

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Ada County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Ada County Ambulance	4,282,774.00	25,501.39	1.000	25,501.39	1.952%	6.580%	16,958.48	42,459.87
<b>Cemetery:</b>								
Boise City Cemetery	-	-	1.000	-		0.000%	-	-
Dry Creek Cemetery	121,580.00	171.81	1.000	171.81	0.055%	0.187%	481.42	653.23
Fairview Cemetery	1,399.56	36.38	1.000	36.38	0.001%	0.002%	5.54	41.92
Joplin Cemetery	28,500.00	171.02	1.000	171.02	0.013%	0.044%	112.85	283.87
Kuna Cemetery	111,294.06	703.47	1.000	703.47	0.051%	0.171%	440.69	1,144.16
Melba Cemetery	2,480.58	44.59	1.000	44.59	0.001%	0.004%	9.82	54.41
Meridian Cemetery	384,207.00	1,599.84	1.000	1,599.84	0.175%	0.590%	1,521.34	3,121.18
Star Cemetery	65,805.00	654.92	1.000	654.92	0.030%	0.101%	260.57	915.49
<b>Pest Control:</b>								
Ada Pest Extermination	574,607.00	3,417.97	1.000	3,417.97	0.262%	0.883%	2,275.27	5,693.24
<b>Fire:</b>								
Desert East Fire	-	-	1.000	-		0.000%	-	-
Eagle Fire	4,808,541.00	8,417.80	1.000	8,417.80	2.192%	7.388%	19,040.36	27,458.16
Kuna Fire	1,157,010.77	6,563.87	1.000	6,563.87	0.527%	1.778%	4,581.41	11,145.28
Melba Fire	16,643.85	386.98	1.000	386.98	0.008%	0.026%	65.90	452.88
Meridian Fire	1,583,316.00	7,645.79	1.000	7,645.79	0.722%	2.433%	6,269.45	13,915.24
North Ada Search & Rescue	3,432,488.00	26,836.81	1.000	26,836.81	1.565%	5.274%	13,591.61	40,428.42
Star Fire	1,064,382.17	1,740.32	1.000	1,740.32	0.485%	1.635%	4,214.63	5,954.95
Whitney Fire	3,138,319.00	17,204.61	1.000	17,204.61	1.431%	4.822%	12,426.79	29,631.40

1. Portion of tax and foregone amount within county.

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

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October 25, 2011								
<b>Flood Control:</b>								
Flood Control #10	221,877.46	546.06	1.000	546.06	0.101%	0.341%	878.57	1,424.63
<b>Highway:</b>								
Ada Highway	35,839,700.00	206,869.23	1.000	206,869.23	16.338%	55.064%	141,914.42	348,783.65
<b>Library:</b>								
Ada County Library	2,015,390.00	8,172.48	1.000	8,172.48	0.919%	3.096%	7,980.33	16,152.81
Kuna Library	570,972.41	3,022.23	1.000	3,022.23	0.260%	0.877%	2,260.88	5,283.11
Meridian Library	3,518,147.00	8,165.74	1.000	8,165.74	1.604%	5.405%	13,930.79	22,096.53
<b>Mosquito Abatement:</b>								
S.W. Ada Mosquito Abatement	1,011,552.00	1,605.85	1.000	1,605.85	0.461%	1.554%	4,005.44	5,611.29
<b>Recreation:</b>								
Western Ada Recreation	664,827.00	1,753.97	1.000	1,753.97	0.303%	1.021%	2,632.51	4,386.48
<b>Sewer:</b>								
Aldape Heights Sewer	-	-	1.000	-		0.000%	-	-
Bench Sewer	-	749.57	1.000	749.57		0.000%	-	749.57
Northwest Boise Sewer	160,725.00	977.48	1.000	977.48	0.073%	0.247%	636.42	1,613.90
Owyhee Sewer	-	-	1.000	-		0.000%	-	-
West Boise Sewer	-	12,075.04	1.000	12,075.04		0.000%	-	12,075.04

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October 25, 2011								
<b>Sewer &amp; Water:</b>								
Eagle Sewer & Water	83,592.00	280.99	1.000	280.99	0.038%	0.128%	331.00	611.99
Meridian Sewer & Water	-	-	1.000	-		0.000%	-	-
Star Sewer & Water	227,030.60	294.06	1.000	294.06	0.103%	0.349%	898.97	1,193.03
<b>Water:</b>								
Warms Springs Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>65,087,161.46</b>	<b>345,610.27</b>	<b>1.000</b>	<b>345,610.27</b>	<b>29.671%</b>	<b>100.000%</b>	<b>257,725.46</b>	<b>603,335.73</b>

