

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

| Statewide Actual Base: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|---|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Ada County: Special Purpose Taxing Districts | | | | | | | | |
| Ambulance: | | | | | | | | |
| Ada County Ambulance | 4,917,904.00 | 25,501.39 | 1.000 | 25,501.39 | 1.965% | 6.483% | 22,925.82 | 48,427.21 |
| Cemetery: | | | | | | | | |
| Dry Creek Cemetery | 137,990.00 | 171.81 | 1.000 | 171.81 | 0.055% | 0.182% | 643.27 | 815.08 |
| Fairview Cemetery | 1,426.71 | 36.38 | 1.000 | 36.38 | 0.001% | 0.002% | 6.65 | 43.03 |
| Joplin Cemetery | 31,575.00 | 171.02 | 1.000 | 171.02 | 0.013% | 0.042% | 147.19 | 318.21 |
| Kuna Cemetery | 126,550.68 | 703.47 | 1.000 | 703.47 | 0.051% | 0.167% | 589.94 | 1,293.41 |
| Melba Cemetery | 2,705.78 | 44.59 | 1.000 | 44.59 | 0.001% | 0.004% | 12.61 | 57.20 |
| Meridian Cemetery | 509,731.00 | 1,599.84 | 1.000 | 1,599.84 | 0.204% | 0.672% | 2,376.22 | 3,976.06 |
| Star Cemetery | 89,317.00 | 654.92 | 1.000 | 654.92 | 0.036% | 0.118% | 416.37 | 1,071.29 |
| Pest Control: | | | | | | | | |
| Ada Pest Extermination | 639,838.00 | 3,417.97 | 1.000 | 3,417.97 | 0.256% | 0.843% | 2,982.74 | 6,400.71 |
| Fire: | | | | | | | | |
| Desert East Fire | - | - | 1.000 | - | | 0.000% | - | - |
| Eagle Fire | 5,725,759.62 | 8,417.80 | 1.000 | 8,417.80 | 2.288% | 7.548% | 26,691.80 | 35,109.60 |
| Kuna Fire | 2,529,746.80 | 6,563.87 | 1.000 | 6,563.87 | 1.011% | 3.335% | 11,792.94 | 18,356.81 |
| Melba Fire | 18,728.56 | 386.98 | 1.000 | 386.98 | 0.007% | 0.025% | 87.31 | 474.29 |
| Meridian Fire | 1,893,411.00 | 7,645.79 | 1.000 | 7,645.79 | 0.757% | 2.496% | 8,826.52 | 16,472.31 |
| North Ada Search & Rescue | 4,016,580.00 | 26,836.81 | 1.000 | 26,836.81 | 1.605% | 5.295% | 18,724.11 | 45,560.92 |
| Star Fire | 1,334,511.45 | 1,740.32 | 1.000 | 1,740.32 | 0.533% | 1.759% | 6,221.10 | 7,961.42 |
| Whitney Fire | 3,819,724.00 | 17,204.61 | 1.000 | 17,204.61 | 1.526% | 5.035% | 17,806.42 | 35,011.03 |

1. Portion of tax and foregone amount within county.

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

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

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|-------------------------------------|---|-------------------|---------------------|---|--|----------------------------------|---|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | | | | | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | For Quarter Ending: | | | Dec/31/2014 | | |
| | | | | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | | |
| Flood Control: | | | | | | | | | |
| Flood Control #10 | 258,588.88 | 546.06 | 1.000 | 546.06 | 0.103% | 0.341% | 1,205.46 | 1,751.52 | |
| Highway: | | | | | | | | | |
| Ada Highway | 40,417,531.00 | 206,869.23 | 1.000 | 206,869.23 | 16.149% | 53.282% | 188,414.67 | 395,283.90 | |
| Library: | | | | | | | | | |
| Ada County Library | 2,375,903.00 | 8,172.48 | 1.000 | 8,172.48 | 0.949% | 3.132% | 11,075.76 | 19,248.24 | |
| Kuna Library | 334,516.60 | 3,022.23 | 1.000 | 3,022.23 | 0.134% | 0.441% | 1,559.42 | 4,581.65 | |
| Meridian Library | 4,339,324.00 | 8,165.74 | 1.000 | 8,165.74 | 1.734% | 5.720% | 20,228.65 | 28,394.39 | |
| Mosquito Abatement: | | | | | | | | | |
| S.W. Ada Mosquito Abatement | 1,140,858.00 | 1,605.85 | 1.000 | 1,605.85 | 0.456% | 1.504% | 5,318.34 | 6,924.19 | |
| Recreation: | | | | | | | | | |
| Western Ada Recreation | 805,331.00 | 1,753.97 | 1.000 | 1,753.97 | 0.322% | 1.062% | 3,754.21 | 5,508.18 | |
| Sewer: | | | | | | | | | |
| Aldape Heights Sewer | - | - | 1.000 | - | | 0.000% | - | - | |
| Bench Sewer | - | 749.57 | 1.000 | 749.57 | | 0.000% | - | 749.57 | |
| Owyhee Sewer | - | - | 1.000 | - | | 0.000% | - | - | |
| West Boise Sewer | - | 12,075.04 | 1.000 | 12,075.04 | | 0.000% | - | 12,075.04 | |

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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)

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| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts January 14, 2015 | 2013 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 | 100,127.00 | 280.99 | 1.000 | 280.99 | 0.040% | 0.132% | 466.76 | 747.75 |
| Meridian Sewer & Water | - | - | 1.000 | - | | 0.000% | - | - |
| Star Sewer & Water | 288,301.86 | 294.06 | 1.000 | 294.06 | 0.115% | 0.380% | 1,343.98 | 1,638.04 |
| Water: | | | | | | | | |
| Warms Springs Water | - | - | 1.000 | - | | 0.000% | - | - |
| SPTD Total: | 75,855,980.94 | 344,632.79 | 1.000 | 344,632.79 | 30.309% | 100.000% | 353,618.26 | 698,251.05 |

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| January 14, 2015 | | | | | | | | |
| Adams County: Special Purpose Taxing Districts | | | | | | | | |
| Ambulance: | | | | | | | | |
| Council Valley Ambulance | 82,133.00 | 1,448.98 | 1.000 | 1,448.98 | 0.033% | 14.761% | 382.88 | 1,831.86 |
| Cemetery: | | | | | | | | |
| Bear Creek Cemetery | 3,153.00 | 27.99 | 1.000 | 27.99 | 0.001% | 0.567% | 14.70 | 42.69 |
| Council Valley Cemetery | 23,365.00 | 583.49 | 1.000 | 583.49 | 0.009% | 4.199% | 108.92 | 692.41 |
| Indian Valley Cemetery | 4,153.00 | 228.21 | 1.000 | 228.21 | 0.002% | 0.746% | 19.36 | 247.57 |
| Meadows Valley Cemetery | 15,320.00 | 556.63 | 1.000 | 556.63 | 0.006% | 2.753% | 71.42 | 628.05 |
| Fire: | | | | | | | | |
| Council Valley Fire | 65,947.00 | 648.18 | 1.000 | 648.18 | 0.026% | 11.852% | 307.43 | 955.61 |
| Indian Valley Fire | 25,405.00 | 358.28 | 1.000 | 358.28 | 0.010% | 4.566% | 118.43 | 476.71 |
| Meadow Valley Fire | 171,669.00 | 2,171.19 | 1.000 | 2,171.19 | 0.069% | 30.852% | 800.27 | 2,971.46 |
| Flood Control: | | | | | | | | |
| Flood Control #3 Adams County | 5,573.40 | 137.04 | 1.000 | 137.04 | 0.002% | 1.002% | 25.98 | 163.02 |
| Library: | | | | | | | | |
| Council Valley Library | 61,007.00 | 1,775.85 | 1.000 | 1,775.85 | 0.024% | 10.964% | 284.40 | 2,060.25 |
| Meadows Valley Library | 98,696.00 | - | 1.000 | - | 0.039% | 17.738% | 460.09 | 460.09 |
| SPTD Total: | 556,421.40 | 7,935.84 | 1.000 | 7,935.84 | 0.222% | 100.000% | 2,593.88 | 10,529.72 |

1. Portion of tax and foregone amount within county.

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

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| January 14, 2015 | | | | | | | | |
| Bannock County: Special Purpose Taxing Districts | | | | | | | | |
| Ambulance: | | | | | | | | |
| Bannock County Ambulance | 1,688,395.00 | 7,621.66 | 1.000 | 7,621.66 | 0.675% | 51.258% | 7,870.80 | 15,492.46 |
| Cemetery: | | | | | | | | |
| Arimo Cemetery | 16,560.00 | 324.55 | 1.000 | 324.55 | 0.007% | 0.503% | 77.20 | 401.75 |
| Inkom Cemetery | 20,044.00 | 250.73 | 1.000 | 250.73 | 0.008% | 0.609% | 93.44 | 344.17 |
| Lava Cemetery | 16,922.61 | 203.33 | 1.000 | 203.33 | 0.007% | 0.514% | 78.89 | 282.22 |
| Marsh Valley Cemetery | 24,240.00 | 404.13 | 1.000 | 404.13 | 0.010% | 0.736% | 113.00 | 517.13 |
| McCammon Cemetery | 25,681.00 | 241.16 | 1.000 | 241.16 | 0.010% | 0.780% | 119.72 | 360.88 |
| Swan Lake Cemetery | 4,146.00 | 65.47 | 1.000 | 65.47 | 0.002% | 0.126% | 19.33 | 84.80 |
| Fire: | | | | | | | | |
| Arimo Fire | 8,789.00 | 90.01 | 1.000 | 90.01 | 0.004% | 0.267% | 40.97 | 130.98 |
| Downey Fire | 48,896.00 | 249.01 | 1.000 | 249.01 | 0.020% | 1.484% | 227.94 | 476.95 |
| Jackson Creek Fire | 31,276.00 | 139.05 | 1.000 | 139.05 | 0.012% | 0.949% | 145.80 | 284.85 |
| Lava Fire | 122,036.00 | 310.38 | 1.000 | 310.38 | 0.049% | 3.705% | 568.90 | 879.28 |
| McCammon Fire | 12,263.00 | 118.77 | 1.000 | 118.77 | 0.005% | 0.372% | 57.17 | 175.94 |
| North Bannock Fire | 141,760.00 | 1,165.92 | 1.000 | 1,165.92 | 0.057% | 4.304% | 660.84 | 1,826.76 |
| Pocatello Valley Fire | 122,450.00 | 994.93 | 1.000 | 994.93 | 0.049% | 3.717% | 570.83 | 1,565.76 |
| Highway: | | | | | | | | |
| Downey Swan Lake Highway | 59,400.99 | 861.86 | 1.000 | 861.86 | 0.024% | 1.803% | 276.91 | 1,138.77 |
| Library: | | | | | | | | |
| Portneuf Library | 548,338.00 | 4,383.04 | 1.000 | 4,383.04 | 0.219% | 16.647% | 2,556.19 | 6,939.23 |
| South Bannock Library | 402,748.00 | 2,035.14 | 1.000 | 2,035.14 | 0.161% | 12.227% | 1,877.49 | 3,912.63 |
| SPTD Total: | 3,293,945.60 | 19,459.14 | 1.000 | 19,459.14 | 1.316% | 100.000% | 15,355.42 | 34,814.56 |

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| January 14, 2015 | | | | | | | | |
| Bear Lake County: Special Purpose Taxing Districts | | | | | | | | |
| Cemetery: | | | | | | | | |
| Bennington Cemetery | 3,463.00 | 70.23 | 1.000 | 70.23 | 0.001% | 0.523% | 16.14 | 86.37 |
| Bern Cemetery | 3,711.00 | 63.16 | 1.000 | 63.16 | 0.001% | 0.560% | 17.30 | 80.46 |
| Bloomington Cemetery | 3,591.00 | 121.07 | 1.000 | 121.07 | 0.001% | 0.542% | 16.74 | 137.81 |
| Dingle Cemetery | 5,024.00 | 142.18 | 1.000 | 142.18 | 0.002% | 0.758% | 23.42 | 165.60 |
| Fish Haven Cemetery | 9,925.00 | 128.63 | 1.000 | 128.63 | 0.004% | 1.498% | 46.27 | 174.90 |
| Geneva Cemetery | 5,665.00 | 127.74 | 1.000 | 127.74 | 0.002% | 0.855% | 26.41 | 154.15 |
| Lanark Cemetery | 2,774.00 | 58.96 | 1.000 | 58.96 | 0.001% | 0.419% | 12.93 | 71.89 |
| Liberty Cemetery | 4,920.00 | 116.78 | 1.000 | 116.78 | 0.002% | 0.743% | 22.94 | 139.72 |
| Ovid Cemetery | 3,726.00 | 94.67 | 1.000 | 94.67 | 0.001% | 0.562% | 17.37 | 112.04 |
| St. Charles Cemetery | 7,392.00 | 146.79 | 1.000 | 146.79 | 0.003% | 1.116% | 34.46 | 181.25 |
| Wardboro Cemetery | 2,242.00 | 53.07 | 1.000 | 53.07 | 0.001% | 0.338% | 10.45 | 63.52 |
| Fire: | | | | | | | | |
| Bailey Creek Fire | 2,724.75 | 95.52 | 1.000 | 95.52 | 0.001% | 0.411% | 12.70 | 108.22 |
| Bear Lake County Fire | 226,287.00 | 3,585.46 | 1.000 | 3,585.46 | 0.090% | 34.152% | 1,054.88 | 4,640.34 |
| Flood Control: | | | | | | | | |
| Flood Control #12 | - | - | 1.000 | - | - | 0.000% | - | - |
| Library: | | | | | | | | |
| Bear Lake Library | 264,624.00 | 5,448.38 | 1.000 | 5,448.38 | 0.106% | 39.938% | 1,233.60 | 6,681.98 |
| Mosquito Abatement: | | | | | | | | |
| Bear River Mosquito Abatement | 92,336.00 | 2,735.46 | 1.000 | 2,735.46 | 0.037% | 13.936% | 430.44 | 3,165.90 |
| Sewer: | | | | | | | | |
| Fish Haven Sewer | 24,174.00 | - | 1.000 | - | 0.010% | 3.648% | 112.69 | 112.69 |
| SPTD Total: | 662,578.75 | 12,988.10 | 1.000 | 12,988.10 | 0.265% | 100.000% | 3,088.74 | 16,076.84 |

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| January 14, 2015 | | | | | | | | |
| Benewah County: Special Purpose Taxing Districts | | | | | | | | |
| Fire: | | | | | | | | |
| Fernwood Fire | 28,974.33 | 494.16 | 1.000 | 494.16 | 0.012% | 4.144% | 135.07 | 629.23 |
| Gateway Fire | 155,203.00 | 1,872.48 | 1.000 | 1,872.48 | 0.062% | 22.199% | 723.51 | 2,595.99 |
| St. Marie Fire | 262,279.04 | 1,844.22 | 1.000 | 1,844.22 | 0.105% | 37.515% | 1,222.66 | 3,066.88 |
| Tensed Fire | 15,256.00 | 341.79 | 1.000 | 341.79 | 0.006% | 2.182% | 71.11 | 412.90 |
| Highway: | | | | | | | | |
| Plummer-Gateway Highway | 88,294.00 | 1,344.46 | 1.000 | 1,344.46 | 0.035% | 12.629% | 411.60 | 1,756.06 |
| Library: | | | | | | | | |
| Benewah Library | 149,127.00 | 996.89 | 1.000 | 996.89 | 0.060% | 21.330% | 695.19 | 1,692.08 |
| 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: | 699,133.37 | 6,894.00 | 1.000 | 6,894.00 | 0.279% | 100.000% | 3,259.14 | 10,153.14 |

