

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

Statewide Actual Base:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Ada County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Ada County Ambulance	5,548,618.00	25,501.39	1.000	25,501.39	2.038%	6.654%	32,559.62	58,061.01
<b>Cemetery:</b>								
Dry Creek Cemetery	155,363.00	171.81	1.000	171.81	0.057%	0.186%	911.68	1,083.49
Fairview Cemetery	1,593.42	36.38	1.000	36.38	0.001%	0.002%	9.35	45.73
Joplin Cemetery	34,206.00	171.02	1.000	171.02	0.013%	0.041%	200.72	371.74
Kuna Cemetery	142,059.36	703.47	1.000	703.47	0.052%	0.170%	833.61	1,537.08
Melba Cemetery	2,946.44	44.59	1.000	44.59	0.001%	0.004%	17.29	61.88
Meridian Cemetery	559,162.00	1,599.84	1.000	1,599.84	0.205%	0.671%	3,281.20	4,881.04
Star Cemetery	111,006.00	654.92	1.000	654.92	0.041%	0.133%	651.39	1,306.31
<b>Pest Control:</b>								
Ada Pest Extermination	707,029.00	3,417.97	1.000	3,417.97	0.260%	0.848%	4,148.89	7,566.86
<b>Fire:</b>								
Desert East Fire	-	-	1.000	-		0.000%	-	-
Eagle Fire	6,703,515.03	8,417.80	1.000	8,417.80	2.463%	8.039%	39,336.62	47,754.42
Kuna Fire	1,432,782.78	6,563.87	1.000	6,563.87	0.526%	1.718%	8,407.65	14,971.52
Melba Fire	20,446.58	386.98	1.000	386.98	0.008%	0.025%	119.98	506.96
Meridian Fire	2,161,905.00	7,645.79	1.000	7,645.79	0.794%	2.593%	12,686.19	20,331.98
North Ada Search & Rescue	4,330,287.00	26,836.81	1.000	26,836.81	1.591%	5.193%	25,410.38	52,247.19
Star Fire	1,576,783.74	1,740.32	1.000	1,740.32	0.579%	1.891%	9,252.66	10,992.98
Whitney Fire	4,139,539.00	17,204.61	1.000	17,204.61	1.521%	4.964%	24,291.06	41,495.67

1. Portion of tax and foregone amount within county.

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

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January 13, 2017									
<b>Flood Control:</b>									
Flood Control #10	295,533.04	546.06	1.000	546.06	0.109%	0.354%	1,734.21	2,280.27	
<b>Highway:</b>									
Ada Highway	44,635,341.00	206,869.23	1.000	206,869.23	16.398%	53.527%	261,922.64	468,791.87	
<b>Library:</b>									
Ada County Library	2,612,753.00	8,172.48	1.000	8,172.48	0.960%	3.133%	15,331.79	23,504.27	
Kuna Library	723,634.10	3,022.23	1.000	3,022.23	0.266%	0.868%	4,246.33	7,268.56	
Meridian Library	4,832,827.00	8,165.74	1.000	8,165.74	1.775%	5.796%	28,359.31	36,525.05	
<b>Mosquito Abatement:</b>									
S.W. Ada Mosquito Abatement	1,260,827.00	1,605.85	1.000	1,605.85	0.463%	1.512%	7,398.61	9,004.46	
<b>Recreation:</b>									
Western Ada Recreation	934,375.00	1,753.97	1.000	1,753.97	0.343%	1.121%	5,482.97	7,236.94	
<b>Sewer:</b>									
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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Special Purpose Taxing Districts January 13, 2017	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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
<b>Sewer &amp; Water:</b>								
Eagle Sewer & Water	117,829.00	280.99	1.000	280.99	0.043%	0.141%	691.43	972.42
Meridian Sewer & Water	-	-	1.000	-		0.000%	-	-
Star Sewer & Water	347,867.19	294.06	1.000	294.06	0.128%	0.417%	2,041.31	2,335.37
<b>Water:</b>								
Warms Springs Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>83,388,228.68</b>	<b>344,632.79</b>	<b>1.000</b>	<b>344,632.79</b>	<b>30.635%</b>	<b>100.000%</b>	<b>489,326.89</b>	<b>833,959.68</b>

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January 13, 2017									
<b>Adams County: Special Purpose Taxing Districts</b>									
<b>Ambulance:</b>									
Council Valley Ambulance	85,887.00	1,448.98	1.000	1,448.98	0.032%	14.158%	503.99	1,952.97	
<b>Cemetery:</b>									
Bear Creek Cemetery	3,403.00	27.99	1.000	27.99	0.001%	0.561%	19.97	47.96	
Council Valley Cemetery	25,889.00	583.49	1.000	583.49	0.010%	4.268%	151.92	735.41	
Indian Valley Cemetery	4,586.00	228.21	1.000	228.21	0.002%	0.756%	26.91	255.12	
Meadows Valley Cemetery	16,889.00	556.63	1.000	556.63	0.006%	2.784%	99.11	655.74	
<b>Fire:</b>									
Council Valley Fire	72,620.00	648.18	1.000	648.18	0.027%	11.971%	426.14	1,074.32	
Indian Valley Fire	28,499.00	358.28	1.000	358.28	0.010%	4.698%	167.23	525.51	
Meadow Valley Fire	188,385.00	2,171.19	1.000	2,171.19	0.069%	31.054%	1,105.45	3,276.64	
<b>Flood Control:</b>									
Flood Control #3 Adams County	6,508.80	137.04	1.000	137.04	0.002%	1.073%	38.19	175.23	
<b>Library:</b>									
Council Valley Library	67,378.00	1,775.85	1.000	1,775.85	0.025%	11.107%	395.38	2,171.23	
Meadows Valley Library	106,585.00	-	1.000	-	0.039%	17.570%	625.45	625.45	
<b>SPTD Total:</b>	<b>606,629.80</b>	<b>7,935.84</b>	<b>1.000</b>	<b>7,935.84</b>	<b>0.223%</b>	<b>100.000%</b>	<b>3,559.74</b>	<b>11,495.58</b>	

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January 13, 2017								
<b>Bannock County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Bannock County Ambulance	1,805,336.00	7,621.66	1.000	7,621.66	0.663%	51.691%	10,593.82	18,215.48
<b>Cemetery:</b>								
Arimo Cemetery	17,418.00	324.55	1.000	324.55	0.006%	0.499%	102.21	426.76
Inkom Cemetery	21,817.00	250.73	1.000	250.73	0.008%	0.625%	128.02	378.75
Lava Cemetery	17,801.44	203.33	1.000	203.33	0.007%	0.510%	104.46	307.79
Marsh Valley Cemetery	24,270.00	404.13	1.000	404.13	0.009%	0.695%	142.42	546.55
McCammon Cemetery	27,392.00	241.16	1.000	241.16	0.010%	0.784%	160.74	401.90
Swan Lake Cemetery	3,815.00	65.47	1.000	65.47	0.001%	0.109%	22.39	87.86
<b>Fire:</b>								
Arimo Fire	9,323.00	90.01	1.000	90.01	0.003%	0.267%	54.71	144.72
Downey Fire	51,874.00	249.01	1.000	249.01	0.019%	1.485%	304.40	553.41
Jackson Creek Fire	33,112.00	139.05	1.000	139.05	0.012%	0.948%	194.30	333.35
Lava Fire	124,857.00	310.38	1.000	310.38	0.046%	3.575%	732.67	1,043.05
McCammon Fire	13,010.00	118.77	1.000	118.77	0.005%	0.373%	76.34	195.11
North Bannock Fire	152,852.00	1,165.92	1.000	1,165.92	0.056%	4.376%	896.94	2,062.86
Pocatello Valley Fire	128,444.00	994.93	1.000	994.93	0.047%	3.678%	753.72	1,748.65
<b>Highway:</b>								
Downey Swan Lake Highway	62,439.30	861.86	1.000	861.86	0.023%	1.788%	366.40	1,228.26
<b>Library:</b>								
Portneuf Library	592,768.00	4,383.04	1.000	4,383.04	0.218%	16.972%	3,478.40	7,861.44
South Bannock Library	406,053.00	2,035.14	1.000	2,035.14	0.149%	11.626%	2,382.74	4,417.88
<b>SPTD Total:</b>	<b>3,492,581.74</b>	<b>19,459.14</b>	<b>1.000</b>	<b>19,459.14</b>	<b>1.283%</b>	<b>100.000%</b>	<b>20,494.68</b>	<b>39,953.82</b>

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Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Bear Lake County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Bennington Cemetery	3,759.00	70.23	1.000	70.23	0.001%	0.380%	22.06	92.29
Bern Cemetery	3,936.00	63.16	1.000	63.16	0.001%	0.397%	23.10	86.26
Bloomington Cemetery	3,859.00	121.07	1.000	121.07	0.001%	0.390%	22.64	143.71
Dingle Cemetery	5,251.00	142.18	1.000	142.18	0.002%	0.530%	30.81	172.99
Fish Haven Cemetery	10,811.00	128.63	1.000	128.63	0.004%	1.092%	63.44	192.07
Geneva Cemetery	6,133.00	127.74	1.000	127.74	0.002%	0.619%	35.99	163.73
Lanark Cemetery	3,099.00	58.96	1.000	58.96	0.001%	0.313%	18.19	77.15
Liberty Cemetery	5,258.00	116.78	1.000	116.78	0.002%	0.531%	30.85	147.63
Ovid Cemetery	3,587.00	94.67	1.000	94.67	0.001%	0.362%	21.05	115.72
St. Charles Cemetery	7,958.00	146.79	1.000	146.79	0.003%	0.803%	46.70	193.49
Wardboro Cemetery	2,276.00	53.07	1.000	53.07	0.001%	0.230%	13.36	66.43
<b>Fire:</b>								
Bailey Creek Fire	3,466.64	95.52	1.000	95.52	0.001%	0.350%	20.34	115.86
Bear Lake County Fire	523,844.00	3,585.46	1.000	3,585.46	0.192%	52.891%	3,073.95	6,659.41
<b>Flood Control:</b>								
Flood Control #12	-	-	1.000	-		0.000%	-	-
<b>Library:</b>								
Bear Lake Library	284,209.00	5,448.38	1.000	5,448.38	0.104%	28.696%	1,667.76	7,116.14
<b>Mosquito Abatement:</b>								
Bear River Mosquito Abatement	91,646.00	2,735.46	1.000	2,735.46	0.034%	9.253%	537.78	3,273.24
<b>Sewer:</b>								
Fish Haven Sewer	31,335.00	-	1.000	-	0.012%	3.164%	183.88	183.88
<b>SPTD Total:</b>	<b>990,427.64</b>	<b>12,988.10</b>	<b>1.000</b>	<b>12,988.10</b>	<b>0.364%</b>	<b>100.000%</b>	<b>5,811.90</b>	<b>18,800.00</b>

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<b>Benewah County: Special Purpose Taxing Districts</b>								
<b>Fire:</b>								
Fernwood Fire	31,385.97	494.16	1.000	494.16	0.012%	4.195%	184.17	678.33
Gateway Fire	166,945.00	1,872.48	1.000	1,872.48	0.061%	22.316%	979.64	2,852.12
St. Marie Fire	276,176.88	1,844.22	1.000	1,844.22	0.101%	36.917%	1,620.62	3,464.84
Tensed Fire	16,434.00	341.79	1.000	341.79	0.006%	2.197%	96.44	438.23
<b>Highway:</b>								
Plummer-Gateway Highway	95,710.00	1,344.46	1.000	1,344.46	0.035%	12.794%	561.63	1,906.09
<b>Library:</b>								
Benewah Library	161,460.00	996.89	1.000	996.89	0.059%	21.582%	947.46	1,944.35
<b>Water:</b>								
Fernwood Water	-	-	1.000	-		0.000%	-	-
<b>Watershed:</b>								
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%	-	-
<b>SPTD Total:</b>	<b>748,111.85</b>	<b>6,894.00</b>	<b>1.000</b>	<b>6,894.00</b>	<b>0.275%</b>	<b>100.000%</b>	<b>4,389.96</b>	<b>11,283.96</b>

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January 13, 2017								
<b>Bingham County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Bingham County Ambulance	809,451.00	9,065.36	1.000	9,065.36	0.297%	24.232%	4,749.91	13,815.27
<b>Cemetery:</b>								
Aberdeen Cemetery	32,661.00	853.40	1.000	853.40	0.012%	0.978%	191.66	1,045.06
Basalt-Goshen-Firth Cemetery	31,076.00	666.90	1.000	666.90	0.011%	0.930%	182.36	849.26
Groveland Cemetery	61,634.00	887.84	1.000	887.84	0.023%	1.845%	361.67	1,249.51
Moreland Cemetery	15,756.00	549.35	1.000	549.35	0.006%	0.472%	92.46	641.81
Riverside-Thomas Cemetery	43,738.00	957.63	1.000	957.63	0.016%	1.309%	256.66	1,214.29
Riverview Cemetery (Bingham)	4,057.00	103.85	1.000	103.85	0.001%	0.121%	23.81	127.66
Shelley Cemetery	73,415.00	1,503.44	1.000	1,503.44	0.027%	2.198%	430.80	1,934.24
Springfield Sterling Cemetery	7,808.00	221.02	1.000	221.02	0.003%	0.234%	45.82	266.84
Taylor Cemetery	15,190.24	156.26	1.000	156.26	0.006%	0.455%	89.14	245.40
Woodville Cemetery	3,337.92	49.21	1.000	49.21	0.001%	0.100%	19.59	68.80
<b>Fire:</b>								
Aberdeen Springfield Fire	79,974.00	2,805.54	1.000	2,805.54	0.029%	2.394%	469.29	3,274.83
Blackfoot Snake River Fire	772,295.00	18,367.59	1.000	18,367.59	0.284%	23.120%	4,531.87	22,899.46
Shelley Fire	388,904.00	4,215.43	1.000	4,215.43	0.143%	11.642%	2,282.11	6,497.54
<b>Flood Control:</b>								
Flood Control #1	3,294.62	34.83	1.000	34.83	0.001%	0.099%	19.33	54.16
Flood Control #7	8,238.00	123.67	1.000	123.67	0.003%	0.247%	48.34	172.01