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<b>Adams County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Council Valley Ambulance	74,888.00	1,448.98	1.000	1,448.98	0.034%	15.069%	296.53	1,745.51
<b>Cemetery:</b>								
Bear Creek Cemetery	2,899.00	27.99	1.000	27.99	0.001%	0.583%	11.48	39.47
Council Valley Cemetery	21,127.00	583.49	1.000	583.49	0.010%	4.251%	83.66	667.15
Indian Valley Cemetery	3,698.00	228.21	1.000	228.21	0.002%	0.744%	14.64	242.85
Meadows Valley Cemetery	13,990.00	556.63	1.000	556.63	0.006%	2.815%	55.40	612.03
<b>Fire:</b>								
Council Valley Fire	58,654.00	648.18	1.000	648.18	0.027%	11.803%	232.25	880.43
Indian Valley Fire	21,093.00	358.28	1.000	358.28	0.010%	4.244%	83.52	441.80
Meadow Valley Fire	155,189.00	2,171.19	1.000	2,171.19	0.071%	31.228%	614.50	2,785.69
<b>Flood Control:</b>								
Flood Control #3 Adams County	5,394.25	137.04	1.000	137.04	0.002%	1.085%	21.36	158.40
<b>Library:</b>								
Council Valley Library	55,350.00	1,775.85	1.000	1,775.85	0.025%	11.138%	219.17	1,995.02
Meadows Valley Library	84,680.00	-	1.000	-	0.039%	17.040%	335.31	335.31
<b>SPTD Total:</b>	<b>496,962.25</b>	<b>7,935.84</b>	<b>1.000</b>	<b>7,935.84</b>	<b>0.227%</b>	<b>100.000%</b>	<b>1,967.82</b>	<b>9,903.66</b>

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October 25, 2011								
<b>Bannock County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Bannock County Ambulance	957,380.00	7,621.66	1.000	7,621.66	0.436%	39.067%	3,790.93	11,412.59
<b>Cemetery:</b>								
Arimo Cemetery	16,548.00	324.55	1.000	324.55	0.008%	0.675%	65.53	390.08
Inkom Cemetery	18,151.00	250.73	1.000	250.73	0.008%	0.741%	71.87	322.60
Lava Cemetery	15,176.96	203.33	1.000	203.33	0.007%	0.619%	60.10	263.43
Marsh Valley Cemetery	22,313.00	404.13	1.000	404.13	0.010%	0.910%	88.35	492.48
McCammon Cemetery	23,450.00	241.16	1.000	241.16	0.011%	0.957%	92.85	334.01
Swan Lake Cemetery	3,363.00	65.47	1.000	65.47	0.002%	0.137%	13.32	78.79
<b>Fire:</b>								
Arimo Fire	8,043.00	90.01	1.000	90.01	0.004%	0.328%	31.85	121.86
Downey Fire	44,747.00	249.01	1.000	249.01	0.020%	1.826%	177.18	426.19
Jackson Creek Fire	28,660.00	139.05	1.000	139.05	0.013%	1.169%	113.48	252.53
Lava Fire	119,080.00	310.38	1.000	310.38	0.054%	4.859%	471.52	781.90
McCammon Fire	11,222.00	118.77	1.000	118.77	0.005%	0.458%	44.44	163.21
North Bannock Fire	128,434.00	1,165.92	1.000	1,165.92	0.059%	5.241%	508.56	1,674.48
Pocatello Valley Fire	111,498.00	994.93	1.000	994.93	0.051%	4.550%	441.50	1,436.43
<b>Highway:</b>								
Downey Swan Lake Highway	48,991.11	861.86	1.000	861.86	0.022%	1.999%	193.99	1,055.85
<b>Library:</b>								
Portneuf Library	535,442.00	4,383.04	1.000	4,383.04	0.244%	21.849%	2,120.19	6,503.23
South Bannock Library	358,135.00	2,035.14	1.000	2,035.14	0.163%	14.614%	1,418.11	3,453.25
<b>SPTD Total:</b>	<b>2,450,634.07</b>	<b>19,459.14</b>	<b>1.000</b>	<b>19,459.14</b>	<b>1.117%</b>	<b>100.000%</b>	<b>9,703.77</b>	<b>29,162.91</b>