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| January 14, 2015 | | | | | | | | |
| Bingham County: Special Purpose Taxing Districts | | | | | | | | |
| Ambulance: | | | | | | | | |
| Bingham County Ambulance | 752,644.00 | 9,065.36 | 1.000 | 9,065.36 | 0.301% | 24.106% | 3,508.60 | 12,573.96 |
| Cemetery: | | | | | | | | |
| Aberdeen Cemetery | 29,999.00 | 853.40 | 1.000 | 853.40 | 0.012% | 0.961% | 139.85 | 993.25 |
| Basalt-Goshen-Firth Cemetery | 29,187.00 | 666.90 | 1.000 | 666.90 | 0.012% | 0.935% | 136.06 | 802.96 |
| Groveland Cemetery | 81,408.00 | 887.84 | 1.000 | 887.84 | 0.033% | 2.607% | 379.50 | 1,267.34 |
| Moreland Cemetery | 14,352.00 | 549.35 | 1.000 | 549.35 | 0.006% | 0.460% | 66.90 | 616.25 |
| Riverside-Thomas Cemetery | 40,063.00 | 957.63 | 1.000 | 957.63 | 0.016% | 1.283% | 186.76 | 1,144.39 |
| Riverview Cemetery (Bingham) | 3,664.00 | 103.85 | 1.000 | 103.85 | 0.001% | 0.117% | 17.08 | 120.93 |
| Shelley Cemetery | 67,309.00 | 1,503.44 | 1.000 | 1,503.44 | 0.027% | 2.156% | 313.78 | 1,817.22 |
| Springfield Sterling Cemetery | 7,202.00 | 221.02 | 1.000 | 221.02 | 0.003% | 0.231% | 33.57 | 254.59 |
| Taylor Cemetery | 13,786.08 | 156.26 | 1.000 | 156.26 | 0.006% | 0.442% | 64.27 | 220.53 |
| Woodville Cemetery | 3,054.91 | 49.21 | 1.000 | 49.21 | 0.001% | 0.098% | 14.24 | 63.45 |
| Fire: | | | | | | | | |
| Aberdeen Springfield Fire | 73,916.00 | 2,805.54 | 1.000 | 2,805.54 | 0.030% | 2.367% | 344.58 | 3,150.12 |
| Blackfoot Snake River Fire | 712,970.00 | 18,367.59 | 1.000 | 18,367.59 | 0.285% | 22.835% | 3,323.65 | 21,691.24 |
| Shelley Fire | 362,351.00 | 4,215.43 | 1.000 | 4,215.43 | 0.145% | 11.606% | 1,689.18 | 5,904.61 |
| Flood Control: | | | | | | | | |
| Flood Control #1 | 2,972.34 | 34.83 | 1.000 | 34.83 | 0.001% | 0.095% | 13.86 | 48.69 |
| Flood Control #7 | 7,691.00 | 123.67 | 1.000 | 123.67 | 0.003% | 0.246% | 35.85 | 159.52 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|-------------------------------------|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Library: | | | | | | | | |
| Aberdeen Library | 154,617.00 | - | 1.000 | - | 0.062% | 4.952% | 720.78 | 720.78 |
| Blackfoot Library | 246,997.00 | 3,343.11 | 1.000 | 3,343.11 | 0.099% | 7.911% | 1,151.43 | 4,494.54 |
| North Bingham Library | 314,440.00 | 4,322.45 | 1.000 | 4,322.45 | 0.126% | 10.071% | 1,465.83 | 5,788.28 |
| Snake River Library | 191,727.00 | 3,871.64 | 1.000 | 3,871.64 | 0.077% | 6.141% | 893.77 | 4,765.41 |
| Sewer and Water: | | | | | | | | |
| Greenfield S&W | - | - | 1.000 | - | | 0.000% | - | - |
| Groveland S&W | - | - | 1.000 | - | | 0.000% | - | - |
| Moreland S&W | 11,862.00 | - | 1.000 | - | 0.005% | 0.380% | 55.30 | 55.30 |
| Springfield S&W | - | - | 1.000 | - | | 0.000% | - | - |
| Woodinville S&W | - | - | 1.000 | - | | 0.000% | - | - |
| SPTD Total: | 3,122,212.33 | 52,098.52 | 1.000 | 52,098.52 | 1.247% | 100.000% | 14,554.84 | 66,653.36 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|--|---|-------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | | | | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | For Quarter Ending: | | | Dec/31/2014 | |
| | | | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Blaine County: Special Purpose Taxing Districts | | | | | | | | |
| Ambulance: | | | | | | | | |
| Blaine County Ambulance | 1,874,104.00 | 3,992.74 | 1.000 | 3,992.74 | 0.749% | 22.881% | 8,736.52 | 12,729.26 |
| Cemetery: | | | | | | | | |
| Bellevue Cemetery | 20,852.00 | 222.80 | 1.000 | 222.80 | 0.008% | 0.255% | 97.21 | 320.01 |
| Carey Cemetery | 13,833.00 | 407.23 | 1.000 | 407.23 | 0.006% | 0.169% | 64.49 | 471.72 |
| Hailey Cemetery | 254,761.00 | 924.51 | 1.000 | 924.51 | 0.102% | 3.110% | 1,187.62 | 2,112.13 |
| Ketchum Cemetery | 50,610.00 | 191.87 | 1.000 | 191.87 | 0.020% | 0.618% | 235.93 | 427.80 |
| Picabo Cemetery | 11,835.00 | 92.14 | 1.000 | 92.14 | 0.005% | 0.144% | 55.17 | 147.31 |
| Fire: | | | | | | | | |
| Carey Fire | 103,715.00 | 254.35 | 1.000 | 254.35 | 0.041% | 1.266% | 483.49 | 737.84 |
| Ketchum Fire | 459,291.00 | 1,618.69 | 1.000 | 1,618.69 | 0.184% | 5.608% | 2,141.07 | 3,759.76 |
| Minidoka County Fire | 5,324.85 | 32.51 | 1.000 | 32.51 | 0.002% | 0.065% | 24.82 | 57.33 |
| West Magic Fire | 8,673.28 | 31.32 | 1.000 | 31.32 | 0.003% | 0.106% | 40.43 | 71.75 |
| Wood River Fire | 903,903.00 | 3,439.22 | 1.000 | 3,439.22 | 0.361% | 11.036% | 4,213.74 | 7,652.96 |
| Flood Control: | | | | | | | | |
| Carey Flood Control #2 | 4,214.00 | 12.82 | 1.000 | 12.82 | 0.002% | 0.051% | 19.64 | 32.46 |
| Big Wood Flood Control #9 | 41,647.00 | 278.23 | 1.000 | 278.23 | 0.017% | 0.508% | 194.15 | 472.38 |
| Library: | | | | | | | | |
| Little Wood River Library | 25,773.00 | 548.30 | 1.000 | 548.30 | 0.010% | 0.315% | 120.15 | 668.45 |
| Recreation: | | | | | | | | |
| Blaine County Recreation | 2,954,874.00 | 5,244.45 | 1.000 | 5,244.45 | 1.181% | 36.076% | 13,774.75 | 19,019.20 |
| Sewer and Water: | | | | | | | | |
| Carey S&W | - | - | 1.000 | - | - | 0.000% | - | - |
| Sun Valley S&W | 1,457,190.00 | 3,575.29 | 1.000 | 3,575.29 | 0.582% | 17.791% | 6,792.99 | 10,368.28 |
| SPTD Total: | 8,190,600.13 | 20,866.47 | 1.000 | 20,866.47 | 3.273% | 100.000% | 38,182.17 | 59,048.64 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|---|---|-----------------------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | | | | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | | | | | |
| | | For Quarter Ending: | | Dec/31/2014 | | | | |
| | | SPTD Total Statewide Property Tax | | 250,279,533 | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Boise County: Special Purpose Taxing Districts | | | | | | | | |
| Ambulance: | | | | | | | | |
| East Boise Ambulance | 110,238.00 | 893.60 | 1.000 | 893.60 | 0.044% | 13.618% | 513.90 | 1,407.50 |
| Cemetery: | | | | | | | | |
| Pioneer Cemetery | 9,735.00 | 184.25 | 1.000 | 184.25 | 0.004% | 1.203% | 45.38 | 229.63 |
| Fire: | | | | | | | | |
| Eagle Fire (Annexed 2011) | - | - | 1.000 | - | 0.000% | 0.000% | 2.67 | 2.67 |
| Horseshoe Bend Fire | 48,954.00 | 481.29 | 1.000 | 481.29 | 0.020% | 6.048% | 228.21 | 709.50 |
| Placerville Fire | 25,173.00 | 198.55 | 1.000 | 198.55 | 0.010% | 3.110% | 117.35 | 315.90 |
| Hospital: | | | | | | | | |
| Garden Valley Hospital | 124,389.00 | 1,015.74 | 1.000 | 1,015.74 | 0.050% | 15.367% | 579.87 | 1,595.61 |
| Horseshoe Bend Hospital | 46,751.00 | 444.17 | 1.000 | 444.17 | 0.019% | 5.775% | 217.94 | 662.11 |
| Library: | | | | | | | | |
| Boise Basin Library | 192,406.00 | 2,238.17 | 1.000 | 2,238.17 | 0.077% | 23.769% | 896.94 | 3,135.11 |
| Garden Valley Library | 191,409.00 | 939.40 | 1.000 | 939.40 | 0.076% | 23.646% | 892.29 | 1,831.69 |
| Horseshoe Bend Library | 60,420.00 | 1,063.12 | 1.000 | 1,063.12 | 0.024% | 7.464% | 281.66 | 1,344.78 |
| Recreation: | | | | | | | | |
| Garden Valley Recreation | - | - | 1.000 | - | | 0.000% | - | - |
| Water: | | | | | | | | |
| Moores Creek Rim Water | - | - | 1.000 | - | | 0.000% | - | - |
| SPTD Total: | 809,475.00 | 7,458.29 | 1.000 | 7,458.29 | 0.324% | 100.000% | 3,776.21 | 11,234.50 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|--|---|-------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | | 250,279,533 |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Bonner County: Special Purpose Taxing Districts | | | | | | | | |
| Cemetery: | | | | | | | | |
| West Bonner Cemetery | 76,160.00 | 2,007.60 | 1.000 | 2,007.60 | 0.030% | 0.851% | 355.04 | 2,362.64 |
| Fire: | | | | | | | | |
| Coolin-Cavanaugh Bay Fire | 95,027.00 | 326.99 | 1.000 | 326.99 | 0.038% | 1.062% | 442.99 | 769.98 |
| N. of the Narrows Fire | 91,506.00 | - | 1.000 | - | 0.037% | 1.023% | 426.56 | 426.56 |
| North Side Fire | 403,016.00 | 1,297.22 | 1.000 | 1,297.22 | 0.161% | 4.505% | 1,878.73 | 3,175.95 |
| Sagle Fire | 1,087,440.00 | 2,256.28 | 1.000 | 2,256.28 | 0.434% | 12.154% | 5,069.32 | 7,325.60 |
| Sam Owen Fire (est 2002) | - | - | 1.000 | - | 0.000% | 0.000% | - | - |
| Schweitzer Fire | 281,357.00 | 715.72 | 1.000 | 715.72 | 0.112% | 3.145% | 1,311.61 | 2,027.33 |
| Southside Fire | - | - | 1.000 | - | 0.000% | 0.000% | - | - |
| Spirit Lake Fire | 302,034.72 | 252.85 | 1.000 | 252.85 | 0.121% | 3.376% | 1,408.00 | 1,660.85 |
| Timberlake Fire (Bnr/Koot) | 37,225.10 | - | 1.000 | - | 0.015% | 0.416% | 173.53 | 173.53 |
| West Bonner Fire | 2,228.00 | 67.42 | 1.000 | 67.42 | 0.001% | 0.025% | 10.39 | 77.81 |
| West Pend Oreille Fire | 191,921.00 | 390.54 | 1.000 | 390.54 | 0.077% | 2.145% | 894.68 | 1,285.22 |
| West Priest Lake Fire | 61,128.00 | 264.33 | 1.000 | 264.33 | 0.024% | 0.683% | 284.96 | 549.29 |
| West Side Fire | 247,489.00 | 604.23 | 1.000 | 604.23 | 0.099% | 2.766% | 1,153.72 | 1,757.95 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|-------------------------------------|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | | 250,279,533 |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Highway: | | | | | | | | |
| Sandpoint Highway | 1,516,658.00 | 4,077.65 | 1.000 | 4,077.65 | 0.606% | 16.952% | 7,070.21 | 11,147.86 |
| Hospital: | | | | | | | | |
| Pend Oreille Hospital | 1,014,167.00 | 8,761.74 | 1.000 | 8,761.74 | 0.405% | 11.335% | 4,727.74 | 13,489.48 |
| Library: | | | | | | | | |
| East Bonner Library | 2,878,138.00 | 11,791.68 | 1.000 | 11,791.68 | 1.150% | 32.169% | 13,417.03 | 25,208.71 |
| Priest Lake Library | 92,651.00 | - | 1.000 | - | 0.037% | 1.036% | 431.91 | 431.91 |
| West Bonner Library | 286,967.00 | - | 1.000 | - | 0.115% | 3.207% | 1,337.76 | 1,337.76 |
| Recreation: | | | | | | | | |
| Selkirk Recreation | 209,809.00 | - | 1.000 | - | 0.084% | 2.345% | 978.06 | 978.06 |
| Sewer: | | | | | | | | |
| Bottle Bay Sewer | 25,425.00 | 103.18 | 1.000 | 103.18 | 0.010% | 0.284% | 118.52 | 221.70 |
| Coolin Sewer | - | - | 1.000 | - | | 0.000% | - | - |
| Eastside Sewer | - | - | 1.000 | - | | 0.000% | - | - |
| Ellisport Sewer | 1,061.00 | - | 1.000 | - | 0.000% | 0.012% | 4.95 | 4.95 |
| 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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|-------------------------------------|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | | 250,279,533 |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| 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 | 24,120.00 | 95.16 | 1.000 | 95.16 | 0.010% | 0.270% | 112.44 | 207.60 |
| Kalispel Bay S&W | - | - | 1.000 | - | | 0.000% | - | - |
| Kootenai Ponderay S&W | 3,553.00 | - | 1.000 | - | 0.001% | 0.040% | 16.56 | 16.56 |
| 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 | 17,763.00 | 72.33 | 1.000 | 72.33 | 0.007% | 0.199% | 82.81 | 155.14 |
| Water: | | | | | | | | |
| Laclede Water | - | 15.20 | 1.000 | 15.20 | | 0.000% | - | 15.20 |
| SPTD Total: | 8,946,843.82 | 33,110.33 | 1.000 | 33,110.33 | 3.575% | 100.000% | 41,707.52 | 74,817.85 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|--|---|-------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Bonneville County: Special Purpose Taxing Districts | | | | | | | | |
| Ambulance: | | | | | | | | |
| Bonneville County Ambulance | 2,316,089.00 | 12,146.60 | 1.000 | 12,146.60 | 0.925% | 42.523% | 10,796.92 | 22,943.52 |
| Cemetery: | | | | | | | | |
| Ammon Cemetery | 92,391.00 | 429.84 | 1.000 | 429.84 | 0.037% | 1.696% | 430.70 | 860.54 |
| Central Cemetery #2 | 18,878.20 | 175.00 | 1.000 | 175.00 | 0.008% | 0.347% | 88.00 | 263.00 |
| Freedom Cemetery | 1,141.56 | 18.55 | 1.000 | 18.55 | 0.000% | 0.021% | 5.32 | 23.87 |
| Iona Cemetery | 64,308.00 | 358.00 | 1.000 | 358.00 | 0.026% | 1.181% | 299.79 | 657.79 |
| Lincoln Cemetery | 10,622.00 | - | 1.000 | - | 0.004% | 0.195% | 49.52 | 49.52 |
| Milo Cemetery | 8,548.00 | 125.06 | 1.000 | 125.06 | 0.003% | 0.157% | 39.85 | 164.91 |
| New Sweden Cemetery | 8,927.00 | 78.17 | 1.000 | 78.17 | 0.004% | 0.164% | 41.62 | 119.79 |
| Shelton Cemetery #4 | 15,110.54 | 190.97 | 1.000 | 190.97 | 0.006% | 0.277% | 70.44 | 261.41 |
| Taylor Cemetery | 35,449.92 | 226.54 | 1.000 | 226.54 | 0.014% | 0.651% | 165.26 | 391.80 |
| Ucon Cemetery | 25,472.00 | 439.34 | 1.000 | 439.34 | 0.010% | 0.468% | 118.74 | 558.08 |
| Woodville Cemetery | 4,396.09 | 18.71 | 1.000 | 18.71 | 0.002% | 0.081% | 20.49 | 39.20 |
| Fire: | | | | | | | | |
| Bonneville Alpine Fire | 9,341.00 | 126.81 | 1.000 | 126.81 | 0.004% | 0.171% | 43.55 | 170.36 |
| Fire #1 - Bonneville | 2,573,696.00 | 21,130.98 | 1.000 | 21,130.98 | 1.028% | 47.252% | 11,997.82 | 33,128.80 |
| Greater Swan Valley Fire | 163,661.00 | 814.15 | 1.000 | 814.15 | 0.065% | 3.005% | 762.94 | 1,577.09 |
| Jefferson Central Fire | 59,979.10 | 283.02 | 1.000 | 283.02 | 0.024% | 1.101% | 279.61 | 562.63 |
| Flood Control: | | | | | | | | |
| Flood Control #1 | 32,695.74 | 199.35 | 1.000 | 199.35 | 0.013% | 0.600% | 152.42 | 351.77 |
| Mosquito Abatement: | | | | | | | | |
| Jefferson Mosquito Abatement | 6,001.35 | 38.02 | 1.000 | 38.02 | 0.002% | 0.110% | 27.98 | 66.00 |
| 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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|--|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | | Dec/31/2014 |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | | 250,279,533 |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts January 14, 2015 | 2013 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 |
| Roberts Kettle Butte Watershed | - | - | 1.000 | - | | 0.000% | - | - |
| SPTD Total: | 5,446,707.50 | 36,799.11 | 1.000 | 36,799.11 | 2.176% | 100.000% | 25,390.97 | 62,190.08 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|--|--|-----------------------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | | | | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | | | | | |
| | | For Quarter Ending: | | Dec/31/2014 | | | | |
| | | SPTD Total Statewide Property Tax | | 250,279,533 | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Boundary County: Special Purpose Taxing Districts | | | | | | | | |
