81	0.055%	0.183%	519.47	691.28
Fairview Cemetery	1,318.26	36.38	1.000	36.38	0.001%	0.002%	5.21	41.59
Joplin Cemetery	30,666.00	171.02	1.000	171.02	0.013%	0.043%	121.01	292.03
Kuna Cemetery	120,104.85	703.47	1.000	703.47	0.050%	0.167%	473.93	1,177.40
Melba Cemetery	2,628.64	44.59	1.000	44.59	0.001%	0.004%	10.37	54.96
Meridian Cemetery	489,346.00	1,599.84	1.000	1,599.84	0.204%	0.682%	1,930.97	3,530.81
Star Cemetery	80,311.00	654.92	1.000	654.92	0.034%	0.112%	316.91	971.83
Pest Control:								
Ada Pest Extermination	615,658.00	3,417.97	1.000	3,417.97	0.257%	0.858%	2,429.41	5,847.38
Fire:								
Desert East Fire	-	-	1.000	-		0.000%	-	-
Eagle Fire	5,342,618.26	8,417.80	1.000	8,417.80	2.229%	7.445%	21,082.17	29,499.97
Kuna Fire	1,236,278.60	6,563.87	1.000	6,563.87	0.516%	1.723%	4,878.39	11,442.26
Melba Fire	18,063.69	386.98	1.000	386.98	0.008%	0.025%	71.28	458.26
Meridian Fire	1,811,599.00	7,645.79	1.000	7,645.79	0.756%	2.524%	7,148.65	14,794.44
North Ada Search & Rescue	3,934,836.00	26,836.81	1.000	26,836.81	1.642%	5.483%	15,527.00	42,363.81
Star Fire	1,215,413.10	1,740.32	1.000	1,740.32	0.507%	1.694%	4,796.07	6,536.39
Whitney Fire	3,657,638.00	17,204.61	1.000	17,204.61	1.526%	5.097%	14,433.18	31,637.79

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Flood Control:								
Flood Control #10	242,047.52	546.06	1.000	546.06	0.101%	0.337%	955.13	1,501.19
Highway:								
Ada Highway	38,745,847.00	206,869.23	1.000	206,869.23	16.168%	53.989%	151,715.78	358,585.01
Library:								
Ada County Library	2,275,666.00	8,172.48	1.000	8,172.48	0.950%	3.171%	8,979.87	17,152.35
Kuna Library	634,296.99	3,022.23	1.000	3,022.23	0.265%	0.884%	2,502.96	5,525.19
Meridian Library	4,135,948.00	8,165.74	1.000	8,165.74	1.726%	5.763%	16,320.60	24,486.34
Mosquito Abatement:								
S.W. Ada Mosquito Abatement	1,094,215.00	1,605.85	1.000	1,605.85	0.457%	1.525%	4,317.81	5,923.66
Recreation:								
Western Ada Recreation	746,764.00	1,753.97	1.000	1,753.97	0.312%	1.041%	2,946.75	4,700.72
Sewer:								
Aldape Heights Sewer	-	-	1.000	-		0.000%	-	-
Bench Sewer	-	749.57	1.000	749.57		0.000%	-	749.57
Northwest Boise Sewer	173,238.00	977.48	1.000	977.48	0.072%	0.241%	683.60	1,661.08
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:		945,419.49		For Quarter Ending:				Dec/31/2013
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax				239,644,934
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 21, 2014	2012 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	92,941.00	280.99	1.000	280.99	0.039%	0.130%	366.75	647.74
Meridian Sewer & Water	-	-	1.000	-		0.000%	-	-
Star Sewer & Water	255,741.75	294.06	1.000	294.06	0.107%	0.356%	1,009.17	1,303.23
Water:								
Warms Springs Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	71,765,546.66	345,610.27	1.000	345,610.27	29.947%	100.000%	282,012.73	627,623.00

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Adams County: Special Purpose Taxing Districts								
Ambulance:								
Council Valley Ambulance	72,885.00	1,448.98	1.000	1,448.98	0.030%	13.906%	287.61	1,736.59
Cemetery:								
Bear Creek Cemetery	3,076.00	27.99	1.000	27.99	0.001%	0.587%	12.13	40.12
Council Valley Cemetery	22,691.00	583.49	1.000	583.49	0.009%	4.329%	89.54	673.03
Indian Valley Cemetery	3,970.00	228.21	1.000	228.21	0.002%	0.757%	15.67	243.88
Meadows Valley Cemetery	14,984.00	556.63	1.000	556.63	0.006%	2.859%	59.13	615.76
Fire:								
Council Valley Fire	57,440.00	648.18	1.000	648.18	0.024%	10.959%	226.66	874.84
Indian Valley Fire	23,568.00	358.28	1.000	358.28	0.010%	4.497%	92.99	451.27
Meadow Valley Fire	166,307.00	2,171.19	1.000	2,171.19	0.069%	31.731%	656.25	2,827.44
Flood Control:								
Flood Control #3 Adams County	5,351.22	137.04	1.000	137.04	0.002%	1.021%	21.12	158.16
Library:								
Council Valley Library	57,120.00	1,775.85	1.000	1,775.85	0.024%	10.898%	225.40	2,001.25
Meadows Valley Library	96,723.00	-	1.000	-	0.040%	18.455%	381.68	381.68
SPTD Total:	524,115.22	7,935.84	1.000	7,935.84	0.219%	100.000%	2,068.18	10,004.02

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Bannock County: Special Purpose Taxing Districts								
Ambulance:								
Bannock County Ambulance	1,635,288.00	7,621.66	1.000	7,621.66	0.682%	50.645%	6,452.91	14,074.57
Cemetery:								
Arimo Cemetery	14,961.00	324.55	1.000	324.55	0.006%	0.463%	59.04	383.59
Inkom Cemetery	19,470.00	250.73	1.000	250.73	0.008%	0.603%	76.84	327.57
Lava Cemetery	16,218.76	203.33	1.000	203.33	0.007%	0.502%	64.00	267.33
Marsh Valley Cemetery	22,998.00	404.13	1.000	404.13	0.010%	0.712%	90.75	494.88
McCammon Cemetery	25,091.00	241.16	1.000	241.16	0.010%	0.777%	99.01	340.17
Swan Lake Cemetery	3,567.00	65.47	1.000	65.47	0.001%	0.110%	14.08	79.55
Fire:								
Arimo Fire	8,533.00	90.01	1.000	90.01	0.004%	0.264%	33.68	123.69
Downey Fire	47,472.00	249.01	1.000	249.01	0.020%	1.470%	187.32	436.33
Jackson Creek Fire	30,377.00	139.05	1.000	139.05	0.013%	0.941%	119.87	258.92
Lava Fire	121,121.00	310.38	1.000	310.38	0.051%	3.751%	477.95	788.33
McCammon Fire	11,849.00	118.77	1.000	118.77	0.005%	0.367%	46.76	165.53
North Bannock Fire	137,744.00	1,165.92	1.000	1,165.92	0.057%	4.266%	543.55	1,709.47
Pocatello Valley Fire	117,273.00	994.93	1.000	994.93	0.049%	3.632%	462.77	1,457.70
Highway:								
Downey Swan Lake Highway	56,846.73	861.86	1.000	861.86	0.024%	1.761%	224.32	1,086.18
Library:								
Portneuf Library	578,552.00	4,383.04	1.000	4,383.04	0.241%	17.918%	2,282.99	6,666.03
South Bannock Library	381,548.00	2,035.14	1.000	2,035.14	0.159%	11.817%	1,505.60	3,540.74
SPTD Total:	3,228,909.49	19,459.14	1.000	19,459.14	1.347%	100.000%	12,741.44	32,200.58

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:		945,419.49						
SPTD Statewide Distribution:		2,909,965.86		For Quarter Ending:			Dec/31/2013	
				SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Bear Lake County: Special Purpose Taxing Districts								
Cemetery:								
Bennington Cemetery	3,293.00	70.23	1.000	70.23	0.001%	0.517%	13.00	83.23
Bern Cemetery	3,617.00	63.16	1.000	63.16	0.002%	0.567%	14.28	77.44
Bloomington Cemetery	3,374.00	121.07	1.000	121.07	0.001%	0.529%	13.32	134.39
Dingle Cemetery	4,845.00	142.18	1.000	142.18	0.002%	0.760%	19.12	161.30
Fish Haven Cemetery	9,484.00	128.63	1.000	128.63	0.004%	1.488%	37.42	166.05
Geneva Cemetery	5,412.00	127.74	1.000	127.74	0.002%	0.849%	21.36	149.10
Lanark Cemetery	2,843.00	58.96	1.000	58.96	0.001%	0.446%	11.22	70.18
Liberty Cemetery	4,602.00	116.78	1.000	116.78	0.002%	0.722%	18.16	134.94
Ovid Cemetery	3,464.00	94.67	1.000	94.67	0.001%	0.543%	13.67	108.34
St. Charles Cemetery	7,090.00	146.79	1.000	146.79	0.003%	1.112%	27.98	174.77
Wardboro Cemetery	2,114.00	53.07	1.000	53.07	0.001%	0.332%	8.34	61.41
Fire:								
Bailey Creek Fire	2,627.95	95.52	1.000	95.52	0.001%	0.412%	10.37	105.89
Bear Lake County Fire	217,847.00	3,585.46	1.000	3,585.46	0.091%	34.176%	859.63	4,445.09
Flood Control:								
Flood Control #12	-	-	1.000	-	-	0.000%	-	-
Library:								
Bear Lake Library	253,926.00	5,448.38	1.000	5,448.38	0.106%	39.836%	1,002.01	6,450.39
Mosquito Abatement:								
Bear River Mosquito Abatement	89,845.00	2,735.46	1.000	2,735.46	0.037%	14.095%	354.53	3,089.99
Sewer:								
Fish Haven Sewer	23,043.00	-	1.000	-	0.010%	3.615%	90.93	90.93
SPTD Total:	637,426.95	12,988.10	1.000	12,988.10	0.266%	100.000%	2,515.34	15,503.44

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Benewah County: Special Purpose Taxing Districts								
Fire:								
Fernwood Fire	29,295.09	494.16	1.000	494.16	0.012%	4.266%	115.61	609.77
Gateway Fire	152,334.00	1,872.48	1.000	1,872.48	0.064%	22.184%	601.11	2,473.59
St. Marie Fire	257,668.12	1,844.22	1.000	1,844.22	0.108%	37.524%	1,016.77	2,860.99
Tensed Fire	14,362.00	341.79	1.000	341.79	0.006%	2.092%	56.67	398.46
Highway:								
Plummer-Gateway Highway	87,037.00	1,344.46	1.000	1,344.46	0.036%	12.675%	343.46	1,687.92
Library:								
Benewah Library	145,977.00	996.89	1.000	996.89	0.061%	21.259%	576.03	1,572.92
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:	686,673.21	6,894.00	1.000	6,894.00	0.287%	100.000%	2,709.65	9,603.65

