

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

| Statewide Actual Base:                              |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                 |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                        |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   |   | 272,196,032                                      |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017   | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Ada County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Ambulance:</b>                                   |  |                      |                     |   |   |   |   |  |
| Ada County Ambulance                                | 5,548,618.00   | 25,501.39            | 1.000               | 25,501.39   | 2.038%  | 6.654%                                    | 35,812.05   | 61,313.44  |
| <b>Cemetery:</b>                                    |  |                      |                     |   |   |   |   |  |
| Dry Creek Cemetery                                  | 155,363.00   | 171.81               | 1.000               | 171.81  | 0.057%  | 0.186%                                    | 1,002.75  | 1,174.56   |
| Fairview Cemetery                                   | 1,593.42   | 36.38                | 1.000               | 36.38   | 0.001%  | 0.002%                                    | 10.28   | 46.66  |
| Joplin Cemetery                                     | 34,206.00  | 171.02               | 1.000               | 171.02  | 0.013%  | 0.041%                                    | 220.77  | 391.79   |
| Kuna Cemetery                                       | 142,059.36   | 703.47               | 1.000               | 703.47  | 0.052%  | 0.170%                                    | 916.88  | 1,620.35   |
| Melba Cemetery                                      | 2,946.44   | 44.59                | 1.000               | 44.59   | 0.001%  | 0.004%                                    | 19.02   | 63.61  |
| Meridian Cemetery                                   | 559,162.00   | 1,599.84             | 1.000               | 1,599.84  | 0.205%  | 0.671%                                    | 3,608.96  | 5,208.80   |
| Star Cemetery                                       | 111,006.00   | 654.92               | 1.000               | 654.92  | 0.041%  | 0.133%                                    | 716.46  | 1,371.38   |
| <b>Pest Control:</b>                                |  |                      |                     |   |   |   |   |  |
| Ada Pest Extermination                              | 707,029.00   | 3,417.97             | 1.000               | 3,417.97  | 0.260%  | 0.848%                                    | 4,563.33  | 7,981.30   |
| <b>Fire:</b>  |  |                      |                     |   |   |   |   |  |
| Desert East Fire                                    | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Eagle Fire  | 6,703,515.03   | 8,417.80             | 1.000               | 8,417.80  | 2.463%  | 8.039%                                    | 43,266.01   | 51,683.81  |
| Kuna Fire   | 1,432,782.78   | 6,563.87             | 1.000               | 6,563.87  | 0.526%  | 1.718%                                    | 9,247.51  | 15,811.38  |
| Melba Fire  | 20,446.58  | 386.98               | 1.000               | 386.98  | 0.008%  | 0.025%                                    | 131.97  | 518.95   |
| Meridian Fire                                       | 2,161,905.00   | 7,645.79             | 1.000               | 7,645.79  | 0.794%  | 2.593%                                    | 13,953.43   | 21,599.22  |
| North Ada Search & Rescue                           | 4,330,287.00   | 26,836.81            | 1.000               | 26,836.81   | 1.591%  | 5.193%                                    | 27,948.66   | 54,785.47  |
| Star Fire   | 1,576,783.74   | 1,740.32             | 1.000               | 1,740.32  | 0.579%  | 1.891%                                    | 10,176.92   | 11,917.24  |
| Whitney Fire  | 4,139,539.00   | 17,204.61            | 1.000               | 17,204.61   | 1.521%  | 4.964%                                    | 26,717.53   | 43,922.14  |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                            |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |  |
|---|--|----------------------|---------------------|---|---|---|---|--|--|
| SPTD Statewide Excess Distribution:               |  | 1,756,815.27         |                     |   |   |   |   |  |  |
| SPTD Statewide Distribution:                      |  | 3,713,234.67         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |  |
|   |  |                      |                     |   | SPTD Total Statewide Property Tax               |   |   | 272,196,032                                      |  |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |  |
| Special Purpose Taxing Districts<br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |  |
| <b>Flood Control:</b>                             |  |                      |                     |   |   |   |   |  |  |
| Flood Control #10                                 | 295,533.04   | 546.06               | 1.000               | 546.06  | 0.109%  | 0.354%                                    | 1,907.44  | 2,453.50   |  |
| <b>Highway:</b>                                   |  |                      |                     |   |   |   |   |  |  |
| Ada Highway                                       | 44,635,341.00  | 206,869.23           | 1.000               | 206,869.23  | 16.398%   | 53.527%                                   | 288,086.81  | 494,956.04                                       |  |
| <b>Library:</b>                                   |  |                      |                     |   |   |   |   |  |  |
| Ada County Library                                | 2,612,753.00   | 8,172.48             | 1.000               | 8,172.48  | 0.960%  | 3.133%                                    | 16,863.30   | 25,035.78  |  |
| Kuna Library                                      | 723,634.10   | 3,022.23             | 1.000               | 3,022.23  | 0.266%  | 0.868%                                    | 4,670.50  | 7,692.73   |  |
| Meridian Library                                  | 4,832,827.00   | 8,165.74             | 1.000               | 8,165.74  | 1.775%  | 5.796%                                    | 31,192.17   | 39,357.91  |  |
| <b>Mosquito Abatement:</b>                        |  |                      |                     |   |   |   |   |  |  |
| S.W. Ada Mosquito Abatement                       | 1,260,827.00   | 1,605.85             | 1.000               | 1,605.85  | 0.463%  | 1.512%                                    | 8,137.66  | 9,743.51   |  |
| <b>Recreation:</b>                                |  |                      |                     |   |   |   |   |  |  |
| Western Ada Recreation                            | 934,375.00   | 1,753.97             | 1.000               | 1,753.97  | 0.343%  | 1.121%                                    | 6,030.67  | 7,784.64   |  |
| <b>Sewer:</b>                                     |  |                      |                     |   |   |   |   |  |  |
| Aldape Heights Sewer                              | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |  |
| Bench Sewer                                       | -  | 749.57               | 1.000               | 749.57  |   | 0.000%                                    | -   | 749.57   |  |
| Owyhee Sewer                                      | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |  |
| West Boise Sewer                                  | -  | 12,075.04            | 1.000               | 12,075.04   |   | 0.000%                                    | -   | 12,075.04  |  |

1. Portion of tax and foregone amount within county.

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

| Statewide Actual Base:                            |  | 1,956,419.40                      |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|-----------------------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:               |  | 1,756,815.27                      |                     |   |   |   |   |  |
| SPTD Statewide Distribution:                      |  | 3,713,234.67                      |                     |   |   |   |   |  |
|   |  | For Quarter Ending:               |                     | Jun/30/2017                                       |   |   |   |  |
|   |  | SPTD Total Statewide Property Tax |                     | 272,196,032                                       |   |   |   |  |
| (1)   | (2)  | (3)                               | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base              | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Sewer &amp; Water:</b>                         |  |                                   |                     |   |   |   |   |  |
| Eagle Sewer & Water                               | 117,829.00   | 280.99                            | 1.000               | 280.99  | 0.043%  | 0.141%                                    | 760.50  | 1,041.49   |
| Meridian Sewer & Water                            | -  | -                                 | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Star Sewer & Water                                | 347,867.19   | 294.06                            | 1.000               | 294.06  | 0.128%  | 0.417%                                    | 2,245.21  | 2,539.27   |
| <b>Water:</b>                                     |  |                                   |                     |   |   |   |   |  |
| Warms Springs Water                               | -  | -                                 | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>SPTD Total:</b>                                | <b>83,388,228.68</b>                                   | <b>344,632.79</b>                 | <b>1.000</b>        | <b>344,632.79</b>                                 | <b>30.635%</b>                                  | <b>100.000%</b>                           | <b>538,206.79</b>   | <b>882,839.58</b>                                |

1. Portion of tax and foregone amount within county.

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

| Statewide Actual Base:                                |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                   |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                          |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br><br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Adams County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Ambulance:</b>                                     |  |                      |                     |   |   |   |   |  |
| Council Valley Ambulance                              | 85,887.00  | 1,448.98             | 1.000               | 1,448.98  | 0.032%  | 14.158%                                   | 554.33  | 2,003.31   |
| <b>Cemetery:</b>                                      |  |                      |                     |   |   |   |   |  |
| Bear Creek Cemetery                                   | 3,403.00   | 27.99                | 1.000               | 27.99   | 0.001%  | 0.561%                                    | 21.96   | 49.95  |
| Council Valley Cemetery                               | 25,889.00  | 583.49               | 1.000               | 583.49  | 0.010%  | 4.268%                                    | 167.09  | 750.58   |
| Indian Valley Cemetery                                | 4,586.00   | 228.21               | 1.000               | 228.21  | 0.002%  | 0.756%                                    | 29.60   | 257.81   |
| Meadows Valley Cemetery                               | 16,889.00  | 556.63               | 1.000               | 556.63  | 0.006%  | 2.784%                                    | 109.01  | 665.64   |
| <b>Fire:</b>  |  |                      |                     |   |   |   |   |  |
| Council Valley Fire                                   | 72,620.00  | 648.18               | 1.000               | 648.18  | 0.027%  | 11.971%                                   | 468.71  | 1,116.89   |
| Indian Valley Fire                                    | 28,499.00  | 358.28               | 1.000               | 358.28  | 0.010%  | 4.698%                                    | 183.94  | 542.22   |
| Meadow Valley Fire                                    | 188,385.00   | 2,171.19             | 1.000               | 2,171.19  | 0.069%  | 31.054%                                   | 1,215.88  | 3,387.07   |
| <b>Flood Control:</b>                                 |  |                      |                     |   |   |   |   |  |
| Flood Control #3 Adams County                         | 6,508.80   | 137.04               | 1.000               | 137.04  | 0.002%  | 1.073%                                    | 42.01   | 179.05   |
| <b>Library:</b>                                       |  |                      |                     |   |   |   |   |  |
| Council Valley Library                                | 67,378.00  | 1,775.85             | 1.000               | 1,775.85  | 0.025%  | 11.107%                                   | 434.87  | 2,210.72   |
| Meadows Valley Library                                | 106,585.00   | -                    | 1.000               | -   | 0.039%  | 17.570%                                   | 687.92  | 687.92   |
| <b>SPTD Total:</b>                                    | <b>606,629.80</b>                                      | <b>7,935.84</b>      | <b>1.000</b>        | <b>7,935.84</b>                                   | <b>0.223%</b>                                   | <b>100.000%</b>                           | <b>3,915.32</b>   | <b>11,851.16</b>                                 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                  |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                     |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                            |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   |   | 272,196,032                                      |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br><br>July 12, 2017   | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Bannock County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Ambulance:</b>                                       |  |                      |                     |   |   |   |   |  |
| Bannock County Ambulance                                | 1,805,336.00   | 7,621.66             | 1.000               | 7,621.66  | 0.663%  | 51.691%                                   | 11,652.05   | 19,273.71  |
| <b>Cemetery:</b>  |  |                      |                     |   |   |   |   |  |
| Arimo Cemetery  | 17,418.00  | 324.55               | 1.000               | 324.55  | 0.006%  | 0.499%                                    | 112.42  | 436.97   |
| Inkom Cemetery  | 21,817.00  | 250.73               | 1.000               | 250.73  | 0.008%  | 0.625%                                    | 140.81  | 391.54   |
| Lava Cemetery   | 17,801.44  | 203.33               | 1.000               | 203.33  | 0.007%  | 0.510%                                    | 114.89  | 318.22   |
| Marsh Valley Cemetery                                   | 24,270.00  | 404.13               | 1.000               | 404.13  | 0.009%  | 0.695%                                    | 156.64  | 560.77   |
| McCammon Cemetery                                       | 27,392.00  | 241.16               | 1.000               | 241.16  | 0.010%  | 0.784%                                    | 176.79  | 417.95   |
| Swan Lake Cemetery                                      | 3,815.00   | 65.47                | 1.000               | 65.47   | 0.001%  | 0.109%                                    | 24.62   | 90.09  |
| <b>Fire:</b>  |  |                      |                     |   |   |   |   |  |
| Arimo Fire  | 9,323.00   | 90.01                | 1.000               | 90.01   | 0.003%  | 0.267%                                    | 60.17   | 150.18   |
| Downey Fire   | 51,874.00  | 249.01               | 1.000               | 249.01  | 0.019%  | 1.485%                                    | 334.81  | 583.82   |
| Jackson Creek Fire                                      | 33,112.00  | 139.05               | 1.000               | 139.05  | 0.012%  | 0.948%                                    | 213.71  | 352.76   |
| Lava Fire   | 124,857.00   | 310.38               | 1.000               | 310.38  | 0.046%  | 3.575%                                    | 805.86  | 1,116.24   |
| McCammon Fire   | 13,010.00  | 118.77               | 1.000               | 118.77  | 0.005%  | 0.373%                                    | 83.97   | 202.74   |
| North Bannock Fire                                      | 152,852.00   | 1,165.92             | 1.000               | 1,165.92  | 0.056%  | 4.376%                                    | 986.54  | 2,152.46   |
| Pocatello Valley Fire                                   | 128,444.00   | 994.93               | 1.000               | 994.93  | 0.047%  | 3.678%                                    | 829.01  | 1,823.94   |
| <b>Highway:</b>   |  |                      |                     |   |   |   |   |  |
| Downey Swan Lake Highway                                | 62,439.30  | 861.86               | 1.000               | 861.86  | 0.023%  | 1.788%                                    | 403.00  | 1,264.86   |
| <b>Library:</b>   |  |                      |                     |   |   |   |   |  |
| Portneuf Library  | 592,768.00   | 4,383.04             | 1.000               | 4,383.04  | 0.218%  | 16.972%                                   | 3,825.86  | 8,208.90   |
| South Bannock Library                                   | 406,053.00   | 2,035.14             | 1.000               | 2,035.14  | 0.149%  | 11.626%                                   | 2,620.76  | 4,655.90   |
| <b>SPTD Total:</b>                                      | <b>3,492,581.74</b>                                    | <b>19,459.14</b>     | <b>1.000</b>        | <b>19,459.14</b>                                  | <b>1.283%</b>                                   | <b>100.000%</b>                           | <b>22,541.91</b>  | <b>42,001.05</b>                                 |

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| Special Purpose Taxing Districts<br><br>July 12, 2017     | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Bear Lake County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Cemetery:</b>  |  |                      |                     |   |   |   |   |  |
| Bennington Cemetery                                       | 3,759.00   | 70.23                | 1.000               | 70.23   | 0.001%  | 0.380%                                    | 24.26   | 94.49  |
| Bern Cemetery   | 3,936.00   | 63.16                | 1.000               | 63.16   | 0.001%  | 0.397%                                    | 25.40   | 88.56  |
| Bloomington Cemetery                                      | 3,859.00   | 121.07               | 1.000               | 121.07  | 0.001%  | 0.390%                                    | 24.91   | 145.98   |
| Dingle Cemetery   | 5,251.00   | 142.18               | 1.000               | 142.18  | 0.002%  | 0.530%                                    | 33.89   | 176.07   |
| Fish Haven Cemetery                                       | 10,811.00  | 128.63               | 1.000               | 128.63  | 0.004%  | 1.092%                                    | 69.78   | 198.41   |
| Geneva Cemetery   | 6,133.00   | 127.74               | 1.000               | 127.74  | 0.002%  | 0.619%                                    | 39.58   | 167.32   |
| Lanark Cemetery   | 3,099.00   | 58.96                | 1.000               | 58.96   | 0.001%  | 0.313%                                    | 20.00   | 78.96  |
| Liberty Cemetery  | 5,258.00   | 116.78               | 1.000               | 116.78  | 0.002%  | 0.531%                                    | 33.94   | 150.72   |
| Ovid Cemetery   | 3,587.00   | 94.67                | 1.000               | 94.67   | 0.001%  | 0.362%                                    | 23.15   | 117.82   |
| St. Charles Cemetery                                      | 7,958.00   | 146.79               | 1.000               | 146.79  | 0.003%  | 0.803%                                    | 51.36   | 198.15   |
| Wardboro Cemetery   | 2,276.00   | 53.07                | 1.000               | 53.07   | 0.001%  | 0.230%                                    | 14.69   | 67.76  |
| <b>Fire:</b>  |  |                      |                     |   |   |   |   |  |
| Bailey Creek Fire   | 3,466.64   | 95.52                | 1.000               | 95.52   | 0.001%  | 0.350%                                    | 22.37   | 117.89   |
| Bear Lake County Fire                                     | 523,844.00   | 3,585.46             | 1.000               | 3,585.46  | 0.192%  | 52.891%                                   | 3,381.01  | 6,966.47   |
| <b>Flood Control:</b>                                     |  |                      |                     |   |   |   |   |  |
| Flood Control #12   | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>Library:</b>   |  |                      |                     |   |   |   |   |  |
| Bear Lake Library   | 284,209.00   | 5,448.38             | 1.000               | 5,448.38  | 0.104%  | 28.696%                                   | 1,834.35  | 7,282.73   |
| <b>Mosquito Abatement:</b>                                |  |                      |                     |   |   |   |   |  |
| Bear River Mosquito Abatement                             | 91,646.00  | 2,735.46             | 1.000               | 2,735.46  | 0.034%  | 9.253%                                    | 591.50  | 3,326.96   |
| <b>Sewer:</b>   |  |                      |                     |   |   |   |   |  |
| Fish Haven Sewer  | 31,335.00  | -                    | 1.000               | -   | 0.012%  | 3.164%                                    | 202.24  | 202.24   |
| <b>SPTD Total:</b>  | <b>990,427.64</b>                                      | <b>12,988.10</b>     | <b>1.000</b>        | <b>12,988.10</b>                                  | <b>0.364%</b>                                   | <b>100.000%</b>                           | <b>6,392.43</b>   | <b>19,380.53</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:                                  |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                     |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                            |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017       | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Benewah County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Fire:</b>  |  |                      |                     |   |   |   |   |  |
| Fernwood Fire   | 31,385.97  | 494.16               | 1.000               | 494.16  | 0.012%  | 4.195%                                    | 202.57  | 696.73   |
| Gateway Fire  | 166,945.00   | 1,872.48             | 1.000               | 1,872.48  | 0.061%  | 22.316%                                   | 1,077.50  | 2,949.98   |
| St. Marie Fire  | 276,176.88   | 1,844.22             | 1.000               | 1,844.22  | 0.101%  | 36.917%                                   | 1,782.51  | 3,626.73   |
| Tensed Fire   | 16,434.00  | 341.79               | 1.000               | 341.79  | 0.006%  | 2.197%                                    | 106.07  | 447.86   |
| <b>Highway:</b>   |  |                      |                     |   |   |   |   |  |
| Plummer-Gateway Highway                                 | 95,710.00  | 1,344.46             | 1.000               | 1,344.46  | 0.035%  | 12.794%                                   | 617.73  | 1,962.19   |
| <b>Library:</b>   |  |                      |                     |   |   |   |   |  |
| Benewah Library   | 161,460.00   | 996.89               | 1.000               | 996.89  | 0.059%  | 21.582%                                   | 1,042.10  | 2,038.99   |
| <b>Water:</b>   |  |                      |                     |   |   |   |   |  |
| Fernwood Water  | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>Watershed:</b>                                       |  |                      |                     |   |   |   |   |  |
| Rock Creek Watershed                                    | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Sheep Creek Watershed                                   | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Upper Hangman Watershed                                 | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Upper Moctilene Watershed                               | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>SPTD Total:</b>                                      | <b>748,111.85</b>                                      | <b>6,894.00</b>      | <b>1.000</b>        | <b>6,894.00</b>                                   | <b>0.275%</b>                                   | <b>100.000%</b>                           | <b>4,828.48</b>   | <b>11,722.48</b>                                 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                  |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                     |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                            |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   |   | 272,196,032                                      |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017       | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Bingham County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Ambulance:</b>                                       |  |                      |                     |   |   |   |   |  |
| Bingham County Ambulance                                | 809,451.00   | 9,065.36             | 1.000               | 9,065.36  | 0.297%  | 24.232%                                   | 5,224.38  | 14,289.74  |
| <b>Cemetery:</b>  |  |                      |                     |   |   |   |   |  |
| Aberdeen Cemetery                                       | 32,661.00  | 853.40               | 1.000               | 853.40  | 0.012%  | 0.978%                                    | 210.80  | 1,064.20   |
| Basalt-Goshen-Firth Cemetery                            | 31,076.00  | 666.90               | 1.000               | 666.90  | 0.011%  | 0.930%                                    | 200.57  | 867.47   |
| Groveland Cemetery                                      | 61,634.00  | 887.84               | 1.000               | 887.84  | 0.023%  | 1.845%                                    | 397.80  | 1,285.64   |
| Moreland Cemetery                                       | 15,756.00  | 549.35               | 1.000               | 549.35  | 0.006%  | 0.472%                                    | 101.69  | 651.04   |
| Riverside-Thomas Cemetery                               | 43,738.00  | 957.63               | 1.000               | 957.63  | 0.016%  | 1.309%                                    | 282.30  | 1,239.93   |
| Riverview Cemetery (Bingham)                            | 4,057.00   | 103.85               | 1.000               | 103.85  | 0.001%  | 0.121%                                    | 26.18   | 130.03   |
| Shelley Cemetery  | 73,415.00  | 1,503.44             | 1.000               | 1,503.44  | 0.027%  | 2.198%                                    | 473.84  | 1,977.28   |
| Springfield Sterling Cemetery                           | 7,808.00   | 221.02               | 1.000               | 221.02  | 0.003%  | 0.234%                                    | 50.39   | 271.41   |
| Taylor Cemetery   | 15,190.24  | 156.26               | 1.000               | 156.26  | 0.006%  | 0.455%                                    | 98.04   | 254.30   |
| Woodville Cemetery                                      | 3,337.92   | 49.21                | 1.000               | 49.21   | 0.001%  | 0.100%                                    | 21.54   | 70.75  |
| <b>Fire:</b>  |  |                      |                     |   |   |   |   |  |
| Aberdeen Springfield Fire                               | 79,974.00  | 2,805.54             | 1.000               | 2,805.54  | 0.029%  | 2.394%                                    | 516.17  | 3,321.71   |
| Blackfoot Snake River Fire                              | 772,295.00   | 18,367.59            | 1.000               | 18,367.59   | 0.284%  | 23.120%                                   | 4,984.57  | 23,352.16  |
| Shelley Fire  | 388,904.00   | 4,215.43             | 1.000               | 4,215.43  | 0.143%  | 11.642%                                   | 2,510.08  | 6,725.51   |
| <b>Flood Control:</b>                                   |  |                      |                     |   |   |   |   |  |
| Flood Control #1  | 3,294.62   | 34.83                | 1.000               | 34.83   | 0.001%  | 0.099%                                    | 21.26   | 56.09  |
| Flood Control #7  | 8,238.00   | 123.67               | 1.000               | 123.67  | 0.003%  | 0.247%                                    | 53.17   | 176.84   |

