

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Ada County: Special Purpose Taxing Districts								
Ambulance:								
Ada County Ambulance	6,302,483.00	25,501.39	1.000	25,501.39	2.087%	6.719%	46,064.39	71,565.78
Cemetery:								
Dry Creek Cemetery	175,657.00	171.81	1.000	171.81	0.058%	0.187%	1,283.86	1,455.67
Fairview Cemetery	1,872.09	36.38	1.000	36.38	0.001%	0.002%	13.68	50.06
Joplin Cemetery	37,179.00	171.02	1.000	171.02	0.012%	0.040%	271.74	442.76
Kuna Cemetery	172,309.47	703.47	1.000	703.47	0.057%	0.184%	1,259.39	1,962.86
Melba Cemetery	3,204.60	44.59	1.000	44.59	0.001%	0.003%	23.42	68.01
Meridian Cemetery	632,057.00	1,599.84	1.000	1,599.84	0.209%	0.674%	4,619.65	6,219.49
Star Cemetery	133,226.00	654.92	1.000	654.92	0.044%	0.142%	973.74	1,628.66
Pest Control:								
Ada Pest Extermination	778,605.00	3,417.97	1.000	3,417.97	0.258%	0.830%	5,690.75	9,108.72
Fire:								
Eagle Fire	7,826,403.41	8,417.80	1.000	8,417.80	2.592%	8.344%	57,202.48	65,620.28
Kuna Fire	1,738,182.20	6,563.87	1.000	6,563.87	0.576%	1.853%	12,704.22	19,268.09
Melba Fire	22,407.87	386.98	1.000	386.98	0.007%	0.024%	163.78	550.76
Meridian Fire	2,655,764.00	7,645.79	1.000	7,645.79	0.879%	2.831%	19,410.74	27,056.53
North Ada Search & Rescue	4,685,348.00	26,836.81	1.000	26,836.81	1.552%	4.995%	34,244.79	61,081.60
Star Fire	1,918,826.24	1,740.32	1.000	1,740.32	0.635%	2.046%	14,024.53	15,764.85
Whitney Fire	4,535,218.00	17,204.61	1.000	17,204.61	1.502%	4.835%	33,147.49	50,352.10

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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Flood Control:								
Flood Control #10	337,096.32	546.06	1.000	546.06	0.112%	0.359%	2,463.81	3,009.87
Highway:								
Ada Highway	49,408,220.00	206,869.23	1.000	206,869.23	16.361%	52.674%	361,120.21	567,989.44
Library:								
Ada County Library	2,911,691.00	8,172.48	1.000	8,172.48	0.964%	3.104%	21,281.29	29,453.77
Kuna Library	766,490.48	3,022.23	1.000	3,022.23	0.254%	0.817%	5,602.21	8,624.44
Meridian Library	5,589,628.00	8,165.74	1.000	8,165.74	1.851%	5.959%	40,854.08	49,019.82
Mosquito Abatement:								
S.W. Ada Mosquito Abatement	1,404,583.00	1,605.85	1.000	1,605.85	0.465%	1.497%	10,265.97	11,871.82
Recreation:								
Western Ada Recreation	1,064,062.00	1,753.97	1.000	1,753.97	0.352%	1.134%	7,777.13	9,531.10
Sewer:								
Aldape Heights Sewer	-	-	1.000	-		0.000%	-	-
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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Sewer & Water:								
Eagle Sewer & Water	135,807.00	280.99	1.000	280.99	0.045%	0.145%	992.58	1,273.57
Meridian Sewer & Water	-	-	1.000	-		0.000%	-	-
Star Sewer & Water	563,143.68	294.06	1.000	294.06	0.186%	0.600%	4,108.67	4,402.73
Water:								
Warms Springs Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	93,799,464.36	343,883.22	1.000	343,883.22	31.061%	100.000%	685,564.60	1,029,447.82

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Adams County: Special Purpose Taxing Districts								
Ambulance:								
Council Valley Ambulance	96,413.00	1,448.98	1.000	1,448.98	0.032%	14.617%	704.67	2,153.65
Cemetery:								
Bear Creek Cemetery	3,622.00	27.99	1.000	27.99	0.001%	0.549%	26.47	54.46
Council Valley Cemetery	27,843.00	583.49	1.000	583.49	0.009%	4.221%	203.50	786.99
Indian Valley Cemetery	4,991.00	228.21	1.000	228.21	0.002%	0.757%	36.48	264.69
Meadows Valley Cemetery	18,084.00	556.63	1.000	556.63	0.006%	2.742%	132.17	688.80
Fire:								
Council Valley Fire	78,037.00	648.18	1.000	648.18	0.026%	11.831%	570.37	1,218.55
Indian Valley Fire	31,403.00	358.28	1.000	358.28	0.010%	4.761%	229.52	587.80
Meadow Valley Fire	201,501.00	2,171.19	1.000	2,171.19	0.067%	30.549%	1,472.75	3,643.94
Flood Control:								
Flood Control #3 Adams County	6,987.15	137.04	1.000	137.04	0.002%	1.059%	51.07	188.11
Library:								
Council Valley Library	71,847.00	1,775.85	1.000	1,775.85	0.024%	10.892%	525.12	2,300.97
Meadows Valley Library	118,881.00	-	1.000	-	0.039%	18.023%	868.89	868.89
SPTD Total:	659,609.15	7,935.84	1.000	7,935.84	0.218%	100.000%	4,821.01	12,756.85

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Bannock County: Special Purpose Taxing Districts								
Ambulance:								
Bannock County Ambulance	1,944,456.00	7,621.66	1.000	7,621.66	0.644%	51.830%	14,211.84	21,833.50
Cemetery:								
Arimo Cemetery	18,603.00	324.55	1.000	324.55	0.006%	0.496%	135.97	460.52
Inkom Cemetery	23,453.00	250.73	1.000	250.73	0.008%	0.625%	171.42	422.15
Lava Cemetery	19,624.07	203.33	1.000	203.33	0.006%	0.523%	143.43	346.76
Marsh Valley Cemetery	27,310.00	404.13	1.000	404.13	0.009%	0.728%	199.61	603.74
McCammon Cemetery	27,392.00	241.16	1.000	241.16	0.009%	0.730%	200.21	541.37
Swan Lake Cemetery	3,801.00	65.47	1.000	65.47	0.001%	0.101%	27.78	91.25
Fire:								
Arimo Fire	9,887.00	90.01	1.000	90.01	0.003%	0.264%	72.26	162.27
Downey Fire	54,941.00	249.01	1.000	249.01	0.018%	1.464%	401.56	650.57
Jackson Creek Fire	35,027.00	139.05	1.000	139.05	0.012%	0.934%	256.01	395.06
Lava Fire	129,149.00	310.38	1.000	310.38	0.043%	3.443%	943.94	1,254.32
McCammon Fire	13,802.00	118.77	1.000	118.77	0.005%	0.368%	100.88	219.65
North Bannock Fire	165,394.00	1,165.92	1.000	1,165.92	0.055%	4.409%	1,208.85	2,374.77
Pocatello Valley Fire	134,380.00	994.93	1.000	994.93	0.044%	3.582%	982.17	1,977.10
Highway:								
Downey Swan Lake Highway	66,561.66	861.86	1.000	861.86	0.022%	1.774%	486.49	1,348.35
Library:								
Portneuf Library	647,704.00	4,383.04	1.000	4,383.04	0.214%	17.265%	4,734.01	9,117.05
South Bannock Library	430,095.00	2,035.14	1.000	2,035.14	0.142%	11.464%	3,143.53	5,178.67
SPTD Total:	3,751,579.73	19,459.14	1.000	19,459.14	1.242%	100.000%	27,419.96	46,879.10
Total withheld due to LSO non-compliance:							534.62	
Total paid to County less withheld amount:							46,344.48	

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January 7, 2019								
Bear Lake County: Special Purpose Taxing Dis Y								
Cemetery:								
Bennington Cemetery	4,179.00	70.23	1.000	70.23	0.001%	0.405%	30.54	100.77
Bern Cemetery	4,245.00	63.16	1.000	63.16	0.001%	0.411%	31.03	94.19
Bloomington Cemetery	4,149.00	121.07	1.000	121.07	0.001%	0.402%	30.32	151.39
Dingle Cemetery	5,591.00	142.18	1.000	142.18	0.002%	0.542%	40.86	183.04
Fish Haven Cemetery	11,951.00	128.63	1.000	128.63	0.004%	1.158%	87.35	215.98
Geneva Cemetery	6,718.00	127.74	1.000	127.74	0.002%	0.651%	49.10	176.84
Lanark Cemetery	3,296.00	58.96	1.000	58.96	0.001%	0.319%	24.09	83.05
Liberty Cemetery	5,613.00	116.78	1.000	116.78	0.002%	0.544%	41.02	157.80
Ovid Cemetery	3,840.00	94.67	1.000	94.67	0.001%	0.372%	28.07	122.74
St. Charles Cemetery	8,647.00	146.79	1.000	146.79	0.003%	0.838%	63.20	209.99
Wardboro Cemetery	2,452.00	53.07	1.000	53.07	0.001%	0.238%	17.92	70.99
Fire:								
Bailey Creek Fire	3,747.39	95.52	1.000	95.52	0.001%	0.363%	27.39	122.91
Bear Lake County Fire	532,694.00	3,585.46	1.000	3,585.46	0.176%	51.607%	3,893.41	7,478.87
Flood Control:								
Flood Control #12	-	-	1.000	-		0.000%	-	-
Library:								
Bear Lake Library	296,357.00	5,448.38	1.000	5,448.38	0.098%	28.711%	2,166.05	7,614.43
Mosquito Abatement:								
Bear River Mosquito Abatement	103,735.00	2,735.46	1.000	2,735.46	0.034%	10.050%	758.19	3,493.65

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Sewer:										
Fish Haven Sewer	34,991.00	-	1.000	-	0.012%	3.390%	255.75	255.75		
SPTD Total:	1,032,205.39	12,988.10	1.000	12,988.10	0.342%	100.000%	7,544.29	20,532.39		
Total withheld due to LSO non-compliance:										
Total paid to County less withheld amount:								20,532.39		

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Benewah County: Special Purpose Taxing Districts								
Fire:								
Fernwood Fire	34,220.34	494.16	1.000	494.16	0.011%	4.184%	250.11	744.27
Gateway Fire	183,659.00	1,872.48	1.000	1,872.48	0.061%	22.458%	1,342.35	3,214.83
St. Marie Fire	299,402.52	1,844.22	1.000	1,844.22	0.099%	36.611%	2,188.31	4,032.53
Tensed Fire	17,675.00	341.79	1.000	341.79	0.006%	2.161%	129.18	470.97
Highway:								
Plummer-Gateway Highway	107,538.00	1,344.46	1.000	1,344.46	0.036%	13.150%	785.99	2,130.45
Library:								
Benewah Library	175,298.00	996.89	1.000	996.89	0.058%	21.436%	1,281.24	2,278.13
Water:								
Fernwood Water	-	-	1.000	-		0.000%	-	-
Watershed:								
Rock Creek Watershed	-	-	1.000	-		0.000%	-	-
Upper Sheep Creek Watershed	-	-	1.000	-		0.000%	-	-
Upper Hangman Watershed	-	-	1.000	-		0.000%	-	-
Upper Moctilene Watershed	-	-	1.000	-		0.000%	-	-
SPTD Total:	817,792.86	6,894.00	1.000	6,894.00	0.271%	100.000%	5,977.18	12,871.18