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Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Bear Lake County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Bennington Cemetery	3,030.00	70.23	1.000	70.23	0.001%	0.429%	12.00	82.23
Bern Cemetery	3,355.00	63.16	1.000	63.16	0.002%	0.475%	13.28	76.44
Bloomington Cemetery	2,951.00	121.07	1.000	121.07	0.001%	0.418%	11.69	132.76
Dingle Cemetery	4,432.00	142.18	1.000	142.18	0.002%	0.627%	17.55	159.73
Fish Haven Cemetery	8,450.00	128.63	1.000	128.63	0.004%	1.196%	33.46	162.09
Geneva Cemetery	4,988.00	127.74	1.000	127.74	0.002%	0.706%	19.75	147.49
Lanark Cemetery	2,633.00	58.96	1.000	58.96	0.001%	0.373%	10.43	69.39
Liberty Cemetery	4,100.00	116.78	1.000	116.78	0.002%	0.580%	16.23	133.01
Ovid Cemetery	3,130.00	94.67	1.000	94.67	0.001%	0.443%	12.39	107.06
St. Charles Cemetery	6,423.00	146.79	1.000	146.79	0.003%	0.909%	25.43	172.22
Wardboro Cemetery	1,927.00	53.07	1.000	53.07	0.001%	0.273%	7.63	60.70
<b>Fire:</b>								
Bailey Creek Fire	3,839.23	95.52	1.000	95.52	0.002%	0.544%	15.20	110.72
Bear Lake County Fire	197,442.00	3,585.46	1.000	3,585.46	0.090%	27.951%	781.81	4,367.27
<b>Flood Control:</b>								
Flood Control #12	-	-	1.000	-		0.000%	-	-
<b>Library:</b>								
Bear Lake Library	229,888.00	5,448.38	1.000	5,448.38	0.105%	32.545%	910.29	6,358.67
<b>Mosquito Abatement:</b>								
Bear River Mosquito Abatement	83,689.00	2,735.46	1.000	2,735.46	0.038%	11.848%	331.38	3,066.84
<b>Sewer:</b>								
Fish Haven Sewer	146,103.00	-	1.000	-	0.067%	20.683%	578.52	578.52
<b>SPTD Total:</b>	<b>706,380.23</b>	<b>12,988.10</b>	<b>1.000</b>	<b>12,988.10</b>	<b>0.322%</b>	<b>100.000%</b>	<b>2,797.04</b>	<b>15,785.14</b>

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<b>Benewah County: Special Purpose Taxing Districts</b>								
<b>Fire:</b>								
Fernwood Fire	36,372.32	494.16	1.000	494.16	0.017%	5.620%	144.02	638.18
Gateway Fire	142,167.00	1,872.48	1.000	1,872.48	0.065%	21.968%	562.94	2,435.42
St. Marie Fire	238,560.26	1,844.22	1.000	1,844.22	0.109%	36.864%	944.63	2,788.85
Tensed Fire	13,283.00	341.79	1.000	341.79	0.006%	2.053%	52.60	394.39
<b>Highway:</b>								
Plummer-Gateway Highway	80,786.00	1,344.46	1.000	1,344.46	0.037%	12.483%	319.89	1,664.35
<b>Library:</b>								
Benewah Library	135,974.00	996.89	1.000	996.89	0.062%	21.011%	538.42	1,535.31
<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>647,142.59</b>	<b>6,894.00</b>	<b>1.000</b>	<b>6,894.00</b>	<b>0.295%</b>	<b>100.000%</b>	<b>2,562.50</b>	<b>9,456.50</b>

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October 25, 2011								
<b>Bingham County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Bingham County Ambulance	660,577.00	9,065.36	1.000	9,065.36	0.301%	24.166%	2,615.68	11,681.04
<b>Cemetery:</b>								
Aberdeen Cemetery	26,859.00	853.40	1.000	853.40	0.012%	0.983%	106.35	959.75
Basalt-Goshen-Firth Cemetery	25,986.00	666.90	1.000	666.90	0.012%	0.951%	102.90	769.80
Groveland Cemetery	47,506.00	887.84	1.000	887.84	0.022%	1.738%	188.11	1,075.95
Moreland Cemetery	13,599.00	549.35	1.000	549.35	0.006%	0.497%	53.85	603.20
Riverside-Thomas Cemetery	35,001.00	957.63	1.000	957.63	0.016%	1.280%	138.59	1,096.22
Riverview Cemetery (Bingham)	3,382.00	103.85	1.000	103.85	0.002%	0.124%	13.39	117.24
Shelley Cemetery	61,062.00	1,503.44	1.000	1,503.44	0.028%	2.234%	241.79	1,745.23
Springfield Sterling Cemetery	6,518.00	221.02	1.000	221.02	0.003%	0.238%	25.81	246.83
Taylor Cemetery	42,049.00	156.26	1.000	156.26	0.019%	1.538%	166.50	322.76
Woodville Cemetery	6,239.00	49.21	1.000	49.21	0.003%	0.228%	24.70	73.91
<b>Fire:</b>								
Aberdeen Springfield Fire	66,664.00	2,805.54	1.000	2,805.54	0.030%	2.439%	263.97	3,069.51
Blackfoot Snake River Fire	645,426.00	18,367.59	1.000	18,367.59	0.294%	23.611%	2,555.69	20,923.28
Shelley Fire	251,795.00	4,215.43	1.000	4,215.43	0.115%	9.211%	997.03	5,212.46
<b>Flood Control:</b>								
Flood Control #1	2,597.41	34.83	1.000	34.83	0.001%	0.095%	10.28	45.11
Flood Control #7	6,984.00	123.67	1.000	123.67	0.003%	0.255%	27.65	151.32