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Bingham County: Special Purpose Taxing Districts								
Ambulance:								
Bingham County Ambulance	727,782.00	9,065.36	1.000	9,065.36	0.304%	24.967%	2,871.85	11,937.21
Cemetery:								
Aberdeen Cemetery	29,230.00	853.40	1.000	853.40	0.012%	1.003%	115.35	968.75
Basalt-Goshen-Firth Cemetery	27,828.00	666.90	1.000	666.90	0.012%	0.955%	109.81	776.71
Groveland Cemetery	51,263.00	887.84	1.000	887.84	0.021%	1.759%	202.28	1,090.12
Moreland Cemetery	14,134.00	549.35	1.000	549.35	0.006%	0.485%	55.77	605.12
Riverside-Thomas Cemetery	38,526.00	957.63	1.000	957.63	0.016%	1.322%	152.03	1,109.66
Riverview Cemetery (Bingham)	3,312.00	103.85	1.000	103.85	0.001%	0.114%	13.07	116.92
Shelley Cemetery	65,725.00	1,503.44	1.000	1,503.44	0.027%	2.255%	259.35	1,762.79
Springfield Sterling Cemetery	7,016.00	221.02	1.000	221.02	0.003%	0.241%	27.69	248.71
Taylor Cemetery	13,537.48	156.26	1.000	156.26	0.006%	0.464%	53.41	209.67
Woodville Cemetery	3,044.05	49.21	1.000	49.21	0.001%	0.104%	12.01	61.22
Fire:								
Aberdeen Springfield Fire	72,102.00	2,805.54	1.000	2,805.54	0.030%	2.473%	284.51	3,090.05
Blackfoot Snake River Fire	694,030.00	18,367.59	1.000	18,367.59	0.290%	23.809%	2,738.67	21,106.26
Shelley Fire	260,858.00	4,215.43	1.000	4,215.43	0.109%	8.949%	1,524.89	5,740.32
Flood Control:								
Flood Control #1	3,238.96	34.83	1.000	34.83	0.001%	0.111%	12.77	47.60
Flood Control #7	7,465.00	123.67	1.000	123.67	0.003%	0.256%	29.46	153.13

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:		945,419.49						
SPTD Statewide Distribution:		2,909,965.86		For Quarter Ending:			Dec/31/2013	
				SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Library:								
Aberdeen Library	151,104.00	-	1.000	-	0.063%	5.184%	596.26	596.26
Blackfoot Library	242,366.00	3,343.11	1.000	3,343.11	0.101%	8.314%	956.38	4,299.49
North Bingham Library	304,383.00	4,322.45	1.000	4,322.45	0.127%	10.442%	1,201.11	5,523.56
Snake River Library	186,523.00	3,871.64	1.000	3,871.64	0.078%	6.399%	736.02	4,607.66
Sewer and Water:								
Greenfield S&W	-	-	1.000	-		0.000%	-	-
Groveland S&W	-	-	1.000	-		0.000%	-	-
Moreland S&W	11,523.00	-	1.000	-	0.005%	0.395%	45.48	45.48
Springfield S&W	-	-	1.000	-		0.000%	-	-
Woodinville S&W	-	-	1.000	-		0.000%	-	-
SPTD Total:	2,914,990.49	52,098.52	1.000	52,098.52	1.216%	100.000%	11,998.17	64,096.69

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:		945,419.49						
SPTD Statewide Distribution:		2,909,965.86		For Quarter Ending:			Dec/31/2013	
				SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Blaine County: Special Purpose Taxing Districts								
Ambulance:								
Blaine County Ambulance	1,816,066.00	3,992.74	1.000	3,992.74	0.758%	22.661%	7,166.27	11,159.01
Cemetery:								
Bellevue Cemetery	20,330.00	222.80	1.000	222.80	0.008%	0.254%	80.22	303.02
Carey Cemetery	13,637.00	407.23	1.000	407.23	0.006%	0.170%	53.81	461.04
Hailey Cemetery	247,403.00	924.51	1.000	924.51	0.103%	3.087%	976.26	1,900.77
Ketchum Cemetery	49,140.00	191.87	1.000	191.87	0.021%	0.613%	193.91	385.78
Picabo Cemetery	11,510.00	92.14	1.000	92.14	0.005%	0.144%	45.42	137.56
Fire:								
Carey Fire	100,358.00	254.35	1.000	254.35	0.042%	1.252%	396.01	650.36
Ketchum Fire	446,808.00	1,618.69	1.000	1,618.69	0.186%	5.575%	1,763.13	3,381.82
Minidoka County Fire	5,113.21	32.51	1.000	32.51	0.002%	0.064%	20.18	52.69
West Magic Fire	8,116.20	31.32	1.000	31.32	0.003%	0.101%	32.03	63.35
Wood River Fire	878,616.00	3,439.22	1.000	3,439.22	0.367%	10.964%	3,467.05	6,906.27
Flood Control:								
Carey Flood Control #2	4,218.00	12.82	1.000	12.82	0.002%	0.053%	16.64	29.46
Big Wood Flood Control #9	43,994.00	278.23	1.000	278.23	0.018%	0.549%	173.61	451.84
Library:								
Little Wood River Library	25,597.00	548.30	1.000	548.30	0.011%	0.319%	101.01	649.31
Recreation:								
Blaine County Recreation	2,923,183.00	5,244.45	1.000	5,244.45	1.220%	36.476%	11,535.00	16,779.45
Sewer and Water:								
Carey S&W	-	-	1.000	-	-	0.000%	-	-
Sun Valley S&W	1,419,913.00	3,575.29	1.000	3,575.29	0.593%	17.718%	5,603.03	9,178.32
SPTD Total:	8,014,002.41	20,866.47	1.000	20,866.47	3.344%	100.000%	31,623.58	52,490.05

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:		945,419.49						
SPTD Statewide Distribution:		2,909,965.86						
		For Quarter Ending:		Dec/31/2013				
		SPTD Total Statewide Property Tax		239,644,934				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Boise County: Special Purpose Taxing Districts								
Ambulance:								
East Boise Ambulance	106,585.00	893.60	1.000	893.60	0.044%	11.994%	420.59	1,314.19
Cemetery:								
Pioneer Cemetery	9,652.00	184.25	1.000	184.25	0.004%	1.086%	38.10	222.35
Fire:								
Eagle Fire (Annexed 2011)	-	-	1.000	-	0.000%	0.000%	2.11	2.11
Horseshoe Bend Fire	55,331.00	481.29	1.000	481.29	0.023%	6.227%	218.34	699.63
Placerville Fire	23,652.00	198.55	1.000	198.55	0.010%	2.662%	93.33	291.88
Hospital:								
Garden Valley Hospital	120,857.00	1,015.74	1.000	1,015.74	0.050%	13.600%	476.91	1,492.65
Horseshoe Bend Hospital	46,455.00	444.17	1.000	444.17	0.019%	5.228%	183.32	627.49
Library:								
Boise Basin Library	278,357.00	2,238.17	1.000	2,238.17	0.116%	31.324%	1,098.40	3,336.57
Garden Valley Library	189,329.00	939.40	1.000	939.40	0.079%	21.306%	747.10	1,686.50
Horseshoe Bend Library	58,418.00	1,063.12	1.000	1,063.12	0.024%	6.574%	230.52	1,293.64
Recreation:								
Garden Valley Recreation	-	-	1.000	-		0.000%	-	-
Water:								
Moores Creek Rim Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	888,636.00	7,458.29	1.000	7,458.29	0.371%	100.000%	3,508.72	10,967.01

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax				239,644,934
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Bonner County: Special Purpose Taxing Districts								
Cemetery:								
West Bonner Cemetery	74,140.00	2,007.60	1.000	2,007.60	0.031%	0.849%	292.55	2,300.15
Fire:								
Coolin-Cavanaugh Bay Fire	90,224.00	326.99	1.000	326.99	0.038%	1.033%	356.02	683.01
N. of the Narrows Fire	88,294.00	-	1.000	-	0.037%	1.011%	348.41	348.41
North Side Fire	395,443.00	1,297.22	1.000	1,297.22	0.165%	4.526%	1,560.44	2,857.66
Sagle Fire	1,043,912.00	2,256.28	1.000	2,256.28	0.436%	11.947%	4,119.31	6,375.59
Sam Owen Fire (est 2002)	-	-	1.000	-	0.000%	0.000%	-	-
Schweitzer Fire	274,595.00	715.72	1.000	715.72	0.115%	3.143%	1,083.56	1,799.28
Southside Fire	-	-	1.000	-	0.000%	0.000%	-	-
Spirit Lake Fire	306,017.97	252.85	1.000	252.85	0.128%	3.502%	1,207.56	1,460.41
Timberlake Fire (Bnr/Koot)	49,100.33	-	1.000	-	0.020%	0.562%	193.75	193.75
West Bonner Fire	2,223.00	67.42	1.000	67.42	0.001%	0.025%	8.78	76.20
West Pend Oreille Fire	184,404.00	390.54	1.000	390.54	0.077%	2.110%	727.66	1,118.20
West Priest Lake Fire	59,194.00	264.33	1.000	264.33	0.025%	0.677%	233.58	497.91
West Side Fire	240,836.00	604.23	1.000	604.23	0.100%	2.756%	950.35	1,554.58

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:		945,419.49							
SPTD Statewide Distribution:		2,909,965.86		For Quarter Ending:			Dec/31/2013		
					SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Special Purpose Taxing Districts	2012 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	
January 21, 2014									
Highway:									
Sandpoint Highway	1,480,782.00	4,077.65	1.000	4,077.65	0.618%	16.947%	5,843.22	9,920.87	
Hospital:									
Pend Oreille Hospital	989,027.00	8,761.74	1.000	8,761.74	0.413%	11.319%	3,902.74	12,664.48	
Library:									
East Bonner Library	2,816,109.00	11,791.68	1.000	11,791.68	1.175%	32.230%	11,112.48	22,904.16	
Priest Lake Library	89,805.00	-	1.000	-	0.037%	1.028%	354.37	354.37	
West Bonner Library	280,501.00	-	1.000	-	0.117%	3.210%	1,106.87	1,106.87	
Recreation:									
Selkirk Recreation	206,324.00	-	1.000	-	0.086%	2.361%	814.16	814.16	
Sewer:									
Bottle Bay Sewer	24,539.00	103.18	1.000	103.18	0.010%	0.281%	96.83	200.01	
Coolin Sewer	-	-	1.000	-		0.000%	-	-	
Eastside Sewer	-	-	1.000	-		0.000%	-	-	
Ellisport Sewer	560.00	-	1.000	-	0.000%	0.006%	2.21	2.21	
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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax				239,644,934
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
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	23,402.00	95.16	1.000	95.16	0.010%	0.268%	92.35	187.51
Kalispel Bay S&W	-	-	1.000	-		0.000%	-	-
Kootenai Ponderay S&W	135.00	-	1.000	-	0.000%	0.002%	0.53	0.53
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	18,071.00	72.33	1.000	72.33	0.008%	0.207%	71.31	143.64
Water:								
Laclede Water	-	15.20	1.000	15.20		0.000%	-	15.20
SPTD Total:	8,737,638.30	33,110.33	1.000	33,110.33	3.646%	100.000%	34,479.04	67,589.37

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Bonneville County: Special Purpose Taxing Districts								
Ambulance:								
Bonneville County Ambulance	1,986,377.00	12,146.60	1.000	12,146.60	0.829%	39.805%	7,838.32	19,984.92
Cemetery:								
Ammon Cemetery	89,745.00	429.84	1.000	429.84	0.037%	1.798%	354.13	783.97
Central Cemetery #2	18,736.77	175.00	1.000	175.00	0.008%	0.375%	73.93	248.93
Freedom Cemetery	1,093.37	18.55	1.000	18.55	0.000%	0.022%	4.31	22.86
Iona Cemetery	59,809.00	358.00	1.000	358.00	0.025%	1.199%	236.01	594.01
Lincoln Cemetery	10,359.00	-	1.000	-	0.004%	0.208%	40.88	40.88
Milo Cemetery	8,472.00	125.06	1.000	125.06	0.004%	0.170%	33.43	158.49
New Sweden Cemetery	8,113.00	78.17	1.000	78.17	0.003%	0.163%	32.02	110.19
Shelton Cemetery #4	15,147.75	190.97	1.000	190.97	0.006%	0.304%	59.77	250.74
Taylor Cemetery	32,665.52	226.54	1.000	226.54	0.014%	0.655%	128.90	355.44
Ucon Cemetery	24,230.00	439.34	1.000	439.34	0.010%	0.486%	95.62	534.96
Woodville Cemetery	3,842.95	18.71	1.000	18.71	0.002%	0.077%	15.17	33.88
Fire:								
Bonneville Alpine Fire	9,561.00	126.81	1.000	126.81	0.004%	0.192%	37.73	164.54
Fire #1 - Bonneville	2,468,900.00	21,130.98	1.000	21,130.98	1.030%	49.475%	9,742.37	30,873.35
Greater Swan Valley Fire	157,429.00	814.15	1.000	814.15	0.066%	3.155%	621.22	1,435.37
Jefferson Central Fire	58,100.70	283.02	1.000	283.02	0.024%	1.164%	229.27	512.29
Flood Control:								
Flood Control #1	31,174.99	199.35	1.000	199.35	0.013%	0.625%	123.01	322.36
Mosquito Abatement:								
Jefferson Mosquito Abatement	6,481.05	38.02	1.000	38.02	0.003%	0.130%	25.58	63.60
Sewer:								
Iona Bonneville Sewer	-	-	1.000	-	-	0.000%	-	-
Watershed:								

