

## 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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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>Ada County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Ada County Ambulance	5,902,820.00	25,501.39	1.000	25,501.39	2.061%	6.673%	35,678.35	61,179.74
<b>Cemetery:</b>								
Dry Creek Cemetery	164,938.00	171.81	1.000	171.81	0.058%	0.186%	996.93	1,168.74
Fairview Cemetery	1,770.96	36.38	1.000	36.38	0.001%	0.002%	10.70	47.08
Joplin Cemetery	35,653.00	171.02	1.000	171.02	0.012%	0.040%	215.50	386.52
Kuna Cemetery	158,100.00	703.47	1.000	703.47	0.055%	0.179%	955.60	1,659.07
Melba Cemetery	3,072.72	44.59	1.000	44.59	0.001%	0.003%	18.57	63.16
Meridian Cemetery	597,141.00	1,599.84	1.000	1,599.84	0.208%	0.675%	3,609.29	5,209.13
Star Cemetery	122,155.00	654.92	1.000	654.92	0.043%	0.138%	738.34	1,393.26
<b>Pest Control:</b>								
Ada Pest Extermination	747,928.00	3,417.97	1.000	3,417.97	0.261%	0.846%	4,520.68	7,938.65
<b>Fire:</b>								
Eagle Fire	7,214,785.75	8,417.80	1.000	8,417.80	2.519%	8.156%	43,608.17	52,025.97
Kuna Fire	1,594,021.92	6,563.87	1.000	6,563.87	0.556%	1.802%	9,634.71	16,198.58
Melba Fire	21,360.84	386.98	1.000	386.98	0.007%	0.024%	129.11	516.09
Meridian Fire	2,517,368.00	7,645.79	1.000	7,645.79	0.879%	2.846%	15,215.67	22,861.46
North Ada Search & Rescue	4,495,997.00	26,836.81	1.000	26,836.81	1.569%	5.083%	27,175.05	54,011.86
Star Fire	1,728,709.24	1,740.32	1.000	1,740.32	0.603%	1.954%	10,448.80	12,189.12
Whitney Fire	4,351,371.00	17,204.61	1.000	17,204.61	1.519%	4.919%	26,300.89	43,505.50

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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<b>Flood Control:</b>								
Flood Control #10	314,326.32	546.06	1.000	546.06	0.110%	0.355%	1,899.88	2,445.94
<b>Highway:</b>								
Ada Highway	46,879,066.00	206,869.23	1.000	206,869.23	16.364%	52.996%	283,350.09	490,219.32
<b>Library:</b>								
Ada County Library	2,759,604.00	8,172.48	1.000	8,172.48	0.963%	3.120%	16,679.81	24,852.29
Kuna Library	787,945.76	3,022.23	1.000	3,022.23	0.275%	0.891%	4,762.56	7,784.79
Meridian Library	5,205,524.00	8,165.74	1.000	8,165.74	1.817%	5.885%	31,463.63	39,629.37
<b>Mosquito Abatement:</b>								
S.W. Ada Mosquito Abatement	1,328,212.00	1,605.85	1.000	1,605.85	0.464%	1.502%	8,028.08	9,633.93
<b>Recreation:</b>								
Western Ada Recreation	995,670.00	1,753.97	1.000	1,753.97	0.348%	1.126%	6,018.11	7,772.08
<b>Sewer:</b>								
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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<b>Sewer &amp; Water:</b>								
Eagle Sewer & Water	126,577.00	280.99	1.000	280.99	0.044%	0.143%	765.07	1,046.06
Meridian Sewer & Water	-	-	1.000	-		0.000%	-	-
Star Sewer & Water	403,582.41	294.06	1.000	294.06	0.141%	0.456%	2,439.36	2,733.42
<b>Water:</b>								
Warms Springs Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>88,457,699.92</b>	<b>343,883.22</b>	<b>1.000</b>	<b>343,883.22</b>	<b>30.879%</b>	<b>100.000%</b>	<b>534,662.95</b>	<b>878,546.17</b>

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<b>Adams County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Council Valley Ambulance	91,671.00	1,448.98	1.000	1,448.98	0.032%	14.824%	554.08	2,003.06
<b>Cemetery:</b>								
Bear Creek Cemetery	3,522.00	27.99	1.000	27.99	0.001%	0.570%	21.29	49.28
Council Valley Cemetery	26,811.00	583.49	1.000	583.49	0.009%	4.336%	162.05	745.54
Indian Valley Cemetery	4,750.00	228.21	1.000	228.21	0.002%	0.768%	28.71	256.92
Meadows Valley Cemetery	17,568.00	556.63	1.000	556.63	0.006%	2.841%	106.19	662.82
<b>Fire:</b>								
Council Valley Fire	75,097.00	648.18	1.000	648.18	0.026%	12.144%	453.91	1,102.09
Indian Valley Fire	28,819.00	358.28	1.000	358.28	0.010%	4.660%	174.19	532.47
Meadow Valley Fire	195,763.00	2,171.19	1.000	2,171.19	0.068%	31.657%	1,183.25	3,354.44
<b>Flood Control:</b>								
Flood Control #3 Adams County	6,736.50	137.04	1.000	137.04	0.002%	1.089%	40.72	177.76
<b>Library:</b>								
Council Valley Library	69,537.00	1,775.85	1.000	1,775.85	0.024%	11.245%	420.30	2,196.15
Meadows Valley Library	98,105.00	-	1.000	-	0.034%	15.865%	592.97	592.97
<b>SPTD Total:</b>	<b>618,379.50</b>	<b>7,935.84</b>	<b>1.000</b>	<b>7,935.84</b>	<b>0.216%</b>	<b>100.000%</b>	<b>3,737.66</b>	<b>11,673.50</b>

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April 5, 2018								
<b>Bannock County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Bannock County Ambulance	1,873,623.00	7,621.66	1.000	7,621.66	0.654%	51.759%	11,324.70	18,946.36
<b>Cemetery:</b>								
Arimo Cemetery	18,067.00	324.55	1.000	324.55	0.006%	0.499%	109.20	433.75
Inkom Cemetery	22,600.00	250.73	1.000	250.73	0.008%	0.624%	136.60	387.33
Lava Cemetery	18,851.23	203.33	1.000	203.33	0.007%	0.521%	113.94	317.27
Marsh Valley Cemetery	26,466.00	404.13	1.000	404.13	0.009%	0.731%	159.97	564.10
McCammon Cemetery	27,392.00	241.16	1.000	241.16	0.010%	0.757%	165.56	406.72
Swan Lake Cemetery	3,917.00	65.47	1.000	65.47	0.001%	0.108%	23.68	89.15
<b>Fire:</b>								
Arimo Fire	9,601.00	90.01	1.000	90.01	0.003%	0.265%	58.03	148.04
Downey Fire	53,385.00	249.01	1.000	249.01	0.019%	1.475%	322.67	571.68
Jackson Creek Fire	34,061.00	139.05	1.000	139.05	0.012%	0.941%	205.87	344.92
Lava Fire	127,927.00	310.38	1.000	310.38	0.045%	3.534%	773.23	1,083.61
McCammon Fire	13,400.00	118.77	1.000	118.77	0.005%	0.370%	80.99	199.76
North Bannock Fire	159,183.00	1,165.92	1.000	1,165.92	0.056%	4.397%	962.15	2,128.07
Pocatello Valley Fire	131,418.00	994.93	1.000	994.93	0.046%	3.630%	794.33	1,789.26
<b>Highway:</b>								
Downey Swan Lake Highway	63,515.43	861.86	1.000	861.86	0.022%	1.755%	383.90	1,245.76
<b>Library:</b>								
Portneuf Library	618,618.00	4,383.04	1.000	4,383.04	0.216%	17.089%	3,739.10	8,122.14
South Bannock Library	417,869.00	2,035.14	1.000	2,035.14	0.146%	11.544%	2,525.72	4,560.86
<b>SPTD Total:</b>	<b>3,619,893.66</b>	<b>19,459.14</b>	<b>1.000</b>	<b>19,459.14</b>	<b>1.264%</b>	<b>100.000%</b>	<b>21,879.64</b>	<b>41,338.78</b>

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<b>Bear Lake County: Special Purpose Taxing Districts</b>									
<b>Cemetery:</b>									
Bennington Cemetery	3,902.00	70.23	1.000	70.23	0.001%	0.355%	23.58	93.81	
Bern Cemetery	4,107.00	63.16	1.000	63.16	0.001%	0.374%	24.82	87.98	
Bloomington Cemetery	4,021.00	121.07	1.000	121.07	0.001%	0.366%	24.30	145.37	
Dingle Cemetery	5,418.00	142.18	1.000	142.18	0.002%	0.493%	32.75	174.93	
Fish Haven Cemetery	11,421.00	128.63	1.000	128.63	0.004%	1.039%	69.03	197.66	
Geneva Cemetery	6,511.00	127.74	1.000	127.74	0.002%	0.592%	39.35	167.09	
Lanark Cemetery	3,192.00	58.96	1.000	58.96	0.001%	0.290%	19.29	78.25	
Liberty Cemetery	5,239.00	116.78	1.000	116.78	0.002%	0.477%	31.67	148.45	
Ovid Cemetery	3,730.00	94.67	1.000	94.67	0.001%	0.339%	22.55	117.22	
St. Charles Cemetery	8,314.00	146.79	1.000	146.79	0.003%	0.756%	50.25	197.04	
Wardboro Cemetery	2,350.00	53.07	1.000	53.07	0.001%	0.214%	14.20	67.27	
<b>Fire:</b>									
Bailey Creek Fire	3,555.72	95.52	1.000	95.52	0.001%	0.323%	21.49	117.01	
Bear Lake County Fire	529,268.00	3,585.46	1.000	3,585.46	0.185%	48.144%	3,199.04	6,784.50	
<b>Flood Control:</b>									
Flood Control #12	-	-	1.000	-		0.000%	-	-	
<b>Library:</b>									
Bear Lake Library	297,345.00	5,448.38	1.000	5,448.38	0.104%	27.047%	1,797.24	7,245.62	
<b>Mosquito Abatement:</b>									
Bear River Mosquito Abatement	100,416.00	2,735.46	1.000	2,735.46	0.035%	9.134%	606.94	3,342.40	

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<b>Sewer:</b>										
Fish Haven Sewer										
	110,559.00	-	1.000	-	0.039%	10.057%	668.25	668.25		
<b>SPTD Total:</b>	<b>1,099,348.72</b>	<b>12,988.10</b>	<b>1.000</b>	<b>12,988.10</b>	<b>0.384%</b>	<b>100.000%</b>	<b>6,644.75</b>	<b>19,632.85</b>		
<b>Total withheld due to LSO non-compliance:</b>										
<b>Total paid to County less withheld amount:</b>								<b>19,632.85</b>		

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<b>Benewah County: Special Purpose Taxing Districts</b>								
<b>Fire:</b>								
Fernwood Fire	32,662.08	494.16	1.000	494.16	0.011%	4.202%	197.42	691.58
Gateway Fire	173,240.00	1,872.48	1.000	1,872.48	0.060%	22.286%	1,047.11	2,919.59
St. Marie Fire	286,801.80	1,844.22	1.000	1,844.22	0.100%	36.895%	1,733.51	3,577.73
Tensed Fire	16,993.00	341.79	1.000	341.79	0.006%	2.186%	102.71	444.50
<b>Highway:</b>								
Plummer-Gateway Highway	99,906.00	1,344.46	1.000	1,344.46	0.035%	12.852%	603.86	1,948.32
<b>Library:</b>								
Benewah Library	167,744.00	996.89	1.000	996.89	0.059%	21.579%	1,013.89	2,010.78
<b>Water:</b>								
Fernwood Water	-	-	1.000	-		0.000%	-	-
<b>Watershed:</b>								
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%	-	-
<b>SPTD Total:</b>	<b>777,346.88</b>	<b>6,894.00</b>	<b>1.000</b>	<b>6,894.00</b>	<b>0.271%</b>	<b>100.000%</b>	<b>4,698.50</b>	<b>11,592.50</b>

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April 5, 2018								
<b>Bingham County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Bingham County Ambulance	841,973.00	9,065.36	1.000	9,065.36	0.294%	24.292%	5,089.12	14,154.48
<b>Cemetery:</b>								
Aberdeen Cemetery	33,851.00	853.40	1.000	853.40	0.012%	0.977%	204.60	1,058.00
Basalt-Goshen-Firth Cemetery	32,337.00	666.90	1.000	666.90	0.011%	0.933%	195.45	862.35
Groveland Cemetery	63,996.00	887.84	1.000	887.84	0.022%	1.846%	386.81	1,274.65
Moreland Cemetery	16,466.00	549.35	1.000	549.35	0.006%	0.475%	99.53	648.88
Riverside-Thomas Cemetery	45,755.00	957.63	1.000	957.63	0.016%	1.320%	276.56	1,234.19
Riverview Cemetery (Bingham)	4,238.00	103.85	1.000	103.85	0.001%	0.122%	25.62	129.47
Shelley Cemetery	76,918.00	1,503.44	1.000	1,503.44	0.027%	2.219%	464.91	1,968.35
Springfield Sterling Cemetery	8,038.00	221.02	1.000	221.02	0.003%	0.232%	48.58	269.60
Taylor Cemetery	16,489.72	156.26	1.000	156.26	0.006%	0.476%	99.67	255.93
Woodville Cemetery	3,484.44	49.21	1.000	49.21	0.001%	0.101%	21.06	70.27
<b>Fire:</b>								
Aberdeen Springfield Fire	82,499.00	2,805.54	1.000	2,805.54	0.029%	2.380%	498.65	3,304.19
Blackfoot Snake River Fire	801,795.00	18,367.59	1.000	18,367.59	0.280%	23.133%	4,846.27	23,213.86
Shelley Fire	403,781.00	4,215.43	1.000	4,215.43	0.141%	11.650%	2,440.56	6,655.99
<b>Flood Control:</b>								
Flood Control #1	3,476.41	34.83	1.000	34.83	0.001%	0.100%	21.01	55.84
Flood Control #7	8,496.00	123.67	1.000	123.67	0.003%	0.245%	51.35	175.02