1. Portion of tax and foregone amount within county.

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



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

| Statewide Actual Base:                            |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:               |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                      |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Library:</b>                                   |  |                      |                     |   |   |   |   |  |
| Aberdeen Library                                  | 166,108.00   | -                    | 1.000               | -   | 0.061%  | 4.973%                                    | 1,072.10  | 1,072.10   |
| Blackfoot Library                                 | 261,708.00   | 3,343.11             | 1.000               | 3,343.11  | 0.096%  | 7.835%                                    | 1,689.12  | 5,032.23   |
| North Bingham Library                             | 339,310.00   | 4,322.45             | 1.000               | 4,322.45  | 0.125%  | 10.158%                                   | 2,189.98  | 6,512.43   |
| Snake River Library                               | 208,958.00   | 3,871.64             | 1.000               | 3,871.64  | 0.077%  | 6.255%                                    | 1,348.66  | 5,220.30   |
| <b>Sewer and Water:</b>                           |  |                      |                     |   |   |   |   |  |
| Greenfield S&W                                    | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Groveland S&W                                     | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Moreland S&W                                      | 13,532.00  | -                    | 1.000               | -   | 0.005%  | 0.405%                                    | 87.34   | 87.34  |
| Springfield S&W                                   | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Woodinville S&W                                   | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>SPTD Total:</b>                                | <b>3,340,445.78</b>                                    | <b>52,098.52</b>     | <b>1.000</b>        | <b>52,098.52</b>                                  | <b>1.227%</b>                                   | <b>100.000%</b>                           | <b>21,559.98</b>  | <b>73,658.50</b>                                 |
| <b>Total withheld due to LSO non-compliance:</b>  |  |                      |                     |   |   |   |   |  |
| <b>Total paid to County less withheld amount:</b> |  |                      |                     |   |   |   | <b>73,658.50</b>  |  |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                 |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|--|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                    |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                           |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)  | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br><br>July 12, 2017  | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br><br>Col. 5 + Col. 8 |
| <b>Blaine County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Ambulance:</b>                                      |  |                      |                     |   |   |   |   |  |
| Blaine County Ambulance                                | 2,003,286.00   | 3,992.74             | 1.000               | 3,992.74  | 0.736%  | 29.842%                                   | 12,929.66   | 16,928.40  |
| <b>Cemetery:</b>                                       |  |                      |                     |   |   |   |   |  |
| Bellevue Cemetery                                      | 22,360.00  | 222.80               | 1.000               | 222.80  | 0.008%  | 0.333%                                    | 144.32  | 367.12   |
| Carey Cemetery   | 14,340.00  | 407.23               | 1.000               | 407.23  | 0.005%  | 0.214%                                    | 92.55   | 499.78   |
| Hailey Cemetery  | 261,210.00   | 924.51               | 1.000               | 924.51  | 0.096%  | 3.891%                                    | 1,685.91  | 2,610.42   |
| Ketchum Cemetery                                       | 54,050.00  | 191.87               | 1.000               | 191.87  | 0.020%  | 0.805%                                    | 348.85  | 540.72   |
| Picabo Cemetery  | 12,602.00  | 92.14                | 1.000               | 92.14   | 0.005%  | 0.188%                                    | 81.34   | 173.48   |
| <b>Fire:</b>   |  |                      |                     |   |   |   |   |  |
| Carey Fire   | 112,124.00   | 254.35               | 1.000               | 254.35  | 0.041%  | 1.670%                                    | 723.67  | 978.02   |
| Ketchum Fire   | 383,607.00   | 1,618.69             | 1.000               | 1,618.69  | 0.141%  | 5.714%                                    | 2,475.89  | 4,094.58   |
| Minidoka County Fire                                   | 5,789.58   | 32.51                | 1.000               | 32.51   | 0.002%  | 0.086%                                    | 37.37   | 69.88  |
| West Magic Fire  | 10,047.31  | 31.32                | 1.000               | 31.32   | 0.004%  | 0.150%                                    | 64.85   | 96.17  |
| Wood River Fire  | 961,999.00   | 3,439.22             | 1.000               | 3,439.22  | 0.353%  | 14.331%                                   | 6,208.96  | 9,648.18   |
| <b>Flood Control:</b>                                  |  |                      |                     |   |   |   |   |  |
| Carey Flood Control #2                                 | 4,382.00   | 12.82                | 1.000               | 12.82   | 0.002%  | 0.065%                                    | 28.28   | 41.10  |
| Big Wood Flood Control #9                              | 41,665.00  | 278.23               | 1.000               | 278.23  | 0.015%  | 0.621%                                    | 268.92  | -  |
| <b>Library:</b>  |  |                      |                     |   |   |   |   |  |
| Little Wood River Library                              | 27,681.00  | 548.30               | 1.000               | 548.30  | 0.010%  | 0.412%                                    | 178.66  | 726.96   |
| <b>Recreation:</b>                                     |  |                      |                     |   |   |   |   |  |
| Blaine County Recreation                               | 1,287,869.00   | 5,244.45             | 1.000               | 5,244.45  | 0.473%  | 19.185%                                   | 8,312.20  | 13,556.65  |
| <b>Sewer and Water:</b>                                |  |                      |                     |   |   |   |   |  |
| Carey S&W  | -  | -                    | 1.000               | -   | -   | 0.000%                                    | -   | -  |
| Sun Valley S&W   | 1,509,925.00   | 3,575.29             | 1.000               | 3,575.29  | 0.555%  | 22.493%                                   | 9,745.40  | 13,320.69  |
| <b>SPTD Total:</b>                                     | <b>6,712,936.89</b>                                    | <b>20,866.47</b>     | <b>1.000</b>        | <b>20,866.47</b>                                  | <b>2.466%</b>                                   | <b>100.000%</b>                           | <b>43,326.83</b>  | <b>64,193.30</b>                                     |
| <b>Total withheld due to LSO non-compliance:</b>       |  |                      |                     |   |   |   | <b>541.15</b>   |  |
| <b>Total paid to County less withheld amount:</b>      |  |                      |                     |   |   |   | <b>63,652.15</b>  |  |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                |  | 1,956,419.40                      |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|-----------------------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                   |  | 1,756,815.27                      |                     |   |   |   |   |  |
| SPTD Statewide Distribution:                          |  | 3,713,234.67                      |                     |   |   |   |   |  |
|   |  | For Quarter Ending:               |                     | Jun/30/2017                                       |   |   |   |  |
|   |  | SPTD Total Statewide Property Tax |                     | 272,196,032                                       |   |   |   |  |
| (1)   | (2)  | (3)                               | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017     | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base              | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Boise County: Special Purpose Taxing Districts</b> |  |                                   |                     |   |   |   |   |  |
| <b>Ambulance:</b>                                     |  |                                   |                     |   |   |   |   |  |
| East Boise Ambulance                                  | 119,442.00   | 893.60                            | 1.000               | 893.60  | 0.044%  | 13.834%                                   | 770.91  | 1,664.51   |
| <b>Cemetery:</b>                                      |  |                                   |                     |   |   |   |   |  |
| Pioneer Cemetery                                      | 10,108.00  | 184.25                            | 1.000               | 184.25  | 0.004%  | 1.171%                                    | 65.24   | 249.49   |
| <b>Fire:</b>  |  |                                   |                     |   |   |   |   |  |
| Eagle Fire (Annexed 2011)                             | -  | -                                 | 1.000               | -   | 0.000%  | 0.000%                                    | 4.33  | 4.33   |
| Horseshoe Bend Fire                                   | 59,152.00  | 481.29                            | 1.000               | 481.29  | 0.022%  | 6.851%                                    | 381.78  | 863.07   |
| Placerville Fire                                      | 26,775.00  | 198.55                            | 1.000               | 198.55  | 0.010%  | 3.101%                                    | 172.81  | 371.36   |
| <b>Hospital:</b>                                      |  |                                   |                     |   |   |   |   |  |
| Garden Valley Hospital                                | 136,218.00   | 1,015.74                          | 1.000               | 1,015.74  | 0.050%  | 15.777%                                   | 879.18  | 1,894.92   |
| Horseshoe Bend Hospital                               | 50,699.00  | 444.17                            | 1.000               | 444.17  | 0.019%  | 5.872%                                    | 327.22  | 771.39   |
| <b>Library:</b>                                       |  |                                   |                     |   |   |   |   |  |
| Boise Basin Library                                   | 192,239.00   | 2,238.17                          | 1.000               | 2,238.17  | 0.071%  | 22.265%                                   | 1,240.75  | 3,478.92   |
| Garden Valley Library                                 | 200,988.00   | 939.40                            | 1.000               | 939.40  | 0.074%  | 23.278%                                   | 1,297.22  | 2,236.62   |
| Horseshoe Bend Library                                | 67,799.00  | 1,063.12                          | 1.000               | 1,063.12  | 0.025%  | 7.852%                                    | 437.59  | 1,500.71   |
| <b>Recreation:</b>                                    |  |                                   |                     |   |   |   |   |  |
| Garden Valley Recreation                              | -  | -                                 | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>Water:</b>   |  |                                   |                     |   |   |   |   |  |
| Moores Creek Rim Water                                | -  | -                                 | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>SPTD Total:</b>                                    | <b>863,420.00</b>                                      | <b>7,458.29</b>                   | <b>1.000</b>        | <b>7,458.29</b>                                   | <b>0.317%</b>                                   | <b>100.000%</b>                           | <b>5,577.03</b>   | <b>13,035.32</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:                                 |  | 1,956,419.40                      |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|--|--|-----------------------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                    |  | 1,756,815.27                      |                     |   |   |   |   |  |
| SPTD Statewide Distribution:                           |  | 3,713,234.67                      |                     |   |   |   |   |  |
|  |  | For Quarter Ending:               |                     | Jun/30/2017                                       |   |   |   |  |
|  |  | SPTD Total Statewide Property Tax |                     | 272,196,032                                       |   |   |   |  |
| (1)  | (2)  | (3)                               | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br><br>July 12, 2017  | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base              | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Bonner County: Special Purpose Taxing Districts</b> |  |                                   |                     |   |   |   |   |  |
| <b>Cemetery:</b>                                       |  |                                   |                     |   |   |   |   |  |
| West Bonner Cemetery                                   | 53,346.00  | 2,007.60                          | 1.000               | 2,007.60  | 0.020%  | 0.553%                                    | 344.31  | 2,351.91   |
| <b>Fire:</b>   |  |                                   |                     |   |   |   |   |  |
| Coolin-Cavanaugh Bay Fire                              | 105,964.00   | 326.99                            | 1.000               | 326.99  | 0.039%  | 1.098%                                    | 683.92  | 1,010.91   |
| N. of the Narrows Fire                                 | 102,340.00   | -                                 | 1.000               | -   | 0.038%  | 1.060%                                    | 660.53  | 660.53   |
| North Side Fire  | 438,163.00   | 1,297.22                          | 1.000               | 1,297.22  | 0.161%  | 4.539%                                    | 2,828.00  | 4,125.22   |
| Sagle Fire   | 1,197,556.00   | 2,256.28                          | 1.000               | 2,256.28  | 0.440%  | 12.405%                                   | 7,729.30  | 9,985.58   |
| Sam Owen Fire (est 2002)                               | -  | -                                 | 1.000               | -   | 0.000%  | 0.000%                                    | -   | -  |
| Schweitzer Fire  | 302,183.00   | 715.72                            | 1.000               | 715.72  | 0.111%  | 3.130%                                    | 1,950.36  | 2,666.08   |
| Southside Fire   | -  | -                                 | 1.000               | -   | 0.000%  | 0.000%                                    | -   | -  |
| Spirit Lake Fire                                       | 318,785.00   | 252.85                            | 1.000               | 252.85  | 0.117%  | 3.302%                                    | 2,057.51  | 2,310.36   |
| Timberlake Fire (Bnr/Koot)                             | 40,968.00  | -                                 | 1.000               | -   | 0.015%  | 0.424%                                    | 264.42  | 264.42   |
| West Pend Oreille Fire                                 | 215,161.00   | 390.54                            | 1.000               | 390.54  | 0.079%  | 2.229%                                    | 1,388.70  | 1,779.24   |
| West Priest Lake Fire                                  | 65,369.00  | 331.75                            | 1.000               | 331.75  | 0.024%  | 0.677%                                    | 421.91  | 753.66   |
| West Side Fire   | 267,865.00   | 604.23                            | 1.000               | 604.23  | 0.098%  | 2.775%                                    | 1,728.86  | 2,333.09   |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                            |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:               |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                      |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Highway:</b>                                   |  |                      |                     |   |   |   |   |  |
| Sandpoint Highway                                 | 1,644,300.00   | 4,077.65             | 1.000               | 4,077.65  | 0.604%  | 17.033%                                   | 10,612.69   | 14,690.34  |
| <b>Hospital:</b>                                  |  |                      |                     |   |   |   |   |  |
| Pend Oreille Hospital                             | 1,100,900.00   | 8,761.74             | 1.000               | 8,761.74  | 0.404%  | 11.404%                                   | 7,105.46  | 15,867.20  |
| <b>Library:</b>                                   |  |                      |                     |   |   |   |   |  |
| East Bonner Library                               | 3,027,902.00   | 11,791.68            | 1.000               | 11,791.68   | 1.112%  | 31.365%                                   | 19,542.77   | 31,334.45  |
| Priest Lake Library                               | 155,321.00   | -                    | 1.000               | -   | 0.057%  | 1.609%                                    | 1,002.48  | 1,002.48   |
| West Bonner Library                               | 312,999.00   | -                    | 1.000               | -   | 0.115%  | 3.242%                                    | 2,020.17  | 2,020.17   |
| <b>Recreation:</b>                                |  |                      |                     |   |   |   |   |  |
| Selkirk Recreation                                | 227,896.00   | -                    | 1.000               | -   | 0.084%  | 2.361%                                    | 1,470.89  | 1,470.89   |
| <b>Sewer:</b>                                     |  |                      |                     |   |   |   |   |  |
| Bottle Bay Sewer                                  | 27,284.00  | 103.18               | 1.000               | 103.18  | 0.010%  | 0.283%                                    | 176.10  | 279.28   |
| Coolin Sewer                                      | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Ellisport Sewer                                   | 630.00   | -                    | 1.000               | -   | 0.000%  | 0.007%                                    | 4.07  | 4.07   |
| Fry Creek Sewer                                   | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Pinto Point Sewer                                 | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| S. Pend Oreille Sewer                             | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Swan Shores Sewer                                 | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Trestle Creek Sewer                               | -  | 10.21                | 1.000               | 10.21   |   | 0.000%                                    | -   | 10.21  |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                            |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:               |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                      |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>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                                | 25,867.00  | 95.16                | 1.000               | 95.16   | 0.010%  | 0.268%                                    | 166.95  | 262.11   |
| Kalispel Bay S&W                                  | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Kootenai Ponderay S&W                             | 3,838.00   | -                    | 1.000               | -   | 0.001%  | 0.040%                                    | 24.77   | 24.77  |
| Outlet Bay S&W                                    | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Sagle Valley S&W                                  | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Southside S&W                                     | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Tamarack S&W                                      | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| West Bonner S&W                                   | 19,105.00  | 72.33                | 1.000               | 72.33   | 0.007%  | 0.198%                                    | 123.31  | 195.64   |
| <b>Water:</b>                                     |  |                      |                     |   |   |   |   |  |
| Laclede Water                                     | -  | 15.20                | 1.000               | 15.20   |   | 0.000%                                    | -   | 15.20  |
| <b>SPTD Total:</b>                                | <b>9,653,742.00</b>                                    | <b>33,110.33</b>     | <b>1.000</b>        | <b>33,110.33</b>                                  | <b>3.547%</b>                                   | <b>100.000%</b>                           | <b>62,307.48</b>  | <b>95,417.81</b>                                 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                     |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|--|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                        |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                               |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   |   | 272,196,032                                      |
| (1)  | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017          | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Bonneville County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Ambulance:</b>  |  |                      |                     |   |   |   |   |  |
| Bonneville County Ambulance                                | 2,553,416.00   | 12,146.60            | 1.000               | 12,146.60   | 0.938%  | 42.391%                                   | 16,480.33   | 28,626.93  |
| <b>Cemetery:</b>   |  |                      |                     |   |   |   |   |  |
| Ammon Cemetery   | 103,420.00   | 429.84               | 1.000               | 429.84  | 0.038%  | 1.717%                                    | 667.50  | 1,097.34   |
| Central Cemetery #2  | 19,649.25  | 175.00               | 1.000               | 175.00  | 0.007%  | 0.326%                                    | 126.82  | 301.82   |
| Freedom Cemetery   | 1,205.40   | 18.55                | 1.000               | 18.55   | 0.000%  | 0.020%                                    | 7.78  | 26.33  |
| Iona Cemetery  | 77,467.00  | 358.00               | 1.000               | 358.00  | 0.028%  | 1.286%                                    | 499.99  | 857.99   |
| Lincoln Cemetery   | 10,037.00  | -                    | 1.000               | -   | 0.004%  | 0.167%                                    | 64.78   | 64.78  |
| Milo Cemetery  | 9,337.00   | 125.06               | 1.000               | 125.06  | 0.003%  | 0.155%                                    | 60.26   | 185.32   |
| New Sweden Cemetery  | 9,322.00   | 78.17                | 1.000               | 78.17   | 0.003%  | 0.155%                                    | 60.17   | 138.34   |
| Shelton Cemetery #4  | 15,650.28  | 190.97               | 1.000               | 190.97  | 0.006%  | 0.260%                                    | 101.01  | 291.98   |
| Taylor Cemetery  | 43,233.76  | 226.54               | 1.000               | 226.54  | 0.016%  | 0.718%                                    | 279.04  | 505.58   |
| Ucon Cemetery  | 27,586.00  | 439.34               | 1.000               | 439.34  | 0.010%  | 0.458%                                    | 178.05  | 617.39   |
| Woodville Cemetery   | 5,934.08   | 18.71                | 1.000               | 18.71   | 0.002%  | 0.099%                                    | 38.30   | 57.01  |
| <b>Fire:</b>   |  |                      |                     |   |   |   |   |  |
| Bonneville Alpine Fire                                     | 9,988.00   | 126.81               | 1.000               | 126.81  | 0.004%  | 0.166%                                    | 64.46   | 191.27   |
| Fire #1 - Bonneville                                       | 2,848,532.00   | 21,130.98            | 1.000               | 21,130.98   | 1.047%  | 47.290%                                   | 18,385.08   | 39,516.06  |
| Greater Swan Valley Fire                                   | 181,102.00   | 814.15               | 1.000               | 814.15  | 0.067%  | 3.007%                                    | 1,168.87  | 1,983.02   |
| Jefferson Central Fire                                     | 65,223.05  | 283.02               | 1.000               | 283.02  | 0.024%  | 1.083%                                    | 420.96  | 703.98   |
| <b>Flood Control:</b>                                      |  |                      |                     |   |   |   |   |  |
| Flood Control #1   | 35,770.16  | 199.35               | 1.000               | 199.35  | 0.013%  | 0.594%                                    | 230.87  | 430.22   |

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:                            |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:               |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                      |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Mosquito Abatement:</b>                        |  |                      |                     |   |   |   |   |  |
| Jefferson Mosquito Abatement                      | 6,641.80   | 38.02                | 1.000               | 38.02   | 0.002%  | 0.110%                                    | 42.87   | 80.89  |
| <b>Sewer:</b>                                     |  |                      |                     |   |   |   |   |  |
| Iona Bonneville Sewer                             | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>Watershed:</b>                                 |  |                      |                     |   |   |   |   |  |
| Roberts Kettle Butte Watershed                    | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>SPTD Total:</b>                                | <b>6,023,514.78</b>                                    | <b>36,799.11</b>     | <b>1.000</b>        | <b>36,799.11</b>                                  | <b>2.213%</b>                                   | <b>100.000%</b>                           | <b>38,877.14</b>  | <b>75,676.25</b>                                 |