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SPTD Statewide Excess Distribution:		1,597,262.34						
SPTD Statewide Distribution:		3,553,681.74		For Quarter Ending:			Dec/31/2016	
				SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Library:</b>								
Aberdeen Library	166,108.00	-	1.000	-	0.061%	4.973%	974.73	974.73
Blackfoot Library	261,708.00	3,343.11	1.000	3,343.11	0.096%	7.835%	1,535.72	4,878.83
North Bingham Library	339,310.00	4,322.45	1.000	4,322.45	0.125%	10.158%	1,991.09	6,313.54
Snake River Library	208,958.00	3,871.64	1.000	3,871.64	0.077%	6.255%	1,226.18	5,097.82
<b>Sewer and Water:</b>								
Greenfield S&W	-	-	1.000	-		0.000%	-	-
Groveland S&W	-	-	1.000	-		0.000%	-	-
Moreland S&W	13,532.00	-	1.000	-	0.005%	0.405%	79.41	79.41
Springfield S&W	-	-	1.000	-		0.000%	-	-
Woodinville S&W	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>3,340,445.78</b>	<b>52,098.52</b>	<b>1.000</b>	<b>52,098.52</b>	<b>1.227%</b>	<b>100.000%</b>	<b>19,601.95</b>	<b>71,700.47</b>
							<b>Total withheld due to LSO non-compliance:</b>	<b>172.01</b>
							<b>Total paid to County less withheld amount:</b>	<b>71,528.46</b>

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:			1,956,419.40			Note: Calculations may not agree due to rounding.		
SPTD Statewide Excess Distribution:			1,597,262.34					
SPTD Statewide Distribution:			3,553,681.74					
For Quarter Ending:		Dec/31/2016		SPTD Total Statewide Property Tax		272,196,032		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  January 13, 2017	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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
<b>Blaine County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Blaine County Ambulance	2,003,286.00	3,992.74	1.000	3,992.74	0.736%	29.842%	11,755.40	15,748.14
<b>Cemetery:</b>								
Bellevue Cemetery	22,360.00	222.80	1.000	222.80	0.008%	0.333%	131.21	354.01
Carey Cemetery	14,340.00	407.23	1.000	407.23	0.005%	0.214%	84.15	491.38
Hailey Cemetery	261,210.00	924.51	1.000	924.51	0.096%	3.891%	1,532.80	2,457.31
Ketchum Cemetery	54,050.00	191.87	1.000	191.87	0.020%	0.805%	317.17	509.04
Picabo Cemetery	12,602.00	92.14	1.000	92.14	0.005%	0.188%	73.95	166.09
<b>Fire:</b>								
Carey Fire	112,124.00	254.35	1.000	254.35	0.041%	1.670%	657.95	912.30
Ketchum Fire	383,607.00	1,618.69	1.000	1,618.69	0.141%	5.714%	2,251.03	3,869.72
Minidoka County Fire	5,789.58	32.51	1.000	32.51	0.002%	0.086%	33.97	66.48
West Magic Fire	10,047.31	31.32	1.000	31.32	0.004%	0.150%	58.96	90.28
Wood River Fire	961,999.00	3,439.22	1.000	3,439.22	0.353%	14.331%	5,645.07	9,084.29
<b>Flood Control:</b>								
Carey Flood Control #2	4,382.00	12.82	1.000	12.82	0.002%	0.065%	25.71	38.53
Big Wood Flood Control #9	41,665.00	278.23	1.000	278.23	0.015%	0.621%	244.49	322.72
<b>Library:</b>								
Little Wood River Library	27,681.00	548.30	1.000	548.30	0.010%	0.412%	162.43	710.73
<b>Recreation:</b>								
Blaine County Recreation	1,287,869.00	5,244.45	1.000	5,244.45	0.473%	19.185%	7,557.29	12,801.74
<b>Sewer and Water:</b>								
Carey S&W	-	-	1.000	-	-	0.000%	-	-
Sun Valley S&W	1,509,925.00	3,575.29	1.000	3,575.29	0.555%	22.493%	8,860.33	12,435.62
<b>SPTD Total:</b>	<b>6,712,936.89</b>	<b>20,866.47</b>	<b>1.000</b>	<b>20,866.47</b>	<b>2.466%</b>	<b>100.000%</b>	<b>39,391.91</b>	<b>60,258.38</b>
<b>Total withheld due to LSO non-compliance:</b>							<b>522.72</b>	
<b>Total paid to County less withheld amount:</b>							<b>59,735.66</b>	

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34						
SPTD Statewide Distribution:		3,553,681.74						
		For Quarter Ending:		Dec/31/2016				
		SPTD Total Statewide Property Tax		272,196,032				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Boise County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
East Boise Ambulance	119,442.00	893.60	1.000	893.60	0.044%	13.834%	700.89	1,594.49
<b>Cemetery:</b>								
Pioneer Cemetery	10,108.00	184.25	1.000	184.25	0.004%	1.171%	59.31	243.56
<b>Fire:</b>								
Eagle Fire (Annexed 2011)	-	-	1.000	-	0.000%	0.000%	3.93	3.93
Horseshoe Bend Fire	59,152.00	481.29	1.000	481.29	0.022%	6.851%	347.11	828.40
Placerville Fire	26,775.00	198.55	1.000	198.55	0.010%	3.101%	157.12	355.67
<b>Hospital:</b>								
Garden Valley Hospital	136,218.00	1,015.74	1.000	1,015.74	0.050%	15.777%	799.34	1,815.08
Horseshoe Bend Hospital	50,699.00	444.17	1.000	444.17	0.019%	5.872%	297.50	741.67
<b>Library:</b>								
Boise Basin Library	192,239.00	2,238.17	1.000	2,238.17	0.071%	22.265%	1,128.07	3,366.24
Garden Valley Library	200,988.00	939.40	1.000	939.40	0.074%	23.278%	1,179.41	2,118.81
Horseshoe Bend Library	67,799.00	1,063.12	1.000	1,063.12	0.025%	7.852%	397.85	1,460.97
<b>Recreation:</b>								
Garden Valley Recreation	-	-	1.000	-		0.000%	-	-
<b>Water:</b>								
Moores Creek Rim Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>863,420.00</b>	<b>7,458.29</b>	<b>1.000</b>	<b>7,458.29</b>	<b>0.317%</b>	<b>100.000%</b>	<b>5,070.53</b>	<b>12,528.82</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34						
SPTD Statewide Distribution:		3,553,681.74		For Quarter Ending:			Dec/31/2016	
				SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Bonner County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
West Bonner Cemetery	53,346.00	2,007.60	1.000	2,007.60	0.020%	0.553%	313.04	2,320.64
<b>Fire:</b>								
Coolin-Cavanaugh Bay Fire	105,964.00	326.99	1.000	326.99	0.039%	1.098%	621.80	948.79
N. of the Narrows Fire	102,340.00	-	1.000	-	0.038%	1.060%	600.54	600.54
North Side Fire	438,163.00	1,297.22	1.000	1,297.22	0.161%	4.539%	2,571.17	3,868.39
Sagle Fire	1,197,556.00	2,256.28	1.000	2,256.28	0.440%	12.405%	7,027.33	9,283.61
Sam Owen Fire (est 2002)	-	-	1.000	-		0.000%	-	-
Schweitzer Fire	302,183.00	715.72	1.000	715.72	0.111%	3.130%	1,773.23	2,488.95
Southside Fire	-	-	1.000	-		0.000%	-	-
Spirit Lake Fire	318,785.00	252.85	1.000	252.85	0.117%	3.302%	1,870.65	2,123.50
Timberlake Fire (Bnr/Koot)	40,968.00	-	1.000	-	0.015%	0.424%	240.40	240.40
West Pend Oreille Fire	215,161.00	390.54	1.000	390.54	0.079%	2.229%	1,262.58	1,653.12
West Priest Lake Fire	65,369.00	331.75	1.000	331.75	0.024%	0.677%	383.59	715.34
West Side Fire	267,865.00	604.23	1.000	604.23	0.098%	2.775%	1,571.85	2,176.08

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:		1,956,419.40		Note: Calculations may not agree due to rounding.					
SPTD Statewide Excess Distribution:		1,597,262.34							
SPTD Statewide Distribution:		3,553,681.74		For Quarter Ending:			Dec/31/2016		
					SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017									
<b>Highway:</b>									
Sandpoint Highway	1,644,300.00	4,077.65	1.000	4,077.65	0.604%	17.033%	9,648.85	13,726.50	
<b>Hospital:</b>									
Pend Oreille Hospital	1,100,900.00	8,761.74	1.000	8,761.74	0.404%	11.404%	6,460.15	15,221.89	
<b>Library:</b>									
East Bonner Library	3,027,902.00	11,791.68	1.000	11,791.68	1.112%	31.365%	17,767.91	29,559.59	
Priest Lake Library	155,321.00	-	1.000	-	0.057%	1.609%	911.43	911.43	
West Bonner Library	312,999.00	-	1.000	-	0.115%	3.242%	1,836.70	1,836.70	
<b>Recreation:</b>									
Selkirk Recreation	227,896.00	-	1.000	-	0.084%	2.361%	1,337.31	1,337.31	
<b>Sewer:</b>									
Bottle Bay Sewer	27,284.00	103.18	1.000	103.18	0.010%	0.283%	160.10	263.28	
Coolin Sewer	-	-	1.000	-		0.000%	-	-	
Ellisport Sewer	630.00	-	1.000	-	0.000%	0.007%	3.70	3.70	
Fry Creek 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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Sewer and Water:</b>								
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	25,867.00	95.16	1.000	95.16	0.010%	0.268%	151.79	246.95
Kalispel Bay S&W	-	-	1.000	-		0.000%	-	-
Kootenai Ponderay S&W	3,838.00	-	1.000	-	0.001%	0.040%	22.52	22.52
Outlet Bay S&W	-	-	1.000	-		0.000%	-	-
Sagle Valley S&W	-	-	1.000	-		0.000%	-	-
Southside S&W	-	-	1.000	-		0.000%	-	-
Tamarack S&W	-	-	1.000	-		0.000%	-	-
West Bonner S&W	19,105.00	72.33	1.000	72.33	0.007%	0.198%	112.11	184.44
<b>Water:</b>								
Laclede Water	-	15.20	1.000	15.20		0.000%	-	15.20
<b>SPTD Total:</b>	<b>9,653,742.00</b>	<b>33,110.33</b>	<b>1.000</b>	<b>33,110.33</b>	<b>3.547%</b>	<b>100.000%</b>	<b>56,648.75</b>	<b>89,759.08</b>

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)

<b>Statewide Actual Base:</b>		<b>1,956,419.40</b>	<b>Note: Calculations may not agree due to rounding.</b>					
<b>SPTD Statewide Excess Distribution:</b>		<b>1,597,262.34</b>	<b>For Quarter Ending:</b>					<b>Dec/31/2016</b>
<b>SPTD Statewide Distribution:</b>		<b>3,553,681.74</b>	<b>SPTD Total Statewide Property Tax</b>					<b>272,196,032</b>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Special Purpose Taxing Districts</b>	<b>2016 Total Approved Property Tax<sup>1</sup></b>	<b>Hypothetical Base</b>	<b>Factor<sup>2</sup></b>	<b>Actual Base Distribution Col. 3 X Col. 4</b>	<b>Prop. Tax as % of Total SPTD Prop. Tax</b>	<b>% Based on County SPTD Prop. Tax</b>	<b>New Excess Col. 6 X SPTD Statewide Excess Dist.</b>	<b>Total to be Distributed Col. 5 + Col. 8</b>
January 13, 2017								

