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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 <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Power County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Power County Ambulance	246,432.00	2,069.31	1.000	2,069.31	0.082%	4.431%	1,801.15	3,870.46
<b>Cemetery:</b>								
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
<b>Fire:</b>								
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
<b>Highway:</b>								
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
<b>Hospital:</b>								
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
<b>Library:</b>								
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
<b>SPTD Total:</b>	<b>5,561,302.00</b>	<b>68,736.92</b>	<b>1.000</b>	<b>68,736.92</b>	<b>1.842%</b>	<b>100.000%</b>	<b>40,647.07</b>	<b>109,383.99</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		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 <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Shoshone County: Special Purpose Taxing Districts</b>								
<b>Fire:</b>								
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
<b>Highway:</b>								
Clarkia Better Roads	73,000.00	-	1.000	-	0.024%	3.046%	533.55	533.55
<b>Hospital:</b>								
West Shoshone Hospital	733,024.00	17,152.31	1.000	17,152.31	0.243%	30.590%	5,357.61	22,509.92
<b>Library:</b>								
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
<b>Sewer:</b>								
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		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 <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Sewer and Water:</b>								
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%	-	-
<b>Water:</b>								
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%	-	-
<b>SPTD Total:</b>	<b>2,396,308.93</b>	<b>43,727.99</b>	<b>1.000</b>	<b>43,727.99</b>	<b>0.794%</b>	<b>100.000%</b>	<b>17,514.42</b>	<b>61,242.41</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		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 <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Teton County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
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
<b>Fire:</b>								
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
<b>Library:</b>								
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
<b>SPTD Total:</b>	<b>3,541,245.00</b>	<b>19,865.86</b>	<b>1.000</b>	<b>19,865.86</b>	<b>1.173%</b>	<b>100.000%</b>	<b>25,882.64</b>	<b>45,748.50</b>
							<b>Total withheld due to LSO non-compliance:</b>	<b>40.83</b>
							<b>Total paid to County less withheld amount:</b>	<b>45,707.67</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		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 <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Twin Falls County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
West End Cemetery	88,529.00	2,203.64	1.000	2,203.64	0.029%	0.540%	647.05	2,850.69
<b>Fire:</b>								
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
<b>Highway:</b>								
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 <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8	
<b>Junior College:</b>									
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	
<b>Library:</b>									
Hansen Library	48,522.00	431.59	1.000	431.59	0.016%	0.296%	354.64	786.23	
<b>Recreation:</b>									
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	
<b>Water:</b>									
Rogerson Water	-	-	1.000	-		0.000%	-	-	
<b>SPTD Total:</b>	<b>16,385,309.23</b>	<b>216,598.41</b>	<b>1.000</b>	<b>216,598.41</b>	<b>5.426%</b>	<b>100.000%</b>	<b>119,758.73</b>	<b>336,357.14</b>	

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		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 <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8	
January 8, 2019									
<b>Valley County: Special Purpose Taxing Districts</b>									
<b>Cemetery:</b>									
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	
<b>Fire:</b>									
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	
<b>Hospital:</b>									
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	
<b>Mosquito Abatement:</b>									
Edwards Mosquito Abatement	227,027.00	-	1.000	-	0.075%	4.575%	1,659.32	1,659.32	
<b>Recreation:</b>									
Southern Valley Recreation	-	-	1.000	-		0.000%	-	-	
<b>Sewer and Water:</b>									
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	
<b>Water:</b>									
Warm Lake Recreational Water	33,831.00	33.12	1.000	33.12	0.011%	0.682%	247.27	280.39	
<b>SPTD Total:</b>	<b>4,962,696.00</b>	<b>16,689.22</b>	<b>1.000</b>	<b>16,689.22</b>	<b>1.643%</b>	<b>100.000%</b>	<b>36,271.89</b>	<b>52,961.11</b>	
							<b>Total withheld due to LSO non-compliance:</b>		
							<b>Amount Returned to District now in Compliance:</b>		<b>225.75</b>
							<b>Total paid to County less withheld amount:</b>		<b>53,186.86</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		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 <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Washington County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Weiser Ambulance	251,872.00	6,818.44	1.000	6,818.44	0.083%	19.341%	1,840.91	8,659.35
<b>Cemetery:</b>								
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
<b>Extermination:</b>								
Washington County Rodent Control	21,822.00	679.02	1.000	679.02	0.007%	1.676%	159.50	838.52
<b>Fire:</b>								
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
<b>Flood Control:</b>								
Flood Control #3	8,539.85	122.90	1.000	122.90	0.003%	0.656%	62.42	185.32
<b>Highway:</b>								
Weiser Valley Highway	71,275.00	1,594.91	1.000	1,594.91	0.024%	5.473%	520.94	2,115.85
<b>Hospital:</b>								
Weiser Valley Hospital	436,746.00	5,143.67	1.000	5,143.67	0.145%	33.538%	3,192.14	8,335.81
<b>Library:</b>								
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
<b>SPTD Total:</b>	<b>1,302,243.85</b>	<b>23,983.11</b>	<b>1.000</b>	<b>23,983.11</b>	<b>0.431%</b>	<b>100%</b>	<b>9,517.99</b>	<b>33,501.10</b>

1. Portion of tax and foregone amount within county.

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