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SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Library:</b>								
Aberdeen Library	140,452.00	-	1.000	-	0.064%	5.138%	556.15	556.15
Blackfoot Library	228,303.00	3,343.11	1.000	3,343.11	0.104%	8.352%	904.01	4,247.12
North Bingham Library	279,491.00	4,322.45	1.000	4,322.45	0.127%	10.224%	1,106.70	5,429.15
Snake River Library	172,193.00	3,871.64	1.000	3,871.64	0.078%	6.299%	681.83	4,553.47
<b>Sewer and Water:</b>								
Greenfield S&W	-	-	1.000	-		0.000%	-	-
Groveland S&W	-	-	1.000	-		0.000%	-	-
Moreland S&W	10,861.00	-	1.000	-	0.005%	0.397%	43.01	43.01
Springfield S&W	-	-	1.000	-		0.000%	-	-
Woodinville S&W	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>2,733,544.41</b>	<b>52,098.52</b>	<b>1.000</b>	<b>52,098.52</b>	<b>1.246%</b>	<b>100.000%</b>	<b>10,823.99</b>	<b>62,922.51</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Blaine County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Blaine County Ambulance	1,702,101.00	3,992.74	1.000	3,992.74	0.776%	28.658%	6,739.80	10,732.54
<b>Cemetery:</b>								
Bellevue Cemetery	18,846.00	222.80	1.000	222.80	0.009%	0.317%	74.62	297.42
Carey Cemetery	12,657.00	407.23	1.000	407.23	0.006%	0.213%	50.12	457.35
Hailey Cemetery	231,967.00	924.51	1.000	924.51	0.106%	3.906%	918.52	1,843.03
Ketchum Cemetery	46,052.00	191.87	1.000	191.87	0.021%	0.775%	182.35	374.22
Picabo Cemetery	10,854.00	92.14	1.000	92.14	0.005%	0.183%	42.98	135.12
<b>Fire:</b>								
Carey Fire	94,761.00	254.35	1.000	254.35	0.043%	1.595%	375.22	629.57
Ketchum Fire	428,575.00	1,618.69	1.000	1,618.69	0.195%	7.216%	1,697.03	3,315.72
Minidoka County Fire	6,646.69	32.51	1.000	32.51	0.003%	0.112%	26.32	58.83
West Magic Fire	7,668.68	31.32	1.000	31.32	0.003%	0.129%	30.37	61.69
Wood River Fire	825,703.00	3,439.22	1.000	3,439.22	0.376%	13.902%	3,269.53	6,708.75
<b>Flood Control:</b>								
Flood Control #2	44,016.00	12.82	1.000	12.82	0.020%	0.741%	174.29	187.11
Flood Control #9	4,099.00	278.23	1.000	278.23	0.002%	0.069%	16.23	294.46
<b>Library:</b>								
Little Wood River Library	23,988.00	548.30	1.000	548.30	0.011%	0.404%	94.99	643.29
<b>Recreation:</b>								
Blaine County Recreation	1,097,468.00	5,244.45	1.000	5,244.45	0.500%	18.478%	4,345.64	9,590.09
<b>Sewer and Water:</b>								
Carey S&W	-	-	1.000	-	-	0.000%	-	-
Sun Valley S&W	1,384,053.00	3,575.29	1.000	3,575.29	0.631%	23.303%	5,480.43	9,055.72

1. Portion of tax and foregone amount within county.

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

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

<b>Statewide Actual Base:</b>		<b>1,964,546.37</b>							<b>Note: Calculations may not agree due to rounding.</b>	
<b>SPTD Statewide Excess Distribution:</b>		<b>868,619.23</b>							<b>For Quarter Ending: Sep/30/2011</b>	
<b>SPTD Statewide Distribution:</b>		<b>2,833,165.60</b>							<b>SPTD Total Statewide Property Tax 219,365,127</b>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Special Purpose Taxing Districts  October 25, 2011	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8		
<b>SPTD Total:</b>	<b>5,939,455.37</b>	<b>20,866.47</b>	<b>1.000</b>	<b>20,866.47</b>	<b>2.708%</b>	<b>100.000%</b>	<b>23,518.44</b>	<b>44,384.91</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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23						
SPTD Statewide Distribution:		2,833,165.60		For Quarter Ending:				Sep/30/2011
				SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Boise County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
East Boise Ambulance	98,443.00	893.60	1.000	893.60	0.045%	11.248%	389.80	1,283.40
<b>Cemetery:</b>								
Pioneer Cemetery	8,812.00	184.25	1.000	184.25	0.004%	1.007%	34.89	219.14
<b>Fire:</b>								
Eagle Fire (Annexed 2011)	-	-	1.000	-	0.000%	0.000%	3.81	3.81
Horseshoe Bend Fire	77,279.00	481.29	1.000	481.29	0.035%	8.830%	306.00	787.29
Placerville Fire	21,864.00	198.55	1.000	198.55	0.010%	2.498%	86.57	285.12
<b>Hospital:</b>								
Garden Valley Hospital	111,827.00	1,015.74	1.000	1,015.74	0.051%	12.777%	442.80	1,458.54
Horseshoe Bend Hospital	43,159.00	444.17	1.000	444.17	0.020%	4.931%	170.90	615.07
<b>Library:</b>								
Boise Basin Library	265,211.00	2,238.17	1.000	2,238.17	0.121%	30.303%	1,050.15	3,288.32
Garden Valley Library	191,988.00	939.40	1.000	939.40	0.088%	21.937%	760.21	1,699.61
Horseshoe Bend Library	56,604.00	1,063.12	1.000	1,063.12	0.026%	6.468%	224.13	1,287.25
<b>Recreation:</b>								
Garden Valley Recreation	-	-	1.000	-		0.000%	-	-
<b>Water:</b>								
Moore's Creek Rim Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>875,187.00</b>	<b>7,458.29</b>	<b>1.000</b>	<b>7,458.29</b>	<b>0.399%</b>	<b>100.000%</b>	<b>3,469.26</b>	<b>10,927.55</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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Bonner County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
West Bonner Cemetery	68,882.00	2,007.60	1.000	2,007.60	0.031%	0.850%	272.75	2,280.35
<b>Fire:</b>								
Coolin-Cavanaugh Bay Fire	83,080.00	326.99	1.000	326.99	0.038%	1.025%	328.97	655.96
N. of the Narrows Fire	82,626.00	-	1.000	-	0.038%	1.019%	327.17	327.17
North Side Fire	365,561.00	1,297.22	1.000	1,297.22	0.167%	4.509%	1,447.51	2,744.73
Sagle Fire	956,329.00	2,256.28	1.000	2,256.28	0.436%	11.795%	3,786.77	6,043.05
Sam Owen Fire (est 2002)	-	-	1.000	-		0.000%	-	-
Schweitzer Fire	249,815.00	715.72	1.000	715.72	0.114%	3.081%	989.19	1,704.91
Southside Fire	-	-	1.000	-		0.000%	-	-
Spirit Lake Fire	287,115.34	252.85	1.000	252.85	0.131%	3.541%	1,136.89	1,389.74
Timberlake Fire (Bnr/Koot)	40,366.16	-	1.000	-	0.018%	0.498%	159.84	159.84
West Bonner Fire	2,068.00	67.42	1.000	67.42	0.001%	0.026%	8.19	75.61
West Pend Oreille Fire	168,148.00	390.54	1.000	390.54	0.077%	2.074%	665.81	1,056.35
West Priest Lake Fire	54,854.00	264.33	1.000	264.33	0.025%	0.677%	217.21	481.54
West Side Fire	224,671.00	604.23	1.000	604.23	0.102%	2.771%	889.63	1,493.86