1. Portion of tax and foregone amount within county.

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



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

| Statewide Actual Base:                                   |  | 1,956,419.40                      |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|--|--|-----------------------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                      |  | 1,756,815.27                      |                     |   |   |   |   |  |
| SPTD Statewide Distribution:                             |  | 3,713,234.67                      |                     |   |   |   |   |  |
|  |  | For Quarter Ending:               |                     | Jun/30/2017                                       |   |   |   |  |
|  |  | SPTD Total Statewide Property Tax |                     | 272,196,032                                       |   |   |   |  |
| (1)  | (2)  | (3)                               | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br><br>July 12, 2017    | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base              | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Boundary County: Special Purpose Taxing Districts</b> |  |                                   |                     |   |   |   |   |  |
| <b>Library:</b>  |  |                                   |                     |   |   |   |   |  |
| Boundary Library   | 330,002.00   | 4,416.94                          | 1.000               | 4,416.94  | 0.121%  | 100.000%                                  | 2,129.91  | 6,546.85   |
| <b>Mosquito Abatement:</b>                               |  |                                   |                     |   |   |   |   |  |
| Boundary Mosquito Abatement                              | -  | 169.12                            | 1.000               | 169.12  |   | 0.000%                                    | -   |  |
| <b>Water:</b>  |  |                                   |                     |   |   |   |   |  |
| Cabinet Mountain Water                                   | -  | -                                 | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Three Mile Water   | -  | -                                 | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>SPTD Total:</b>                                       | <b>330,002.00</b>                                      | <b>4,586.06</b>                   | <b>1.000</b>        | <b>4,586.06</b>                                   | <b>0.121%</b>                                   | <b>100.000%</b>                           | <b>2,129.91</b>   | <b>6,715.97</b>                                  |
| <b>Total withheld due to LSO non-compliance:</b>         |  |                                   |                     |   |   |   | <b>169.12</b>   |  |
| <b>Total paid to County less withheld amount:</b>        |  |                                   |                     |   |   |   | <b>6,546.85</b>   |  |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                |  | 1,956,419.40                      |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|-----------------------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                   |  | 1,756,815.27                      |                     |   |   |   |   |  |
| SPTD Statewide Distribution:                          |  | 3,713,234.67                      |                     |   |   |   |   |  |
|   |  | For Quarter Ending:               |                     | Jun/30/2017                                       |   |   |   |  |
|   |  | SPTD Total Statewide Property Tax |                     | 272,196,032                                       |   |   |   |  |
| (1)   | (2)  | (3)                               | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br><br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base              | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Butte County: Special Purpose Taxing Districts</b> |  |                                   |                     |   |   |   |   |  |
| <b>Cemetery:</b>                                      |  |                                   |                     |   |   |   |   |  |
| Butte County Cemetery                                 | 44,762.00  | 1,407.09                          | 1.000               | 1,407.09  | 0.016%  | 7.555%                                    | 288.90  | 1,695.99   |
| <b>Fire:</b>  |  |                                   |                     |   |   |   |   |  |
| Lost River Fire                                       | 25,309.00  | 1,242.36                          | 1.000               | 1,242.36  | 0.009%  | 4.272%                                    | 163.35  | 1,405.71   |
| <b>Hospital:</b>                                      |  |                                   |                     |   |   |   |   |  |
| Lost River Hospital                                   | 398,204.90   | 7,565.96                          | 1.000               | 7,565.96  | 0.146%  | 67.207%                                   | 2,570.11  | 10,136.07  |
| <b>Library:</b>                                       |  |                                   |                     |   |   |   |   |  |
| Butte-Lost River Library                              | 119,203.00   | 3,639.26                          | 1.000               | 3,639.26  | 0.044%  | 20.118%                                   | 769.36  | 4,408.62   |
| <b>Recreation:</b>                                    |  |                                   |                     |   |   |   |   |  |
| Lost River Recreation                                 | -  | -                                 | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>Watershed:</b>                                     |  |                                   |                     |   |   |   |   |  |
| Little Lost River Watershed                           | 5,029.00   | 320.16                            | 1.000               | 320.16  | 0.002%  | 0.849%                                    | 32.46   | 352.62   |
| <b>SPTD Total:</b>                                    | <b>592,507.90</b>                                      | <b>14,174.83</b>                  | <b>1.000</b>        | <b>14,174.83</b>                                  | <b>0.218%</b>                                   | <b>100.000%</b>                           | <b>3,824.18</b>   | <b>17,999.01</b>                                 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                   |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                          |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br><br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Camas County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Cemetery:</b>                                      |  |                      |                     |   |   |   |   |  |
| Camas Cemetery  | 4,054.00   | 154.04               | 1.000               | 154.04  | 0.001%  | 3.701%                                    | 26.17   |  |
| <b>Fire:</b>  |  |                      |                     |   |   |   |   |  |
| West Magic Fire                                       | 6,423.69   | 163.57               | 1.000               | 163.57  | 0.002%  | 5.864%                                    | 41.46   | 205.03   |
| <b>Library:</b>                                       |  |                      |                     |   |   |   |   |  |
| Camas Library   | 88,858.00  | 1,137.27             | 1.000               | 1,137.27  | 0.033%  | 81.114%                                   | 573.51  | 1,710.78   |
| <b>Mosquito Abatement:</b>                            |  |                      |                     |   |   |   |   |  |
| Camas Mosquito Abatement                              | 10,212.00  | 429.04               | 1.000               | 429.04  | 0.004%  | 9.322%                                    | 65.91   | 494.95   |
| <b>SPTD Total:</b>                                    | <b>109,547.69</b>                                      | <b>1,883.92</b>      | <b>1.000</b>        | <b>1,883.92</b>                                   | <b>0.040%</b>                                   | <b>100.000%</b>                           | <b>707.05</b>   | <b>2,590.97</b>                                  |
| <b>Total withheld due to LSO non-compliance:</b>      |  |                      |                     |   |   |   | <b>180.21</b>   |  |
| <b>Total paid to County less withheld amount:</b>     |  |                      |                     |   |   |   | <b>2,410.76</b>   |  |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                 |  | 1,956,419.40                      |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|--|--|-----------------------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                    |  | 1,756,815.27                      |                     |   |   |   |   |  |
| SPTD Statewide Distribution:                           |  | 3,713,234.67                      |                     |   |   |   |   |  |
|  |  | For Quarter Ending:               |                     | Jun/30/2017                                       |   |   |   |  |
|  |  | SPTD Total Statewide Property Tax |                     | 272,196,032                                       |   |   |   |  |
| (1)  | (2)  | (3)                               | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br><br>July 12, 2017  | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base              | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Canyon County: Special Purpose Taxing Districts</b> |  |                                   |                     |   |   |   |   |  |
| <b>Ambulance:</b>                                      |  |                                   |                     |   |   |   |   |  |
| Canyon County Ambulance                                | 2,387,091.00   | 19,152.93                         | 1.000               | 19,152.93   | 0.877%  | 8.378%                                    | 15,406.83   | 34,559.76  |
| <b>Cemetery:</b>                                       |  |                                   |                     |   |   |   |   |  |
| Fairview Cemetery                                      | 51,520.58  | 136.80                            | 1.000               | 136.80  | 0.019%  | 0.181%                                    | 332.53  | 469.33   |
| Greenleaf Cemetery                                     | 17,851.00  | 159.52                            | 1.000               | 159.52  | 0.007%  | 0.063%                                    | 115.21  | 274.73   |
| Kuna Cemetery  | 10,692.64  | 95.25                             | 1.000               | 95.25   | 0.004%  | 0.038%                                    | 69.01   | 164.26   |
| Lower Boise Cemetery                                   | 19,786.00  | 187.08                            | 1.000               | 187.08  | 0.007%  | 0.069%                                    | 127.70  | 314.78   |
| Melba Cemetery   | 18,099.56  | 186.39                            | 1.000               | 186.39  | 0.007%  | 0.064%                                    | 116.82  | 303.21   |
| Middletown Cemetery                                    | 41,496.00  | 197.36                            | 1.000               | 197.36  | 0.015%  | 0.146%                                    | 267.82  | 465.18   |
| Parma Cemetery   | 31,167.00  | 337.39                            | 1.000               | 337.39  | 0.011%  | 0.109%                                    | 201.16  | 538.55   |
| Rosewell Cemetery                                      | 17,421.00  | 271.87                            | 1.000               | 271.87  | 0.006%  | 0.061%                                    | 112.44  | 384.31   |
| Wilder Cemetery  | 53,339.00  | 578.54                            | 1.000               | 578.54  | 0.020%  | 0.187%                                    | 344.26  | 922.80   |
| <b>Extermination:</b>                                  |  |                                   |                     |   |   |   |   |  |
| Canyon Pest Extermination                              | 258,690.00   | 3,458.45                          | 1.000               | 3,458.45  | 0.095%  | 0.908%                                    | 1,669.64  | 5,128.09   |
| Melba Gopher   | 11,303.00  | 126.58                            | 1.000               | 126.58  | 0.004%  | 0.040%                                    | 72.95   | 199.53   |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                            |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:               |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                      |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   |   | 272,196,032                                      |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Fire:</b>                                      |  |                      |                     |   |   |   |   |  |
| Caldwell Fire                                     | 1,794,167.00   | 9,239.37             | 1.000               | 9,239.37  | 0.659%  | 6.297%                                    | 11,579.96   | 20,819.33  |
| Homedale Fire                                     | 95,343.04  | 642.80               | 1.000               | 642.80  | 0.035%  | 0.335%                                    | 615.37  | 1,258.17   |
| Kuna Fire   | 91,454.22  | 1,040.77             | 1.000               | 1,040.77  | 0.034%  | 0.321%                                    | 590.27  | 1,631.04   |
| Marsing Fire                                      | 38,120.16  | 655.44               | 1.000               | 655.44  | 0.014%  | 0.134%                                    | 246.04  | 901.48   |
| Melba Fire  | 99,827.42  | 1,589.15             | 1.000               | 1,589.15  | 0.037%  | 0.350%                                    | 644.31  | 2,233.46   |
| Middleton Fire                                    | 1,656,524.29   | 3,191.62             | 1.000               | 3,191.62  | 0.609%  | 5.814%                                    | 10,691.59   | 13,883.21  |
| Nampa Fire  | 2,422,352.00   | 20,503.23            | 1.000               | 20,503.23   | 0.890%  | 8.502%                                    | 15,634.41   | 36,137.64  |
| Parma Fire  | 488,592.72   | 3,012.14             | 1.000               | 3,012.14  | 0.180%  | 1.715%                                    | 3,153.49  | 6,165.63   |
| Star Fire   | 346,123.26   | 1,257.28             | 1.000               | 1,257.28  | 0.127%  | 1.215%                                    | 2,233.96  | 3,491.24   |
| Upper Deer Flat Fire                              | 190,631.00   | 463.11               | 1.000               | 463.11  | 0.070%  | 0.669%                                    | 1,230.38  | 1,693.49   |
| Wilder Fire                                       | 454,044.00   | 1,248.77             | 1.000               | 1,248.77  | 0.167%  | 1.594%                                    | 2,930.50  | 4,179.27   |
| <b>Flood Control:</b>                             |  |                      |                     |   |   |   |   |  |
| Flood Control #10                                 | 40,299.96  | 163.18               | 1.000               | 163.18  | 0.015%  | 0.141%                                    | 260.11  | 423.29   |
| Flood Control #11                                 | 46,840.00  | 297.70               | 1.000               | 297.70  | 0.017%  | 0.164%                                    | 302.32  | 600.02   |
| <b>Highway:</b>                                   |  |                      |                     |   |   |   |   |  |
| Canyon Highway #4                                 | 5,025,605.00   | 31,711.66            | 1.000               | 31,711.66   | 1.846%  | 17.639%                                   | 32,436.40   | 64,148.06  |
| Golden Gate Highway #3                            | 1,045,200.00   | 6,583.36             | 1.000               | 6,583.36  | 0.384%  | 3.668%                                    | 6,745.96  | 13,329.32  |
| Nampa Highway #1                                  | 7,217,641.00   | 34,749.10            | 1.000               | 34,749.10   | 2.652%  | 25.332%                                   | 46,584.30   | 81,333.40  |
| Notus Parma Highway #2                            | 781,189.00   | 8,303.11             | 1.000               | 8,303.11  | 0.287%  | 2.742%                                    | 5,041.97  | 13,345.08  |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                            |  | 1,956,419.40                      |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|-----------------------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:               |  | 1,756,815.27                      |                     |   |   |   |   |  |
| SPTD Statewide Distribution:                      |  | 3,713,234.67                      |                     |   |   |   |   |  |
|   |  | For Quarter Ending:               |                     | Jun/30/2017                                       |   |   |   |  |
|   |  | SPTD Total Statewide Property Tax |                     | 272,196,032                                       |   |   |   |  |
| (1)   | (2)  | (3)                               | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base              | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Library:</b>                                   |  |                                   |                     |   |   |   |   |  |
| Kuna Library                                      | 117,800.90   | 810.05                            | 1.000               | 810.05  | 0.043%  | 0.413%                                    | 760.31  | 1,570.36   |
| Lizard Butte Library                              | 64,173.83  | 194.90                            | 1.000               | 194.90  | 0.024%  | 0.225%                                    | 414.19  | 609.09   |
| Wilder Library                                    | 162,774.00   | 564.24                            | 1.000               | 564.24  | 0.060%  | 0.571%                                    | 1,050.58  | 1,614.82   |
| <b>Abatement:</b>                                 |  |                                   |                     |   |   |   |   |  |
| Canyon County Abatement                           | 2,812,191.00   | 1,861.54                          | 1.000               | 1,861.54  | 1.033%  | 9.870%                                    | 18,150.52   | 20,012.06  |
| <b>Recreation:</b>                                |  |                                   |                     |   |   |   |   |  |
| Greater Middleton Area Recreation                 | 582,554.00   | -                                 | 1.000               | -   | 0.214%  | 2.045%                                    | 3,759.94  | 3,759.94   |
| <b>Sewer and Water:</b>                           |  |                                   |                     |   |   |   |   |  |
| Star Sewer and Water                              | -  | -                                 | 1.000               | -   | 0.001%  | 0.000%                                    | 22.68   | 22.68  |
| <b>SPTD Total:</b>                                | <b>28,491,904.58</b>                                   | <b>152,970.68</b>                 | <b>1.000</b>        | <b>152,970.68</b>                                 | <b>10.467%</b>                                  | <b>100.000%</b>                           | <b>183,915.93</b>   | <b>336,886.61</b>                                |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                  |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                     |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                            |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   |   | 272,196,032                                      |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br><br>July 12, 2017   | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Caribou County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Cemetery:</b>  |  |                      |                     |   |   |   |   |  |
| Bancroft Cemetery                                       | 9,611.00   | 302.00               | 1.000               | 302.00  | 0.004%  | 4.120%                                    | 62.03   | 364.03   |
| Central Cemetery  | 7,681.00   | 115.99               | 1.000               | 115.99  | 0.003%  | 3.293%                                    | 49.57   | 165.56   |
| Fairview Cemetery                                       | 91,367.00  | 2,014.67             | 1.000               | 2,014.67  | 0.034%  | 39.170%                                   | 589.70  | 2,604.37   |
| Freedom Cemetery  | 1,734.60   | 34.93                | 1.000               | 34.93   | 0.001%  | 0.744%                                    | 11.20   | 46.13  |
| Grace Cemetery  | 26,386.00  | 681.84               | 1.000               | 681.84  | 0.010%  | 11.312%                                   | 170.30  | 852.14   |
| Lago Cemetery   | 3,425.00   | 153.09               | 1.000               | 153.09  | 0.001%  | 1.468%                                    | 22.11   | 175.20   |
| Lava Cemetery   | 3.56   | 1.96                 | 1.000               | 1.96  | 0.000%  | 0.002%                                    | 0.02  | 1.98   |
| Lund Cemetery   | 6,605.00   | 34.10                | 1.000               | 34.10   | 0.002%  | 2.832%                                    | 42.63   | 76.73  |
| Thatcher Cemetery                                       | 5,250.89   | 99.53                | 1.000               | 99.53   | 0.002%  | 2.251%                                    | 33.89   | 133.42   |
| Turner Cemetery   | 4,798.00   | 104.12               | 1.000               | 104.12  | 0.002%  | 2.057%                                    | 30.97   | 135.09   |
| <b>Fire:</b>  |  |                      |                     |   |   |   |   |  |
| Bailey Creek Fire                                       | 1,631.36   | 68.72                | 1.000               | 68.72   | 0.001%  | 0.699%                                    | 10.53   | 79.25  |
| Freedom Fire  | 4,518.00   | 66.48                | 1.000               | 66.48   | 0.002%  | 1.937%                                    | 29.16   | 95.64  |
| <b>Flood Control:</b>                                   |  |                      |                     |   |   |   |   |  |
| Flood Control #8  | -  | -                    | 1.000               | -   | 0.000%  | -   | -   | -  |
| <b>Library:</b>   |  |                      |                     |   |   |   |   |  |
| Grace Library   | 70,246.00  | 1,743.97             | 1.000               | 1,743.97  | 0.026%  | 30.115%                                   | 453.38  | 2,197.35   |
| <b>SPTD Total:</b>                                      | <b>233,257.41</b>                                      | <b>5,421.40</b>      | <b>1.000</b>        | <b>5,421.40</b>                                   | <b>0.086%</b>                                   | <b>100.000%</b>                           | <b>1,505.49</b>   | <b>6,926.89</b>                                  |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                 |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|--|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                    |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                           |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)  | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br><br>July 12, 2017  | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Cassia County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Cemetery:</b>                                       |  |                      |                     |   |   |   |   |  |
| Albion Cemetery  | 5,792.00   | 203.38               | 1.000               | 203.38  | 0.002%  | 0.195%                                    | 37.38   | 240.76   |
| Declo Cemetery   | 12,188.00  | 398.44               | 1.000               | 398.44  | 0.004%  | 0.411%                                    | 78.66   | 477.10   |
| Oakley Valley Cemetery                                 | 20,069.00  | 635.33               | 1.000               | 635.33  | 0.007%  | 0.676%                                    | 129.53  | 764.86   |
| Pella Cemetery   | -  | -                    | 1.000               | -   | 0.000%  | 0.000%                                    | -   | -  |
| Sublet Cemetery  | 1,287.00   | -                    | 1.000               | -   | 0.000%  | 0.043%                                    | 8.31  | 8.31   |
| Valley View Cemetery                                   | 4,803.00   | 259.71               | 1.000               | 259.71  | 0.002%  | 0.162%                                    | 31.00   | 290.71   |
| View Cemetery  | 7,831.00   | 264.13               | 1.000               | 264.13  | 0.003%  | 0.264%                                    | 50.54   | 314.67   |
| <b>Fire:</b>   |  |                      |                     |   |   |   |   |  |
| Albion Fire  | 21,426.00  | 480.99               | 1.000               | 480.99  | 0.008%  | 0.722%                                    | 138.29  | 619.28   |
| Minidoka Fire (annexed into Cnty 200)                  | 28,947.90  | -                    | 1.000               | -   | 0.011%  | 0.976%                                    | 186.84  | 186.84   |
| North Cassia Fire                                      | 322,519.00   | 3,651.96             | 1.000               | 3,651.96  | 0.118%  | 10.869%                                   | 2,081.61  | 5,733.57   |
| Oakley Fire  | 53,091.00  | 1,357.68             | 1.000               | 1,357.68  | 0.020%  | 1.789%                                    | 342.66  | 1,700.34   |
| Raft River Fire  | 21,707.00  | 789.79               | 1.000               | 789.79  | 0.008%  | 0.732%                                    | 140.10  | 929.89   |
| Rock Creek Fire (annexed 2003)                         | 14,819.10  | -                    | 1.000               | -   | 0.005%  | 0.499%                                    | 95.65   | 95.65  |
| <b>Flood Control:</b>                                  |  |                      |                     |   |   |   |   |  |
| Goose Creek Flood Control #16                          | -  | 2,263.44             | 1.000               | 2,263.44  | 0.000%  | 0.000%                                    | -   | 2,263.44   |
| Raft River Flood Control #15                           | -  | 1,522.89             | 1.000               | 1,522.89  | 0.000%  | 0.000%                                    | -   | 1,522.89   |