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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>Library:</b>								
Aberdeen Library	169,006.00	-	1.000	-	0.059%	4.876%	1,021.52	1,021.52
Blackfoot Library	265,679.00	3,343.11	1.000	3,343.11	0.093%	7.665%	1,605.84	4,948.95
North Bingham Library	355,626.00	4,322.45	1.000	4,322.45	0.124%	10.260%	2,149.50	6,471.95
Snake River Library	218,110.00	3,871.64	1.000	3,871.64	0.076%	6.293%	1,318.32	5,189.96
<b>Sewer and Water:</b>								
Greenfield S&W	-	-	1.000	-		0.000%	-	-
Groveland S&W	-	-	1.000	-		0.000%	-	-
Moreland S&W	13,969.00	-	1.000	-	0.005%	0.403%	84.43	84.43
Springfield S&W	-	-	1.000	-		0.000%	-	-
Woodinville S&W	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>3,465,983.57</b>	<b>52,098.52</b>	<b>1.000</b>	<b>52,098.52</b>	<b>1.210%</b>	<b>100.000%</b>	<b>20,949.36</b>	<b>73,047.88</b>
							<b>Total withheld due to LSO non-compliance:</b>	
							<b>73,047.88</b>	
							<b>Total paid to County less withheld amount:</b>	
							<b>73,047.88</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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax			286,469,331	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Blaine County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Blaine County Ambulance	2,075,044.00	3,992.74	1.000	3,992.74	0.724%	29.933%	12,542.14	16,534.88
<b>Cemetery:</b>								
Bellevue Cemetery	23,026.00	222.80	1.000	222.80	0.008%	0.332%	139.18	361.98
Carey Cemetery	14,845.00	407.23	1.000	407.23	0.005%	0.214%	89.73	496.96
Hailey Cemetery	270,279.00	924.51	1.000	924.51	0.094%	3.899%	1,633.64	2,558.15
Ketchum Cemetery	55,955.00	191.87	1.000	191.87	0.020%	0.807%	338.21	530.08
Picabo Cemetery	13,067.00	92.14	1.000	92.14	0.005%	0.188%	78.98	171.12
<b>Fire:</b>								
Carey Fire	116,602.00	254.35	1.000	254.35	0.041%	1.682%	704.77	959.12
Ketchum Fire	397,189.00	1,618.69	1.000	1,618.69	0.139%	5.730%	2,400.72	4,019.41
Minidoka County Fire	6,038.68	32.51	1.000	32.51	0.002%	0.087%	36.50	69.01
West Magic Fire	10,349.26	31.32	1.000	31.32	0.004%	0.149%	62.55	93.87
Wood River Fire	990,081.00	3,439.22	1.000	3,439.22	0.346%	14.282%	5,984.32	9,423.54
<b>Flood Control:</b>								
Carey Flood Control #2	4,535.00	12.82	1.000	12.82	0.002%	0.065%	27.41	40.23
Big Wood Flood Control #9	41,622.00	278.23	1.000	278.23	0.015%	0.600%	251.57	529.80
<b>Library:</b>								
Little Wood River Library	28,696.00	548.30	1.000	548.30	0.010%	0.414%	173.45	721.75
<b>Recreation:</b>								
Blaine County Recreation	1,333,973.00	5,244.45	1.000	5,244.45	0.466%	19.243%	8,062.90	13,307.35

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)

<b>Statewide Actual Base:</b>		<b>1,955,669.83</b>			<b>Note: Calculations may not agree due to rounding.</b>			
<b>SPTD Statewide Excess Distribution:</b>		<b>1,731,500.17</b>			<b>For Quarter Ending:</b>			<b>Mar/31/2018</b>
<b>SPTD Statewide Distribution:</b>		<b>3,687,170.00</b>			<b>SPTD Total Statewide Property Tax</b>			<b>286,469,331</b>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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>								
Sun Valley S&W	1,550,948.00	3,575.29	1.000	3,575.29	0.541%	22.373%	9,374.36	12,949.65
<b>SPTD Total:</b>	<b>6,932,249.94</b>	<b>20,866.47</b>	<b>1.000</b>	<b>20,866.47</b>	<b>2.420%</b>	<b>100.000%</b>	<b>41,900.43</b>	<b>62,766.90</b>
<b>Total withheld due to LSO non-compliance:</b>								
<b>Total paid to County less withheld amount:</b>								<b>62,766.90</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:		1,731,500.17						
SPTD Statewide Distribution:		3,687,170.00						
		For Quarter Ending:		Mar/31/2018				
		SPTD Total Statewide Property Tax		286,469,331				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2017 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
April 5, 2018								
<b>Boise County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
East Boise Ambulance	124,750.00	893.60	1.000	893.60	0.044%	13.912%	754.02	1,647.62
<b>Cemetery:</b>								
Pioneer Cemetery	10,847.00	184.25	1.000	184.25	0.004%	1.210%	65.56	249.81
<b>Fire:</b>								
Eagle Fire (Annexed 2011)	-	-	1.000	-	0.000%	0.000%	4.36	4.36
Horseshoe Bend Fire	61,239.00	481.29	1.000	481.29	0.021%	6.829%	370.15	851.44
Placerville Fire	27,928.00	198.55	1.000	198.55	0.010%	3.114%	168.80	367.35
<b>Hospital:</b>								
Garden Valley Hospital	142,486.00	1,015.74	1.000	1,015.74	0.050%	15.890%	861.22	1,876.96
Horseshoe Bend Hospital	49,342.00	444.17	1.000	444.17	0.017%	5.502%	298.24	742.41
<b>Library:</b>								
Boise Basin Library	200,804.00	2,238.17	1.000	2,238.17	0.070%	22.393%	1,213.72	3,451.89
Garden Valley Library	209,196.00	939.40	1.000	939.40	0.073%	23.329%	1,264.44	2,203.84
Horseshoe Bend Library	70,137.00	1,063.12	1.000	1,063.12	0.024%	7.821%	423.93	1,487.05
<b>Recreation:</b>								
Garden Valley Recreation	-	-	1.000	-		0.000%	-	-
<b>Water:</b>								
Moores Creek Rim Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>896,729.00</b>	<b>7,458.29</b>	<b>1.000</b>	<b>7,458.29</b>	<b>0.313%</b>	<b>100.000%</b>	<b>5,424.44</b>	<b>12,882.73</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2017 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
April 5, 2018								
<b>Bonner County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
West Bonner Cemetery	65,547.00	2,007.60	1.000	2,007.60	0.023%	0.647%	396.18	2,403.78
<b>Fire:</b>								
Coolin-Cavanaugh Bay Fire	111,204.00	326.99	1.000	326.99	0.039%	1.097%	672.15	999.14
N. of the Narrows Fire	106,698.00	-	1.000	-	0.037%	1.053%	644.91	644.91
North Side Fire	457,638.00	1,297.22	1.000	1,297.22	0.160%	4.515%	2,766.09	4,063.31
Sagle Fire	1,264,001.00	2,256.28	1.000	2,256.28	0.441%	12.470%	7,639.97	9,896.25
Schweitzer Fire	315,387.00	715.72	1.000	715.72	0.110%	3.111%	1,906.29	2,622.01
Spirit Lake Fire	334,727.50	252.85	1.000	252.85	0.117%	3.302%	2,023.19	2,276.04
Timberlake Fire (Bnr/Koot)	43,385.15	-	1.000	-	0.015%	0.428%	262.23	262.23
West Pend Oreille Fire	231,962.00	390.54	1.000	390.54	0.081%	2.288%	1,402.04	1,792.58
West Priest Lake Fire	67,978.00	331.75	1.000	331.75	0.024%	0.671%	410.88	742.63
West Side Fire	240,795.00	604.23	1.000	604.23	0.084%	2.376%	1,455.43	2,059.66

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:		1,731,500.17						
SPTD Statewide Distribution:		3,687,170.00						
		For Quarter Ending:		Mar/31/2018				
		SPTD Total Statewide Property Tax		286,469,331				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2017 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
April 5, 2018								
<b>Highway:</b>								
Sandpoint Highway	1,710,235.00	4,077.65	1.000	4,077.65	0.597%	16.872%	10,337.14	14,414.79
<b>Hospital:</b>								
Pend Oreille Hospital	1,148,710.00	8,761.74	1.000	8,761.74	0.401%	11.333%	6,943.12	15,704.86
<b>Library:</b>								
East Bonner Library	2,964,707.00	11,791.68	1.000	11,791.68	1.035%	29.248%	17,919.51	29,711.19
Priest Lake Library	166,137.00	-	1.000	-	0.058%	1.639%	1,004.18	1,004.18
West Bonner Library	592,888.00	-	1.000	-	0.207%	5.849%	3,583.58	3,583.58
<b>Recreation:</b>								
Selkirk Recreation	235,373.00	-	1.000	-	0.082%	2.322%	1,422.66	1,422.66
<b>Sewer:</b>								
Bottle Bay Sewer	28,159.00	103.18	1.000	103.18	0.010%	0.278%	170.20	273.38
Coolin Sewer	-	-	1.000	-		0.000%	-	-
Ellisport Sewer	1,178.00	-	1.000	-	0.000%	0.012%	7.12	7.12
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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts April 5, 2018	2017 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>								
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	26,764.00	95.16	1.000	95.16	0.009%	0.264%	161.77	256.93
Kalispel Bay S&W	-	-	1.000	-		0.000%	-	-
Kootenai Ponderay S&W	3,981.00	-	1.000	-	0.001%	0.039%	24.06	24.06
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	18,901.00	72.33	1.000	72.33	0.007%	0.186%	114.24	186.57
<b>Water:</b>								
Laclede Water	-	15.20	1.000	15.20		0.000%	-	15.20
<b>SPTD Total:</b>	<b>10,136,355.65</b>	<b>33,110.33</b>	<b>1.000</b>	<b>33,110.33</b>	<b>3.538%</b>	<b>100.000%</b>	<b>61,266.94</b>	<b>94,377.27</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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2017 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
April 5, 2018								
<b>Bonneville County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Bonneville County Ambulance	2,682,392.00	12,146.60	1.000	12,146.60	0.936%	42.337%	16,213.12	28,359.72
<b>Cemetery:</b>								
Ammon Cemetery	109,055.00	429.84	1.000	429.84	0.038%	1.721%	659.16	1,089.00
Central Cemetery #2	20,802.17	175.00	1.000	175.00	0.007%	0.328%	125.73	300.73
Freedom Cemetery	1,255.60	18.55	1.000	18.55	0.000%	0.020%	7.59	26.14
Iona Cemetery	86,139.00	358.00	1.000	358.00	0.030%	1.360%	520.65	878.65
Lincoln Cemetery	12,215.00	-	1.000	-	0.004%	0.193%	73.83	73.83
Milo Cemetery	9,875.00	125.06	1.000	125.06	0.003%	0.156%	59.69	184.75
New Sweden Cemetery	9,842.00	78.17	1.000	78.17	0.003%	0.155%	59.49	137.66
Shelton Cemetery #4	16,503.40	190.97	1.000	190.97	0.006%	0.260%	99.75	290.72
Taylor Cemetery	46,932.28	226.54	1.000	226.54	0.016%	0.741%	283.67	510.21
Ucon Cemetery	29,528.00	439.34	1.000	439.34	0.010%	0.466%	178.48	617.82
Woodville Cemetery	6,194.56	18.71	1.000	18.71	0.002%	0.098%	37.44	56.15
<b>Fire:</b>								
Bonneville Alpine Fire	10,284.00	126.81	1.000	126.81	0.004%	0.162%	62.16	188.97
Fire #1 - Bonneville	2,991,654.00	21,130.98	1.000	21,130.98	1.044%	47.218%	18,082.39	39,213.37
Greater Swan Valley Fire	190,257.00	814.15	1.000	814.15	0.066%	3.003%	1,149.97	1,964.12
Jefferson Central Fire	68,113.45	283.02	1.000	283.02	0.024%	1.075%	411.70	694.72
<b>Flood Control:</b>								
Flood Control #1	37,743.88	199.35	1.000	199.35	0.013%	0.596%	228.13	427.48