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>October 25, 2011</b>								
<b>Highway:</b>								
Sandpoint Highway	1,371,932.00	4,077.65	1.000	4,077.65	0.625%	16.921%	5,432.43	9,510.08
<b>Hospital:</b>								
Pend Oreille Hospital	915,047.00	8,761.74	1.000	8,761.74	0.417%	11.286%	3,623.31	12,385.05
<b>Library:</b>								
East Bonner Library	2,633,356.00	11,791.68	1.000	11,791.68	1.200%	32.479%	10,427.29	22,218.97
Priest Lake Library	83,939.00	-	1.000	-	0.038%	1.035%	332.37	332.37
West Bonner Library	258,861.00	-	1.000	-	0.118%	3.193%	1,025.01	1,025.01
<b>Recreation:</b>								
Selkirk Recreation	197,018.00	-	1.000	-	0.090%	2.430%	780.13	780.13
<b>Sewer:</b>								
Bottle Bay Sewer	22,593.00	103.18	1.000	103.18	0.010%	0.279%	89.46	192.64
Coolin Sewer	-	-	1.000	-		0.000%	-	-
Eastside Sewer	-	-	1.000	-		0.000%	-	-
Ellisport Sewer	-	-	1.000	-		0.000%	-	-
Fry Creek Sewer	-	-	1.000	-		0.000%	-	-
Memaloose 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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<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	21,442.00	95.16	1.000	95.16	0.010%	0.264%	84.90	180.06
Kalispel Bay S&W	-	-	1.000	-		0.000%	-	-
Kootenai Ponderay S&W	3,225.00	-	1.000	-	0.001%	0.040%	12.77	12.77
Outlet Bay S&W	-	-	1.000	-		0.000%	-	-
Sagle Valley S&W	-	-	1.000	-		0.000%	-	-
Southside S&W	-	-	1.000	-		0.000%	-	-
Tabarack S&W	-	-	1.000	-		0.000%	-	-
West Bonner S&W	16,939.00	72.33	1.000	72.33	0.008%	0.209%	67.07	139.40
<b>Water:</b>								
Laclede Water	-	15.20	1.000	15.20		0.000%	-	15.20
<b>SPTD Total:</b>	<b>8,107,867.50</b>	<b>33,110.33</b>	<b>1.000</b>	<b>33,110.33</b>	<b>3.696%</b>	<b>100.000%</b>	<b>32,104.67</b>	<b>65,215.00</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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Bonneville County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Bonneville County Ambulance	1,813,610.00	12,146.60	1.000	12,146.60	0.827%	38.807%	7,181.34	19,327.94
<b>Cemetery:</b>								
Ammon Cemetery	82,341.00	429.84	1.000	429.84	0.038%	1.762%	326.05	755.89
Central Cemetery #2	16,873.85	175.00	1.000	175.00	0.008%	0.361%	66.82	241.82
Freedom Cemetery	1,160.83	18.55	1.000	18.55	0.001%	0.025%	4.60	23.15
Iona Cemetery	53,364.00	358.00	1.000	358.00	0.024%	1.142%	211.31	569.31
Lincoln Cemetery	9,586.00	-	1.000	-	0.004%	0.205%	37.96	37.96
Milo Cemetery	7,800.00	125.06	1.000	125.06	0.004%	0.167%	30.89	155.95
New Sweden Cemetery	6,878.00	78.17	1.000	78.17	0.003%	0.147%	27.23	105.40
Shelton Cemetery #4	13,528.28	190.97	1.000	190.97	0.006%	0.289%	53.57	244.54
Taylor Cemetery	42,049.00	226.54	1.000	226.54	0.019%	0.900%	166.50	393.04
Ucon Cemetery	22,539.00	439.34	1.000	439.34	0.010%	0.482%	89.25	528.59
Woodville Cemetery	6,239.00	18.71	1.000	18.71	0.003%	0.133%	24.70	43.41
<b>Fire:</b>								
Bonneville Alpine Fire	9,054.00	126.81	1.000	126.81	0.004%	0.194%	35.85	162.66
Fire #1 - Bonneville	2,265,108.00	21,130.98	1.000	21,130.98	1.033%	48.468%	8,969.14	30,100.12
Greater Swan Valley Fire	146,117.00	814.15	1.000	814.15	0.067%	3.127%	578.58	1,392.73
Jefferson Central Fire	46,188.73	283.02	1.000	283.02	0.021%	0.988%	182.89	465.91
<b>Flood Control:</b>								
Flood Control #1	28,675.60	199.35	1.000	199.35	0.013%	0.614%	113.55	312.90
<b>Mosquito Abatement:</b>								
Jefferson Mosquito Abatement	102,339.62	38.02	1.000	38.02	0.047%	2.190%	405.23	443.25