1. Portion of tax and foregone amount within county.

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



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

| Statewide Actual Base:                            |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:               |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                      |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Highway:</b>                                   |  |                      |                     |   |   |   |   |  |
| Albion Highway                                    | 7,090.00   | -                    | 1.000               | -   | 0.003%  | 0.239%                                    | 45.76   | 45.76  |
| Burley Highway                                    | 1,802,905.00   | 45,681.33            | 1.000               | 45,681.33   | 0.662%  | 60.756%                                   | 11,636.36   | 57,317.69  |
| Murtaugh Highway                                  | 20,622.90  | 710.61               | 1.000               | 710.61  | 0.008%  | 0.695%                                    | 133.10  | 843.71   |
| Oakley Highway                                    | 257,917.00   | 7,781.50             | 1.000               | 7,781.50  | 0.095%  | 8.692%                                    | 1,664.66  | 9,446.16   |
| Raft River Highway                                | 267,737.00   | 7,289.72             | 1.000               | 7,289.72  | 0.098%  | 9.023%                                    | 1,728.04  | 9,017.76   |
| <b>Library</b>                                    |  |                      |                     |   |   |   |   |  |
| Oakley Library                                    | 20,001.00  | 719.85               | 1.000               | 719.85  | 0.007%  | 0.674%                                    | 129.09  | 848.94   |
| <b>Recreation:</b>                                |  |                      |                     |   |   |   |   |  |
| Almo Recreation                                   | 2,872.00   | 106.66               | 1.000               | 106.66  | 0.001%  | 0.097%                                    | 18.54   | 125.20   |
| Oakley Recreation                                 | 73,808.00  | 630.19               | 1.000               | 630.19  | 0.027%  | 2.487%                                    | 476.37  | 1,106.56   |
| <b>SPTD Total:</b>                                | <b>2,967,432.90</b>                                    | <b>74,747.60</b>     | <b>1.000</b>        | <b>74,747.60</b>                                  | <b>1.090%</b>                                   | <b>100.000%</b>                           | <b>19,152.49</b>  | <b>93,900.09</b>                                 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                   |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                          |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017     | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Clark County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Cemetery:</b>                                      |  |                      |                     |   |   |   |   |  |
| Clark County Cemetery                                 | 13,292.00  | 1,298.05             | 1.000               | 1,298.05  | 0.005%  | 15.696%                                   | 85.79   | 1,383.84   |
| <b>Library:</b>                                       |  |                      |                     |   |   |   |   |  |
| Clark County Library                                  | 71,393.00  | 1,258.09             | 1.000               | 1,258.09  | 0.026%  | 84.304%                                   | 460.79  | 1,718.88   |
| <b>SPTD Total:</b>                                    | <b>84,685.00</b>                                       | <b>2,556.14</b>      | <b>1.000</b>        | <b>2,556.14</b>                                   | <b>0.031%</b>                                   | <b>100.000%</b>                           | <b>546.58</b>   | <b>3,102.72</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:                                     |   | 1,956,419.40      |                     | Note: Calculations may not agree due to rounding. |  |                                  |   |   |
|--|---|-------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution:                        |   | 1,756,815.27      |                     | For Quarter Ending:                               |  |                                  | Jun/30/2017                                     |   |
| SPTD Statewide Distribution:                               |   | 3,713,234.67      |                     | SPTD Total Statewide Property Tax                 |  |                                  |   | 272,196,032                             |
| (1)  | (2)   | (3)               | (4)                 | (5)   | (6)                                    | (7)                              | (8)   | (9)                                     |
| Special Purpose Taxing Districts                           | 2016 Total Approved Property Tax <sup>1</sup> | Hypothetical Base | Factor <sup>2</sup> | Actual Base Distribution Col. 3 X Col. 4          | Prop. Tax as % of Total SPTD Prop. Tax | % Based on County SPTD Prop. Tax | New Excess Col. 6 X SPTD Statewide Excess Dist. | Total to be Distributed Col. 5 + Col. 8 |
| July 12, 2017  |   |                   |                     |   |  |                                  |   |   |
| <b>Clearwater County: Special Purpose Taxing Districts</b> |   |                   |                     |   |  |                                  |   |   |
| <b>Ambulance:</b>  |   |                   |                     |   |  |                                  |   |   |
| Clearwater County Ambulance                                | 121,474.00                                    | 4,304.75          | 1.000               | 4,304.75  | 0.045%                                 | 11.203%                          | 784.02  | 5,088.77                                |
| <b>Auditorium:</b>   |   |                   |                     |   |  |                                  |   |   |
| Fraser Community Center                                    | 4,986.00                                      | -                 | 1.000               | -   | 0.002%                                 | 0.460%                           | 32.18   | 32.18                                   |
| <b>Cemetery:</b>   |   |                   |                     |   |  |                                  |   |   |
| Elk River Cemetery   | 6,743.00                                      | 1,361.78          | 1.000               | 1,361.78  | 0.002%                                 | 0.622%                           | 43.52   | 1,405.30                                |
| Fraser Cemetery  | 2,152.00                                      | 114.80            | 1.000               | 114.80  | 0.001%                                 | 0.198%                           | 13.89   | 128.69                                  |
| Gilbert Cemetery   | 984.00  | 55.26             | 1.000               | 55.26   | 0.000%                                 | 0.091%                           | 6.35  | 61.61                                   |
| North Clearwater Cemetery                                  | 4,807.23                                      | 160.73            | 1.000               | 160.73  | 0.002%                                 | 0.443%                           | 31.03   | 191.76                                  |
| Orofino (Riverside) Cemetery                               | 54,343.00                                     | 1,892.45          | 1.000               | 1,892.45  | 0.020%                                 | 5.012%                           | 350.74  | 2,243.19                                |
| Pierce Cemetery  | 4,504.00                                      | 167.09            | 1.000               | 167.09  | 0.002%                                 | 0.415%                           | 29.07   | 196.16                                  |
| Sanders Cemetery   | 10,459.00                                     | 439.94            | 1.000               | 439.94  | 0.004%                                 | 0.965%                           | 67.50   | 507.44                                  |
| Southwick Cemetery   | 2,297.97                                      | 132.76            | 1.000               | 132.76  | 0.001%                                 | 0.212%                           | 14.83   | 147.59                                  |
| Weippe Cemetery  | 3,107.00                                      | 127.26            | 1.000               | 127.26  | 0.001%                                 | 0.287%                           | 20.05   | 147.31                                  |
| Weseman Cemetery   | 3,012.00                                      | 111.98            | 1.000               | 111.98  | 0.001%                                 | 0.278%                           | 19.44   | 131.42                                  |
| <b>Fire:</b>   |   |                   |                     |   |  |                                  |   |   |
| Big Canyon   | 909.60  | -                 | 1.000               | -   | 0.000%                                 | 0.084%                           | 5.87  | 5.87                                    |
| Evergreen Fire   | 12,256.00                                     | 311.34            | 1.000               | 311.34  | 0.005%                                 | 1.130%                           | 79.10   | 390.44                                  |
| Grangemont Volunteer Fire                                  | 8,178.00                                      | -                 | 1.000               | -   | 0.003%                                 | 0.754%                           | 52.78   | 52.78                                   |
| Greer Fire   | 7,785.00                                      | -                 | 1.000               | -   | 0.003%                                 | 0.718%                           | 50.25   | 50.25                                   |
| Orofino Fire   | 32,610.00                                     | 1,395.52          | 1.000               | 1,395.52  | 0.012%                                 | 3.008%                           | 210.47  | 1,605.99                                |
| Sunnyside Fire   | 19,927.46                                     | 521.99            | 1.000               | 521.99  | 0.007%                                 | 1.838%                           | 128.62  | 650.61                                  |
| Twin Ridge Fire  | 68,547.00                                     | 619.28            | 1.000               | 619.28  | 0.025%                                 | 6.322%                           | 442.42  | 1,061.70                                |
| Weippe Fire  | 21,727.00                                     | 1,205.70          | 1.000               | 1,205.70  | 0.008%                                 | 2.004%                           | 140.23  | 1,345.93                                |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                            |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:               |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                      |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Highway:</b>                                   |  |                      |                     |   |   |   |   |  |
| Clearwater Highway                                | 128,585.00   | 13,760.92            | 1.000               | 13,760.92   | 0.047%  | 11.859%                                   | 829.92  | 14,590.84  |
| <b>Library:</b>                                   |  |                      |                     |   |   |   |   |  |
| Clearwater Library                                | 270,737.00   | 10,545.08            | 1.000               | 10,545.08   | 0.099%  | 24.970%                                   | 1,747.40  | 12,292.48  |
| Elk River Library                                 | 52,761.00  | 4,156.58             | 1.000               | 4,156.58  | 0.019%  | 4.866%                                    | 340.53  | 4,497.11   |
| Pierce Library                                    | 67,066.00  | 5,197.99             | 1.000               | 5,197.99  | 0.025%  | 6.185%                                    | 432.86  | 5,630.85   |
| <b>Recreation:</b>                                |  |                      |                     |   |   |   |   |  |
| Clearwater West Recreation                        | 1,091.00   | 53.63                | 1.000               | 53.63   | 0.000%  | 0.101%                                    | 7.04  | 60.67  |
| Dworshak Recreation                               | 71,007.00  | 2,923.41             | 1.000               | 2,923.41  | 0.026%  | 6.549%                                    | 458.30  | 3,381.71   |
| Elk River Recreation                              | 27,150.00  | 2,830.78             | 1.000               | 2,830.78  | 0.010%  | 2.504%                                    | 175.23  | 3,006.01   |
| Pierce Recreation                                 | 58,540.00  | 5,150.31             | 1.000               | 5,150.31  | 0.022%  | 5.399%                                    | 377.83  | 5,528.14   |
| Weippe Fraser Recreation                          | 12,845.00  | 448.08               | 1.000               | 448.08  | 0.005%  | 1.185%                                    | 82.90   | 530.98   |
| <b>Sewer and Water:</b>                           |  |                      |                     |   |   |   |   |  |
| Ahsahka S&W                                       | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Judgetown S&W                                     | 3,668.00   | 33.81                | 1.000               | 33.81   | 0.001%  | 0.338%                                    | 23.67   | 57.48  |
| Orofino Creek Whiskey Creek S&W                   | -  | 246.57               | 1.000               | 246.57  |   | 0.000%                                    | -   | 246.57   |
| Pleasant Acres S&W                                | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Riverside Sewer                                   | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>SPTD Total:</b>                                | <b>1,084,259.26</b>                                    | <b>58,269.79</b>     | <b>1.000</b>        | <b>58,269.79</b>                                  | <b>0.398%</b>                                   | <b>100.000%</b>                           | <b>6,998.04</b>   | <b>65,267.83</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:                                 |  | 1,956,419.40                      |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|--|--|-----------------------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                    |  | 1,756,815.27                      |                     |   |   |   |   |  |
| SPTD Statewide Distribution:                           |  | 3,713,234.67                      |                     |   |   |   |   |  |
|  |  | For Quarter Ending:               |                     | Jun/30/2017                                       |   |   |   |  |
|  |  | SPTD Total Statewide Property Tax |                     | 272,196,032                                       |   |   |   |  |
| (1)  | (2)  | (3)                               | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br><br>July 12, 2017  | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base              | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Custer County: Special Purpose Taxing Districts</b> |  |                                   |                     |   |   |   |   |  |
| <b>Ambulance:</b>                                      |  |                                   |                     |   |   |   |   |  |
| South Custer Ambulance                                 | 42,216.00  | 1,005.18                          | 1.000               | 1,005.18  | 0.016%  | 3.289%                                    | 272.47  | 1,277.65   |
| <b>Cemetery:</b>                                       |  |                                   |                     |   |   |   |   |  |
| Big Lost River Cemetery                                | 21,257.00  | 1,171.04                          | 1.000               | 1,171.04  | 0.008%  | 1.656%                                    | 137.20  | 1,308.24   |
| Challis Cemetery                                       | 30,766.00  | 821.10                            | 1.000               | 821.10  | 0.011%  | 2.397%                                    | 198.57  | 1,019.67   |
| <b>Fire:</b>   |  |                                   |                     |   |   |   |   |  |
| North Custer Fire                                      | 145,417.59   | 1,752.61                          | 1.000               | 1,752.61  | 0.053%  | 11.328%                                   | 938.56  | 2,691.17   |
| Sawtooth Valley Fire                                   | 109,411.00   | 2,566.39                          | 1.000               | 2,566.39  | 0.040%  | 8.523%                                    | 706.16  | 3,272.55   |
| South Custer Fire                                      | 98,505.00  | 3,213.67                          | 1.000               | 3,213.67  | 0.036%  | 7.674%                                    | 635.77  | 3,849.44   |
| <b>Highway:</b>  |  |                                   |                     |   |   |   |   |  |
| Lost River Highway                                     | 108,825.00   | 5,957.95                          | 1.000               | 5,957.95  | 0.040%  | 8.478%                                    | 702.38  | 6,660.33   |
| <b>Hospital:</b>                                       |  |                                   |                     |   |   |   |   |  |
| Lost River Hospital                                    | 353,125.10   | 7,228.95                          | 1.000               | 7,228.95  | 0.130%  | 27.509%                                   | 2,279.15  | 9,508.10   |
| North Custer Hospital                                  | 95,347.00  | 10,349.77                         | 1.000               | 10,349.77   | 0.035%  | 7.428%                                    | 615.39  | 10,965.16  |
| Salmon River Clinic                                    | 147,116.00   | 5,712.68                          | 1.000               | 5,712.68  | 0.054%  | 11.460%                                   | 949.52  | 6,662.20   |
| <b>Library:</b>  |  |                                   |                     |   |   |   |   |  |
| Mackay Library   | 39,380.00  | 1,262.56                          | 1.000               | 1,262.56  | 0.014%  | 3.068%                                    | 254.17  | 1,516.73   |
| Stanley Community Library                              | 56,287.00  | 1,543.85                          | 1.000               | 1,543.85  | 0.021%  | 4.385%                                    | 363.29  | 1,907.14   |
| <b>Mosquito Abatement:</b>                             |  |                                   |                     |   |   |   |   |  |
| Battle Ground Mosquito Abatement                       | 13,452.00  | 335.86                            | 1.000               | 335.86  | 0.005%  | 1.048%                                    | 86.82   | 422.68   |
| Mackay Mosquito Abatement                              | 22,585.00  | 550.95                            | 1.000               | 550.95  | 0.008%  | 1.759%                                    | 145.77  | 696.72   |
| <b>SPTD Total:</b>                                     | <b>1,283,689.69</b>                                    | <b>43,472.56</b>                  | <b>1.000</b>        | <b>43,472.56</b>                                  | <b>0.472%</b>                                   | <b>100.000%</b>                           | <b>8,285.22</b>   | <b>51,757.78</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:                                 |   | 1,956,419.40                      |                     | Note: Calculations may not agree due to rounding. |  |                                  |   |   |
|--|---|-----------------------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution:                    |   | 1,756,815.27                      |                     |   |  |                                  |   |   |
| SPTD Statewide Distribution:                           |   | 3,713,234.67                      |                     |   |  |                                  |   |   |
|  |   | For Quarter Ending:               |                     | Jun/30/2017                                       |  |                                  |   |   |
|  |   | SPTD Total Statewide Property Tax |                     | 272,196,032                                       |  |                                  |   |   |
| (1)  | (2)   | (3)                               | (4)                 | (5)   | (6)                                    | (7)                              | (8)   | (9)                                     |
| Special Purpose Taxing Districts                       | 2016 Total Approved Property Tax <sup>1</sup> | Hypothetical Base                 | Factor <sup>2</sup> | Actual Base Distribution Col. 3 X Col. 4          | Prop. Tax as % of Total SPTD Prop. Tax | % Based on County SPTD Prop. Tax | New Excess Col. 6 X SPTD Statewide Excess Dist. | Total to be Distributed Col. 5 + Col. 8 |
| July 12, 2017  |   |                                   |                     |   |  |                                  |   |   |
| <b>Elmore County: Special Purpose Taxing Districts</b> |   |                                   |                     |   |  |                                  |   |   |
| <b>Fire:</b>   |   |                                   |                     |   |  |                                  |   |   |
| Atlanta Fire   | 18,551.00                                     | -                                 | 1.000               | -   | 0.007%                                 | 0.515%                           | 119.73  | 119.73                                  |
| Grandview Fire   | 37,597.50                                     | 464.68                            | 1.000               | 464.68  | 0.014%                                 | 1.044%                           | 242.66  | 707.34                                  |
| King Hill Fire   | 61,611.00                                     | 3,042.63                          | 1.000               | 3,042.63  | 0.023%                                 | 1.711%                           | 397.65  | 3,440.28                                |
| Mountain Home Fire                                     | 179,290.00                                    | 1,609.44                          | 1.000               | 1,609.44  | 0.066%                                 | 4.979%                           | 1,157.18  | 2,766.62                                |
| <b>Highway:</b>  |   |                                   |                     |   |  |                                  |   |   |
| Atlanta Highway  | 30,756.00                                     | -                                 | 1.000               | -   | 0.011%                                 | 0.854%                           | 198.51  | 198.51                                  |
| Glenns Ferry Highway                                   | 491,260.00                                    | 7,568.78                          | 1.000               | 7,568.78  | 0.180%                                 | 13.643%                          | 3,170.70  | 10,739.48                               |
| Mountain Home Highway                                  | 986,266.00                                    | 8,797.34                          | 1.000               | 8,797.34  | 0.362%                                 | 27.391%                          | 6,365.59  | 15,162.93                               |
| <b>Hospital:</b>                                       |   |                                   |                     |   |  |                                  |   |   |
| Elmore Medical Center                                  | 1,238,747.00                                  | 12,795.01                         | 1.000               | 12,795.01   | 0.455%                                 | 34.402%                          | 7,995.16  | 20,790.17                               |
| <b>Library:</b>  |   |                                   |                     |   |  |                                  |   |   |
| Prairie Library  | 880.00  | 9.68                              | 1.000               | 9.68  | 0.000%                                 | 0.024%                           | 5.68  | 15.36                                   |
| <b>Recreation:</b>                                     |   |                                   |                     |   |  |                                  |   |   |
| Eastern Elmore Recreation                              | 127,889.00                                    | 729.47                            | 1.000               | 729.47  | 0.047%                                 | 3.552%                           | 825.42  | 1,554.89                                |
| Western Elmore Recreation                              | 427,901.00                                    | -                                 | 1.000               | -   | 0.157%                                 | 11.884%                          | 2,761.77  | 2,761.77                                |
| <b>Sewer:</b>  |   |                                   |                     |   |  |                                  |   |   |
| West Side Sewer  | -   | -                                 | 1.000               | -   | -                                      | 0.000%                           | -   | -                                       |
| <b>SPTD Total:</b>                                     | <b>3,600,748.50</b>                           | <b>35,017.03</b>                  | <b>1.000</b>        | <b>35,017.03</b>                                  | <b>1.323%</b>                          | <b>100.000%</b>                  | <b>23,240.05</b>                                | <b>58,257.08</b>                        |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                   |  | 1,956,419.40                      |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|--|--|-----------------------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                      |  | 1,756,815.27                      |                     |   |   |   |   |  |
| SPTD Statewide Distribution:                             |  | 3,713,234.67                      |                     |   |   |   |   |  |
|  |  | For Quarter Ending:               |                     | Jun/30/2017                                       |   |   |   |  |
|  |  | SPTD Total Statewide Property Tax |                     | 272,196,032                                       |   |   |   |  |
| (1)  | (2)  | (3)                               | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br><br>July 12, 2017    | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base              | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Franklin County: Special Purpose Taxing Districts</b> |  |                                   |                     |   |   |   |   |  |
| <b>Cemetery:</b>   |  |                                   |                     |   |   |   |   |  |
| Cleveland Cemetery                                       | 3,157.00   | 66.68                             | 1.000               | 66.68   | 0.001%  | 0.270%                                    | 20.38   | 87.06  |
| Clifton Cemetery   | 8,579.00   | 194.30                            | 1.000               | 194.30  | 0.003%  | 0.735%                                    | 55.37   | 249.67   |
| Dayton Cemetery  | 9,458.00   | 233.95                            | 1.000               | 233.95  | 0.003%  | 0.810%                                    | 61.04   | 294.99   |
| Fairview-Franklin Cemetery                               | 2,417.00   | 81.63                             | 1.000               | 81.63   | 0.001%  | 0.207%                                    | 15.60   | 97.23  |
| Franklin Cemetery  | 10,308.00  | 261.37                            | 1.000               | 261.37  | 0.004%  | 0.883%                                    | 66.53   | 327.90   |
| Mapleton Cemetery  | 8,574.00   | 105.92                            | 1.000               | 105.92  | 0.003%  | 0.734%                                    | 55.34   | 161.26   |
| Mink Creek Cemetery                                      | 5,217.00   | 117.47                            | 1.000               | 117.47  | 0.002%  | 0.447%                                    | 33.67   | 151.14   |
| Preston Cemetery   | 40,546.00  | 1,076.21                          | 1.000               | 1,076.21  | 0.015%  | 3.472%                                    | 261.69  | 1,337.90   |
| Riverdale Cemetery                                       | 3,436.00   | 76.10                             | 1.000               | 76.10   | 0.001%  | 0.294%                                    | 22.18   | 98.28  |
| Thatcher Cemetery  | 1,942.11   | 26.29                             | 1.000               | 26.29   | 0.001%  | 0.166%                                    | 12.53   | 38.82  |
| Treasureton Cemetery                                     | 1,738.00   | 41.53                             | 1.000               | 41.53   | 0.001%  | 0.149%                                    | 11.22   | 52.75  |
| Weston Cemetery  | 7,236.00   | 150.60                            | 1.000               | 150.60  | 0.003%  | 0.620%                                    | 46.70   | 197.30   |
| Whitney Cemetery   | 8,582.00   | 166.42                            | 1.000               | 166.42  | 0.003%  | 0.735%                                    | 55.39   | 221.81   |
| <b>Fire:</b>   |  |                                   |                     |   |   |   |   |  |
| Franklin County Fire                                     | 793,497.00   | -                                 | 1.000               | -   | 0.292%  | 67.953%                                   | 5,121.41  | 5,121.41   |
| <b>Highway:</b>  |  |                                   |                     |   |   |   |   |  |
| Downey Swan Lake Highway                                 | 630.70   | 20.03                             | 1.000               | 20.03   | 0.000%  | 0.054%                                    | 4.07  | 24.10  |
| <b>Library:</b>  |  |                                   |                     |   |   |   |   |  |
| Franklin County Library                                  | 262,401.00   | 1,767.02                          | 1.000               | 1,767.02  | 0.096%  | 22.471%                                   | 1,693.60  | 3,460.62   |
| <b>Water:</b>  |  |                                   |                     |   |   |   |   |  |
| Fairview Water   | -  | -                                 | 1.000               | -   | -   | 0.000%                                    | -   | -  |
| <b>SPTD Total:</b>                                       | <b>1,167,718.81</b>                                    | <b>4,385.52</b>                   | <b>1.000</b>        | <b>4,385.52</b>                                   | <b>0.429%</b>                                   | <b>100.000%</b>                           | <b>7,536.72</b>   | <b>11,922.24</b>                                 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                  |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                     |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                            |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017       | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Fremont County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Ambulance:</b>                                       |  |                      |                     |   |   |   |   |  |
| Fremont Ambulance                                       | 320,170.00   | 4,971.87             | 1.000               | 4,971.87  | 0.118%  | 16.219%                                   | 2,066.45  | 7,038.32   |
| <b>Cemetery:</b>  |  |                      |                     |   |   |   |   |  |
| North Fremont Cemetery                                  | 47,089.00  | 600.58               | 1.000               | 600.58  | 0.017%  | 2.385%                                    | 303.92  | 904.50   |
| Parker Cemetery   | 27,507.00  | 373.39               | 1.000               | 373.39  | 0.010%  | 1.393%                                    | 177.54  | 550.93   |
| Riverview Cemetery (Fremont)                            | 21,376.00  | 508.19               | 1.000               | 508.19  | 0.008%  | 1.083%                                    | 137.97  | 646.16   |
| Squirrel Cemetery                                       | 11,343.00  | 90.20                | 1.000               | 90.20   | 0.004%  | 0.575%                                    | 73.21   | 163.41   |
| Teton-Newdale Cemetery                                  | 10,827.72  | 137.76               | 1.000               | 137.76  | 0.004%  | 0.549%                                    | 69.88   | 207.64   |
| Wilford Cemetery  | 34,954.00  | 410.92               | 1.000               | 410.92  | 0.013%  | 1.771%                                    | 225.60  | 636.52   |
| <b>Fire:</b>  |  |                      |                     |   |   |   |   |  |
| Hamer Fire  | 3,319.60   | 107.60               | 1.000               | 107.60  | 0.001%  | 0.168%                                    | 21.43   | 129.03   |
| Island Park Fire  | 201,729.00   | 1,517.18             | 1.000               | 1,517.18  | 0.074%  | 10.219%                                   | 1,302.00  | 2,819.18   |
| North Fremont Fire                                      | 139,320.00   | 1,222.64             | 1.000               | 1,222.64  | 0.051%  | 7.058%                                    | 899.20  | 2,121.84   |
| South Fremont Fire                                      | 423,555.00   | 3,972.86             | 1.000               | 3,972.86  | 0.156%  | 21.456%                                   | 2,733.72  | 6,706.58   |
| <b>Hospital:</b>  |  |                      |                     |   |   |   |   |  |
| North Fremont Hospital                                  | 319,179.00   | 2,594.37             | 1.000               | 2,594.37  | 0.117%  | 16.169%                                   | 2,060.05  | 4,654.42   |
| <b>Library:</b>   |  |                      |                     |   |   |   |   |  |
| Fremont County Library                                  | 403,790.00   | 1,652.62             | 1.000               | 1,652.62  | 0.148%  | 20.455%                                   | 2,606.15  | 4,258.77   |
| Sugar-Salem Library                                     | 9,877.68   | 254.03               | 1.000               | 254.03  | 0.004%  | 0.500%                                    | 63.75   | 317.78   |
| <b>SPTD Total:</b>                                      | <b>1,974,037.00</b>                                    | <b>18,414.21</b>     | <b>1.000</b>        | <b>18,414.21</b>                                  | <b>0.725%</b>                                   | <b>100.000%</b>                           | <b>12,740.87</b>  | <b>31,155.08</b>                                 |