| Library: | | | | | | | | |
| Boundary Library | 304,301.00 | 4,416.94 | 1.000 | 4,416.94 | 0.122% | 100.000% | 1,418.56 | 5,835.50 |
| 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: | 304,301.00 | 4,586.06 | 1.000 | 4,586.06 | 0.122% | 100.000% | 1,418.56 | 6,004.62 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|---|---|-------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Butte County: Special Purpose Taxing Districts | | | | | | | | |
| Cemetery: | | | | | | | | |
| Butte County Cemetery | 42,648.00 | 1,407.09 | 1.000 | 1,407.09 | 0.017% | 7.366% | 198.81 | 1,605.90 |
| Fire: | | | | | | | | |
| Lost River Fire | 21,600.00 | 1,242.36 | 1.000 | 1,242.36 | 0.009% | 3.731% | 100.69 | 1,343.05 |
| Hospital: | | | | | | | | |
| Lost River Hospital | 396,109.28 | 7,565.96 | 1.000 | 7,565.96 | 0.158% | 68.415% | 1,846.55 | 9,412.51 |
| Library: | | | | | | | | |
| Butte-Lost River Library | 113,990.00 | 3,639.26 | 1.000 | 3,639.26 | 0.046% | 19.688% | 531.39 | 4,170.65 |
| Recreation: | | | | | | | | |
| Lost River Recreation | - | - | 1.000 | - | | 0.000% | - | - |
| Watershed: | | | | | | | | |
| Little Lost River Watershed | 4,637.00 | 320.16 | 1.000 | 320.16 | 0.002% | 0.801% | 21.62 | 341.78 |
| SPTD Total: | 578,984.28 | 14,174.83 | 1.000 | 14,174.83 | 0.231% | 100.000% | 2,699.06 | 16,873.89 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|---|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | | | | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | For Quarter Ending: | | | Dec/31/2014 | |
| | | | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Camas County: Special Purpose Taxing Districts | | | | | | | | |
| Cemetery: | | | | | | | | |
| Camas Cemetery | 3,926.00 | 154.04 | 1.000 | 154.04 | 0.002% | 3.957% | 18.30 | 172.34 |
| Fire: | | | | | | | | |
| West Magic Fire | 6,814.72 | 163.57 | 1.000 | 163.57 | 0.003% | 6.868% | 31.77 | 195.34 |
| Library: | | | | | | | | |
| Camas Library | 85,315.00 | 1,137.27 | 1.000 | 1,137.27 | 0.034% | 85.982% | 397.71 | 1,534.98 |
| Mosquito Abatement: | | | | | | | | |
| Camas Mosquito Abatement | 3,169.00 | 429.04 | 1.000 | 429.04 | 0.001% | 3.194% | 14.77 | 443.81 |
| SPTD Total: | 99,224.72 | 1,883.92 | 1.000 | 1,883.92 | 0.040% | 100.000% | 462.55 | 2,346.47 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|--|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | | | | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | For Quarter Ending: | | | Dec/31/2014 | |
| | | | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Canyon County: Special Purpose Taxing Districts | | | | | | | | |
| Ambulance: | | | | | | | | |
| Canyon County Ambulance | 2,170,381.00 | 19,152.93 | 1.000 | 19,152.93 | 0.867% | 8.630% | 10,117.67 | 29,270.60 |
| Cemetery: | | | | | | | | |
| Fairview Cemetery | 46,130.29 | 136.80 | 1.000 | 136.80 | 0.018% | 0.183% | 215.05 | 351.85 |
| Greenleaf Cemetery | 16,246.00 | 159.52 | 1.000 | 159.52 | 0.006% | 0.065% | 75.73 | 235.25 |
| Kuna Cemetery | 9,525.32 | 95.25 | 1.000 | 95.25 | 0.004% | 0.038% | 44.40 | 139.65 |
| Lower Boise Cemetery | 19,102.00 | 187.08 | 1.000 | 187.08 | 0.008% | 0.076% | 89.05 | 276.13 |
| Melba Cemetery | 16,621.22 | 186.39 | 1.000 | 186.39 | 0.007% | 0.066% | 77.48 | 263.87 |
| Middletown Cemetery | 35,115.00 | 197.36 | 1.000 | 197.36 | 0.014% | 0.140% | 163.70 | 361.06 |
| Parma Cemetery | 29,743.00 | 337.39 | 1.000 | 337.39 | 0.012% | 0.118% | 138.65 | 476.04 |
| Rosewell Cemetery | 16,322.00 | 271.87 | 1.000 | 271.87 | 0.007% | 0.065% | 76.09 | 347.96 |
| Wilder Cemetery | 48,752.00 | 578.54 | 1.000 | 578.54 | 0.019% | 0.194% | 227.27 | 805.81 |
| Extermination: | | | | | | | | |
| Canyon Pest Extermination | 42,704.00 | 3,458.45 | 1.000 | 3,458.45 | 0.017% | 0.170% | 199.07 | 3,657.52 |
| Melba Gopher | 10,399.00 | 126.58 | 1.000 | 126.58 | 0.004% | 0.041% | 48.48 | 175.06 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|-------------------------------------|---|-------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | | | | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | For Quarter Ending: | | | Dec/31/2014 | |
| | | | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Fire: | | | | | | | | |
| Caldwell Fire | 1,659,450.00 | 9,239.37 | 1.000 | 9,239.37 | 0.663% | 6.598% | 7,735.87 | 16,975.24 |
| Homedale Fire | 90,056.67 | 642.80 | 1.000 | 642.80 | 0.036% | 0.358% | 419.82 | 1,062.62 |
| Kuna Fire | 161,473.20 | 1,040.77 | 1.000 | 1,040.77 | 0.065% | 0.642% | 752.74 | 1,793.51 |
| Marsing Fire | 34,639.21 | 655.44 | 1.000 | 655.44 | 0.014% | 0.138% | 161.48 | 816.92 |
| Melba Fire | 91,439.44 | 1,589.15 | 1.000 | 1,589.15 | 0.037% | 0.364% | 426.26 | 2,015.41 |
| Middleton Fire | 803,410.26 | 3,191.62 | 1.000 | 3,191.62 | 0.321% | 3.194% | 3,745.27 | 6,936.89 |
| Nampa Fire | 2,222,241.00 | 20,503.23 | 1.000 | 20,503.23 | 0.888% | 8.836% | 10,359.43 | 30,862.66 |
| Parma Fire | 435,759.80 | 3,012.14 | 1.000 | 3,012.14 | 0.174% | 1.733% | 2,031.39 | 5,043.53 |
| Star Fire | 313,033.55 | 1,257.28 | 1.000 | 1,257.28 | 0.125% | 1.245% | 1,459.26 | 2,716.54 |
| Upper Deer Flat Fire | 172,477.00 | 463.11 | 1.000 | 463.11 | 0.069% | 0.686% | 804.04 | 1,267.15 |
| Wilder Fire | 419,658.00 | 1,248.77 | 1.000 | 1,248.77 | 0.168% | 1.669% | 1,956.32 | 3,205.09 |
| Flood Control: | | | | | | | | |
| Flood Control #10 | 35,262.12 | 163.18 | 1.000 | 163.18 | 0.014% | 0.140% | 164.38 | 327.56 |
| Flood Control #11 | 42,424.00 | 297.70 | 1.000 | 297.70 | 0.017% | 0.169% | 197.77 | 495.47 |
| Highway: | | | | | | | | |
| Canyon Highway #4 | 4,502,945.00 | 31,711.66 | 1.000 | 31,711.66 | 1.799% | 17.904% | 20,991.40 | 52,703.06 |
| Golden Gate Highway #3 | 948,670.00 | 6,583.36 | 1.000 | 6,583.36 | 0.379% | 3.772% | 4,422.43 | 11,005.79 |
| Nampa Highway #1 | 6,567,812.00 | 34,749.10 | 1.000 | 34,749.10 | 2.624% | 26.114% | 30,617.20 | 65,366.30 |
| Notus Parma Highway #2 | 717,935.00 | 8,303.11 | 1.000 | 8,303.11 | 0.287% | 2.855% | 3,346.81 | 11,649.92 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | | |
|-------------------------------------|---|-------------------|---------------------|---|--|----------------------------------|---|--|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | | | | | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | For Quarter Ending: | | | Dec/31/2014 | | |
| | | | | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | | |
| Library: | | | | | | | | | |
| Kuna Library | 106,437.10 | 810.05 | 1.000 | 810.05 | 0.043% | 0.423% | 496.18 | 1,306.23 | |
| Lizard Butte Library | 61,213.25 | 194.90 | 1.000 | 194.90 | 0.024% | 0.243% | 285.36 | 480.26 | |
| Wilder Library | 119,934.00 | 564.24 | 1.000 | 564.24 | 0.048% | 0.477% | 559.10 | 1,123.34 | |
| Abatement: | | | | | | | | | |
| Canyon County Abatement | 2,672,237.00 | 1,861.54 | 1.000 | 1,861.54 | 1.068% | 10.625% | 12,457.18 | 14,318.72 | |
| Recreation: | | | | | | | | | |
| Greater Middleton Area Recreation | 510,626.00 | - | 1.000 | - | 0.204% | 2.030% | 2,380.39 | 2,380.39 | |
| Sewer and Water: | | | | | | | | | |
| Star Sewer and Water | - | - | 1.000 | - | 0.001% | 0.000% | 13.58 | 13.58 | |
| SPTD Total: | 25,150,174.43 | 152,970.68 | 1.000 | 152,970.68 | 10.049% | 100.000% | 117,256.30 | 270,226.98 | |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|---|---|-------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | | | | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | For Quarter Ending: | | | Dec/31/2014 | |
| | | | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Caribou County: Special Purpose Taxing Districts | | | | | | | | |
| Cemetery: | | | | | | | | |
| Bancroft Cemetery | 9,978.00 | 302.00 | 1.000 | 302.00 | 0.004% | 4.431% | 46.51 | 348.51 |
| Central Cemetery | 7,793.00 | 115.99 | 1.000 | 115.99 | 0.003% | 3.460% | 36.33 | 152.32 |
| Fairview Cemetery | 86,533.00 | 2,014.67 | 1.000 | 2,014.67 | 0.035% | 38.424% | 403.39 | 2,418.06 |
| Freedom Cemetery | 1,576.44 | 34.93 | 1.000 | 34.93 | 0.001% | 0.700% | 7.35 | 42.28 |
| Grace Cemetery | 25,969.00 | 681.84 | 1.000 | 681.84 | 0.010% | 11.531% | 121.06 | 802.90 |
| Lago Cemetery | 3,252.00 | 153.09 | 1.000 | 153.09 | 0.001% | 1.444% | 15.16 | 168.25 |
| Lava Cemetery | 3.39 | 1.96 | 1.000 | 1.96 | 0.000% | 0.002% | 0.02 | 1.98 |
| Lund Cemetery | 5,751.00 | 34.10 | 1.000 | 34.10 | 0.002% | 2.554% | 26.81 | 60.91 |
| Thatcher Cemetery | 4,512.86 | 99.53 | 1.000 | 99.53 | 0.002% | 2.004% | 21.04 | 120.57 |
| Turner Cemetery | 5,012.00 | 104.12 | 1.000 | 104.12 | 0.002% | 2.226% | 23.36 | 127.48 |
| Fire: | | | | | | | | |
| Bailey Creek Fire | 1,600.25 | 68.72 | 1.000 | 68.72 | 0.001% | 0.711% | 7.46 | 76.18 |
| Freedom Fire | 4,204.00 | 66.48 | 1.000 | 66.48 | 0.002% | 1.867% | 19.60 | 86.08 |
| Flood Control: | | | | | | | | |
| Flood Control #8 | - | - | 1.000 | - | 0.000% | - | - | - |
| Library: | | | | | | | | |
| Grace Library | 69,020.00 | 1,743.97 | 1.000 | 1,743.97 | 0.028% | 30.648% | 321.75 | 2,065.72 |
| SPTD Total: | 225,204.94 | 5,421.40 | 1.000 | 5,421.40 | 0.090% | 100.000% | 1,049.84 | 6,471.24 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|--|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Cassia County: Special Purpose Taxing Districts | | | | | | | | |
| Cemetery: | | | | | | | | |
| Albion Cemetery | 5,097.00 | 203.38 | 1.000 | 203.38 | 0.002% | 0.190% | 23.76 | 227.14 |
| Declo Cemetery | 10,368.00 | 398.44 | 1.000 | 398.44 | 0.004% | 0.387% | 48.33 | 446.77 |
| Oakley Valley Cemetery | 17,995.00 | 635.33 | 1.000 | 635.33 | 0.007% | 0.672% | 83.89 | 719.22 |
| Pella Cemetery | - | - | 1.000 | - | | 0.000% | - | - |
| Sublet Cemetery | 1,213.00 | - | 1.000 | - | 0.000% | 0.045% | 5.65 | 5.65 |
| Valley View Cemetery | 1,988.00 | 259.71 | 1.000 | 259.71 | 0.001% | 0.074% | 9.27 | 268.98 |
| View Cemetery | 7,140.00 | 264.13 | 1.000 | 264.13 | 0.003% | 0.267% | 33.28 | 297.41 |
| Fire: | | | | | | | | |
| Albion Fire | 19,792.00 | 480.99 | 1.000 | 480.99 | 0.008% | 0.739% | 92.26 | 573.25 |
| Minidoka Fire (annexed into Cnty 2003) | 26,624.25 | - | 1.000 | - | 0.011% | 0.994% | 124.11 | 124.11 |
| North Cassia Fire | 300,955.00 | 3,651.96 | 1.000 | 3,651.96 | 0.120% | 11.242% | 1,402.96 | 5,054.92 |
| Oakley Fire | 46,447.00 | 1,357.68 | 1.000 | 1,357.68 | 0.019% | 1.735% | 216.52 | 1,574.20 |
| Raft River Fire | 17,533.00 | 789.79 | 1.000 | 789.79 | 0.007% | 0.655% | 81.73 | 871.52 |
| Rock Creek Fire (annexed 2003) | 6,655.31 | - | 1.000 | - | 0.003% | 0.249% | 31.03 | 31.03 |
| Flood Control: | | | | | | | | |
| Goose Creek Flood Control #16 | 16,034.00 | 2,263.44 | 1.000 | 2,263.44 | 0.006% | 0.599% | 74.75 | 2,338.19 |
| Raft River Flood Control #15 | 2,894.00 | 1,522.89 | 1.000 | 1,522.89 | 0.001% | 0.108% | 13.49 | 1,536.38 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|-------------------------------------|---|-------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Highway: | | | | | | | | |
| Albion Highway | 6,586.00 | - | 1.000 | - | 0.003% | 0.246% | 30.70 | 30.70 |
| Burley Highway | 1,676,871.00 | 45,681.33 | 1.000 | 45,681.33 | 0.670% | 62.636% | 7,817.08 | 53,498.41 |
| Murtaugh Highway | 18,317.71 | 710.61 | 1.000 | 710.61 | 0.007% | 0.684% | 85.39 | 796.00 |
| Oakley Highway | 231,538.00 | 7,781.50 | 1.000 | 7,781.50 | 0.093% | 8.649% | 1,079.36 | 8,860.86 |
| Raft River Highway | 216,631.00 | 7,289.72 | 1.000 | 7,289.72 | 0.087% | 8.092% | 1,009.87 | 8,299.59 |
| Library | | | | | | | | |
| Oakley Library | 18,027.00 | 719.85 | 1.000 | 719.85 | 0.007% | 0.673% | 84.04 | 803.89 |
| Recreation: | | | | | | | | |
| Almo Recreation | 2,702.00 | 106.66 | 1.000 | 106.66 | 0.001% | 0.101% | 12.60 | 119.26 |
| Oakley Recreation | 25,766.00 | 630.19 | 1.000 | 630.19 | 0.010% | 0.962% | 120.11 | 750.30 |
| SPTD Total: | 2,677,174.27 | 74,747.60 | 1.000 | 74,747.60 | 1.070% | 100.000% | 12,480.18 | 87,227.78 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|--|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | | Dec/31/2014 |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | | 250,279,533 |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts January 14, 2015 | 2013 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 | 12,401.00 | 1,298.05 | 1.000 | 1,298.05 | 0.005% | 48.238% | 57.81 | 1,355.86 |
| Library: | | | | | | | | |
| Clark County Library | 13,307.00 | 1,258.09 | 1.000 | 1,258.09 | 0.005% | 51.762% | 62.02 | 1,320.11 |
| SPTD Total: | 25,708.00 | 2,556.14 | 1.000 | 2,556.14 | 0.010% | 100.000% | 119.83 | 2,675.97 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|--|---|-------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Clearwater County: Special Purpose Taxing Districts | | | | | | | | |
| Ambulance: | | | | | | | | |
| Clearwater County Ambulance | 111,898.00 | 4,304.75 | 1.000 | 4,304.75 | 0.045% | 11.081% | 521.64 | 4,826.39 |
| Auditorium: | | | | | | | | |
| Fraser Community Center | 4,746.00 | - | 1.000 | - | 0.002% | 0.470% | 22.12 | 22.12 |
| Cemetery: | | | | | | | | |
| Elk River Cemetery | 6,313.00 | 1,361.78 | 1.000 | 1,361.78 | 0.003% | 0.625% | 29.43 | 1,391.21 |
| Fraser Cemetery | 2,027.00 | 114.80 | 1.000 | 114.80 | 0.001% | 0.201% | 9.45 | 124.25 |
| Gilbert Cemetery | 1,118.00 | 55.26 | 1.000 | 55.26 | 0.000% | 0.111% | 5.21 | 60.47 |
| North Clearwater Cemetery | 4,483.62 | 160.73 | 1.000 | 160.73 | 0.002% | 0.444% | 20.90 | 181.63 |
| Orofino (Riverside) Cemetery | 51,828.00 | 1,892.45 | 1.000 | 1,892.45 | 0.021% | 5.132% | 241.61 | 2,134.06 |
| Pierce Cemetery | 4,219.00 | 167.09 | 1.000 | 167.09 | 0.002% | 0.418% | 19.67 | 186.76 |
| Sanders Cemetery | 10,464.00 | 439.94 | 1.000 | 439.94 | 0.004% | 1.036% | 48.78 | 488.72 |
| Southwick Cemetery | 2,167.20 | 132.76 | 1.000 | 132.76 | 0.001% | 0.215% | 10.10 | 142.86 |