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,731,500.17						
SPTD Statewide Distribution:		3,687,170.00						
		For Quarter Ending:		Mar/31/2018				
		SPTD Total Statewide Property Tax		286,469,331				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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>Mosquito Abatement:</b>								
Jefferson Mosquito Abatement	6,991.70	38.02	1.000	38.02	0.002%	0.110%	42.26	80.28
<b>Sewer:</b>								
Iona Bonneville Sewer	-	-	1.000	-		0.000%	-	-
<b>Watershed:</b>								
Roberts Kettle Butte Watershed	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>6,335,778.04</b>	<b>36,799.11</b>	<b>1.000</b>	<b>36,799.11</b>	<b>2.212%</b>	<b>100.000%</b>	<b>38,295.21</b>	<b>75,094.32</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:		1,731,500.17						
SPTD Statewide Distribution:		3,687,170.00						
		For Quarter Ending:		Mar/31/2018				
		SPTD Total Statewide Property Tax		286,469,331				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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>Boundary County: Special Purpose Taxing Districts</b>								
<b>Library:</b>								
Boundary Library	345,870.00	4,416.94	1.000	4,416.94	0.121%	100.000%	2,090.53	6,507.47
<b>Mosquito Abatement:</b>								
Boundary Mosquito Abatement	-	169.12	1.000	169.12		0.000%	-	
<b>Water:</b>								
Cabinet Mountain Water	-	-	1.000	-		0.000%	-	-
Three Mile Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>345,870.00</b>	<b>4,586.06</b>	<b>1.000</b>	<b>4,586.06</b>	<b>0.121%</b>	<b>100.000%</b>	<b>2,090.53</b>	<b>6,676.59</b>
<b>Total withheld due to LSO non-compliance:</b>							<b>169.12</b>	
<b>Total paid to County less withheld amount:</b>							<b>6,507.47</b>	

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.					
SPTD Statewide Excess Distribution:		1,731,500.17							
SPTD Statewide Distribution:		3,687,170.00							
		For Quarter Ending:		Mar/31/2018		SPTD Total Statewide Property Tax		286,469,331	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Special Purpose Taxing Districts	2017 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	
April 5, 2018									
<b>Butte County: Special Purpose Taxing Districts</b>									
<b>Cemetery:</b>									
Butte County Cemetery	46,436.00	1,407.09	1.000	1,407.09	0.016%	8.053%	280.67	1,687.76	
<b>Fire:</b>									
Lost River Fire	25,851.00	1,242.36	1.000	1,242.36	0.009%	4.483%	156.25	1,398.61	
<b>Hospital:</b>									
Lost River Hospital	375,587.68	7,565.96	1.000	7,565.96	0.131%	65.137%	2,270.16	9,836.12	
<b>Library:</b>									
Butte-Lost River Library	123,448.00	3,639.26	1.000	3,639.26	0.043%	21.409%	746.15	4,385.41	
<b>Watershed:</b>									
Little Lost River Watershed	5,287.00	320.16	1.000	320.16	0.002%	0.917%	31.96	352.12	
<b>SPTD Total:</b>	<b>576,609.68</b>	<b>14,174.83</b>	<b>1.000</b>	<b>14,174.83</b>	<b>0.201%</b>	<b>100.000%</b>	<b>3,485.19</b>	<b>17,660.02</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. For Quarter Ending: Mar/31/2018 SPTD Total Statewide Property Tax 286,469,331				
SPTD Statewide Excess Distribution:		1,731,500.17						
SPTD Statewide Distribution:		3,687,170.00						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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>Camas County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Camas Cemetery	4,193.00	154.04	1.000	154.04	0.001%	3.824%	25.34	179.38
<b>Fire:</b>								
West Magic Fire	6,616.74	163.57	1.000	163.57	0.002%	6.034%	39.99	203.56
<b>Library:</b>								
Camas Library	88,359.00	1,137.27	1.000	1,137.27	0.031%	80.576%	534.07	1,671.34
<b>Mosquito Abatement:</b>								
Camas Mosquito Abatement	10,490.00	429.04	1.000	429.04	0.004%	9.566%	63.40	492.44
<b>SPTD Total:</b>	<b>109,658.74</b>	<b>1,883.92</b>	<b>1.000</b>	<b>1,883.92</b>	<b>0.038%</b>	<b>100.000%</b>	<b>662.80</b>	<b>2,546.72</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:		1,731,500.17						
SPTD Statewide Distribution:		3,687,170.00						
		For Quarter Ending:		Mar/31/2018				
		SPTD Total Statewide Property Tax		286,469,331				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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>Canyon County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Canyon County Ambulance	2,520,146.00	19,152.93	1.000	19,152.93	0.880%	8.354%	15,232.46	34,385.39
<b>Cemetery:</b>								
Fairview Cemetery	57,261.04	136.80	1.000	136.80	0.020%	0.190%	346.10	482.90
Greenleaf Cemetery	18,977.00	159.52	1.000	159.52	0.007%	0.063%	114.70	274.22
Kuna Cemetery	11,900.00	95.25	1.000	95.25	0.004%	0.039%	71.93	167.18
Lower Boise Cemetery	21,308.00	187.08	1.000	187.08	0.007%	0.071%	128.79	315.87
Melba Cemetery	18,875.28	186.39	1.000	186.39	0.007%	0.063%	114.09	300.48
Middletown Cemetery	44,425.00	197.36	1.000	197.36	0.016%	0.147%	268.52	465.88
Parma Cemetery	33,561.00	337.39	1.000	337.39	0.012%	0.111%	202.85	540.24
Rosewell Cemetery	19,505.00	271.87	1.000	271.87	0.007%	0.065%	117.89	389.76
Wilder Cemetery	57,699.00	578.54	1.000	578.54	0.020%	0.191%	348.75	927.29
<b>Extermination:</b>								
Canyon Pest Extermination	218,378.00	3,458.45	1.000	3,458.45	0.076%	0.724%	1,319.94	4,778.39
Melba Gopher	11,853.00	126.58	1.000	126.58	0.004%	0.039%	71.64	198.22

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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts April 5, 2018	2017 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>Fire:</b>								
Caldwell Fire	1,866,173.00	9,239.37	1.000	9,239.37	0.651%	6.186%	11,279.67	20,519.04
Homedale Fire	99,527.68	642.80	1.000	642.80	0.035%	0.330%	601.57	1,244.37
Kuna Fire	101,746.08	1,040.77	1.000	1,040.77	0.036%	0.337%	614.98	1,655.75
Marsing Fire	204,316.84	655.44	1.000	655.44	0.071%	0.677%	1,234.95	1,890.39
Melba Fire	104,291.16	1,589.15	1.000	1,589.15	0.036%	0.346%	630.36	2,219.51
Middleton Fire	1,722,170.01	3,191.62	1.000	3,191.62	0.601%	5.709%	10,409.27	13,600.89
Nampa Fire	2,576,773.00	20,503.23	1.000	20,503.23	0.899%	8.542%	15,574.73	36,077.96
Parma Fire	513,005.04	3,012.14	1.000	3,012.14	0.179%	1.701%	3,100.74	6,112.88
Star Fire	379,472.76	1,257.28	1.000	1,257.28	0.132%	1.258%	2,293.64	3,550.92
Upper Deer Flat Fire	201,073.00	463.11	1.000	463.11	0.070%	0.667%	1,215.34	1,678.45
Wilder Fire	484,958.00	1,248.77	1.000	1,248.77	0.169%	1.608%	2,931.22	4,179.99
<b>Flood Control:</b>								
Flood Control #10	42,862.68	163.18	1.000	163.18	0.015%	0.142%	259.07	422.25
Flood Control #11	48,414.00	297.70	1.000	297.70	0.017%	0.160%	292.63	590.33
<b>Highway:</b>								
Canyon Highway #4	5,345,801.00	31,711.66	1.000	31,711.66	1.866%	17.721%	32,311.51	64,023.17
Golden Gate Highway #3	1,132,129.00	6,583.36	1.000	6,583.36	0.395%	3.753%	6,842.90	13,426.26
Nampa Highway #1	7,629,167.00	34,749.10	1.000	34,749.10	2.663%	25.290%	46,112.80	80,861.90
Notus Parma Highway #2	816,438.00	8,303.11	1.000	8,303.11	0.285%	2.706%	4,934.78	13,237.89

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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts April 5, 2018	2017 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>Library:</b>								
Kuna Library	128,270.24	810.05	1.000	810.05	0.045%	0.425%	775.30	1,585.35
Lizard Butte Library	65,765.84	194.90	1.000	194.90	0.023%	0.218%	397.51	592.41
Wilder Library	148,672.00	564.24	1.000	564.24	0.052%	0.493%	898.61	1,462.85
<b>Abatement:</b>								
Canyon County Abatement	2,904,054.00	1,861.54	1.000	1,861.54	1.014%	9.627%	17,552.91	19,414.45
<b>Recreation:</b>								
Greater Middleton Area Recreation	618,080.00	-	1.000	-	0.216%	2.049%	3,735.85	3,735.85
<b>Sewer and Water:</b>								
Star Sewer and Water	-	-	1.000	-	0.001%	0.000%	24.64	24.64
<b>SPTD Total:</b>	<b>30,167,048.65</b>	<b>152,970.68</b>	<b>1.000</b>	<b>152,970.68</b>	<b>10.531%</b>	<b>100.000%</b>	<b>182,362.64</b>	<b>335,333.32</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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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>Caribou County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Bancroft Cemetery	9,779.00	302.00	1.000	302.00	0.003%	4.224%	59.11	361.11
Central Cemetery	7,995.00	115.99	1.000	115.99	0.003%	3.454%	48.32	164.31
Fairview Cemetery	88,142.00	2,014.67	1.000	2,014.67	0.031%	38.077%	532.75	2,547.42
Freedom Cemetery	1,883.40	34.93	1.000	34.93	0.001%	0.814%	11.38	46.31
Grace Cemetery	27,011.00	681.84	1.000	681.84	0.009%	11.669%	163.26	845.10
Lago Cemetery	3,305.00	153.09	1.000	153.09	0.001%	1.428%	19.98	173.07
Lava Cemetery	3.77	1.96	1.000	1.96	0.000%	0.002%	0.02	1.98
Lund Cemetery	3,563.00	34.10	1.000	34.10	0.001%	1.539%	21.54	55.64
Thatcher Cemetery	5,404.19	99.53	1.000	99.53	0.002%	2.335%	32.66	132.19
Turner Cemetery	4,936.00	104.12	1.000	104.12	0.002%	2.132%	29.83	133.95
<b>Fire:</b>								
Bailey Creek Fire	1,673.28	68.72	1.000	68.72	0.001%	0.723%	10.11	78.83
Freedom Fire	4,936.00	66.48	1.000	66.48	0.002%	2.132%	29.83	96.31
<b>Flood Control:</b>								
Flood Control #8	-	-	1.000	-		0.000%	-	-
<b>Library:</b>								
Grace Library	72,853.00	1,743.97	1.000	1,743.97	0.025%	31.472%	440.34	2,184.31
<b>SPTD Total:</b>	<b>231,484.64</b>	<b>5,421.40</b>	<b>1.000</b>	<b>5,421.40</b>	<b>0.081%</b>	<b>100.000%</b>	<b>1,399.13</b>	<b>6,820.53</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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2017 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
April 5, 2018								
<b>Cassia County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Albion Cemetery	6,074.00	203.38	1.000	203.38	0.002%	0.189%	36.71	240.09
Declo Cemetery	12,695.00	398.44	1.000	398.44	0.004%	0.395%	76.73	475.17
Oakley Valley Cemetery	20,759.00	635.33	1.000	635.33	0.007%	0.647%	125.47	760.80
Pella Cemetery	-	-	1.000	-	0.000%	0.000%	-	-
Sublet Cemetery	1,325.00	-	1.000	-	0.000%	0.041%	8.01	8.01
Valley View Cemetery	14,563.00	259.71	1.000	259.71	0.005%	0.454%	88.02	347.73
View Cemetery	8,098.00	264.13	1.000	264.13	0.003%	0.252%	48.95	313.08
<b>Fire:</b>								
Albion Fire	22,480.00	480.99	1.000	480.99	0.008%	0.700%	135.88	616.87
Minidoka Fire (annexed into Cnty 200)	30,193.40	-	1.000	-	0.011%	0.940%	182.50	182.50
North Cassia Fire	337,765.00	3,651.96	1.000	3,651.96	0.118%	10.520%	2,041.55	5,693.51
Oakley Fire	54,925.00	1,357.68	1.000	1,357.68	0.019%	1.711%	331.98	1,689.66
Raft River Fire	23,136.00	789.79	1.000	789.79	0.008%	0.721%	139.84	929.63
Rock Creek Fire (annexed 2003)	15,624.00	-	1.000	-	0.005%	0.487%	94.44	94.44
<b>Flood Control:</b>								
Goose Creek Flood Control #16	58,336.00	2,263.44	1.000	2,263.44	0.020%	1.817%	352.60	2,616.04
Raft River Flood Control #15	48,239.00	1,522.89	1.000	1,522.89	0.017%	1.502%	291.57	1,814.46