1. Portion of tax and foregone amount within county.

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



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

| Statewide Actual Base:                                |  | 1,956,419.40                      |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|-----------------------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                   |  | 1,756,815.27                      |                     |   |   |   |   |  |
| SPTD Statewide Distribution:                          |  | 3,713,234.67                      |                     |   |   |   |   |  |
|   |  | For Quarter Ending:               |                     | Jun/30/2017                                       |   |   |   |  |
|   |  | SPTD Total Statewide Property Tax |                     | 272,196,032                                       |   |   |   |  |
| (1)   | (2)  | (3)                               | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br><br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base              | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Gem County: Special Purpose Taxing Districts</b>   |  |                                   |                     |   |   |   |   |  |
| <b>Cemetery:</b>                                      |  |                                   |                     |   |   |   |   |  |
| Ola Cemetery  | 1,840.00   | 240.68                            | 1.000               | 240.68  | 0.001%  | 0.197%                                    | 11.88   | 252.56   |
| Sweet-Montour Cemetery                                | 7,078.00   | 256.99                            | 1.000               | 256.99  | 0.003%  | 0.759%                                    | 45.68   | 302.67   |
| <b>Extermination:</b>                                 |  |                                   |                     |   |   |   |   |  |
| Gem County Rodent Control                             | -  | -                                 | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>Fire:</b>  |  |                                   |                     |   |   |   |   |  |
| Eagle Fire (Annexed 2011)                             |  | -                                 | 1.000               | -   | 0.000%  | 0.000%                                    | 4.33  | 4.33   |
| Gem County Fire #1                                    | 313,176.00   | 6,913.46                          | 1.000               | 6,913.46  | 0.115%  | 33.561%                                   | 2,021.31  | 8,934.77   |
| Gem County Fire #2                                    | 40,171.00  | 1,362.48                          | 1.000               | 1,362.48  | 0.015%  | 4.305%                                    | 259.27  | 1,621.75   |
| Middleton Fire  | 51,232.71  | 218.20                            | 1.000               | 218.20  | 0.019%  | 5.490%                                    | 330.67  | 548.87   |
| <b>Library:</b>                                       |  |                                   |                     |   |   |   |   |  |
| Ola Library   | 1,410.00   | 22.00                             | 1.000               | 22.00   | 0.001%  | 0.151%                                    | 9.10  | 31.10  |
| <b>Mosquito Abatement:</b>                            |  |                                   |                     |   |   |   |   |  |
| Gem Mosquito Abatement                                | 518,249.00   | 10,744.59                         | 1.000               | 10,744.59   | 0.190%  | 55.537%                                   | 3,344.90  | 14,089.49  |
| <b>Recreation:</b>                                    |  |                                   |                     |   |   |   |   |  |
| Gem Recreation  | -  | -                                 | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>Sewer:</b>   |  |                                   |                     |   |   |   |   |  |
| Letha Sewer   | -  | -                                 | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>SPTD Total:</b>                                    | <b>933,156.71</b>                                      | <b>19,758.40</b>                  | <b>1.000</b>        | <b>19,758.40</b>                                  | <b>0.343%</b>                                   | <b>100.000%</b>                           | <b>6,027.14</b>   | <b>25,785.54</b>                                 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                  |   | 1,956,419.40      |                     | Note: Calculations may not agree due to rounding. |  |                                  |   |   |
|---|---|-------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution:                     |   | 1,756,815.27      |                     | For Quarter Ending:                               |  |                                  | Jun/30/2017                                     |   |
| SPTD Statewide Distribution:                            |   | 3,713,234.67      |                     | SPTD Total Statewide Property Tax                 |  |                                  |   | 272,196,032                             |
| (1)   | (2)   | (3)               | (4)                 | (5)   | (6)                                    | (7)                              | (8)   | (9)                                     |
| Special Purpose Taxing Districts                        | 2016 Total Approved Property Tax <sup>1</sup> | Hypothetical Base | Factor <sup>2</sup> | Actual Base Distribution Col. 3 X Col. 4          | Prop. Tax as % of Total SPTD Prop. Tax | % Based on County SPTD Prop. Tax | New Excess Col. 6 X SPTD Statewide Excess Dist. | Total to be Distributed Col. 5 + Col. 8 |
| July 12, 2017   |   |                   |                     |   |  |                                  |   |   |
| <b>Gooding County: Special Purpose Taxing Districts</b> |   |                   |                     |   |  |                                  |   |   |
| <b>Cemetery:</b>  |   |                   |                     |   |  |                                  |   |   |
| Gooding Cemetery  | 79,132.00                                     | 1,609.16          | 1.000               | 1,609.16  | 0.029%                                 | 2.760%                           | 510.74  | 2,119.90                                |
| Hagerman Cemetery                                       | 40,605.00                                     | 510.00            | 1.000               | 510.00  | 0.015%                                 | 1.416%                           | 262.07  | 772.07                                  |
| Wendell Cemetery  | 72,457.00                                     | 1,524.51          | 1.000               | 1,524.51  | 0.027%                                 | 2.527%                           | 467.65  | 1,992.16                                |
| <b>Fire:</b>  |   |                   |                     |   |  |                                  |   |   |
| Bliss Fire  | 33,824.70                                     | 1,097.67          | 1.000               | 1,097.67  | 0.012%                                 | 1.180%                           | 218.31  | 1,315.98                                |
| Gooding Fire  | 147,001.00                                    | 3,231.84          | 1.000               | 3,231.84  | 0.054%                                 | 5.127%                           | 948.78  | 4,180.62                                |
| Hagerman Fire   | 139,887.02                                    | 2,868.88          | 1.000               | 2,868.88  | 0.051%                                 | 4.878%                           | 902.86  | 3,771.74                                |
| Wendell Fire  | 167,026.00                                    | 3,174.83          | 1.000               | 3,174.83  | 0.061%                                 | 5.825%                           | 1,078.02  | 4,252.85                                |
| <b>Highway:</b>   |   |                   |                     |   |  |                                  |   |   |
| Bliss Highway #2  | 98,905.00                                     | 1,635.38          | 1.000               | 1,635.38  | 0.036%                                 | 3.449%                           | 638.36  | 2,273.74                                |
| Gooding Highway #1                                      | 412,361.00                                    | 7,857.87          | 1.000               | 7,857.87  | 0.151%                                 | 14.381%                          | 2,661.47  | 10,519.34                               |
| Hagerman Highway #3                                     | 161,845.00                                    | 3,274.35          | 1.000               | 3,274.35  | 0.059%                                 | 5.644%                           | 1,044.58  | 4,318.93                                |
| Wendell Highway #6                                      | 301,231.00                                    | 5,772.57          | 1.000               | 5,772.57  | 0.111%                                 | 10.505%                          | 1,944.21  | 7,716.78                                |
| West Point Highway #4                                   | 134,801.00                                    | 2,149.22          | 1.000               | 2,149.22  | 0.050%                                 | 4.701%                           | 870.04  | 3,019.26                                |
| <b>Hospital:</b>  |   |                   |                     |   |  |                                  |   |   |
| Gooding County Hospital                                 | 794,813.00                                    | 10,220.61         | 1.000               | 10,220.61   | 0.292%                                 | 27.718%                          | 5,129.90  | 15,350.51                               |
| <b>Recreation:</b>                                      |   |                   |                     |   |  |                                  |   |   |
| Gooding County Recreation                               | 162,335.00                                    | 2,042.43          | 1.000               | 2,042.43  | 0.060%                                 | 5.661%                           | 1,047.75  | 3,090.18                                |
| Wendell Recreation                                      | 121,233.00                                    | 2,607.79          | 1.000               | 2,607.79  | 0.045%                                 | 4.228%                           | 782.47  | 3,390.26                                |
| <b>SPTD Total:</b>                                      | <b>2,867,456.72</b>                           | <b>49,577.11</b>  | <b>1.000</b>        | <b>49,577.11</b>                                  | <b>1.053%</b>                          | <b>100.000%</b>                  | <b>18,507.21</b>                                | <b>68,084.32</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:                                |  | 1,956,419.40                      |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|-----------------------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                   |  | 1,756,815.27                      |                     |   |   |   |   |  |
| SPTD Statewide Distribution:                          |  | 3,713,234.67                      |                     |   |   |   |   |  |
|   |  | For Quarter Ending:               |                     | Jun/30/2017                                       |   |   |   |  |
|   |  | SPTD Total Statewide Property Tax |                     | 272,196,032                                       |   |   |   |  |
| (1)   | (2)  | (3)                               | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br><br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base              | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Idaho County: Special Purpose Taxing Districts</b> |  |                                   |                     |   |   |   |   |  |
| <b>Cemetery:</b>                                      |  |                                   |                     |   |   |   |   |  |
| Clearwater Cemetery                                   | 662.00   | 146.67                            | 1.000               | 146.67  | 0.000%  | 0.062%                                    | 4.27  | 150.94   |
| Cottonwood Cemetery                                   | 24,228.00  | 1,141.48                          | 1.000               | 1,141.48  | 0.009%  | 2.275%                                    | 156.37  | 1,297.85   |
| Ferdinand Cemetery                                    | 2,224.00   | 102.97                            | 1.000               | 102.97  | 0.001%  | 0.209%                                    | 14.35   | 117.32   |
| Grangeville Cemetery                                  | 168,284.00   | 5,599.99                          | 1.000               | 5,599.99  | 0.062%  | 15.800%                                   | 1,086.14  | 6,686.13   |
| Kamiah Cemetery                                       | 4,379.70   | 175.88                            | 1.000               | 175.88  | 0.002%  | 0.411%                                    | 28.27   | 204.15   |
| Keuterville Cemetery                                  | 1,400.00   | 93.45                             | 1.000               | 93.45   | 0.001%  | 0.131%                                    | 9.04  | 102.49   |
| Pine Grove Cemetery                                   | 12,539.00  | 623.08                            | 1.000               | 623.08  | 0.005%  | 1.177%                                    | 80.93   | 704.01   |
| Riggins Cemetery                                      | 9,352.00   | 536.57                            | 1.000               | 536.57  | 0.003%  | 0.878%                                    | 60.36   | 596.93   |
| Whitebird Cemetery                                    | 14,792.00  | 765.71                            | 1.000               | 765.71  | 0.005%  | 1.389%                                    | 95.47   | 861.18   |
| Winona Cemetery                                       | 2,386.00   | 110.07                            | 1.000               | 110.07  | 0.001%  | 0.224%                                    | 15.40   | 125.47   |
| Woodland Cemetery                                     | 2,272.00   | 109.54                            | 1.000               | 109.54  | 0.001%  | 0.213%                                    | 14.66   | 124.20   |
| <b>Fire:</b>  |  |                                   |                     |   |   |   |   |  |
| Cottonwood Fire                                       | 32,385.00  | 875.53                            | 1.000               | 875.53  | 0.012%  | 3.041%                                    | 209.02  | 1,084.55   |
| Grangeville Fire                                      | 40,543.00  | 930.87                            | 1.000               | 930.87  | 0.015%  | 3.807%                                    | 261.67  | 1,192.54   |
| Kamiah Fire   | 35,626.08  | 1,603.86                          | 1.000               | 1,603.86  | 0.013%  | 3.345%                                    | 229.94  | 1,833.80   |
| <b>Flood Control:</b>                                 |  |                                   |                     |   |   |   |   |  |
| Flood Control #6                                      | 1,889.00   | 57.22                             | 1.000               | 57.22   | 0.001%  | 0.177%                                    | 12.19   | 69.41  |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                            |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:               |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                      |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Highway:</b>                                   |  |                      |                     |   |   |   |   |  |
| Cottonwood Highway                                | 28,808.00  | 1,496.89             | 1.000               | 1,496.89  | 0.011%  | 2.705%                                    | 185.93  | 1,682.82   |
| Deer Creek Highway                                | -  | 60.95                | 1.000               | 60.95   |   | 0.000%                                    | -   | 60.95  |
| Doumeq Highway                                    | -  | 31.99                | 1.000               | 31.99   |   | 0.000%                                    | -   | 31.99  |
| Fenn Highway                                      | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Ferdinand Highway                                 | 37,389.00  | 1,673.80             | 1.000               | 1,673.80  | 0.014%  | 3.510%                                    | 241.32  | 1,915.12   |
| Grangeville Highway                               | 66,067.00  | -                    | 1.000               | -   | 0.024%  | 6.203%                                    | 426.41  | 426.41   |
| Greencreek Highway                                | 14,453.00  | 759.89               | 1.000               | 759.89  | 0.005%  | 1.357%                                    | 93.28   | 853.17   |
| Keuterville Highway                               | 15,451.00  | 1,087.80             | 1.000               | 1,087.80  | 0.006%  | 1.451%                                    | 99.72   | 1,187.52   |
| Kidder-Harris Highway                             | 7,841.00   | 168.26               | 1.000               | 168.26  | 0.003%  | 0.736%                                    | 50.61   | 218.87   |
| Road District #2 (Idaho)                          | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Union Independent Highway                         | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Whitebird Highway                                 | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Winona Highway                                    | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>Hospital:</b>                                  |  |                      |                     |   |   |   |   |  |
| Syringa Hospital                                  | 444,965.00   | 13,252.06            | 1.000               | 13,252.06   | 0.163%  | 41.778%                                   | 2,871.91  | 16,123.97  |
| <b>Library:</b>                                   |  |                      |                     |   |   |   |   |  |
| Prairie River Library                             | 97,131.40  | 2,477.86             | 1.000               | 2,477.86  | 0.036%  | 9.120%                                    | 626.91  | 3,104.77   |
| <b>Sewer and Water</b>                            |  |                      |                     |   |   |   |   |  |
| Pineridge S&W                                     | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Rapid River S&W                                   | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>SPTD Total:</b>                                | <b>1,065,067.18</b>                                    | <b>33,882.39</b>     | <b>1.000</b>        | <b>33,882.39</b>                                  | <b>0.391%</b>                                   | <b>100.000%</b>                           | <b>6,874.17</b>   | <b>40,756.56</b>                                 |
| <b>Total withheld due to LSO non-compliance:</b>  |  |                      |                     |   |   |   |   |  |
| <b>Total paid to County less withheld amount:</b> |  |                      |                     |   |   |   | <b>40,756.56</b>  |  |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                    |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                       |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                              |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   |   | 272,196,032                                      |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br><br>July 12, 2017     | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Jefferson County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Ambulance:</b>   |  |                      |                     |   |   |   |   |  |
| West Jefferson Ambulance                                  | 32,104.00  | 762.53               | 1.000               | 762.53  | 0.012%  | 1.572%                                    | 207.21  | 969.74   |
| <b>Cemetery:</b>  |  |                      |                     |   |   |   |   |  |
| Central Cemetery #2                                       | 28,275.75  | 313.95               | 1.000               | 313.95  | 0.010%  | 1.385%                                    | 182.50  | 496.45   |
| Lewisville Cemetery #5                                    | 8,395.00   | 266.45               | 1.000               | 266.45  | 0.003%  | 0.411%                                    | 54.18   | 320.63   |
| Little Butte Cemetery #3                                  | 26,832.00  | 377.44               | 1.000               | 377.44  | 0.010%  | 1.314%                                    | 173.18  | 550.62   |
| Pioneer Cemetery #1                                       | 112,620.00   | 1,469.33             | 1.000               | 1,469.33  | 0.041%  | 5.516%                                    | 726.88  | 2,196.21   |
| Roberts Cemetery #6                                       | 30,177.00  | 561.64               | 1.000               | 561.64  | 0.011%  | 1.478%                                    | 194.77  | 756.41   |
| Shelton Cemetery #4                                       | 20,745.72  | 241.17               | 1.000               | 241.17  | 0.008%  | 1.016%                                    | 133.90  | 375.07   |
| West Jefferson Memorial Cemetery                          | 19,705.00  | 291.05               | 1.000               | 291.05  | 0.007%  | 0.965%                                    | 127.18  | 418.23   |
| <b>Fire:</b>  |  |                      |                     |   |   |   |   |  |
| Hamer Fire  | 38,175.40  | 1,022.22             | 1.000               | 1,022.22  | 0.014%  | 1.870%                                    | 246.39  | 1,268.61   |
| Jefferson Central Fire                                    | 1,226,193.34   | 5,765.79             | 1.000               | 5,765.79  | 0.450%  | 60.058%                                   | 7,914.13  | 13,679.92  |
| Roberts Fire  | 76,851.00  | 1,242.28             | 1.000               | 1,242.28  | 0.028%  | 3.764%                                    | 496.01  | 1,738.29   |
| West Jefferson Fire                                       | 56,788.00  | 929.46               | 1.000               | 929.46  | 0.021%  | 2.781%                                    | 366.52  | 1,295.98   |
| <b>Flood Control:</b>                                     |  |                      |                     |   |   |   |   |  |
| Flood Control #1  | 7,530.56   | 57.22                | 1.000               | 57.22   | 0.003%  | 0.369%                                    | 48.60   | 105.82   |
| Flood Control #5  | 18,236.00  | 285.80               | 1.000               | 285.80  | 0.007%  | 0.893%                                    | 117.70  | 403.50   |
| Levee District #1   | -  | 638.73               | 1.000               | 638.73  |   | 0.000%                                    | -   | 638.73   |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                            |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:               |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                      |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Library:</b>                                   |  |                      |                     |   |   |   |   |  |
| West Jefferson Library                            | 165,948.00   | 2,470.76             | 1.000               | 2,470.76  | 0.061%  | 8.128%                                    | 1,071.07  | 3,541.83   |
| <b>Mosquito Abatement</b>                         |  |                      |                     |   |   |   |   |  |
| Jefferson Mosquito Abatement                      | 126,194.20   | 4,500.41             | 1.000               | 4,500.41  | 0.046%  | 6.181%                                    | 814.49  | 5,314.90   |
| Roberts Mosquito Abatement                        | 46,899.00  | 591.06               | 1.000               | 591.06  | 0.017%  | 2.297%                                    | 302.70  | 893.76   |
| <b>Watershed:</b>                                 |  |                      |                     |   |   |   |   |  |
| Roberts Kettle Butte Watershed                    | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>SPTD Total:</b>                                | <b>2,041,669.97</b>                                    | <b>21,787.29</b>     | <b>1.000</b>        | <b>21,787.29</b>                                  | <b>0.750%</b>                                   | <b>100.000%</b>                           | <b>13,177.41</b>  | <b>34,964.70</b>                                 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                 |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|--|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                    |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                           |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   |   | 272,196,032                                      |
| (1)  | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br><br>July 12, 2017  | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Jerome County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Ambulance:</b>                                      |  |                      |                     |   |   |   |   |  |
| Lifeline Ambulance                                     | 510,953.00   | -                    | 1.000               | -   | 0.188%  | 9.419%                                    | 3,297.81  | 3,297.81   |
| <b>Cemetery:</b>                                       |  |                      |                     |   |   |   |   |  |
| Hazelton Cemetery                                      | 14,075.00  | 195.21               | 1.000               | 195.21  | 0.005%  | 0.259%                                    | 90.84   | 286.05   |
| <b>Fire:</b>   |  |                      |                     |   |   |   |   |  |
| First Segregation Fire                                 | 215,812.00   | 2,981.67             | 1.000               | 2,981.67  | 0.079%  | 3.978%                                    | 1,392.90  | 4,374.57   |
| Jerome Fire #1   | 340,624.00   | 3,827.44             | 1.000               | 3,827.44  | 0.125%  | 6.279%                                    | 2,198.46  | 6,025.90   |
| West End Fire  | 38,920.00  | 633.82               | 1.000               | 633.82  | 0.014%  | 0.717%                                    | 251.20  | 885.02   |
| <b>Highway:</b>  |  |                      |                     |   |   |   |   |  |
| Hillsdale Highway                                      | 506,615.00   | 7,976.33             | 1.000               | 7,976.33  | 0.186%  | 9.339%                                    | 3,269.81  | 11,246.14  |
| Jerome Highway #7                                      | 1,549,712.00   | 15,550.16            | 1.000               | 15,550.16   | 0.569%  | 28.567%                                   | 10,002.19   | 25,552.35  |
| <b>Junior College:</b>                                 |  |                      |                     |   |   |   |   |  |
| Southern Idaho Junior College                          | 1,504,400.52   | 24,956.83            | 1.000               | 24,956.83   | 0.553%  | 27.731%                                   | 9,709.74  | 34,666.57  |
| <b>Recreation:</b>                                     |  |                      |                     |   |   |   |   |  |
| Jerome Recreation                                      | 608,519.00   | 6,524.76             | 1.000               | 6,524.76  | 0.224%  | 11.217%                                   | 3,927.52  | 10,452.28  |
| Valley Recreation                                      | 135,273.00   | 1,022.05             | 1.000               | 1,022.05  | 0.050%  | 2.494%                                    | 873.08  | 1,895.13   |
| <b>Sewer and Water:</b>                                |  |                      |                     |   |   |   |   |  |
| Jerome S&W   | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>SPTD Total:</b>                                     | <b>5,424,903.52</b>                                    | <b>63,668.27</b>     | <b>1.000</b>        | <b>63,668.27</b>                                  | <b>1.993%</b>                                   | <b>100.000%</b>                           | <b>35,013.55</b>  | <b>98,681.82</b>                                 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                   |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|--|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                      |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                             |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)  | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017        | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Kootenai County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Ambulance:</b>  |  |                      |                     |   |   |   |   |  |
| Kootenai Ambulance                                       | 2,549,235.00   | 5,897.29             | 1.000               | 5,897.29  | 0.937%  | 4.892%                                    | 16,453.34   | 22,350.63  |
| <b>Fire:</b>   |  |                      |                     |   |   |   |   |  |
| East Side Fire   | 603,451.00   | 840.97               | 1.000               | 840.97  | 0.222%  | 1.158%                                    | 3,894.81  | 4,735.78   |
| Hauser Fire  | 175,755.00   | 272.71               | 1.000               | 272.71  | 0.065%  | 0.337%                                    | 1,134.36  | 1,407.07   |
| Kootenai Fire & Rescue                                   | 7,992,658.00   | 17,130.62            | 1.000               | 17,130.62   | 2.936%  | 15.339%                                   | 51,586.44   | 68,717.06  |
| Northern Lakes Fire                                      | 4,601,664.00   | 8,389.71             | 1.000               | 8,389.71  | 1.691%  | 8.831%                                    | 29,700.19   | 38,089.90  |
| Mica Kidd Island Fire                                    | 325,501.00   | -                    | 1.000               | -   | 0.120%  | 0.625%                                    | 2,100.86  | 2,100.86   |
| Shoshone Fire #2   | 235,519.68   | 553.25               | 1.000               | 553.25  | 0.087%  | 0.452%                                    | 1,520.10  | 2,073.35   |
| Spirit Lake Fire   | 318,785.00   | 366.41               | 1.000               | 366.41  | 0.117%  | 0.612%                                    | 2,057.51  | 2,423.92   |
| St. Maries Fire  | 97,035.12  | 217.31               | 1.000               | 217.31  | 0.036%  | 0.186%                                    | 626.29  | 843.60   |
| Timberlake Fire  | 778,392.00   | -                    | 1.000               | -   | 0.286%  | 1.494%                                    | 5,023.92  | 5,023.92   |
| Worley Fire  | 822,633.00   | 2,467.69             | 1.000               | 2,467.69  | 0.302%  | 1.579%                                    | 5,309.46  | 7,777.15   |
| <b>Flood Control:</b>                                    |  |                      |                     |   |   |   |   |  |
| Flood Control #17  | 56,940.00  | 181.69               | 1.000               | 181.69  | 0.021%  | 0.109%                                    | 367.50  | 549.19   |
| <b>Highway:</b>  |  |                      |                     |   |   |   |   |  |
| East Side Highway #3                                     | 1,284,288.00   | 6,277.88             | 1.000               | 6,277.88  | 0.472%  | 2.465%                                    | 8,289.09  | 14,566.97  |
| Lakes Highway #2   | 5,350,191.00   | 15,193.53            | 1.000               | 15,193.53   | 1.966%  | 10.268%                                   | 34,531.35   | 49,724.88  |
| Post Falls Highway #1                                    | 3,203,795.00   | 11,125.44            | 1.000               | 11,125.44   | 1.177%  | 6.149%                                    | 20,678.02   | 31,803.46  |
| Worley Highway   | 2,364,721.00   | 11,562.17            | 1.000               | 11,562.17   | 0.869%  | 4.538%                                    | 15,262.45   | 26,824.62  |