| Weippe Cemetery | 2,860.00 | 127.26 | 1.000 | 127.26 | 0.001% | 0.283% | 13.33 | 140.59 |
| Weseman Cemetery | 2,820.00 | 111.98 | 1.000 | 111.98 | 0.001% | 0.279% | 13.15 | 125.13 |
| Fire: | | | | | | | | |
| Big Canyon | 831.16 | - | 1.000 | - | 0.000% | 0.082% | 3.87 | 3.87 |
| Evergreen Fire | 10,329.00 | 311.34 | 1.000 | 311.34 | 0.004% | 1.023% | 48.15 | 359.49 |
| Grangemont Volunteer Fire | 7,418.00 | - | 1.000 | - | 0.003% | 0.735% | 34.58 | 34.58 |
| Greer Fire | 7,376.00 | - | 1.000 | - | 0.003% | 0.730% | 34.38 | 34.38 |
| Orofino Fire | 30,490.00 | 1,395.52 | 1.000 | 1,395.52 | 0.012% | 3.019% | 142.14 | 1,537.66 |
| Sunnyside Fire | 18,280.96 | 521.99 | 1.000 | 521.99 | 0.007% | 1.810% | 85.22 | 607.21 |
| Twin Ridge Fire | 69,284.00 | 619.28 | 1.000 | 619.28 | 0.028% | 6.861% | 322.98 | 942.26 |
| Weippe Fire | 21,048.00 | 1,205.70 | 1.000 | 1,205.70 | 0.008% | 2.084% | 98.12 | 1,303.82 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|-------------------------------------|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | | 250,279,533 |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Highway: | | | | | | | | |
| Clearwater Highway | 113,323.00 | 13,760.92 | 1.000 | 13,760.92 | 0.045% | 11.222% | 528.28 | 14,289.20 |
| Library: | | | | | | | | |
| Clearwater Library | 247,552.00 | 10,545.08 | 1.000 | 10,545.08 | 0.099% | 24.514% | 1,154.02 | 11,699.10 |
| Elk River Library | 50,785.00 | 4,156.58 | 1.000 | 4,156.58 | 0.020% | 5.029% | 236.75 | 4,393.33 |
| Pierce Library | 66,330.00 | 5,197.99 | 1.000 | 5,197.99 | 0.027% | 6.568% | 309.21 | 5,507.20 |
| Recreation: | | | | | | | | |
| Clearwater West Recreation | 1,030.00 | 53.63 | 1.000 | 53.63 | 0.000% | 0.102% | 4.80 | 58.43 |
| Dworshak Recreation | 66,280.00 | 2,923.41 | 1.000 | 2,923.41 | 0.026% | 6.563% | 308.98 | 3,232.39 |
| Elk River Recreation | 25,423.00 | 2,830.78 | 1.000 | 2,830.78 | 0.010% | 2.518% | 118.51 | 2,949.29 |
| Pierce Recreation | 54,946.00 | 5,150.31 | 1.000 | 5,150.31 | 0.022% | 5.441% | 256.14 | 5,406.45 |
| Weippe Fraser Recreation | 10,708.00 | 448.08 | 1.000 | 448.08 | 0.004% | 1.060% | 49.92 | 498.00 |
| Sewer and Water: | | | | | | | | |
| Ahsahka S&W | - | - | 1.000 | - | - | 0.000% | - | - |
| Judgetown S&W | 3,457.00 | 33.81 | 1.000 | 33.81 | 0.001% | 0.342% | 16.12 | 49.93 |
| 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: | 1,009,834.94 | 58,269.79 | 1.000 | 58,269.79 | 0.403% | 100.000% | 4,707.56 | 62,977.35 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|--|---|-----------------------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | | | | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | | | | | |
| | | For Quarter Ending: | | Dec/31/2014 | | | | |
| | | SPTD Total Statewide Property Tax | | 250,279,533 | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Custer County: Special Purpose Taxing Districts | | | | | | | | |
| Ambulance: | | | | | | | | |
| South Custer Ambulance | 39,307.00 | 1,005.18 | 1.000 | 1,005.18 | 0.016% | 3.180% | 183.24 | 1,188.42 |
| Cemetery: | | | | | | | | |
| Big Lost River Cemetery | 19,850.00 | 1,171.04 | 1.000 | 1,171.04 | 0.008% | 1.606% | 92.53 | 1,263.57 |
| Challis Cemetery | 28,632.00 | 821.10 | 1.000 | 821.10 | 0.011% | 2.316% | 133.47 | 954.57 |
| Fire: | | | | | | | | |
| North Custer Fire | 138,288.65 | 1,752.61 | 1.000 | 1,752.61 | 0.055% | 11.187% | 644.66 | 2,397.27 |
| Sawtooth Valley Fire | 108,738.00 | 2,566.39 | 1.000 | 2,566.39 | 0.043% | 8.796% | 506.91 | 3,073.30 |
| South Custer Fire | 91,410.00 | 3,213.67 | 1.000 | 3,213.67 | 0.037% | 7.394% | 426.13 | 3,639.80 |
| Highway: | | | | | | | | |
| Lost River Highway | 101,505.00 | 5,957.95 | 1.000 | 5,957.95 | 0.041% | 8.211% | 473.19 | 6,431.14 |
| Hospital: | | | | | | | | |
| Lost River Hospital | 351,266.72 | 7,228.95 | 1.000 | 7,228.95 | 0.140% | 28.415% | 1,637.49 | 8,866.44 |
| North Custer Hospital | 89,152.00 | 10,349.77 | 1.000 | 10,349.77 | 0.036% | 7.212% | 415.60 | 10,765.37 |
| Salmon River Clinic | 141,493.00 | 5,712.68 | 1.000 | 5,712.68 | 0.057% | 11.446% | 659.60 | 6,372.28 |
| Library: | | | | | | | | |
| Mackay Library | 36,588.00 | 1,262.56 | 1.000 | 1,262.56 | 0.015% | 2.960% | 170.56 | 1,433.12 |
| Stanley Community Library | 52,837.00 | 1,543.85 | 1.000 | 1,543.85 | 0.021% | 4.274% | 246.31 | 1,790.16 |
| Mosquito Abatement: | | | | | | | | |
| Battle Ground Mosquito Abatement | 16,060.00 | 335.86 | 1.000 | 335.86 | 0.006% | 1.299% | 74.87 | 410.73 |
| Mackay Mosquito Abatement | 21,074.00 | 550.95 | 1.000 | 550.95 | 0.008% | 1.705% | 98.24 | 649.19 |
| SPTD Total: | 1,236,201.37 | 43,472.56 | 1.000 | 43,472.56 | 0.494% | 100.000% | 5,762.80 | 49,235.36 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|--|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Elmore County: Special Purpose Taxing Districts | | | | | | | | |
| Fire: | | | | | | | | |
| Atlanta Fire | 20,217.00 | - | 1.000 | - | 0.008% | 0.576% | 94.25 | 94.25 |
| Grandview Fire | 35,665.80 | 464.68 | 1.000 | 464.68 | 0.014% | 1.016% | 166.26 | 630.94 |
| King Hill Fire | 57,103.00 | 3,042.63 | 1.000 | 3,042.63 | 0.023% | 1.626% | 266.20 | 3,308.83 |
| Mountain Home Fire | 166,535.00 | 1,609.44 | 1.000 | 1,609.44 | 0.067% | 4.742% | 776.34 | 2,385.78 |
| Highway: | | | | | | | | |
| Atlanta Highway | 28,541.00 | - | 1.000 | - | 0.011% | 0.813% | 133.05 | 133.05 |
| Glenns Ferry Highway | 466,173.00 | 7,568.78 | 1.000 | 7,568.78 | 0.186% | 13.275% | 2,173.15 | 9,741.93 |
| Mountain Home Highway | 919,777.00 | 8,797.34 | 1.000 | 8,797.34 | 0.367% | 26.192% | 4,287.74 | 13,085.08 |
| Hospital: | | | | | | | | |
| Elmore Medical Center | 1,165,666.00 | 12,795.01 | 1.000 | 12,795.01 | 0.466% | 33.194% | 5,433.99 | 18,229.00 |
| Library: | | | | | | | | |
| Prairie Library | 818.00 | 9.68 | 1.000 | 9.68 | 0.000% | 0.023% | 3.81 | 13.49 |
| Recreation: | | | | | | | | |
| Eastern Elmore Recreation | 121,909.00 | 729.47 | 1.000 | 729.47 | 0.049% | 3.472% | 568.30 | 1,297.77 |
| Western Elmore Recreation | 529,284.00 | - | 1.000 | - | 0.211% | 15.072% | 2,467.36 | 2,467.36 |
| Sewer: | | | | | | | | |
| West Side Sewer | - | - | 1.000 | - | 0.000% | - | - | - |
| SPTD Total: | 3,511,688.80 | 35,017.03 | 1.000 | 35,017.03 | 1.403% | 100.000% | 16,370.45 | 51,387.48 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|--|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Franklin County: Special Purpose Taxing Districts | | | | | | | | |
| Cemetery: | | | | | | | | |
| Cleveland Cemetery | 3,301.00 | 66.68 | 1.000 | 66.68 | 0.001% | 0.306% | 15.39 | 82.07 |
| Clifton Cemetery | 7,877.00 | 194.30 | 1.000 | 194.30 | 0.003% | 0.730% | 36.72 | 231.02 |
| Dayton Cemetery | 8,909.00 | 233.95 | 1.000 | 233.95 | 0.004% | 0.825% | 41.53 | 275.48 |
| Fairview-Franklin Cemetery | 2,224.00 | 81.63 | 1.000 | 81.63 | 0.001% | 0.206% | 10.37 | 92.00 |
| Franklin Cemetery | 9,399.00 | 261.37 | 1.000 | 261.37 | 0.004% | 0.871% | 43.82 | 305.19 |
| Mapleton Cemetery | 7,683.00 | 105.92 | 1.000 | 105.92 | 0.003% | 0.712% | 35.82 | 141.74 |
| Mink Creek Cemetery | 4,963.00 | 117.47 | 1.000 | 117.47 | 0.002% | 0.460% | 23.14 | 140.61 |
| Preston Cemetery | 37,268.00 | 1,076.21 | 1.000 | 1,076.21 | 0.015% | 3.453% | 173.73 | 1,249.94 |
| Riverdale Cemetery | 3,288.00 | 76.10 | 1.000 | 76.10 | 0.001% | 0.305% | 15.33 | 91.43 |
| Thatcher Cemetery | 1,669.14 | 26.29 | 1.000 | 26.29 | 0.001% | 0.155% | 7.78 | 34.07 |
| Treasureton Cemetery | 1,805.00 | 41.53 | 1.000 | 41.53 | 0.001% | 0.167% | 8.41 | 49.94 |
| Weston Cemetery | 6,890.00 | 150.60 | 1.000 | 150.60 | 0.003% | 0.638% | 32.12 | 182.72 |
| Whitney Cemetery | 8,065.00 | 166.42 | 1.000 | 166.42 | 0.003% | 0.747% | 37.60 | 204.02 |
| Fire: | | | | | | | | |
| Franklin County Fire | 729,427.00 | - | 1.000 | - | 0.291% | 67.579% | 3,400.37 | 3,400.37 |
| Highway: | | | | | | | | |
| Downey Swan Lake Highway | 600.01 | 20.03 | 1.000 | 20.03 | 0.000% | 0.056% | 2.80 | 22.83 |
| Library: | | | | | | | | |
| Franklin County Library | 246,004.00 | 1,767.02 | 1.000 | 1,767.02 | 0.098% | 22.791% | 1,146.79 | 2,913.81 |
| Water: | | | | | | | | |
| Fairview Water | - | - | 1.000 | - | - | 0.000% | - | - |
| SPTD Total: | 1,079,372.15 | 4,385.52 | 1.000 | 4,385.52 | 0.431% | 100.000% | 5,031.72 | 9,417.24 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|---|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Fremont County: Special Purpose Taxing Districts | | | | | | | | |
| Ambulance: | | | | | | | | |
| Fremont Ambulance | 297,856.00 | 4,971.87 | 1.000 | 4,971.87 | 0.119% | 15.257% | 1,388.52 | 6,360.39 |
| Cemetery: | | | | | | | | |
| North Fremont Cemetery | 46,650.00 | 600.58 | 1.000 | 600.58 | 0.019% | 2.390% | 217.47 | 818.05 |
| Parker Cemetery | 25,271.00 | 373.39 | 1.000 | 373.39 | 0.010% | 1.294% | 117.81 | 491.20 |
| Riverview Cemetery (Fremont) | 19,807.00 | 508.19 | 1.000 | 508.19 | 0.008% | 1.015% | 92.33 | 600.52 |
| Squirrel Cemetery | 10,478.00 | 90.20 | 1.000 | 90.20 | 0.004% | 0.537% | 48.85 | 139.05 |
| Teton-Newdale Cemetery | 10,312.00 | 137.76 | 1.000 | 137.76 | 0.004% | 0.528% | 48.07 | 185.83 |
| Wilford Cemetery | 32,115.00 | 410.92 | 1.000 | 410.92 | 0.013% | 1.645% | 149.71 | 560.63 |
| Fire: | | | | | | | | |
| Hamer Fire | 3,532.23 | 107.60 | 1.000 | 107.60 | 0.001% | 0.181% | 16.47 | 124.07 |
| Island Park Fire | 186,711.00 | 1,517.18 | 1.000 | 1,517.18 | 0.075% | 9.564% | 870.39 | 2,387.57 |
| North Fremont Fire | 127,867.00 | 1,222.64 | 1.000 | 1,222.64 | 0.051% | 6.550% | 596.08 | 1,818.72 |
| South Fremont Fire | 390,588.00 | 3,972.86 | 1.000 | 3,972.86 | 0.156% | 20.007% | 1,820.81 | 5,793.67 |
| Hospital: | | | | | | | | |
| North Fremont Hospital | 294,808.00 | 2,594.37 | 1.000 | 2,594.37 | 0.118% | 15.101% | 1,374.31 | 3,968.68 |
| Library: | | | | | | | | |
| Fremont County Library | 488,587.00 | 1,652.62 | 1.000 | 1,652.62 | 0.195% | 25.027% | 2,277.65 | 3,930.27 |
| Sugar-Salem Library | 17,682.40 | 254.03 | 1.000 | 254.03 | 0.007% | 0.906% | 82.43 | 336.46 |
| SPTD Total: | 1,952,264.63 | 18,414.21 | 1.000 | 18,414.21 | 0.780% | 100.000% | 9,100.90 | 27,515.11 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|---|---|-------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Gem County: Special Purpose Taxing Districts | | | | | | | | |
| Cemetery: | | | | | | | | |
| Ola Cemetery | 1,701.00 | 240.68 | 1.000 | 240.68 | 0.001% | 0.209% | 7.93 | 248.61 |
| Sweet-Montour Cemetery | 6,582.00 | 256.99 | 1.000 | 256.99 | 0.003% | 0.810% | 30.67 | 287.66 |
| Extermination: | | | | | | | | |
| Gem County Rodent Control | - | - | 1.000 | - | | 0.000% | - | - |
| Fire: | | | | | | | | |
| Eagle Fire (Annexed 2011) | | - | 1.000 | - | 0.000% | 0.000% | 2.67 | 2.67 |
| Gem County Fire #1 | 290,173.00 | 6,913.46 | 1.000 | 6,913.46 | 0.116% | 35.698% | 1,352.70 | 8,266.16 |
| Gem County Fire #2 | 36,978.00 | 1,362.48 | 1.000 | 1,362.48 | 0.015% | 4.549% | 172.38 | 1,534.86 |
| Middleton Fire | 24,757.74 | 218.20 | 1.000 | 218.20 | 0.010% | 3.046% | 115.41 | 333.61 |
| Library: | | | | | | | | |
| Ola Library | 1,302.00 | 22.00 | 1.000 | 22.00 | 0.001% | 0.160% | 6.07 | 28.07 |
| Mosquito Abatement: | | | | | | | | |
| Gem Mosquito Abatement | 451,372.00 | 10,744.59 | 1.000 | 10,744.59 | 0.180% | 55.528% | 2,104.17 | 12,848.76 |
| Recreation: | | | | | | | | |
| Gem Recreation | - | - | 1.000 | - | | 0.000% | - | - |
| Sewer: | | | | | | | | |
| Letha Sewer | - | - | 1.000 | - | | 0.000% | - | - |
| SPTD Total: | 812,865.74 | 19,758.40 | 1.000 | 19,758.40 | 0.325% | 100.000% | 3,792.00 | 23,550.40 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|---|---|-------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | | 250,279,533 |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Gooding County: Special Purpose Taxing Districts | | | | | | | | |
| Cemetery: | | | | | | | | |
| Gooding Cemetery | 7,773.00 | 1,609.16 | 1.000 | 1,609.16 | 0.003% | 0.301% | 36.24 | 1,645.40 |
| Hagerman Cemetery | 37,235.00 | 510.00 | 1.000 | 510.00 | 0.015% | 1.442% | 173.58 | 683.58 |
| Wendell Cemetery | 66,713.00 | 1,524.51 | 1.000 | 1,524.51 | 0.027% | 2.583% | 311.00 | 1,835.51 |
| Fire: | | | | | | | | |
| Bliss Fire | 30,915.28 | 1,097.67 | 1.000 | 1,097.67 | 0.012% | 1.197% | 144.12 | 1,241.79 |
| Gooding Fire | 135,928.00 | 3,231.84 | 1.000 | 3,231.84 | 0.054% | 5.263% | 633.66 | 3,865.50 |
| Hagerman Fire | 125,435.31 | 2,868.88 | 1.000 | 2,868.88 | 0.050% | 4.857% | 584.74 | 3,453.62 |
| Wendell Fire | 154,671.00 | 3,174.83 | 1.000 | 3,174.83 | 0.062% | 5.989% | 721.03 | 3,895.86 |
| Highway: | | | | | | | | |
| Bliss Highway #2 | 93,267.00 | 1,635.38 | 1.000 | 1,635.38 | 0.037% | 3.611% | 434.78 | 2,070.16 |
| Gooding Highway #1 | 383,584.00 | 7,857.87 | 1.000 | 7,857.87 | 0.153% | 14.852% | 1,788.15 | 9,646.02 |
| Hagerman Highway #3 | 145,703.00 | 3,274.35 | 1.000 | 3,274.35 | 0.058% | 5.641% | 679.22 | 3,953.57 |
| Wendell Highway #6 | 277,671.00 | 5,772.57 | 1.000 | 5,772.57 | 0.111% | 10.751% | 1,294.41 | 7,066.98 |
| West Point Highway #4 | 124,687.00 | 2,149.22 | 1.000 | 2,149.22 | 0.050% | 4.828% | 581.25 | 2,730.47 |
| Hospital: | | | | | | | | |
| Gooding County Hospital | 736,174.00 | 10,220.61 | 1.000 | 10,220.61 | 0.294% | 28.503% | 3,431.82 | 13,652.43 |
| Recreation: | | | | | | | | |
| Gooding County Recreation | 151,132.00 | 2,042.43 | 1.000 | 2,042.43 | 0.060% | 5.851% | 704.53 | 2,746.96 |
| Wendell Recreation | 111,903.00 | 2,607.79 | 1.000 | 2,607.79 | 0.045% | 4.333% | 521.66 | 3,129.45 |
| SPTD Total: | 2,582,791.59 | 49,577.11 | 1.000 | 49,577.11 | 1.032% | 100.000% | 12,040.19 | 61,617.30 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|---|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | | | | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | For Quarter Ending: | | | Dec/31/2014 | |
| | | | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Idaho County: Special Purpose Taxing Districts | | | | | | | | |