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Bingham County: Special Purpose Taxing Districts								
Ambulance:								
Bingham County Ambulance	879,376.00	9,065.36	1.000	9,065.36	0.291%	24.270%	6,427.28	15,492.64
Cemetery:								
Aberdeen Cemetery	35,015.00	853.40	1.000	853.40	0.012%	0.966%	255.92	1,109.32
Basalt-Goshen-Firth Cemetery	33,752.00	666.90	1.000	666.90	0.011%	0.932%	246.69	913.59
Groveland Cemetery	67,424.00	887.84	1.000	887.84	0.022%	1.861%	492.80	1,380.64
Moreland Cemetery	17,206.00	549.35	1.000	549.35	0.006%	0.475%	125.76	675.11
Riverside-Thomas Cemetery	48,242.00	957.63	1.000	957.63	0.016%	1.331%	352.60	1,310.23
Riverview Cemetery (Bingham)	4,418.00	103.85	1.000	103.85	0.001%	0.122%	32.29	136.14
Shelley Cemetery	80,417.00	1,503.44	1.000	1,503.44	0.027%	2.219%	587.76	2,091.20
Springfield Sterling Cemetery	8,303.00	221.02	1.000	221.02	0.003%	0.229%	60.69	281.71
Taylor Cemetery	18,022.16	156.26	1.000	156.26	0.006%	0.497%	131.72	287.98
Woodville Cemetery	3,607.92	49.21	1.000	49.21	0.001%	0.100%	26.37	75.58
Fire:								
Aberdeen Springfield Fire	85,056.00	2,805.54	1.000	2,805.54	0.028%	2.347%	621.67	3,427.21
Blackfoot Snake River Fire	842,752.00	18,367.59	1.000	18,367.59	0.279%	23.259%	6,159.60	24,527.19
Shelley Fire	418,420.00	4,215.43	1.000	4,215.43	0.139%	11.548%	3,058.19	7,273.62
Flood Control:								
Flood Control #1	3,672.97	34.83	1.000	34.83	0.001%	0.101%	26.85	61.68
Flood Control #7	8,779.00	123.67	1.000	123.67	0.003%	0.242%	64.16	187.83

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Library:								
Aberdeen Library	175,637.00	-	1.000	-	0.058%	4.847%	1,283.72	1,283.72
Blackfoot Library	279,603.00	3,343.11	1.000	3,343.11	0.093%	7.717%	2,043.59	5,386.70
North Bingham Library	371,080.00	4,322.45	1.000	4,322.45	0.123%	10.241%	2,712.19	7,034.64
Snake River Library	228,191.00	3,871.64	1.000	3,871.64	0.076%	6.298%	1,667.83	5,539.47
Sewer and Water:								
Greenfield S&W	-	-	1.000	-		0.000%	-	-
Groveland S&W	-	-	1.000	-		0.000%	-	-
Moreland S&W	14,387.00	-	1.000	-	0.005%	0.397%	105.15	105.15
Springfield S&W	-	-	1.000	-		0.000%	-	-
Woodinville S&W	-	-	1.000	-		0.000%	-	-
SPTD Total:	3,623,361.05	52,098.52	1.000	52,098.52	1.200%	100.000%	26,482.83	78,581.35
							Total withheld due to LSO non-compliance:	
							78,581.35	
							Total paid to County less withheld amount:	
							78,581.35	

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax			301,982,351	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Blaine County: Special Purpose Taxing Districts								
Ambulance:								
Blaine County Ambulance	2,160,424.00	3,992.74	1.000	3,992.74	0.715%	29.921%	15,790.34	19,783.08
Cemetery:								
Bellevue Cemetery	23,944.00	222.80	1.000	222.80	0.008%	0.332%	175.00	397.80
Carey Cemetery	15,581.00	407.23	1.000	407.23	0.005%	0.216%	113.88	521.11
Hailey Cemetery	281,864.00	924.51	1.000	924.51	0.093%	3.904%	2,060.12	2,984.63
Ketchum Cemetery	61,936.00	191.87	1.000	191.87	0.021%	0.858%	452.68	644.55
Picabo Cemetery	13,827.00	92.14	1.000	92.14	0.005%	0.191%	101.06	193.20
Fire:								
Carey Fire	124,762.00	254.35	1.000	254.35	0.041%	1.728%	911.87	1,166.22
Ketchum Fire	412,139.00	1,618.69	1.000	1,618.69	0.136%	5.708%	3,012.29	4,630.98
Minidoka County Fire	6,313.67	32.51	1.000	32.51	0.002%	0.087%	46.15	78.66
West Magic Fire	10,717.70	31.32	1.000	31.32	0.004%	0.148%	78.33	109.65
Wood River Fire	1,029,705.00	3,439.22	1.000	3,439.22	0.341%	14.261%	7,526.02	10,965.24
Flood Control:								
Carey Flood Control #2	4,787.00	12.82	1.000	12.82	0.002%	0.066%	34.99	47.81
Big Wood Flood Control #9	47,042.00	278.23	1.000	278.23	0.016%	0.652%	343.83	622.06
Library:								
Little Wood River Library	29,910.00	548.30	1.000	548.30	0.010%	0.414%	218.61	766.91
Recreation:								
Blaine County Recreation	1,388,871.00	5,244.45	1.000	5,244.45	0.460%	19.235%	10,151.13	15,395.58

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax			301,982,351	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Sewer and Water:								
Sun Valley S&W	1,608,658.00	3,575.29	1.000	3,575.29	0.533%	22.279%	11,757.54	15,332.83
SPTD Total:	7,220,481.37	20,866.47	1.000	20,866.47	2.391%	100.000%	52,773.84	73,640.31
							Total withheld due to LSO non-compliance:	
							Total paid to County less withheld amount:	
							73,640.31	

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Boise County: Special Purpose Taxing Districts								
Ambulance:								
East Boise Ambulance	130,863.00	893.60	1.000	893.60	0.043%	14.024%	956.47	1,850.07
Cemetery:								
Pioneer Cemetery	11,417.00	184.25	1.000	184.25	0.004%	1.224%	83.45	267.70
Fire:								
Eagle Fire (Annexed 2011)	-	-	1.000	-	0.000%	0.000%	5.72	5.72
Horseshoe Bend Fire	64,576.00	481.29	1.000	481.29	0.021%	6.920%	471.98	953.27
Placerville Fire	29,143.00	198.55	1.000	198.55	0.010%	3.123%	213.00	411.55
Hospital:								
Garden Valley Hospital	147,949.00	1,015.74	1.000	1,015.74	0.049%	15.855%	1,081.35	2,097.09
Horseshoe Bend Hospital	50,699.00	444.17	1.000	444.17	0.017%	5.433%	370.55	814.72
Library:								
Boise Basin Library	210,610.00	2,238.17	1.000	2,238.17	0.070%	22.571%	1,539.33	3,777.50
Garden Valley Library	214,248.00	939.40	1.000	939.40	0.071%	22.961%	1,565.92	2,505.32
Horseshoe Bend Library	73,610.00	1,063.12	1.000	1,063.12	0.024%	7.889%	538.01	1,601.13
Recreation:								
Garden Valley Recreation	-	-	1.000	-		0.000%	-	-
Water:								
Moores Creek Rim Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	933,115.00	7,458.29	1.000	7,458.29	0.309%	100.000%	6,825.78	14,284.07

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:		1,955,669.83							Note: Calculations may not agree due to rounding.	
SPTD Statewide Excess Distribution:		2,207,161.99							For Quarter Ending:	
SPTD Statewide Distribution:		4,162,831.82							Dec/31/2018	
									SPTD Total Statewide Property Tax	
									301,982,351	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Special Purpose Taxing Districts	2018 Total Approved Property Tax¹	Hypothetical Base	Factor²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8		
January 7, 2019										

Bonner County: Special Purpose Taxing Districts

Cemetery:

West Bonner Cemetery	69,139.00	2,007.60	1.000	2,007.60	0.023%	0.649%	505.33	2,512.93
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Fire:

Coolin-Cavanaugh Bay Fire	116,290.00	326.99	1.000	326.99	0.039%	1.092%	849.95	1,176.94
N. of the Narrows Fire	112,873.00	-	1.000	-	0.037%	1.060%	824.98	824.98
North Side Fire	481,295.00	1,297.22	1.000	1,297.22	0.159%	4.518%	3,517.74	4,814.96
Sagle Fire	1,332,406.00	2,256.28	1.000	2,256.28	0.441%	12.508%	9,738.44	11,994.72
Schweitzer Fire	324,766.00	715.72	1.000	715.72	0.108%	3.049%	2,373.69	3,089.41
Spirit Lake Fire	355,538.00	252.85	1.000	252.85	0.118%	3.338%	2,598.60	2,851.45
Timberlake Fire (Bnr/Koot)	45,713.25	-	1.000	-	0.015%	0.429%	334.11	334.11
West Pend Oreille Fire	239,486.00	390.54	1.000	390.54	0.079%	2.248%	1,750.37	2,140.91
West Priest Lake Fire	70,768.00	331.75	1.000	331.75	0.023%	0.664%	517.24	848.99
West Side Fire	291,563.00	604.23	1.000	604.23	0.097%	2.737%	2,131.01	2,735.24

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99						
SPTD Statewide Distribution:		4,162,831.82						
		For Quarter Ending:		Dec/31/2018				
		SPTD Total Statewide Property Tax		301,982,351				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Highway:								
Sandpoint Highway	1,791,024.00	4,077.65	1.000	4,077.65	0.593%	16.814%	13,090.42	17,168.07
Hospital:								
Pend Oreille Hospital	1,205,345.00	8,761.74	1.000	8,761.74	0.399%	11.315%	8,809.75	17,571.49
Library:								
East Bonner Library	3,103,075.00	11,791.68	1.000	11,791.68	1.028%	29.131%	22,680.10	34,471.78
Priest Lake Library	178,734.00	-	1.000	-	0.059%	1.678%	1,306.35	1,306.35
West Bonner Library	609,292.00	-	1.000	-	0.202%	5.720%	4,453.26	4,453.26
Recreation:								
Selkirk Recreation	241,745.00	-	1.000	-	0.080%	2.269%	1,766.89	1,766.89
Sewer:								
Bottle Bay Sewer	29,075.00	103.18	1.000	103.18	0.010%	0.273%	212.51	315.69
Coolin Sewer	-	-	1.000	-		0.000%	-	-
Ellisport Sewer	1,178.00	-	1.000	-	0.000%	0.011%	8.61	8.61
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:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax			301,982,351	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Sewer and Water:								
Bayview S&W	-	-	1.000	-		0.000%	-	-
Diamond Park Paradise Point S&W	-	-	1.000	-		0.000%	-	-
Garfield Bay S&W	-	-	1.000	-		0.000%	-	-
Granite Reeder S&W	27,909.00	95.16	1.000	95.16	0.009%	0.262%	203.98	299.14
Kalispel Bay S&W	-	-	1.000	-		0.000%	-	-
Kootenai Ponderay S&W	4,192.00	-	1.000	-	0.001%	0.039%	30.64	30.64
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	20,889.00	72.33	1.000	72.33	0.007%	0.196%	152.68	225.01
Water:								
Laclede Water	-	15.20	1.000	15.20		0.000%	-	15.20
SPTD Total:	10,652,295.25	33,110.33	1.000	33,110.33	3.527%	100.000%	77,856.65	110,966.98

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Bonneville County: Special Purpose Taxing Districts								
Ambulance:								
Bonneville County Ambulance	2,823,052.00	12,146.60	1.000	12,146.60	0.935%	42.421%	20,633.43	32,780.03
Cemetery:								
Ammon Cemetery	115,000.00	429.84	1.000	429.84	0.038%	1.728%	840.52	1,270.36
Central Cemetery #2	22,019.87	175.00	1.000	175.00	0.007%	0.331%	160.94	335.94
Freedom Cemetery	1,393.14	18.55	1.000	18.55	0.000%	0.021%	10.18	28.73
Iona Cemetery	96,079.00	358.00	1.000	358.00	0.032%	1.444%	702.22	1,060.22
Lincoln Cemetery	12,861.00	-	1.000	-	0.004%	0.193%	94.00	94.00
Milo Cemetery	10,399.00	125.06	1.000	125.06	0.003%	0.156%	76.01	201.07
New Sweden Cemetery	10,356.00	78.17	1.000	78.17	0.003%	0.156%	75.69	153.86
Shelton Cemetery #4	17,363.83	190.97	1.000	190.97	0.006%	0.261%	126.91	317.88
Taylor Cemetery	51,293.84	226.54	1.000	226.54	0.017%	0.771%	374.90	601.44
Ucon Cemetery	31,319.00	439.34	1.000	439.34	0.010%	0.471%	228.91	668.25
Woodville Cemetery	6,414.08	18.71	1.000	18.71	0.002%	0.096%	46.88	65.59
Fire:								
Bonneville Alpine Fire	10,773.00	126.81	1.000	126.81	0.004%	0.162%	78.74	205.55
Fire #1 - Bonneville	3,124,589.00	21,130.98	1.000	21,130.98	1.035%	46.952%	22,837.33	43,968.31
Greater Swan Valley Fire	203,295.00	814.15	1.000	814.15	0.067%	3.055%	1,485.86	2,300.01
Jefferson Central Fire	71,416.50	283.02	1.000	283.02	0.024%	1.073%	521.98	805.00
Flood Control:								
Flood Control #1	39,877.96	199.35	1.000	199.35	0.013%	0.599%	291.46	490.81