1. Portion of tax and foregone amount within county.

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



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

<b>Statewide Actual Base:</b>		<b>1,964,546.37</b>							<b>Note: Calculations may not agree due to rounding.</b>	
<b>SPTD Statewide Excess Distribution:</b>		<b>868,619.23</b>							<b>For Quarter Ending: Sep/30/2011</b>	
<b>SPTD Statewide Distribution:</b>		<b>2,833,165.60</b>							<b>SPTD Total Statewide Property Tax 219,365,127</b>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
<b>Special Purpose Taxing Districts</b>	<b>2010 Total Approved Property Tax<sup>1</sup></b>	<b>Hypothetical Base</b>	<b>Factor<sup>2</sup></b>	<b>Actual Base Distribution Col. 3 X Col. 4</b>	<b>Prop. Tax as % of Total SPTD Prop. Tax</b>	<b>% Based on County SPTD Prop. Tax</b>	<b>New Excess Col. 6 X SPTD Statewide Excess Dist.</b>	<b>Total to be Distributed Col. 5 + Col. 8</b>		
October 25, 2011										
<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>4,673,451.92</b>	<b>36,799.11</b>	<b>1.000</b>	<b>36,799.11</b>	<b>2.130%</b>	<b>100.000%</b>	<b>18,505.46</b>	<b>55,304.57</b>		

1. Portion of tax and foregone amount within county.

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

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

<b>Statewide Actual Base:</b>		<b>1,964,546.37</b>							<b>Note: Calculations may not agree due to rounding.</b>	
<b>SPTD Statewide Excess Distribution:</b>		<b>868,619.23</b>							<b>For Quarter Ending: Sep/30/2011</b>	
<b>SPTD Statewide Distribution:</b>		<b>2,833,165.60</b>							<b>SPTD Total Statewide Property Tax 219,365,127</b>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Special Purpose Taxing Districts  October 25, 2011	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8		
<b>Boundary County: Special Purpose Taxing Districts</b>										
<b>Library:</b>										
Boundary Library	275,355.00	4,416.94	1.000	4,416.94	0.126%	100.000%	1,090.32	5,507.26		
<b>Mosquito Abatement:</b>										
Boundary Mosquito Abatement	-	169.12	1.000	169.12		0.000%	-	169.12		
<b>Water:</b>										
Cabinet Mountain Water	-	-	1.000	-		0.000%	-	-		
Three Mile Water	-	-	1.000	-		0.000%	-	-		
<b>SPTD Total:</b>	<b>275,355.00</b>	<b>4,586.06</b>	<b>1.000</b>	<b>4,586.06</b>	<b>0.126%</b>	<b>100.000%</b>	<b>1,090.32</b>	<b>5,676.38</b>		