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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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>Highway:</b>								
Albion Highway	7,431.00	-	1.000	-	0.003%	0.231%	44.92	44.92
Burley Highway	1,883,991.00	45,681.33	1.000	45,681.33	0.658%	58.678%	11,387.36	57,068.69
Murtaugh Highway	21,400.90	710.61	1.000	710.61	0.007%	0.667%	129.35	839.96
Oakley Highway	266,501.00	7,781.50	1.000	7,781.50	0.093%	8.300%	1,610.81	9,392.31
Raft River Highway	277,355.00	7,289.72	1.000	7,289.72	0.097%	8.638%	1,676.41	8,966.13
<b>Library</b>								
Oakley Library	20,682.00	719.85	1.000	719.85	0.007%	0.644%	125.01	844.86
<b>Recreation:</b>								
Almo Recreation	2,971.00	106.66	1.000	106.66	0.001%	0.093%	17.96	124.62
Oakley Recreation	76,168.00	630.19	1.000	630.19	0.027%	2.372%	460.38	1,090.57
<b>SPTD Total:</b>	<b>3,210,712.30</b>	<b>74,747.60</b>	<b>1.000</b>	<b>74,747.60</b>	<b>1.121%</b>	<b>100.000%</b>	<b>19,406.45</b>	<b>94,154.05</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:		1,731,500.17						
SPTD Statewide Distribution:		3,687,170.00						
		For Quarter Ending:		Mar/31/2018				
		SPTD Total Statewide Property Tax		286,469,331				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Clark County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Clark County Cemetery	13,730.00	1,298.05	1.000	1,298.05	0.005%	15.488%	82.99	1,381.04
<b>Library:</b>								
Clark County Library	74,922.00	1,258.09	1.000	1,258.09	0.026%	84.512%	452.85	1,710.94
<b>SPTD Total:</b>	<b>88,652.00</b>	<b>2,556.14</b>	<b>1.000</b>	<b>2,556.14</b>	<b>0.031%</b>	<b>100.000%</b>	<b>535.84</b>	<b>3,091.98</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2017 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
April 5, 2018								
<b>Clearwater County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Clearwater County Ambulance	125,883.00	4,304.75	1.000	4,304.75	0.044%	11.221%	760.87	5,065.62
<b>Auditorium:</b>								
Fraser Community Center	5,238.00	-	1.000	-	0.002%	0.467%	31.66	31.66
<b>Cemetery:</b>								
Elk River Cemetery	6,954.00	1,361.78	1.000	1,361.78	0.002%	0.620%	42.03	1,403.81
Fraser Cemetery	2,227.00	114.80	1.000	114.80	0.001%	0.199%	13.46	128.26
Gilbert Cemetery	1,237.00	55.26	1.000	55.26	0.000%	0.110%	7.48	62.74
North Clearwater Cemetery	4,963.17	160.73	1.000	160.73	0.002%	0.442%	30.00	190.73
Orofino (Riverside) Cemetery	55,955.00	1,892.45	1.000	1,892.45	0.020%	4.988%	338.21	2,230.66
Pierce Cemetery	4,639.00	167.09	1.000	167.09	0.002%	0.414%	28.04	195.13
Sanders Cemetery	9,553.00	439.94	1.000	439.94	0.003%	0.852%	57.74	497.68
Southwick Cemetery	2,336.85	132.76	1.000	132.76	0.001%	0.208%	14.12	146.88
Weippe Cemetery	3,243.00	127.26	1.000	127.26	0.001%	0.289%	19.60	146.86
Weseman Cemetery	3,115.00	111.98	1.000	111.98	0.001%	0.278%	18.83	130.81
<b>Fire:</b>								
Big Canyon	945.52	-	1.000	-	0.000%	0.084%	5.71	5.71
Evergreen Fire	12,652.00	311.34	1.000	311.34	0.004%	1.128%	76.47	387.81
Grangemont Volunteer Fire	8,564.00	-	1.000	-	0.003%	0.763%	51.76	51.76
Greer Fire	8,003.00	-	1.000	-	0.003%	0.713%	48.37	48.37
Orofino Fire	33,771.00	1,395.52	1.000	1,395.52	0.012%	3.010%	204.12	1,599.64
Sunnyside Fire	20,082.96	521.99	1.000	521.99	0.007%	1.790%	121.39	643.38
Twin Ridge Fire	71,844.00	619.28	1.000	619.28	0.025%	6.404%	434.25	1,053.53
Weippe Fire	21,410.00	1,205.70	1.000	1,205.70	0.007%	1.908%	129.41	1,335.11

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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2017 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
April 5, 2018								
<b>Highway:</b>								
Clearwater Highway	132,819.00	13,760.92	1.000	13,760.92	0.046%	11.839%	802.79	14,563.71
<b>Library:</b>								
Clearwater Library	280,757.00	10,545.08	1.000	10,545.08	0.098%	25.026%	1,696.97	12,242.05
Elk River Library	55,039.00	4,156.58	1.000	4,156.58	0.019%	4.906%	332.67	4,489.25
Pierce Library	70,351.00	5,197.99	1.000	5,197.99	0.025%	6.271%	425.22	5,623.21
<b>Recreation:</b>								
Clearwater West Recreation	1,124.00	53.63	1.000	53.63	0.000%	0.100%	6.79	60.42
Dworshak Recreation	73,851.00	2,923.41	1.000	2,923.41	0.026%	6.583%	446.38	3,369.79
Elk River Recreation	28,001.00	2,830.78	1.000	2,830.78	0.010%	2.496%	169.25	3,000.03
Pierce Recreation	60,348.00	5,150.31	1.000	5,150.31	0.021%	5.379%	364.76	5,515.07
Weippe Fraser Recreation	13,198.00	448.08	1.000	448.08	0.005%	1.176%	79.77	527.85
<b>Sewer and Water:</b>								
Ahsahka S&W	-	-	1.000	-		0.000%	-	-
Judgetown S&W	3,778.00	33.81	1.000	33.81	0.001%	0.337%	22.84	56.65
Orofino Creek Whiskey Creek S&W	-	246.57	1.000	246.57		0.000%	-	246.57
Pleasant Acres S&W	-	-	1.000	-		0.000%	-	-
Riverside Sewer	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>1,121,882.50</b>	<b>58,269.79</b>	<b>1.000</b>	<b>58,269.79</b>	<b>0.392%</b>	<b>100.000%</b>	<b>6,780.96</b>	<b>65,050.75</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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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>Custer County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
South Custer Ambulance	44,151.00	1,005.18	1.000	1,005.18	0.015%	3.381%	266.86	1,272.04
<b>Cemetery:</b>								
Big Lost River Cemetery	22,454.00	1,171.04	1.000	1,171.04	0.008%	1.719%	135.72	1,306.76
Challis Cemetery	31,833.00	821.10	1.000	821.10	0.011%	2.438%	192.41	1,013.51
<b>Fire:</b>								
North Custer Fire	150,180.12	1,752.61	1.000	1,752.61	0.052%	11.500%	907.73	2,660.34
Sawtooth Valley Fire	112,820.00	2,566.39	1.000	2,566.39	0.039%	8.639%	681.92	3,248.31
South Custer Fire	102,990.00	3,213.67	1.000	3,213.67	0.036%	7.886%	622.50	3,836.17
<b>Highway:</b>								
Lost River Highway	114,512.00	5,957.95	1.000	5,957.95	0.040%	8.768%	692.14	6,650.09
<b>Hospital:</b>								
Lost River Hospital	333,068.32	7,228.95	1.000	7,228.95	0.116%	25.504%	2,013.16	9,242.11
North Custer Hospital	98,569.00	10,349.77	1.000	10,349.77	0.034%	7.548%	595.78	10,945.55
Salmon River Clinic	154,171.00	5,712.68	1.000	5,712.68	0.054%	11.805%	931.85	6,644.53
<b>Library:</b>								
Mackay Library	41,421.00	1,262.56	1.000	1,262.56	0.014%	3.172%	250.36	1,512.92
Stanley Community Library	58,314.00	1,543.85	1.000	1,543.85	0.020%	4.465%	352.47	1,896.32
<b>Mosquito Abatement:</b>								
Battle Ground Mosquito Abatement	17,794.00	335.86	1.000	335.86	0.006%	1.363%	107.55	443.41
Mackay Mosquito Abatement	23,681.00	550.95	1.000	550.95	0.008%	1.813%	143.13	694.08
<b>SPTD Total:</b>	<b>1,305,958.44</b>	<b>43,472.56</b>	<b>1.000</b>	<b>43,472.56</b>	<b>0.456%</b>	<b>100.000%</b>	<b>7,893.58</b>	<b>51,366.14</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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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>Elmore County: Special Purpose Taxing Districts</b>								
<b>Fire:</b>								
Atlanta Fire	19,194.00	-	1.000	-	0.007%	0.522%	116.01	116.01
Grandview Fire	45,514.80	464.68	1.000	464.68	0.016%	1.237%	275.10	739.78
King Hill Fire	64,318.00	3,042.63	1.000	3,042.63	0.022%	1.748%	388.76	3,431.39
Mountain Home Fire	187,267.00	1,609.44	1.000	1,609.44	0.065%	5.089%	1,131.89	2,741.33
<b>Highway:</b>								
Atlanta Highway	31,608.00	-	1.000	-	0.011%	0.859%	191.05	191.05
Glenns Ferry Highway	511,062.00	7,568.78	1.000	7,568.78	0.178%	13.889%	3,089.00	10,657.78
Mountain Home Highway	1,020,393.00	8,797.34	1.000	8,797.34	0.356%	27.732%	6,167.54	14,964.88
<b>Hospital:</b>								
Elmore Medical Center	1,279,557.00	12,795.01	1.000	12,795.01	0.447%	34.775%	7,734.00	20,529.01
<b>Library:</b>								
Prairie Library	922.00	9.68	1.000	9.68	0.000%	0.025%	5.57	15.25
<b>Recreation:</b>								
Eastern Elmore Recreation	131,958.00	729.47	1.000	729.47	0.046%	3.586%	797.59	1,527.06
Western Elmore Recreation	387,714.00	-	1.000	-	0.135%	10.537%	2,343.45	2,343.45
<b>Sewer:</b>								
West Side Sewer	-	-	1.000	-	-	0.000%	-	-
<b>SPTD Total:</b>	<b>3,679,507.80</b>	<b>35,017.03</b>	<b>1.000</b>	<b>35,017.03</b>	<b>1.284%</b>	<b>100.000%</b>	<b>22,239.96</b>	<b>57,256.99</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:		1,731,500.17						
SPTD Statewide Distribution:		3,687,170.00						
		For Quarter Ending:		Mar/31/2018				
		SPTD Total Statewide Property Tax		286,469,331				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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>Franklin County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Cleveland Cemetery	3,284.00	66.68	1.000	66.68	0.001%	0.270%	19.85	86.53
Clifton Cemetery	8,861.00	194.30	1.000	194.30	0.003%	0.729%	53.56	247.86
Dayton Cemetery	9,825.00	233.95	1.000	233.95	0.003%	0.809%	59.39	293.34
Fairview-Franklin Cemetery	2,557.00	81.63	1.000	81.63	0.001%	0.210%	15.46	97.09
Franklin Cemetery	10,729.00	261.37	1.000	261.37	0.004%	0.883%	64.85	326.22
Mapleton Cemetery	9,077.00	105.92	1.000	105.92	0.003%	0.747%	54.86	160.78
Mink Creek Cemetery	5,377.00	117.47	1.000	117.47	0.002%	0.443%	32.50	149.97
Preston Cemetery	42,510.00	1,076.21	1.000	1,076.21	0.015%	3.499%	256.94	1,333.15
Riverdale Cemetery	3,605.00	76.10	1.000	76.10	0.001%	0.297%	21.79	97.89
Thatcher Cemetery	1,998.81	26.29	1.000	26.29	0.001%	0.165%	12.08	38.37
Treasureton Cemetery	1,799.00	41.53	1.000	41.53	0.001%	0.148%	10.87	52.40
Weston Cemetery	7,531.00	150.60	1.000	150.60	0.003%	0.620%	45.52	196.12
Whitney Cemetery	8,895.00	166.42	1.000	166.42	0.003%	0.732%	53.76	220.18
<b>Fire:</b>								
Franklin County Fire	824,160.00	-	1.000	-	0.288%	67.837%	4,981.45	4,981.45
<b>Highway:</b>								
Downey Swan Lake Highway	641.57	20.03	1.000	20.03	0.000%	0.053%	3.88	23.91
<b>Library:</b>								
Franklin County Library	274,058.00	1,767.02	1.000	1,767.02	0.096%	22.558%	1,656.48	3,423.50
<b>Water:</b>								
Fairview Water	-	-	1.000	-	0.000%	-	-	-
<b>SPTD Total:</b>	<b>1,214,908.38</b>	<b>4,385.52</b>	<b>1.000</b>	<b>4,385.52</b>	<b>0.424%</b>	<b>100.000%</b>	<b>7,343.24</b>	<b>11,728.76</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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>Fremont County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Fremont Ambulance	333,847.00	4,971.87	1.000	4,971.87	0.117%	16.180%	2,017.86	6,989.73
<b>Cemetery:</b>								
North Fremont Cemetery	49,339.00	600.58	1.000	600.58	0.017%	2.391%	298.22	898.80
Parker Cemetery	28,465.00	373.39	1.000	373.39	0.010%	1.380%	172.05	545.44
Riverview Cemetery (Fremont)	22,695.00	508.19	1.000	508.19	0.008%	1.100%	137.17	645.36
Squirrel Cemetery	12,067.00	90.20	1.000	90.20	0.004%	0.585%	72.94	163.14
Teton-Newdale Cemetery	11,276.88	137.76	1.000	137.76	0.004%	0.547%	68.16	205.92
Wilford Cemetery	36,433.00	410.92	1.000	410.92	0.013%	1.766%	220.21	631.13
<b>Fire:</b>								
Hamer Fire	3,430.32	107.60	1.000	107.60	0.001%	0.166%	20.73	128.33
Island Park Fire	209,545.00	1,517.18	1.000	1,517.18	0.073%	10.156%	1,266.55	2,783.73
North Fremont Fire	145,954.00	1,222.64	1.000	1,222.64	0.051%	7.074%	882.19	2,104.83
South Fremont Fire	444,166.00	3,972.86	1.000	3,972.86	0.155%	21.527%	2,684.66	6,657.52
<b>Hospital:</b>								
North Fremont Hospital	332,172.00	2,594.37	1.000	2,594.37	0.116%	16.099%	2,007.74	4,602.11
<b>Library:</b>								
Fremont County Library	423,701.00	1,652.62	1.000	1,652.62	0.148%	20.535%	2,560.97	4,213.59
Sugar-Salem Library	10,220.16	254.03	1.000	254.03	0.004%	0.495%	61.77	315.80
<b>SPTD Total:</b>	<b>2,063,311.36</b>	<b>18,414.21</b>	<b>1.000</b>	<b>18,414.21</b>	<b>0.720%</b>	<b>100.000%</b>	<b>12,471.22</b>	<b>30,885.43</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,731,500.17						
SPTD Statewide Distribution:		3,687,170.00						
		For Quarter Ending:		Mar/31/2018				
		SPTD Total Statewide Property Tax		286,469,331				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2017 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
April 5, 2018								
<b>Gem County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Ola Cemetery	1,912.00	240.68	1.000	240.68	0.001%	0.197%	11.56	252.24
Sweet-Montour Cemetery	7,322.00	256.99	1.000	256.99	0.003%	0.753%	44.26	301.25
<b>Fire:</b>								
Eagle Fire (Annexed 2011)		-	1.000	-	0.000%	0.000%	4.36	4.36
Gem County Fire #1	325,425.00	6,913.46	1.000	6,913.46	0.114%	33.484%	1,966.96	8,880.42
Gem County Fire #2	41,616.00	1,362.48	1.000	1,362.48	0.015%	4.282%	251.54	1,614.02
Middleton Fire	53,262.99	218.20	1.000	218.20	0.019%	5.480%	321.94	540.14
<b>Library:</b>								
Ola Library	1,466.00	22.00	1.000	22.00	0.001%	0.151%	8.86	30.86
<b>Mosquito Abatement:</b>								
Gem Mosquito Abatement	540,872.00	10,744.59	1.000	10,744.59	0.189%	55.652%	3,269.18	14,013.77
<b>Recreation:</b>								
Gem Recreation	-	-	1.000	-		0.000%	-	-
<b>Sewer:</b>								
Letha Sewer	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>971,875.99</b>	<b>19,758.40</b>	<b>1.000</b>	<b>19,758.40</b>	<b>0.340%</b>	<b>100.000%</b>	<b>5,878.66</b>	<b>25,637.06</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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2017 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
April 5, 2018								
<b>Gooding County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Gooding Cemetery	81,724.00	1,609.16	1.000	1,609.16	0.029%	3.806%	493.96	2,103.12
Hagerman Cemetery	41,958.00	510.00	1.000	510.00	0.015%	1.954%	253.61	763.61
Wendell Cemetery	74,894.00	1,524.51	1.000	1,524.51	0.026%	3.488%	452.68	1,977.19
<b>Fire:</b>								
Bliss Fire	34,836.30	1,097.67	1.000	1,097.67	0.012%	1.622%	210.56	1,308.23
Gooding Fire	151,964.00	3,231.84	1.000	3,231.84	0.053%	7.077%	918.51	4,150.35
Hagerman Fire	144,772.81	2,868.88	1.000	2,868.88	0.051%	6.743%	875.05	3,743.93
Wendell Fire	172,665.00	3,174.83	1.000	3,174.83	0.060%	8.042%	1,043.64	4,218.47
<b>Highway:</b>								
Bliss Highway #2	102,326.00	1,635.38	1.000	1,635.38	0.036%	4.766%	618.49	2,253.87
Gooding Highway #1	425,844.00	7,857.87	1.000	7,857.87	0.149%	19.833%	2,573.92	10,431.79
Hagerman Highway #3	167,218.00	3,274.35	1.000	3,274.35	0.058%	7.788%	1,010.71	4,285.06
Wendell Highway #6	294,536.00	5,772.57	1.000	5,772.57	0.103%	13.717%	1,780.26	7,552.83
West Point Highway #4	139,318.00	2,149.22	1.000	2,149.22	0.049%	6.488%	842.08	2,991.30
<b>Hospital:</b>								
Gooding County Hospital	22,162.00	10,220.61	1.000	10,220.61	0.008%	1.032%	133.95	10,354.56
<b>Recreation:</b>								
Gooding County Recreation	167,651.00	2,042.43	1.000	2,042.43	0.059%	7.808%	1,013.33	3,055.76
Wendell Recreation	125,295.00	2,607.79	1.000	2,607.79	0.044%	5.835%	757.32	3,365.11
<b>SPTD Total:</b>	<b>2,147,164.11</b>	<b>49,577.11</b>	<b>1.000</b>	<b>49,577.11</b>	<b>0.750%</b>	<b>100.000%</b>	<b>12,978.07</b>	<b>62,555.18</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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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>Idaho County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Clearwater Cemetery	684.00	146.67	1.000	146.67	0.000%	0.062%	4.13	150.80
Cottonwood Cemetery	25,082.00	1,141.48	1.000	1,141.48	0.009%	2.264%	151.60	1,293.08
Ferdinand Cemetery	2,333.00	102.97	1.000	102.97	0.001%	0.211%	14.10	117.07
Grangeville Cemetery	174,202.00	5,599.99	1.000	5,599.99	0.061%	15.721%	1,052.93	6,652.92
Kamiah Cemetery	4,614.35	175.88	1.000	175.88	0.002%	0.416%	27.89	203.77
Keuterville Cemetery	1,460.00	93.45	1.000	93.45	0.001%	0.132%	8.82	102.27
Pine Grove Cemetery	12,956.00	623.08	1.000	623.08	0.005%	1.169%	78.31	701.39
Riggins Cemetery	9,689.00	536.57	1.000	536.57	0.003%	0.874%	58.56	595.13
Whitebird Cemetery	15,666.00	765.71	1.000	765.71	0.005%	1.414%	94.69	860.40
Winona Cemetery	2,238.00	110.07	1.000	110.07	0.001%	0.202%	13.53	123.60
Woodland Cemetery	2,272.00	109.54	1.000	109.54	0.001%	0.205%	13.73	123.27
<b>Fire:</b>								
Cottonwood Fire	33,552.00	875.53	1.000	875.53	0.012%	3.028%	202.80	1,078.33
Grangeville Fire	42,293.00	930.87	1.000	930.87	0.015%	3.817%	255.63	1,186.50
Kamiah Fire	37,649.64	1,603.86	1.000	1,603.86	0.013%	3.398%	227.56	1,831.42
<b>Flood Control:</b>								
Whitebird Flood Control #6	1,889.00	57.22	1.000	57.22	0.001%	0.170%	11.42	68.64