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:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99						
SPTD Statewide Distribution:		4,162,831.82						
				For Quarter Ending:		Dec/31/2018		
				SPTD Total Statewide Property Tax		301,982,351		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Mosquito Abatement:								
Jefferson Mosquito Abatement	7,394.40	38.02	1.000	38.02	0.002%	0.111%	54.05	92.07
Sewer:								
Iona Bonneville Sewer	-	-	1.000	-		0.000%	-	-
Watershed:								
Roberts Kettle Butte Watershed	-	-	1.000	-		0.000%	-	-
SPTD Total:	6,654,896.62	36,799.11	1.000	36,799.11	2.204%	100.000%	48,640.01	85,439.12

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83							Note: Calculations may not agree due to rounding.	
SPTD Statewide Excess Distribution:		2,207,161.99							For Quarter Ending:	Dec/31/2018
SPTD Statewide Distribution:		4,162,831.82							SPTD Total Statewide Property Tax	301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8		
Boundary County: Special Purpose Taxing Districts										
Library:										
Boundary Library	396,241.00	4,416.94	1.000	4,416.94	0.131%	100.000%	2,896.09	7,313.03		
Mosquito Abatement:										
Boundary Mosquito Abatement	-	169.12	1.000	169.12		0.000%	-			
Water:										
Cabinet Mountain Water	-	-	1.000	-		0.000%	-	-		
Three Mile Water	-	-	1.000	-		0.000%	-	-		
SPTD Total:	396,241.00	4,586.06	1.000	4,586.06	0.131%	100.000%	2,896.09	7,482.15		
Total withheld due to LSO non-compliance:								169.12		
Total paid to County less withheld amount:								7,313.03		

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99						
SPTD Statewide Distribution:		4,162,831.82						
		For Quarter Ending:		Dec/31/2018				
		SPTD Total Statewide Property Tax		301,982,351				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Butte County: Special Purpose Taxing Districts								
Cemetery:								
Butte County Cemetery	47,895.00	1,407.09	1.000	1,407.09	0.016%	7.957%	350.06	1,757.15
Fire:								
Lost River Fire	26,458.00	1,242.36	1.000	1,242.36	0.009%	4.395%	193.38	1,435.74
Hospital:								
Lost River Hospital	395,028.61	7,565.96	1.000	7,565.96	0.131%	65.624%	2,887.23	10,453.19
Library:								
Butte-Lost River Library	127,153.00	3,639.26	1.000	3,639.26	0.042%	21.123%	929.35	4,568.61
Watershed:								
Little Lost River Watershed	5,426.00	320.16	1.000	320.16	0.002%	0.901%	39.66	359.82
SPTD Total:	601,960.61	14,174.83	1.000	14,174.83	0.199%	100.000%	4,399.68	18,574.51

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax			301,982,351	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Camas County: Special Purpose Taxing Districts								
Cemetery:								
Camas Cemetery	4,366.00	154.04	1.000	154.04	0.001%	3.704%	31.91	185.95
Fire:								
West Magic Fire	6,852.30	163.57	1.000	163.57	0.002%	5.814%	50.08	213.65
Library:								
Camas Library	95,582.00	1,137.27	1.000	1,137.27	0.032%	81.099%	698.60	1,835.87
Mosquito Abatement:								
Camas Mosquito Abatement	11,058.00	429.04	1.000	429.04	0.004%	9.382%	80.82	509.86
SPTD Total:	117,858.30	1,883.92	1.000	1,883.92	0.039%	100.000%	861.41	2,745.33

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Canyon County: Special Purpose Taxing Districts								
Ambulance:								
Canyon County Ambulance	2,686,896.00	19,152.93	1.000	19,152.93	0.890%	8.408%	19,638.28	38,791.21
Cemetery:								
Fairview Cemetery	60,530.91	136.80	1.000	136.80	0.020%	0.189%	442.42	579.22
Greenleaf Cemetery	20,165.00	159.52	1.000	159.52	0.007%	0.063%	147.38	306.90
Kuna Cemetery	12,969.53	95.25	1.000	95.25	0.004%	0.041%	94.79	190.04
Lower Boise Cemetery	22,396.00	187.08	1.000	187.08	0.007%	0.070%	163.69	350.77
Melba Cemetery	19,685.40	186.39	1.000	186.39	0.007%	0.062%	143.88	330.27
Middletown Cemetery	48,631.00	197.36	1.000	197.36	0.016%	0.152%	355.44	552.80
Parma Cemetery	36,524.00	337.39	1.000	337.39	0.012%	0.114%	266.95	604.34
Rosewell Cemetery	21,217.00	271.87	1.000	271.87	0.007%	0.066%	155.07	426.94
Wilder Cemetery	62,371.00	578.54	1.000	578.54	0.021%	0.195%	455.86	1,034.40
Extermination:								
Canyon Pest Extermination	287,189.00	3,458.45	1.000	3,458.45	0.095%	0.899%	2,099.04	5,557.49
Melba Gopher	12,429.00	126.58	1.000	126.58	0.004%	0.039%	90.84	217.42

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:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Fire:								
Caldwell Fire	1,951,586.00	9,239.37	1.000	9,239.37	0.646%	6.107%	14,263.96	23,503.33
Homedale Fire	105,031.04	642.80	1.000	642.80	0.035%	0.329%	767.66	1,410.46
Kuna Fire	110,947.80	1,040.77	1.000	1,040.77	0.037%	0.347%	810.91	1,851.68
Marsing Fire	217,400.04	655.44	1.000	655.44	0.072%	0.680%	1,588.96	2,244.40
Melba Fire	109,403.13	1,589.15	1.000	1,589.15	0.036%	0.342%	799.62	2,388.77
Middleton Fire	1,729,719.52	3,191.62	1.000	3,191.62	0.573%	5.413%	12,642.36	15,833.98
Nampa Fire	2,764,738.00	20,503.23	1.000	20,503.23	0.916%	8.651%	20,207.21	40,710.44
Parma Fire	551,409.12	3,012.14	1.000	3,012.14	0.183%	1.725%	4,030.20	7,042.34
Star Fire	421,205.76	1,257.28	1.000	1,257.28	0.139%	1.318%	3,078.56	4,335.84
Upper Deer Flat Fire	210,981.00	463.11	1.000	463.11	0.070%	0.660%	1,542.04	2,005.15
Wilder Fire	523,884.00	1,248.77	1.000	1,248.77	0.173%	1.639%	3,829.02	5,077.79
Flood Control:								
Flood Control #10	45,967.68	163.18	1.000	163.18	0.015%	0.144%	335.97	499.15
Flood Control #11	52,167.00	297.70	1.000	297.70	0.017%	0.163%	381.28	678.98
Highway:								
Canyon Highway #4	5,687,182.00	31,711.66	1.000	31,711.66	1.883%	17.796%	41,567.10	73,278.76
Golden Gate Highway #3	1,209,606.00	6,583.36	1.000	6,583.36	0.401%	3.785%	8,840.89	15,424.25
Nampa Highway #1	8,054,888.00	34,749.10	1.000	34,749.10	2.667%	25.205%	58,872.45	93,621.55
Notus Parma Highway #2	874,230.00	8,303.11	1.000	8,303.11	0.289%	2.736%	6,389.67	14,692.78

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99						
SPTD Statewide Distribution:		4,162,831.82						
		For Quarter Ending:		Dec/31/2018				
		SPTD Total Statewide Property Tax		301,982,351				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Library:								
Kuna Library	124,777.94	810.05	1.000	810.05	0.041%	0.390%	911.99	1,722.04
Lizard Butte Library	67,847.36	194.90	1.000	194.90	0.022%	0.212%	495.89	690.79
Wilder Library	155,868.00	564.24	1.000	564.24	0.052%	0.488%	1,139.23	1,703.47
Abatement:								
Canyon County Abatement	3,029,902.00	1,861.54	1.000	1,861.54	1.003%	9.481%	22,145.28	24,006.82
Recreation:								
Greater Middleton Area Recreation	667,700.00	-	1.000	-	0.221%	2.089%	4,880.16	4,880.16
Sewer and Water:								
Star Sewer and Water	-	-	1.000	-	0.002%	0.000%	41.64	41.64
SPTD Total:	31,957,445.23	152,970.68	1.000	152,970.68	10.583%	100.000%	233,615.69	386,586.37

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99						
SPTD Statewide Distribution:		4,162,831.82						
		For Quarter Ending:			Dec/31/2018			
		SPTD Total Statewide Property Tax			301,982,351			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Caribou County: Special Purpose Taxing Districts								
Cemetery:								
Bancroft Cemetery	9,935.00	302.00	1.000	302.00	0.003%	4.059%	72.61	374.61
Central Cemetery	8,269.00	115.99	1.000	115.99	0.003%	3.379%	60.44	176.43
Fairview Cemetery	98,391.00	2,014.67	1.000	2,014.67	0.033%	40.201%	719.13	2,733.80
Freedom Cemetery	1,923.86	34.93	1.000	34.93	0.001%	0.786%	14.06	48.99
Grace Cemetery	27,822.00	681.84	1.000	681.84	0.009%	11.368%	203.35	885.19
Lago Cemetery	3,461.00	153.09	1.000	153.09	0.001%	1.414%	25.30	178.39
Lava Cemetery	3.93	1.96	1.000	1.96	0.000%	0.002%	0.03	1.99
Lund Cemetery	3,674.00	34.10	1.000	34.10	0.001%	1.501%	26.85	60.95
Thatcher Cemetery	3,775.56	99.53	1.000	99.53	0.001%	1.543%	27.60	127.13
Turner Cemetery	5,078.00	104.12	1.000	104.12	0.002%	2.075%	37.11	141.23
Fire:								
Bailey Creek Fire	1,683.61	68.72	1.000	68.72	0.001%	0.688%	12.31	81.03
Freedom Fire	5,089.00	66.48	1.000	66.48	0.002%	2.079%	37.20	103.68
Flood Control:								
Flood Control #8	-	-	1.000	-	0.000%	-	-	-
Library:								
Grace Library	75,643.00	1,743.97	1.000	1,743.97	0.025%	30.906%	552.87	2,296.84
SPTD Total:	244,748.96	5,421.40	1.000	5,421.40	0.081%	100.000%	1,788.86	7,210.26

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:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99						
SPTD Statewide Distribution:		4,162,831.82		For Quarter Ending:			Dec/31/2018	
				SPTD Total Statewide Property Tax			301,982,351	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
January 7, 2019								
Cassia County: Special Purpose Taxing Districts								
Cemetery:								
Albion Cemetery	6,272.00	203.38	1.000	203.38	0.002%	0.189%	45.84	249.22
Declo Cemetery	13,519.00	398.44	1.000	398.44	0.004%	0.406%	98.81	497.25
Oakley Valley Cemetery	20,759.00	635.33	1.000	635.33	0.007%	0.624%	151.73	-
Pella Cemetery	-	-	1.000	-	-	0.000%	-	-
Sublet Cemetery	1,364.00	-	1.000	-	0.000%	0.041%	9.97	9.97
Valley View Cemetery	14,824.00	259.71	1.000	259.71	0.005%	0.446%	108.35	368.06
View Cemetery	8,368.00	264.13	1.000	264.13	0.003%	0.252%	61.16	325.29
Fire:								
Albion Fire	23,226.00	480.99	1.000	480.99	0.008%	0.698%	169.76	650.75
Minidoka Fire (annexed into Cnty 2001)	31,568.35	-	1.000	-	0.010%	0.949%	230.73	230.73
North Cassia Fire	356,396.00	3,651.96	1.000	3,651.96	0.118%	10.715%	2,604.86	6,256.82
Oakley Fire	59,301.00	1,357.68	1.000	1,357.68	0.020%	1.783%	433.43	1,791.11
Raft River Fire	24,243.00	789.79	1.000	789.79	0.008%	0.729%	177.19	966.98
Rock Creek Fire (annexed 2003)	16,455.62	-	1.000	-	0.005%	0.495%	120.27	120.27
Flood Control:								
Goose Creek Flood Control #16	61,542.00	2,263.44	1.000	2,263.44	0.020%	1.850%	449.80	2,713.24
Raft River Flood Control #15	50,045.00	1,522.89	1.000	1,522.89	0.017%	1.505%	365.77	1,888.66