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  October 25, 2011	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Butte County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Butte County Cemetery	34,712.00	1,407.09	1.000	1,407.09	0.016%	9.636%	137.45	1,544.54
<b>Fire:</b>								
Lost River Fire	30,277.00	1,242.36	1.000	1,242.36	0.014%	8.405%	119.89	1,362.25
<b>Hospital:</b>								
Lost River Hospital	184,385.03	7,565.96	1.000	7,565.96	0.084%	51.184%	730.11	8,296.07
<b>Library:</b>								
Butte-Lost River Library	105,435.00	3,639.26	1.000	3,639.26	0.048%	29.268%	417.49	4,056.75
<b>Recreation:</b>								
Lost River Recreation	-	-	1.000	-		0.000%	-	-
<b>Watershed:</b>								
Little Lost River Watershed	5,432.00	320.16	1.000	320.16	0.002%	1.508%	21.51	341.67
<b>SPTD Total:</b>	<b>360,241.03</b>	<b>14,174.83</b>	<b>1.000</b>	<b>14,174.83</b>	<b>0.164%</b>	<b>100.000%</b>	<b>1,426.45</b>	<b>15,601.28</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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  October 25, 2011	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Camas County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Camas Cemetery	3,562.00	154.04	1.000	154.04	0.002%	3.663%	14.10	168.14
<b>Fire:</b>								
West Magic Fire	6,506.33	163.57	1.000	163.57	0.003%	6.690%	25.76	189.33
<b>Library:</b>								
Camas Library	79,809.00	1,137.27	1.000	1,137.27	0.036%	82.067%	316.02	1,453.29
<b>Mosquito Abatement:</b>								
Camas Mosquito Abatement	7,371.00	429.04	1.000	429.04	0.003%	7.580%	29.19	458.23
<b>SPTD Total:</b>	<b>97,248.33</b>	<b>1,883.92</b>	<b>1.000</b>	<b>1,883.92</b>	<b>0.044%</b>	<b>100.000%</b>	<b>385.07</b>	<b>2,268.99</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending: Sep/30/2011				
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax 219,365,127				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  October 25, 2011	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Canyon County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Canyon County Ambulance	1,922,875.00	19,152.93	1.000	19,152.93	0.877%	8.564%	7,614.00	26,766.93
<b>Cemetery:</b>								
Fairview Cemetery	38,933.44	136.80	1.000	136.80	0.018%	0.173%	154.16	290.96
Greenleaf Cemetery	13,335.00	159.52	1.000	159.52	0.006%	0.059%	52.80	212.32
Kuna Cemetery	8,068.94	95.25	1.000	95.25	0.004%	0.036%	31.95	127.20
Lower Boise Cemetery	16,613.00	187.08	1.000	187.08	0.008%	0.074%	65.78	252.86
Melba Cemetery	15,062.42	186.39	1.000	186.39	0.007%	0.067%	59.64	246.03
Middletown Cemetery	29,852.00	197.36	1.000	197.36	0.014%	0.133%	118.20	315.56
Parma Cemetery	26,029.00	337.39	1.000	337.39	0.012%	0.116%	103.07	440.46
Rosewell Cemetery	14,685.00	271.87	1.000	271.87	0.007%	0.065%	58.15	330.02
Wilder Cemetery	43,533.00	578.54	1.000	578.54	0.020%	0.194%	172.38	750.92
<b>Extermination:</b>								
Canyon Pest Extermination	205,070.00	3,458.45	1.000	3,458.45	0.093%	0.913%	812.01	4,270.46
Melba Gopher	9,320.00	126.58	1.000	126.58	0.004%	0.042%	36.90	163.48

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Fire:</b>								
Caldwell Fire	1,231,539.00	9,239.37	1.000	9,239.37	0.561%	5.485%	4,876.52	14,115.89
Homedale Fire	74,182.07	642.80	1.000	642.80	0.034%	0.330%	293.74	936.54
Kuna Fire	68,636.23	1,040.77	1.000	1,040.77	0.031%	0.306%	271.78	1,312.55
Marsing Fire	28,547.20	655.44	1.000	655.44	0.013%	0.127%	113.04	768.48
Melba Fire	81,957.15	1,589.15	1.000	1,589.15	0.037%	0.365%	324.53	1,913.68
Middleton Fire	1,269,962.65	3,191.62	1.000	3,191.62	0.579%	5.656%	5,028.67	8,220.29
Nampa Fire	1,967,397.00	20,503.23	1.000	20,503.23	0.897%	8.762%	7,790.29	28,293.52
Parma Fire	253,700.70	3,012.14	1.000	3,012.14	0.116%	1.130%	1,004.58	4,016.72
Star Fire	268,928.83	1,257.28	1.000	1,257.28	0.123%	1.198%	1,064.88	2,322.16
Upper Deer Flat Fire	155,316.00	463.11	1.000	463.11	0.071%	0.692%	615.00	1,078.11
Wilder Fire	350,633.00	1,248.77	1.000	1,248.77	0.160%	1.562%	1,388.40	2,637.17
<b>Flood Control:</b>								
Flood Control #10	30,945.54	163.18	1.000	163.18	0.014%	0.138%	122.53	285.71
Flood Control #11	36,107.00	297.70	1.000	297.70	0.016%	0.161%	142.97	440.67
<b>Highway:</b>								
Canyon Highway #4	3,814,171.00	31,711.66	1.000	31,711.66	1.739%	16.987%	15,102.96	46,814.62
Golden Gate Highway #3	828,589.00	6,583.36	1.000	6,583.36	0.378%	3.690%	3,280.96	9,864.32
Nampa Highway #1	5,844,419.00	34,749.10	1.000	34,749.10	2.664%	26.029%	23,142.12	57,891.22
Notus Parma Highway #2	636,523.00	8,303.11	1.000	8,303.11	0.290%	2.835%	2,520.44	10,823.55