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2017 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
April 5, 2018								
<b>Highway:</b>								
Cottonwood Highway	29,515.00	1,496.89	1.000	1,496.89	0.010%	2.664%	178.40	1,675.29
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	0.013%	3.374%	225.99	
Grangeville Highway	68,969.00	-	1.000	-	0.024%	6.224%	416.87	416.87
Greencreek Highway	14,928.00	759.89	1.000	759.89	0.005%	1.347%	90.23	850.12
Keuterville Highway	15,451.00	1,087.80	1.000	1,087.80	0.005%	1.394%	93.39	
Kidder-Harris Highway	8,125.00	168.26	1.000	168.26	0.003%	0.733%	49.11	217.37
Union Independent Highway	-	-	1.000	-		0.000%	-	-
Whitebird Highway	-	-	1.000	-		0.000%	-	-
Winona Highway	-	-	1.000	-		0.000%	-	-
<b>Hospital:</b>								
Syringa Hospital	461,904.00	13,252.06	1.000	13,252.06	0.161%	41.686%	2,791.88	16,043.94
<b>Library:</b>								
Prairie River Library	105,197.20	2,477.86	1.000	2,477.86	0.037%	9.494%	635.84	3,113.70
<b>Sewer and Water</b>								
Pineridge S&W	-	-	1.000	-		0.000%	-	-
Rapid River S&W	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>1,108,058.19</b>	<b>33,882.39</b>	<b>1.000</b>	<b>33,882.39</b>	<b>0.387%</b>	<b>100.000%</b>	<b>6,697.41</b>	<b>40,579.80</b>
<b>Total withheld due to LSO non-compliance:</b>							<b>3,080.98</b>	
<b>Total paid to County less withheld amount:</b>							<b>37,498.82</b>	

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2017 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
April 5, 2018								
<b>Jefferson County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
West Jefferson Ambulance	33,396.00	762.53	1.000	762.53	0.012%	1.566%	201.85	964.38
<b>Cemetery:</b>								
Central Cemetery #2	29,934.83	313.95	1.000	313.95	0.010%	1.404%	180.93	494.88
Lewisville Cemetery #5	8,740.00	266.45	1.000	266.45	0.003%	0.410%	52.83	319.28
Little Butte Cemetery #3	28,136.00	377.44	1.000	377.44	0.010%	1.320%	170.06	547.50
Pioneer Cemetery #1	118,952.00	1,469.33	1.000	1,469.33	0.042%	5.579%	718.98	2,188.31
Roberts Cemetery #6	31,423.00	561.64	1.000	561.64	0.011%	1.474%	189.93	751.57
Shelton Cemetery #4	21,876.60	241.17	1.000	241.17	0.008%	1.026%	132.23	373.40
West Jefferson Memorial Cemetery	20,503.00	291.05	1.000	291.05	0.007%	0.962%	123.93	414.98
<b>Fire:</b>								
Hamer Fire	39,448.68	1,022.22	1.000	1,022.22	0.014%	1.850%	238.44	1,260.66
Jefferson Central Fire	1,280,532.86	5,765.79	1.000	5,765.79	0.447%	60.060%	7,739.90	13,505.69
Roberts Fire	80,531.00	1,242.28	1.000	1,242.28	0.028%	3.777%	486.75	1,729.03
West Jefferson Fire	59,087.00	929.46	1.000	929.46	0.021%	2.771%	357.14	1,286.60
<b>Flood Control:</b>								
Flood Control #1	7,946.08	57.22	1.000	57.22	0.003%	0.373%	48.03	105.25
Flood Control #5	18,851.00	285.80	1.000	285.80	0.007%	0.884%	113.94	399.74
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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax			286,469,331	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts April 5, 2018	2017 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>Library:</b>								
West Jefferson Library	169,804.00	2,470.76	1.000	2,470.76	0.059%	7.964%	1,026.34	3,497.10
<b>Mosquito Abatement</b>								
Jefferson Mosquito Abatement	132,842.30	4,500.41	1.000	4,500.41	0.046%	6.231%	802.94	5,303.35
Roberts Mosquito Abatement	50,069.00	591.06	1.000	591.06	0.017%	2.348%	302.63	893.69
<b>Watershed:</b>								
Roberts Kettle Butte Watershed	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>2,132,073.35</b>	<b>21,787.29</b>	<b>1.000</b>	<b>21,787.29</b>	<b>0.744%</b>	<b>100.000%</b>	<b>12,886.85</b>	<b>34,674.14</b>
							<b>Total withheld due to LSO non-compliance:</b>	<b>638.73</b>
							<b>Total paid to County less withheld amount:</b>	<b>34,035.41</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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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>Jerome County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Lifeline Ambulance	530,251.00	-	1.000	-	0.185%	9.420%	3,204.98	3,204.98
<b>Cemetery:</b>								
Hazelton Cemetery	14,555.00	195.21	1.000	195.21	0.005%	0.259%	87.97	283.18
<b>Fire:</b>								
First Segregation Fire	224,037.00	2,981.67	1.000	2,981.67	0.078%	3.980%	1,354.14	4,335.81
Jerome Fire #1	354,108.00	3,827.44	1.000	3,827.44	0.124%	6.291%	2,140.33	5,967.77
West End Fire	40,425.10	633.82	1.000	633.82	0.014%	0.718%	244.34	878.16
<b>Highway:</b>								
Hillsdale Highway	524,713.00	7,976.33	1.000	7,976.33	0.183%	9.322%	3,171.51	11,147.84
Jerome Highway #7	1,607,650.00	15,550.16	1.000	15,550.16	0.561%	28.560%	9,717.08	25,267.24
<b>Junior College:</b>								
Southern Idaho Junior College	1,563,123.03	24,956.83	1.000	24,956.83	0.546%	27.769%	9,447.95	34,404.78
<b>Recreation:</b>								
Jerome Recreation	630,594.00	6,524.76	1.000	6,524.76	0.220%	11.203%	3,811.49	10,336.25
Valley Recreation	139,488.00	1,022.05	1.000	1,022.05	0.049%	2.478%	843.10	1,865.15
<b>Sewer and Water:</b>								
Jerome S&W	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>5,628,944.13</b>	<b>63,668.27</b>	<b>1.000</b>	<b>63,668.27</b>	<b>1.965%</b>	<b>100.000%</b>	<b>34,022.89</b>	<b>97,691.16</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2017 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
April 5, 2018								
<b>Kootenai County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Kootenai Ambulance	2,670,843.00	5,897.29	1.000	5,897.29	0.932%	4.897%	16,143.32	22,040.61
<b>Fire:</b>								
East Side Fire	624,244.00	840.97	1.000	840.97	0.218%	1.145%	3,773.10	4,614.07
Hauser Fire	186,337.00	272.71	1.000	272.71	0.065%	0.342%	1,126.27	1,398.98
Kootenai Fire & Rescue	8,388,995.00	17,130.62	1.000	17,130.62	2.928%	15.381%	50,705.41	67,836.03
Northern Lakes Fire	4,865,449.00	8,389.71	1.000	8,389.71	1.698%	8.921%	29,408.12	37,797.83
Mica Kidd Island Fire	341,074.00	-	1.000	-	0.119%	0.625%	2,061.55	2,061.55
Shoshone Fire #2	245,128.08	553.25	1.000	553.25	0.086%	0.449%	1,481.62	2,034.87
Spirit Lake Fire	334,727.50	366.41	1.000	366.41	0.117%	0.614%	2,023.19	2,389.60
St. Maries Fire	100,768.20	217.31	1.000	217.31	0.035%	0.185%	609.07	826.38
Timberlake Fire	824,317.85	-	1.000	-	0.288%	1.511%	4,982.41	4,982.41
Worley Fire	855,119.00	2,467.69	1.000	2,467.69	0.299%	1.568%	5,168.58	7,636.27
<b>Flood Control:</b>								
Flood Control #17	58,122.00	181.69	1.000	181.69	0.020%	0.107%	351.31	533.00
<b>Highway:</b>								
East Side Highway #3	1,345,442.00	6,277.88	1.000	6,277.88	0.470%	2.467%	8,132.22	14,410.10
Lakes Highway #2	5,562,798.00	15,193.53	1.000	15,193.53	1.942%	10.199%	33,623.10	48,816.63
Post Falls Highway #1	3,358,875.00	11,125.44	1.000	11,125.44	1.173%	6.158%	20,301.97	31,427.41
Worley Highway	2,466,126.00	11,562.17	1.000	11,562.17	0.861%	4.522%	14,905.95	26,468.12