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax			301,982,351	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Highway:								
Albion Highway	7,669.00	-	1.000	-	0.003%	0.231%	56.05	56.05
Burley Highway	1,978,259.00	45,681.33	1.000	45,681.33	0.655%	59.478%	14,458.92	60,140.25
Murtaugh Highway	22,170.80	710.61	1.000	710.61	0.007%	0.667%	162.04	872.65
Oakley Highway	283,237.00	7,781.50	1.000	7,781.50	0.094%	8.516%	2,070.15	9,851.65
Raft River Highway	287,638.00	7,289.72	1.000	7,289.72	0.095%	8.648%	2,102.32	9,392.04
Library								
Oakley Library	21,945.00	719.85	1.000	719.85	0.007%	0.660%	160.39	880.24
Recreation:								
Almo Recreation	3,060.00	106.66	1.000	106.66	0.001%	0.092%	22.37	129.03
Oakley Recreation	34,184.00	630.19	1.000	630.19	0.011%	1.028%	249.85	880.04
SPTD Total:	3,326,045.77	74,747.60	1.000	74,747.60	1.101%	100.000%	24,309.76	99,057.36
Total withheld due to LSO non-compliance:							787.06	
Total paid to County less withheld amount:							98,270.30	

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:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99						
SPTD Statewide Distribution:		4,162,831.82						
		For Quarter Ending:		Dec/31/2018				
		SPTD Total Statewide Property Tax		301,982,351				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Clark County: Special Purpose Taxing Districts								
Cemetery:								
Clark County Cemetery	14,182.00	1,298.05	1.000	1,298.05	0.005%	17.198%	103.65	1,401.70
Library:								
Clark County Library	68,282.00	1,258.09	1.000	1,258.09	0.023%	82.802%	499.07	1,757.16
SPTD Total:	82,464.00	2,556.14	1.000	2,556.14	0.027%	100.000%	602.72	3,158.86

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Clearwater County: Special Purpose Taxing Districts								
Ambulance:								
Clearwater County Ambulance	131,098.00	4,304.75	1.000	4,304.75	0.043%	11.204%	958.18	5,262.93
Auditorium:								
Fraser Community Center	4,386.00	-	1.000	-	0.001%	0.375%	32.06	32.06
Cemetery:								
Elk River Cemetery	7,215.00	1,361.78	1.000	1,361.78	0.002%	0.617%	52.73	1,414.51
Fraser Cemetery	2,312.00	114.80	1.000	114.80	0.001%	0.198%	16.90	131.70
Gilbert Cemetery	1,291.00	55.26	1.000	55.26	0.000%	0.110%	9.44	64.70
North Clearwater Cemetery	5,179.83	160.73	1.000	160.73	0.002%	0.443%	37.86	198.59
Orofino (Riverside) Cemetery	57,540.00	1,892.45	1.000	1,892.45	0.019%	4.917%	420.55	2,313.00
Pierce Cemetery	4,802.00	167.09	1.000	167.09	0.002%	0.410%	35.10	202.19
Sanders Cemetery	11,314.00	439.94	1.000	439.94	0.004%	0.967%	82.69	522.63
Southwick Cemetery	2,389.50	132.76	1.000	132.76	0.001%	0.204%	17.46	150.22
Weippe Cemetery	3,325.00	127.26	1.000	127.26	0.001%	0.284%	24.30	151.56
Weseman Cemetery	3,257.00	111.98	1.000	111.98	0.001%	0.278%	23.81	135.79
Fire:								
Big Canyon	986.04	-	1.000	-	0.000%	0.084%	7.21	7.21
Evergreen Fire	13,548.00	311.34	1.000	311.34	0.004%	1.158%	99.02	410.36
Grangemont Volunteer Fire	9,318.00	-	1.000	-	0.003%	0.796%	68.10	68.10
Greer Fire	7,498.00	-	1.000	-	0.002%	0.641%	54.80	54.80
Orofino Fire	35,002.00	1,395.52	1.000	1,395.52	0.012%	2.991%	255.83	1,651.35
Sunnyside Fire	21,044.16	521.99	1.000	521.99	0.007%	1.798%	153.81	675.80
Twin Ridge Fire	75,730.00	619.28	1.000	619.28	0.025%	6.472%	553.50	1,172.78
Weippe Fire	26,178.00	1,205.70	1.000	1,205.70	0.009%	2.237%	191.33	1,397.03

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
January 7, 2019								
Highway:								
Clearwater Highway	137,930.00	13,760.92	1.000	13,760.92	0.046%	11.788%	1,008.12	14,769.04
Library:								
Clearwater Library	292,512.00	10,545.08	1.000	10,545.08	0.097%	24.999%	2,137.94	12,683.02
Elk River Library	56,704.00	4,156.58	1.000	4,156.58	0.019%	4.846%	414.44	4,571.02
Pierce Library	72,278.00	5,197.99	1.000	5,197.99	0.024%	6.177%	528.27	5,726.26
Recreation:								
Clearwater West Recreation	1,174.00	53.63	1.000	53.63	0.000%	0.100%	8.58	62.21
Dworshak Recreation	76,915.00	2,923.41	1.000	2,923.41	0.025%	6.573%	562.16	3,485.57
Elk River Recreation	29,043.00	2,830.78	1.000	2,830.78	0.010%	2.482%	212.27	3,043.05
Pierce Recreation	62,377.00	5,150.31	1.000	5,150.31	0.021%	5.331%	455.91	5,606.22
Weippe Fraser Recreation	13,879.00	448.08	1.000	448.08	0.005%	1.186%	101.44	549.52
Sewer and Water:								
Ahsahka S&W	-	-	1.000	-		0.000%	-	-
Judgetown S&W	3,892.00	33.81	1.000	33.81	0.001%	0.333%	28.45	62.26
Orofino Creek Whiskey Creek S&W	-	246.57	1.000	246.57		0.000%	-	246.57
Pleasant Acres S&W	-	-	1.000	-		0.000%	-	-
Riverside Sewer	-	-	1.000	-		0.000%	-	-
SPTD Total:	1,170,117.53	58,269.79	1.000	58,269.79	0.387%	100.000%	8,552.26	66,822.05

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Custer County: Special Purpose Taxing Districts								
Ambulance:								
South Custer Ambulance	45,332.00	1,005.18	1.000	1,005.18	0.015%	3.359%	331.33	1,336.51
Cemetery:								
Big Lost River Cemetery	23,036.00	1,171.04	1.000	1,171.04	0.008%	1.707%	168.37	1,339.41
Challis Cemetery	32,864.00	821.10	1.000	821.10	0.011%	2.435%	240.20	1,061.30
Fire:								
North Custer Fire	154,939.86	1,752.61	1.000	1,752.61	0.051%	11.480%	1,132.44	2,885.05
Sawtooth Valley Fire	115,785.00	2,566.39	1.000	2,566.39	0.038%	8.579%	846.26	3,412.65
South Custer Fire	105,837.00	3,213.67	1.000	3,213.67	0.035%	7.842%	773.55	3,987.22
Highway:								
Lost River Highway	116,780.00	5,957.95	1.000	5,957.95	0.039%	8.653%	853.53	6,811.48
Hospital:								
Lost River Hospital	350,308.39	7,228.95	1.000	7,228.95	0.116%	25.955%	2,560.37	9,789.32
North Custer Hospital	101,828.00	10,349.77	1.000	10,349.77	0.034%	7.545%	744.25	11,094.02
Salmon River Clinic	156,974.00	5,712.68	1.000	5,712.68	0.052%	11.631%	1,147.31	6,859.99
Library:								
Mackay Library	42,525.00	1,262.56	1.000	1,262.56	0.014%	3.151%	310.81	1,573.37
Stanley Community Library	60,889.00	1,543.85	1.000	1,543.85	0.020%	4.511%	445.03	1,988.88
Mosquito Abatement:								
Battle Ground Mosquito Abatement	18,254.00	335.86	1.000	335.86	0.006%	1.352%	133.42	469.28
Mackay Mosquito Abatement	24,312.00	550.95	1.000	550.95	0.008%	1.801%	177.69	728.64
SPTD Total:	1,349,664.25	43,472.56	1.000	43,472.56	0.447%	100.000%	9,864.56	53,337.12

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Elmore County: Special Purpose Taxing Districts								
Fire:								
Atlanta Fire	19,512.00	-	1.000	-	0.006%	0.497%	142.61	142.61
Grandview Fire	26,125.80	464.68	1.000	464.68	0.009%	0.666%	190.95	655.63
King Hill Fire	66,507.00	3,042.63	1.000	3,042.63	0.022%	1.694%	493.74	3,536.37
Mountain Home Fire	196,503.00	1,609.44	1.000	1,609.44	0.065%	5.006%	1,436.22	3,045.66
Highway:								
Atlanta Highway	27,778.00	-	1.000	-	0.009%	0.708%	203.03	203.03
Glenns Ferry Highway	533,351.00	7,568.78	1.000	7,568.78	0.177%	13.588%	3,898.21	11,466.99
Mountain Home Highway	1,034,588.00	8,797.34	1.000	8,797.34	0.343%	26.357%	7,561.71	16,359.05
Hospital:								
Elmore Medical Center	1,304,904.00	12,795.01	1.000	12,795.01	0.432%	33.244%	9,537.43	22,332.44
Library:								
Prairie Library	951.00	9.68	1.000	9.68	0.000%	0.024%	6.95	16.63
Recreation:								
Eastern Elmore Recreation	136,235.00	729.47	1.000	729.47	0.045%	3.471%	995.73	1,725.20
Western Elmore Recreation	578,788.00	-	1.000	-	0.192%	14.745%	4,230.31	4,230.31
Sewer:								
West Side Sewer	-	-	1.000	-	-	0.000%	-	-
SPTD Total:	3,925,242.80	35,017.03	1.000	35,017.03	1.300%	100.000%	28,696.89	63,713.92

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Franklin County: Special Purpose Taxing Districts								
Cemetery:								
Cleveland Cemetery	3,433.00	66.68	1.000	66.68	0.001%	0.271%	25.09	91.77
Clifton Cemetery	9,279.00	194.30	1.000	194.30	0.003%	0.732%	67.82	262.12
Dayton Cemetery	10,143.00	233.95	1.000	233.95	0.003%	0.800%	74.13	308.08
Fairview-Franklin Cemetery	2,683.00	81.63	1.000	81.63	0.001%	0.212%	19.61	101.24
Franklin Cemetery	11,246.00	261.37	1.000	261.37	0.004%	0.887%	82.20	343.57
Mapleton Cemetery	9,727.00	105.92	1.000	105.92	0.003%	0.767%	71.09	177.01
Mink Creek Cemetery	5,580.00	117.47	1.000	117.47	0.002%	0.440%	40.78	158.25
Preston Cemetery	44,658.00	1,076.21	1.000	1,076.21	0.015%	3.521%	326.40	1,402.61
Riverdale Cemetery	3,780.00	76.10	1.000	76.10	0.001%	0.298%	27.63	103.73
Thatcher Cemetery	1,397.52	26.29	1.000	26.29	0.000%	0.110%	10.21	36.50
Treasureton Cemetery	1,898.00	41.53	1.000	41.53	0.001%	0.150%	13.87	55.40
Weston Cemetery	7,887.00	150.60	1.000	150.60	0.003%	0.622%	57.65	208.25
Whitney Cemetery	9,333.00	166.42	1.000	166.42	0.003%	0.736%	68.21	234.63
Fire:								
Franklin County Fire	859,039.00	-	1.000	-	0.284%	67.734%	6,278.64	6,278.64
Highway:								
Downey Swan Lake Highway	672.34	20.03	1.000	20.03	0.000%	0.053%	4.91	24.94
Library:								
Franklin County Library	287,507.00	1,767.02	1.000	1,767.02	0.095%	22.669%	2,101.36	3,868.38
Water:								
Fairview Water	-	-	1.000	-	-	0.000%	-	-
SPTD Total:	1,268,262.86	4,385.52	1.000	4,385.52	0.420%	100.000%	9,269.60	13,655.12