| Cemetery: | | | | | | | | |
| Clearwater Cemetery | 609.00 | 146.67 | 1.000 | 146.67 | 0.000% | 0.061% | 2.84 | 149.51 |
| Cottonwood Cemetery | 22,447.00 | 1,141.48 | 1.000 | 1,141.48 | 0.009% | 2.256% | 104.64 | 1,246.12 |
| Ferdinand Cemetery | 1,848.00 | 102.97 | 1.000 | 102.97 | 0.001% | 0.186% | 8.61 | 111.58 |
| Grangeville Cemetery | 156,170.00 | 5,599.99 | 1.000 | 5,599.99 | 0.062% | 15.696% | 728.02 | 6,328.01 |
| Kamiah Cemetery | 4,159.32 | 175.88 | 1.000 | 175.88 | 0.002% | 0.418% | 19.39 | 195.27 |
| Keuterville Cemetery | 1,291.00 | 93.45 | 1.000 | 93.45 | 0.001% | 0.130% | 6.02 | 99.47 |
| Pine Grove Cemetery | 12,083.00 | 623.08 | 1.000 | 623.08 | 0.005% | 1.214% | 56.33 | 679.41 |
| Riggins Cemetery | 8,607.00 | 536.57 | 1.000 | 536.57 | 0.003% | 0.865% | 40.12 | 576.69 |
| Whitebird Cemetery | 13,703.00 | 765.71 | 1.000 | 765.71 | 0.005% | 1.377% | 63.88 | 829.59 |
| Winona Cemetery | 2,220.00 | 110.07 | 1.000 | 110.07 | 0.001% | 0.223% | 10.35 | 120.42 |
| Woodland Cemetery | 2,089.00 | 109.54 | 1.000 | 109.54 | 0.001% | 0.210% | 9.74 | 119.28 |
| Fire: | | | | | | | | |
| Cottonwood Fire | 30,059.00 | 875.53 | 1.000 | 875.53 | 0.012% | 3.021% | 140.13 | 1,015.66 |
| Grangeville Fire | 36,719.00 | 930.87 | 1.000 | 930.87 | 0.015% | 3.690% | 171.17 | 1,102.04 |
| Kamiah Fire | 33,356.40 | 1,603.86 | 1.000 | 1,603.86 | 0.013% | 3.352% | 155.50 | 1,759.36 |
| Flood Control: | | | | | | | | |
| Flood Control #6 | 1,781.00 | 57.22 | 1.000 | 57.22 | 0.001% | 0.179% | 8.30 | 65.52 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|-------------------------------------|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | | | | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | For Quarter Ending: | | | Dec/31/2014 | |
| | | | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Highway: | | | | | | | | |
| Cottonwood Highway | 27,200.00 | 1,496.89 | 1.000 | 1,496.89 | 0.011% | 2.734% | 126.80 | 1,623.69 |
| 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 | 36,023.00 | 1,673.80 | 1.000 | 1,673.80 | 0.014% | 3.620% | 167.93 | 1,841.73 |
| Grangeville Highway | 61,893.00 | - | 1.000 | - | 0.025% | 6.221% | 288.53 | 288.53 |
| Greencreek Highway | 13,553.00 | 759.89 | 1.000 | 759.89 | 0.005% | 1.362% | 63.18 | 823.07 |
| Keuterville Highway | 15,027.00 | 1,087.80 | 1.000 | 1,087.80 | 0.006% | 1.510% | 70.05 | 1,157.85 |
| Kidder-Harris Highway | 7,311.00 | 168.26 | 1.000 | 168.26 | 0.003% | 0.735% | 34.08 | 202.34 |
| 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 | 412,360.00 | 13,252.06 | 1.000 | 13,252.06 | 0.165% | 41.444% | 1,922.29 | 15,174.35 |
| Library: | | | | | | | | |
| Prairie River Library | 94,470.86 | 2,477.86 | 1.000 | 2,477.86 | 0.038% | 9.495% | 440.40 | 2,918.26 |
| Sewer and Water | | | | | | | | |
| Pineridge S&W | - | - | 1.000 | - | | 0.000% | - | - |
| Rapid River S&W | - | - | 1.000 | - | | 0.000% | - | - |
| SPTD Total: | 994,979.58 | 33,882.39 | 1.000 | 33,882.39 | 0.398% | 100.000% | 4,638.30 | 38,520.69 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | | |
|---|---|-------------------|---------------------|---|--|----------------------------------|---|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | | | | | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | For Quarter Ending: | | | Dec/31/2014 | | |
| | | | | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | | |
| Jefferson County: Special Purpose Taxing Districts | | | | | | | | | |
| Ambulance: | | | | | | | | | |
| West Jefferson Ambulance | 29,287.00 | 762.53 | 1.000 | 762.53 | 0.012% | 1.572% | 136.53 | 899.06 | |
| Cemetery: | | | | | | | | | |
| Central Cemetery #2 | 24,026.80 | 313.95 | 1.000 | 313.95 | 0.010% | 1.290% | 112.01 | 425.96 | |
| Lewisville Cemetery #5 | 7,886.00 | 266.45 | 1.000 | 266.45 | 0.003% | 0.423% | 36.76 | 303.21 | |
| Little Butte Cemetery #3 | 24,686.00 | 377.44 | 1.000 | 377.44 | 0.010% | 1.325% | 115.08 | 492.52 | |
| Pioneer Cemetery #1 | 102,347.00 | 1,469.33 | 1.000 | 1,469.33 | 0.041% | 5.494% | 477.11 | 1,946.44 | |
| Roberts Cemetery #6 | 27,564.00 | 561.64 | 1.000 | 561.64 | 0.011% | 1.480% | 128.50 | 690.14 | |
| Shelton Cemetery #4 | 17,738.46 | 241.17 | 1.000 | 241.17 | 0.007% | 0.952% | 82.69 | 323.86 | |
| West Jefferson Memorial Cemetery | 17,960.00 | 291.05 | 1.000 | 291.05 | 0.007% | 0.964% | 83.72 | 374.77 | |
| Fire: | | | | | | | | | |
| Hamer Fire | 34,448.77 | 1,022.22 | 1.000 | 1,022.22 | 0.014% | 1.849% | 160.59 | 1,182.81 | |
| Jefferson Central Fire | 1,127,607.08 | 5,765.79 | 1.000 | 5,765.79 | 0.451% | 60.534% | 5,256.58 | 11,022.37 | |
| Roberts Fire | 69,439.00 | 1,242.28 | 1.000 | 1,242.28 | 0.028% | 3.728% | 323.70 | 1,565.98 | |
| West Jefferson Fire | 51,917.00 | 929.46 | 1.000 | 929.46 | 0.021% | 2.787% | 242.02 | 1,171.48 | |
| Flood Control: | | | | | | | | | |
| Flood Control #1 | 6,369.30 | 57.22 | 1.000 | 57.22 | 0.003% | 0.342% | 29.69 | 86.91 | |
| Flood Control #5 | 16,843.00 | 285.80 | 1.000 | 285.80 | 0.007% | 0.904% | 78.52 | 364.32 | |
| 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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|-------------------------------------|---|-------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | Dec/31/2014 | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | 250,279,533 | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Library: | | | | | | | | |
| West Jefferson Library | 146,172.00 | 2,470.76 | 1.000 | 2,470.76 | 0.058% | 7.847% | 681.41 | 3,152.17 |
| Mosquito Abatement | | | | | | | | |
| Jefferson Mosquito Abatement | 114,025.65 | 4,500.41 | 1.000 | 4,500.41 | 0.046% | 6.121% | 531.55 | 5,031.96 |
| Roberts Mosquito Abatement | 44,454.00 | 591.06 | 1.000 | 591.06 | 0.018% | 2.386% | 207.23 | 798.29 |
| Watershed: | | | | | | | | |
| Roberts Kettle Butte Watershed | - | - | 1.000 | - | | 0.000% | - | - |
| SPTD Total: | 1,862,771.06 | 21,787.29 | 1.000 | 21,787.29 | 0.744% | 100.000% | 8,683.69 | 30,470.98 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|--|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Jerome County: Special Purpose Taxing Districts | | | | | | | | |
| Ambulance: | | | | | | | | |
| Lifeline Ambulance | 473,898.00 | - | 1.000 | - | 0.189% | 9.460% | 2,209.17 | 2,209.17 |
| Cemetery: | | | | | | | | |
| Hazelton Cemetery | 12,562.00 | 195.21 | 1.000 | 195.21 | 0.005% | 0.251% | 58.55 | 253.76 |
| Fire: | | | | | | | | |
| First Segregation Fire | 196,796.00 | 2,981.67 | 1.000 | 2,981.67 | 0.079% | 3.928% | 917.41 | 3,899.08 |
| Jerome Fire #1 | 311,753.00 | 3,827.44 | 1.000 | 3,827.44 | 0.125% | 6.223% | 1,453.29 | 5,280.73 |
| West End Fire | 36,107.00 | 633.82 | 1.000 | 633.82 | 0.014% | 0.721% | 168.32 | 802.14 |
| Highway: | | | | | | | | |
| Hillsdale Highway | 465,565.00 | 7,976.33 | 1.000 | 7,976.33 | 0.186% | 9.293% | 2,170.33 | 10,146.66 |
| Jerome Highway #7 | 1,431,993.00 | 15,550.16 | 1.000 | 15,550.16 | 0.572% | 28.584% | 6,675.53 | 22,225.69 |
| Junior College: | | | | | | | | |
| Southern Idaho Junior College | 1,393,240.59 | 24,956.83 | 1.000 | 24,956.83 | 0.557% | 27.811% | 6,495.05 | 31,451.88 |
| Recreation: | | | | | | | | |
| Jerome Recreation | 562,099.00 | 6,524.76 | 1.000 | 6,524.76 | 0.225% | 11.220% | 2,620.34 | 9,145.10 |
| Valley Recreation | 125,699.00 | 1,022.05 | 1.000 | 1,022.05 | 0.050% | 2.509% | 585.97 | 1,608.02 |
| Sewer and Water: | | | | | | | | |
| Jerome S&W | - | - | 1.000 | - | | 0.000% | - | - |
| SPTD Total: | 5,009,712.59 | 63,668.27 | 1.000 | 63,668.27 | 2.002% | 100.000% | 23,353.96 | 87,022.23 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|--|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Kootenai County: Special Purpose Taxing Districts | | | | | | | | |
| Ambulance: | | | | | | | | |
| Kootenai Ambulance | 2,310,382.00 | 5,897.29 | 1.000 | 5,897.29 | 0.923% | 4.864% | 10,770.32 | 16,667.61 |
| Fire: | | | | | | | | |
| East Side Fire | 564,180.00 | 840.97 | 1.000 | 840.97 | 0.225% | 1.188% | 2,630.04 | 3,471.01 |
| Hauser Fire | 156,594.00 | 272.71 | 1.000 | 272.71 | 0.063% | 0.330% | 730.00 | 1,002.71 |
| Kootenai Fire & Rescue | 7,366,288.00 | 17,130.62 | 1.000 | 17,130.62 | 2.943% | 15.507% | 34,339.47 | 51,470.09 |
| Northern Lakes Fire | 4,148,963.00 | 8,389.71 | 1.000 | 8,389.71 | 1.658% | 8.734% | 19,341.24 | 27,730.95 |
| Mica Kidd Island Fire | 301,801.00 | - | 1.000 | - | 0.121% | 0.635% | 1,406.91 | 1,406.91 |
| Shoshone Fire #2 | 211,148.28 | 553.25 | 1.000 | 553.25 | 0.084% | 0.444% | 984.31 | 1,537.56 |
| Spirit Lake Fire | 278,801.28 | 366.41 | 1.000 | 366.41 | 0.111% | 0.587% | 1,299.69 | 1,666.10 |
| St. Maries Fire | 82,824.96 | 217.31 | 1.000 | 217.31 | 0.033% | 0.174% | 386.11 | 603.42 |
| Timberlake Fire | 707,276.90 | - | 1.000 | - | 0.283% | 1.489% | 3,297.12 | 3,297.12 |
| Worley Fire | 753,819.00 | 2,467.69 | 1.000 | 2,467.69 | 0.301% | 1.587% | 3,514.08 | 5,981.77 |
| Flood Control: | | | | | | | | |
| Flood Control #17 | 54,722.00 | 181.69 | 1.000 | 181.69 | 0.022% | 0.115% | 255.10 | 436.79 |
| Highway: | | | | | | | | |
| East Side Highway #3 | 1,178,400.00 | 6,277.88 | 1.000 | 6,277.88 | 0.471% | 2.481% | 5,493.35 | 11,771.23 |
| Lakes Highway #2 | 4,877,249.00 | 15,193.53 | 1.000 | 15,193.53 | 1.949% | 10.267% | 22,736.30 | 37,929.83 |
| Post Falls Highway #1 | 2,905,226.00 | 11,125.44 | 1.000 | 11,125.44 | 1.161% | 6.116% | 13,543.32 | 24,668.76 |
| Worley Highway | 2,172,214.00 | 11,562.17 | 1.000 | 11,562.17 | 0.868% | 4.573% | 10,126.22 | 21,688.39 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|---------------------------------------|---|-------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | | | | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | For Quarter Ending: | | | Dec/31/2014 | |
| | | | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Hospital: | | | | | | | | |
| Kootenai County Hospital | - | 3,144.05 | 1.000 | 3,144.05 | | 0.000% | - | 3,144.05 |
| Junior College: | | | | | | | | |
| North Idaho Junior College | 15,346,331.00 | 47,466.23 | 1.000 | 47,466.23 | 6.132% | 32.306% | 71,540.08 | 119,006.31 |
| Library: | | | | | | | | |
| Hayden Lake Library | - | - | 1.000 | - | | 0.000% | - | - |
| Kootenai County Library | 3,467,772.14 | 7,163.45 | 1.000 | 7,163.45 | 1.386% | 7.300% | 16,165.74 | 23,329.19 |
| Kootenai County Library Bond | 271,521.74 | 1,380.21 | 1.000 | 1,380.21 | 0.108% | 0.572% | 1,265.76 | 2,645.97 |
| Sewer: | | | | | | | | |
| Carlin Bay Recreational Sewer | - | - | 1.000 | - | | 0.000% | - | - |
| Cleland Bay Sewer | 4,952.00 | 17.81 | 1.000 | 17.81 | 0.002% | 0.010% | 23.08 | 40.89 |
| Kidd Island Sewer | 38,406.00 | 94.88 | 1.000 | 94.88 | 0.015% | 0.081% | 179.04 | 273.92 |
| Kingston Cataldo Sewer | 1,064.84 | 16.40 | 1.000 | 16.40 | 0.000% | 0.002% | 4.96 | 21.36 |
| 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 | 70,484.00 | 211.92 | 1.000 | 211.92 | 0.028% | 0.148% | 328.57 | 540.49 |
| 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 | 797.37 | 6.22 | 1.000 | 6.22 | 0.000% | 0.002% | 3.70 | 9.92 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|-------------------------------------|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Kootenai Water #1 | 106,896.00 | 190.40 | 1.000 | 190.40 | 0.043% | 0.225% | 498.32 | 688.72 |
| 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 | 125,000.00 | - | 1.000 | - | 0.050% | 0.263% | 582.71 | 582.71 |
| SPTD Total: | 47,503,114.51 | 140,168.24 | 1.000 | 140,168.24 | 18.980% | 100.000% | 221,445.54 | 361,613.78 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|---|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | | 250,279,533 |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Latah County: Special Purpose Taxing Districts | | | | | | | | |
| Cemetery: | | | | | | | | |
| Deary-Bovill Cemetery | 9,197.00 | 157.85 | 1.000 | 157.85 | 0.004% | 0.195% | 42.87 | 200.72 |
| Freeze Cemetery | 1,307.00 | 57.51 | 1.000 | 57.51 | 0.001% | 0.028% | 6.09 | 63.60 |
| Genesee Cemetery | 8,491.68 | 137.92 | 1.000 | 137.92 | 0.003% | 0.180% | 39.59 | 177.51 |
| Moscow Cemetery | 231,341.00 | 2,191.08 | 1.000 | 2,191.08 | 0.092% | 4.912% | 1,078.44 | 3,269.52 |
| Mountain View Cemetery | 714.00 | 11.49 | 1.000 | 11.49 | 0.000% | 0.015% | 3.33 | 14.82 |
| Nez-Tah Cemetery | 7,455.90 | 133.76 | 1.000 | 133.76 | 0.003% | 0.158% | 34.76 | 168.52 |
| Troy Cemetery | 9,629.00 | 153.49 | 1.000 | 153.49 | 0.004% | 0.204% | 44.89 | 198.38 |
| Viola-Rock Creek Cemetery | 6,291.00 | 65.05 | 1.000 | 65.05 | 0.003% | 0.134% | 29.33 | 94.38 |
| Woodfell Mendenhall Cemetery | 13,881.00 | 290.27 | 1.000 | 290.27 | 0.006% | 0.295% | 64.71 | 354.98 |
| Fire: | | | | | | | | |
| Bovill Fire | 15,517.00 | 127.14 | 1.000 | 127.14 | 0.006% | 0.329% | 72.34 | 199.48 |
| Deary Fire | 53,549.00 | 564.88 | 1.000 | 564.88 | 0.021% | 1.137% | 249.63 | 814.51 |
| Genesee Fire | 16,328.10 | 165.75 | 1.000 | 165.75 | 0.007% | 0.347% | 76.12 | 241.87 |
| Moscow Fire | 282,805.00 | 2,068.06 | 1.000 | 2,068.06 | 0.113% | 6.004% | 1,318.36 | 3,386.42 |
| North Latah Fire | 6,796.00 | 79.13 | 1.000 | 79.13 | 0.003% | 0.144% | 31.68 | 110.81 |
| Palouse Valley Fire | 129,738.00 | 1,082.51 | 1.000 | 1,082.51 | 0.052% | 2.754% | 604.80 | 1,687.31 |
| Troy Fire | 12,004.00 | 459.82 | 1.000 | 459.82 | 0.005% | 0.255% | 55.96 | 515.78 |
| Highway: | | | | | | | | |
| North Latah Highway | 2,439,732.00 | 20,842.79 | 1.000 | 20,842.79 | 0.975% | 51.798% | 11,373.32 | 32,216.11 |
| South Latah Highway | 308,466.64 | 3,358.06 | 1.000 | 3,358.06 | 0.123% | 6.549% | 1,437.98 | 4,796.04 |
| Library: | | | | | | | | |
| Latah Library | 1,141,516.00 | 10,669.70 | 1.000 | 10,669.70 | 0.456% | 24.235% | 5,321.42 | 15,991.12 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|-------------------------------------|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | | 250,279,533 |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Recreation: | | | | | | | | |