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:		1,731,500.17						
SPTD Statewide Distribution:		3,687,170.00						
		For Quarter Ending:		Mar/31/2018				
		SPTD Total Statewide Property Tax		286,469,331				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2017 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
April 5, 2018								
<b>Hospital:</b>								
Kootenai County Hospital	-	3,144.05	1.000	3,144.05		0.000%	-	3,144.05
<b>Junior College:</b>								
North Idaho Junior College	17,639,601.00	47,466.23	1.000	47,466.23	6.158%	32.341%	106,618.65	154,084.88
<b>Library:</b>								
Kootenai County Library	4,007,220.98	7,163.45	1.000	7,163.45	1.399%	7.347%	24,220.76	31,384.21
Kootenai County Library Bond	268,851.24	1,380.21	1.000	1,380.21	0.094%	0.493%	1,625.01	3,005.22
<b>Sewer:</b>								
Carlin Bay Recreational Sewer	-	-	1.000	-		0.000%	-	-
Cleland Bay Sewer	5,746.00	17.81	1.000	17.81	0.002%	0.011%	34.73	52.54
Kidd Island Sewer	42,265.00	94.88	1.000	94.88	0.015%	0.077%	255.46	350.34
Kingston Cataldo Sewer	1,205.24	16.40	1.000	16.40	0.000%	0.002%	7.28	23.68
<b>Sewer and Water:</b>								
Alpine Meadows S&W	-	-	1.000	-		0.000%	-	-
Bayview S&W	-	-	1.000	-		0.000%	-	-
Dry Acres S&W	-	-	1.000	-		0.000%	-	-
Green Ferry S&W	-	-	1.000	-		0.000%	-	-
Hackney S&W	-	-	1.000	-		0.000%	-	-
Hayden Lake Recreational S&W	78,041.00	211.92	1.000	211.92	0.027%	0.143%	471.70	683.62
Harborview Estates S/W (not eligible)	-	-	1.000	-		0.000%	-	-
Rocky Beach S&W	-	-	1.000	-		0.000%	-	-
Twin Lake Recreational S&W	-	-	1.000	-		0.000%	-	-
Windy Bay Sunup Bay S&W	-	-	1.000	-		0.000%	-	-
<b>Water:</b>								
Cataldo Water	909.23	6.22	1.000	6.22	0.000%	0.002%	5.50	11.72
Kootenai Water #1	128,903.00	190.40	1.000	190.40	0.045%	0.236%	779.13	969.53
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:		1,731,500.17						
SPTD Statewide Distribution:		3,687,170.00						
		For Quarter Ending:		Mar/31/2018				
		SPTD Total Statewide Property Tax		286,469,331				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts April 5, 2018	2017 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
Ohio Match Road Water	-	-	1.000	-		0.000%	-	-
Pineview Estates Water	-	-	1.000	-		0.000%	-	-
Ross Point Water	-	-	1.000	-		0.000%	-	-
Royal Highlands Water	-	-	1.000	-		0.000%	-	-
<b>Watershed:</b>								
Hayden Lake Watershed	140,975.00	-	1.000	-	0.049%	0.258%	852.09	852.09
<b>SPTD Total:</b>	<b>54,542,083.32</b>	<b>140,168.24</b>	<b>1.000</b>	<b>140,168.24</b>	<b>19.039%</b>	<b>100.000%</b>	<b>329,667.50</b>	<b>469,835.74</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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2017 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
April 5, 2018								
<b>Latah County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Deary-Bovill Cemetery	10,217.00	157.85	1.000	157.85	0.004%	0.192%	61.75	219.60
Freeze Cemetery	10,075.00	57.51	1.000	57.51	0.004%	0.190%	60.90	118.41
Genesee Cemetery	9,316.80	137.92	1.000	137.92	0.003%	0.175%	56.31	194.23
Moscow Cemetery	261,672.00	2,191.08	1.000	2,191.08	0.091%	4.928%	1,581.62	3,772.70
Mountain View Cemetery	797.00	11.49	1.000	11.49	0.000%	0.015%	4.82	16.31
Nez-Tah Cemetery	8,137.98	133.76	1.000	133.76	0.003%	0.153%	49.19	182.95
Troy Cemetery	10,695.00	153.49	1.000	153.49	0.004%	0.201%	64.64	218.13
Viola-Rock Creek Cemetery	7,058.00	65.05	1.000	65.05	0.002%	0.133%	42.66	107.71
Woodfell Mendenhall Cemetery	15,560.00	290.27	1.000	290.27	0.005%	0.293%	94.05	384.32
<b>Fire:</b>								
Bovill Fire	23,839.00	127.14	1.000	127.14	0.008%	0.449%	144.09	271.23
Deary Fire	58,826.00	564.88	1.000	564.88	0.021%	1.108%	355.56	920.44
Genesee Fire	18,147.76	165.75	1.000	165.75	0.006%	0.342%	109.69	275.44
Moscow Fire	313,138.00	2,068.06	1.000	2,068.06	0.109%	5.897%	1,892.69	3,960.75
North Latah Fire	7,558.00	79.13	1.000	79.13	0.003%	0.142%	45.68	124.81
Palouse Valley Fire	145,315.00	1,082.51	1.000	1,082.51	0.051%	2.737%	878.32	1,960.83
Troy Fire	13,296.00	459.82	1.000	459.82	0.005%	0.250%	80.36	540.18
<b>Highway:</b>								
North Latah Highway	2,751,394.00	20,842.79	1.000	20,842.79	0.960%	51.814%	16,630.19	37,472.98
South Latah Highway	342,459.86	3,358.06	1.000	3,358.06	0.120%	6.449%	2,069.92	5,427.98
<b>Library:</b>								
Latah Library	1,285,928.00	10,669.70	1.000	10,669.70	0.449%	24.217%	7,772.51	18,442.21

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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts April 5, 2018	2017 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>Recreation:</b>								
Deary Recreation (not eligible)	-	-	1.000	-		0.000%	-	-
J-K Recreation	16,682.00	393.44	1.000	393.44	0.006%	0.314%	100.83	494.27
Potlatch Recreation	-	-	1.000	-	0.000%	0.000%	-	-
<b>Sewer:</b>								
North Polk Sewer	-	-	1.000	-		0.000%	-	-
<b>Sewer and Water:</b>								
Hampton Princeton S&W	-	-	1.000	-		0.000%	-	-
Helmer S&W	-	-	1.000	-		0.000%	-	-
Hoodoo S&W	-	-	1.000	-		0.000%	-	-
N. Tomer Butte S&W	-	-	1.000	-		0.000%	-	-
Northpolk Extension S&W	-	-	1.000	-		0.000%	-	-
SE Moscow S&W	-	15.92	1.000	15.92		0.000%	-	15.92
Viola S&W	-	-	1.000	-		0.000%	-	-
<b>Watershed:</b>								
Deep Creek Watershed	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>5,310,112.40</b>	<b>43,025.62</b>	<b>1.000</b>	<b>43,025.62</b>	<b>1.854%</b>	<b>100.000%</b>	<b>32,095.78</b>	<b>75,121.40</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:		1,731,500.17							
SPTD Statewide Distribution:		3,687,170.00							
		For Quarter Ending:		Mar/31/2018		SPTD Total Statewide Property Tax		286,469,331	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Special Purpose Taxing Districts	2017 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	
April 5, 2018									
<b>Lemhi County: Special Purpose Taxing Districts</b>									
<b>Fire:</b>									
Elk Bend Fire	28,343.00	913.04	1.000	913.04	0.010%	3.950%	171.31	1,084.35	
Lemhi County Fire	291,631.00	5,070.03	1.000	5,070.03	0.102%	40.642%	1,762.70	6,832.73	
North Custer Fire	11,303.88	375.29	1.000	375.29	0.004%	1.575%	68.32	443.61	
North Fork Fire	51,574.00	1,046.95	1.000	1,046.95	0.018%	7.187%	311.73	1,358.68	
<b>Library:</b>									
Lemhi Library	249,265.00	8,691.55	1.000	8,691.55	0.087%	34.737%	1,506.63	10,198.18	
<b>Sewer:</b>									
Elk Bend Sewer	28,137.00	1,121.04	1.000	1,121.04	0.010%	3.921%	170.07	1,291.11	
Valley View Heights Sewer	-	-	1.000	-		0.000%	-	-	
<b>Sewer and Water:</b>									
Williams Lake S&W	45,317.00	3,168.15	1.000	3,168.15	0.016%	6.315%	273.91	3,442.06	
<b>Water:</b>									
Arrowhead Water	11,997.00	361.06	1.000	361.06	0.004%	1.672%	72.51	433.57	
Sunset Heights Water	-	-	1.000	-		0.000%	-	-	
<b>SPTD Total:</b>	<b>717,567.88</b>	<b>20,747.11</b>	<b>1.000</b>	<b>20,747.11</b>	<b>0.250%</b>	<b>100.000%</b>	<b>4,337.18</b>	<b>25,084.29</b>	