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Fremont County: Special Purpose Taxing Districts								
Ambulance:								
Fremont Ambulance	349,003.00	4,971.87	1.000	4,971.87	0.116%	16.124%	2,550.83	7,522.70
Cemetery:								
North Fremont Cemetery	54,085.00	600.58	1.000	600.58	0.018%	2.499%	395.30	995.88
Parker Cemetery	29,562.00	373.39	1.000	373.39	0.010%	1.366%	216.07	589.46
Riverview Cemetery (Fremont)	23,171.00	508.19	1.000	508.19	0.008%	1.071%	169.35	677.54
Squirrel Cemetery	12,597.00	90.20	1.000	90.20	0.004%	0.582%	92.07	182.27
Teton-Newdale Cemetery	11,699.82	137.76	1.000	137.76	0.004%	0.541%	85.51	223.27
Wilford Cemetery	38,107.00	410.92	1.000	410.92	0.013%	1.761%	278.52	689.44
Fire:								
Hamer Fire	3,525.68	107.60	1.000	107.60	0.001%	0.163%	25.77	133.37
Island Park Fire	218,444.00	1,517.18	1.000	1,517.18	0.072%	10.092%	1,596.58	3,113.76
North Fremont Fire	153,371.00	1,222.64	1.000	1,222.64	0.051%	7.086%	1,120.97	2,343.61
South Fremont Fire	465,086.00	3,972.86	1.000	3,972.86	0.154%	21.487%	3,399.27	7,372.13
Hospital:								
North Fremont Hospital	347,022.00	2,594.37	1.000	2,594.37	0.115%	16.032%	2,536.35	5,130.72
Library:								
Fremont County Library	448,218.00	1,652.62	1.000	1,652.62	0.148%	20.708%	3,275.99	4,928.61
Sugar-Salem Library	10,603.44	254.03	1.000	254.03	0.004%	0.490%	77.50	331.53
SPTD Total:	2,164,494.94	18,414.21	1.000	18,414.21	0.717%	100.000%	15,820.08	34,234.29

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:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax			301,982,351	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Gem County: Special Purpose Taxing Districts								
Cemetery:								
Ola Cemetery	1,979.00	240.68	1.000	240.68	0.001%	0.195%	14.46	255.14
Sweet-Montour Cemetery	7,683.00	256.99	1.000	256.99	0.003%	0.757%	56.15	313.14
Fire:								
Eagle Fire (Annexed 2011)		-	1.000	-	0.000%	0.000%	5.72	5.72
Gem County Fire #1	340,208.00	6,913.46	1.000	6,913.46	0.113%	33.500%	2,486.55	9,400.01
Gem County Fire #2	43,571.00	1,362.48	1.000	1,362.48	0.014%	4.290%	318.46	1,680.94
Middleton Fire	53,496.48	218.20	1.000	218.20	0.018%	5.268%	391.00	609.20
Library:								
Ola Library	1,517.00	22.00	1.000	22.00	0.001%	0.149%	11.09	33.09
Mosquito Abatement:								
Gem Mosquito Abatement	567,100.00	10,744.59	1.000	10,744.59	0.188%	55.841%	4,144.87	14,889.46
Recreation:								
Gem Recreation	-	-	1.000	-		0.000%	-	-
Sewer:								
Letha Sewer	-	-	1.000	-		0.000%	-	-
SPTD Total:	1,015,554.48	19,758.40	1.000	19,758.40	0.337%	100.000%	7,428.30	27,186.70

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
January 7, 2019								
Gooding County: Special Purpose Taxing Districts								
Cemetery:								
Gooding Cemetery	84,340.00	1,609.16	1.000	1,609.16	0.028%	2.936%	616.43	2,225.59
Hagerman Cemetery	88,376.00	510.00	1.000	510.00	0.029%	3.076%	645.93	1,155.93
Wendell Cemetery	80,412.00	1,524.51	1.000	1,524.51	0.027%	2.799%	587.72	2,112.23
Fire:								
Bliss Fire	36,062.10	1,097.67	1.000	1,097.67	0.012%	1.255%	263.57	1,361.24
Gooding Fire	664,671.00	3,231.84	1.000	3,231.84	0.220%	23.136%	4,858.02	8,089.86
Hagerman Fire	149,573.06	2,868.88	1.000	2,868.88	0.050%	5.206%	1,093.22	3,962.10
Wendell Fire	187,829.00	3,174.83	1.000	3,174.83	0.062%	6.538%	1,372.82	4,547.65
Highway:								
Bliss Highway #2	105,561.00	1,635.38	1.000	1,635.38	0.035%	3.674%	771.54	2,406.92
Gooding Highway #1	439,437.00	7,857.87	1.000	7,857.87	0.146%	15.296%	3,211.81	11,069.68
Hagerman Highway #3	172,781.00	3,274.35	1.000	3,274.35	0.057%	6.014%	1,262.84	4,537.19
Wendell Highway #6	345,856.00	5,772.57	1.000	5,772.57	0.115%	12.039%	2,527.83	8,300.40
West Point Highway #4	144,278.00	2,149.22	1.000	2,149.22	0.048%	5.022%	1,054.51	3,203.73
Hospital:								
Gooding County Hospital	66,483.00	10,220.61	1.000	10,220.61	0.022%	2.314%	485.92	10,706.53
Recreation:								
Gooding County Recreation	173,014.00	2,042.43	1.000	2,042.43	0.057%	6.022%	1,264.54	3,306.97
Wendell Recreation	134,214.00	2,607.79	1.000	2,607.79	0.044%	4.672%	980.96	3,588.75
SPTD Total:	2,872,887.16	49,577.11	1.000	49,577.11	0.951%	100.000%	20,997.66	70,574.77

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Idaho County: Special Purpose Taxing Districts								
Cemetery:								
Clearwater Cemetery	713.00	146.67	1.000	146.67	0.000%	0.062%	5.21	151.88
Cottonwood Cemetery	26,124.00	1,141.48	1.000	1,141.48	0.009%	2.273%	190.94	1,332.42
Ferdinand Cemetery	2,306.00	102.97	1.000	102.97	0.001%	0.201%	16.85	16.85
Grangeville Cemetery	180,601.00	5,599.99	1.000	5,599.99	0.060%	15.714%	1,320.00	6,919.99
Kamiah Cemetery	4,843.80	175.88	1.000	175.88	0.002%	0.421%	35.40	211.28
Keuterville Cemetery	1,508.00	93.45	1.000	93.45	0.000%	0.131%	11.02	104.47
Pine Grove Cemetery	13,355.00	623.08	1.000	623.08	0.004%	1.162%	97.61	720.69
Riggins Cemetery	10,060.00	536.57	1.000	536.57	0.003%	0.875%	73.53	610.10
Whitebird Cemetery	16,177.00	765.71	1.000	765.71	0.005%	1.408%	118.24	883.95
Winona Cemetery	2,100.00	110.07	1.000	110.07	0.001%	0.183%	15.35	125.42
Woodland Cemetery	2,346.00	109.54	1.000	109.54	0.001%	0.204%	17.15	126.69
Fire:								
Cottonwood Fire	34,915.00	875.53	1.000	875.53	0.012%	3.038%	255.19	1,130.72
Grangeville Fire	45,570.00	930.87	1.000	930.87	0.015%	3.965%	333.07	1,263.94
Kamiah Fire	39,134.76	1,603.86	1.000	1,603.86	0.013%	3.405%	286.03	1,889.89
Flood Control:								
Whitebird Flood Control #6	1,946.00	57.22	1.000	57.22	0.001%	0.169%	14.22	71.44

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
January 7, 2019								
Highway:								
Cottonwood Highway	30,320.00	1,496.89	1.000	1,496.89	0.010%	2.638%	221.61	1,718.50
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	0.012%	3.253%	273.27	
Grangeville Highway	71,704.00	-	1.000	-	0.024%	6.239%	524.08	524.08
Greencreek Highway	15,411.00	759.89	1.000	759.89	0.005%	1.341%	112.64	872.53
Keuterville Highway	15,451.00	1,087.80	1.000	1,087.80	0.005%	1.344%	112.93	
Kidder-Harris Highway	8,415.00	168.26	1.000	168.26	0.003%	0.732%	61.50	229.76
Union Independent Highway	-	-	1.000	-		0.000%	-	-
Whitebird Highway	-	-	1.000	-		0.000%	-	-
Winona Highway	-	-	1.000	-		0.000%	-	-
Hospital:								
Syringa Hospital	479,392.00	13,252.06	1.000	13,252.06	0.159%	41.712%	3,503.83	16,755.89
Library:								
Prairie River Library	109,517.20	2,477.86	1.000	2,477.86	0.036%	9.529%	800.45	3,278.31
Sewer and Water								
Pineridge S&W	-	-	1.000	-		0.000%	-	-
Rapid River S&W	-	-	1.000	-		0.000%	-	-
SPTD Total:	1,149,298.76	33,882.39	1.000	33,882.39	0.381%	100.000%	8,400.12	42,282.51
Total withheld due to LSO non-compliance:							3,267.62	
Total paid to County less withheld amount:							39,014.89	

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:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
January 7, 2019								
Jefferson County: Special Purpose Taxing Districts								
Ambulance:								
West Jefferson Ambulance	34,853.00	762.53	1.000	762.53	0.012%	1.554%	254.74	1,017.27
Cemetery:								
Central Cemetery #2	31,687.13	313.95	1.000	313.95	0.010%	1.413%	231.60	545.55
Lewisville Cemetery #5	9,067.00	266.45	1.000	266.45	0.003%	0.404%	66.27	332.72
Little Butte Cemetery #3	29,640.00	377.44	1.000	377.44	0.010%	1.322%	216.64	594.08
Pioneer Cemetery #1	127,468.00	1,469.33	1.000	1,469.33	0.042%	5.685%	931.65	2,400.98
Roberts Cemetery #6	33,045.00	561.64	1.000	561.64	0.011%	1.474%	241.52	803.16
Shelton Cemetery #4	22,967.58	241.17	1.000	241.17	0.008%	1.024%	167.87	409.04
West Jefferson Memorial Cemetery	21,405.00	291.05	1.000	291.05	0.007%	0.955%	156.45	447.50
Fire:								
Hamer Fire	40,545.32	1,022.22	1.000	1,022.22	0.013%	1.808%	296.34	1,318.56
Jefferson Central Fire	1,342,630.20	5,765.79	1.000	5,765.79	0.445%	59.876%	9,813.16	15,578.95
Roberts Fire	84,701.00	1,242.28	1.000	1,242.28	0.028%	3.777%	619.07	1,861.35
West Jefferson Fire	62,064.00	929.46	1.000	929.46	0.021%	2.768%	453.62	1,383.08
Flood Control:								
Flood Control #1	8,395.36	57.22	1.000	57.22	0.003%	0.374%	61.36	118.58
Flood Control #5	19,549.00	285.80	1.000	285.80	0.006%	0.872%	142.88	428.68
Levee District #1	-	638.73	1.000	638.73		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:		1,955,669.83							Note: Calculations may not agree due to rounding.	
SPTD Statewide Excess Distribution:		2,207,161.99							For Quarter Ending: Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82							SPTD Total Statewide Property Tax 301,982,351	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Special Purpose Taxing Districts	2018 Total Approved Property Tax¹	Hypothetical Base	Factor²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8		
January 7, 2019										
Library:										
West Jefferson Library	181,740.00	2,470.76	1.000	2,470.76	0.060%	8.105%	1,328.32	3,799.08		
Mosquito Abatement										
Jefferson Mosquito Abatement	140,493.60	4,500.41	1.000	4,500.41	0.047%	6.266%	1,026.86	5,527.27		
Roberts Mosquito Abatement	52,083.00	591.06	1.000	591.06	0.017%	2.323%	380.67	971.73		
Watershed:										
Roberts Kettle Butte Watershed	-	-	1.000	-		0.000%	-	-		
SPTD Total:	2,242,334.19	21,787.29	1.000	21,787.29	0.743%	100.000%	16,389.02	38,176.31		
								Total withheld due to LSO non-compliance:	638.73	
								Total paid to County less withheld amount:	37,537.58	

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Jerome County: Special Purpose Taxing Districts								
Ambulance:								
Lifeline Ambulance	553,171.00	-	1.000	-	0.183%	9.397%	4,043.07	4,043.07
Cemetery:								
Hazelton Cemetery	24,425.00	195.21	1.000	195.21	0.008%	0.415%	178.52	373.73
Fire:								
First Segregation Fire	232,361.00	2,981.67	1.000	2,981.67	0.077%	3.947%	1,698.30	4,679.97
Jerome Fire #1	373,105.00	3,827.44	1.000	3,827.44	0.124%	6.338%	2,726.99	6,554.43
West End Fire	44,382.70	633.82	1.000	633.82	0.015%	0.754%	324.39	958.21
Highway:								
Hillsdale Highway	543,590.00	7,976.33	1.000	7,976.33	0.180%	9.234%	3,973.05	11,949.38
Jerome Highway #7	1,685,562.00	15,550.16	1.000	15,550.16	0.558%	28.634%	12,319.62	27,869.78
Junior College:								
Southern Idaho Junior College	1,626,017.19	24,956.83	1.000	24,956.83	0.538%	27.622%	11,884.40	36,841.23
Recreation:								
Jerome Recreation	659,930.00	6,524.76	1.000	6,524.76	0.219%	11.211%	4,823.37	11,348.13
Valley Recreation	144,062.00	1,022.05	1.000	1,022.05	0.048%	2.447%	1,052.94	2,074.99
Sewer and Water:								
Jerome S&W	-	-	1.000	-	-	0.000%	-	-
SPTD Total:	5,886,605.89	63,668.27	1.000	63,668.27	1.949%	100.000%	43,024.65	106,692.92