| Deary Recreation (not eligible) | - | - | 1.000 | - | | 0.000% | - | - |
| J-K Recreation | 15,365.22 | 393.44 | 1.000 | 393.44 | 0.006% | 0.326% | 71.63 | 465.07 |
| 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: | 4,710,124.54 | 43,025.62 | 1.000 | 43,025.62 | 1.882% | 100.000% | 21,957.25 | 64,982.87 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | | |
|---|---|-------------------|---------------------|---|--|----------------------------------|---|--|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | | | | | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | For Quarter Ending: | | | Dec/31/2014 | | |
| | | | | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | | |
| Lemhi County: Special Purpose Taxing Districts | | | | | | | | | |
| Fire: | | | | | | | | | |
| Elk Bend Fire | 25,348.00 | 913.04 | 1.000 | 913.04 | 0.010% | 3.883% | 118.17 | 1,031.21 | |
| Lemhi County Fire | 256,539.00 | 5,070.03 | 1.000 | 5,070.03 | 0.103% | 39.299% | 1,195.91 | 6,265.94 | |
| North Custer Fire | 7,278.35 | 375.29 | 1.000 | 375.29 | 0.003% | 1.115% | 33.93 | 409.22 | |
| North Fork Fire | 46,015.00 | 1,046.95 | 1.000 | 1,046.95 | 0.018% | 7.049% | 214.51 | 1,261.46 | |
| Library: | | | | | | | | | |
| Lemhi Library | 229,417.00 | 8,691.55 | 1.000 | 8,691.55 | 0.092% | 35.144% | 1,069.48 | 9,761.03 | |
| Sewer: | | | | | | | | | |
| Elk Bend Sewer | 25,348.00 | 1,121.04 | 1.000 | 1,121.04 | 0.010% | 3.883% | 118.17 | 1,239.21 | |
| Valley View Heights Sewer | - | - | 1.000 | - | | 0.000% | - | - | |
| Sewer and Water: | | | | | | | | | |
| Williams Lake S&W | 51,742.00 | 3,168.15 | 1.000 | 3,168.15 | 0.021% | 7.926% | 241.21 | 3,409.36 | |
| Water: | | | | | | | | | |
| Arrowhead Water | 11,104.00 | 361.06 | 1.000 | 361.06 | 0.004% | 1.701% | 51.76 | 412.82 | |
| Sunset Heights Water | - | - | 1.000 | - | | 0.000% | - | - | |
| SPTD Total: | 652,791.35 | 20,747.11 | 1.000 | 20,747.11 | 0.261% | 100.000% | 3,043.14 | 23,790.25 | |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|---|---|-------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | | | | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | For Quarter Ending: | | | Dec/31/2014 | |
| | | | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Lewis County: Special Purpose Taxing Districts | | | | | | | | |
| Auditorium: | | | | | | | | |
| Reubens Community Center | 2,856.00 | 352.31 | 1.000 | 352.31 | 0.001% | 0.361% | 13.31 | 365.62 |
| Cemetery: | | | | | | | | |
| Kamiah Cemetery | 2,142.68 | 83.37 | 1.000 | 83.37 | 0.001% | 0.271% | 9.99 | 93.36 |
| Nez Perce-Russell Cemetery | 12,107.00 | 279.33 | 1.000 | 279.33 | 0.005% | 1.529% | 56.44 | 335.77 |
| Reubens Cemetery | 678.60 | 9.95 | 1.000 | 9.95 | 0.000% | 0.086% | 3.16 | 13.11 |
| Fire: | | | | | | | | |
| Kamiah Fire | 6,353.60 | 124.46 | 1.000 | 124.46 | 0.003% | 0.803% | 29.62 | 154.08 |
| Nez Perce Fire | 6,780.00 | 124.71 | 1.000 | 124.71 | 0.003% | 0.856% | 31.61 | 156.32 |
| Highway: | | | | | | | | |
| Central Highway | 214,988.00 | 4,381.89 | 1.000 | 4,381.89 | 0.086% | 27.155% | 1,002.21 | 5,384.10 |
| Evergreen Highway | 124,908.00 | 2,562.41 | 1.000 | 2,562.41 | 0.050% | 15.777% | 582.29 | 3,144.70 |
| Kamiah Highway | 60,043.00 | 1,120.08 | 1.000 | 1,120.08 | 0.024% | 7.584% | 279.90 | 1,399.98 |
| North Highway | 42,213.00 | 945.60 | 1.000 | 945.60 | 0.017% | 5.332% | 196.78 | 1,142.38 |
| Prairie Highway | 242,395.00 | 4,970.47 | 1.000 | 4,970.47 | 0.097% | 30.616% | 1,129.98 | 6,100.45 |
| Reubens Highway | - | - | 1.000 | - | 0.000% | - | - | - |
| Library: | | | | | | | | |
| Lewis County Library | - | - | 1.000 | - | 0.000% | - | - | - |
| Prairie River Library | 76,252.74 | 1,427.38 | 1.000 | 1,427.38 | 0.030% | 9.631% | 355.47 | 1,782.85 |
| SPTD Total: | 791,717.62 | 16,381.96 | 1.000 | 16,381.96 | 0.316% | 100.000% | 3,690.76 | 20,072.72 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | | |
|---|---|-------------------|---------------------|---|--|----------------------------------|---|--|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | | | | | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | For Quarter Ending: | | | Dec/31/2014 | | |
| | | | | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | | |
| Lincoln County: Special Purpose Taxing Districts | | | | | | | | | |
| Cemetery: | | | | | | | | | |
| Lincoln County Cemetery | 53,374.00 | 1,688.41 | 1.000 | 1,688.41 | 0.021% | 6.446% | 248.81 | 1,937.22 | |
| Richfield Cemetery | 8,702.00 | 581.95 | 1.000 | 581.95 | 0.003% | 1.051% | 40.57 | 622.52 | |
| Fire: | | | | | | | | | |
| Dietrich Fire | 42,308.00 | 682.99 | 1.000 | 682.99 | 0.017% | 5.109% | 197.23 | 880.22 | |
| Richfield Fire | 18,067.00 | 1,265.23 | 1.000 | 1,265.23 | 0.007% | 2.182% | 84.22 | 1,349.45 | |
| Shoshone City & Rural Fire | 133,802.00 | 3,313.08 | 1.000 | 3,313.08 | 0.053% | 16.158% | 623.75 | 3,936.83 | |
| Highway: | | | | | | | | | |
| Dietrich Highway #5 | 74,128.00 | 2,604.35 | 1.000 | 2,604.35 | 0.030% | 8.952% | 345.56 | 2,949.91 | |
| Kimama Highway #6 | 51,405.00 | 1,507.04 | 1.000 | 1,507.04 | 0.021% | 6.208% | 239.64 | 1,746.68 | |
| Richfield Highway #4 | 72,954.00 | 4,383.59 | 1.000 | 4,383.59 | 0.029% | 8.810% | 340.09 | 4,723.68 | |
| Shoshone Highway #2 | 217,216.00 | 6,060.65 | 1.000 | 6,060.65 | 0.087% | 26.232% | 1,012.60 | 7,073.25 | |
| Library: | | | | | | | | | |
| Richfield Library | 20,529.00 | 699.89 | 1.000 | 699.89 | 0.008% | 2.479% | 95.70 | 795.59 | |
| Recreation: | | | | | | | | | |
| Lincoln County Recreation | 135,584.00 | 4,310.54 | 1.000 | 4,310.54 | 0.054% | 16.374% | 632.05 | 4,942.59 | |
| SPTD Total: | 828,069.00 | 27,097.72 | 1.000 | 27,097.72 | 0.331% | 100.000% | 3,860.22 | 30,957.94 | |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|---|---|-------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | | 250,279,533 |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Madison County: Special Purpose Taxing Districts | | | | | | | | |
| Ambulance: | | | | | | | | |
| Madison County Ambulance | 349,108.00 | 2,875.09 | 1.000 | 2,875.09 | 0.139% | 9.765% | 1,627.44 | 4,502.53 |
| Cemetery: | | | | | | | | |
| Burton Cemetery | 12,091.00 | 120.47 | 1.000 | 120.47 | 0.005% | 0.338% | 56.36 | 176.83 |
| Plano Cemetery | 10,542.00 | 148.58 | 1.000 | 148.58 | 0.004% | 0.295% | 49.14 | 197.72 |
| Rexburg Cemetery | 65,597.00 | 406.74 | 1.000 | 406.74 | 0.026% | 1.835% | 305.79 | 712.53 |
| Sugar City Cemetery | 18,042.00 | 138.34 | 1.000 | 138.34 | 0.007% | 0.505% | 84.11 | 222.45 |
| Sutton Cemetery | 18,124.00 | 188.85 | 1.000 | 188.85 | 0.007% | 0.507% | 84.49 | 273.34 |
| Teton-Newdale Cemetery | 15,468.00 | 133.88 | 1.000 | 133.88 | 0.006% | 0.433% | 72.11 | 205.99 |
| Fire: | | | | | | | | |
| Madison County Fire | 631,219.00 | 5,343.66 | 1.000 | 5,343.66 | 0.252% | 17.656% | 2,942.55 | 8,286.21 |
| Jefferson Central Fire | 11,995.82 | - | 1.000 | - | 0.005% | 0.336% | 55.92 | 55.92 |
| Flood Control: | | | | | | | | |
| Flood Control #1 | 424.62 | 1.74 | 1.000 | 1.74 | 0.000% | 0.012% | 1.98 | 3.72 |
| Library: | | | | | | | | |
| Madison County Library | 1,133,803.00 | 4,778.33 | 1.000 | 4,778.33 | 0.453% | 31.713% | 5,285.45 | 10,063.78 |
| Sugar-Salem Library | 59,197.60 | 368.70 | 1.000 | 368.70 | 0.024% | 1.656% | 275.96 | 644.66 |
| Mosquito Abatement: | | | | | | | | |
| Madison Mosquito Abatement | 1,249,559.00 | 397.34 | 1.000 | 397.34 | 0.499% | 34.951% | 5,825.07 | 6,222.41 |
| Sewer: | | | | | | | | |
| Valley View Sub Sewer | - | - | 1.000 | - | - | 0.000% | - | - |
| Watershed: | | | | | | | | |
| Moody Creek Watershed | - | - | 1.000 | - | - | 0.000% | - | - |
| SPTD Total: | 3,575,171.04 | 14,901.72 | 1.000 | 14,901.72 | 1.428% | 100.000% | 16,666.37 | 31,568.09 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|--|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | | | | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | For Quarter Ending: | | | Dec/31/2014 | |
| | | | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Minidoka County: Special Purpose Taxing Districts | | | | | | | | |
| Cemetery: | | | | | | | | |
| Heyburn Cemetery #3 | 42,934.00 | 1,007.70 | 1.000 | 1,007.70 | 0.017% | 1.790% | 200.15 | 1,207.85 |
| Paul Cemetery #2 | 93,232.00 | 1,866.73 | 1.000 | 1,866.73 | 0.037% | 3.888% | 434.62 | 2,301.35 |
| Rupert-Acequia Cemetery #1 | 151,730.00 | 3,700.06 | 1.000 | 3,700.06 | 0.061% | 6.328% | 707.32 | 4,407.38 |
| Fire: | | | | | | | | |
| Minidoka County Fire | 500,535.90 | 10,846.86 | 1.000 | 10,846.86 | 0.200% | 20.874% | 2,333.35 | 13,180.21 |
| West End Fire | 324,963.00 | 7,986.03 | 1.000 | 7,986.03 | 0.130% | 13.552% | 1,514.88 | 9,500.91 |
| Highway: | | | | | | | | |
| Minidoka Highway | 1,283,031.00 | 35,531.75 | 1.000 | 35,531.75 | 0.513% | 53.505% | 5,981.11 | 41,512.86 |
| Library: | | | | | | | | |
| Acequia-Minidoka Library | - | - | 1.000 | - | | 0.000% | - | - |
| Sewer: | | | | | | | | |
| Wayside Sewer | 1,517.00 | 25.95 | 1.000 | 25.95 | 0.001% | 0.063% | 7.07 | 33.02 |
| Sewer and Water: | | | | | | | | |
| Minico S&W | - | - | 1.000 | - | | 0.000% | - | - |
| SPTD Total: | 2,397,942.90 | 60,965.08 | 1.000 | 60,965.08 | 0.958% | 100.000% | 11,178.50 | 72,143.58 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|---|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | | 250,279,533 |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Nez Perce County: Special Purpose Taxing Districts | | | | | | | | |
| Auditorium: | | | | | | | | |
| Reubens Community Center | 8,568.00 | 125.78 | 1.000 | 125.78 | 0.003% | 0.607% | 39.94 | 165.72 |
| Cemetery: | | | | | | | | |
| Genesee Cemetery | 3,302.32 | 77.75 | 1.000 | 77.75 | 0.001% | 0.234% | 15.39 | 93.14 |
| Gifford Cemetery | 3,569.00 | 79.05 | 1.000 | 79.05 | 0.001% | 0.253% | 16.64 | 95.69 |
| Melrose Cemetery | 1,653.00 | 37.76 | 1.000 | 37.76 | 0.001% | 0.117% | 7.71 | 45.47 |
| Nez-Tah Cemetery | 1,114.10 | 23.00 | 1.000 | 23.00 | 0.000% | 0.079% | 5.19 | 28.19 |
| North Clearwater Cemetery | 2,014.38 | 49.04 | 1.000 | 49.04 | 0.001% | 0.143% | 9.39 | 58.43 |
| Potlatch Cemetery | 780.00 | 39.67 | 1.000 | 39.67 | 0.000% | 0.055% | 3.64 | 43.31 |
| Reubens Cemetery | 844.48 | 18.30 | 1.000 | 18.30 | 0.000% | 0.060% | 3.94 | 22.24 |
| Southwick Cemetery | 541.80 | 20.34 | 1.000 | 20.34 | 0.000% | 0.038% | 2.53 | 22.87 |
| Fire: | | | | | | | | |
| Big Canyon Fire | 19,947.84 | 135.44 | 1.000 | 135.44 | 0.008% | 1.414% | 92.99 | 228.43 |
| Genesee Fire | 5,736.90 | 116.28 | 1.000 | 116.28 | 0.002% | 0.407% | 26.74 | 143.02 |
| Lewiston Orchards Fire | - | - | 1.000 | - | | 0.000% | - | - |
| Nez Perce County Fire | - | - | 1.000 | - | | 0.000% | - | - |
| Sunnyside Fire | 6,423.04 | - | 1.000 | - | 0.003% | 0.455% | 29.94 | 29.94 |
| Highway: | | | | | | | | |
| Lapwai Highway | - | - | 1.000 | - | | 0.000% | - | - |
| South Latah Highway | 19,689.36 | 367.78 | 1.000 | 367.78 | 0.008% | 1.395% | 91.79 | 459.57 |
| Library: | | | | | | | | |
| Prairie River Library | 268,311.30 | 5,072.88 | 1.000 | 5,072.88 | 0.107% | 19.013% | 1,250.79 | 6,323.67 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|--|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | | Dec/31/2014 |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | | 250,279,533 |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts January 14, 2015 | 2013 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 | 825,911.00 | 22,888.34 | 1.000 | 22,888.34 | 0.330% | 58.525% | 3,850.15 | 26,738.49 |
| Recreation: | | | | | | | | |
| J-K Recreation | 4,333.78 | 134.05 | 1.000 | 134.05 | 0.002% | 0.307% | 20.20 | 154.25 |
| Sewer: | | | | | | | | |
| Central Orchards Sewer | 238,471.00 | 15,292.50 | 1.000 | 15,292.50 | 0.095% | 16.898% | 1,111.68 | 16,404.18 |
| Lewiston Orchards Sewer | - | - | 1.000 | - | | 0.000% | - | - |
| Water: | | | | | | | | |
| Waha Glen Water | - | - | 1.000 | - | | 0.000% | - | - |
| SPTD Total: | 1,411,211.30 | 44,477.96 | 1.000 | 44,477.96 | 0.564% | 100.000% | 6,578.65 | 51,056.61 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | | |
|--|---|-------------------|---------------------|---|--|----------------------------------|---|--|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | | | | | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | For Quarter Ending: | | | Dec/31/2014 | | |
| | | | | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | | |
| Oneida County: Special Purpose Taxing Districts | | | | | | | | | |
| Cemetery: | | | | | | | | | |
| Holbrook Cemetery | 2,187.00 | 88.03 | 1.000 | 88.03 | 0.001% | 0.897% | 10.20 | 98.23 | |
| Pleasant View Cemetery | 1,634.00 | 45.32 | 1.000 | 45.32 | 0.001% | 0.670% | 7.62 | 52.94 | |
| Samaria Cemetery | 3,020.00 | 90.81 | 1.000 | 90.81 | 0.001% | 1.239% | 14.08 | 104.89 | |
| St. John Cemetery | 6,246.00 | 228.51 | 1.000 | 228.51 | 0.002% | 2.563% | 29.12 | 257.63 | |
| Fire: | | | | | | | | | |
| Oneida County Fire | 85,505.00 | 1,560.43 | 1.000 | 1,560.43 | 0.034% | 35.083% | 398.60 | 1,959.03 | |
| Library: | | | | | | | | | |
| Oneida County Library | 134,730.00 | 4,078.99 | 1.000 | 4,078.99 | 0.054% | 55.280% | 628.07 | 4,707.06 | |
| Recreation: | | | | | | | | | |
| Holbrook Recreation | 2,627.00 | 53.02 | 1.000 | 53.02 | 0.001% | 1.078% | 12.25 | 65.27 | |
| Samaria Recreation | 7,774.00 | 168.09 | 1.000 | 168.09 | 0.003% | 3.190% | 36.24 | 204.33 | |
| SPTD Total: | 243,723.00 | 6,313.20 | 1.000 | 6,313.20 | 0.097% | 100.000% | 1,136.18 | 7,449.38 | |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|--|---|-------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Owyhee County: Special Purpose Taxing Districts | | | | | | | | |
| Cemetery: | | | | | | | | |
| Bruneau Cemetery | 11,234.00 | 530.68 | 1.000 | 530.68 | 0.004% | 1.650% | 52.37 | 583.05 |