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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>Lewis County: Special Purpose Taxing Districts</b>								
<b>Auditorium:</b>								
Reubens Community Center	3,030.24	352.31	1.000	352.31	0.001%	0.352%	18.32	370.63
<b>Cemetery:</b>								
Kamiah Cemetery	2,484.65	83.37	1.000	83.37	0.001%	0.288%	15.02	98.39
Nez Perce-Russell Cemetery	13,827.00	279.33	1.000	279.33	0.005%	1.604%	83.57	362.90
Reubens Cemetery	777.15	9.95	1.000	9.95	0.000%	0.090%	4.70	14.65
<b>Fire:</b>								
Kamiah Fire	7,171.36	124.46	1.000	124.46	0.003%	0.832%	43.35	167.81
Nez Perce Fire	21,372.00	124.71	1.000	124.71	0.007%	2.480%	129.18	253.89
<b>Highway:</b>								
Central Highway	222,896.00	4,381.89	1.000	4,381.89	0.078%	25.860%	1,347.25	3,277.91
Evergreen Highway	118,377.00	2,562.41	1.000	2,562.41	0.041%	13.734%	715.50	1,512.66
Kamiah Highway	64,951.00	1,120.08	1.000	1,120.08	0.023%	7.536%	392.58	1,227.44
North Highway	46,629.00	945.60	1.000	945.60	0.016%	5.410%	281.84	6,608.46
Prairie Highway	270,999.00	4,970.47	1.000	4,970.47	0.095%	31.441%	1,637.99	1,967.84
<b>Library:</b>								
Prairie River Library	89,417.62	1,427.38	1.000	1,427.38	0.031%	10.374%	540.46	21,591.72
<b>SPTD Total:</b>	<b>861,932.02</b>	<b>16,381.96</b>	<b>1.000</b>	<b>16,381.96</b>	<b>0.301%</b>	<b>100.000%</b>	<b>5,209.76</b>	<b>21,591.72</b>
							<b>Total withheld due to LSO non-compliance:</b>	<b>5,729.14</b>
							<b>Total paid to County less withheld amount:</b>	<b>15,862.58</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:		1,731,500.17						
SPTD Statewide Distribution:		3,687,170.00						
		For Quarter Ending:		Mar/31/2018				
		SPTD Total Statewide Property Tax		286,469,331				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2017 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
April 5, 2018								
<b>Lincoln County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Lincoln County Cemetery	60,291.00	1,688.41	1.000	1,688.41	0.021%	6.542%	364.42	2,052.83
Richfield Cemetery	9,731.00	581.95	1.000	581.95	0.003%	1.056%	58.82	640.77
<b>Fire:</b>								
Dietrich Fire	30,760.00	682.99	1.000	682.99	0.011%	3.338%	185.92	868.91
Richfield Fire	20,213.00	1,265.23	1.000	1,265.23	0.007%	2.193%	122.17	1,387.40
Shoshone City & Rural Fire	158,053.00	3,313.08	1.000	3,313.08	0.055%	17.151%	955.32	4,268.40
<b>Highway:</b>								
Dietrich Highway #5	82,196.00	2,604.35	1.000	2,604.35	0.029%	8.919%	496.82	3,101.17
Kimama Highway #6	57,714.00	1,507.04	1.000	1,507.04	0.020%	6.263%	348.84	1,855.88
Richfield Highway #4	81,515.00	4,383.59	1.000	4,383.59	0.028%	8.845%	492.70	4,876.29
Shoshone Highway #2	245,768.00	6,060.65	1.000	6,060.65	0.086%	26.669%	1,485.49	7,546.14
<b>Library:</b>								
Richfield Library	22,887.00	699.89	1.000	699.89	0.008%	2.484%	138.34	838.23
<b>Recreation:</b>								
Lincoln County Recreation	152,421.00	4,310.54	1.000	4,310.54	0.053%	16.540%	921.27	5,231.81
<b>SPTD Total:</b>	<b>921,549.00</b>	<b>27,097.72</b>	<b>1.000</b>	<b>27,097.72</b>	<b>0.322%</b>	<b>100.000%</b>	<b>5,570.11</b>	<b>32,667.83</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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2017 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
April 5, 2018								
<b>Madison County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Madison County Ambulance	736,065.00	2,875.09	1.000	2,875.09	0.257%	17.016%	4,448.98	7,324.07
<b>Cemetery:</b>								
Burton Cemetery	14,406.00	120.47	1.000	120.47	0.005%	0.333%	87.07	207.54
Plano Cemetery	12,313.00	148.58	1.000	148.58	0.004%	0.285%	74.42	223.00
Rexburg Cemetery	84,746.00	406.74	1.000	406.74	0.030%	1.959%	512.23	918.97
Sugar City Cemetery	21,342.00	138.34	1.000	138.34	0.007%	0.493%	129.00	267.34
Sutton Cemetery	20,716.00	188.85	1.000	188.85	0.007%	0.479%	125.21	314.06
Teton-Newdale Cemetery	18,399.12	133.88	1.000	133.88	0.006%	0.425%	111.21	245.09
<b>Fire:</b>								
Madison County Fire	732,987.00	5,343.66	1.000	5,343.66	0.256%	16.945%	4,430.38	9,774.04
Jefferson Central Fire	13,622.69	-	1.000	-	0.005%	0.315%	82.34	82.34
<b>Flood Control:</b>								
Flood Control #1	496.63	1.74	1.000	1.74	0.000%	0.011%	3.00	4.74
<b>Library:</b>								
Madison County Library	1,257,287.00	4,778.33	1.000	4,778.33	0.439%	29.065%	7,599.39	12,377.72
Sugar-Salem Library	74,947.84	368.70	1.000	368.70	0.026%	1.733%	453.01	821.71
<b>Mosquito Abatement:</b>								
Madison Mosquito Abatement	1,338,396.00	397.34	1.000	397.34	0.467%	30.940%	8,089.64	8,486.98
<b>Sewer:</b>								
Valley View Sub Sewer	-	-	1.000	-	-	0.000%	-	-
<b>Watershed:</b>								
Moody Creek Watershed	-	-	1.000	-	-	0.000%	-	-
<b>SPTD Total:</b>	<b>4,325,724.28</b>	<b>14,901.72</b>	<b>1.000</b>	<b>14,901.72</b>	<b>1.510%</b>	<b>100.000%</b>	<b>26,145.88</b>	<b>41,047.60</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:		1,731,500.17							
SPTD Statewide Distribution:		3,687,170.00							
		For Quarter Ending:		Mar/31/2018		SPTD Total Statewide Property Tax		286,469,331	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Special Purpose Taxing Districts  April 5, 2018	2017 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>Minidoka County: Special Purpose Taxing Districts</b>									
<b>Cemetery:</b>									
Heyburn Cemetery #3	49,417.00	1,007.70	1.000	1,007.70	0.017%	1.833%	298.69	1,306.39	
Paul Cemetery #2	103,302.00	1,866.73	1.000	1,866.73	0.036%	3.832%	624.39	2,491.12	
Rupert-Acequia Cemetery #1	169,790.00	3,700.06	1.000	3,700.06	0.059%	6.298%	1,026.26	4,726.32	
<b>Fire:</b>									
Minidoka County Fire	567,635.92	10,846.86	1.000	10,846.86	0.198%	21.056%	3,430.95	14,277.81	
West End Fire	363,825.90	7,986.03	1.000	7,986.03	0.127%	13.496%	2,199.06	10,185.09	
<b>Highway:</b>									
Minidoka Highway	1,440,257.00	35,531.75	1.000	35,531.75	0.503%	53.424%	8,705.31	44,237.06	
<b>Sewer:</b>									
Wayside Sewer	1,664.00	25.95	1.000	25.95	0.001%	0.062%	10.06	36.01	
<b>SPTD Total:</b>	<b>2,695,891.82</b>	<b>60,965.08</b>	<b>1.000</b>	<b>60,965.08</b>	<b>0.941%</b>	<b>100.000%</b>	<b>16,294.72</b>	<b>77,259.80</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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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>Nez Perce County: Special Purpose Taxing Districts</b>								
<b>Auditorium:</b>								
Reubens Community Center	9,595.76	125.78	1.000	125.78	0.003%	0.614%	58.00	183.78
<b>Cemetery:</b>								
Genesee Cemetery	3,631.60	77.75	1.000	77.75	0.001%	0.232%	21.95	99.70
Gifford Cemetery	3,939.00	79.05	1.000	79.05	0.001%	0.252%	23.81	102.86
Melrose Cemetery	1,872.00	37.76	1.000	37.76	0.001%	0.120%	11.31	49.07
Nez-Tah Cemetery	1,216.02	23.00	1.000	23.00	0.000%	0.078%	7.35	30.35
North Clearwater Cemetery	2,229.83	49.04	1.000	49.04	0.001%	0.143%	13.48	62.52
Potlatch Cemetery	888.00	39.67	1.000	39.67	0.000%	0.057%	5.37	45.04
Reubens Cemetery	949.85	18.30	1.000	18.30	0.000%	0.061%	5.74	24.04
Southwick Cemetery	548.15	20.34	1.000	20.34	0.000%	0.035%	3.31	23.65
<b>Fire:</b>								
Big Canyon Fire	22,692.48	135.44	1.000	135.44	0.008%	1.452%	137.16	272.60
Genesee Fire	6,376.24	116.28	1.000	116.28	0.002%	0.408%	38.54	154.82
Nez Perce County Fire	-	-	1.000	-	0.000%	0.000%	-	-
Sunnyside Fire	7,810.04	-	1.000	-	0.003%	0.500%	47.21	47.21
<b>Highway:</b>								
South Latah Highway	21,859.14	367.78	1.000	367.78	0.008%	1.399%	132.12	499.90
<b>Library:</b>								
Prairie River Library	331,371.18	5,072.88	1.000	5,072.88	0.116%	21.203%	2,002.90	7,075.78