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:		945,419.49						
SPTD Statewide Distribution:		2,909,965.86						
				For Quarter Ending:		Dec/31/2013		
				SPTD Total Statewide Property Tax		239,644,934		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Roberts Kettle Butte Watershed	-	-	1.000	-		0.000%	-	-
SPTD Total:	4,990,238.10	36,799.11	1.000	36,799.11	2.082%	100.000%	19,691.67	56,490.78

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:		945,419.49							For Quarter Ending: Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86							SPTD Total Statewide Property Tax 239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Special Purpose Taxing Districts	2012 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		
January 21, 2014										
Boundary County: Special Purpose Taxing Districts										
Library:										
Boundary Library	297,812.00	4,416.94	1.000	4,416.94	0.124%	100.000%	1,175.18	5,592.12		
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:	297,812.00	4,586.06	1.000	4,586.06	0.124%	100.000%	1,175.18	5,761.24		

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Butte County: Special Purpose Taxing Districts								
Cemetery:								
Butte County Cemetery	42,337.00	1,407.09	1.000	1,407.09	0.018%	10.613%	167.07	1,574.16
Fire:								
Lost River Fire	24,206.00	1,242.36	1.000	1,242.36	0.010%	6.068%	95.51	1,337.87
Hospital:								
Lost River Hospital	214,642.58	7,565.96	1.000	7,565.96	0.090%	53.808%	846.99	8,412.95
Library:								
Butte-Lost River Library	113,220.00	3,639.26	1.000	3,639.26	0.047%	28.383%	446.77	4,086.03
Recreation:								
Lost River Recreation	-	-	1.000	-		0.000%	-	-
Watershed:								
Little Lost River Watershed	4,500.00	320.16	1.000	320.16	0.002%	1.128%	17.75	337.91
SPTD Total:	398,905.58	14,174.83	1.000	14,174.83	0.166%	100.000%	1,574.09	15,748.92

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:		945,419.49						
SPTD Statewide Distribution:		2,909,965.86		For Quarter Ending:				Dec/31/2013
				SPTD Total Statewide Property Tax				239,644,934
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Camas County: Special Purpose Taxing Districts								
Cemetery:								
Camas Cemetery	3,835.00	154.04	1.000	154.04	0.002%	3.614%	15.13	169.17
Fire:								
West Magic Fire	6,913.80	163.57	1.000	163.57	0.003%	6.515%	27.28	190.85
Library:								
Camas Library	85,370.00	1,137.27	1.000	1,137.27	0.036%	80.440%	336.87	1,474.14
Mosquito Abatement:								
Camas Mosquito Abatement	10,010.00	429.04	1.000	429.04	0.004%	9.432%	39.50	468.54
SPTD Total:	106,128.80	1,883.92	1.000	1,883.92	0.044%	100.000%	418.78	2,302.70

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 21, 2014	2012 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	2,084,134.00	19,152.93	1.000	19,152.93	0.870%	8.442%	8,224.07	27,377.00
Cemetery:								
Fairview Cemetery	42,623.74	136.80	1.000	136.80	0.018%	0.173%	168.19	304.99
Greenleaf Cemetery	14,563.00	159.52	1.000	159.52	0.006%	0.059%	57.46	216.98
Kuna Cemetery	9,040.15	95.25	1.000	95.25	0.004%	0.037%	35.67	130.92
Lower Boise Cemetery	18,451.00	187.08	1.000	187.08	0.008%	0.075%	72.80	259.88
Melba Cemetery	16,147.36	186.39	1.000	186.39	0.007%	0.065%	63.72	250.11
Middletown Cemetery	32,805.00	197.36	1.000	197.36	0.014%	0.133%	129.45	326.81
Parma Cemetery	28,128.00	337.39	1.000	337.39	0.012%	0.114%	111.00	448.39
Rosewell Cemetery	15,873.00	271.87	1.000	271.87	0.007%	0.064%	62.64	334.51
Wilder Cemetery	47,252.00	578.54	1.000	578.54	0.020%	0.191%	186.46	765.00
Extermination:								
Canyon Pest Extermination	227,613.00	3,458.45	1.000	3,458.45	0.095%	0.922%	898.17	4,356.62
Melba Gopher	10,047.00	126.58	1.000	126.58	0.004%	0.041%	39.65	166.23

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Fire:								
Caldwell Fire	1,572,329.00	9,239.37	1.000	9,239.37	0.656%	6.369%	6,204.46	15,443.83
Homedale Fire	61,255.80	642.80	1.000	642.80	0.026%	0.248%	241.72	884.52
Kuna Fire	78,911.40	1,040.77	1.000	1,040.77	0.033%	0.320%	311.39	1,352.16
Marsing Fire	30,314.83	655.44	1.000	655.44	0.013%	0.123%	119.62	775.06
Melba Fire	88,193.31	1,589.15	1.000	1,589.15	0.037%	0.357%	348.01	1,937.16
Middleton Fire	1,328,280.17	3,191.62	1.000	3,191.62	0.554%	5.380%	5,241.44	8,433.06
Nampa Fire	2,109,143.00	20,503.23	1.000	20,503.23	0.880%	8.543%	8,322.75	28,825.98
Parma Fire	404,903.28	3,012.14	1.000	3,012.14	0.169%	1.640%	1,597.77	4,609.91
Star Fire	285,096.90	1,257.28	1.000	1,257.28	0.119%	1.155%	1,125.00	2,382.28
Upper Deer Flat Fire	166,717.00	463.11	1.000	463.11	0.070%	0.675%	657.87	1,120.98
Wilder Fire	402,100.00	1,248.77	1.000	1,248.77	0.168%	1.629%	1,586.70	2,835.47
Flood Control:								
Flood Control #10	33,006.48	163.18	1.000	163.18	0.014%	0.134%	130.25	293.43
Flood Control #11	40,063.00	297.70	1.000	297.70	0.017%	0.162%	158.09	455.79
Highway:								
Canyon Highway #4	4,268,628.00	31,711.66	1.000	31,711.66	1.781%	17.290%	16,844.17	48,555.83
Golden Gate Highway #3	904,930.00	6,583.36	1.000	6,583.36	0.378%	3.665%	3,570.89	10,154.25
Nampa Highway #1	6,300,260.00	34,749.10	1.000	34,749.10	2.629%	25.519%	24,861.06	59,610.16
Notus Parma Highway #2	688,780.00	8,303.11	1.000	8,303.11	0.287%	2.790%	2,717.95	11,021.06

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Library:								
Kuna Library	94,780.01	810.05	1.000	810.05	0.040%	0.384%	374.00	1,184.05
Lizard Butte Library	55,746.00	194.90	1.000	194.90	0.023%	0.226%	219.98	414.88
Wilder Library	116,763.00	564.24	1.000	564.24	0.049%	0.473%	460.75	1,024.99
Abatement:								
Canyon County Abatement	2,623,427.00	1,861.54	1.000	1,861.54	1.095%	10.626%	10,352.14	12,213.68
Recreation:								
Greater Middleton Area Recreation	487,785.00	-	1.000	-	0.204%	1.976%	1,924.82	1,924.82
Sewer and Water:								
Star Sewer and Water	-	-	1.000	-	0.001%	0.000%	10.19	10.19
SPTD Total:	24,688,090.43	152,970.68	1.000	152,970.68	10.302%	100.000%	97,430.30	250,400.98

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax				239,644,934
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Caribou County: Special Purpose Taxing Districts								
Cemetery:								
Bancroft Cemetery	9,847.00	302.00	1.000	302.00	0.004%	4.571%	38.86	340.86
Central Cemetery	7,372.00	115.99	1.000	115.99	0.003%	3.422%	29.09	145.08
Fairview Cemetery	84,274.00	2,014.67	1.000	2,014.67	0.035%	39.119%	332.54	2,347.21
Freedom Cemetery	1,547.63	34.93	1.000	34.93	0.001%	0.718%	6.10	41.03
Grace Cemetery	25,000.00	681.84	1.000	681.84	0.010%	11.605%	98.65	780.49
Lago Cemetery	3,055.00	153.09	1.000	153.09	0.001%	1.418%	12.06	165.15
Lava Cemetery	3.24	1.96	1.000	1.96	0.000%	0.002%	0.01	1.97
Lund Cemetery	5,422.00	34.10	1.000	34.10	0.002%	2.517%	21.40	55.50
Thatcher Cemetery	3,869.71	99.53	1.000	99.53	0.002%	1.796%	15.27	114.80
Turner Cemetery	4,660.00	104.12	1.000	104.12	0.002%	2.163%	18.39	122.51
Fire:								
Bailey Creek Fire	1,570.05	68.72	1.000	68.72	0.001%	0.729%	6.19	74.91
Freedom Fire	4,087.00	66.48	1.000	66.48	0.002%	1.897%	16.13	82.61
Flood Control:								
Flood Control #8	-	-	1.000	-	0.000%	-	-	-
Library:								
Grace Library	64,724.00	1,743.97	1.000	1,743.97	0.027%	30.044%	255.41	1,999.38
SPTD Total:	215,431.63	5,421.40	1.000	5,421.40	0.090%	100.000%	850.10	6,271.50

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Cassia County: Special Purpose Taxing Districts								
Cemetery:								
Albion Cemetery	5,180.00	203.38	1.000	203.38	0.002%	0.198%	20.44	223.82
Declo Cemetery	10,976.00	398.44	1.000	398.44	0.005%	0.419%	43.31	441.75
Oakley Valley Cemetery	17,617.00	635.33	1.000	635.33	0.007%	0.673%	69.52	704.85
Pella Cemetery	-	-	1.000	-		0.000%	-	-
Sublet Cemetery	1,199.00	-	1.000	-	0.001%	0.046%	4.73	4.73
Valley View Cemetery	4,186.00	259.71	1.000	259.71	0.002%	0.160%	16.51	276.22
View Cemetery	6,916.00	264.13	1.000	264.13	0.003%	0.264%	27.29	291.42
Fire:								
Albion Fire	19,075.00	480.99	1.000	480.99	0.008%	0.729%	75.28	556.27
Minidoka Fire (annexed into Cnty 2003)	25,566.05	-	1.000	-	0.011%	0.977%	100.89	100.89
North Cassia Fire	293,139.00	3,651.96	1.000	3,651.96	0.122%	11.201%	1,156.74	4,808.70
Oakley Fire	45,553.00	1,357.68	1.000	1,357.68	0.019%	1.741%	179.75	1,537.43
Raft River Fire	16,856.00	789.79	1.000	789.79	0.007%	0.644%	66.51	856.30
Rock Creek Fire (annexed 2003)	8,224.28	-	1.000	-	0.003%	0.314%	32.46	32.46
Flood Control:								
Goose Creek Flood Control #16	14,284.00	2,263.44	1.000	2,263.44	0.006%	0.546%	56.37	2,319.81
Raft River Flood Control #15	2,894.00	1,522.89	1.000	1,522.89	0.001%	0.111%	11.42	1,534.31