| Marsing-Homedale Cemetery | 36,963.00 | 1,694.65 | 1.000 | 1,694.65 | 0.015% | 5.430% | 172.31 | 1,866.96 |
| Owyhee-Pioneer Cemetery | 2,289.00 | 95.42 | 1.000 | 95.42 | 0.001% | 0.336% | 10.67 | 106.09 |
| Riverside Cemetery | 4,483.00 | 279.28 | 1.000 | 279.28 | 0.002% | 0.659% | 20.90 | 300.18 |
| Fire: | | | | | | | | |
| Bruneau Fire | 18,830.00 | 1,173.76 | 1.000 | 1,173.76 | 0.008% | 2.766% | 87.78 | 1,261.54 |
| Grandview Fire | 83,220.20 | 1,381.32 | 1.000 | 1,381.32 | 0.033% | 12.226% | 387.95 | 1,769.27 |
| Homedale Fire | 182,842.33 | 8,504.64 | 1.000 | 8,504.64 | 0.073% | 26.862% | 852.36 | 9,357.00 |
| Marsing Fire | 30,717.79 | 1,548.28 | 1.000 | 1,548.28 | 0.012% | 4.513% | 143.20 | 1,691.48 |
| Murphy Reynolds Wilson Fire | 40,952.00 | 1,277.11 | 1.000 | 1,277.11 | 0.016% | 6.016% | 190.91 | 1,468.02 |
| Highway: | | | | | | | | |
| Gem Highway | 60,517.00 | 2,327.16 | 1.000 | 2,327.16 | 0.024% | 8.891% | 282.11 | 2,609.27 |
| Homedale Highway | 72,826.00 | 3,380.46 | 1.000 | 3,380.46 | 0.029% | 10.699% | 339.49 | 3,719.95 |
| Three Creek Highway | 24,330.00 | 1,860.06 | 1.000 | 1,860.06 | 0.010% | 3.574% | 113.42 | 1,973.48 |
| Library: | | | | | | | | |
| Bruneau Valley Library | 12,097.00 | 484.94 | 1.000 | 484.94 | 0.005% | 1.777% | 56.39 | 541.33 |
| Eastern Owyhee Library | 35,661.00 | 2,860.82 | 1.000 | 2,860.82 | 0.014% | 5.239% | 166.24 | 3,027.06 |
| Lizard Butte Library | 63,711.75 | 943.74 | 1.000 | 943.74 | 0.025% | 9.360% | 297.01 | 1,240.75 |
| Sewer and Water: | | | | | | | | |
| Bruneau S&W | - | - | 1.000 | - | 0.000% | - | - | - |
| SPTD Total: | 680,674.07 | 28,342.32 | 1.000 | 28,342.32 | 0.272% | 100.000% | 3,173.11 | 31,515.43 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|---|---|-----------------------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | | | | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | | | | | |
| | | For Quarter Ending: | | Dec/31/2014 | | | | |
| | | SPTD Total Statewide Property Tax | | 250,279,533 | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Payette County: Special Purpose Taxing Districts | | | | | | | | |
| Ambulance: | | | | | | | | |
| Payette County Ambulance | 473,433.00 | - | 1.000 | - | 0.189% | 21.254% | 2,207.01 | 2,207.01 |
| Cemetery: | | | | | | | | |
| Parkview Cemetery | 113,679.00 | 1,876.12 | 1.000 | 1,876.12 | 0.045% | 5.103% | 529.94 | 2,406.06 |
| Riverside Cemetery | 141,717.00 | 1,669.85 | 1.000 | 1,669.85 | 0.057% | 6.362% | 660.64 | 2,330.49 |
| Extermination: | | | | | | | | |
| Payette County Rodent Control | 122,696.00 | 1,547.02 | 1.000 | 1,547.02 | 0.049% | 5.508% | 571.97 | 2,118.99 |
| Fire: | | | | | | | | |
| New Plymouth Fire | 85,492.00 | 1,168.16 | 1.000 | 1,168.16 | 0.034% | 3.838% | 398.54 | 1,566.70 |
| Parma Fire | 186,754.20 | 509.76 | 1.000 | 509.76 | 0.075% | 8.384% | 870.58 | 1,380.34 |
| Sand Hollow Fire | 15,506.00 | 157.17 | 1.000 | 157.17 | 0.006% | 0.696% | 72.28 | 229.45 |
| Highway: | | | | | | | | |
| Highway #1 | 611,573.00 | 5,217.09 | 1.000 | 5,217.09 | 0.244% | 27.455% | 2,850.98 | 8,068.07 |
| Abatement: | | | | | | | | |
| Gem County Abatement | - | - | 1.000 | - | | 0.000% | - | - |
| Recreation: | | | | | | | | |
| Payette County Recreation | 476,657.00 | 5,436.00 | 1.000 | 5,436.00 | 0.190% | 21.399% | 2,222.04 | 7,658.04 |
| Watershed: | | | | | | | | |
| Succor Creek Watershed | - | - | 1.000 | - | | 0.000% | - | - |
| SPTD Total: | 2,227,507.20 | 17,581.17 | 1.000 | 17,581.17 | 0.890% | 100.000% | 10,383.98 | 27,965.15 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|---|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | | 250,279,533 |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Power County: Special Purpose Taxing Districts | | | | | | | | |
| Ambulance: | | | | | | | | |
| Power County Ambulance | 217,380.00 | 2,069.31 | 1.000 | 2,069.31 | 0.087% | 5.292% | 1,013.36 | 3,082.67 |
| Cemetery: | | | | | | | | |
| Arbon Cemetery | 69.00 | - | 1.000 | - | 0.000% | 0.002% | 0.32 | 0.32 |
| Falls View Cemetery | 82,093.00 | 1,165.36 | 1.000 | 1,165.36 | 0.033% | 1.999% | 382.69 | 1,548.05 |
| Rockland-Valley Vu Cemetery | 18,650.00 | 543.50 | 1.000 | 543.50 | 0.007% | 0.454% | 86.94 | 630.44 |
| Fire: | | | | | | | | |
| American Falls Fire | 48,366.00 | 787.46 | 1.000 | 787.46 | 0.019% | 1.177% | 225.47 | 1,012.93 |
| Eastern Power County Fire | 127,368.00 | 2,452.85 | 1.000 | 2,452.85 | 0.051% | 3.101% | 593.75 | 3,046.60 |
| Rockland Fire | 31,231.00 | 342.22 | 1.000 | 342.22 | 0.012% | 0.760% | 145.59 | 487.81 |
| Highway: | | | | | | | | |
| Power County Highway | 2,344,852.00 | 34,729.50 | 1.000 | 34,729.50 | 0.937% | 57.085% | 10,931.01 | 45,660.51 |
| Hospital: | | | | | | | | |
| Harms Memorial Hospital | 777,656.00 | 21,206.72 | 1.000 | 21,206.72 | 0.311% | 18.932% | 3,625.21 | 24,831.93 |
| Library: | | | | | | | | |
| American Falls Library | 433,021.00 | 4,672.04 | 1.000 | 4,672.04 | 0.173% | 10.542% | 2,018.62 | 6,690.66 |
| Rockland Library | 26,976.00 | 767.96 | 1.000 | 767.96 | 0.011% | 0.657% | 125.75 | 893.71 |
| SPTD Total: | 4,107,662.00 | 68,736.92 | 1.000 | 68,736.92 | 1.641% | 100.000% | 19,148.71 | 87,885.63 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|--|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Shoshone County: Special Purpose Taxing Districts | | | | | | | | |
| Fire: | | | | | | | | |
| Fernwood Fire | 292.67 | - | 1.000 | - | 0.000% | 0.014% | 1.36 | 1.36 |
| Shoshone County Fire #1 | 275,994.00 | 7,030.93 | 1.000 | 7,030.93 | 0.110% | 13.393% | 1,286.60 | 8,317.53 |
| Shoshone Fire #2 | 706,887.72 | 15,825.08 | 1.000 | 15,825.08 | 0.282% | 34.303% | 3,295.30 | 19,120.38 |
| Shoshone Fire #3 | 30,325.00 | 1,193.52 | 1.000 | 1,193.52 | 0.012% | 1.472% | 141.37 | 1,334.89 |
| St. Joe Valley Fire | 15,481.00 | 180.59 | 1.000 | 180.59 | 0.006% | 0.751% | 72.17 | 252.76 |
| Highway: | | | | | | | | |
| Clarkia Better Roads | 38,000.00 | - | 1.000 | - | 0.015% | 1.844% | 177.15 | 177.15 |
| Hospital: | | | | | | | | |
| East Shoshone Hospital | 187,770.00 | 7,149.49 | 1.000 | 7,149.49 | 0.075% | 9.112% | 875.33 | 8,024.82 |
| West Shoshone Hospital | 669,179.00 | 17,152.31 | 1.000 | 17,152.31 | 0.267% | 32.473% | 3,119.51 | 20,271.82 |
| Library: | | | | | | | | |
| Clarkia Library | 14,631.00 | 636.51 | 1.000 | 636.51 | 0.006% | 0.710% | 68.21 | 704.72 |
| Kootenai Library | 70,770.86 | 819.26 | 1.000 | 819.26 | 0.028% | 3.434% | 329.91 | 1,149.17 |
| Kootenai Library Bond | 5,541.26 | - | 1.000 | - | 0.002% | 0.269% | 25.83 | 25.83 |
| Sewer: | | | | | | | | |
| Calder Sewer | - | - | 1.000 | - | - | 0.000% | - | - |
| Kingston Cataldo Sewer | 25,556.16 | 409.47 | 1.000 | 409.47 | 0.010% | 1.240% | 119.14 | 528.61 |
| 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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|-------------------------------------|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | | Dec/31/2014 |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | | 250,279,533 |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Sewer and Water: | | | | | | | | |
| Avery S&W | 3,507.00 | 131.57 | 1.000 | 131.57 | 0.001% | 0.170% | 16.35 | 147.92 |
| Clarkia S&W | - | - | 1.000 | - | | 0.000% | - | - |
| Water: | | | | | | | | |
| Cataldo Water | 10,593.63 | 222.61 | 1.000 | 222.61 | 0.004% | 0.514% | 49.02 | 271.63 |
| Central Shoshone Water | - | - | 1.000 | - | | 0.000% | - | - |
| E. Shoshone Water | - | - | 1.000 | - | | 0.000% | - | - |
| Kingston Water | 6,213.00 | 126.14 | 1.000 | 126.14 | 0.002% | 0.301% | 28.96 | 155.10 |
| Pinehurst Water | - | - | 1.000 | - | | 0.000% | - | - |
| SPTD Total: | 2,060,742.30 | 50,877.48 | 1.000 | 50,877.48 | 0.823% | 100.000% | 9,606.21 | 60,483.69 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|---|---|-------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Teton County: Special Purpose Taxing Districts | | | | | | | | |
| Ambulance: | | | | | | | | |
| Teton County Ambulance (not eligible) | - | | 1.000 | | 0.000% | 0.000% | - | - |
| Cemetery: | | | | | | | | |
| Bates Cemetery | 4,831.00 | 71.27 | 1.000 | 71.27 | 0.002% | 0.163% | 22.52 | 93.79 |
| Cache Clawson Cemetery | 19,307.00 | 321.07 | 1.000 | 321.07 | 0.008% | 0.651% | 90.00 | 411.07 |
| Driggs Darby Cemetery | 30,989.00 | 548.76 | 1.000 | 548.76 | 0.012% | 1.044% | 144.46 | 693.22 |
| Felt Cemetery | - | 40.83 | 1.000 | 40.83 | | 0.000% | - | 40.83 |
| Haden Cemetery | 7,503.00 | 152.29 | 1.000 | 152.29 | 0.003% | 0.253% | 34.98 | 187.27 |
| Victor-Cedron Cemetery | 89,319.00 | 269.05 | 1.000 | 269.05 | 0.036% | 3.010% | 416.38 | 685.43 |
| Fire: | | | | | | | | |
| Teton County Fire | 2,368,041.00 | 16,286.63 | 1.000 | 16,286.63 | 0.946% | 79.806% | 11,039.12 | 27,325.75 |
| Library: | | | | | | | | |
| Valley of the Tetons Library | 447,268.00 | 2,175.96 | 1.000 | 2,175.96 | 0.179% | 15.073% | 2,085.03 | 4,260.99 |
| SPTD Total: | 2,967,258.00 | 19,865.86 | 1.000 | 19,865.86 | 1.186% | 100.000% | 13,832.49 | 33,698.35 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|--|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Twin Falls County: Special Purpose Taxing Districts | | | | | | | | |
| Ambulance: | | | | | | | | |
| Twin Falls Cnty Ambulance (not eligib | - | | 1.000 | | 0.000% | 0.000% | - | - |
| Cemetery: | | | | | | | | |
| West End Cemetery | 77,315.00 | 2,203.64 | 1.000 | 2,203.64 | 0.031% | 0.567% | 360.42 | 2,564.06 |
| Fire: | | | | | | | | |
| Bliss Fire (Jt w/Gooding 2007) | 4,215.72 | - | 1.000 | - | 0.002% | 0.031% | 19.65 | 19.65 |
| Buhl Fire | 439,510.00 | 4,853.65 | 1.000 | 4,853.65 | 0.176% | 3.226% | 2,048.87 | 6,902.52 |
| Castleford Fire | 93,804.00 | 972.36 | 1.000 | 972.36 | 0.037% | 0.688% | 437.29 | 1,409.65 |
| Filer Fire | 345,409.00 | 4,528.55 | 1.000 | 4,528.55 | 0.138% | 2.535% | 1,610.19 | 6,138.74 |
| Hagerman Fire | 12,405.69 | 112.56 | 1.000 | 112.56 | 0.005% | 0.091% | 57.83 | 170.39 |
| Rock Creek Fire | 658,875.69 | 4,686.73 | 1.000 | 4,686.73 | 0.263% | 4.836% | 3,071.49 | 7,758.22 |
| Salmon Tract Fire | 80,161.00 | 948.78 | 1.000 | 948.78 | 0.032% | 0.588% | 373.69 | 1,322.47 |
| Twin Falls Fire | 811,601.00 | 11,030.67 | 1.000 | 11,030.67 | 0.324% | 5.957% | 3,783.44 | 14,814.11 |
| Highway: | | | | | | | | |
| Buhl Highway | 905,494.00 | 19,235.95 | 1.000 | 19,235.95 | 0.362% | 6.646% | 4,221.14 | 23,457.09 |
| Filer Highway | 408,312.00 | 6,942.97 | 1.000 | 6,942.97 | 0.163% | 2.997% | 1,903.43 | 8,846.40 |
| Murtaugh Highway | 174,500.29 | 2,821.94 | 1.000 | 2,821.94 | 0.070% | 1.281% | 813.47 | 3,635.41 |
| Twin Falls Highway | 4,168,191.00 | 54,214.70 | 1.000 | 54,214.70 | 1.665% | 30.593% | 19,430.88 | 73,645.58 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|-------------------------------------|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | | | | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | For Quarter Ending: | | | | Dec/31/2014 |
| | | | | SPTD Total Statewide Property Tax | | | | 250,279,533 |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Junior College: | | | | | | | | |
| Southern Idaho Junior College | 5,241,238.41 | 101,418.93 | 1.000 | 101,418.93 | 2.094% | 38.469% | 24,433.74 | 125,852.67 |
| Library: | | | | | | | | |
| Hansen Library | 41,858.00 | 431.59 | 1.000 | 431.59 | 0.017% | 0.307% | 196.35 | 627.94 |
| Recreation: | | | | | | | | |
| Castleford Recreation | 46,814.00 | - | 1.000 | - | 0.046% | 0.344% | 218.23 | 218.23 |
| Filer Recreation | 114,842.00 | 2,195.39 | 1.000 | 2,195.39 | 0.019% | 0.843% | 535.36 | 2,730.75 |
| Water: | | | | | | | | |
| Rogerson Water | - | - | 1.000 | - | | 0.000% | - | - |
| SPTD Total: | 13,624,546.80 | 216,598.41 | 1.000 | 216,598.41 | 5.444% | 100.000% | 63,515.47 | 280,113.88 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|--|---|-------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | For Quarter Ending: | | | Dec/31/2014 | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | SPTD Total Statewide Property Tax | | | 250,279,533 | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Valley County: Special Purpose Taxing Districts | | | | | | | | |
| Cemetery: | | | | | | | | |
| McCall Cemetery | 30,115.00 | 189.80 | 1.000 | 189.80 | 0.012% | 0.660% | 140.39 | 330.19 |
| Valley Center Cemetery | 44,260.00 | 214.22 | 1.000 | 214.22 | 0.018% | 0.970% | 206.33 | 420.55 |
| Fire: | | | | | | | | |
| Cascade Fire | 287,524.00 | 804.17 | 1.000 | 804.17 | 0.115% | 6.303% | 1,340.35 | 2,144.52 |
| Donnelly Fire (not eligible) | - | - | 1.000 | - | - | 0.000% | - | - |
| McCall Fire | 1,387,112.00 | 2,693.64 | 1.000 | 2,693.64 | 0.554% | 30.410% | 6,466.31 | 9,159.95 |
| Yellow Pine Fire | 16,994.00 | 69.89 | 1.000 | 69.89 | 0.007% | 0.373% | 79.22 | 149.11 |
| Hospital: | | | | | | | | |
| Cascade Memorial Hospital | 691,266.00 | 2,582.90 | 1.000 | 2,582.90 | 0.276% | 15.155% | 3,222.48 | 5,805.38 |
| McCall Hospital | 1,554,044.00 | 8,811.70 | 1.000 | 8,811.70 | 0.621% | 34.069% | 7,244.50 | 16,056.20 |
| Mosquito Abatement: | | | | | | | | |
| Edwards Mosquito Abatement | 190,573.00 | - | 1.000 | - | 0.076% | 4.178% | 888.40 | 888.40 |
| Recreation: | | | | | | | | |
| Southern Valley Recreation | - | - | 1.000 | - | - | 0.000% | - | - |
| Sewer and Water: | | | | | | | | |
| North Lake S&W | 176,345.00 | 245.11 | 1.000 | 245.11 | 0.070% | 3.866% | 822.07 | 1,067.18 |
| Payette Lakes S&W | 148,622.00 | 604.04 | 1.000 | 604.04 | 0.059% | 3.258% | 692.83 | 1,296.87 |
| Payette Lakes S&W Bond | - | - | 1.000 | - | - | 0.000% | - | - |
| South Lake Recreational S&W | - | 440.63 | 1.000 | 440.63 | - | 0.000% | - | 440.63 |
| Water: | | | | | | | | |
| Warm Lake Recreational Water | 34,549.00 | 33.12 | 1.000 | 33.12 | 0.014% | 0.757% | 161.06 | 194.18 |
| SPTD Total: | 4,561,404.00 | 16,689.22 | 1.000 | 16,689.22 | 1.823% | 100.000% | 21,263.94 | 37,953.16 |