### Bonneville County: Special Purpose Taxing Districts

<b>Ambulance:</b>								
Bonneville County Ambulance	2,553,416.00	12,146.60	1.000	12,146.60	0.938%	42.391%	14,983.60	27,130.20
<b>Cemetery:</b>								
Ammon Cemetery	103,420.00	429.84	1.000	429.84	0.038%	1.717%	606.87	1,036.71
Central Cemetery #2	19,649.25	175.00	1.000	175.00	0.007%	0.326%	115.30	290.30
Freedom Cemetery	1,205.40	18.55	1.000	18.55	0.000%	0.020%	7.07	25.62
Iona Cemetery	77,467.00	358.00	1.000	358.00	0.028%	1.286%	454.58	812.58
Lincoln Cemetery	10,037.00	-	1.000	-	0.004%	0.167%	58.90	58.90
Milo Cemetery	9,337.00	125.06	1.000	125.06	0.003%	0.155%	54.79	179.85
New Sweden Cemetery	9,322.00	78.17	1.000	78.17	0.003%	0.155%	54.70	132.87
Shelton Cemetery #4	15,650.28	190.97	1.000	190.97	0.006%	0.260%	91.84	282.81
Taylor Cemetery	43,233.76	226.54	1.000	226.54	0.016%	0.718%	253.70	480.24
Ucon Cemetery	27,586.00	439.34	1.000	439.34	0.010%	0.458%	161.88	601.22
Woodville Cemetery	5,934.08	18.71	1.000	18.71	0.002%	0.099%	34.82	53.53
<b>Fire:</b>								
Bonneville Alpine Fire	9,988.00	126.81	1.000	126.81	0.004%	0.166%	58.61	185.42
Fire #1 - Bonneville	2,848,532.00	21,130.98	1.000	21,130.98	1.047%	47.290%	16,715.35	37,846.33
Greater Swan Valley Fire	181,102.00	814.15	1.000	814.15	0.067%	3.007%	1,062.72	1,876.87
Jefferson Central Fire	65,223.05	283.02	1.000	283.02	0.024%	1.083%	382.73	665.75
<b>Flood Control:</b>								
Flood Control #1	35,770.16	199.35	1.000	199.35	0.013%	0.594%	209.90	409.25

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34						
SPTD Statewide Distribution:		3,553,681.74		For Quarter Ending:			Dec/31/2016	
				SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Mosquito Abatement:</b>								
Jefferson Mosquito Abatement	6,641.80	38.02	1.000	38.02	0.002%	0.110%	38.97	76.99
<b>Sewer:</b>								
Iona Bonneville Sewer	-	-	1.000	-		0.000%	-	-
<b>Watershed:</b>								
Roberts Kettle Butte Watershed	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>6,023,514.78</b>	<b>36,799.11</b>	<b>1.000</b>	<b>36,799.11</b>	<b>2.213%</b>	<b>100.000%</b>	<b>35,346.33</b>	<b>72,145.44</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34						
SPTD Statewide Distribution:		3,553,681.74						
		For Quarter Ending:		Dec/31/2016				
		SPTD Total Statewide Property Tax		272,196,032				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Boundary County: Special Purpose Taxing Districts</b>								
<b>Library:</b>								
Boundary Library	330,002.00	4,416.94	1.000	4,416.94	0.121%	100.000%	1,936.47	6,353.41
<b>Mosquito Abatement:</b>								
Boundary Mosquito Abatement	-	169.12	1.000	169.12		0.000%	-	
<b>Water:</b>								
Cabinet Mountain Water	-	-	1.000	-		0.000%	-	-
Three Mile Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>330,002.00</b>	<b>4,586.06</b>	<b>1.000</b>	<b>4,586.06</b>	<b>0.121%</b>	<b>100.000%</b>	<b>1,936.47</b>	<b>6,522.53</b>
<b>Total withheld due to LSO non-compliance:</b>							<b>169.12</b>	
<b>Total paid to County less withheld amount:</b>							<b>6,353.41</b>	

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Butte County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Butte County Cemetery	44,762.00	1,407.09	1.000	1,407.09	0.016%	7.555%	262.67	1,669.76
<b>Fire:</b>								
Lost River Fire	25,309.00	1,242.36	1.000	1,242.36	0.009%	4.272%	148.51	1,390.87
<b>Hospital:</b>								
Lost River Hospital	398,204.90	7,565.96	1.000	7,565.96	0.146%	67.207%	2,336.69	9,902.65
<b>Library:</b>								
Butte-Lost River Library	119,203.00	3,639.26	1.000	3,639.26	0.044%	20.118%	699.49	4,338.75
<b>Recreation:</b>								
Lost River Recreation	-	-	1.000	-		0.000%	-	-
<b>Watershed:</b>								
Little Lost River Watershed	5,029.00	320.16	1.000	320.16	0.002%	0.849%	29.51	349.67
<b>SPTD Total:</b>	<b>592,507.90</b>	<b>14,174.83</b>	<b>1.000</b>	<b>14,174.83</b>	<b>0.218%</b>	<b>100.000%</b>	<b>3,476.87</b>	<b>17,651.70</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Camas County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Camas Cemetery	4,054.00	154.04	1.000	154.04	0.001%	3.701%	23.79	
<b>Fire:</b>								
West Magic Fire	6,423.69	163.57	1.000	163.57	0.002%	5.864%	37.69	201.26
<b>Library:</b>								
Camas Library	88,858.00	1,137.27	1.000	1,137.27	0.033%	81.114%	521.42	1,658.69
<b>Mosquito Abatement:</b>								
Camas Mosquito Abatement	10,212.00	429.04	1.000	429.04	0.004%	9.322%	59.92	
<b>SPTD Total:</b>	<b>109,547.69</b>	<b>1,883.92</b>	<b>1.000</b>	<b>1,883.92</b>	<b>0.040%</b>	<b>100.000%</b>	<b>642.82</b>	<b>2,526.74</b>
							<b>Total withheld due to LSO non-compliance:</b>	<b>666.79</b>
							<b>Total paid to County less withheld amount:</b>	<b>1,859.95</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Canyon County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Canyon County Ambulance	2,387,091.00	19,152.93	1.000	19,152.93	0.877%	8.378%	14,007.59	33,160.52
<b>Cemetery:</b>								
Fairview Cemetery	51,520.58	136.80	1.000	136.80	0.019%	0.181%	302.33	439.13
Greenleaf Cemetery	17,851.00	159.52	1.000	159.52	0.007%	0.063%	104.75	264.27
Kuna Cemetery	10,692.64	95.25	1.000	95.25	0.004%	0.038%	62.75	158.00
Lower Boise Cemetery	19,786.00	187.08	1.000	187.08	0.007%	0.069%	116.11	303.19
Melba Cemetery	18,099.56	186.39	1.000	186.39	0.007%	0.064%	106.21	292.60
Middletown Cemetery	41,496.00	197.36	1.000	197.36	0.015%	0.146%	243.50	440.86
Parma Cemetery	31,167.00	337.39	1.000	337.39	0.011%	0.109%	182.89	520.28
Rosewell Cemetery	17,421.00	271.87	1.000	271.87	0.006%	0.061%	102.23	374.10
Wilder Cemetery	53,339.00	578.54	1.000	578.54	0.020%	0.187%	313.00	891.54
<b>Extermination:</b>								
Canyon Pest Extermination	258,690.00	3,458.45	1.000	3,458.45	0.095%	0.908%	1,518.01	4,976.46
Melba Gopher	11,303.00	126.58	1.000	126.58	0.004%	0.040%	66.33	192.91

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:			1,956,419.40			Note: Calculations may not agree due to rounding.		
SPTD Statewide Excess Distribution:			1,597,262.34					
SPTD Statewide Distribution:			3,553,681.74			For Quarter Ending:		Dec/31/2016
						SPTD Total Statewide Property Tax		272,196,032
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Fire:</b>								
Caldwell Fire	1,794,167.00	9,239.37	1.000	9,239.37	0.659%	6.297%	10,528.28	19,767.65
Homedale Fire	95,343.04	642.80	1.000	642.80	0.035%	0.335%	559.48	1,202.28
Kuna Fire	91,454.22	1,040.77	1.000	1,040.77	0.034%	0.321%	536.66	1,577.43
Marsing Fire	38,120.16	655.44	1.000	655.44	0.014%	0.134%	223.69	879.13
Melba Fire	99,827.42	1,589.15	1.000	1,589.15	0.037%	0.350%	585.79	2,174.94
Middleton Fire	1,656,524.29	3,191.62	1.000	3,191.62	0.609%	5.814%	9,720.58	12,912.20
Nampa Fire	2,422,352.00	20,503.23	1.000	20,503.23	0.890%	8.502%	14,214.50	34,717.73
Parma Fire	488,592.72	3,012.14	1.000	3,012.14	0.180%	1.715%	2,867.09	5,879.23
Star Fire	346,123.26	1,257.28	1.000	1,257.28	0.127%	1.215%	2,031.07	3,288.35
Upper Deer Flat Fire	190,631.00	463.11	1.000	463.11	0.070%	0.669%	1,118.63	1,581.74
Wilder Fire	454,044.00	1,248.77	1.000	1,248.77	0.167%	1.594%	2,664.36	3,913.13
<b>Flood Control:</b>								
Flood Control #10	40,299.96	163.18	1.000	163.18	0.015%	0.141%	236.48	399.66
Flood Control #11	46,840.00	297.70	1.000	297.70	0.017%	0.164%	274.86	572.56
<b>Highway:</b>								
Canyon Highway #4	5,025,605.00	31,711.66	1.000	31,711.66	1.846%	17.639%	29,490.55	61,202.21
Golden Gate Highway #3	1,045,200.00	6,583.36	1.000	6,583.36	0.384%	3.668%	6,133.30	12,716.66
Nampa Highway #1	7,217,641.00	34,749.10	1.000	34,749.10	2.652%	25.332%	42,353.54	77,102.64
Notus Parma Highway #2	781,189.00	8,303.11	1.000	8,303.11	0.287%	2.742%	4,584.06	12,887.17

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34						
SPTD Statewide Distribution:		3,553,681.74						
		For Quarter Ending:		Dec/31/2016				
		SPTD Total Statewide Property Tax		272,196,032				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Library:</b>								
Kuna Library	117,800.90	810.05	1.000	810.05	0.043%	0.413%	691.26	1,501.31
Lizard Butte Library	64,173.83	194.90	1.000	194.90	0.024%	0.225%	376.58	571.48
Wilder Library	162,774.00	564.24	1.000	564.24	0.060%	0.571%	955.17	1,519.41
<b>Abatement:</b>								
Canyon County Abatement	2,812,191.00	1,861.54	1.000	1,861.54	1.033%	9.870%	16,502.10	18,363.64
<b>Recreation:</b>								
Greater Middleton Area Recreation	582,554.00	-	1.000	-	0.214%	2.045%	3,418.46	3,418.46
<b>Sewer and Water:</b>								
Star Sewer and Water	-	-	1.000	-	0.001%	0.000%	20.62	20.62
<b>SPTD Total:</b>	<b>28,491,904.58</b>	<b>152,970.68</b>	<b>1.000</b>	<b>152,970.68</b>	<b>10.467%</b>	<b>100.000%</b>	<b>167,212.81</b>	<b>320,183.49</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Caribou County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Bancroft Cemetery	9,611.00	302.00	1.000	302.00	0.004%	4.120%	56.40	358.40
Central Cemetery	7,681.00	115.99	1.000	115.99	0.003%	3.293%	45.07	161.06
Fairview Cemetery	91,367.00	2,014.67	1.000	2,014.67	0.034%	39.170%	536.15	2,550.82
Freedom Cemetery	1,734.60	34.93	1.000	34.93	0.001%	0.744%	10.18	45.11
Grace Cemetery	26,386.00	681.84	1.000	681.84	0.010%	11.312%	154.83	836.67
Lago Cemetery	3,425.00	153.09	1.000	153.09	0.001%	1.468%	20.10	173.19
Lava Cemetery	3.56	1.96	1.000	1.96	0.000%	0.002%	0.02	1.98
Lund Cemetery	6,605.00	34.10	1.000	34.10	0.002%	2.832%	38.76	72.86
Thatcher Cemetery	5,250.89	99.53	1.000	99.53	0.002%	2.251%	30.81	130.34
Turner Cemetery	4,798.00	104.12	1.000	104.12	0.002%	2.057%	28.15	132.27
<b>Fire:</b>								
Bailey Creek Fire	1,631.36	68.72	1.000	68.72	0.001%	0.699%	9.57	78.29
Freedom Fire	4,518.00	66.48	1.000	66.48	0.002%	1.937%	26.51	92.99
<b>Flood Control:</b>								
Flood Control #8	-	-	1.000	-	0.000%	-	-	-
<b>Library:</b>								
Grace Library	70,246.00	1,743.97	1.000	1,743.97	0.026%	30.115%	412.21	2,156.18
<b>SPTD Total:</b>	<b>233,257.41</b>	<b>5,421.40</b>	<b>1.000</b>	<b>5,421.40</b>	<b>0.086%</b>	<b>100.000%</b>	<b>1,368.76</b>	<b>6,790.16</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax				272,196,032
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Cassia County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Albion Cemetery	5,792.00	203.38	1.000	203.38	0.002%	0.195%	33.99	237.37
Declo Cemetery	12,188.00	398.44	1.000	398.44	0.004%	0.411%	71.52	469.96
Oakley Valley Cemetery	20,069.00	635.33	1.000	635.33	0.007%	0.676%	117.77	753.10
Pella Cemetery	-	-	1.000	-		0.000%	-	-
Sublet Cemetery	1,287.00	-	1.000	-	0.000%	0.043%	7.55	7.55
Valley View Cemetery	4,803.00	259.71	1.000	259.71	0.002%	0.162%	28.18	287.89
View Cemetery	7,831.00	264.13	1.000	264.13	0.003%	0.264%	45.95	310.08
<b>Fire:</b>								
Albion Fire	21,426.00	480.99	1.000	480.99	0.008%	0.722%	125.73	606.72
Minidoka Fire (annexed into Cnty 2003)	28,947.90	-	1.000	-	0.011%	0.976%	169.87	169.87
North Cassia Fire	322,519.00	3,651.96	1.000	3,651.96	0.118%	10.869%	1,892.56	5,544.52
Oakley Fire	53,091.00	1,357.68	1.000	1,357.68	0.020%	1.789%	311.54	1,669.22
Raft River Fire	21,707.00	789.79	1.000	789.79	0.008%	0.732%	127.38	917.17
Rock Creek Fire (annexed 2003)	14,819.10	-	1.000	-	0.005%	0.499%	86.96	86.96
<b>Flood Control:</b>								
Goose Creek Flood Control #16	-	2,263.44	1.000	2,263.44		0.000%	-	2,263.44
Raft River Flood Control #15	-	1,522.89	1.000	1,522.89		0.000%	-	1,522.89