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax				239,644,934
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Highway:								
Albion Highway	6,323.00	-	1.000	-	0.003%	0.242%	24.95	24.95
Burley Highway	1,635,074.00	45,681.33	1.000	45,681.33	0.682%	62.478%	6,452.06	52,133.39
Murtaugh Highway	17,778.49	710.61	1.000	710.61	0.007%	0.679%	70.14	780.75
Oakley Highway	226,353.00	7,781.50	1.000	7,781.50	0.094%	8.649%	893.20	8,674.70
Raft River Highway	212,288.00	7,289.72	1.000	7,289.72	0.089%	8.112%	837.70	8,127.42
Library								
Oakley Library	17,647.00	719.85	1.000	719.85	0.007%	0.674%	69.64	789.49
Recreation:								
Almo Recreation	2,608.00	106.66	1.000	106.66	0.001%	0.100%	10.29	116.95
Oakley Recreation	27,313.00	630.19	1.000	630.19	0.011%	1.044%	107.78	737.97
SPTD Total:	2,617,049.82	74,747.60	1.000	74,747.60	1.092%	100.000%	10,326.98	85,074.58

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 21, 2014	2012 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	12,307.00	1,298.05	1.000	1,298.05	0.005%	48.958%	48.56	1,346.61
Library:								
Clark County Library	12,831.00	1,258.09	1.000	1,258.09	0.005%	51.042%	50.63	1,308.72
SPTD Total:	25,138.00	2,556.14	1.000	2,556.14	0.010%	100.000%	99.19	2,655.33

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:		945,419.49						
SPTD Statewide Distribution:		2,909,965.86		For Quarter Ending:			Dec/31/2013	
				SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Clearwater County: Special Purpose Taxing Districts								
Ambulance:								
Clearwater County Ambulance	110,341.00	4,304.75	1.000	4,304.75	0.046%	10.975%	435.41	4,740.16
Auditorium:								
Fraser Community Center	4,704.00	-	1.000	-	0.002%	0.468%	18.56	18.56
Cemetery:								
Elk River Cemetery	6,207.00	1,361.78	1.000	1,361.78	0.003%	0.617%	24.50	1,386.28
Fraser Cemetery	2,001.00	114.80	1.000	114.80	0.001%	0.199%	7.89	122.69
Gilbert Cemetery	1,087.00	55.26	1.000	55.26	0.000%	0.108%	4.29	59.55
North Clearwater Cemetery	4,313.57	160.73	1.000	160.73	0.002%	0.429%	17.02	177.75
Orofino (Riverside) Cemetery	51,677.00	1,892.45	1.000	1,892.45	0.022%	5.140%	203.91	2,096.36
Pierce Cemetery	4,189.00	167.09	1.000	167.09	0.002%	0.417%	16.53	183.62
Sanders Cemetery	10,305.00	439.94	1.000	439.94	0.004%	1.025%	40.66	480.60
Southwick Cemetery	2,116.52	132.76	1.000	132.76	0.001%	0.211%	8.35	141.11
Weippe Cemetery	2,780.00	127.26	1.000	127.26	0.001%	0.277%	10.97	138.23
Weseman Cemetery	2,778.00	111.98	1.000	111.98	0.001%	0.276%	10.96	122.94
Fire:								
Big Canyon	736.30	-	1.000	-	0.000%	0.073%	2.91	2.91
Evergreen Fire	10,696.00	311.34	1.000	311.34	0.004%	1.064%	42.21	353.55
Grangemont Volunteer Fire	7,015.00	-	1.000	-	0.003%	0.698%	27.68	27.68
Greer Fire	7,220.00	-	1.000	-	0.003%	0.718%	28.49	28.49
Orofino Fire	30,143.00	1,395.52	1.000	1,395.52	0.013%	2.998%	118.94	1,514.46
Sunnyside Fire	17,682.00	521.99	1.000	521.99	0.007%	1.759%	69.77	591.76
Twin Ridge Fire	68,412.00	619.28	1.000	619.28	0.029%	6.804%	269.96	889.24
Weippe Fire	34,062.00	1,205.70	1.000	1,205.70	0.014%	3.388%	134.40	1,340.10

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Highway:								
Clearwater Highway	110,630.00	13,760.92	1.000	13,760.92	0.046%	11.004%	436.55	14,197.47
Library:								
Clearwater Library	243,713.00	10,545.08	1.000	10,545.08	0.102%	24.240%	961.71	11,506.79
Elk River Library	48,692.00	4,156.58	1.000	4,156.58	0.020%	4.843%	192.13	4,348.71
Pierce Library	64,072.00	5,197.99	1.000	5,197.99	0.027%	6.373%	252.83	5,450.82
Recreation:								
Clearwater West Recreation	879.00	53.63	1.000	53.63	0.000%	0.087%	3.46	57.09
Dworshak Recreation	65,702.00	2,923.41	1.000	2,923.41	0.027%	6.535%	259.26	3,182.67
Elk River Recreation	24,991.00	2,830.78	1.000	2,830.78	0.010%	2.486%	98.61	2,929.39
Pierce Recreation	54,428.00	5,150.31	1.000	5,150.31	0.023%	5.414%	214.77	5,365.08
Weippe Fraser Recreation	10,467.00	448.08	1.000	448.08	0.004%	1.041%	41.30	489.38
Sewer and Water:								
Ahsahka S&W	-	-	1.000	-	-	0.000%	-	-
Judgetown S&W	3,365.00	33.81	1.000	33.81	0.001%	0.335%	13.27	47.08
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:	1,005,404.39	58,269.79	1.000	58,269.79	0.420%	100.000%	3,967.30	62,237.09

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Custer County: Special Purpose Taxing Districts								
Ambulance:								
South Custer Ambulance	38,264.00	1,005.18	1.000	1,005.18	0.016%	3.638%	150.99	1,156.17
Cemetery:								
Big Lost River Cemetery	19,344.00	1,171.04	1.000	1,171.04	0.008%	1.839%	76.33	1,247.37
Challis Cemetery	27,867.00	821.10	1.000	821.10	0.012%	2.650%	109.96	931.06
Fire:								
North Custer Fire	134,386.05	1,752.61	1.000	1,752.61	0.056%	12.778%	530.28	2,282.89
Sawtooth Valley Fire	106,198.00	2,566.39	1.000	2,566.39	0.044%	10.098%	419.06	2,985.45
South Custer Fire	88,323.00	3,213.67	1.000	3,213.67	0.037%	8.398%	348.53	3,562.20
Highway:								
Lost River Highway	98,557.00	5,957.95	1.000	5,957.95	0.041%	9.371%	388.91	6,346.86
Hospital:								
Lost River Hospital	190,343.42	7,228.95	1.000	7,228.95	0.079%	18.098%	751.10	7,980.05
North Custer Hospital	86,618.00	10,349.77	1.000	10,349.77	0.036%	8.236%	341.80	10,691.57
Salmon River Clinic	138,966.00	5,712.68	1.000	5,712.68	0.058%	13.213%	548.36	6,261.04
Library:								
Mackay Library	35,660.00	1,262.56	1.000	1,262.56	0.015%	3.391%	140.72	1,403.28
Stanley Community Library	51,014.00	1,543.85	1.000	1,543.85	0.021%	4.851%	201.31	1,745.16
Mosquito Abatement:								
Battle Ground Mosquito Abatement	15,618.00	335.86	1.000	335.86	0.007%	1.485%	61.63	397.49
Mackay Mosquito Abatement	20,564.00	550.95	1.000	550.95	0.009%	1.955%	81.14	632.09
SPTD Total:	1,051,722.47	43,472.56	1.000	43,472.56	0.439%	100.000%	4,150.12	47,622.68

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:		945,419.49						
SPTD Statewide Distribution:		2,909,965.86						
		For Quarter Ending:		Dec/31/2013				
		SPTD Total Statewide Property Tax		239,644,934				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Elmore County: Special Purpose Taxing Districts								
Fire:								
Atlanta Fire	19,548.00	-	1.000	-	0.008%	0.541%	77.13	77.13
Grandview Fire	34,920.52	464.68	1.000	464.68	0.015%	0.967%	137.80	602.48
King Hill Fire	55,830.00	3,042.63	1.000	3,042.63	0.023%	1.546%	220.31	3,262.94
Mountain Home Fire	163,294.00	1,609.44	1.000	1,609.44	0.068%	4.522%	644.36	2,253.80
Highway:								
Atlanta Highway	27,710.00	-	1.000	-	0.012%	0.767%	109.34	109.34
Glenns Ferry Highway	452,457.00	7,568.78	1.000	7,568.78	0.189%	12.530%	1,785.41	9,354.19
Mountain Home Highway	892,434.00	8,797.34	1.000	8,797.34	0.372%	24.715%	3,521.58	12,318.92
Hospital:								
Elmore Medical Center	1,326,492.00	12,795.01	1.000	12,795.01	0.554%	36.735%	5,234.39	18,029.40
Library:								
Prairie Library	791.00	9.68	1.000	9.68	0.000%	0.022%	3.12	12.80
Recreation:								
Eastern Elmore Recreation	118,255.00	729.47	1.000	729.47	0.049%	3.275%	466.64	1,196.11
Western Elmore Recreation	519,231.00	-	1.000	-	0.217%	14.379%	2,048.90	2,048.90
Sewer:								
West Side Sewer	-	-	1.000	-	0.000%	-	-	-
SPTD Total:	3,610,962.52	35,017.03	1.000	35,017.03	1.507%	100.000%	14,248.98	49,266.01

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Franklin County: Special Purpose Taxing Districts								
Cemetery:								
Cleveland Cemetery	3,070.00	66.68	1.000	66.68	0.001%	0.292%	12.11	78.79
Clifton Cemetery	7,776.00	194.30	1.000	194.30	0.003%	0.739%	30.69	224.99
Dayton Cemetery	8,578.00	233.95	1.000	233.95	0.004%	0.815%	33.84	267.79
Fairview-Franklin Cemetery	2,067.00	81.63	1.000	81.63	0.001%	0.196%	8.15	89.78
Franklin Cemetery	9,128.00	261.37	1.000	261.37	0.004%	0.868%	36.02	297.39
Mapleton Cemetery	7,401.00	105.92	1.000	105.92	0.003%	0.703%	29.20	135.12
Mink Creek Cemetery	4,720.00	117.47	1.000	117.47	0.002%	0.449%	18.62	136.09
Preston Cemetery	36,518.00	1,076.21	1.000	1,076.21	0.015%	3.471%	144.10	1,220.31
Riverdale Cemetery	3,103.00	76.10	1.000	76.10	0.001%	0.295%	12.25	88.35
Thatcher Cemetery	148.38	26.29	1.000	26.29	0.000%	0.014%	0.59	26.88
Treasureton Cemetery	1,678.00	41.53	1.000	41.53	0.001%	0.159%	6.62	48.15
Weston Cemetery	6,563.00	150.60	1.000	150.60	0.003%	0.624%	25.89	176.49
Whitney Cemetery	7,694.00	166.42	1.000	166.42	0.003%	0.731%	30.36	196.78
Fire:								
Franklin County Fire	712,338.00	-	1.000	-	0.297%	67.710%	2,810.91	2,810.91
Highway:								
Downey Swan Lake Highway	516.27	20.03	1.000	20.03	0.000%	0.049%	2.04	22.07
Library:								
Franklin County Library	240,750.00	1,767.02	1.000	1,767.02	0.100%	22.884%	950.01	2,717.03
Water:								
Fairview Water	-	-	1.000	-	-	0.000%	-	-
SPTD Total:	1,052,048.65	4,385.52	1.000	4,385.52	0.439%	100.000%	4,151.40	8,536.92