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Kootenai County: Special Purpose Taxing Districts								
Ambulance:								
Kootenai Ambulance	2,810,732.00	5,897.29	1.000	5,897.29	0.931%	4.896%	20,543.38	26,440.67
Fire:								
East Side Fire	655,762.00	840.97	1.000	840.97	0.217%	1.142%	4,792.91	5,633.88
Hauser Fire	196,117.00	272.71	1.000	272.71	0.065%	0.342%	1,433.40	1,706.11
Kootenai Fire & Rescue	8,879,163.00	17,130.62	1.000	17,130.62	2.940%	15.465%	64,897.00	82,027.62
Northern Lakes Fire	5,153,439.00	8,389.71	1.000	8,389.71	1.707%	8.976%	37,666.02	46,055.73
Mica Kidd Island Fire	354,604.00	-	1.000	-	0.117%	0.618%	2,591.77	2,591.77
Shoshone Fire #2	299,444.40	553.25	1.000	553.25	0.099%	0.522%	2,188.61	2,741.86
Spirit Lake Fire	355,538.00	366.41	1.000	366.41	0.118%	0.619%	2,598.60	2,965.01
St. Maries Fire	105,195.48	217.31	1.000	217.31	0.035%	0.183%	768.86	986.17
Timberlake Fire	868,551.75	-	1.000	-	0.288%	1.513%	6,348.17	6,348.17
Worley Fire	891,645.00	2,467.69	1.000	2,467.69	0.295%	1.553%	6,516.95	8,984.64
Flood Control:								
Flood Control #17	58,249.00	181.69	1.000	181.69	0.019%	0.101%	425.74	607.43
Highway:								
East Side Highway #3	1,406,025.00	6,277.88	1.000	6,277.88	0.466%	2.449%	10,276.51	16,554.39
Lakes Highway #2	5,796,294.00	15,193.53	1.000	15,193.53	1.919%	10.096%	42,364.59	57,558.12
Post Falls Highway #1	3,548,719.00	11,125.44	1.000	11,125.44	1.175%	6.181%	25,937.26	37,062.70
Worley Highway	2,572,860.00	11,562.17	1.000	11,562.17	0.852%	4.481%	18,804.79	30,366.96

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
January 7, 2019								
Hospital:								
Kootenai County Hospital	61,391.00	3,144.05	1.000	3,144.05	0.020%	0.107%	448.70	3,592.75
Junior College:								
North Idaho Junior College	18,483,120.00	47,466.23	1.000	47,466.23	6.121%	32.193%	135,091.45	182,557.68
Library:								
Kootenai County Library	4,231,568.46	7,163.45	1.000	7,163.45	1.401%	7.370%	30,928.16	38,091.61
Kootenai County Library Bond	270,529.00	1,380.21	1.000	1,380.21	0.090%	0.471%	1,977.27	3,357.48
Sewer:								
Carlin Bay Recreational Sewer	-	-	1.000	-		0.000%	-	-
Cleland Bay Sewer	5,908.00	17.81	1.000	17.81	0.002%	0.010%	43.18	60.99
Kidd Island Sewer	43,518.00	94.88	1.000	94.88	0.014%	0.076%	318.07	412.95
Kingston Cataldo Sewer	1,251.48	16.40	1.000	16.40	0.000%	0.002%	9.15	25.55
Sewer and Water:								
Alpine Meadows S&W	-	-	1.000	-		0.000%	-	-
Bayview S&W	-	-	1.000	-		0.000%	-	-
Dry Acres S&W	-	-	1.000	-		0.000%	-	-
Green Ferry S&W	-	-	1.000	-		0.000%	-	-
Hackney S&W	-	-	1.000	-		0.000%	-	-
Hayden Lake Recreational S&W	80,698.00	211.92	1.000	211.92	0.027%	0.141%	589.81	801.73
Harborview Estates S/W (not eligible)	-	-	1.000	-		0.000%	-	-
Rocky Beach S&W	-	-	1.000	-		0.000%	-	-
Twin Lake Recreational S&W	-	-	1.000	-		0.000%	-	-
Windy Bay Sunup Bay S&W	-	-	1.000	-		0.000%	-	-
Water:								
Cataldo Water	936.39	6.22	1.000	6.22	0.000%	0.002%	6.84	13.06
Kootenai Water #1	135,863.00	190.40	1.000	190.40	0.045%	0.237%	993.01	1,183.41
North Kootenai Water	-	-	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:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99						
SPTD Statewide Distribution:		4,162,831.82						
					For Quarter Ending:		Dec/31/2018	
					SPTD Total Statewide Property Tax		301,982,351	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Ohio Match Road Water	-	-	1.000	-		0.000%	-	-
Pineview Estates Water	-	-	1.000	-		0.000%	-	-
Ross Point Water	-	-	1.000	-		0.000%	-	-
Royal Highlands Water	-	-	1.000	-		0.000%	-	-
Watershed:								
Hayden Lake Watershed	146,299.00	-	1.000	-	0.048%	0.255%	1,069.29	1,069.29
SPTD Total:	57,413,420.96	140,168.24	1.000	140,168.24	19.012%	100.000%	419,629.49	559,797.73

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:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Latah County: Special Purpose Taxing Districts								
Cemetery:								
Deary-Bovill Cemetery	10,644.00	157.85	1.000	157.85	0.004%	0.182%	77.80	235.65
Freeze Cemetery	10,479.00	57.51	1.000	57.51	0.003%	0.180%	76.59	134.10
Genesee Cemetery	9,621.36	137.92	1.000	137.92	0.003%	0.165%	70.32	208.24
Moscow Cemetery	273,620.00	2,191.08	1.000	2,191.08	0.091%	4.690%	1,999.86	4,190.94
Mountain View Cemetery	827.00	11.49	1.000	11.49	0.000%	0.014%	6.04	17.53
Nez-Tah Cemetery	8,351.13	133.76	1.000	133.76	0.003%	0.143%	61.04	194.80
Troy Cemetery	11,096.00	153.49	1.000	153.49	0.004%	0.190%	81.10	234.59
Viola-Rock Creek Cemetery	7,334.00	65.05	1.000	65.05	0.002%	0.126%	53.60	118.65
Woodfell Mendenhall Cemetery	16,135.00	290.27	1.000	290.27	0.005%	0.277%	117.93	408.20
Fire:								
Bovill Fire	43,530.00	127.14	1.000	127.14	0.014%	0.746%	318.16	445.30
Deary Fire	95,728.00	564.88	1.000	564.88	0.032%	1.641%	699.67	1,264.55
Genesee Fire	263,072.96	165.75	1.000	165.75	0.087%	4.509%	1,922.78	2,088.53
Moscow Fire	324,112.00	2,068.06	1.000	2,068.06	0.107%	5.556%	2,368.91	4,436.97
North Latah Fire	7,820.00	79.13	1.000	79.13	0.003%	0.134%	57.16	136.29
Palouse Valley Fire	151,275.00	1,082.51	1.000	1,082.51	0.050%	2.593%	1,105.66	2,188.17
Troy Fire	13,771.00	459.82	1.000	459.82	0.005%	0.236%	100.65	560.47
Highway:								
North Latah Highway	2,873,166.00	20,842.79	1.000	20,842.79	0.951%	49.248%	20,999.71	41,842.50
South Latah Highway	354,306.68	3,358.06	1.000	3,358.06	0.117%	6.073%	2,589.60	5,947.66
Library:								
Latah Library	1,341,960.00	10,669.70	1.000	10,669.70	0.444%	23.002%	9,808.26	20,477.96

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax			301,982,351	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Recreation:								
Deary Recreation (not eligible)	-	-	1.000	-		0.000%	-	-
J-K Recreation	17,220.08	393.44	1.000	393.44	0.006%	0.295%	125.86	519.30
Potlatch Recreation	-	-	1.000	-	0.000%	0.000%	-	-
Sewer:								
North Polk Sewer	-	-	1.000	-		0.000%	-	-
Sewer and Water:								
Hampton Princeton S&W	-	-	1.000	-		0.000%	-	-
Helmer S&W	-	-	1.000	-		0.000%	-	-
Hoodoo S&W	-	-	1.000	-		0.000%	-	-
N. Tomer Butte S&W	-	-	1.000	-		0.000%	-	-
Northpolk Extension S&W	-	-	1.000	-		0.000%	-	-
SE Moscow S&W	-	15.92	1.000	15.92		0.000%	-	15.92
Viola S&W	-	-	1.000	-		0.000%	-	-
Watershed:								
Deep Creek Watershed	-	-	1.000	-		0.000%	-	-
SPTD Total:	5,834,069.21	43,025.62	1.000	43,025.62	1.932%	100.000%	42,640.70	85,666.32
							Total withheld due to LSO non-compliance:	
							85,666.32	

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Lemhi County: Special Purpose Taxing Districts								
Fire:								
Elk Bend Fire	3,000.00	913.04	1.000	913.04	0.001%	0.415%	21.93	934.97
Lemhi County Fire	306,371.00	5,070.03	1.000	5,070.03	0.101%	42.356%	2,239.24	7,309.27
North Custer Fire	11,662.14	375.29	1.000	375.29	0.004%	1.612%	85.24	460.53
North Fork Fire	54,637.00	1,046.95	1.000	1,046.95	0.018%	7.554%	399.33	1,446.28
Library:								
Lemhi Library	258,511.00	8,691.55	1.000	8,691.55	0.086%	35.739%	1,889.43	10,580.98
Sewer:								
Elk Bend Sewer	30,489.00	1,121.04	1.000	1,121.04	0.010%	4.215%	222.84	1,343.88
Valley View Heights Sewer	-	-	1.000	-		0.000%	-	-
Sewer and Water:								
Williams Lake S&W	46,690.00	3,168.15	1.000	3,168.15	0.015%	6.455%	341.25	3,509.40
Water:								
Arrowhead Water	11,972.00	361.06	1.000	361.06	0.004%	1.655%	87.50	448.56
Sunset Heights Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	723,332.14	20,747.11	1.000	20,747.11	0.240%	100.000%	5,286.76	26,033.87

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Lewis County: Special Purpose Taxing Districts								
Auditorium:								
Reubens Community Center	3,300.48	352.31	1.000	352.31	0.001%	0.371%	24.12	376.43
Cemetery:								
Kamiah Cemetery	2,608.20	83.37	1.000	83.37	0.001%	0.293%	19.06	102.43
Nez Perce-Russell Cemetery	14,834.00	279.33	1.000	279.33	0.005%	1.667%	108.42	387.75
Reubens Cemetery	848.70	9.95	1.000	9.95	0.000%	0.095%	6.20	16.15
Fire:								
Kamiah Fire	7,454.24	124.46	1.000	124.46	0.002%	0.837%	54.48	178.94
Nez Perce Fire	21,999.00	124.71	1.000	124.71	0.007%	2.471%	160.79	285.50
Highway:								
Central Highway	222,896.00	4,381.89	1.000	4,381.89	0.074%	25.041%	1,629.13	1,618.48
Evergreen Highway	118,377.00	2,562.41	1.000	2,562.41	0.039%	13.299%	865.21	1,298.36
Kamiah Highway	68,191.00	1,120.08	1.000	1,120.08	0.023%	7.661%	498.40	7,077.23
North Highway	48,265.00	945.60	1.000	945.60	0.016%	5.422%	352.76	2,107.76
Prairie Highway	288,246.00	4,970.47	1.000	4,970.47	0.095%	32.383%	2,107.76	2,107.76
Library:								
Prairie River Library	93,089.62	1,427.38	1.000	1,427.38	0.031%	10.458%	680.38	2,107.76
SPTD Total:	890,109.24	16,381.96	1.000	16,381.96	0.295%	100.000%	6,505.71	22,887.67
							Total withheld due to LSO non-compliance:	9,438.64
							Total paid to County less withheld amount:	13,449.03