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34						
SPTD Statewide Distribution:		3,553,681.74		For Quarter Ending:			Dec/31/2016	
				SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Highway:</b>								
Albion Highway	7,090.00	-	1.000	-	0.003%	0.239%	41.60	41.60
Burley Highway	1,802,905.00	45,681.33	1.000	45,681.33	0.662%	60.756%	10,579.55	56,260.88
Murtaugh Highway	20,622.90	710.61	1.000	710.61	0.008%	0.695%	121.02	831.63
Oakley Highway	257,917.00	7,781.50	1.000	7,781.50	0.095%	8.692%	1,513.47	9,294.97
Raft River Highway	267,737.00	7,289.72	1.000	7,289.72	0.098%	9.023%	1,571.10	8,860.82
<b>Library</b>								
Oakley Library	20,001.00	719.85	1.000	719.85	0.007%	0.674%	117.37	837.22
<b>Recreation:</b>								
Almo Recreation	2,872.00	106.66	1.000	106.66	0.001%	0.097%	16.85	123.51
Oakley Recreation	73,808.00	630.19	1.000	630.19	0.027%	2.487%	433.11	1,063.30
<b>SPTD Total:</b>	<b>2,967,432.90</b>	<b>74,747.60</b>	<b>1.000</b>	<b>74,747.60</b>	<b>1.090%</b>	<b>100.000%</b>	<b>17,413.07</b>	<b>92,160.67</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34						
SPTD Statewide Distribution:		3,553,681.74						
		For Quarter Ending:		Dec/31/2016				
		SPTD Total Statewide Property Tax		272,196,032				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  January 13, 2017	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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
<b>Clark County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Clark County Cemetery	13,292.00	1,298.05	1.000	1,298.05	0.005%	15.696%	78.00	1,376.05
<b>Library:</b>								
Clark County Library	71,393.00	1,258.09	1.000	1,258.09	0.026%	84.304%	418.94	1,677.03
<b>SPTD Total:</b>	<b>84,685.00</b>	<b>2,556.14</b>	<b>1.000</b>	<b>2,556.14</b>	<b>0.031%</b>	<b>100.000%</b>	<b>496.94</b>	<b>3,053.08</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34						
SPTD Statewide Distribution:		3,553,681.74		For Quarter Ending:			Dec/31/2016	
				SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Clearwater County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Clearwater County Ambulance	121,474.00	4,304.75	1.000	4,304.75	0.045%	11.203%	712.82	5,017.57
<b>Auditorium:</b>								
Fraser Community Center	4,986.00	-	1.000	-	0.002%	0.460%	29.26	29.26
<b>Cemetery:</b>								
Elk River Cemetery	6,743.00	1,361.78	1.000	1,361.78	0.002%	0.622%	39.57	1,401.35
Fraser Cemetery	2,152.00	114.80	1.000	114.80	0.001%	0.198%	12.63	127.43
Gilbert Cemetery	984.00	55.26	1.000	55.26	0.000%	0.091%	5.77	61.03
North Clearwater Cemetery	4,807.23	160.73	1.000	160.73	0.002%	0.443%	28.21	188.94
Orofino (Riverside) Cemetery	54,343.00	1,892.45	1.000	1,892.45	0.020%	5.012%	318.89	2,211.34
Pierce Cemetery	4,504.00	167.09	1.000	167.09	0.002%	0.415%	26.43	193.52
Sanders Cemetery	10,459.00	439.94	1.000	439.94	0.004%	0.965%	61.37	501.31
Southwick Cemetery	2,297.97	132.76	1.000	132.76	0.001%	0.212%	13.48	146.24
Weippe Cemetery	3,107.00	127.26	1.000	127.26	0.001%	0.287%	18.23	145.49
Weseman Cemetery	3,012.00	111.98	1.000	111.98	0.001%	0.278%	17.67	129.65
<b>Fire:</b>								
Big Canyon	909.60	-	1.000	-	0.000%	0.084%	5.34	5.34
Evergreen Fire	12,256.00	311.34	1.000	311.34	0.005%	1.130%	71.92	383.26
Grangemont Volunteer Fire	8,178.00	-	1.000	-	0.003%	0.754%	47.99	47.99
Greer Fire	7,785.00	-	1.000	-	0.003%	0.718%	45.68	45.68
Orofino Fire	32,610.00	1,395.52	1.000	1,395.52	0.012%	3.008%	191.36	1,586.88
Sunnyside Fire	19,927.46	521.99	1.000	521.99	0.007%	1.838%	116.94	638.93
Twin Ridge Fire	68,547.00	619.28	1.000	619.28	0.025%	6.322%	402.24	1,021.52
Weippe Fire	21,727.00	1,205.70	1.000	1,205.70	0.008%	2.004%	127.50	1,333.20

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Highway:</b>								
Clearwater Highway	128,585.00	13,760.92	1.000	13,760.92	0.047%	11.859%	754.54	14,515.46
<b>Library:</b>								
Clearwater Library	270,737.00	10,545.08	1.000	10,545.08	0.099%	24.970%	1,588.70	12,133.78
Elk River Library	52,761.00	4,156.58	1.000	4,156.58	0.019%	4.866%	309.60	4,466.18
Pierce Library	67,066.00	5,197.99	1.000	5,197.99	0.025%	6.185%	393.55	5,591.54
<b>Recreation:</b>								
Clearwater West Recreation	1,091.00	53.63	1.000	53.63	0.000%	0.101%	6.40	60.03
Dworshak Recreation	71,007.00	2,923.41	1.000	2,923.41	0.026%	6.549%	416.67	3,340.08
Elk River Recreation	27,150.00	2,830.78	1.000	2,830.78	0.010%	2.504%	159.32	2,990.10
Pierce Recreation	58,540.00	5,150.31	1.000	5,150.31	0.022%	5.399%	343.52	5,493.83
Weippe Fraser Recreation	12,845.00	448.08	1.000	448.08	0.005%	1.185%	75.38	523.46
<b>Sewer and Water:</b>								
Ahsahka S&W	-	-	1.000	-	-	0.000%	-	-
Judgetown S&W	3,668.00	33.81	1.000	33.81	0.001%	0.338%	21.52	55.33
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%	-	-
<b>SPTD Total:</b>	<b>1,084,259.26</b>	<b>58,269.79</b>	<b>1.000</b>	<b>58,269.79</b>	<b>0.398%</b>	<b>100.000%</b>	<b>6,362.50</b>	<b>64,632.29</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.					
SPTD Statewide Excess Distribution:		1,597,262.34							
SPTD Statewide Distribution:		3,553,681.74		For Quarter Ending:			Dec/31/2016		
					SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017									
<b>Custer County: Special Purpose Taxing Districts</b>									
<b>Ambulance:</b>									
South Custer Ambulance	42,216.00	1,005.18	1.000	1,005.18	0.016%	3.289%	247.73	1,252.91	
<b>Cemetery:</b>									
Big Lost River Cemetery	21,257.00	1,171.04	1.000	1,171.04	0.008%	1.656%	124.74	1,295.78	
Challis Cemetery	30,766.00	821.10	1.000	821.10	0.011%	2.397%	180.54	1,001.64	
<b>Fire:</b>									
North Custer Fire	145,417.59	1,752.61	1.000	1,752.61	0.053%	11.328%	853.32	2,605.93	
Sawtooth Valley Fire	109,411.00	2,566.39	1.000	2,566.39	0.040%	8.523%	642.03	3,208.42	
South Custer Fire	98,505.00	3,213.67	1.000	3,213.67	0.036%	7.674%	578.03	3,791.70	
<b>Highway:</b>									
Lost River Highway	108,825.00	5,957.95	1.000	5,957.95	0.040%	8.478%	638.59	6,596.54	
<b>Hospital:</b>									
Lost River Hospital	353,125.10	7,228.95	1.000	7,228.95	0.130%	27.509%	2,072.16	9,301.11	
North Custer Hospital	95,347.00	10,349.77	1.000	10,349.77	0.035%	7.428%	559.50	10,909.27	
Salmon River Clinic	147,116.00	5,712.68	1.000	5,712.68	0.054%	11.460%	863.29	6,575.97	
<b>Library:</b>									
Mackay Library	39,380.00	1,262.56	1.000	1,262.56	0.014%	3.068%	231.08	1,493.64	
Stanley Community Library	56,287.00	1,543.85	1.000	1,543.85	0.021%	4.385%	330.30	1,874.15	
<b>Mosquito Abatement:</b>									
Battle Ground Mosquito Abatement	13,452.00	335.86	1.000	335.86	0.005%	1.048%	78.94	414.80	
Mackay Mosquito Abatement	22,585.00	550.95	1.000	550.95	0.008%	1.759%	132.53	683.48	
<b>SPTD Total:</b>	<b>1,283,689.69</b>	<b>43,472.56</b>	<b>1.000</b>	<b>43,472.56</b>	<b>0.472%</b>	<b>100.000%</b>	<b>7,532.78</b>	<b>51,005.34</b>	