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax				239,644,934
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Fremont County: Special Purpose Taxing Districts								
Ambulance:								
Fremont Ambulance	283,019.00	4,971.87	1.000	4,971.87	0.118%	15.141%	1,116.80	6,088.67
Cemetery:								
North Fremont Cemetery	44,089.00	600.58	1.000	600.58	0.018%	2.359%	173.97	774.55
Parker Cemetery	24,207.00	373.39	1.000	373.39	0.010%	1.295%	95.53	468.92
Riverview Cemetery (Fremont)	19,752.00	508.19	1.000	508.19	0.008%	1.057%	77.94	586.13
Squirrel Cemetery	9,801.00	90.20	1.000	90.20	0.004%	0.524%	38.67	128.87
Teton-Newdale Cemetery	9,972.80	137.76	1.000	137.76	0.004%	0.534%	39.35	177.11
Wilford Cemetery	30,947.00	410.92	1.000	410.92	0.013%	1.656%	122.11	533.03
Fire:								
Hamer Fire	3,454.86	107.60	1.000	107.60	0.001%	0.185%	13.64	121.24
Island Park Fire	178,233.00	1,517.18	1.000	1,517.18	0.074%	9.535%	703.32	2,220.50
North Fremont Fire	122,010.00	1,222.64	1.000	1,222.64	0.051%	6.528%	481.46	1,704.10
South Fremont Fire	378,070.00	3,972.86	1.000	3,972.86	0.158%	20.227%	1,491.87	5,464.73
Hospital:								
North Fremont Hospital	281,659.00	2,594.37	1.000	2,594.37	0.118%	15.069%	1,111.44	3,705.81
Library:								
Fremont County Library	466,659.00	1,652.62	1.000	1,652.62	0.195%	24.966%	1,841.45	3,494.07
Sugar-Salem Library	17,290.71	254.03	1.000	254.03	0.007%	0.925%	68.23	322.26
SPTD Total:	1,869,164.37	18,414.21	1.000	18,414.21	0.780%	100.000%	7,375.78	25,789.99

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Gem County: Special Purpose Taxing Districts								
Cemetery:								
Ola Cemetery	1,641.00	240.68	1.000	240.68	0.001%	0.202%	6.47	247.15
Sweet-Montour Cemetery	6,319.00	256.99	1.000	256.99	0.003%	0.778%	24.93	281.92
Extermination:								
Gem County Rodent Control	-	-	1.000	-		0.000%	-	-
Fire:								
Eagle Fire (Annexed 2011)		-	1.000	-	0.000%	0.000%	2.11	2.11
Gem County Fire #1	282,212.00	6,913.46	1.000	6,913.46	0.118%	34.743%	1,113.62	8,027.08
Gem County Fire #2	35,722.00	1,362.48	1.000	1,362.48	0.015%	4.398%	140.96	1,503.44
Middleton Fire	41,080.83	218.20	1.000	218.20	0.017%	5.058%	162.10	380.30
Library:								
Ola Library	1,255.00	22.00	1.000	22.00	0.001%	0.155%	4.96	26.96
Mosquito Abatement:								
Gem Mosquito Abatement	444,043.00	10,744.59	1.000	10,744.59	0.185%	54.667%	1,752.21	12,496.80
Recreation:								
Gem Recreation	-	-	1.000	-		0.000%	-	-
Sewer:								
Letha Sewer	-	-	1.000	-		0.000%	-	-
SPTD Total:	812,272.83	19,758.40	1.000	19,758.40	0.339%	100.000%	3,207.36	22,965.76

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Gooding County: Special Purpose Taxing Districts								
Cemetery:								
Gooding Cemetery	72,411.00	1,609.16	1.000	1,609.16	0.030%	2.799%	285.73	1,894.89
Hagerman Cemetery	36,230.00	510.00	1.000	510.00	0.015%	1.400%	142.97	652.97
Wendell Cemetery	65,389.00	1,524.51	1.000	1,524.51	0.027%	2.527%	258.03	1,782.54
Fire:								
Bliss Fire	30,769.08	1,097.67	1.000	1,097.67	0.013%	1.189%	121.42	1,219.09
Gooding Fire	132,313.00	3,231.84	1.000	3,231.84	0.055%	5.114%	522.12	3,753.96
Hagerman Fire	121,633.33	2,868.88	1.000	2,868.88	0.051%	4.701%	479.96	3,348.84
Wendell Fire	150,637.00	3,174.83	1.000	3,174.83	0.063%	5.822%	594.42	3,769.25
Highway:								
Bliss Highway #2	91,200.00	1,635.38	1.000	1,635.38	0.038%	3.525%	359.88	1,995.26
Gooding Highway #1	375,288.00	7,857.87	1.000	7,857.87	0.157%	14.504%	1,480.91	9,338.78
Hagerman Highway #3	140,483.00	3,274.35	1.000	3,274.35	0.059%	5.429%	554.36	3,828.71
Wendell Highway #6	272,424.00	5,772.57	1.000	5,772.57	0.114%	10.529%	1,074.99	6,847.56
West Point Highway #4	121,323.00	2,149.22	1.000	2,149.22	0.051%	4.689%	478.75	2,627.97
Hospital:								
Gooding County Hospital	719,361.00	10,220.61	1.000	10,220.61	0.300%	27.802%	2,838.63	13,059.24
Recreation:								
Gooding County Recreation	148,332.00	2,042.43	1.000	2,042.43	0.062%	5.733%	585.32	2,627.75
Wendell Recreation	109,658.00	2,607.79	1.000	2,607.79	0.046%	4.238%	432.72	3,040.51
SPTD Total:	2,587,451.41	49,577.11	1.000	49,577.11	1.080%	100.000%	10,210.21	59,787.32

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:		945,419.49							For Quarter Ending: Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86							SPTD Total Statewide Property Tax 239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Special Purpose Taxing Districts	2012 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		
January 21, 2014										

Idaho County: Special Purpose Taxing Districts

Cemetery:									
Clearwater Cemetery	596.00	146.67	1.000	146.67	0.000%	0.061%	2.35	149.02	
Cottonwood Cemetery	22,003.00	1,141.48	1.000	1,141.48	0.009%	2.256%	86.82	1,228.30	
Ferdinand Cemetery	2,032.00	102.97	1.000	102.97	0.001%	0.208%	8.02	110.99	
Grangeville Cemetery	153,780.00	5,599.99	1.000	5,599.99	0.064%	15.768%	606.83	6,206.82	
Kamiah Cemetery	3,915.71	175.88	1.000	175.88	0.002%	0.401%	15.45	191.33	
Keuterville Cemetery	1,294.00	93.45	1.000	93.45	0.001%	0.133%	5.11	98.56	
Pine Grove Cemetery	11,894.00	623.08	1.000	623.08	0.005%	1.220%	46.93	670.01	
Riggins Cemetery	8,510.00	536.57	1.000	536.57	0.004%	0.873%	33.58	570.15	
Whitebird Cemetery	13,397.00	765.71	1.000	765.71	0.006%	1.374%	52.87	818.58	
Winona Cemetery	2,163.00	110.07	1.000	110.07	0.001%	0.222%	8.53	118.60	
Woodland Cemetery	2,033.00	109.54	1.000	109.54	0.001%	0.208%	8.02	117.56	
Fire:									
Cottonwood Fire	29,273.00	875.53	1.000	875.53	0.012%	3.001%	115.51	991.04	
Grangeville Fire	35,992.00	930.87	1.000	930.87	0.015%	3.690%	142.03	1,072.90	
Kamiah Fire	31,924.20	1,603.86	1.000	1,603.86	0.013%	3.273%	125.97	1,729.83	
Flood Control:									
Flood Control #6	1,729.00	57.22	1.000	57.22	0.001%	0.177%	6.82	64.04	

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Highway:								
Cottonwood Highway	26,730.00	1,496.89	1.000	1,496.89	0.011%	2.741%	105.48	1,602.37
Deer Creek Highway	-	60.95	1.000	60.95		0.000%	-	60.95
Doumecq Highway	-	31.99	1.000	31.99		0.000%	-	31.99
Fenn Highway	-	-	1.000	-		0.000%	-	-
Ferdinand Highway	35,168.00	1,673.80	1.000	1,673.80	0.015%	3.606%	138.77	1,812.57
Grangeville Highway	60,712.00	-	1.000	-	0.025%	6.225%	239.57	239.57
Greencreek Highway	13,123.00	759.89	1.000	759.89	0.005%	1.346%	51.79	811.68
Keuterville Highway	14,901.00	1,087.80	1.000	1,087.80	0.006%	1.528%	58.81	1,146.61
Kidder-Harris Highway	7,150.00	168.26	1.000	168.26	0.003%	0.733%	28.22	196.48
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	405,341.00	13,252.06	1.000	13,252.06	0.169%	41.561%	1,599.49	14,851.55
Library:								
Prairie River Library	91,625.70	2,477.86	1.000	2,477.86	0.038%	9.395%	361.56	2,839.42
Sewer and Water								
Pineridge S&W	-	-	1.000	-		0.000%	-	-
Rapid River S&W	-	-	1.000	-		0.000%	-	-
SPTD Total:	975,286.61	33,882.39	1.000	33,882.39	0.407%	100.000%	3,848.53	37,730.92

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Jefferson County: Special Purpose Taxing Districts								
Ambulance:								
West Jefferson Ambulance	29,084.00	762.53	1.000	762.53	0.012%	1.614%	114.77	877.30
Cemetery:								
Central Cemetery #2	22,993.23	313.95	1.000	313.95	0.010%	1.276%	90.73	404.68
Lewisville Cemetery #5	7,573.00	266.45	1.000	266.45	0.003%	0.420%	29.88	296.33
Little Butte Cemetery #3	23,047.00	377.44	1.000	377.44	0.010%	1.279%	90.95	468.39
Pioneer Cemetery #1	98,997.00	1,469.33	1.000	1,469.33	0.041%	5.495%	390.65	1,859.98
Roberts Cemetery #6	27,463.00	561.64	1.000	561.64	0.011%	1.524%	108.37	670.01
Shelton Cemetery #4	16,742.25	241.17	1.000	241.17	0.007%	0.929%	66.06	307.23
West Jefferson Memorial Cemetery	17,870.00	291.05	1.000	291.05	0.007%	0.992%	70.52	361.57
Fire:								
Hamer Fire	33,694.14	1,022.22	1.000	1,022.22	0.014%	1.870%	132.95	1,155.17
Jefferson Central Fire	1,080,673.02	5,765.79	1.000	5,765.79	0.451%	59.988%	4,264.38	10,030.17
Roberts Fire	67,741.00	1,242.28	1.000	1,242.28	0.028%	3.760%	267.32	1,509.60
West Jefferson Fire	50,388.00	929.46	1.000	929.46	0.021%	2.797%	198.83	1,128.29
Flood Control:								
Flood Control #1	6,073.05	57.22	1.000	57.22	0.003%	0.337%	23.97	81.19
Flood Control #5	16,304.00	285.80	1.000	285.80	0.007%	0.905%	64.33	350.13
Levee District #1	-	638.73	1.000	638.73	-	0.000%	-	638.73

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Library:								
West Jefferson Library	149,637.00	2,470.76	1.000	2,470.76	0.062%	8.306%	590.48	3,061.24
Mosquito Abatement								
Jefferson Mosquito Abatement	109,251.95	4,500.41	1.000	4,500.41	0.046%	6.065%	431.11	4,931.52
Roberts Mosquito Abatement	43,949.00	591.06	1.000	591.06	0.018%	2.440%	173.42	764.48
Watershed:								
Roberts Kettle Butte Watershed	-	-	1.000	-		0.000%	-	-
SPTD Total:	1,801,480.65	21,787.29	1.000	21,787.29	0.752%	100.000%	7,108.72	28,896.01