1. Portion of tax and foregone amount within county.

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



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

| Statewide Actual Base:                            |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:               |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                      |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Hospital:</b>                                  |  |                      |                     |   |   |   |   |  |
| Kootenai County Hospital                          | -  | 3,144.05             | 1.000               | 3,144.05  |   | 0.000%                                    | -   | 3,144.05   |
| <b>Junior College:</b>                            |  |                      |                     |   |   |   |   |  |
| North Idaho Junior College                        | 16,889,639.00  | 47,466.23            | 1.000               | 47,466.23   | 6.205%  | 32.414%                                   | 109,009.58  | 156,475.81                                       |
| <b>Library:</b>                                   |  |                      |                     |   |   |   |   |  |
| Hayden Lake Library                               | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Kootenai County Library                           | 3,805,855.48   | 7,163.45             | 1.000               | 7,163.45  | 1.398%  | 7.304%                                    | 24,563.86   | 31,727.31  |
| Kootenai County Library Bond                      | 271,864.74   | 1,380.21             | 1.000               | 1,380.21  | 0.100%  | 0.522%                                    | 1,754.68  | 3,134.89   |
| <b>Sewer:</b>                                     |  |                      |                     |   |   |   |   |  |
| Carlin Bay Recreational Sewer                     | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Cleland Bay Sewer                                 | 5,440.00   | 17.81                | 1.000               | 17.81   | 0.002%  | 0.010%                                    | 35.11   | 52.92  |
| Kidd Island Sewer                                 | 40,613.00  | 94.88                | 1.000               | 94.88   | 0.015%  | 0.078%                                    | 262.13  | 357.01   |
| Kingston Cataldo Sewer                            | 1,137.44   | 16.40                | 1.000               | 16.40   | 0.000%  | 0.002%                                    | 7.34  | 23.74  |
| North Rockland Bay Sewer                          | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>Sewer and Water:</b>                           |  |                      |                     |   |   |   |   |  |
| Alpine Meadows S&W                                | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Bayview S&W                                       | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Dry Acres S&W                                     | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Green Ferry S&W                                   | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Hackney S&W                                       | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Hayden Lake Recreational S&W                      | 75,428.00  | 211.92               | 1.000               | 211.92  | 0.028%  | 0.145%                                    | 486.83  | 698.75   |
| Harborview Estates S/W (not eligible)             | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Rocky Beach S&W                                   | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Twin Lake Recreational S&W                        | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Windy Bay Sunup Bay S&W                           | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>Water:</b>                                     |  |                      |                     |   |   |   |   |  |
| Cataldo Water                                     | 848.12   | 6.22                 | 1.000               | 6.22  | 0.000%  | 0.002%                                    | 5.47  | 11.69  |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                            |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:               |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                      |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| Kootenai Water #1                                 | 119,384.00   | 190.40               | 1.000               | 190.40  | 0.044%  | 0.229%                                    | 770.53  | 960.93   |
| North Kootenai Water                              | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Ohio Match Road Water                             | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Pineview Estates Water                            | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Ross Point Water                                  | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Royal Highlands Water                             | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>Watershed:</b>                                 |  |                      |                     |   |   |   |   |  |
| Hayden Lake Watershed                             | 135,574.00   | -                    | 1.000               | -   | 0.050%  | 0.260%                                    | 875.03  | 875.03   |
| <b>SPTD Total:</b>                                | <b>52,106,347.58</b>                                   | <b>140,168.24</b>    | <b>1.000</b>        | <b>140,168.24</b>                                 | <b>19.143%</b>                                  | <b>100.000%</b>                           | <b>336,306.25</b>   | <b>476,474.49</b>                                |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                   |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                          |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br><br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Latah County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Cemetery:</b>                                      |  |                      |                     |   |   |   |   |  |
| Deary-Bovill Cemetery                                 | 9,851.00   | 157.85               | 1.000               | 157.85  | 0.004%  | 0.193%                                    | 63.58   | 221.43   |
| Freeze Cemetery                                       | 9,758.00   | 57.51                | 1.000               | 57.51   | 0.004%  | 0.191%                                    | 62.98   | 120.49   |
| Genesee Cemetery                                      | 8,664.48   | 137.92               | 1.000               | 137.92  | 0.003%  | 0.170%                                    | 55.92   | 193.84   |
| Moscow Cemetery                                       | 251,399.00   | 2,191.08             | 1.000               | 2,191.08  | 0.092%  | 4.921%                                    | 1,622.59  | 3,813.67   |
| Mountain View Cemetery                                | 763.00   | 11.49                | 1.000               | 11.49   | 0.000%  | 0.015%                                    | 4.92  | 16.41  |
| Nez-Tah Cemetery                                      | 7,890.90   | 133.76               | 1.000               | 133.76  | 0.003%  | 0.154%                                    | 50.93   | 184.69   |
| Troy Cemetery   | 10,347.00  | 153.49               | 1.000               | 153.49  | 0.004%  | 0.203%                                    | 66.78   | 220.27   |
| Viola-Rock Creek Cemetery                             | 6,798.00   | 65.05                | 1.000               | 65.05   | 0.002%  | 0.133%                                    | 43.88   | 108.93   |
| Woodfell Mendenhall Cemetery                          | 14,951.00  | 290.27               | 1.000               | 290.27  | 0.005%  | 0.293%                                    | 96.50   | 386.77   |
| <b>Fire:</b>  |  |                      |                     |   |   |   |   |  |
| Bovill Fire   | 21,921.00  | 127.14               | 1.000               | 127.14  | 0.008%  | 0.429%                                    | 141.48  | 268.62   |
| Deary Fire  | 57,124.00  | 564.88               | 1.000               | 564.88  | 0.021%  | 1.118%                                    | 368.69  | 933.57   |
| Genesee Fire  | 17,487.68  | 165.75               | 1.000               | 165.75  | 0.006%  | 0.342%                                    | 112.87  | 278.62   |
| Moscow Fire   | 303,097.00   | 2,068.06             | 1.000               | 2,068.06  | 0.111%  | 5.933%                                    | 1,956.26  | 4,024.32   |
| North Latah Fire                                      | 7,304.00   | 79.13                | 1.000               | 79.13   | 0.003%  | 0.143%                                    | 47.14   | 126.27   |
| Palouse Valley Fire                                   | 139,959.00   | 1,082.51             | 1.000               | 1,082.51  | 0.051%  | 2.740%                                    | 903.33  | 1,985.84   |
| Troy Fire   | 12,856.00  | 459.82               | 1.000               | 459.82  | 0.005%  | 0.252%                                    | 82.98   | 542.80   |
| <b>Highway:</b>                                       |  |                      |                     |   |   |   |   |  |
| North Latah Highway                                   | 2,645,436.00   | 20,842.79            | 1.000               | 20,842.79   | 0.972%  | 51.788%                                   | 17,074.25   | 37,917.04  |
| South Latah Highway                                   | 330,245.50   | 3,358.06             | 1.000               | 3,358.06  | 0.121%  | 6.465%                                    | 2,131.48  | 5,489.54   |
| <b>Library:</b>                                       |  |                      |                     |   |   |   |   |  |
| Latah Library   | 1,236,374.00   | 10,669.70            | 1.000               | 10,669.70   | 0.454%  | 24.204%                                   | 7,979.84  | 18,649.54  |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                            |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:               |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                      |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Recreation:</b>                                |  |                      |                     |   |   |   |   |  |
| Deary Recreation (not eligible)                   | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| J-K Recreation                                    | 16,008.64  | 393.44               | 1.000               | 393.44  | 0.006%  | 0.313%                                    | 103.32  | 496.76   |
| Potlatch Recreation                               | -  | -                    | 1.000               | -   | 0.000%  | 0.000%                                    | -   | -  |
| <b>Sewer:</b>                                     |  |                      |                     |   |   |   |   |  |
| North Polk Sewer                                  | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>Sewer and Water:</b>                           |  |                      |                     |   |   |   |   |  |
| Hampton Princeton S&W                             | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Helmer S&W  | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Hoodoo S&W  | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| N. Tomer Butte S&W                                | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Northpolk Extension S&W                           | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| SE Moscow S&W                                     | -  | 15.92                | 1.000               | 15.92   |   | 0.000%                                    | -   | 15.92  |
| Viola S&W   | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>Watershed:</b>                                 |  |                      |                     |   |   |   |   |  |
| Deep Creek Watershed                              | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>SPTD Total:</b>                                | <b>5,108,235.20</b>                                    | <b>43,025.62</b>     | <b>1.000</b>        | <b>43,025.62</b>                                  | <b>1.877%</b>                                   | <b>100.000%</b>                           | <b>32,969.72</b>  | <b>75,995.34</b>                                 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                   |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                          |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017     | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Lemhi County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Fire:</b>  |  |                      |                     |   |   |   |   |  |
| Elk Bend Fire   | 27,196.00  | 913.04               | 1.000               | 913.04  | 0.010%  | 3.929%                                    | 175.53  | 1,088.57   |
| Lemhi County Fire                                     | 280,400.00   | 5,070.03             | 1.000               | 5,070.03  | 0.103%  | 40.513%                                   | 1,809.77  | 6,879.80   |
| North Custer Fire                                     | 10,945.41  | 375.29               | 1.000               | 375.29  | 0.004%  | 1.581%                                    | 70.64   | 445.93   |
| North Fork Fire                                       | 49,614.00  | 1,046.95             | 1.000               | 1,046.95  | 0.018%  | 7.168%                                    | 320.22  | 1,367.17   |
| <b>Library:</b>                                       |  |                      |                     |   |   |   |   |  |
| Lemhi Library   | 242,623.00   | 8,691.55             | 1.000               | 8,691.55  | 0.089%  | 35.055%                                   | 1,565.94  | 10,257.49  |
| <b>Sewer:</b>   |  |                      |                     |   |   |   |   |  |
| Elk Bend Sewer  | 27,187.00  | 1,121.04             | 1.000               | 1,121.04  | 0.010%  | 3.928%                                    | 175.47  | 1,296.51   |
| Valley View Heights Sewer                             | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>Sewer and Water:</b>                               |  |                      |                     |   |   |   |   |  |
| Williams Lake S&W                                     | 43,278.00  | 3,168.15             | 1.000               | 3,168.15  | 0.016%  | 6.253%                                    | 279.33  | 3,447.48   |
| <b>Water:</b>   |  |                      |                     |   |   |   |   |  |
| Arrowhead Water                                       | 10,884.00  | 361.06               | 1.000               | 361.06  | 0.004%  | 1.573%                                    | 70.25   | 431.31   |
| Sunset Heights Water                                  | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>SPTD Total:</b>                                    | <b>692,127.41</b>                                      | <b>20,747.11</b>     | <b>1.000</b>        | <b>20,747.11</b>                                  | <b>0.254%</b>                                   | <b>100.000%</b>                           | <b>4,467.15</b>   | <b>25,214.26</b>                                 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                   |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                          |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   |   | 272,196,032                                      |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017     | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Lewis County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Auditorium:</b>                                    |  |                      |                     |   |   |   |   |  |
| Reubens Community Center                              | 2,837.52   | 352.31               | 1.000               | 352.31  | 0.001%  | 0.333%                                    | 18.31   | 370.62   |
| <b>Cemetery:</b>                                      |  |                      |                     |   |   |   |   |  |
| Kamiah Cemetery                                       | 2,358.30   | 83.37                | 1.000               | 83.37   | 0.001%  | 0.277%                                    | 15.22   | 98.59  |
| Nez Perce-Russell Cemetery                            | 13,383.00  | 279.33               | 1.000               | 279.33  | 0.005%  | 1.571%                                    | 86.38   | 365.71   |
| Reubens Cemetery                                      | 724.05   | 9.95                 | 1.000               | 9.95  | 0.000%  | 0.085%                                    | 4.67  | 14.62  |
| <b>Fire:</b>  |  |                      |                     |   |   |   |   |  |
| Kamiah Fire   | 6,785.92   | 124.46               | 1.000               | 124.46  | 0.002%  | 0.797%                                    | 43.80   | 168.26   |
| Nez Perce Fire  | 13,778.00  | 124.71               | 1.000               | 124.71  | 0.005%  | 1.618%                                    | 88.93   | 213.64   |
| <b>Highway:</b>                                       |  |                      |                     |   |   |   |   |  |
| Central Highway                                       | 224,017.00   | 4,381.89             | 1.000               | 4,381.89  | 0.082%  | 26.304%                                   | 1,445.86  | 5,827.75   |
| Evergreen Highway                                     | 132,978.00   | 2,562.41             | 1.000               | 2,562.41  | 0.049%  | 15.614%                                   | 858.27  | 3,420.68   |
| Kamiah Highway  | 63,219.00  | 1,120.08             | 1.000               | 1,120.08  | 0.023%  | 7.423%                                    | 408.03  | 1,528.11   |
| North Highway   | 45,113.00  | 945.60               | 1.000               | 945.60  | 0.017%  | 5.297%                                    | 291.17  | 1,236.77   |
| Prairie Highway                                       | 263,893.00   | 4,970.47             | 1.000               | 4,970.47  | 0.097%  | 30.986%                                   | 1,703.23  | 6,673.70   |
| Reubens Highway                                       | -  | -                    | 1.000               | -   | 0.000%  | -   | -   | -  |
| <b>Library:</b>                                       |  |                      |                     |   |   |   |   |  |
| Lewis County Library                                  | -  | -                    | 1.000               | -   | 0.000%  | -   | -   | -  |
| Prairie River Library                                 | 82,561.69  | 1,427.38             | 1.000               | 1,427.38  | 0.030%  | 9.694%                                    | 532.87  | 1,960.25   |
| <b>SPTD Total:</b>                                    | <b>851,648.48</b>                                      | <b>16,381.96</b>     | <b>1.000</b>        | <b>16,381.96</b>                                  | <b>0.313%</b>                                   | <b>100.000%</b>                           | <b>5,496.74</b>   | <b>21,878.70</b>                                 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                  |  | 1,956,419.40                      |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|-----------------------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                     |  | 1,756,815.27                      |                     |   |   |   |   |  |
| SPTD Statewide Distribution:                            |  | 3,713,234.67                      |                     |   |   |   |   |  |
|   |  | For Quarter Ending:               |                     | Jun/30/2017                                       |   |   |   |  |
|   |  | SPTD Total Statewide Property Tax |                     | 272,196,032                                       |   |   |   |  |
| (1)   | (2)  | (3)                               | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br><br>July 12, 2017   | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base              | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Lincoln County: Special Purpose Taxing Districts</b> |  |                                   |                     |   |   |   |   |  |
| <b>Cemetery:</b>  |  |                                   |                     |   |   |   |   |  |
| Lincoln County Cemetery                                 | 57,846.00  | 1,688.41                          | 1.000               | 1,688.41  | 0.021%  | 6.502%                                    | 373.35  | 2,061.76   |
| Richfield Cemetery                                      | 9,388.00   | 581.95                            | 1.000               | 581.95  | 0.003%  | 1.055%                                    | 60.59   | 642.54   |
| <b>Fire:</b>  |  |                                   |                     |   |   |   |   |  |
| Dietrich Fire   | 36,665.00  | 682.99                            | 1.000               | 682.99  | 0.013%  | 4.121%                                    | 236.64  | 919.63   |
| Richfield Fire  | 19,505.00  | 1,265.23                          | 1.000               | 1,265.23  | 0.007%  | 2.192%                                    | 125.89  | 1,391.12   |
| Shoshone City & Rural Fire                              | 149,134.00   | 3,313.08                          | 1.000               | 3,313.08  | 0.055%  | 16.763%                                   | 962.54  | 4,275.62   |
| <b>Highway:</b>   |  |                                   |                     |   |   |   |   |  |
| Dietrich Highway #5                                     | 79,426.00  | 2,604.35                          | 1.000               | 2,604.35  | 0.029%  | 8.927%                                    | 512.63  | 3,116.98   |
| Kimama Highway #6                                       | 54,967.00  | 1,507.04                          | 1.000               | 1,507.04  | 0.020%  | 6.178%                                    | 354.77  | 1,861.81   |
| Richfield Highway #4                                    | 78,658.00  | 4,383.59                          | 1.000               | 4,383.59  | 0.029%  | 8.841%                                    | 507.68  | 4,891.27   |
| Shoshone Highway #2                                     | 235,626.00   | 6,060.65                          | 1.000               | 6,060.65  | 0.087%  | 26.484%                                   | 1,520.78  | 7,581.43   |
| <b>Library:</b>   |  |                                   |                     |   |   |   |   |  |
| Richfield Library                                       | 22,099.00  | 699.89                            | 1.000               | 699.89  | 0.008%  | 2.484%                                    | 142.63  | 842.52   |
| <b>Recreation:</b>                                      |  |                                   |                     |   |   |   |   |  |
| Lincoln County Recreation                               | 146,373.00   | 4,310.54                          | 1.000               | 4,310.54  | 0.054%  | 16.452%                                   | 944.72  | 5,255.26   |
| <b>SPTD Total:</b>                                      | <b>889,687.00</b>                                      | <b>27,097.72</b>                  | <b>1.000</b>        | <b>27,097.72</b>                                  | <b>0.327%</b>                                   | <b>100.000%</b>                           | <b>5,742.22</b>   | <b>32,839.94</b>                                 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                  |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                     |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                            |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017       | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Madison County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Ambulance:</b>                                       |  |                      |                     |   |   |   |   |  |
| Madison County Ambulance                                | 698,069.00   | 2,875.09             | 1.000               | 2,875.09  | 0.256%  | 16.767%                                   | 4,505.50  | 7,380.59   |
| <b>Cemetery:</b>  |  |                      |                     |   |   |   |   |  |
| Burton Cemetery   | 13,602.00  | 120.47               | 1.000               | 120.47  | 0.005%  | 0.327%                                    | 87.79   | 208.26   |
| Plano Cemetery  | 11,846.00  | 148.58               | 1.000               | 148.58  | 0.004%  | 0.285%                                    | 76.46   | 225.04   |
| Rexburg Cemetery  | 80,858.00  | 406.74               | 1.000               | 406.74  | 0.030%  | 1.942%                                    | 521.88  | 928.62   |
| Sugar City Cemetery                                     | 20,275.00  | 138.34               | 1.000               | 138.34  | 0.007%  | 0.487%                                    | 130.86  | 269.20   |
| Sutton Cemetery   | 19,775.00  | 188.85               | 1.000               | 188.85  | 0.007%  | 0.475%                                    | 127.63  | 316.48   |
| Teton-Newdale Cemetery                                  | 17,666.28  | 133.88               | 1.000               | 133.88  | 0.006%  | 0.424%                                    | 114.02  | 247.90   |
| <b>Fire:</b>  |  |                      |                     |   |   |   |   |  |
| Madison County Fire                                     | 699,341.00   | 5,343.66             | 1.000               | 5,343.66  | 0.257%  | 16.797%                                   | 4,513.71  | 9,857.37   |
| Jefferson Central Fire                                  | 13,044.61  | -                    | 1.000               | -   | 0.005%  | 0.313%                                    | 84.19   | 84.19  |
| <b>Flood Control:</b>                                   |  |                      |                     |   |   |   |   |  |
| Flood Control #1  | 470.66   | 1.74                 | 1.000               | 1.74  | 0.000%  | 0.011%                                    | 3.04  | 4.78   |
| <b>Library:</b>   |  |                      |                     |   |   |   |   |  |
| Madison County Library                                  | 1,222,156.00   | 4,778.33             | 1.000               | 4,778.33  | 0.449%  | 29.355%                                   | 7,888.07  | 12,666.40  |
| Sugar-Salem Library                                     | 72,436.32  | 368.70               | 1.000               | 368.70  | 0.027%  | 1.740%                                    | 467.52  | 836.22   |
| <b>Mosquito Abatement:</b>                              |  |                      |                     |   |   |   |   |  |
| Madison Mosquito Abatement                              | 1,293,851.00   | 397.34               | 1.000               | 397.34  | 0.475%  | 31.077%                                   | 8,350.81  | 8,748.15   |
| <b>Sewer:</b>   |  |                      |                     |   |   |   |   |  |
| Valley View Sub Sewer                                   | -  | -                    | 1.000               | -   | 0.000%  | -   | -   | -  |
| <b>Watershed:</b>                                       |  |                      |                     |   |   |   |   |  |
| Moody Creek Watershed                                   | -  | -                    | 1.000               | -   | 0.000%  | -   | -   | -  |
| <b>SPTD Total:</b>                                      | <b>4,163,390.87</b>                                    | <b>14,901.72</b>     | <b>1.000</b>        | <b>14,901.72</b>                                  | <b>1.530%</b>                                   | <b>100.000%</b>                           | <b>26,871.48</b>  | <b>41,773.20</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:                                   |  | 1,956,419.40                      |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|--|--|-----------------------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                      |  | 1,756,815.27                      |                     |   |   |   |   |  |
| SPTD Statewide Distribution:                             |  | 3,713,234.67                      |                     |   |   |   |   |  |
|  |  | For Quarter Ending:               |                     | Jun/30/2017                                       |   |   |   |  |
|  |  | SPTD Total Statewide Property Tax |                     | 272,196,032                                       |   |   |   |  |
| (1)  | (2)  | (3)                               | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br><br>July 12, 2017    | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base              | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Minidoka County: Special Purpose Taxing Districts</b> |  |                                   |                     |   |   |   |   |  |
| <b>Cemetery:</b>   |  |                                   |                     |   |   |   |   |  |
| Heyburn Cemetery #3                                      | 46,923.00  | 1,007.70                          | 1.000               | 1,007.70  | 0.017%  | 1.813%                                    | 302.85  | 1,310.55   |
| Paul Cemetery #2   | 99,876.00  | 1,866.73                          | 1.000               | 1,866.73  | 0.037%  | 3.859%                                    | 644.62  | 2,511.35   |
| Rupert-Acequia Cemetery #1                               | 163,542.00   | 3,700.06                          | 1.000               | 3,700.06  | 0.060%  | 6.318%                                    | 1,055.54  | 4,755.60   |
| <b>Fire:</b>   |  |                                   |                     |   |   |   |   |  |
| Minidoka County Fire                                     | 544,220.52   | 10,846.86                         | 1.000               | 10,846.86   | 0.200%  | 21.025%                                   | 3,512.52  | 14,359.38  |
| West End Fire  | 350,280.00   | 7,986.03                          | 1.000               | 7,986.03  | 0.129%  | 13.533%                                   | 2,260.79  | 10,246.82  |
| <b>Highway:</b>  |  |                                   |                     |   |   |   |   |  |
| Minidoka Highway   | 1,381,942.00   | 35,531.75                         | 1.000               | 35,531.75   | 0.508%  | 53.390%                                   | 8,919.37  | 44,451.12  |
| <b>Library:</b>  |  |                                   |                     |   |   |   |   |  |
| Acequia-Minidoka Library                                 | -  | -                                 | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>Sewer:</b>  |  |                                   |                     |   |   |   |   |  |
| Wayside Sewer  | 1,601.00   | 25.95                             | 1.000               | 25.95   | 0.001%  | 0.062%                                    | 10.33   | 36.28  |
| <b>Sewer and Water:</b>                                  |  |                                   |                     |   |   |   |   |  |
| Minico S&W   | -  | -                                 | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>SPTD Total:</b>                                       | <b>2,588,384.52</b>                                    | <b>60,965.08</b>                  | <b>1.000</b>        | <b>60,965.08</b>                                  | <b>0.951%</b>                                   | <b>100.000%</b>                           | <b>16,706.02</b>  | <b>77,671.10</b>                                 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                    |   | 1,956,419.40      |                     | Note: Calculations may not agree due to rounding. |  |                                  |   |   |
|---|---|-------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution:                       |   | 1,756,815.27      |                     | For Quarter Ending:                               |  |                                  | Jun/30/2017                                     |   |
| SPTD Statewide Distribution:                              |   | 3,713,234.67      |                     | SPTD Total Statewide Property Tax                 |  |                                  |   | 272,196,032                             |
| (1)   | (2)   | (3)               | (4)                 | (5)   | (6)                                    | (7)                              | (8)   | (9)                                     |
| Special Purpose Taxing Districts                          | 2016 Total Approved Property Tax <sup>1</sup> | Hypothetical Base | Factor <sup>2</sup> | Actual Base Distribution Col. 3 X Col. 4          | Prop. Tax as % of Total SPTD Prop. Tax | % Based on County SPTD Prop. Tax | New Excess Col. 6 X SPTD Statewide Excess Dist. | Total to be Distributed Col. 5 + Col. 8 |
| July 12, 2017   |   |                   |                     |   |  |                                  |   |   |
| <b>Nez Perce County: Special Purpose Taxing Districts</b> |   |                   |                     |   |  |                                  |   |   |
| <b>Auditorium:</b>  |   |                   |                     |   |  |                                  |   |   |
| Reubens Community Center                                  | 8,985.48                                      | 125.78            | 1.000               | 125.78  | 0.003%                                 | 0.605%                           | 57.99   | 183.77                                  |
| <b>Cemetery:</b>  |   |                   |                     |   |  |                                  |   |   |
| Genesee Cemetery  | 3,369.52                                      | 77.75             | 1.000               | 77.75   | 0.001%                                 | 0.227%                           | 21.75   | 99.50                                   |
| Gifford Cemetery  | 3,824.00                                      | 79.05             | 1.000               | 79.05   | 0.001%                                 | 0.257%                           | 24.68   | 103.73                                  |
| Melrose Cemetery  | 1,816.00                                      | 37.76             | 1.000               | 37.76   | 0.001%                                 | 0.122%                           | 11.72   | 49.48                                   |
| Nez-Tah Cemetery  | 1,179.10                                      | 23.00             | 1.000               | 23.00   | 0.000%                                 | 0.079%                           | 7.61  | 30.61                                   |
| North Clearwater Cemetery                                 | 2,159.77                                      | 49.04             | 1.000               | 49.04   | 0.001%                                 | 0.145%                           | 13.94   | 62.98                                   |
| Potlatch Cemetery   | 860.00  | 39.67             | 1.000               | 39.67   | 0.000%                                 | 0.058%                           | 5.55  | 45.22                                   |
| Reubens Cemetery  | 884.95  | 18.30             | 1.000               | 18.30   | 0.000%                                 | 0.060%                           | 5.71  | 24.01                                   |
| Southwick Cemetery  | 539.03  | 20.34             | 1.000               | 20.34   | 0.000%                                 | 0.036%                           | 3.48  | 23.82                                   |
| <b>Fire:</b>  |   |                   |                     |   |  |                                  |   |   |
| Big Canyon Fire   | 21,830.40                                     | 135.44            | 1.000               | 135.44  | 0.008%                                 | 1.469%                           | 140.90  | 276.34                                  |
| Genesee Fire  | 6,144.32                                      | 116.28            | 1.000               | 116.28  | 0.002%                                 | 0.413%                           | 39.66   | 155.94                                  |
| Lewiston Orchards Fire                                    | -   | -                 | 1.000               | -   | -                                      | 0.000%                           | -   | -                                       |
| Nez Perce County Fire                                     | -   | -                 | 1.000               | -   | -                                      | 0.000%                           | -   | -                                       |
| Sunnyside Fire  | 7,001.54                                      | -                 | 1.000               | -   | 0.003%                                 | 0.471%                           | 45.19   | 45.19                                   |
| <b>Highway:</b>   |   |                   |                     |   |  |                                  |   |   |
| Lapwai Highway  | -   | -                 | 1.000               | -   | -                                      | 0.000%                           | -   | -                                       |
| South Latah Highway                                       | 21,079.50                                     | 367.78            | 1.000               | 367.78  | 0.008%                                 | 1.418%                           | 136.05  | 503.83                                  |
| <b>Library:</b>   |   |                   |                     |   |  |                                  |   |   |
| Prairie River Library                                     | 305,963.91                                    | 5,072.88          | 1.000               | 5,072.88  | 0.112%                                 | 20.589%                          | 1,974.76  | 7,047.64                                |