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
January 7, 2019								
Lincoln County: Special Purpose Taxing Districts								
Cemetery:								
Lincoln County Cemetery	65,004.00	1,688.41	1.000	1,688.41	0.022%	6.771%	475.11	2,163.52
Richfield Cemetery	10,053.00	581.95	1.000	581.95	0.003%	1.047%	73.48	655.43
Fire:								
Dietrich Fire	32,706.00	682.99	1.000	682.99	0.011%	3.407%	239.05	922.04
Richfield Fire	20,881.00	1,265.23	1.000	1,265.23	0.007%	2.175%	152.62	1,417.85
Shoshone City & Rural Fire	164,686.00	3,313.08	1.000	3,313.08	0.055%	17.153%	1,203.68	4,516.76
Highway:								
Dietrich Highway #5	85,509.00	2,604.35	1.000	2,604.35	0.028%	8.906%	624.98	3,229.33
Kimama Highway #6	60,536.00	1,507.04	1.000	1,507.04	0.020%	6.305%	442.45	1,949.49
Richfield Highway #4	84,198.00	4,383.59	1.000	4,383.59	0.028%	8.770%	615.40	4,998.99
Shoshone Highway #2	254,692.00	6,060.65	1.000	6,060.65	0.084%	26.528%	1,861.52	7,922.17
Library:								
Richfield Library	23,631.00	699.89	1.000	699.89	0.008%	2.461%	172.72	872.61
Recreation:								
Lincoln County Recreation	158,204.00	4,310.54	1.000	4,310.54	0.052%	16.478%	1,156.30	5,466.84
SPTD Total:	960,100.00	27,097.72	1.000	27,097.72	0.318%	100.000%	7,017.31	34,115.03

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Madison County: Special Purpose Taxing Districts								
Ambulance:								
Madison County Ambulance	773,295.00	2,875.09	1.000	2,875.09	0.256%	17.117%	5,651.94	8,527.03
Cemetery:								
Burton Cemetery	15,225.00	120.47	1.000	120.47	0.005%	0.337%	111.28	231.75
Plano Cemetery	12,819.00	148.58	1.000	148.58	0.004%	0.284%	93.69	242.27
Rexburg Cemetery	88,312.00	406.74	1.000	406.74	0.029%	1.955%	645.46	1,052.20
Sugar City Cemetery	22,703.00	138.34	1.000	138.34	0.008%	0.503%	165.93	304.27
Sutton Cemetery	21,648.00	188.85	1.000	188.85	0.007%	0.479%	158.22	347.07
Teton-Newdale Cemetery	19,089.18	133.88	1.000	133.88	0.006%	0.423%	139.52	273.40
Fire:								
Madison County Fire	771,672.00	5,343.66	1.000	5,343.66	0.256%	17.081%	5,640.08	10,983.74
Jefferson Central Fire	14,283.30	-	1.000	-	0.005%	0.316%	104.40	104.40
Flood Control:								
Flood Control #1	524.71	1.74	1.000	1.74	0.000%	0.012%	3.84	5.58
Library:								
Madison County Library	1,330,779.00	4,778.33	1.000	4,778.33	0.441%	29.456%	9,726.54	14,504.87
Sugar-Salem Library	77,758.56	368.70	1.000	368.70	0.026%	1.721%	568.33	937.03
Mosquito Abatement:								
Madison Mosquito Abatement	1,369,689.00	397.34	1.000	397.34	0.454%	30.318%	10,010.93	10,408.27
Sewer:								
Valley View Sub Sewer	-	-	1.000	-	0.000%	-	-	-
Watershed:								
Moody Creek Watershed	-	-	1.000	-	0.000%	-	-	-
SPTD Total:	4,517,797.75	14,901.72	1.000	14,901.72	1.496%	100.000%	33,020.16	47,921.88

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax			301,982,351	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Minidoka County: Special Purpose Taxing Districts								
Cemetery:								
Heyburn Cemetery #3	51,585.00	1,007.70	1.000	1,007.70	0.017%	1.822%	377.03	1,384.73
Paul Cemetery #2	106,917.00	1,866.73	1.000	1,866.73	0.035%	3.777%	781.45	2,648.18
Rupert-Acequia Cemetery #1	177,164.00	3,700.06	1.000	3,700.06	0.059%	6.259%	1,294.88	4,994.94
Fire:								
Minidoka County Fire	593,484.98	10,846.86	1.000	10,846.86	0.197%	20.967%	4,337.73	15,184.59
West End Fire	399,444.30	7,986.03	1.000	7,986.03	0.132%	14.112%	2,919.50	10,905.53
Highway:								
Minidoka Highway	1,500,312.00	35,531.75	1.000	35,531.75	0.497%	53.004%	10,965.64	46,497.39
Sewer:								
Wayside Sewer	1,653.00	25.95	1.000	25.95	0.001%	0.058%	12.08	38.03
SPTD Total:	2,830,560.28	60,965.08	1.000	60,965.08	0.937%	100.000%	20,688.31	81,653.39

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Nez Perce County: Special Purpose Taxing Districts								
Auditorium:								
Reubens Community Center	10,451.52	125.78	1.000	125.78	0.003%	0.616%	76.39	202.17
Cemetery:								
Genesee Cemetery	3,741.64	77.75	1.000	77.75	0.001%	0.221%	27.35	105.10
Gifford Cemetery	4,061.00	79.05	1.000	79.05	0.001%	0.240%	29.68	108.73
Melrose Cemetery	1,930.00	37.76	1.000	37.76	0.001%	0.114%	14.11	51.87
Nez-Tah Cemetery	1,247.87	23.00	1.000	23.00	0.000%	0.074%	9.12	32.12
North Clearwater Cemetery	2,327.17	49.04	1.000	49.04	0.001%	0.137%	17.01	66.05
Potlatch Cemetery	918.00	39.67	1.000	39.67	0.000%	0.054%	6.71	46.38
Reubens Cemetery	1,037.30	18.30	1.000	18.30	0.000%	0.061%	7.58	25.88
Southwick Cemetery	560.50	20.34	1.000	20.34	0.000%	0.033%	4.10	24.44
Fire:								
Big Canyon Fire	23,664.96	135.44	1.000	135.44	0.008%	1.396%	172.97	308.41
Genesee Fire	92,431.04	116.28	1.000	116.28	0.031%	5.452%	675.57	791.85
Nez Perce County Fire	-	-	1.000	-	0.000%	0.000%	-	-
Sunnyside Fire	8,183.84	-	1.000	-	0.003%	0.483%	59.81	59.81
Highway:								
South Latah Highway	22,615.32	367.78	1.000	367.78	0.007%	1.334%	165.29	533.07
Library:								
Prairie River Library	344,979.18	5,072.88	1.000	5,072.88	0.114%	20.349%	2,521.42	7,594.30

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:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99						
SPTD Statewide Distribution:		4,162,831.82						
		For Quarter Ending:		Dec/31/2018				
		SPTD Total Statewide Property Tax		301,982,351				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Port:								
Port of Lewiston	892,649.00	22,888.34	1.000	22,888.34	0.296%	52.653%	6,524.29	29,412.63
Recreation:								
J-K Recreation	5,437.92	134.05	1.000	134.05	0.002%	0.321%	39.75	173.80
Sewer:								
Central Orchards Sewer	279,111.00	15,292.50	1.000	15,292.50	0.092%	16.463%	2,040.00	17,332.50
Lewiston Orchards Sewer	-	-	1.000	-		0.000%	-	-
Water:								
Waha Glen Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	1,695,347.26	44,477.96	1.000	44,477.96	0.561%	100.000%	12,391.15	56,869.11

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99						
SPTD Statewide Distribution:		4,162,831.82						
		For Quarter Ending:		Dec/31/2018				
		SPTD Total Statewide Property Tax		301,982,351				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Oneida County: Special Purpose Taxing Districts								
Cemetery:								
Holbrook Cemetery	2,331.00	88.03	1.000	88.03	0.001%	0.843%	17.04	105.07
Pleasant View Cemetery	1,818.00	45.32	1.000	45.32	0.001%	0.657%	13.29	58.61
Samaria Cemetery	3,468.00	90.81	1.000	90.81	0.001%	1.254%	25.35	116.16
St. John Cemetery	7,052.00	228.51	1.000	228.51	0.002%	2.550%	51.54	280.05
Fire:								
Oneida County Fire	99,917.00	1,560.43	1.000	1,560.43	0.033%	36.123%	730.28	2,290.71
Library:								
Oneida County Library	150,446.00	4,078.99	1.000	4,078.99	0.050%	54.391%	1,099.60	5,178.59
Recreation:								
Holbrook Recreation	2,643.00	53.02	1.000	53.02	0.001%	0.956%	19.32	72.34
Samaria Recreation	8,927.00	168.09	1.000	168.09	0.003%	3.227%	65.25	233.34
SPTD Total:	276,602.00	6,313.20	1.000	6,313.20	0.092%	100.000%	2,021.67	8,334.87

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Owyhee County: Special Purpose Taxing Districts								
Cemetery:								
Bruneau Cemetery	13,126.00	530.68	1.000	530.68	0.004%	1.367%	95.94	626.62
Marsing-Homedale Cemetery	78,070.00	1,694.65	1.000	1,694.65	0.026%	8.133%	570.61	2,265.26
Owyhee-Pioneer Cemetery	2,597.00	95.42	1.000	95.42	0.001%	0.271%	18.98	114.40
Riverside Cemetery	5,273.00	279.28	1.000	279.28	0.002%	0.549%	38.54	317.82
Fire:								
Bruneau Fire	21,713.00	1,173.76	1.000	1,173.76	0.007%	2.262%	158.70	1,332.46
Grandview Fire	60,960.20	1,381.32	1.000	1,381.32	0.020%	6.351%	445.55	1,826.87
Homedale Fire	223,190.96	8,504.64	1.000	8,504.64	0.074%	23.252%	1,631.28	10,135.92
Marsing Fire	200,676.96	1,548.28	1.000	1,548.28	0.066%	20.907%	1,466.73	3,015.01
Murphy Reynolds Wilson Fire	48,750.00	1,277.11	1.000	1,277.11	0.016%	5.079%	356.31	1,633.42
Highway:								
Gem Highway	73,049.00	2,327.16	1.000	2,327.16	0.024%	7.610%	533.91	2,861.07
Homedale Highway	86,266.00	3,380.46	1.000	3,380.46	0.029%	8.987%	630.51	4,010.97
Three Creek Highway	20,141.00	1,860.06	1.000	1,860.06	0.007%	2.098%	147.21	2,007.27
Library:								
Bruneau Valley Library	14,416.00	484.94	1.000	484.94	0.005%	1.502%	105.37	590.31
Eastern Owyhee Library	41,019.00	2,860.82	1.000	2,860.82	0.014%	4.273%	299.80	3,160.62
Lizard Butte Library	70,616.64	943.74	1.000	943.74	0.023%	7.357%	516.13	1,459.87
Sewer and Water:								
Bruneau S&W	-	-	1.000	-		0.000%	-	-
SPTD Total:	959,864.76	28,342.32	1.000	28,342.32	0.318%	100.000%	7,015.57	35,357.89

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:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
January 8, 2019								
Payette County: Special Purpose Taxing Districts								
Ambulance:								
Payette County Ambulance	591,842.00	-	1.000	-	0.196%	21.071%	4,325.72	4,325.72
Cemetery:								
Parkview Cemetery	152,494.00	1,876.12	1.000	1,876.12	0.050%	5.429%	1,114.57	2,990.69
Riverside Cemetery	157,784.00	1,669.85	1.000	1,669.85	0.052%	5.618%	1,153.23	2,823.08
Extermination:								
Payette County Rodent Control	151,699.00	1,547.02	1.000	1,547.02	0.050%	5.401%	1,108.75	2,655.77
Fire:								
New Plymouth Fire	196,204.00	1,168.16	1.000	1,168.16	0.065%	6.985%	1,434.04	2,602.20
Parma Fire	214,436.88	509.76	1.000	509.76	0.071%	7.635%	1,567.30	2,077.06
Sand Hollow Fire	17,666.00	157.17	1.000	157.17	0.006%	0.629%	129.12	-
Highway:								
Highway #1	757,875.00	5,217.09	1.000	5,217.09	0.251%	26.983%	5,539.24	10,756.33
Abatement:								
Gem County Abatement (anxd 2008)	-	-	1.000	-	-	0.000%	-	-
Recreation:								
Payette County Recreation	568,751.00	5,436.00	1.000	5,436.00	0.188%	20.249%	4,156.95	9,592.95
Watershed:								
Succor Creek Watershed	-	-	1.000	-	-	0.000%	-	-
SPTD Total:	2,808,751.88	17,581.17	1.000	17,581.17	0.930%	100.000%	20,528.92	38,110.09
Total withheld due to LSO non-compliance:							286.29	
Amount Returned to District now in Compliance:							-	
Total paid to County less withheld amount:							37,823.80	