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Jerome County: Special Purpose Taxing Districts								
Ambulance:								
Lifeline Ambulance	464,562.00	-	1.000	-	0.194%	9.276%	1,833.18	1,833.18
Cemetery:								
Hazelton Cemetery	12,607.00	195.21	1.000	195.21	0.005%	0.252%	49.75	244.96
Fire:								
First Segregation Fire	192,119.00	2,981.67	1.000	2,981.67	0.080%	3.836%	758.11	3,739.78
Jerome Fire #1	304,377.00	3,827.44	1.000	3,827.44	0.127%	6.077%	1,201.09	5,028.53
West End Fire	36,945.83	633.82	1.000	633.82	0.015%	0.738%	145.79	779.61
Highway:								
Hillsdale Highway	454,195.00	7,976.33	1.000	7,976.33	0.190%	9.069%	1,792.28	9,768.61
Jerome Highway #7	1,400,271.00	15,550.16	1.000	15,550.16	0.584%	27.958%	5,525.52	21,075.68
Junior College:								
Southern Idaho Junior College	1,469,659.74	24,956.83	1.000	24,956.83	0.613%	29.344%	5,799.34	30,756.17
Recreation:								
Jerome Recreation	550,767.00	6,524.76	1.000	6,524.76	0.230%	10.997%	2,173.35	8,698.11
Valley Recreation	122,928.00	1,022.05	1.000	1,022.05	0.051%	2.454%	485.08	1,507.13
Sewer and Water:								
Jerome S&W	-	-	1.000	-	0.000%	-	-	-
SPTD Total:	5,008,431.57	63,668.27	1.000	63,668.27	2.090%	100.000%	19,763.49	83,431.76

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:		945,419.49						
SPTD Statewide Distribution:		2,909,965.86		For Quarter Ending:				Dec/31/2013
				SPTD Total Statewide Property Tax				239,644,934
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Kootenai County: Special Purpose Taxing Districts								
Ambulance:								
Kootenai Ambulance	2,213,620.00	5,897.29	1.000	5,897.29	0.924%	4.886%	8,735.03	14,632.32
Fire:								
East Side Fire	546,665.00	840.97	1.000	840.97	0.228%	1.207%	2,157.15	2,998.12
Hauser Fire	152,737.00	272.71	1.000	272.71	0.064%	0.337%	602.71	875.42
Kootenai Fire & Rescue	6,953,059.00	17,130.62	1.000	17,130.62	2.901%	15.347%	27,437.03	44,567.65
Northern Lakes Fire	3,948,062.00	8,389.71	1.000	8,389.71	1.647%	8.714%	15,579.19	23,968.90
Mica Kidd Island Fire	288,447.00	-	1.000	-	0.120%	0.637%	1,138.22	1,138.22
Shoshone Fire #2	195,166.76	553.25	1.000	553.25	0.081%	0.431%	770.13	1,323.38
Spirit Lake Fire	257,551.03	366.41	1.000	366.41	0.107%	0.568%	1,016.31	1,382.72
St. Maries Fire	81,368.88	217.31	1.000	217.31	0.034%	0.180%	321.09	538.40
Timberlake Fire	662,498.67	-	1.000	-	0.276%	1.462%	2,614.25	2,614.25
Worley Fire	723,536.00	2,467.69	1.000	2,467.69	0.302%	1.597%	2,855.09	5,322.78
Flood Control:								
Flood Control #17	84,610.00	181.69	1.000	181.69	0.035%	0.187%	333.88	515.57
Highway:								
East Side Highway #3	1,128,436.00	6,277.88	1.000	6,277.88	0.471%	2.491%	4,452.85	10,730.73
Lakes Highway #2	4,703,262.00	15,193.53	1.000	15,193.53	1.963%	10.381%	18,559.25	33,752.78
Post Falls Highway #1	2,775,547.00	11,125.44	1.000	11,125.44	1.158%	6.126%	10,952.42	22,077.86
Worley Highway	2,083,355.00	11,562.17	1.000	11,562.17	0.869%	4.599%	8,221.00	19,783.17

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Hospital:								
Kootenai County Hospital	-	3,144.05	1.000	3,144.05		0.000%	-	3,144.05
Junior College:								
North Idaho Junior College	14,709,759.00	47,466.23	1.000	47,466.23	6.138%	32.469%	58,045.26	105,511.49
Library:								
Hayden Lake Library	-	-	1.000	-		0.000%	-	-
Kootenai County Library	3,321,247.71	7,163.45	1.000	7,163.45	1.386%	7.331%	13,105.77	20,269.22
Kootenai County Library Bond	266,821.43	1,380.21	1.000	1,380.21	0.111%	0.589%	1,052.88	2,433.09
Sewer:								
Carlin Bay Recreational Sewer	-	-	1.000	-		0.000%	-	-
Cleland Bay Sewer	4,808.00	17.81	1.000	17.81	0.002%	0.011%	18.97	36.78
Kidd Island Sewer	36,961.00	94.88	1.000	94.88	0.015%	0.082%	145.85	240.73
Kingston Cataldo Sewer	1,093.30	16.40	1.000	16.40	0.000%	0.002%	4.31	20.71
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	66,863.00	211.92	1.000	211.92	0.028%	0.148%	263.85	475.77
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	776.16	6.22	1.000	6.22	0.000%	0.002%	3.07	9.29

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Kootenai Water #1	98,317.00	190.40	1.000	190.40	0.041%	0.217%	387.96	578.36
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:	45,304,567.94	140,168.24	1.000	140,168.24	18.905%	100.000%	178,773.52	318,941.76

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Latah County: Special Purpose Taxing Districts								
Cemetery:								
Deary-Bovill Cemetery	9,010.00	157.85	1.000	157.85	0.004%	0.196%	35.56	193.41
Freeze Cemetery	497.00	57.51	1.000	57.51	0.000%	0.011%	1.96	59.47
Genesee Cemetery	8,237.86	137.92	1.000	137.92	0.003%	0.180%	32.51	170.43
Moscow Cemetery	225,700.00	2,191.08	1.000	2,191.08	0.094%	4.918%	890.62	3,081.70
Mountain View Cemetery	694.00	11.49	1.000	11.49	0.000%	0.015%	2.74	14.23
Nez-Tah Cemetery	7,377.12	133.76	1.000	133.76	0.003%	0.161%	29.11	162.87
Troy Cemetery	9,385.00	153.49	1.000	153.49	0.004%	0.205%	37.03	190.52
Viola-Rock Creek Cemetery	6,063.00	65.05	1.000	65.05	0.003%	0.132%	23.93	88.98
Woodfell Mendenhall Cemetery	13,517.00	290.27	1.000	290.27	0.006%	0.295%	53.34	343.61
Fire:								
Bovill Fire	15,508.00	127.14	1.000	127.14	0.006%	0.338%	61.20	188.34
Deary Fire	65,264.00	564.88	1.000	564.88	0.027%	1.422%	257.54	822.42
Genesee Fire	15,595.31	165.75	1.000	165.75	0.007%	0.340%	61.54	227.29
Moscow Fire	275,126.00	2,068.06	1.000	2,068.06	0.115%	5.995%	1,085.66	3,153.72
North Latah Fire	6,612.00	79.13	1.000	79.13	0.003%	0.144%	26.09	105.22
Palouse Valley Fire	126,822.00	1,082.51	1.000	1,082.51	0.053%	2.764%	500.45	1,582.96
Troy Fire	11,646.00	459.82	1.000	459.82	0.005%	0.254%	45.96	505.78
Highway:								
North Latah Highway	2,367,804.00	20,842.79	1.000	20,842.79	0.988%	51.596%	9,343.44	30,186.23
South Latah Highway	299,422.90	3,358.06	1.000	3,358.06	0.125%	6.525%	1,181.54	4,539.60
Library:								
Latah Library	1,109,885.00	10,669.70	1.000	10,669.70	0.463%	24.185%	4,379.65	15,049.35

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax				239,644,934
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Recreation:								
Deary Recreation (not eligible)	-	-	1.000	-		0.000%	-	-
J-K Recreation	14,927.36	393.44	1.000	393.44	0.006%	0.325%	58.90	452.34
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:	4,589,093.55	43,025.62	1.000	43,025.62	1.915%	100.000%	18,108.77	61,134.39

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:		945,419.49							
SPTD Statewide Distribution:		2,909,965.86		For Quarter Ending:			Dec/31/2013		
(1)		(2)		(3)		(4)		(5)	
Special Purpose Taxing Districts		2012 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			
January 21, 2014									
Lemhi County: Special Purpose Taxing Districts									
Fire:									
Elk Bend Fire	24,504.00	913.04	1.000	913.04	0.010%	3.736%	96.70	1,009.74	
Lemhi County Fire	250,906.00	5,070.03	1.000	5,070.03	0.105%	38.253%	990.09	6,060.12	
North Custer Fire	7,072.95	375.29	1.000	375.29	0.003%	1.078%	27.91	403.20	
North Fork Fire	44,818.00	1,046.95	1.000	1,046.95	0.019%	6.833%	176.86	1,223.81	
Library:									
Lemhi Library	225,816.00	8,691.55	1.000	8,691.55	0.094%	34.428%	891.07	9,582.62	
Sewer:									
Elk Bend Sewer	24,422.00	1,121.04	1.000	1,121.04	0.010%	3.723%	96.38	1,217.42	
Valley View Heights Sewer	-	-	1.000	-	0.000%	-	-	-	
Sewer and Water:									
Williams Lake S&W	67,400.00	3,168.15	1.000	3,168.15	0.028%	10.276%	265.97	3,434.12	
Water:									
Arrowhead Water	10,966.00	361.06	1.000	361.06	0.005%	1.672%	43.28	404.34	
Sunset Heights Water	-	-	1.000	-	0.000%	-	-	-	
SPTD Total:	655,904.95	20,747.11	1.000	20,747.11	0.274%	100.000%	2,588.26	23,335.37	

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax				239,644,934
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Lewis County: Special Purpose Taxing Districts								
Auditorium:								
Reubens Community Center	2,573.49	352.31	1.000	352.31	0.001%	0.332%	10.16	362.47
Cemetery:								
Kamiah Cemetery	2,234.30	83.37	1.000	83.37	0.001%	0.289%	8.82	92.19
Nez Perce-Russell Cemetery	11,817.00	279.33	1.000	279.33	0.005%	1.526%	46.63	325.96
Reubens Cemetery	633.48	9.95	1.000	9.95	0.000%	0.082%	2.49	12.44
Fire:								
Kamiah Fire	6,771.80	124.46	1.000	124.46	0.003%	0.875%	26.72	151.18
Nez Perce Fire	6,535.00	124.71	1.000	124.71	0.003%	0.844%	25.79	150.50
Highway:								
Central Highway	210,247.00	4,381.89	1.000	4,381.89	0.088%	27.159%	829.63	5,211.52
Evergreen Highway	122,279.00	2,562.41	1.000	2,562.41	0.051%	15.796%	482.51	3,044.92
Kamiah Highway	59,192.00	1,120.08	1.000	1,120.08	0.025%	7.646%	233.57	1,353.65
North Highway	40,843.00	945.60	1.000	945.60	0.017%	5.276%	161.17	1,106.77
Prairie Highway	237,054.00	4,970.47	1.000	4,970.47	0.099%	30.622%	935.42	5,905.89
Reubens Highway	-	-	1.000	-	0.000%	-	-	-
Library:								
Lewis County Library	-	-	1.000	-	0.000%	-	-	-
Prairie River Library	73,956.25	1,427.38	1.000	1,427.38	0.031%	9.553%	291.84	1,719.22
SPTD Total:	774,136.31	16,381.96	1.000	16,381.96	0.323%	100.000%	3,054.75	19,436.71

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Lincoln County: Special Purpose Taxing Districts								
Cemetery:								
Lincoln County Cemetery	70,642.00	1,688.41	1.000	1,688.41	0.029%	8.597%	278.76	1,967.17
Richfield Cemetery	8,491.00	581.95	1.000	581.95	0.004%	1.033%	33.51	615.46
Fire:								
Dietrich Fire	32,176.00	682.99	1.000	682.99	0.013%	3.916%	126.97	809.96
Richfield Fire	17,605.00	1,265.23	1.000	1,265.23	0.007%	2.143%	69.47	1,334.70
Shoshone City & Rural Fire	130,648.00	3,313.08	1.000	3,313.08	0.055%	15.900%	515.55	3,828.63
Highway:								
Dietrich Highway #5	75,740.00	2,604.35	1.000	2,604.35	0.032%	9.218%	298.87	2,903.22
Kimama Highway #6	49,794.00	1,507.04	1.000	1,507.04	0.021%	6.060%	196.49	1,703.53
Richfield Highway #4	70,979.00	4,383.59	1.000	4,383.59	0.030%	8.638%	280.09	4,663.68
Shoshone Highway #2	212,748.00	6,060.65	1.000	6,060.65	0.089%	25.892%	839.51	6,900.16
Library:								
Richfield Library	20,050.00	699.89	1.000	699.89	0.008%	2.440%	79.12	779.01
Recreation:								
Lincoln County Recreation	132,813.00	4,310.54	1.000	4,310.54	0.055%	16.163%	524.09	4,834.63
SPTD Total:	821,686.00	27,097.72	1.000	27,097.72	0.343%	100.000%	3,242.43	30,340.15