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:		1,731,500.17						
SPTD Statewide Distribution:		3,687,170.00						
		For Quarter Ending:		Mar/31/2018				
		SPTD Total Statewide Property Tax		286,469,331				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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>Port:</b>								
Port of Lewiston	874,475.00	22,888.34	1.000	22,888.34	0.305%	55.954%	5,285.57	28,173.91
<b>Recreation:</b>								
J-K Recreation	5,268.00	134.05	1.000	134.05	0.002%	0.337%	31.84	165.89
<b>Sewer:</b>								
Central Orchards Sewer	268,130.00	15,292.50	1.000	15,292.50	0.094%	17.156%	1,620.65	16,913.15
Lewiston Orchards Sewer	-	-	1.000	-		0.000%	-	-
<b>Water:</b>								
Waha Glen Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>1,562,852.29</b>	<b>44,477.96</b>	<b>1.000</b>	<b>44,477.96</b>	<b>0.546%</b>	<b>100.000%</b>	<b>9,446.31</b>	<b>53,924.27</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:		1,731,500.17						
SPTD Statewide Distribution:		3,687,170.00						
		For Quarter Ending:		Mar/31/2018				
		SPTD Total Statewide Property Tax		286,469,331				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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>Oneida County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Holbrook Cemetery	2,260.00	88.03	1.000	88.03	0.001%	0.847%	13.66	101.69
Pleasant View Cemetery	1,753.00	45.32	1.000	45.32	0.001%	0.657%	10.60	55.92
Samaria Cemetery	3,334.00	90.81	1.000	90.81	0.001%	1.249%	20.15	110.96
St. John Cemetery	6,804.00	228.51	1.000	228.51	0.002%	2.549%	41.13	269.64
<b>Fire:</b>								
Oneida County Fire	96,354.00	1,560.43	1.000	1,560.43	0.034%	36.099%	582.39	2,142.82
<b>Library:</b>								
Oneida County Library	145,265.00	4,078.99	1.000	4,078.99	0.051%	54.424%	878.02	4,957.01
<b>Recreation:</b>								
Holbrook Recreation	2,562.00	53.02	1.000	53.02	0.001%	0.960%	15.49	68.51
Samaria Recreation	8,582.00	168.09	1.000	168.09	0.003%	3.215%	51.87	219.96
<b>SPTD Total:</b>	<b>266,914.00</b>	<b>6,313.20</b>	<b>1.000</b>	<b>6,313.20</b>	<b>0.093%</b>	<b>100.000%</b>	<b>1,613.31</b>	<b>7,926.51</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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2017 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
April 5, 2018								
<b>Owyhee County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Bruneau Cemetery	12,678.00	530.68	1.000	530.68	0.004%	1.310%	76.63	607.31
Marsing-Homedale Cemetery	80,301.00	1,694.65	1.000	1,694.65	0.028%	8.299%	485.36	2,180.01
Owyhee-Pioneer Cemetery	2,515.00	95.42	1.000	95.42	0.001%	0.260%	15.20	110.62
Riverside Cemetery	5,086.00	279.28	1.000	279.28	0.002%	0.526%	30.74	310.02
<b>Fire:</b>								
Bruneau Fire	20,903.00	1,173.76	1.000	1,173.76	0.007%	2.160%	126.34	1,300.10
Grandview Fire	106,201.20	1,381.32	1.000	1,381.32	0.037%	10.976%	641.91	2,023.23
Homedale Fire	211,496.32	8,504.64	1.000	8,504.64	0.074%	21.858%	1,278.34	9,782.98
Marsing Fire	188,600.16	1,548.28	1.000	1,548.28	0.066%	19.491%	1,139.95	2,688.23
Murphy Reynolds Wilson Fire	46,960.00	1,277.11	1.000	1,277.11	0.016%	4.853%	283.84	1,560.95
<b>Highway:</b>								
Gem Highway	69,301.00	2,327.16	1.000	2,327.16	0.024%	7.162%	418.87	2,746.03
Homedale Highway	82,509.00	3,380.46	1.000	3,380.46	0.029%	8.527%	498.71	3,879.17
Three Creek Highway	19,044.00	1,860.06	1.000	1,860.06	0.007%	1.968%	115.11	1,975.17
<b>Library:</b>								
Bruneau Valley Library	13,891.00	484.94	1.000	484.94	0.005%	1.436%	83.96	568.90
Eastern Owyhee Library	39,669.00	2,860.82	1.000	2,860.82	0.014%	4.100%	239.77	3,100.59
Lizard Butte Library	68,450.16	943.74	1.000	943.74	0.024%	7.074%	413.73	1,357.47
<b>Sewer and Water:</b>								
Bruneau S&W	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>967,604.84</b>	<b>28,342.32</b>	<b>1.000</b>	<b>28,342.32</b>	<b>0.338%</b>	<b>100.000%</b>	<b>5,848.46</b>	<b>34,190.78</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:		1,731,500.17						
SPTD Statewide Distribution:		3,687,170.00						
		For Quarter Ending:		Mar/31/2018				
		SPTD Total Statewide Property Tax		286,469,331				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2017 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
April 5, 2018								
<b>Payette County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Payette County Ambulance	561,674.00	-	1.000	-	0.196%	19.075%	3,394.91	3,394.91
<b>Cemetery:</b>								
Parkview Cemetery	145,484.00	1,876.12	1.000	1,876.12	0.051%	4.941%	879.35	2,755.47
Riverside Cemetery	157,886.00	1,669.85	1.000	1,669.85	0.055%	5.362%	954.31	2,624.16
<b>Extermination:</b>								
Payette County Rodent Control	143,693.00	1,547.02	1.000	1,547.02	0.050%	4.880%	868.52	2,415.54
<b>Fire:</b>								
New Plymouth Fire	465,200.00	1,168.16	1.000	1,168.16	0.162%	15.799%	2,811.80	3,979.96
Parma Fire	199,501.96	509.76	1.000	509.76	0.070%	6.775%	1,205.85	1,715.61
Sand Hollow Fire	17,666.00	157.17	1.000	157.17	0.006%	0.600%	106.78	263.95
<b>Highway:</b>								
Highway #1	712,451.00	5,217.09	1.000	5,217.09	0.249%	24.196%	4,306.25	9,523.34
<b>Abatement:</b>								
Gem County Abatement	-	-	1.000	-		0.000%	-	-
<b>Recreation:</b>								
Payette County Recreation	540,991.00	5,436.00	1.000	5,436.00	0.189%	18.373%	3,269.90	8,705.90
<b>Watershed:</b>								
Succor Creek Watershed	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>2,944,546.96</b>	<b>17,581.17</b>	<b>1.000</b>	<b>17,581.17</b>	<b>1.028%</b>	<b>100.000%</b>	<b>17,797.67</b>	<b>35,378.84</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:		1,731,500.17						
SPTD Statewide Distribution:		3,687,170.00						
		For Quarter Ending:		Mar/31/2018				
		SPTD Total Statewide Property Tax		286,469,331				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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	238,659.00	2,069.31	1.000	2,069.31	0.083%	4.438%	1,442.52	3,511.83
<b>Cemetery:</b>								
Arbon Cemetery	-	-	1.000	-		0.000%	-	-
Falls View Cemetery	91,594.00	1,165.36	1.000	1,165.36	0.032%	1.703%	553.62	1,718.98
Rockland-Valley Vu Cemetery	20,282.00	543.50	1.000	543.50	0.007%	0.377%	122.59	666.09
<b>Fire:</b>								
American Falls Fire	55,321.00	787.46	1.000	787.46	0.019%	1.029%	334.38	1,121.84
Eastern Power County Fire	139,785.00	2,452.85	1.000	2,452.85	0.049%	2.600%	844.90	3,297.75
Rockland Fire	34,253.00	342.22	1.000	342.22	0.012%	0.637%	207.03	549.25
<b>Highway:</b>								
Power County Highway	2,588,485.00	34,729.50	1.000	34,729.50	0.904%	48.139%	15,645.52	50,375.02
<b>Hospital:</b>								
Harms Memorial Hospital	1,712,813.00	21,206.72	1.000	21,206.72	0.598%	31.854%	10,352.72	31,559.44
<b>Library:</b>								
American Falls Library	466,912.00	4,672.04	1.000	4,672.04	0.163%	8.683%	2,822.15	7,494.19
Rockland Library	29,052.00	767.96	1.000	767.96	0.010%	0.540%	175.60	943.56
<b>SPTD Total:</b>	<b>5,377,156.00</b>	<b>68,736.92</b>	<b>1.000</b>	<b>68,736.92</b>	<b>1.877%</b>	<b>100.000%</b>	<b>32,501.03</b>	<b>101,237.95</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,669.83		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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	329.92	-	1.000	-	0.000%	0.016%	1.99	1.99
Shoshone County Fire #1	297,789.00	7,030.93	1.000	7,030.93	0.104%	14.294%	1,799.92	8,830.85
Shoshone Fire #2	776,238.92	15,825.08	1.000	15,825.08	0.271%	37.259%	4,691.80	20,516.88
Shoshone Fire #3	41,460.00	1,193.52	1.000	1,193.52	0.014%	1.990%	250.60	1,444.12
St. Joe Valley Fire	15,123.00	180.59	1.000	180.59	0.005%	0.726%	91.41	272.00
<b>Highway:</b>								
Clarkia Better Roads	73,000.00	-	1.000	-	0.025%	3.504%	441.23	441.23
<b>Hospital:</b>								
West Shoshone Hospital	723,784.00	17,152.31	1.000	17,152.31	0.253%	34.741%	4,374.75	21,527.06
<b>Library:</b>								
Clarkia Library	16,329.00	636.51	1.000	636.51	0.006%	0.784%	98.70	735.21
Kootenai Library	81,780.02	819.26	1.000	819.26	0.029%	3.925%	494.30	1,313.56
Kootenai Library Bond	5,486.76	-	1.000	-	0.002%	0.263%	33.16	33.16
<b>Sewer:</b>								
Calder Sewer	-	-	1.000	-		0.000%	-	-
Kingston Cataldo Sewer	28,925.76	409.47	1.000	409.47	0.010%	1.388%	174.84	584.31
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:		1,731,500.17						
SPTD Statewide Distribution:		3,687,170.00						
		For Quarter Ending:		Mar/31/2018				
		SPTD Total Statewide Property Tax		286,469,331				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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	4,088.00	131.57	1.000	131.57	0.001%	0.196%	24.71	156.28
Clarkia S&W	-	-	1.000	-		0.000%	-	-
<b>Water:</b>								
Cataldo Water	12,079.77	222.61	1.000	222.61	0.004%	0.580%	73.01	295.62
Central Shoshone Water	-	-	1.000	-		0.000%	-	-
E. Shoshone Water	-	-	1.000	-		0.000%	-	-
Kingston Water	6,930.00	126.14	1.000	126.14	0.002%	0.333%	41.89	168.03
Pinehurst Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>2,083,344.15</b>	<b>43,727.99</b>	<b>1.000</b>	<b>43,727.99</b>	<b>0.727%</b>	<b>100.000%</b>	<b>12,592.31</b>	<b>56,320.30</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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax			286,469,331	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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	5,522.00	71.27	1.000	71.27	0.002%	0.163%	33.38	104.65
Cache Clawson Cemetery	22,498.00	321.07	1.000	321.07	0.008%	0.664%	135.98	457.05
Driggs Darby Cemetery	35,570.00	548.76	1.000	548.76	0.012%	1.050%	214.99	763.75
Felt Cemetery	-	40.83	1.000	40.83		0.000%	-	
Haden Cemetery	8,256.00	152.29	1.000	152.29	0.003%	0.244%	49.90	202.19
Victor-Cedron Cemetery	99,989.00	269.05	1.000	269.05	0.035%	2.951%	604.36	873.41
<b>Fire:</b>								
Teton County Fire	2,748,633.00	16,286.63	1.000	16,286.63	0.959%	81.120%	16,613.50	32,900.13
<b>Library:</b>								
Valley of the Tetons Library	467,867.00	2,175.96	1.000	2,175.96	0.163%	13.808%	2,827.92	5,003.88
<b>SPTD Total:</b>	<b>3,388,335.00</b>	<b>19,865.86</b>	<b>1.000</b>	<b>19,865.86</b>	<b>1.183%</b>	<b>100.000%</b>	<b>20,480.03</b>	<b>40,345.89</b>
							<b>Total withheld due to LSO non-compliance:</b>	<b>40.83</b>
							<b>Total paid to County less withheld amount:</b>	<b>40,305.06</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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  April 5, 2018	2017 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	85,611.00	2,203.64	1.000	2,203.64	0.030%	0.554%	517.46	2,721.10
<b>Fire:</b>								
Bliss Fire (Jt w/Gooding 2007)	3,878.70	-	1.000	-	0.001%	0.025%	23.44	23.44
Buhl Fire	491,688.00	4,853.65	1.000	4,853.65	0.172%	3.180%	2,971.90	7,825.55
Castleford Fire	103,330.00	972.36	1.000	972.36	0.036%	0.668%	624.56	1,596.92
Filer Fire	397,301.00	4,528.55	1.000	4,528.55	0.139%	2.569%	2,401.40	6,929.95
Hagerman Fire	14,318.19	112.56	1.000	112.56	0.005%	0.093%	86.54	199.10
Rock Creek Fire	765,576.00	4,686.73	1.000	4,686.73	0.267%	4.951%	4,627.35	9,314.08
Salmon Tract Fire	89,365.00	948.78	1.000	948.78	0.031%	0.578%	540.15	1,488.93
Twin Falls Fire	898,742.00	11,030.67	1.000	11,030.67	0.314%	5.812%	5,432.25	16,462.92
<b>Highway:</b>								
Buhl Highway	1,006,518.00	19,235.95	1.000	19,235.95	0.351%	6.509%	6,083.67	25,319.62
Filer Highway	462,987.00	6,942.97	1.000	6,942.97	0.162%	2.994%	2,798.42	9,741.39
Murtaugh Highway	192,608.10	2,821.94	1.000	2,821.94	0.067%	1.246%	1,164.18	3,986.12
Twin Falls Highway	4,843,690.00	54,214.70	1.000	54,214.70	1.691%	31.322%	29,276.61	83,491.31

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:		1,731,500.17						
SPTD Statewide Distribution:		3,687,170.00						
		For Quarter Ending:		Mar/31/2018				
		SPTD Total Statewide Property Tax		286,469,331				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts April 5, 2018	2017 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	5,880,319.97	101,418.93	1.000	101,418.93	2.053%	38.025%	35,542.29	136,961.22
<b>Library:</b>								
Hansen Library	46,768.00	431.59	1.000	431.59	0.016%	0.302%	282.68	714.27
<b>Recreation:</b>								
Castleford Recreation	51,720.00	-	1.000	-	0.045%	0.334%	312.61	312.61
Filer Recreation	129,756.00	2,195.39	1.000	2,195.39	0.018%	0.839%	784.28	2,979.67
<b>Water:</b>								
Rogerson Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>15,464,176.96</b>	<b>216,598.41</b>	<b>1.000</b>	<b>216,598.41</b>	<b>5.398%</b>	<b>100.000%</b>	<b>93,469.79</b>	<b>310,068.20</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:		1,731,500.17		For Quarter Ending:			Mar/31/2018	
SPTD Statewide Distribution:		3,687,170.00		SPTD Total Statewide Property Tax				286,469,331
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2017 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
April 5, 2018								
<b>Valley County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
McCall Cemetery	34,950.00	189.80	1.000	189.80	0.012%	0.666%	211.25	401.05
Valley Center Cemetery	50,694.00	214.22	1.000	214.22	0.018%	0.966%	306.41	520.63
<b>Fire:</b>								
Cascade Fire	313,020.00	804.17	1.000	804.17	0.109%	5.966%	1,891.98	2,696.15
McCall Fire	1,597,885.00	2,693.64	1.000	2,693.64	0.558%	30.457%	9,658.06	12,351.70
Yellow Pine Fire	18,739.00	69.89	1.000	69.89	0.007%	0.357%	113.26	183.15
<b>Hospital:</b>								
Cascade Memorial Hospital	780,787.00	2,582.90	1.000	2,582.90	0.273%	14.882%	4,719.29	7,302.19
McCall Hospital	1,799,364.00	8,811.70	1.000	8,811.70	0.628%	34.297%	10,875.86	19,687.56
<b>Mosquito Abatement:</b>								
Edwards Mosquito Abatement	218,295.00	-	1.000	-	0.076%	4.161%	1,319.44	1,319.44
<b>Recreation:</b>								
Southern Valley Recreation	-	-	1.000	-		0.000%	-	-
<b>Sewer and Water:</b>								
North Lake S&W	202,863.00	245.11	1.000	245.11	0.071%	3.867%	1,226.16	1,471.27
Payette Lakes S&W	177,052.00	604.04	1.000	604.04	0.062%	3.375%	1,070.15	1,674.19
South Lake Recreational S&W	19,082.00	440.63	1.000	440.63	0.007%	0.364%	115.34	555.97
<b>Water:</b>								
Warm Lake Recreational Water	33,677.00	33.12	1.000	33.12	0.012%	0.642%	203.55	236.67
<b>SPTD Total:</b>	<b>5,246,408.00</b>	<b>16,689.22</b>	<b>1.000</b>	<b>16,689.22</b>	<b>1.831%</b>	<b>100.000%</b>	<b>31,710.75</b>	<b>48,399.97</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:		1,731,500.17						
SPTD Statewide Distribution:		3,687,170.00						
		For Quarter Ending:		Mar/31/2018				
		SPTD Total Statewide Property Tax		286,469,331				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2017 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
April 5, 2018								
<b>Washington County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Weiser Ambulance	244,065.00	6,818.44	1.000	6,818.44	0.085%	18.158%	1,475.20	8,293.64
<b>Cemetery:</b>								
Midvale Cemetery	32,587.00	714.30	1.000	714.30	0.011%	2.424%	196.96	911.26
Salubria Cemetery	29,867.00	609.59	1.000	609.59	0.010%	2.222%	180.52	790.11
<b>Extermination:</b>								
Washington County Rodent Control	28,577.00	679.02	1.000	679.02	0.010%	2.126%	172.73	851.75
<b>Fire:</b>								
Cambridge Fire	33,853.00	643.35	1.000	643.35	0.012%	2.519%	204.62	847.97
Midvale Fire	43,494.00	1,002.30	1.000	1,002.30	0.015%	3.236%	262.89	1,265.19
Weiser Fire #1	235,509.00	5,652.89	1.000	5,652.89	0.082%	17.521%	1,423.48	7,076.37
<b>Flood Control:</b>								
Flood Control #3	8,233.50	122.90	1.000	122.90	0.003%	0.613%	49.77	172.67
<b>Highway:</b>								
Weiser Valley Highway	69,236.00	1,594.91	1.000	1,594.91	0.024%	5.151%	418.48	2,013.39
<b>Hospital:</b>								
Weiser Valley Hospital	538,741.00	5,143.67	1.000	5,143.67	0.188%	40.081%	3,256.30	8,399.97
<b>Library:</b>								
Cambridge Community Library	51,904.00	328.51	1.000	328.51	0.018%	3.862%	313.72	642.23
Midvale Library	28,061.00	673.23	1.000	673.23	0.010%	2.088%	169.61	842.84
<b>SPTD Total:</b>	<b>1,344,127.50</b>	<b>23,983.11</b>	<b>1.000</b>	<b>23,983.11</b>	<b>0.469%</b>	<b>100%</b>	<b>8,124.28</b>	<b>32,107.39</b>

1. Portion of tax and foregone amount within county.

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