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Elmore County: Special Purpose Taxing Districts</b>								
<b>Fire:</b>								
Atlanta Fire	18,551.00	-	1.000	-	0.007%	0.515%	108.86	108.86
Grandview Fire	37,597.50	464.68	1.000	464.68	0.014%	1.044%	220.62	685.30
King Hill Fire	61,611.00	3,042.63	1.000	3,042.63	0.023%	1.711%	361.54	3,404.17
Mountain Home Fire	179,290.00	1,609.44	1.000	1,609.44	0.066%	4.979%	1,052.08	2,661.52
<b>Highway:</b>								
Atlanta Highway	30,756.00	-	1.000	-	0.011%	0.854%	180.48	180.48
Glenns Ferry Highway	491,260.00	7,568.78	1.000	7,568.78	0.180%	13.643%	2,882.74	10,451.52
Mountain Home Highway	986,266.00	8,797.34	1.000	8,797.34	0.362%	27.391%	5,787.47	14,584.81
<b>Hospital:</b>								
Elmore Medical Center	1,238,747.00	12,795.01	1.000	12,795.01	0.455%	34.402%	7,269.04	20,064.05
<b>Library:</b>								
Prairie Library	880.00	9.68	1.000	9.68	0.000%	0.024%	5.16	14.84
<b>Recreation:</b>								
Eastern Elmore Recreation	127,889.00	729.47	1.000	729.47	0.047%	3.552%	750.46	1,479.93
Western Elmore Recreation	427,901.00	-	1.000	-	0.157%	11.884%	2,510.95	2,510.95
<b>Sewer:</b>								
West Side Sewer	-	-	1.000	-	0.000%	-	-	-
<b>SPTD Total:</b>	<b>3,600,748.50</b>	<b>35,017.03</b>	<b>1.000</b>	<b>35,017.03</b>	<b>1.323%</b>	<b>100.000%</b>	<b>21,129.40</b>	<b>56,146.43</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Franklin County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Cleveland Cemetery	3,157.00	66.68	1.000	66.68	0.001%	0.270%	18.53	85.21
Clifton Cemetery	8,579.00	194.30	1.000	194.30	0.003%	0.735%	50.34	244.64
Dayton Cemetery	9,458.00	233.95	1.000	233.95	0.003%	0.810%	55.50	289.45
Fairview-Franklin Cemetery	2,417.00	81.63	1.000	81.63	0.001%	0.207%	14.18	95.81
Franklin Cemetery	10,308.00	261.37	1.000	261.37	0.004%	0.883%	60.49	321.86
Mapleton Cemetery	8,574.00	105.92	1.000	105.92	0.003%	0.734%	50.31	156.23
Mink Creek Cemetery	5,217.00	117.47	1.000	117.47	0.002%	0.447%	30.61	148.08
Preston Cemetery	40,546.00	1,076.21	1.000	1,076.21	0.015%	3.472%	237.93	1,314.14
Riverdale Cemetery	3,436.00	76.10	1.000	76.10	0.001%	0.294%	20.16	96.26
Thatcher Cemetery	1,942.11	26.29	1.000	26.29	0.001%	0.166%	11.40	37.69
Treasureton Cemetery	1,738.00	41.53	1.000	41.53	0.001%	0.149%	10.20	51.73
Weston Cemetery	7,236.00	150.60	1.000	150.60	0.003%	0.620%	42.46	193.06
Whitney Cemetery	8,582.00	166.42	1.000	166.42	0.003%	0.735%	50.36	216.78
<b>Fire:</b>								
Franklin County Fire	793,497.00	-	1.000	-	0.292%	67.953%	4,656.29	4,656.29
<b>Highway:</b>								
Downey Swan Lake Highway	630.70	20.03	1.000	20.03	0.000%	0.054%	3.70	23.73
<b>Library:</b>								
Franklin County Library	262,401.00	1,767.02	1.000	1,767.02	0.096%	22.471%	1,539.78	3,306.80
<b>Water:</b>								
Fairview Water	-	-	1.000	-	-	0.000%	-	-
<b>SPTD Total:</b>	<b>1,167,718.81</b>	<b>4,385.52</b>	<b>1.000</b>	<b>4,385.52</b>	<b>0.429%</b>	<b>100.000%</b>	<b>6,852.24</b>	<b>11,237.76</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Fremont County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Fremont Ambulance	320,170.00	4,971.87	1.000	4,971.87	0.118%	16.219%	1,878.78	6,850.65
<b>Cemetery:</b>								
North Fremont Cemetery	47,089.00	600.58	1.000	600.58	0.017%	2.385%	276.32	876.90
Parker Cemetery	27,507.00	373.39	1.000	373.39	0.010%	1.393%	161.41	534.80
Riverview Cemetery (Fremont)	21,376.00	508.19	1.000	508.19	0.008%	1.083%	125.44	633.63
Squirrel Cemetery	11,343.00	90.20	1.000	90.20	0.004%	0.575%	66.56	156.76
Teton-Newdale Cemetery	10,827.72	137.76	1.000	137.76	0.004%	0.549%	63.54	201.30
Wilford Cemetery	34,954.00	410.92	1.000	410.92	0.013%	1.771%	205.11	616.03
<b>Fire:</b>								
Hamer Fire	3,319.60	107.60	1.000	107.60	0.001%	0.168%	19.48	127.08
Island Park Fire	201,729.00	1,517.18	1.000	1,517.18	0.074%	10.219%	1,183.76	2,700.94
North Fremont Fire	139,320.00	1,222.64	1.000	1,222.64	0.051%	7.058%	817.54	2,040.18
South Fremont Fire	423,555.00	3,972.86	1.000	3,972.86	0.156%	21.456%	2,485.45	6,458.31
<b>Hospital:</b>								
North Fremont Hospital	319,179.00	2,594.37	1.000	2,594.37	0.117%	16.169%	1,872.96	4,467.33
<b>Library:</b>								
Fremont County Library	403,790.00	1,652.62	1.000	1,652.62	0.148%	20.455%	2,369.46	4,022.08
Sugar-Salem Library	9,877.68	254.03	1.000	254.03	0.004%	0.500%	57.96	311.99
<b>SPTD Total:</b>	<b>1,974,037.00</b>	<b>18,414.21</b>	<b>1.000</b>	<b>18,414.21</b>	<b>0.725%</b>	<b>100.000%</b>	<b>11,583.77</b>	<b>29,997.98</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Gem County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Ola Cemetery	1,840.00	240.68	1.000	240.68	0.001%	0.197%	10.80	251.48
Sweet-Montour Cemetery	7,078.00	256.99	1.000	256.99	0.003%	0.759%	41.53	298.52
<b>Extermination:</b>								
Gem County Rodent Control	-	-	1.000	-		0.000%	-	-
<b>Fire:</b>								
Eagle Fire (Annexed 2011)		-	1.000	-	0.000%	0.000%	3.93	3.93
Gem County Fire #1	313,176.00	6,913.46	1.000	6,913.46	0.115%	33.561%	1,837.74	8,751.20
Gem County Fire #2	40,171.00	1,362.48	1.000	1,362.48	0.015%	4.305%	235.73	1,598.21
Middleton Fire	51,232.71	218.20	1.000	218.20	0.019%	5.490%	300.64	518.84
<b>Library:</b>								
Ola Library	1,410.00	22.00	1.000	22.00	0.001%	0.151%	8.27	30.27
<b>Mosquito Abatement:</b>								
Gem Mosquito Abatement	518,249.00	10,744.59	1.000	10,744.59	0.190%	55.537%	3,041.12	13,785.71
<b>Recreation:</b>								
Gem Recreation	-	-	1.000	-		0.000%	-	-
<b>Sewer:</b>								
Letha Sewer	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>933,156.71</b>	<b>19,758.40</b>	<b>1.000</b>	<b>19,758.40</b>	<b>0.343%</b>	<b>100.000%</b>	<b>5,479.76</b>	<b>25,238.16</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Gooding County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Gooding Cemetery	79,132.00	1,609.16	1.000	1,609.16	0.029%	2.760%	464.35	2,073.51
Hagerman Cemetery	40,605.00	510.00	1.000	510.00	0.015%	1.416%	238.27	748.27
Wendell Cemetery	72,457.00	1,524.51	1.000	1,524.51	0.027%	2.527%	425.18	1,949.69
<b>Fire:</b>								
Bliss Fire	33,824.70	1,097.67	1.000	1,097.67	0.012%	1.180%	198.49	1,296.16
Gooding Fire	147,001.00	3,231.84	1.000	3,231.84	0.054%	5.127%	862.61	4,094.45
Hagerman Fire	139,887.02	2,868.88	1.000	2,868.88	0.051%	4.878%	820.87	3,689.75
Wendell Fire	167,026.00	3,174.83	1.000	3,174.83	0.061%	5.825%	980.12	4,154.95
<b>Highway:</b>								
Bliss Highway #2	98,905.00	1,635.38	1.000	1,635.38	0.036%	3.449%	580.38	2,215.76
Gooding Highway #1	412,361.00	7,857.87	1.000	7,857.87	0.151%	14.381%	2,419.76	10,277.63
Hagerman Highway #3	161,845.00	3,274.35	1.000	3,274.35	0.059%	5.644%	949.72	4,224.07
Wendell Highway #6	301,231.00	5,772.57	1.000	5,772.57	0.111%	10.505%	1,767.64	7,540.21
West Point Highway #4	134,801.00	2,149.22	1.000	2,149.22	0.050%	4.701%	791.02	2,940.24
<b>Hospital:</b>								
Gooding County Hospital	794,813.00	10,220.61	1.000	10,220.61	0.292%	27.718%	4,664.01	14,884.62
<b>Recreation:</b>								
Gooding County Recreation	162,335.00	2,042.43	1.000	2,042.43	0.060%	5.661%	952.59	2,995.02
Wendell Recreation	121,233.00	2,607.79	1.000	2,607.79	0.045%	4.228%	711.40	3,319.19
<b>SPTD Total:</b>	<b>2,867,456.72</b>	<b>49,577.11</b>	<b>1.000</b>	<b>49,577.11</b>	<b>1.053%</b>	<b>100.000%</b>	<b>16,826.41</b>	<b>66,403.52</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34						
SPTD Statewide Distribution:		3,553,681.74						
		SPTD Total Statewide Property Tax		272,196,032				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Idaho County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Clearwater Cemetery	662.00	146.67	1.000	146.67	0.000%	0.062%	3.88	150.55
Cottonwood Cemetery	24,228.00	1,141.48	1.000	1,141.48	0.009%	2.275%	142.17	1,283.65
Ferdinand Cemetery	2,224.00	102.97	1.000	102.97	0.001%	0.209%	13.05	116.02
Grangeville Cemetery	168,284.00	5,599.99	1.000	5,599.99	0.062%	15.800%	987.50	6,587.49
Kamiah Cemetery	4,379.70	175.88	1.000	175.88	0.002%	0.411%	25.70	201.58
Keuterville Cemetery	1,400.00	93.45	1.000	93.45	0.001%	0.131%	8.22	101.67
Pine Grove Cemetery	12,539.00	623.08	1.000	623.08	0.005%	1.177%	73.58	73.58
Riggins Cemetery	9,352.00	536.57	1.000	536.57	0.003%	0.878%	54.88	591.45
Whitebird Cemetery	14,792.00	765.71	1.000	765.71	0.005%	1.389%	86.80	852.51
Winona Cemetery	2,386.00	110.07	1.000	110.07	0.001%	0.224%	14.00	124.07
Woodland Cemetery	2,272.00	109.54	1.000	109.54	0.001%	0.213%	13.33	122.87
<b>Fire:</b>								
Cottonwood Fire	32,385.00	875.53	1.000	875.53	0.012%	3.041%	190.04	1,065.57
Grangeville Fire	40,543.00	930.87	1.000	930.87	0.015%	3.807%	237.91	1,168.78
Kamiah Fire	35,626.08	1,603.86	1.000	1,603.86	0.013%	3.345%	209.06	1,812.92
<b>Flood Control:</b>								
Flood Control #6	1,889.00	57.22	1.000	57.22	0.001%	0.177%	11.08	68.30

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34						
SPTD Statewide Distribution:		3,553,681.74						
		SPTD Total Statewide Property Tax		272,196,032				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Highway:</b>								
Cottonwood Highway	28,808.00	1,496.89	1.000	1,496.89	0.011%	2.705%	169.05	1,665.94
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	37,389.00	1,673.80	1.000	1,673.80	0.014%	3.510%	219.40	1,893.20
Grangeville Highway	66,067.00	-	1.000	-	0.024%	6.203%	387.69	387.69
Greencreek Highway	14,453.00	759.89	1.000	759.89	0.005%	1.357%	84.81	844.70
Keuterville Highway	15,451.00	1,087.80	1.000	1,087.80	0.006%	1.451%	90.67	1,178.47
Kidder-Harris Highway	7,841.00	168.26	1.000	168.26	0.003%	0.736%	46.01	214.27
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%	-	-
<b>Hospital:</b>								
Syringa Hospital	444,965.00	13,252.06	1.000	13,252.06	0.163%	41.778%	2,611.08	15,863.14
<b>Library:</b>								
Prairie River Library	97,131.40	2,477.86	1.000	2,477.86	0.036%	9.120%	569.97	3,047.83
<b>Sewer and Water</b>								
Pineridge S&W	-	-	1.000	-		0.000%	-	-
Rapid River S&W	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>1,065,067.18</b>	<b>33,882.39</b>	<b>1.000</b>	<b>33,882.39</b>	<b>0.391%</b>	<b>100.000%</b>	<b>6,249.88</b>	<b>40,132.27</b>
<b>Total withheld due to LSO non-compliance:</b>							<b>696.66</b>	
<b>Total paid to County less withheld amount:</b>							<b>39,435.61</b>	