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax			301,982,351	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Power County: Special Purpose Taxing Districts								
Ambulance:								
Power County Ambulance	246,432.00	2,069.31	1.000	2,069.31	0.082%	4.431%	1,801.15	3,870.46
Cemetery:								
Arbon Cemetery	-	-	1.000	-		0.000%	-	-
Falls View Cemetery	94,006.00	1,165.36	1.000	1,165.36	0.031%	1.690%	687.08	1,852.44
Rockland-Valley Vu Cemetery	21,015.00	543.50	1.000	543.50	0.007%	0.378%	153.60	697.10
Fire:								
American Falls Fire	56,650.00	787.46	1.000	787.46	0.019%	1.019%	414.05	1,201.51
Eastern Power County Fire	150,454.00	2,452.85	1.000	2,452.85	0.050%	2.705%	1,099.65	3,552.50
Rockland Fire	34,615.00	342.22	1.000	342.22	0.011%	0.622%	253.00	595.22
Highway:								
Power County Highway	2,699,116.00	34,729.50	1.000	34,729.50	0.894%	48.534%	19,727.60	54,457.10
Hospital:								
Harms Memorial Hospital	1,747,000.00	21,206.72	1.000	21,206.72	0.579%	31.414%	12,768.67	33,975.39
Library:								
American Falls Library	481,840.00	4,672.04	1.000	4,672.04	0.160%	8.664%	3,521.73	8,193.77
Rockland Library	30,174.00	767.96	1.000	767.96	0.010%	0.543%	220.54	988.50
SPTD Total:	5,561,302.00	68,736.92	1.000	68,736.92	1.842%	100.000%	40,647.07	109,383.99

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99						
SPTD Statewide Distribution:		4,162,831.82						
		For Quarter Ending:		Dec/31/2018				
		SPTD Total Statewide Property Tax		301,982,351				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Shoshone County: Special Purpose Taxing Districts								
Fire:								
Fernwood Fire	345.66	-	1.000	-	0.000%	0.014%	2.53	2.53
Shoshone County Fire #1	426,571.00	7,030.93	1.000	7,030.93	0.141%	17.801%	3,117.77	10,148.70
Shoshone Fire #2	948,240.60	15,825.08	1.000	15,825.08	0.314%	39.571%	6,930.60	22,755.68
Shoshone Fire #3	42,558.00	1,193.52	1.000	1,193.52	0.014%	1.776%	311.05	1,504.57
St. Joe Valley Fire	16,956.00	180.59	1.000	180.59	0.006%	0.708%	123.93	304.52
Highway:								
Clarkia Better Roads	73,000.00	-	1.000	-	0.024%	3.046%	533.55	533.55
Hospital:								
West Shoshone Hospital	733,024.00	17,152.31	1.000	17,152.31	0.243%	30.590%	5,357.61	22,509.92
Library:								
Clarkia Library	16,834.00	636.51	1.000	636.51	0.006%	0.702%	123.04	759.55
Kootenai Library	86,358.54	819.26	1.000	819.26	0.029%	3.604%	631.19	1,450.45
Kootenai Library Bond	5,521.00	-	1.000	-	0.002%	0.230%	40.35	40.35
Sewer:								
Calder Sewer	-	-	1.000	-		0.000%	-	-
Kingston Cataldo Sewer	30,035.52	409.47	1.000	409.47	0.010%	1.253%	219.53	629.00
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:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99						
SPTD Statewide Distribution:		4,162,831.82						
		For Quarter Ending:		Dec/31/2018				
		SPTD Total Statewide Property Tax		301,982,351				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Sewer and Water:								
Avery S&W	4,212.00	131.57	1.000	131.57	0.001%	0.176%	30.79	162.36
Clarkia S&W	-	-	1.000	-		0.000%	-	-
Water:								
Cataldo Water	12,440.61	222.61	1.000	222.61	0.004%	0.519%	90.93	313.54
Central Shoshone Water	-	-	1.000	-		0.000%	-	-
E. Shoshone Water	-	-	1.000	-		0.000%	-	-
Kingston Water	212.00	126.14	1.000	126.14	0.000%	0.009%	1.55	127.69
Pinehurst Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	2,396,308.93	43,727.99	1.000	43,727.99	0.794%	100.000%	17,514.42	61,242.41

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:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax			301,982,351	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Teton County: Special Purpose Taxing Districts								
Cemetery:								
Bates Cemetery	5,714.00	71.27	1.000	71.27	0.002%	0.161%	41.76	113.03
Cache Clawson Cemetery	23,681.00	321.07	1.000	321.07	0.008%	0.669%	173.08	494.15
Driggs Darby Cemetery	37,232.00	548.76	1.000	548.76	0.012%	1.051%	272.13	820.89
Felt Cemetery	-	40.83	1.000	40.83		0.000%	-	-
Haden Cemetery	8,658.00	152.29	1.000	152.29	0.003%	0.244%	63.28	215.57
Victor-Cedron Cemetery	105,607.00	269.05	1.000	269.05	0.035%	2.982%	771.87	1,040.92
Fire:								
Teton County Fire	2,868,453.00	16,286.63	1.000	16,286.63	0.950%	81.001%	20,965.27	37,251.90
Library:								
Valley of the Tetons Library	491,900.00	2,175.96	1.000	2,175.96	0.163%	13.891%	3,595.25	5,771.21
SPTD Total:	3,541,245.00	19,865.86	1.000	19,865.86	1.173%	100.000%	25,882.64	45,748.50
							Total withheld due to LSO non-compliance:	40.83
							Total paid to County less withheld amount:	45,707.67

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018	
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Twin Falls County: Special Purpose Taxing Districts								
Cemetery:								
West End Cemetery	88,529.00	2,203.64	1.000	2,203.64	0.029%	0.540%	647.05	2,850.69
Fire:								
Bliss Fire (Jt w/Gooding 2007)	4,006.90	-	1.000	-	0.001%	0.024%	29.29	29.29
Buhl Fire	508,572.00	4,853.65	1.000	4,853.65	0.168%	3.104%	3,717.11	8,570.76
Castleford Fire	106,909.00	972.36	1.000	972.36	0.035%	0.652%	781.39	1,753.75
Filer Fire	419,068.00	4,528.55	1.000	4,528.55	0.139%	2.558%	3,062.93	7,591.48
Hagerman Fire	14,792.94	112.56	1.000	112.56	0.005%	0.090%	108.12	220.68
Rock Creek Fire	806,325.38	4,686.73	1.000	4,686.73	0.267%	4.921%	5,893.36	10,580.09
Salmon Tract Fire	92,266.00	948.78	1.000	948.78	0.031%	0.563%	674.36	1,623.14
Twin Falls Fire	930,084.00	11,030.67	1.000	11,030.67	0.308%	5.676%	6,797.90	17,828.57
Highway:								
Buhl Highway	1,041,646.00	19,235.95	1.000	19,235.95	0.345%	6.357%	7,613.30	26,849.25
Filer Highway	733,638.00	6,942.97	1.000	6,942.97	0.243%	4.477%	5,362.09	12,305.06
Murtaugh Highway	199,537.20	2,821.94	1.000	2,821.94	0.066%	1.218%	1,458.40	4,280.34
Twin Falls Highway	5,085,424.00	54,214.70	1.000	54,214.70	1.684%	31.036%	37,168.90	91,383.60

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		2,207,161.99						
SPTD Statewide Distribution:		4,162,831.82						
		For Quarter Ending:		Dec/31/2018				
		SPTD Total Statewide Property Tax		301,982,351				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Junior College:								
Southern Idaho Junior College	6,116,921.81	101,418.93	1.000	101,418.93	2.026%	37.332%	44,708.02	146,126.95
Library:								
Hansen Library	48,522.00	431.59	1.000	431.59	0.016%	0.296%	354.64	786.23
Recreation:								
Castleford Recreation	53,516.00	-	1.000	-	0.045%	0.327%	391.14	391.14
Filer Recreation	135,551.00	2,195.39	1.000	2,195.39	0.018%	0.827%	990.73	3,186.12
Water:								
Rogerson Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	16,385,309.23	216,598.41	1.000	216,598.41	5.426%	100.000%	119,758.73	336,357.14

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.					
SPTD Statewide Excess Distribution:		2,207,161.99		For Quarter Ending:			Dec/31/2018		
SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax			301,982,351		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Special Purpose Taxing Districts	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8	
January 8, 2019									
Valley County: Special Purpose Taxing Districts									
Cemetery:									
McCall Cemetery	37,492.00	189.80	1.000	189.80	0.012%	0.755%	274.03	463.83	
Valley Center Cemetery	53,167.00	214.22	1.000	214.22	0.018%	1.071%	388.59	602.81	
Fire:									
Cascade Fire	321,321.00	804.17	1.000	804.17	0.106%	6.475%	2,348.51	3,152.68	
McCall Fire	1,583,319.00	2,693.64	1.000	2,693.64	0.524%	31.904%	11,572.34	14,265.98	
Yellow Pine Fire	18,739.00	69.89	1.000	69.89	0.006%	0.378%	136.96	206.85	
Hospital:									
Cascade Memorial Hospital	812,168.00	2,582.90	1.000	2,582.90	0.269%	16.365%	5,936.06	8,518.96	
McCall Hospital	1,255,308.00	8,811.70	1.000	8,811.70	0.416%	25.295%	9,174.92	17,986.62	
Mosquito Abatement:									
Edwards Mosquito Abatement	227,027.00	-	1.000	-	0.075%	4.575%	1,659.32	1,659.32	
Recreation:									
Southern Valley Recreation	-	-	1.000	-		0.000%	-	-	
Sewer and Water:									
North Lake S&W	211,779.00	245.11	1.000	245.11	0.070%	4.267%	1,547.87	1,792.98	
Payette Lakes S&W	388,896.00	604.04	1.000	604.04	0.129%	7.836%	2,842.41	3,446.45	
South Lake Recreational S&W	19,649.00	440.63	1.000	440.63	0.007%	0.396%	143.61	584.24	
Water:									
Warm Lake Recreational Water	33,831.00	33.12	1.000	33.12	0.011%	0.682%	247.27	280.39	
SPTD Total:	4,962,696.00	16,689.22	1.000	16,689.22	1.643%	100.000%	36,271.89	52,961.11	
							Total withheld due to LSO non-compliance:		
							Amount Returned to District now in Compliance:		225.75
							Total paid to County less withheld amount:		53,186.86

1. Portion of tax and foregone amount within county.

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

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

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SPTD Statewide Distribution:		4,162,831.82		SPTD Total Statewide Property Tax				301,982,351
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts January 7, 2019	2018 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Washington County: Special Purpose Taxing Districts								
Ambulance:								
Weiser Ambulance	251,872.00	6,818.44	1.000	6,818.44	0.083%	19.341%	1,840.91	8,659.35
Cemetery:								
Midvale Cemetery	33,633.00	714.30	1.000	714.30	0.011%	2.583%	245.82	960.12
Salubria Cemetery	30,987.00	609.59	1.000	609.59	0.010%	2.380%	226.48	836.07
Extermination:								
Washington County Rodent Control	21,822.00	679.02	1.000	679.02	0.007%	1.676%	159.50	838.52
Fire:								
Cambridge Fire	74,162.00	643.35	1.000	643.35	0.025%	5.695%	542.04	1,185.39
Midvale Fire	45,278.00	1,002.30	1.000	1,002.30	0.015%	3.477%	330.93	1,333.23
Weiser Fire #1	245,073.00	5,652.89	1.000	5,652.89	0.081%	18.819%	1,791.22	7,444.11
Flood Control:								
Flood Control #3	8,539.85	122.90	1.000	122.90	0.003%	0.656%	62.42	185.32
Highway:								
Weiser Valley Highway	71,275.00	1,594.91	1.000	1,594.91	0.024%	5.473%	520.94	2,115.85
Hospital:								
Weiser Valley Hospital	436,746.00	5,143.67	1.000	5,143.67	0.145%	33.538%	3,192.14	8,335.81
Library:								
Cambridge Community Library	53,801.00	328.51	1.000	328.51	0.018%	4.131%	393.23	721.74
Midvale Library	29,055.00	673.23	1.000	673.23	0.010%	2.231%	212.36	885.59
SPTD Total:	1,302,243.85	23,983.11	1.000	23,983.11	0.431%	100%	9,517.99	33,501.10

1. Portion of tax and foregone amount within county.

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