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:                            |  | 1,956,419.40                      |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|-----------------------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:               |  | 1,756,815.27                      |                     |   |   |   |   |  |
| SPTD Statewide Distribution:                      |  | 3,713,234.67                      |                     |   |   |   |   |  |
|   |  | For Quarter Ending:               |                     | Jun/30/2017                                       |   |   |   |  |
|   |  | SPTD Total Statewide Property Tax |                     | 272,196,032                                       |   |   |   |  |
| (1)   | (2)  | (3)                               | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base              | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Port:</b>                                      |  |                                   |                     |   |   |   |   |  |
| Port of Lewiston                                  | 839,475.00   | 22,888.34                         | 1.000               | 22,888.34   | 0.308%  | 56.489%                                   | 5,418.16  | 28,306.50  |
| <b>Recreation:</b>                                |  |                                   |                     |   |   |   |   |  |
| J-K Recreation                                    | 5,055.36   | 134.05                            | 1.000               | 134.05  | 0.002%  | 0.340%                                    | 32.63   | 166.68   |
| <b>Sewer:</b>                                     |  |                                   |                     |   |   |   |   |  |
| Central Orchards Sewer                            | 255,912.00   | 15,292.50                         | 1.000               | 15,292.50   | 0.094%  | 17.221%                                   | 1,651.71  | 16,944.21  |
| Lewiston Orchards Sewer                           | -  | -                                 | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>Water:</b>                                     |  |                                   |                     |   |   |   |   |  |
| Waha Glen Water                                   | -  | -                                 | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>SPTD Total:</b>                                | <b>1,486,079.88</b>                                    | <b>44,477.96</b>                  | <b>1.000</b>        | <b>44,477.96</b>                                  | <b>0.546%</b>                                   | <b>100.000%</b>                           | <b>9,591.49</b>   | <b>54,069.45</b>                                 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                 |  | 1,956,419.40                      |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|--|--|-----------------------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                    |  | 1,756,815.27                      |                     |   |   |   |   |  |
| SPTD Statewide Distribution:                           |  | 3,713,234.67                      |                     |   |   |   |   |  |
|  |  | For Quarter Ending:               |                     | Jun/30/2017                                       |   |   |   |  |
|  |  | SPTD Total Statewide Property Tax |                     | 272,196,032                                       |   |   |   |  |
| (1)  | (2)  | (3)                               | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br><br>July 12, 2017  | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base              | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Oneida County: Special Purpose Taxing Districts</b> |  |                                   |                     |   |   |   |   |  |
| <b>Cemetery:</b>                                       |  |                                   |                     |   |   |   |   |  |
| Holbrook Cemetery                                      | 2,172.00   | 88.03                             | 1.000               | 88.03   | 0.001%  | 0.846%                                    | 14.02   | 102.05   |
| Pleasant View Cemetery                                 | 1,665.00   | 45.32                             | 1.000               | 45.32   | 0.001%  | 0.648%                                    | 10.75   | 56.07  |
| Samaria Cemetery                                       | 3,163.00   | 90.81                             | 1.000               | 90.81   | 0.001%  | 1.232%                                    | 20.41   | 111.22   |
| St. John Cemetery                                      | 6,573.00   | 228.51                            | 1.000               | 228.51  | 0.002%  | 2.560%                                    | 42.42   | 270.93   |
| <b>Fire:</b>   |  |                                   |                     |   |   |   |   |  |
| Oneida County Fire                                     | 92,651.00  | 1,560.43                          | 1.000               | 1,560.43  | 0.034%  | 36.080%                                   | 597.99  | 2,158.42   |
| <b>Library:</b>  |  |                                   |                     |   |   |   |   |  |
| Oneida County Library                                  | 139,965.00   | 4,078.99                          | 1.000               | 4,078.99  | 0.051%  | 54.505%                                   | 903.37  | 4,982.36   |
| <b>Recreation:</b>                                     |  |                                   |                     |   |   |   |   |  |
| Holbrook Recreation                                    | 2,462.00   | 53.02                             | 1.000               | 53.02   | 0.001%  | 0.959%                                    | 15.89   | 68.91  |
| Samaria Recreation                                     | 8,142.00   | 168.09                            | 1.000               | 168.09  | 0.003%  | 3.171%                                    | 52.55   | 220.64   |
| <b>SPTD Total:</b>                                     | <b>256,793.00</b>                                      | <b>6,313.20</b>                   | <b>1.000</b>        | <b>6,313.20</b>                                   | <b>0.094%</b>                                   | <b>100.000%</b>                           | <b>1,657.40</b>   | <b>7,970.60</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:                                 |  | 1,956,419.40                      |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|--|--|-----------------------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                    |  | 1,756,815.27                      |                     |   |   |   |   |  |
| SPTD Statewide Distribution:                           |  | 3,713,234.67                      |                     |   |   |   |   |  |
|  |  | For Quarter Ending:               |                     | Jun/30/2017                                       |   |   |   |  |
|  |  | SPTD Total Statewide Property Tax |                     | 272,196,032                                       |   |   |   |  |
| (1)  | (2)  | (3)                               | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017      | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base              | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Owyhee County: Special Purpose Taxing Districts</b> |  |                                   |                     |   |   |   |   |  |
| <b>Cemetery:</b>                                       |  |                                   |                     |   |   |   |   |  |
| Bruneau Cemetery                                       | 12,253.00  | 530.68                            | 1.000               | 530.68  | 0.005%  | 1.598%                                    | 79.08   | 609.76   |
| Marsing-Homedale Cemetery                              | 74,271.00  | 1,694.65                          | 1.000               | 1,694.65  | 0.027%  | 9.683%                                    | 479.36  | 2,174.01   |
| Owyhee-Pioneer Cemetery                                | 2,436.00   | 95.42                             | 1.000               | 95.42   | 0.001%  | 0.318%                                    | 15.72   | 111.14   |
| Riverside Cemetery                                     | 4,923.00   | 279.28                            | 1.000               | 279.28  | 0.002%  | 0.642%                                    | 31.77   | 311.05   |
| <b>Fire:</b>   |  |                                   |                     |   |   |   |   |  |
| Bruneau Fire   | 20,161.00  | 1,173.76                          | 1.000               | 1,173.76  | 0.007%  | 2.629%                                    | 130.12  | 1,303.88   |
| Grandview Fire   | 87,727.50  | 1,381.32                          | 1.000               | 1,381.32  | 0.032%  | 11.438%                                   | 566.21  | 1,947.53   |
| Homedale Fire  | 202,611.44   | 8,504.64                          | 1.000               | 8,504.64  | 0.074%  | 26.416%                                   | 1,307.70  | 9,812.34   |
| Marsing Fire   | 35,187.84  | 1,548.28                          | 1.000               | 1,548.28  | 0.013%  | 4.588%                                    | 227.11  | 1,775.39   |
| Murphy Reynolds Wilson Fire                            | 45,295.00  | 1,277.11                          | 1.000               | 1,277.11  | 0.017%  | 5.906%                                    | 292.34  | 1,569.45   |
| <b>Highway:</b>  |  |                                   |                     |   |   |   |   |  |
| Gem Highway  | 66,605.00  | 2,327.16                          | 1.000               | 2,327.16  | 0.024%  | 8.684%                                    | 429.88  | 2,757.04   |
| Homedale Highway                                       | 78,964.00  | 3,380.46                          | 1.000               | 3,380.46  | 0.029%  | 10.295%                                   | 509.65  | 3,890.11   |
| Three Creek Highway                                    | 17,937.00  | 1,860.06                          | 1.000               | 1,860.06  | 0.007%  | 2.339%                                    | 115.77  | 1,975.83   |
| <b>Library:</b>  |  |                                   |                     |   |   |   |   |  |
| Bruneau Valley Library                                 | 13,400.00  | 484.94                            | 1.000               | 484.94  | 0.005%  | 1.747%                                    | 86.49   | 571.43   |
| Eastern Owyhee Library                                 | 38,425.00  | 2,860.82                          | 1.000               | 2,860.82  | 0.014%  | 5.010%                                    | 248.00  | 3,108.82   |
| Lizard Butte Library                                   | 66,793.17  | 943.74                            | 1.000               | 943.74  | 0.025%  | 8.708%                                    | 431.10  | 1,374.84   |
| <b>Sewer and Water:</b>                                |  |                                   |                     |   |   |   |   |  |
| Bruneau S&W  | -  | -                                 | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>SPTD Total:</b>                                     | <b>766,989.95</b>                                      | <b>28,342.32</b>                  | <b>1.000</b>        | <b>28,342.32</b>                                  | <b>0.282%</b>                                   | <b>100.000%</b>                           | <b>4,950.30</b>   | <b>33,292.62</b>                                 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                  |  | 1,956,419.40                      |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|-----------------------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                     |  | 1,756,815.27                      |                     |   |   |   |   |  |
| SPTD Statewide Distribution:                            |  | 3,713,234.67                      |                     |   |   |   |   |  |
|   |  | For Quarter Ending:               |                     | Jun/30/2017                                       |   |   |   |  |
|   |  | SPTD Total Statewide Property Tax |                     | 272,196,032                                       |   |   |   |  |
| (1)   | (2)  | (3)                               | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br><br>July 12, 2017   | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base              | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Payette County: Special Purpose Taxing Districts</b> |  |                                   |                     |   |   |   |   |  |
| <b>Ambulance:</b>                                       |  |                                   |                     |   |   |   |   |  |
| Payette County Ambulance                                | 518,378.00   | -                                 | 1.000               | -   | 0.190%  | 18.393%                                   | 3,345.73  | 3,345.73   |
| <b>Cemetery:</b>  |  |                                   |                     |   |   |   |   |  |
| Parkview Cemetery                                       | 140,676.00   | 1,876.12                          | 1.000               | 1,876.12  | 0.052%  | 4.992%                                    | 907.95  | 2,784.07   |
| Riverside Cemetery                                      | 153,853.00   | 1,669.85                          | 1.000               | 1,669.85  | 0.057%  | 5.459%                                    | 993.00  | 2,662.85   |
| <b>Extermination:</b>                                   |  |                                   |                     |   |   |   |   |  |
| Payette County Rodent Control                           | 141,134.00   | 1,547.02                          | 1.000               | 1,547.02  | 0.052%  | 5.008%                                    | 910.91  | 2,457.93   |
| <b>Fire:</b>  |  |                                   |                     |   |   |   |   |  |
| New Plymouth Fire                                       | 459,238.00   | 1,168.16                          | 1.000               | 1,168.16  | 0.169%  | 16.295%                                   | 2,964.03  | 4,132.19   |
| Parma Fire  | 190,008.28   | 509.76                            | 1.000               | 509.76  | 0.070%  | 6.742%                                    | 1,226.36  | 1,736.12   |
| Sand Hollow Fire  | 16,877.00  | 157.17                            | 1.000               | 157.17  | 0.006%  | 0.599%                                    | 108.93  | 266.10   |
| <b>Highway:</b>   |  |                                   |                     |   |   |   |   |  |
| Highway #1  | 678,001.00   | 5,217.09                          | 1.000               | 5,217.09  | 0.249%  | 24.057%                                   | 4,375.97  | 9,593.06   |
| <b>Abatement:</b>                                       |  |                                   |                     |   |   |   |   |  |
| Gem County Abatement                                    | -  | -                                 | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>Recreation:</b>                                      |  |                                   |                     |   |   |   |   |  |
| Payette County Recreation                               | 520,103.00   | 5,436.00                          | 1.000               | 5,436.00  | 0.191%  | 18.455%                                   | 3,356.86  | 8,792.86   |
| <b>Watershed:</b>                                       |  |                                   |                     |   |   |   |   |  |
| Succor Creek Watershed                                  | -  | -                                 | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>SPTD Total:</b>                                      | <b>2,818,268.28</b>                                    | <b>17,581.17</b>                  | <b>1.000</b>        | <b>17,581.17</b>                                  | <b>1.035%</b>                                   | <b>100.000%</b>                           | <b>18,189.74</b>  | <b>35,770.91</b>                                 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                   |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                          |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017     | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Power County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Ambulance:</b>                                     |  |                      |                     |   |   |   |   |  |
| Power County Ambulance                                | 210,586.00   | 2,069.31             | 1.000               | 2,069.31  | 0.077%  | 4.847%                                    | 1,359.17  | 3,428.48   |
| <b>Cemetery:</b>                                      |  |                      |                     |   |   |   |   |  |
| Arbon Cemetery  | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Falls View Cemetery                                   | 87,877.00  | 1,165.36             | 1.000               | 1,165.36  | 0.032%  | 2.022%                                    | 567.18  | 1,732.54   |
| Rockland-Valley Vu Cemetery                           | 18,539.00  | 543.50               | 1.000               | 543.50  | 0.007%  | 0.427%                                    | 119.65  | 663.15   |
| <b>Fire:</b>  |  |                      |                     |   |   |   |   |  |
| American Falls Fire                                   | 52,900.00  | 787.46               | 1.000               | 787.46  | 0.019%  | 1.217%                                    | 341.43  | 1,128.89   |
| Eastern Power County Fire                             | 135,218.00   | 2,452.85             | 1.000               | 2,452.85  | 0.050%  | 3.112%                                    | 872.73  | 3,325.58   |
| Rockland Fire   | 33,260.00  | 342.22               | 1.000               | 342.22  | 0.012%  | 0.765%                                    | 214.67  | 556.89   |
| <b>Highway:</b>                                       |  |                      |                     |   |   |   |   |  |
| Power County Highway                                  | 2,494,402.00   | 34,729.50            | 1.000               | 34,729.50   | 0.916%  | 57.409%                                   | 16,099.44   | 50,828.94  |
| <b>Hospital:</b>                                      |  |                      |                     |   |   |   |   |  |
| Harms Memorial Hospital                               | 830,222.00   | 21,206.72            | 1.000               | 21,206.72   | 0.305%  | 19.108%                                   | 5,358.44  | 26,565.16  |
| <b>Library:</b>                                       |  |                      |                     |   |   |   |   |  |
| American Falls Library                                | 453,761.00   | 4,672.04             | 1.000               | 4,672.04  | 0.167%  | 10.443%                                   | 2,928.68  | 7,600.72   |
| Rockland Library                                      | 28,236.00  | 767.96               | 1.000               | 767.96  | 0.010%  | 0.650%                                    | 182.24  | 950.20   |
| <b>SPTD Total:</b>                                    | <b>4,345,001.00</b>                                    | <b>68,736.92</b>     | <b>1.000</b>        | <b>68,736.92</b>                                  | <b>1.596%</b>                                   | <b>100.000%</b>                           | <b>28,043.63</b>  | <b>96,780.55</b>                                 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                   |   | 1,956,419.40                      |                     | Note: Calculations may not agree due to rounding. |  |                                  |   |   |
|--|---|-----------------------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution:                      |   | 1,756,815.27                      |                     |   |  |                                  |   |   |
| SPTD Statewide Distribution:                             |   | 3,713,234.67                      |                     |   |  |                                  |   |   |
|  |   | For Quarter Ending:               |                     | Jun/30/2017                                       |  |                                  |   |   |
|  |   | SPTD Total Statewide Property Tax |                     | 272,196,032                                       |  |                                  |   |   |
| (1)  | (2)   | (3)                               | (4)                 | (5)   | (6)                                    | (7)                              | (8)   | (9)                                     |
| Special Purpose Taxing Districts                         | 2016 Total Approved Property Tax <sup>1</sup> | Hypothetical Base                 | Factor <sup>2</sup> | Actual Base Distribution Col. 3 X Col. 4          | Prop. Tax as % of Total SPTD Prop. Tax | % Based on County SPTD Prop. Tax | New Excess Col. 6 X SPTD Statewide Excess Dist. | Total to be Distributed Col. 5 + Col. 8 |
| July 12, 2017  |   |                                   |                     |   |  |                                  |   |   |
| <b>Shoshone County: Special Purpose Taxing Districts</b> |   |                                   |                     |   |  |                                  |   |   |
| <b>Fire:</b>   |   |                                   |                     |   |  |                                  |   |   |
| Fernwood Fire  | 317.03  | -                                 | 1.000               | -   | 0.000%                                 | 0.017%                           | 2.05  | 2.05                                    |
| Shoshone County Fire #1                                  | 293,942.00                                    | 7,030.93                          | 1.000               | 7,030.93  | 0.108%                                 | 15.472%                          | 1,897.17  | 8,928.10                                |
| Shoshone Fire #2   | 745,812.32                                    | 15,825.08                         | 1.000               | 15,825.08   | 0.274%                                 | 39.257%                          | 4,813.64  | 20,638.72                               |
| Shoshone Fire #3   | 40,370.00                                     | 1,193.52                          | 1.000               | 1,193.52  | 0.015%                                 | 2.125%                           | 260.56  | 1,454.08                                |
| St. Joe Valley Fire                                      | 15,777.00                                     | 180.59                            | 1.000               | 180.59  | 0.006%                                 | 0.830%                           | 101.83  | 282.42                                  |
| <b>Highway:</b>  |   |                                   |                     |   |  |                                  |   |   |
| Clarkia Better Roads                                     | -   | -                                 | 1.000               | -   |  | 0.000%                           | -   | -                                       |
| <b>Hospital:</b>   |   |                                   |                     |   |  |                                  |   |   |
| West Shoshone Hospital                                   | 655,637.00                                    | 17,152.31                         | 1.000               | 17,152.31   | 0.241%                                 | 34.510%                          | 4,231.63  | 21,383.94                               |
| <b>Library:</b>  |   |                                   |                     |   |  |                                  |   |   |
| Clarkia Library  | 15,552.00                                     | 636.51                            | 1.000               | 636.51  | 0.006%                                 | 0.819%                           | 100.38  | 736.89                                  |
| Kootenai Library   | 77,670.52                                     | 819.26                            | 1.000               | 819.26  | 0.029%                                 | 4.088%                           | 501.30  | 1,320.56                                |
| Kootenai Library Bond                                    | 5,548.26                                      | -                                 | 1.000               | -   | 0.002%                                 | 0.292%                           | 35.81   | 35.81                                   |
| <b>Sewer:</b>  |   |                                   |                     |   |  |                                  |   |   |
| Calder Sewer   | -   | -                                 | 1.000               | -   |  | 0.000%                           | -   | -                                       |
| Kingston Cataldo Sewer                                   | 27,298.56                                     | 409.47                            | 1.000               | 409.47  | 0.010%                                 | 1.437%                           | 176.19  | 585.66                                  |
| Page Sewer   | -   | -                                 | 1.000               | -   |  | 0.000%                           | -   | -                                       |
| S. Fork Cd'A River Sewer                                 | -   | -                                 | 1.000               | -   |  | 0.000%                           | -   | -                                       |