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34						
SPTD Statewide Distribution:		3,553,681.74		For Quarter Ending:			Dec/31/2016	
				SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Jefferson County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
West Jefferson Ambulance	32,104.00	762.53	1.000	762.53	0.012%	1.572%	188.39	950.92
<b>Cemetery:</b>								
Central Cemetery #2	28,275.75	313.95	1.000	313.95	0.010%	1.385%	165.92	479.87
Lewisville Cemetery #5	8,395.00	266.45	1.000	266.45	0.003%	0.411%	49.26	315.71
Little Butte Cemetery #3	26,832.00	377.44	1.000	377.44	0.010%	1.314%	157.45	534.89
Pioneer Cemetery #1	112,620.00	1,469.33	1.000	1,469.33	0.041%	5.516%	660.86	2,130.19
Roberts Cemetery #6	30,177.00	561.64	1.000	561.64	0.011%	1.478%	177.08	738.72
Shelton Cemetery #4	20,745.72	241.17	1.000	241.17	0.008%	1.016%	121.74	362.91
West Jefferson Memorial Cemetery	19,705.00	291.05	1.000	291.05	0.007%	0.965%	115.63	406.68
<b>Fire:</b>								
Hamer Fire	38,175.40	1,022.22	1.000	1,022.22	0.014%	1.870%	224.02	1,246.24
Jefferson Central Fire	1,226,193.34	5,765.79	1.000	5,765.79	0.450%	60.058%	7,195.37	12,961.16
Roberts Fire	76,851.00	1,242.28	1.000	1,242.28	0.028%	3.764%	450.97	1,693.25
West Jefferson Fire	56,788.00	929.46	1.000	929.46	0.021%	2.781%	333.24	1,262.70
<b>Flood Control:</b>								
Flood Control #1	7,530.56	57.22	1.000	57.22	0.003%	0.369%	44.19	101.41
Flood Control #5	18,236.00	285.80	1.000	285.80	0.007%	0.893%	107.01	392.81
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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34						
SPTD Statewide Distribution:		3,553,681.74						
		SPTD Total Statewide Property Tax		For Quarter Ending:		Dec/31/2016		
				272,196,032				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Library:</b>								
West Jefferson Library	165,948.00	2,470.76	1.000	2,470.76	0.061%	8.128%	973.79	3,444.55
<b>Mosquito Abatement</b>								
Jefferson Mosquito Abatement	126,194.20	4,500.41	1.000	4,500.41	0.046%	6.181%	740.51	5,240.92
Roberts Mosquito Abatement	46,899.00	591.06	1.000	591.06	0.017%	2.297%	275.21	866.27
<b>Watershed:</b>								
Roberts Kettle Butte Watershed	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>2,041,669.97</b>	<b>21,787.29</b>	<b>1.000</b>	<b>21,787.29</b>	<b>0.750%</b>	<b>100.000%</b>	<b>11,980.64</b>	<b>33,767.93</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Jerome County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Lifeline Ambulance	510,953.00	-	1.000	-	0.188%	9.419%	2,998.30	2,998.30
<b>Cemetery:</b>								
Hazelton Cemetery	14,075.00	195.21	1.000	195.21	0.005%	0.259%	82.59	277.80
<b>Fire:</b>								
First Segregation Fire	215,812.00	2,981.67	1.000	2,981.67	0.079%	3.978%	1,266.40	4,248.07
Jerome Fire #1	340,624.00	3,827.44	1.000	3,827.44	0.125%	6.279%	1,998.80	5,826.24
West End Fire	38,920.00	633.82	1.000	633.82	0.014%	0.717%	228.38	862.20
<b>Highway:</b>								
Hillsdale Highway	506,615.00	7,976.33	1.000	7,976.33	0.186%	9.339%	2,972.85	10,949.18
Jerome Highway #7	1,549,712.00	15,550.16	1.000	15,550.16	0.569%	28.567%	9,093.80	24,643.96
<b>Junior College:</b>								
Southern Idaho Junior College	1,504,400.52	24,956.83	1.000	24,956.83	0.553%	27.731%	8,827.91	33,784.74
<b>Recreation:</b>								
Jerome Recreation	608,519.00	6,524.76	1.000	6,524.76	0.224%	11.217%	3,570.83	10,095.59
Valley Recreation	135,273.00	1,022.05	1.000	1,022.05	0.050%	2.494%	793.79	1,815.84
<b>Sewer and Water:</b>								
Jerome S&W	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>5,424,903.52</b>	<b>63,668.27</b>	<b>1.000</b>	<b>63,668.27</b>	<b>1.993%</b>	<b>100.000%</b>	<b>31,833.65</b>	<b>95,501.92</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Kootenai County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Kootenai Ambulance	2,549,235.00	5,897.29	1.000	5,897.29	0.937%	4.892%	14,959.06	20,856.35
<b>Fire:</b>								
East Side Fire	603,451.00	840.97	1.000	840.97	0.222%	1.158%	3,541.09	4,382.06
Hauser Fire	175,755.00	272.71	1.000	272.71	0.065%	0.337%	1,031.34	1,304.05
Kootenai Fire & Rescue	7,992,658.00	17,130.62	1.000	17,130.62	2.936%	15.339%	46,901.39	64,032.01
Northern Lakes Fire	4,601,664.00	8,389.71	1.000	8,389.71	1.691%	8.831%	27,002.84	35,392.55
Mica Kidd Island Fire	325,501.00	-	1.000	-	0.120%	0.625%	1,910.06	1,910.06
Shoshone Fire #2	235,519.68	553.25	1.000	553.25	0.087%	0.452%	1,382.04	1,935.29
Spirit Lake Fire	318,785.00	366.41	1.000	366.41	0.117%	0.612%	1,870.65	2,237.06
St. Maries Fire	97,035.12	217.31	1.000	217.31	0.036%	0.186%	569.41	786.72
Timberlake Fire	778,392.00	-	1.000	-	0.286%	1.494%	4,567.65	4,567.65
Worley Fire	822,633.00	2,467.69	1.000	2,467.69	0.302%	1.579%	4,827.26	7,294.95
<b>Flood Control:</b>								
Flood Control #17	56,940.00	181.69	1.000	181.69	0.021%	0.109%	334.13	515.82
<b>Highway:</b>								
East Side Highway #3	1,284,288.00	6,277.88	1.000	6,277.88	0.472%	2.465%	7,536.28	13,814.16
Lakes Highway #2	5,350,191.00	15,193.53	1.000	15,193.53	1.966%	10.268%	31,395.24	46,588.77
Post Falls Highway #1	3,203,795.00	11,125.44	1.000	11,125.44	1.177%	6.149%	18,800.06	29,925.50
Worley Highway	2,364,721.00	11,562.17	1.000	11,562.17	0.869%	4.538%	13,876.32	25,438.49

1. Portion of tax and foregone amount within county.

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



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

Statewide Actual Base:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34						
SPTD Statewide Distribution:		3,553,681.74		For Quarter Ending:			Dec/31/2016	
				SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Hospital:</b>								
Kootenai County Hospital	-	3,144.05	1.000	3,144.05		0.000%	-	3,144.05
<b>Junior College:</b>								
North Idaho Junior College	16,889,639.00	47,466.23	1.000	47,466.23	6.205%	32.414%	99,109.40	146,575.63
<b>Library:</b>								
Hayden Lake Library	-	-	1.000	-		0.000%	-	-
Kootenai County Library	3,805,855.48	7,163.45	1.000	7,163.45	1.398%	7.304%	22,332.98	29,496.43
Kootenai County Library Bond	271,864.74	1,380.21	1.000	1,380.21	0.100%	0.522%	1,595.32	2,975.53
<b>Sewer:</b>								
Carlin Bay Recreational Sewer	-	-	1.000	-		0.000%	-	-
Cleland Bay Sewer	5,440.00	17.81	1.000	17.81	0.002%	0.010%	31.92	49.73
Kidd Island Sewer	40,613.00	94.88	1.000	94.88	0.015%	0.078%	238.32	333.20
Kingston Cataldo Sewer	1,137.44	16.40	1.000	16.40	0.000%	0.002%	6.67	23.07
North Rockland Bay Sewer	-	-	1.000	-		0.000%	-	-
<b>Sewer and Water:</b>								
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	75,428.00	211.92	1.000	211.92	0.028%	0.145%	442.62	654.54
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%	-	-
<b>Water:</b>								
Cataldo Water	848.12	6.22	1.000	6.22	0.000%	0.002%	4.98	11.20

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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
<b>January 13, 2017</b>								
Kootenai Water #1	119,384.00	190.40	1.000	190.40	0.044%	0.229%	700.55	890.95
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%	-	-
<b>Watershed:</b>								
Hayden Lake Watershed	135,574.00	-	1.000	-	0.050%	0.260%	795.56	795.56
<b>SPTD Total:</b>	<b>52,106,347.58</b>	<b>140,168.24</b>	<b>1.000</b>	<b>140,168.24</b>	<b>19.143%</b>	<b>100.000%</b>	<b>305,763.14</b>	<b>445,931.38</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34						
SPTD Statewide Distribution:		3,553,681.74		For Quarter Ending:			Dec/31/2016	
				SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Latah County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Deary-Bovill Cemetery	9,851.00	157.85	1.000	157.85	0.004%	0.193%	57.81	215.66
Freeze Cemetery	9,758.00	57.51	1.000	57.51	0.004%	0.191%	57.26	114.77
Genesee Cemetery	8,664.48	137.92	1.000	137.92	0.003%	0.170%	50.84	188.76
Moscow Cemetery	251,399.00	2,191.08	1.000	2,191.08	0.092%	4.921%	1,475.22	3,666.30
Mountain View Cemetery	763.00	11.49	1.000	11.49	0.000%	0.015%	4.48	15.97
Nez-Tah Cemetery	7,890.90	133.76	1.000	133.76	0.003%	0.154%	46.30	180.06
Troy Cemetery	10,347.00	153.49	1.000	153.49	0.004%	0.203%	60.72	214.21
Viola-Rock Creek Cemetery	6,798.00	65.05	1.000	65.05	0.002%	0.133%	39.89	104.94
Woodfell Mendenhall Cemetery	14,951.00	290.27	1.000	290.27	0.005%	0.293%	87.73	378.00
<b>Fire:</b>								
Bovill Fire	21,921.00	127.14	1.000	127.14	0.008%	0.429%	128.63	255.77
Deary Fire	57,124.00	564.88	1.000	564.88	0.021%	1.118%	335.21	900.09
Genesee Fire	17,487.68	165.75	1.000	165.75	0.006%	0.342%	102.62	268.37
Moscow Fire	303,097.00	2,068.06	1.000	2,068.06	0.111%	5.933%	1,778.59	3,846.65
North Latah Fire	7,304.00	79.13	1.000	79.13	0.003%	0.143%	42.86	121.99
Palouse Valley Fire	139,959.00	1,082.51	1.000	1,082.51	0.051%	2.740%	821.29	1,903.80
Troy Fire	12,856.00	459.82	1.000	459.82	0.005%	0.252%	75.44	535.26
<b>Highway:</b>								
North Latah Highway	2,645,436.00	20,842.79	1.000	20,842.79	0.972%	51.788%	15,523.57	36,366.36
South Latah Highway	330,245.50	3,358.06	1.000	3,358.06	0.121%	6.465%	1,937.90	5,295.96
<b>Library:</b>								
Latah Library	1,236,374.00	10,669.70	1.000	10,669.70	0.454%	24.204%	7,255.12	17,924.82

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Recreation:</b>								
Deary Recreation (not eligible)	-	-	1.000	-		0.000%	-	-
J-K Recreation	16,008.64	393.44	1.000	393.44	0.006%	0.313%	93.94	487.38
Potlatch Recreation	-	-	1.000	-	0.000%	0.000%	-	-
<b>Sewer:</b>								
North Polk Sewer	-	-	1.000	-		0.000%	-	-
<b>Sewer and Water:</b>								
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%	-	-
<b>Watershed:</b>								
Deep Creek Watershed	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>5,108,235.20</b>	<b>43,025.62</b>	<b>1.000</b>	<b>43,025.62</b>	<b>1.877%</b>	<b>100.000%</b>	<b>29,975.42</b>	<b>73,001.04</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34						
SPTD Statewide Distribution:		3,553,681.74		For Quarter Ending:			Dec/31/2016	
				SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Lemhi County: Special Purpose Taxing Districts</b>								
<b>Fire:</b>								
Elk Bend Fire	27,196.00	913.04	1.000	913.04	0.010%	3.929%	159.59	1,072.63
Lemhi County Fire	280,400.00	5,070.03	1.000	5,070.03	0.103%	40.513%	1,645.40	6,715.43
North Custer Fire	10,945.41	375.29	1.000	375.29	0.004%	1.581%	64.23	439.52
North Fork Fire	49,614.00	1,046.95	1.000	1,046.95	0.018%	7.168%	291.14	1,338.09
<b>Library:</b>								
Lemhi Library	242,623.00	8,691.55	1.000	8,691.55	0.089%	35.055%	1,423.73	10,115.28
<b>Sewer:</b>								
Elk Bend Sewer	27,187.00	1,121.04	1.000	1,121.04	0.010%	3.928%	159.53	1,280.57
Valley View Heights Sewer	-	-	1.000	-		0.000%	-	-
<b>Sewer and Water:</b>								
Williams Lake S&W	43,278.00	3,168.15	1.000	3,168.15	0.016%	6.253%	253.96	3,422.11
<b>Water:</b>								
Arrowhead Water	10,884.00	361.06	1.000	361.06	0.004%	1.573%	63.87	424.93
Sunset Heights Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>692,127.41</b>	<b>20,747.11</b>	<b>1.000</b>	<b>20,747.11</b>	<b>0.254%</b>	<b>100.000%</b>	<b>4,061.45</b>	<b>24,808.56</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Lewis County: Special Purpose Taxing Districts</b>								
<b>Auditorium:</b>								
Reubens Community Center	2,837.52	352.31	1.000	352.31	0.001%	0.333%	16.65	368.96
<b>Cemetery:</b>								
Kamiah Cemetery	2,358.30	83.37	1.000	83.37	0.001%	0.277%	13.84	97.21
Nez Perce-Russell Cemetery	13,383.00	279.33	1.000	279.33	0.005%	1.571%	78.53	357.86
Reubens Cemetery	724.05	9.95	1.000	9.95	0.000%	0.085%	4.25	14.20
<b>Fire:</b>								
Kamiah Fire	6,785.92	124.46	1.000	124.46	0.002%	0.797%	39.82	164.28
Nez Perce Fire	13,778.00	124.71	1.000	124.71	0.005%	1.618%	80.85	205.56
<b>Highway:</b>								
Central Highway	224,017.00	4,381.89	1.000	4,381.89	0.082%	26.304%	1,314.54	5,696.43
Evergreen Highway	132,978.00	2,562.41	1.000	2,562.41	0.049%	15.614%	780.32	3,342.73
Kamiah Highway	63,219.00	1,120.08	1.000	1,120.08	0.023%	7.423%	370.97	1,491.05
North Highway	45,113.00	945.60	1.000	945.60	0.017%	5.297%	264.73	1,210.33
Prairie Highway	263,893.00	4,970.47	1.000	4,970.47	0.097%	30.986%	1,548.54	6,519.01
Reubens Highway	-	-	1.000	-	0.000%	-	-	-
<b>Library:</b>								
Lewis County Library	-	-	1.000	-	0.000%	-	-	-
Prairie River Library	82,561.69	1,427.38	1.000	1,427.38	0.030%	9.694%	484.48	1,911.86
<b>SPTD Total:</b>	<b>851,648.48</b>	<b>16,381.96</b>	<b>1.000</b>	<b>16,381.96</b>	<b>0.313%</b>	<b>100.000%</b>	<b>4,997.52</b>	<b>21,379.48</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.					
SPTD Statewide Excess Distribution:		1,597,262.34							
SPTD Statewide Distribution:		3,553,681.74		For Quarter Ending:			Dec/31/2016		
					SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017									
<b>Lincoln County: Special Purpose Taxing Districts</b>									
<b>Cemetery:</b>									
Lincoln County Cemetery	57,846.00	1,688.41	1.000	1,688.41	0.021%	6.502%	339.44	2,027.85	
Richfield Cemetery	9,388.00	581.95	1.000	581.95	0.003%	1.055%	55.09	637.04	
<b>Fire:</b>									
Dietrich Fire	36,665.00	682.99	1.000	682.99	0.013%	4.121%	215.15	898.14	
Richfield Fire	19,505.00	1,265.23	1.000	1,265.23	0.007%	2.192%	114.46	1,379.69	
Shoshone City & Rural Fire	149,134.00	3,313.08	1.000	3,313.08	0.055%	16.763%	875.13	4,188.21	
<b>Highway:</b>									
Dietrich Highway #5	79,426.00	2,604.35	1.000	2,604.35	0.029%	8.927%	466.08	3,070.43	
Kimama Highway #6	54,967.00	1,507.04	1.000	1,507.04	0.020%	6.178%	322.55	1,829.59	
Richfield Highway #4	78,658.00	4,383.59	1.000	4,383.59	0.029%	8.841%	461.57	4,845.16	
Shoshone Highway #2	235,626.00	6,060.65	1.000	6,060.65	0.087%	26.484%	1,382.67	7,443.32	
<b>Library:</b>									
Richfield Library	22,099.00	699.89	1.000	699.89	0.008%	2.484%	129.68	829.57	
<b>Recreation:</b>									
Lincoln County Recreation	146,373.00	4,310.54	1.000	4,310.54	0.054%	16.452%	858.93	5,169.47	
<b>SPTD Total:</b>	<b>889,687.00</b>	<b>27,097.72</b>	<b>1.000</b>	<b>27,097.72</b>	<b>0.327%</b>	<b>100.000%</b>	<b>5,220.75</b>	<b>32,318.47</b>	