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: | | 1,963,568.89 | | Note: Calculations may not agree due to rounding. | | | | |
|--|---|-----------------------------------|---------------------|---|--|----------------------------------|---|--|
| SPTD Statewide Excess Distribution: | | 1,166,731.18 | | | | | | |
| SPTD Statewide Distribution: | | 3,130,300.07 | | | | | | |
| | | For Quarter Ending: | | Dec/31/2014 | | | | |
| | | SPTD Total Statewide Property Tax | | 250,279,533 | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Special Purpose Taxing Districts | 2013 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 14, 2015 | | | | | | | | |
| Washington County: Special Purpose Taxing Districts | | | | | | | | |
| Ambulance: | | | | | | | | |
| Weiser Ambulance | 222,940.00 | 6,818.44 | 1.000 | 6,818.44 | 0.089% | 18.057% | 1,039.28 | 7,857.72 |
| Cemetery: | | | | | | | | |
| Midvale Cemetery | 29,695.00 | 714.30 | 1.000 | 714.30 | 0.012% | 2.405% | 138.43 | 852.73 |
| Salubria Cemetery | 26,774.00 | 609.59 | 1.000 | 609.59 | 0.011% | 2.169% | 124.81 | 734.40 |
| Extermination: | | | | | | | | |
| Washington County Rodent Control | 25,423.00 | 679.02 | 1.000 | 679.02 | 0.010% | 2.059% | 118.51 | 797.53 |
| Fire: | | | | | | | | |
| Cambridge Fire | 30,204.00 | 643.35 | 1.000 | 643.35 | 0.012% | 2.446% | 140.80 | 784.15 |
| Midvale Fire | 38,686.00 | 1,002.30 | 1.000 | 1,002.30 | 0.015% | 3.133% | 180.33 | 1,182.63 |
| Weiser Fire #1 | 211,017.00 | 5,652.89 | 1.000 | 5,652.89 | 0.084% | 17.091% | 983.70 | 6,636.59 |
| Flood Control: | | | | | | | | |
| Flood Control #3 | 7,696.60 | 122.90 | 1.000 | 122.90 | 0.003% | 0.623% | 35.88 | 158.78 |
| Highway: | | | | | | | | |
| Weiser Valley Highway | 62,928.00 | 1,594.91 | 1.000 | 1,594.91 | 0.025% | 5.097% | 293.35 | 1,888.26 |
| Hospital: | | | | | | | | |
| Weiser Valley Hospital | 507,365.00 | 5,143.67 | 1.000 | 5,143.67 | 0.203% | 41.093% | 2,365.19 | 7,508.86 |
| Library: | | | | | | | | |
| Cambridge Community Library | 46,626.00 | 328.51 | 1.000 | 328.51 | 0.019% | 3.776% | 217.36 | 545.87 |
| Midvale Library | 25,308.00 | 673.23 | 1.000 | 673.23 | 0.010% | 2.050% | 117.98 | 791.21 |
| SPTD Total: | 1,234,662.60 | 23,983.11 | 1.000 | 23,983.11 | 0.493% | 100% | 5,755.62 | 29,738.73 |

1. Portion of tax and foregone amount within county.

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