1. Portion of tax and foregone amount within county.

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



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

| Statewide Actual Base:                            |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:               |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                      |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   |   | 272,196,032                                      |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Sewer and Water:</b>                           |  |                      |                     |   |   |   |   |  |
| Avery S&W   | 3,968.00   | 131.57               | 1.000               | 131.57  | 0.001%  | 0.209%                                    | 25.61   | 157.18   |
| Clarkia S&W                                       | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>Water:</b>                                     |  |                      |                     |   |   |   |   |  |
| Cataldo Water                                     | 11,267.88  | 222.61               | 1.000               | 222.61  | 0.004%  | 0.593%                                    | 72.73   | 295.34   |
| Central Shoshone Water                            | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| E. Shoshone Water                                 | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| Kingston Water                                    | 6,682.00   | 126.14               | 1.000               | 126.14  | 0.002%  | 0.352%                                    | 43.13   | 169.27   |
| Pinehurst Water                                   | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>SPTD Total:</b>                                | <b>1,899,842.57</b>                                    | <b>43,727.99</b>     | <b>1.000</b>        | <b>43,727.99</b>                                  | <b>0.698%</b>                                   | <b>100.000%</b>                           | <b>12,262.03</b>  | <b>55,990.02</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:                                |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                   |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                          |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   |   | 272,196,032                                      |
| (1)   | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017     | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Teton County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Ambulance:</b>                                     |  |                      |                     |   |   |   |   |  |
| Teton County Ambulance (not eligible)                 | -  |                      | 1.000               |   | 0.000%  | 0.000%                                    | -   | -  |
| <b>Cemetery:</b>                                      |  |                      |                     |   |   |   |   |  |
| Bates Cemetery  | 5,304.00   | 71.27                | 1.000               | 71.27   | 0.002%  | 0.163%                                    | 34.23   | 105.50   |
| Cache Clawson Cemetery                                | 21,261.00  | 321.07               | 1.000               | 321.07  | 0.008%  | 0.654%                                    | 137.22  | 458.29   |
| Driggs Darby Cemetery                                 | 33,759.00  | 548.76               | 1.000               | 548.76  | 0.012%  | 1.038%                                    | 217.89  | 766.65   |
| Felt Cemetery   | -  | 40.83                | 1.000               | 40.83   |   | 0.000%                                    | -   | -  |
| Haden Cemetery  | 8,023.00   | 152.29               | 1.000               | 152.29  | 0.003%  | 0.247%                                    | 51.78   | 204.07   |
| Victor-Cedron Cemetery                                | 95,665.00  | 269.05               | 1.000               | 269.05  | 0.035%  | 2.942%                                    | 617.44  | 886.49   |
| <b>Fire:</b>  |  |                      |                     |   |   |   |   |  |
| Teton County Fire                                     | 2,641,026.00   | 16,286.63            | 1.000               | 16,286.63   | 0.970%  | 81.230%                                   | 17,045.78   | 33,332.41  |
| <b>Library:</b>                                       |  |                      |                     |   |   |   |   |  |
| Valley of the Tetons Library                          | 446,255.00   | 2,175.96             | 1.000               | 2,175.96  | 0.164%  | 13.725%                                   | 2,880.23  | 5,056.19   |
| <b>SPTD Total:</b>                                    | <b>3,251,293.00</b>                                    | <b>19,865.86</b>     | <b>1.000</b>        | <b>19,865.86</b>                                  | <b>1.194%</b>                                   | <b>100.000%</b>                           | <b>20,984.57</b>  | <b>40,850.43</b>                                 |
| <b>Total withheld due to LSO non-compliance:</b>      |  |                      |                     |   |   |   | <b>40.83</b>  |  |
| <b>Total paid to County less withheld amount:</b>     |  |                      |                     |   |   |   | <b>40,809.60</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:                                     |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|--|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                        |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                               |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)  | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br><br>July 12, 2017      | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Twin Falls County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Ambulance:</b>  |  |                      |                     |   |   |   |   |  |
| Twin Falls Cnty Ambulance (not eligib                      | -  |                      | 1.000               |   | 0.000%  | 0.000%                                    | -   | -  |
| <b>Cemetery:</b>   |  |                      |                     |   |   |   |   |  |
| West End Cemetery  | 82,700.00  | 2,203.64             | 1.000               | 2,203.64  | 0.030%  | 0.566%                                    | 533.76  | 2,737.40   |
| <b>Fire:</b>   |  |                      |                     |   |   |   |   |  |
| Bliss Fire (Jt w/Gooding 2007)                             | 3,758.30   | -                    | 1.000               | -   | 0.001%  | 0.026%                                    | 24.26   | 24.26  |
| Buhl Fire  | 474,017.00   | 4,853.65             | 1.000               | 4,853.65  | 0.174%  | 3.242%                                    | 3,059.41  | 7,913.06   |
| Castleford Fire  | 99,700.00  | 972.36               | 1.000               | 972.36  | 0.037%  | 0.682%                                    | 643.49  | 1,615.85   |
| Filer Fire   | 379,135.00   | 4,528.55             | 1.000               | 4,528.55  | 0.139%  | 2.593%                                    | 2,447.02  | 6,975.57   |
| Hagerman Fire  | 13,834.98  | 112.56               | 1.000               | 112.56  | 0.005%  | 0.095%                                    | 89.29   | 201.85   |
| Rock Creek Fire  | 726,135.90   | 4,686.73             | 1.000               | 4,686.73  | 0.267%  | 4.966%                                    | 4,686.65  | 9,373.38   |
| Salmon Tract Fire  | 85,768.00  | 948.78               | 1.000               | 948.78  | 0.032%  | 0.587%                                    | 553.57  | 1,502.35   |
| Twin Falls Fire  | 646,089.00   | 11,030.67            | 1.000               | 11,030.67   | 0.237%  | 4.419%                                    | 4,170.01  | 15,200.68  |
| <b>Highway:</b>  |  |                      |                     |   |   |   |   |  |
| Buhl Highway   | 993,855.00   | 19,235.95            | 1.000               | 19,235.95   | 0.365%  | 6.797%                                    | 6,414.57  | 25,650.52  |
| Filer Highway  | 443,283.00   | 6,942.97             | 1.000               | 6,942.97  | 0.163%  | 3.032%                                    | 2,861.05  | 9,804.02   |
| Murtaugh Highway   | 185,606.10   | 2,821.94             | 1.000               | 2,821.94  | 0.068%  | 1.269%                                    | 1,197.94  | 4,019.88   |
| Twin Falls Highway   | 4,608,437.00   | 54,214.70            | 1.000               | 54,214.70   | 1.693%  | 31.519%                                   | 29,743.90   | 83,958.60  |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                            |  | 1,956,419.40                      |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|---|--|-----------------------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:               |  | 1,756,815.27                      |                     |   |   |   |   |  |
| SPTD Statewide Distribution:                      |  | 3,713,234.67                      |                     |   |   |   |   |  |
|   |  | For Quarter Ending:               |                     | Jun/30/2017                                       |   |   |   |  |
|   |  | SPTD Total Statewide Property Tax |                     | 272,196,032                                       |   |   |   |  |
| (1)   | (2)  | (3)                               | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017 | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base              | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Junior College:</b>                            |  |                                   |                     |   |   |   |   |  |
| Southern Idaho Junior College                     | 5,659,411.48   | 101,418.93                        | 1.000               | 101,418.93  | 2.079%  | 38.707%                                   | 36,527.13   | 137,946.06                                       |
| <b>Library:</b>                                   |  |                                   |                     |   |   |   |   |  |
| Hansen Library                                    | 44,834.00  | 431.59                            | 1.000               | 431.59  | 0.016%  | 0.307%                                    | 289.37  | 720.96   |
| <b>Recreation:</b>                                |  |                                   |                     |   |   |   |   |  |
| Castleford Recreation                             | 49,928.00  | -                                 | 1.000               | -   | 0.046%  | 0.341%                                    | 322.25  | 322.25   |
| Filer Recreation                                  | 124,504.00   | 2,195.39                          | 1.000               | 2,195.39  | 0.018%  | 0.852%                                    | 803.58  | 2,998.97   |
| <b>Water:</b>                                     |  |                                   |                     |   |   |   |   |  |
| Rogerson Water                                    | -  | -                                 | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>SPTD Total:</b>                                | <b>14,620,996.76</b>                                   | <b>216,598.41</b>                 | <b>1.000</b>        | <b>216,598.41</b>                                 | <b>5.371%</b>                                   | <b>100.000%</b>                           | <b>94,367.25</b>  | <b>310,965.66</b>                                |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                 |  | 1,956,419.40         |                     | Note: Calculations may not agree due to rounding. |   |   |   |  |
|--|--|----------------------|---------------------|---|---|---|---|--|
| SPTD Statewide Excess Distribution:                    |  | 1,756,815.27         |                     | For Quarter Ending:                               |   |   | Jun/30/2017   |  |
| SPTD Statewide Distribution:                           |  | 3,713,234.67         |                     | SPTD Total Statewide Property Tax                 |   |   | 272,196,032   |  |
| (1)  | (2)  | (3)                  | (4)                 | (5)   | (6)   | (7)                                       | (8)   | (9)  |
| Special Purpose Taxing Districts<br>July 12, 2017      | 2016 Total<br>Approved<br>Property<br>Tax <sup>1</sup> | Hypothetical<br>Base | Factor <sup>2</sup> | Actual<br>Base<br>Distribution<br>Col. 3 X Col. 4 | Prop. Tax as<br>% of Total<br>SPTD<br>Prop. Tax | % Based<br>on County<br>SPTD<br>Prop. Tax | New<br>Excess<br>Col. 6 X SPTD<br>Statewide<br>Excess Dist. | Total<br>to be<br>Distributed<br>Col. 5 + Col. 8 |
| <b>Valley County: Special Purpose Taxing Districts</b> |  |                      |                     |   |   |   |   |  |
| <b>Cemetery:</b>                                       |  |                      |                     |   |   |   |   |  |
| McCall Cemetery  | 33,068.00  | 189.80               | 1.000               | 189.80  | 0.012%  | 0.665%                                    | 213.43  | 403.23   |
| Valley Center Cemetery                                 | 47,938.00  | 214.22               | 1.000               | 214.22  | 0.018%  | 0.965%                                    | 309.40  | 523.62   |
| <b>Fire:</b>   |  |                      |                     |   |   |   |   |  |
| Cascade Fire   | 301,905.00   | 804.17               | 1.000               | 804.17  | 0.111%  | 6.075%                                    | 1,948.56  | 2,752.73   |
| Donnelly Fire (not eligible)                           | -  |                      | 1.000               |   |   | 0.000%                                    | -   | -  |
| McCall Fire  | 1,508,702.00   | 2,693.64             | 1.000               | 2,693.64  | 0.554%  | 30.361%                                   | 9,737.51  | 12,431.15  |
| Yellow Pine Fire                                       | 18,202.00  | 69.89                | 1.000               | 69.89   | 0.007%  | 0.366%                                    | 117.48  | 187.37   |
| <b>Hospital:</b>                                       |  |                      |                     |   |   |   |   |  |
| Cascade Memorial Hospital                              | 744,093.00   | 2,582.90             | 1.000               | 2,582.90  | 0.273%  | 14.974%                                   | 4,802.55  | 7,385.45   |
| McCall Hospital  | 1,701,488.00   | 8,811.70             | 1.000               | 8,811.70  | 0.625%  | 34.240%                                   | 10,981.79   | 19,793.49  |
| <b>Mosquito Abatement:</b>                             |  |                      |                     |   |   |   |   |  |
| Edwards Mosquito Abatement                             | 205,719.00   | -                    | 1.000               | -   | 0.076%  | 4.140%                                    | 1,327.76  | 1,327.76   |
| <b>Recreation:</b>                                     |  |                      |                     |   |   |   |   |  |
| Southern Valley Recreation                             | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| <b>Sewer and Water:</b>                                |  |                      |                     |   |   |   |   |  |
| North Lake S&W   | 190,788.00   | 245.11               | 1.000               | 245.11  | 0.070%  | 3.839%                                    | 1,231.39  | 1,476.50   |
| Payette Lakes S&W                                      | 165,599.00   | 604.04               | 1.000               | 604.04  | 0.061%  | 3.332%                                    | 1,068.81  | 1,672.85   |
| Payette Lakes S&W Bond                                 | -  | -                    | 1.000               | -   |   | 0.000%                                    | -   | -  |
| South Lake Recreational S&W                            | 18,420.00  | 440.63               | 1.000               | 440.63  | 0.007%  | 0.371%                                    | 118.89  | 559.52   |
| <b>Water:</b>  |  |                      |                     |   |   |   |   |  |
| Warm Lake Recreational Water                           | 33,323.00  | 33.12                | 1.000               | 33.12   | 0.012%  | 0.671%                                    | 215.07  | 248.19   |
| <b>SPTD Total:</b>                                     | <b>4,969,245.00</b>                                    | <b>16,689.22</b>     | <b>1.000</b>        | <b>16,689.22</b>                                  | <b>1.826%</b>                                   | <b>100.000%</b>                           | <b>32,072.64</b>  | <b>48,761.86</b>                                 |

1. Portion of tax and foregone amount within county.

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

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

| Statewide Actual Base:                                     |   | 1,956,419.40                      |                     | Note: Calculations may not agree due to rounding. |  |                                  |   |   |
|--|---|-----------------------------------|---------------------|---|--|----------------------------------|---|---|
| SPTD Statewide Excess Distribution:                        |   | 1,756,815.27                      |                     |   |  |                                  |   |   |
| SPTD Statewide Distribution:                               |   | 3,713,234.67                      |                     |   |  |                                  |   |   |
|  |   | For Quarter Ending:               |                     | Jun/30/2017                                       |  |                                  |   |   |
|  |   | SPTD Total Statewide Property Tax |                     | 272,196,032                                       |  |                                  |   |   |
| (1)  | (2)   | (3)                               | (4)                 | (5)   | (6)                                    | (7)                              | (8)   | (9)                                     |
| Special Purpose Taxing Districts                           | 2016 Total Approved Property Tax <sup>1</sup> | Hypothetical Base                 | Factor <sup>2</sup> | Actual Base Distribution Col. 3 X Col. 4          | Prop. Tax as % of Total SPTD Prop. Tax | % Based on County SPTD Prop. Tax | New Excess Col. 6 X SPTD Statewide Excess Dist. | Total to be Distributed Col. 5 + Col. 8 |
| July 12, 2017  |   |                                   |                     |   |  |                                  |   |   |
| <b>Washington County: Special Purpose Taxing Districts</b> |   |                                   |                     |   |  |                                  |   |   |
| <b>Ambulance:</b>  |   |                                   |                     |   |  |                                  |   |   |
| Weiser Ambulance   | 236,633.00                                    | 6,818.44                          | 1.000               | 6,818.44  | 0.087%                                 | 18.136%                          | 1,527.28  | 8,345.72                                |
| <b>Cemetery:</b>   |   |                                   |                     |   |  |                                  |   |   |
| Midvale Cemetery   | 31,672.00                                     | 714.30                            | 1.000               | 714.30  | 0.012%                                 | 2.427%                           | 204.42  | 918.72                                  |
| Salubria Cemetery  | 28,770.00                                     | 609.59                            | 1.000               | 609.59  | 0.011%                                 | 2.205%                           | 185.69  | 795.28                                  |
| <b>Extermination:</b>                                      |   |                                   |                     |   |  |                                  |   |   |
| Washington County Rodent Control                           | 27,448.00                                     | 679.02                            | 1.000               | 679.02  | 0.010%                                 | 2.104%                           | 177.16  | 856.18                                  |
| <b>Fire:</b>   |   |                                   |                     |   |  |                                  |   |   |
| Cambridge Fire   | 32,559.00                                     | 643.35                            | 1.000               | 643.35  | 0.012%                                 | 2.495%                           | 210.14  | 853.49                                  |
| Midvale Fire   | 42,068.00                                     | 1,002.30                          | 1.000               | 1,002.30  | 0.015%                                 | 3.224%                           | 271.52  | 1,273.82                                |
| Weiser Fire #1   | 226,514.00                                    | 5,652.89                          | 1.000               | 5,652.89  | 0.083%                                 | 17.361%                          | 1,461.97  | 7,114.86                                |
| <b>Flood Control:</b>                                      |   |                                   |                     |   |  |                                  |   |   |
| Flood Control #3   | 7,955.20                                      | 122.90                            | 1.000               | 122.90  | 0.003%                                 | 0.610%                           | 51.34   | 174.24                                  |
| <b>Highway:</b>  |   |                                   |                     |   |  |                                  |   |   |
| Weiser Valley Highway                                      | 67,075.00                                     | 1,594.91                          | 1.000               | 1,594.91  | 0.025%                                 | 5.141%                           | 432.92  | 2,027.83                                |
| <b>Hospital:</b>   |   |                                   |                     |   |  |                                  |   |   |
| Weiser Valley Hospital                                     | 526,837.00                                    | 5,143.67                          | 1.000               | 5,143.67  | 0.194%                                 | 40.378%                          | 3,400.33  | 8,544.00                                |
| <b>Library:</b>  |   |                                   |                     |   |  |                                  |   |   |
| Cambridge Community Library                                | 50,048.00                                     | 328.51                            | 1.000               | 328.51  | 0.018%                                 | 3.836%                           | 323.02  | 651.53                                  |
| Midvale Library  | 27,184.00                                     | 673.23                            | 1.000               | 673.23  | 0.010%                                 | 2.083%                           | 175.45  | 848.68                                  |
| <b>SPTD Total:</b>   | <b>1,304,763.20</b>                           | <b>23,983.11</b>                  | <b>1.000</b>        | <b>23,983.11</b>                                  | <b>0.479%</b>                          | <b>100%</b>                      | <b>8,421.24</b>                                 | <b>32,404.35</b>                        |

1. Portion of tax and foregone amount within county.

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