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34						
SPTD Statewide Distribution:		3,553,681.74						
		For Quarter Ending:		Dec/31/2016				
		SPTD Total Statewide Property Tax		272,196,032				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Madison County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Madison County Ambulance	698,069.00	2,875.09	1.000	2,875.09	0.256%	16.767%	4,096.31	6,971.40
<b>Cemetery:</b>								
Burton Cemetery	13,602.00	120.47	1.000	120.47	0.005%	0.327%	79.82	200.29
Plano Cemetery	11,846.00	148.58	1.000	148.58	0.004%	0.285%	69.51	218.09
Rexburg Cemetery	80,858.00	406.74	1.000	406.74	0.030%	1.942%	474.48	881.22
Sugar City Cemetery	20,275.00	138.34	1.000	138.34	0.007%	0.487%	118.97	257.31
Sutton Cemetery	19,775.00	188.85	1.000	188.85	0.007%	0.475%	116.04	304.89
Teton-Newdale Cemetery	17,666.28	133.88	1.000	133.88	0.006%	0.424%	103.67	237.55
<b>Fire:</b>								
Madison County Fire	699,341.00	5,343.66	1.000	5,343.66	0.257%	16.797%	4,103.77	9,447.43
Jefferson Central Fire	13,044.61	-	1.000	-	0.005%	0.313%	76.55	76.55
<b>Flood Control:</b>								
Flood Control #1	470.66	1.74	1.000	1.74	0.000%	0.011%	2.76	4.50
<b>Library:</b>								
Madison County Library	1,222,156.00	4,778.33	1.000	4,778.33	0.449%	29.355%	7,171.68	11,950.01
Sugar-Salem Library	72,436.32	368.70	1.000	368.70	0.027%	1.740%	425.06	793.76
<b>Mosquito Abatement:</b>								
Madison Mosquito Abatement	1,293,851.00	397.34	1.000	397.34	0.475%	31.077%	7,592.39	7,989.73
<b>Sewer:</b>								
Valley View Sub Sewer	-	-	1.000	-	0.000%	-	-	-
<b>Watershed:</b>								
Moody Creek Watershed	-	-	1.000	-	0.000%	-	-	-
<b>SPTD Total:</b>	<b>4,163,390.87</b>	<b>14,901.72</b>	<b>1.000</b>	<b>14,901.72</b>	<b>1.530%</b>	<b>100.000%</b>	<b>24,431.01</b>	<b>39,332.73</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34						
SPTD Statewide Distribution:		3,553,681.74		For Quarter Ending:			Dec/31/2016	
				SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Minidoka County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Heyburn Cemetery #3	46,923.00	1,007.70	1.000	1,007.70	0.017%	1.813%	275.35	1,283.05
Paul Cemetery #2	99,876.00	1,866.73	1.000	1,866.73	0.037%	3.859%	586.08	2,452.81
Rupert-Acequia Cemetery #1	163,542.00	3,700.06	1.000	3,700.06	0.060%	6.318%	959.67	4,659.73
<b>Fire:</b>								
Minidoka County Fire	544,220.52	10,846.86	1.000	10,846.86	0.200%	21.025%	3,193.52	14,040.38
West End Fire	350,280.00	7,986.03	1.000	7,986.03	0.129%	13.533%	2,055.46	10,041.49
<b>Highway:</b>								
Minidoka Highway	1,381,942.00	35,531.75	1.000	35,531.75	0.508%	53.390%	8,109.32	43,641.07
<b>Library:</b>								
Acequia-Minidoka Library	-	-	1.000	-		0.000%	-	-
<b>Sewer:</b>								
Wayside Sewer	1,601.00	25.95	1.000	25.95	0.001%	0.062%	9.39	35.34
<b>Sewer and Water:</b>								
Minico S&W	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>2,588,384.52</b>	<b>60,965.08</b>	<b>1.000</b>	<b>60,965.08</b>	<b>0.951%</b>	<b>100.000%</b>	<b>15,188.79</b>	<b>76,153.87</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Nez Perce County: Special Purpose Taxing Districts</b>								
<b>Auditorium:</b>								
Reubens Community Center	8,985.48	125.78	1.000	125.78	0.003%	0.605%	52.73	178.51
<b>Cemetery:</b>								
Genesee Cemetery	3,369.52	77.75	1.000	77.75	0.001%	0.227%	19.77	97.52
Gifford Cemetery	3,824.00	79.05	1.000	79.05	0.001%	0.257%	22.44	101.49
Melrose Cemetery	1,816.00	37.76	1.000	37.76	0.001%	0.122%	10.66	48.42
Nez-Tah Cemetery	1,179.10	23.00	1.000	23.00	0.000%	0.079%	6.92	29.92
North Clearwater Cemetery	2,159.77	49.04	1.000	49.04	0.001%	0.145%	12.67	61.71
Potlatch Cemetery	860.00	39.67	1.000	39.67	0.000%	0.058%	5.05	44.72
Reubens Cemetery	884.95	18.30	1.000	18.30	0.000%	0.060%	5.19	23.49
Southwick Cemetery	539.03	20.34	1.000	20.34	0.000%	0.036%	3.16	23.50
<b>Fire:</b>								
Big Canyon Fire	21,830.40	135.44	1.000	135.44	0.008%	1.469%	128.10	263.54
Genesee Fire	6,144.32	116.28	1.000	116.28	0.002%	0.413%	36.06	152.34
Lewiston Orchards Fire	-	-	1.000	-		0.000%	-	-
Nez Perce County Fire	-	-	1.000	-		0.000%	-	-
Sunnyside Fire	7,001.54	-	1.000	-	0.003%	0.471%	41.09	41.09
<b>Highway:</b>								
Lapwai Highway	-	-	1.000	-		0.000%	-	-
South Latah Highway	21,079.50	367.78	1.000	367.78	0.008%	1.418%	123.70	491.48
<b>Library:</b>								
Prairie River Library	305,963.91	5,072.88	1.000	5,072.88	0.112%	20.589%	1,795.41	6,868.29

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34						
SPTD Statewide Distribution:		3,553,681.74		For Quarter Ending:			Dec/31/2016	
				SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Port:</b>								
Port of Lewiston	839,475.00	22,888.34	1.000	22,888.34	0.308%	56.489%	4,926.09	27,814.43
<b>Recreation:</b>								
J-K Recreation	5,055.36	134.05	1.000	134.05	0.002%	0.340%	29.67	163.72
<b>Sewer:</b>								
Central Orchards Sewer	255,912.00	15,292.50	1.000	15,292.50	0.094%	17.221%	1,501.71	16,794.21
Lewiston Orchards Sewer	-	-	1.000	-		0.000%	-	-
<b>Water:</b>								
Waha Glen Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>1,486,079.88</b>	<b>44,477.96</b>	<b>1.000</b>	<b>44,477.96</b>	<b>0.546%</b>	<b>100.000%</b>	<b>8,720.42</b>	<b>53,198.38</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.					
SPTD Statewide Excess Distribution:		1,597,262.34							
SPTD Statewide Distribution:		3,553,681.74		For Quarter Ending:			Dec/31/2016		
					SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017									
<b>Oneida County: Special Purpose Taxing Districts</b>									
<b>Cemetery:</b>									
Holbrook Cemetery	2,172.00	88.03	1.000	88.03	0.001%	0.846%	12.75	100.78	
Pleasant View Cemetery	1,665.00	45.32	1.000	45.32	0.001%	0.648%	9.77	55.09	
Samaria Cemetery	3,163.00	90.81	1.000	90.81	0.001%	1.232%	18.56	109.37	
St. John Cemetery	6,573.00	228.51	1.000	228.51	0.002%	2.560%	38.57	267.08	
<b>Fire:</b>									
Oneida County Fire	92,651.00	1,560.43	1.000	1,560.43	0.034%	36.080%	543.68	2,104.11	
<b>Library:</b>									
Oneida County Library	139,965.00	4,078.99	1.000	4,078.99	0.051%	54.505%	821.32	4,900.31	
<b>Recreation:</b>									
Holbrook Recreation	2,462.00	53.02	1.000	53.02	0.001%	0.959%	14.45	67.47	
Samaria Recreation	8,142.00	168.09	1.000	168.09	0.003%	3.171%	47.78	215.87	
<b>SPTD Total:</b>	<b>256,793.00</b>	<b>6,313.20</b>	<b>1.000</b>	<b>6,313.20</b>	<b>0.094%</b>	<b>100.000%</b>	<b>1,506.88</b>	<b>7,820.08</b>	