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Madison County: Special Purpose Taxing Districts								
Ambulance:								
Madison County Ambulance	592,083.00	2,875.09	1.000	2,875.09	0.247%	17.421%	2,336.38	5,211.47
Cemetery:								
Burton Cemetery	11,763.00	120.47	1.000	120.47	0.005%	0.346%	46.42	166.89
Plano Cemetery	10,801.00	148.58	1.000	148.58	0.005%	0.318%	42.62	191.20
Rexburg Cemetery	59,627.00	406.74	1.000	406.74	0.025%	1.754%	274.24	680.98
Sugar City Cemetery	17,451.00	138.34	1.000	138.34	0.007%	0.513%	68.86	207.20
Sutton Cemetery	17,580.00	188.85	1.000	188.85	0.007%	0.517%	69.37	258.22
Teton-Newdale Cemetery	14,959.20	133.88	1.000	133.88	0.006%	0.440%	59.03	192.91
Fire:								
Madison County Fire	611,504.00	5,343.66	1.000	5,343.66	0.255%	17.992%	2,413.02	7,756.68
Jefferson Central Fire	23,240.28	-	1.000	-	0.010%	0.684%	91.70	91.70
Flood Control:								
Flood Control #1	404.87	1.74	1.000	1.74	0.000%	0.012%	1.60	3.34
Library:								
Madison County Library	768,328.00	4,778.33	1.000	4,778.33	0.321%	22.607%	4,622.57	9,400.90
Sugar-Salem Library	57,886.29	368.70	1.000	368.70	0.024%	1.703%	228.42	597.12
Mosquito Abatement:								
Madison Mosquito Abatement	1,213,043.00	397.34	1.000	397.34	0.506%	35.692%	4,786.71	5,184.05
Sewer:								
Valley View Sub Sewer	-	-	1.000	-	-	0.000%	-	-
Watershed:								
Moody Creek Watershed	-	-	1.000	-	-	0.000%	-	-
SPTD Total:	3,398,670.64	14,901.72	1.000	14,901.72	1.418%	100.000%	15,040.94	29,942.66

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:		945,419.49							
SPTD Statewide Distribution:		2,909,965.86		For Quarter Ending:			Dec/31/2013		
					SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Special Purpose Taxing Districts	2012 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	
January 21, 2014									
Minidoka County: Special Purpose Taxing Districts									
Cemetery:									
Heyburn Cemetery #3	41,497.00	1,007.70	1.000	1,007.70	0.017%	1.788%	163.74	1,171.44	
Paul Cemetery #2	91,258.00	1,866.73	1.000	1,866.73	0.038%	3.932%	360.11	2,226.84	
Rupert-Acequia Cemetery #1	148,089.00	3,700.06	1.000	3,700.06	0.062%	6.381%	584.36	4,284.42	
Fire:									
Minidoka County Fire	480,641.74	10,846.86	1.000	10,846.86	0.201%	20.709%	1,896.63	12,743.49	
West End Fire	314,919.18	7,986.03	1.000	7,986.03	0.131%	13.569%	1,242.69	9,228.72	
Highway:									
Minidoka Highway	1,243,017.00	35,531.75	1.000	35,531.75	0.519%	53.556%	4,904.99	40,436.74	
Library:									
Acequia-Minidoka Library	-	-	1.000	-		0.000%	-	-	
Sewer:									
Wayside Sewer	1,529.00	25.95	1.000	25.95	0.001%	0.066%	6.04	31.99	
Sewer and Water:									
Minico S&W	-	-	1.000	-		0.000%	-	-	
SPTD Total:	2,320,950.92	60,965.08	1.000	60,965.08	0.968%	100.000%	9,158.56	70,123.64	

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax				239,644,934
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Nez Perce County: Special Purpose Taxing Districts								
Auditorium:								
Reubens Community Center	8,471.52	125.78	1.000	125.78	0.004%	0.614%	33.43	159.21
Cemetery:								
Genesee Cemetery	3,156.14	77.75	1.000	77.75	0.001%	0.229%	12.45	90.20
Gifford Cemetery	3,734.00	79.05	1.000	79.05	0.002%	0.270%	14.74	93.79
Melrose Cemetery	1,603.00	37.76	1.000	37.76	0.001%	0.116%	6.32	44.08
Nez-Tah Cemetery	1,082.88	23.00	1.000	23.00	0.000%	0.078%	4.28	27.28
North Clearwater Cemetery	1,974.43	49.04	1.000	49.04	0.001%	0.143%	7.79	56.83
Potlatch Cemetery	755.00	39.67	1.000	39.67	0.000%	0.055%	2.98	42.65
Reubens Cemetery	829.52	18.30	1.000	18.30	0.000%	0.060%	3.28	21.58
Southwick Cemetery	552.48	20.34	1.000	20.34	0.000%	0.040%	2.18	22.52
Fire:								
Big Canyon Fire	19,163.70	135.44	1.000	135.44	0.008%	1.388%	75.62	211.06
Genesee Fire	5,680.69	116.28	1.000	116.28	0.002%	0.411%	22.42	138.70
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	19,112.10	367.78	1.000	367.78	0.008%	1.384%	75.41	443.19
Library:								
Prairie River Library	260,230.62	5,072.88	1.000	5,072.88	0.109%	18.846%	1,026.88	6,099.76

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:		945,419.49		For Quarter Ending:				Dec/31/2013
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax				239,644,934
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 21, 2014	2012 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
Port:								
Port of Lewiston	819,487.00	22,888.34	1.000	22,888.34	0.342%	59.347%	3,233.73	26,122.07
Recreation:								
J-K Recreation	4,358.64	134.05	1.000	134.05	0.002%	0.316%	17.21	151.26
Sewer:								
Central Orchards Sewer	230,640.00	15,292.50	1.000	15,292.50	0.096%	16.703%	910.12	16,202.62
Lewiston Orchards Sewer	-	-	1.000	-		0.000%	-	-
Water:								
Waha Glen Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	1,380,831.72	44,477.96	1.000	44,477.96	0.576%	100.000%	5,448.84	49,926.80

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Oneida County: Special Purpose Taxing Districts								
Cemetery:								
Holbrook Cemetery	2,029.00	88.03	1.000	88.03	0.001%	0.868%	8.00	96.03
Pleasant View Cemetery	1,531.00	45.32	1.000	45.32	0.001%	0.655%	6.05	51.37
Samaria Cemetery	2,830.00	90.81	1.000	90.81	0.001%	1.211%	11.17	101.98
St. John Cemetery	5,982.00	228.51	1.000	228.51	0.002%	2.559%	23.60	252.11
Fire:								
Oneida County Fire	83,225.00	1,560.43	1.000	1,560.43	0.035%	35.601%	328.41	1,888.84
Library:								
Oneida County Library	128,596.00	4,078.99	1.000	4,078.99	0.054%	55.009%	507.44	4,586.43
Recreation:								
Holbrook Recreation	2,296.00	53.02	1.000	53.02	0.001%	0.982%	9.06	62.08
Samaria Recreation	7,282.00	168.09	1.000	168.09	0.003%	3.115%	28.73	196.82
SPTD Total:	233,771.00	6,313.20	1.000	6,313.20	0.098%	100.000%	922.46	7,235.66

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:		945,419.49						
SPTD Statewide Distribution:		2,909,965.86		For Quarter Ending:			Dec/31/2013	
				SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Owyhee County: Special Purpose Taxing Districts								
Cemetery:								
Bruneau Cemetery	10,916.00	530.68	1.000	530.68	0.005%	1.672%	43.08	573.76
Marsing-Homedale Cemetery	36,030.00	1,694.65	1.000	1,694.65	0.015%	5.518%	142.18	1,836.83
Owyhee-Pioneer Cemetery	2,192.00	95.42	1.000	95.42	0.001%	0.336%	8.65	104.07
Riverside Cemetery	4,359.00	279.28	1.000	279.28	0.002%	0.668%	17.21	296.49
Fire:								
Bruneau Fire	3,717.00	1,173.76	1.000	1,173.76	0.002%	0.569%	14.67	1,188.43
Grandview Fire	81,094.49	1,381.32	1.000	1,381.32	0.034%	12.420%	320.00	1,701.32
Homedale Fire	142,930.20	8,504.64	1.000	8,504.64	0.060%	21.890%	564.00	9,068.64
Marsing Fire	31,552.17	1,548.28	1.000	1,548.28	0.013%	4.832%	124.51	1,672.79
Murphy Reynolds Wilson Fire	39,271.00	1,277.11	1.000	1,277.11	0.016%	6.015%	154.96	1,432.07
Highway:								
Gem Highway	59,008.00	2,327.16	1.000	2,327.16	0.025%	9.037%	232.84	2,560.00
Homedale Highway	70,917.00	3,380.46	1.000	3,380.46	0.030%	10.861%	279.84	3,660.30
Three Creek Highway	23,637.00	1,860.06	1.000	1,860.06	0.010%	3.620%	93.27	1,953.33
Library:								
Bruneau Valley Library	11,754.00	484.94	1.000	484.94	0.005%	1.800%	46.38	531.32
Eastern Owyhee Library	34,424.00	2,860.82	1.000	2,860.82	0.014%	5.272%	135.83	2,996.65
Lizard Butte Library	101,134.00	943.74	1.000	943.74	0.042%	15.489%	399.08	1,342.82
Sewer and Water:								
Bruneau S&W	-	-	1.000	-	0.000%	-	-	-
SPTD Total:	652,935.86	28,342.32	1.000	28,342.32	0.272%	100.000%	2,576.50	30,918.82

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Payette County: Special Purpose Taxing Districts								
Ambulance:								
Payette County Ambulance	466,370.00	-	1.000	-	0.195%	21.354%	1,840.31	1,840.31
Cemetery:								
Parkview Cemetery	111,151.00	1,876.12	1.000	1,876.12	0.046%	5.089%	438.61	2,314.73
Riverside Cemetery	138,981.00	1,669.85	1.000	1,669.85	0.058%	6.364%	548.42	2,218.27
Extermination:								
Payette County Rodent Control	129,262.00	1,547.02	1.000	1,547.02	0.054%	5.919%	510.07	2,057.09
Fire:								
New Plymouth Fire	81,898.00	1,168.16	1.000	1,168.16	0.034%	3.750%	323.18	1,491.34
Parma Fire	190,542.72	509.76	1.000	509.76	0.080%	8.725%	751.88	1,261.64
Sand Hollow Fire	14,495.00	157.17	1.000	157.17	0.006%	0.664%	57.20	214.37
Highway:								
Highway #1	586,805.00	5,217.09	1.000	5,217.09	0.245%	26.869%	2,315.56	7,532.65
Abatement:								
Gem County Abatement	-	-	1.000	-		0.000%	-	-
Recreation:								
Payette County Recreation	464,465.00	5,436.00	1.000	5,436.00	0.194%	21.267%	1,832.79	7,268.79
Watershed:								
Succor Creek Watershed	-	-	1.000	-		0.000%	-	-
SPTD Total:	2,183,969.72	17,581.17	1.000	17,581.17	0.911%	100.000%	8,618.02	26,199.19