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34						
SPTD Statewide Distribution:		3,553,681.74						
		For Quarter Ending:		Dec/31/2016				
		SPTD Total Statewide Property Tax		272,196,032				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Owyhee County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Bruneau Cemetery	12,253.00	530.68	1.000	530.68	0.005%	1.598%	71.90	602.58
Marsing-Homedale Cemetery	74,271.00	1,694.65	1.000	1,694.65	0.027%	9.683%	435.83	2,130.48
Owyhee-Pioneer Cemetery	2,436.00	95.42	1.000	95.42	0.001%	0.318%	14.29	109.71
Riverside Cemetery	4,923.00	279.28	1.000	279.28	0.002%	0.642%	28.89	308.17
<b>Fire:</b>								
Bruneau Fire	20,161.00	1,173.76	1.000	1,173.76	0.007%	2.629%	118.31	1,292.07
Grandview Fire	87,727.50	1,381.32	1.000	1,381.32	0.032%	11.438%	514.79	1,896.11
Homedale Fire	202,611.44	8,504.64	1.000	8,504.64	0.074%	26.416%	1,188.94	9,693.58
Marsing Fire	35,187.84	1,548.28	1.000	1,548.28	0.013%	4.588%	206.48	1,754.76
Murphy Reynolds Wilson Fire	45,295.00	1,277.11	1.000	1,277.11	0.017%	5.906%	265.79	1,542.90
<b>Highway:</b>								
Gem Highway	66,605.00	2,327.16	1.000	2,327.16	0.024%	8.684%	390.84	2,718.00
Homedale Highway	78,964.00	3,380.46	1.000	3,380.46	0.029%	10.295%	463.37	3,843.83
Three Creek Highway	17,937.00	1,860.06	1.000	1,860.06	0.007%	2.339%	105.26	1,965.32
<b>Library:</b>								
Bruneau Valley Library	13,400.00	484.94	1.000	484.94	0.005%	1.747%	78.63	563.57
Eastern Owyhee Library	38,425.00	2,860.82	1.000	2,860.82	0.014%	5.010%	225.48	3,086.30
Lizard Butte Library	66,793.17	943.74	1.000	943.74	0.025%	8.708%	391.95	1,335.69
<b>Sewer and Water:</b>								
Bruneau S&W	-	-	1.000	-	0.000%	-	-	-
<b>SPTD Total:</b>	<b>766,989.95</b>	<b>28,342.32</b>	<b>1.000</b>	<b>28,342.32</b>	<b>0.282%</b>	<b>100.000%</b>	<b>4,500.75</b>	<b>32,843.07</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Payette County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Payette County Ambulance	518,378.00	-	1.000	-	0.190%	18.393%	3,041.87	3,041.87
<b>Cemetery:</b>								
Parkview Cemetery	140,676.00	1,876.12	1.000	1,876.12	0.052%	4.992%	825.50	2,701.62
Riverside Cemetery	153,853.00	1,669.85	1.000	1,669.85	0.057%	5.459%	902.82	2,572.67
<b>Extermination:</b>								
Payette County Rodent Control	141,134.00	1,547.02	1.000	1,547.02	0.052%	5.008%	828.18	2,375.20
<b>Fire:</b>								
New Plymouth Fire	459,238.00	1,168.16	1.000	1,168.16	0.169%	16.295%	2,694.84	3,863.00
Parma Fire	190,008.28	509.76	1.000	509.76	0.070%	6.742%	1,114.98	1,624.74
Sand Hollow Fire	16,877.00	157.17	1.000	157.17	0.006%	0.599%	99.04	256.21
<b>Highway:</b>								
Highway #1	678,001.00	5,217.09	1.000	5,217.09	0.249%	24.057%	3,978.55	9,195.64
<b>Abatement:</b>								
Gem County Abatement	-	-	1.000	-		0.000%	-	-
<b>Recreation:</b>								
Payette County Recreation	520,103.00	5,436.00	1.000	5,436.00	0.191%	18.455%	3,052.00	8,488.00
<b>Watershed:</b>								
Succor Creek Watershed	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>2,818,268.28</b>	<b>17,581.17</b>	<b>1.000</b>	<b>17,581.17</b>	<b>1.035%</b>	<b>100.000%</b>	<b>16,537.78</b>	<b>34,118.95</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Power County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Power County Ambulance	210,586.00	2,069.31	1.000	2,069.31	0.077%	4.847%	1,235.73	3,305.04
<b>Cemetery:</b>								
Arbon Cemetery	-	-	1.000	-		0.000%	-	-
Falls View Cemetery	87,877.00	1,165.36	1.000	1,165.36	0.032%	2.022%	515.67	1,681.03
Rockland-Valley Vu Cemetery	18,539.00	543.50	1.000	543.50	0.007%	0.427%	108.79	652.29
<b>Fire:</b>								
American Falls Fire	52,900.00	787.46	1.000	787.46	0.019%	1.217%	310.42	1,097.88
Eastern Power County Fire	135,218.00	2,452.85	1.000	2,452.85	0.050%	3.112%	793.47	3,246.32
Rockland Fire	33,260.00	342.22	1.000	342.22	0.012%	0.765%	195.17	537.39
<b>Highway:</b>								
Power County Highway	2,494,402.00	34,729.50	1.000	34,729.50	0.916%	57.409%	14,637.30	49,366.80
<b>Hospital:</b>								
Harms Memorial Hospital	830,222.00	21,206.72	1.000	21,206.72	0.305%	19.108%	4,871.79	26,078.51
<b>Library:</b>								
American Falls Library	453,761.00	4,672.04	1.000	4,672.04	0.167%	10.443%	2,662.70	7,334.74
Rockland Library	28,236.00	767.96	1.000	767.96	0.010%	0.650%	165.69	933.65
<b>SPTD Total:</b>	<b>4,345,001.00</b>	<b>68,736.92</b>	<b>1.000</b>	<b>68,736.92</b>	<b>1.596%</b>	<b>100.000%</b>	<b>25,496.73</b>	<b>94,233.65</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Shoshone County: Special Purpose Taxing Districts</b>								
<b>Fire:</b>								
Fernwood Fire	317.03	-	1.000	-	0.000%	0.017%	1.86	1.86
Shoshone County Fire #1	293,942.00	7,030.93	1.000	7,030.93	0.108%	15.472%	1,724.87	8,755.80
Shoshone Fire #2	745,812.32	15,825.08	1.000	15,825.08	0.274%	39.257%	4,376.47	20,201.55
Shoshone Fire #3	40,370.00	1,193.52	1.000	1,193.52	0.015%	2.125%	236.89	1,430.41
St. Joe Valley Fire	15,777.00	180.59	1.000	180.59	0.006%	0.830%	92.58	273.17
<b>Highway:</b>								
Clarkia Better Roads	-	-	1.000	-		0.000%	-	-
<b>Hospital:</b>								
West Shoshone Hospital	655,637.00	17,152.31	1.000	17,152.31	0.241%	34.510%	3,847.32	20,999.63
<b>Library:</b>								
Clarkia Library	15,552.00	636.51	1.000	636.51	0.006%	0.819%	91.26	727.77
Kootenai Library	77,670.52	819.26	1.000	819.26	0.029%	4.088%	455.78	1,275.04
Kootenai Library Bond	5,548.26	-	1.000	-	0.002%	0.292%	32.56	32.56
<b>Sewer:</b>								
Calder Sewer	-	-	1.000	-		0.000%	-	-
Kingston Cataldo Sewer	27,298.56	409.47	1.000	409.47	0.010%	1.437%	160.19	569.66
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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Sewer and Water:</b>								
Avery S&W	3,968.00	131.57	1.000	131.57	0.001%	0.209%	23.28	154.85
Clarkia S&W	-	-	1.000	-		0.000%	-	-
<b>Water:</b>								
Cataldo Water	11,267.88	222.61	1.000	222.61	0.004%	0.593%	66.12	288.73
Central Shoshone Water	-	-	1.000	-		0.000%	-	-
E. Shoshone Water	-	-	1.000	-		0.000%	-	-
Kingston Water	6,682.00	126.14	1.000	126.14	0.002%	0.352%	39.21	165.35
Pinehurst Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>1,899,842.57</b>	<b>43,727.99</b>	<b>1.000</b>	<b>43,727.99</b>	<b>0.698%</b>	<b>100.000%</b>	<b>11,148.39</b>	<b>54,876.38</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Teton County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Teton County Ambulance (not eligible)	-		1.000		0.000%	0.000%	-	-
<b>Cemetery:</b>								
Bates Cemetery	5,304.00	71.27	1.000	71.27	0.002%	0.163%	31.12	102.39
Cache Clawson Cemetery	21,261.00	321.07	1.000	321.07	0.008%	0.654%	124.76	445.83
Driggs Darby Cemetery	33,759.00	548.76	1.000	548.76	0.012%	1.038%	198.10	746.86
Felt Cemetery	-	40.83	1.000	40.83		0.000%	-	
Haden Cemetery	8,023.00	152.29	1.000	152.29	0.003%	0.247%	47.08	199.37
Victor-Cedron Cemetery	95,665.00	269.05	1.000	269.05	0.035%	2.942%	561.37	830.42
<b>Fire:</b>								
Teton County Fire	2,641,026.00	16,286.63	1.000	16,286.63	0.970%	81.230%	15,497.70	31,784.33
<b>Library:</b>								
Valley of the Tetons Library	446,255.00	2,175.96	1.000	2,175.96	0.164%	13.725%	2,618.65	4,794.61
<b>SPTD Total:</b>	<b>3,251,293.00</b>	<b>19,865.86</b>	<b>1.000</b>	<b>19,865.86</b>	<b>1.194%</b>	<b>100.000%</b>	<b>19,078.78</b>	<b>38,944.64</b>
							<b>Total withheld due to LSO non-compliance:</b>	<b>40.83</b>
							<b>Total paid to County less withheld amount:</b>	<b>38,903.81</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Twin Falls County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Twin Falls Cnty Ambulance (not eligible)	-		1.000		0.000%	0.000%	-	-
<b>Cemetery:</b>								
West End Cemetery	82,700.00	2,203.64	1.000	2,203.64	0.030%	0.566%	485.29	2,688.93
<b>Fire:</b>								
Bliss Fire (Jt w/Gooding 2007)	3,758.30	-	1.000	-	0.001%	0.026%	22.05	22.05
Buhl Fire	474,017.00	4,853.65	1.000	4,853.65	0.174%	3.242%	2,781.56	7,635.21
Castleford Fire	99,700.00	972.36	1.000	972.36	0.037%	0.682%	585.05	1,557.41
Filer Fire	379,135.00	4,528.55	1.000	4,528.55	0.139%	2.593%	2,224.79	6,753.34
Hagerman Fire	13,834.98	112.56	1.000	112.56	0.005%	0.095%	81.18	193.74
Rock Creek Fire	726,135.90	4,686.73	1.000	4,686.73	0.267%	4.966%	4,261.01	8,947.74
Salmon Tract Fire	85,768.00	948.78	1.000	948.78	0.032%	0.587%	503.29	1,452.07
Twin Falls Fire	646,089.00	11,030.67	1.000	11,030.67	0.237%	4.419%	3,791.29	14,821.96
<b>Highway:</b>								
Buhl Highway	993,855.00	19,235.95	1.000	19,235.95	0.365%	6.797%	5,832.00	25,067.95
Filer Highway	443,283.00	6,942.97	1.000	6,942.97	0.163%	3.032%	2,601.21	9,544.18
Murtaugh Highway	185,606.10	2,821.94	1.000	2,821.94	0.068%	1.269%	1,089.15	3,911.09
Twin Falls Highway	4,608,437.00	54,214.70	1.000	54,214.70	1.693%	31.519%	27,042.58	81,257.28

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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
<b>January 13, 2017</b>								
<b>Junior College:</b>								
Southern Idaho Junior College	5,659,411.48	101,418.93	1.000	101,418.93	2.079%	38.707%	33,209.76	134,628.69
<b>Library:</b>								
Hansen Library	44,834.00	431.59	1.000	431.59	0.016%	0.307%	263.09	694.68
<b>Recreation:</b>								
Castleford Recreation	49,928.00	-	1.000	-	0.046%	0.341%	292.98	292.98
Filer Recreation	124,504.00	2,195.39	1.000	2,195.39	0.018%	0.852%	730.60	2,925.99
<b>Water:</b>								
Rogerson Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>14,620,996.76</b>	<b>216,598.41</b>	<b>1.000</b>	<b>216,598.41</b>	<b>5.371%</b>	<b>100.000%</b>	<b>85,796.88</b>	<b>302,395.29</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Valley County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
McCall Cemetery	33,068.00	189.80	1.000	189.80	0.012%	0.665%	194.04	383.84
Valley Center Cemetery	47,938.00	214.22	1.000	214.22	0.018%	0.965%	281.30	495.52
<b>Fire:</b>								
Cascade Fire	301,905.00	804.17	1.000	804.17	0.111%	6.075%	1,771.60	2,575.77
Donnelly Fire (not eligible)	-	-	1.000	-	-	0.000%	-	-
McCall Fire	1,508,702.00	2,693.64	1.000	2,693.64	0.554%	30.361%	8,853.15	11,546.79
Yellow Pine Fire	18,202.00	69.89	1.000	69.89	0.007%	0.366%	106.81	176.70
<b>Hospital:</b>								
Cascade Memorial Hospital	744,093.00	2,582.90	1.000	2,582.90	0.273%	14.974%	4,366.38	6,949.28
McCall Hospital	1,701,488.00	8,811.70	1.000	8,811.70	0.625%	34.240%	9,984.43	18,796.13
<b>Mosquito Abatement:</b>								
Edwards Mosquito Abatement	205,719.00	-	1.000	-	0.076%	4.140%	1,207.17	1,207.17
<b>Recreation:</b>								
Southern Valley Recreation	-	-	1.000	-	-	0.000%	-	-
<b>Sewer and Water:</b>								
North Lake S&W	190,788.00	245.11	1.000	245.11	0.070%	3.839%	1,119.56	1,364.67
Payette Lakes S&W	165,599.00	604.04	1.000	604.04	0.061%	3.332%	971.74	1,575.78
Payette Lakes S&W Bond	-	-	1.000	-	-	0.000%	-	-
South Lake Recreational S&W	18,420.00	440.63	1.000	440.63	0.007%	0.371%	108.09	548.72
<b>Water:</b>								
Warm Lake Recreational Water	33,323.00	33.12	1.000	33.12	0.012%	0.671%	195.54	228.66
<b>SPTD Total:</b>	<b>4,969,245.00</b>	<b>16,689.22</b>	<b>1.000</b>	<b>16,689.22</b>	<b>1.826%</b>	<b>100.000%</b>	<b>29,159.81</b>	<b>45,849.03</b>

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:		1,956,419.40		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,597,262.34		For Quarter Ending:			Dec/31/2016	
SPTD Statewide Distribution:		3,553,681.74		SPTD Total Statewide Property Tax			272,196,032	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2016 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	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 13, 2017								
<b>Washington County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Weiser Ambulance	236,633.00	6,818.44	1.000	6,818.44	0.087%	18.136%	1,388.58	8,207.02
<b>Cemetery:</b>								
Midvale Cemetery	31,672.00	714.30	1.000	714.30	0.012%	2.427%	185.85	900.15
Salubria Cemetery	28,770.00	609.59	1.000	609.59	0.011%	2.205%	168.82	778.41
<b>Extermination:</b>								
Washington County Rodent Control	27,448.00	679.02	1.000	679.02	0.010%	2.104%	161.07	840.09
<b>Fire:</b>								
Cambridge Fire	32,559.00	643.35	1.000	643.35	0.012%	2.495%	191.06	834.41
Midvale Fire	42,068.00	1,002.30	1.000	1,002.30	0.015%	3.224%	246.86	1,249.16
Weiser Fire #1	226,514.00	5,652.89	1.000	5,652.89	0.083%	17.361%	1,329.20	6,982.09
<b>Flood Control:</b>								
Flood Control #3	7,955.20	122.90	1.000	122.90	0.003%	0.610%	46.68	169.58
<b>Highway:</b>								
Weiser Valley Highway	67,075.00	1,594.91	1.000	1,594.91	0.025%	5.141%	393.60	1,988.51
<b>Hospital:</b>								
Weiser Valley Hospital	526,837.00	5,143.67	1.000	5,143.67	0.194%	40.378%	3,091.51	8,235.18
<b>Library:</b>								
Cambridge Community Library	50,048.00	328.51	1.000	328.51	0.018%	3.836%	293.68	622.19
Midvale Library	27,184.00	673.23	1.000	673.23	0.010%	2.083%	159.52	832.75
<b>SPTD Total:</b>	<b>1,304,763.20</b>	<b>23,983.11</b>	<b>1.000</b>	<b>23,983.11</b>	<b>0.479%</b>	<b>100%</b>	<b>7,656.43</b>	<b>31,639.54</b>

1. Portion of tax and foregone amount within county.

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