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Power County: Special Purpose Taxing Districts								
Ambulance:								
Power County Ambulance	210,126.00	2,069.31	1.000	2,069.31	0.088%	5.285%	829.17	2,898.48
Cemetery:								
Arbon Cemetery	-	-	1.000	-		0.000%	-	-
Falls View Cemetery	79,338.00	1,165.36	1.000	1,165.36	0.033%	1.995%	313.07	1,478.43
Rockland-Valley Vu Cemetery	18,131.00	543.50	1.000	543.50	0.008%	0.456%	71.54	615.04
Fire:								
American Falls Fire	46,133.00	787.46	1.000	787.46	0.019%	1.160%	182.05	969.51
Eastern Power County Fire	124,006.00	2,452.85	1.000	2,452.85	0.052%	3.119%	489.33	2,942.18
Rockland Fire	30,720.00	342.22	1.000	342.22	0.013%	0.773%	121.22	463.44
Highway:								
Power County Highway	2,267,205.00	34,729.50	1.000	34,729.50	0.946%	57.021%	8,946.47	43,675.97
Hospital:								
Harms Memorial Hospital	750,980.00	21,206.72	1.000	21,206.72	0.313%	18.888%	2,963.40	24,170.12
Library:								
American Falls Library	423,551.00	4,672.04	1.000	4,672.04	0.177%	10.653%	1,671.34	6,343.38
Rockland Library	25,872.00	767.96	1.000	767.96	0.011%	0.651%	102.09	870.05
SPTD Total:	3,976,062.00	68,736.92	1.000	68,736.92	1.659%	100.000%	15,689.68	84,426.60

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Shoshone County: Special Purpose Taxing Districts								
Fire:								
Fernwood Fire	295.91	-	1.000	-	0.000%	0.018%	1.17	1.17
Shoshone County Fire #1	272,079.00	7,030.93	1.000	7,030.93	0.114%	16.945%	1,073.64	8,104.57
Shoshone Fire #2	704,219.24	15,825.08	1.000	15,825.08	0.294%	43.859%	2,778.88	18,603.96
Shoshone Fire #3	36,184.00	1,193.52	1.000	1,193.52	0.015%	2.254%	142.60	1,336.12
St. Joe Valley Fire	15,142.00	180.59	1.000	180.59	0.006%	0.943%	59.75	240.34
Highway:								
Clarkia Better Roads	-	-	1.000	-		0.000%	-	-
Hospital:								
East Shoshone Hospital	5,416.00	7,149.49	1.000	7,149.49	0.002%	0.337%	21.37	7,170.86
West Shoshone Hospital	434,893.00	17,152.31	1.000	17,152.31	0.181%	27.085%	1,716.10	18,868.41
Library:								
Clarkia Library	14,508.00	636.51	1.000	636.51	0.006%	0.904%	57.26	693.77
Kootenai Library	71,242.29	819.26	1.000	819.26	0.030%	4.437%	281.13	1,100.39
Kootenai Library Bond	6,841.58	-	1.000	-	0.003%	0.426%	27.00	27.00
Sewer:								
Calder Sewer	-	-	1.000	-		0.000%	-	-
Kingston Cataldo Sewer	24,937.70	409.47	1.000	409.47	0.010%	1.553%	98.40	507.87
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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Sewer and Water:								
Avery S&W	3,424.00	131.57	1.000	131.57	0.001%	0.213%	13.51	145.08
Clarkia S&W	-	-	1.000	-		0.000%	-	-
Water:								
Cataldo Water	10,311.84	222.61	1.000	222.61	0.004%	0.642%	40.69	263.30
Central Shoshone Water	-	-	1.000	-		0.000%	-	-
E. Shoshone Water	-	-	1.000	-		0.000%	-	-
Kingston Water	6,158.00	126.14	1.000	126.14	0.003%	0.384%	24.29	150.43
Pinehurst Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	1,605,652.55	50,877.48	1.000	50,877.48	0.670%	100.000%	6,335.79	57,213.27

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Teton County: Special Purpose Taxing Districts								
Ambulance:								
Teton County Ambulance (not eligible)	-		1.000		0.000%	0.000%	-	-
Cemetery:								
Bates Cemetery	4,651.00	71.27	1.000	71.27	0.002%	0.176%	18.35	89.62
Cache Clawson Cemetery	18,610.00	321.07	1.000	321.07	0.008%	0.705%	73.43	394.50
Driggs Darby Cemetery	30,065.00	548.76	1.000	548.76	0.013%	1.139%	118.64	667.40
Felt Cemetery	-	40.83	1.000	40.83		0.000%	-	40.83
Haden Cemetery	7,257.00	152.29	1.000	152.29	0.003%	0.275%	28.64	180.93
Victor-Cedron Cemetery	86,610.00	269.05	1.000	269.05	0.036%	3.282%	341.77	610.82
Fire:								
Teton County Fire	2,271,796.00	16,286.63	1.000	16,286.63	0.948%	86.083%	8,964.59	25,251.22
Library:								
Valley of the Tetons Library	220,088.00	2,175.96	1.000	2,175.96	0.092%	8.340%	868.48	3,044.44
SPTD Total:	2,639,077.00	19,865.86	1.000	19,865.86	1.101%	100.000%	10,413.90	30,279.76

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax				239,644,934
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Twin Falls County: Special Purpose Taxing Districts								
Ambulance:								
Twin Falls Cnty Ambulance (not eligib	-		1.000		0.000%	0.000%	-	-
Cemetery:								
West End Cemetery	75,039.00	2,203.64	1.000	2,203.64	0.031%	0.574%	296.10	2,499.74
Fire:								
Bliss Fire (Jt w/Gooding 2007)	3,802.92	-	1.000	-	0.002%	0.029%	15.01	15.01
Buhl Fire	406,125.00	4,853.65	1.000	4,853.65	0.169%	3.109%	1,602.58	6,456.23
Castleford Fire	90,808.00	972.36	1.000	972.36	0.038%	0.695%	358.33	1,330.69
Filer Fire	337,290.00	4,528.55	1.000	4,528.55	0.141%	2.582%	1,330.96	5,859.51
Hagerman Fire	12,029.67	112.56	1.000	112.56	0.005%	0.092%	47.47	160.03
Rock Creek Fire	624,412.72	4,686.73	1.000	4,686.73	0.261%	4.779%	2,463.95	7,150.68
Salmon Tract Fire	77,038.00	948.78	1.000	948.78	0.032%	0.590%	304.00	1,252.78
Twin Falls Fire	770,297.00	11,030.67	1.000	11,030.67	0.321%	5.896%	3,039.63	14,070.30
Highway:								
Buhl Highway	877,468.00	19,235.95	1.000	19,235.95	0.366%	6.716%	3,462.52	22,698.47
Filer Highway	395,071.00	6,942.97	1.000	6,942.97	0.165%	3.024%	1,558.97	8,501.94
Murtaugh Highway	169,363.51	2,821.94	1.000	2,821.94	0.071%	1.296%	668.31	3,490.25
Twin Falls Highway	4,023,743.00	54,214.70	1.000	54,214.70	1.679%	30.799%	15,877.83	70,092.53

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Junior College:								
Southern Idaho Junior College	5,004,612.26	101,418.93	1.000	101,418.93	2.088%	38.307%	19,748.39	121,167.32
Library:								
Hansen Library	40,467.00	431.59	1.000	431.59	0.017%	0.310%	159.68	591.27
Recreation:								
Castleford Recreation	45,641.00	-	1.000	-	0.046%	0.349%	180.10	180.10
Filer Recreation	111,303.00	2,195.39	1.000	2,195.39	0.019%	0.852%	439.21	2,634.60
Water:								
Rogerson Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	13,064,511.08	216,598.41	1.000	216,598.41	5.452%	100.000%	51,553.04	268,151.45

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:		945,419.49		For Quarter Ending:			Dec/31/2013	
SPTD Statewide Distribution:		2,909,965.86		SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2012 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
January 21, 2014								
Valley County: Special Purpose Taxing Districts								
Cemetery:								
McCall Cemetery	29,056.00	189.80	1.000	189.80	0.012%	0.673%	114.66	304.46
Valley Center Cemetery	42,698.00	214.22	1.000	214.22	0.018%	0.989%	168.49	382.71
Fire:								
Cascade Fire	281,942.00	804.17	1.000	804.17	0.118%	6.532%	1,112.55	1,916.72
Donnelly Fire (not eligible)	-	-	1.000	-	-	0.000%	-	-
McCall Fire	1,335,683.00	2,693.64	1.000	2,693.64	0.557%	30.944%	5,270.66	7,964.30
Yellow Pine Fire	16,761.00	69.89	1.000	69.89	0.007%	0.388%	66.15	136.04
Hospital:								
Cascade Memorial Hospital	669,724.00	2,582.90	1.000	2,582.90	0.279%	15.516%	2,642.76	5,225.66
McCall Hospital	1,396,413.00	8,811.70	1.000	8,811.70	0.583%	32.351%	5,510.29	14,321.99
Mosquito Abatement:								
Edwards Mosquito Abatement	183,445.00	-	1.000	-	0.077%	4.250%	723.88	723.88
Recreation:								
Southern Valley Recreation	-	-	1.000	-	-	0.000%	-	-
Sewer and Water:								
North Lake S&W	169,614.00	245.11	1.000	245.11	0.071%	3.930%	669.30	914.41
Payette Lakes S&W	142,876.00	604.04	1.000	604.04	0.060%	3.310%	563.80	1,167.84
Payette Lakes S&W Bond	-	-	1.000	-	-	0.000%	-	-
South Lake Recreational S&W	13,095.00	440.63	1.000	440.63	0.005%	0.303%	51.68	492.31
Water:								
Warm Lake Recreational Water	35,102.00	33.12	1.000	33.12	0.015%	0.813%	138.51	171.63
SPTD Total:	4,316,409.00	16,689.22	1.000	16,689.22	1.801%	100.000%	17,032.73	33,721.95

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:		945,419.49							
SPTD Statewide Distribution:		2,909,965.86		For Quarter Ending:			Dec/31/2013		
					SPTD Total Statewide Property Tax			239,644,934	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Special Purpose Taxing Districts	2012 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	
January 21, 2014									
Washington County: Special Purpose Taxing Districts									
Ambulance:									
Weiser Ambulance	218,687.00	6,818.44	1.000	6,818.44	0.091%	18.042%	862.95	7,681.39	
Cemetery:									
Midvale Cemetery	29,000.00	714.30	1.000	714.30	0.012%	2.393%	114.44	828.74	
Salubria Cemetery	26,172.00	609.59	1.000	609.59	0.011%	2.159%	103.28	712.87	
Extermination:									
Washington County Rodent Control	24,803.00	679.02	1.000	679.02	0.010%	2.046%	97.88	776.90	
Fire:									
Cambridge Fire	29,710.00	643.35	1.000	643.35	0.012%	2.451%	117.23	760.58	
Midvale Fire	37,657.00	1,002.30	1.000	1,002.30	0.016%	3.107%	148.59	1,150.89	
Weiser Fire #1	205,305.00	5,652.89	1.000	5,652.89	0.086%	16.938%	810.14	6,463.03	
Flood Control:									
Flood Control #3	7,389.78	122.90	1.000	122.90	0.003%	0.610%	29.16	152.06	
Highway:									
Weiser Valley Highway	61,594.00	1,594.91	1.000	1,594.91	0.026%	5.082%	243.05	1,837.96	
Hospital:									
Weiser Valley Hospital	501,583.00	5,143.67	1.000	5,143.67	0.209%	41.382%	1,979.27	7,122.94	
Library:									
Cambridge Community Library	45,562.00	328.51	1.000	328.51	0.019%	3.759%	179.79	508.30	
Midvale Library	24,630.00	673.23	1.000	673.23	0.010%	2.032%	97.19	770.42	
SPTD Total:	1,212,092.78	23,983.11	1.000	23,983.11	0.506%	100%	4,782.97	28,766.08	

1. Portion of tax and foregone amount within county.

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