1. Portion of tax and foregone amount within county.

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

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

<b>Statewide Actual Base:</b>		<b>1,964,546.37</b>							<b>Note: Calculations may not agree due to rounding.</b>	
<b>SPTD Statewide Excess Distribution:</b>		<b>868,619.23</b>							<b>For Quarter Ending: Sep/30/2011</b>	
<b>SPTD Statewide Distribution:</b>		<b>2,833,165.60</b>							<b>SPTD Total Statewide Property Tax 219,365,127</b>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
<b>Special Purpose Taxing Districts</b>	<b>2010 Total Approved Property Tax<sup>1</sup></b>	<b>Hypothetical Base</b>	<b>Factor<sup>2</sup></b>	<b>Actual Base Distribution Col. 3 X Col. 4</b>	<b>Prop. Tax as % of Total SPTD Prop. Tax</b>	<b>% Based on County SPTD Prop. Tax</b>	<b>New Excess Col. 6 X SPTD Statewide Excess Dist.</b>	<b>Total to be Distributed Col. 5 + Col. 8</b>		
October 25, 2011										
<b>Library:</b>										
Kuna Library	87,892.59	810.05	1.000	810.05	0.040%	0.391%	348.03	1,158.08		
Lizard Butte Library	56,225.64	194.90	1.000	194.90	0.026%	0.250%	222.64	417.54		
Wilder Library	100,977.00	564.24	1.000	564.24	0.046%	0.450%	399.84	964.08		
<b>Abatement:</b>										
Canyon County Abatement	2,512,463.00	1,861.54	1.000	1,861.54	1.145%	11.189%	9,948.59	11,810.13		
<b>Recreation:</b>										
Greater Middleton Area Recreation	411,373.00	-	1.000	-	0.188%	1.832%	1,628.91	1,628.91		
<b>Sewer and Water:</b>										
Star Sewer and Water	-	-	1.000	-	0.001%	0.000%	9.17	9.17		
<b>SPTD Total:</b>	<b>22,453,862.41</b>	<b>152,970.68</b>	<b>1.000</b>	<b>152,970.68</b>	<b>10.236%</b>	<b>100.000%</b>	<b>88,919.63</b>	<b>241,890.31</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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23						
SPTD Statewide Distribution:		2,833,165.60		For Quarter Ending:			Sep/30/2011	
				SPTD Total Statewide Property Tax			219,365,127	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Caribou County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Bancroft Cemetery	3,128.00	302.00	1.000	302.00	0.001%	1.765%	12.39	314.39
Central Cemetery	6,333.00	115.99	1.000	115.99	0.003%	3.574%	25.08	141.07
Fairview Cemetery	77,880.00	2,014.67	1.000	2,014.67	0.036%	43.949%	308.38	2,323.05
Freedom Cemetery	1,301.17	34.93	1.000	34.93	0.001%	0.734%	5.15	40.08
Grace Cemetery	14,342.00	681.84	1.000	681.84	0.007%	8.093%	56.79	738.63
Lago Cemetery	2,636.00	153.09	1.000	153.09	0.001%	1.488%	10.44	163.53
Lava Cemetery	3.04	1.96	1.000	1.96	0.000%	0.002%	0.01	1.97
Lund Cemetery	2,956.00	34.10	1.000	34.10	0.001%	1.668%	11.70	45.80
Thatcher Cemetery	2,684.70	99.53	1.000	99.53	0.001%	1.515%	10.63	110.16
Turner Cemetery	4,075.00	104.12	1.000	104.12	0.002%	2.300%	16.14	120.26
<b>Fire:</b>								
Bailey Creek Fire	2,291.77	68.72	1.000	68.72	0.001%	1.293%	9.07	77.79
Freedom Fire	3,730.00	66.48	1.000	66.48	0.002%	2.105%	14.77	81.25
<b>Flood Control:</b>								
Flood Control #8	-	-	1.000	-		0.000%	-	-
<b>Library:</b>								
Grace Library	55,845.00	1,743.97	1.000	1,743.97	0.025%	31.514%	221.13	1,965.10
<b>SPTD Total:</b>	<b>177,205.67</b>	<b>5,421.40</b>	<b>1.000</b>	<b>5,421.40</b>	<b>0.081%</b>	<b>100.000%</b>	<b>701.68</b>	<b>6,123.08</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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  October 25, 2011	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Cassia County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Albion Cemetery	4,698.00	203.38	1.000	203.38	0.002%	0.188%	18.60	221.98
Declo Cemetery	10,082.00	398.44	1.000	398.44	0.005%	0.404%	39.92	438.36
Oakley Valley Cemetery	16,494.00	635.33	1.000	635.33	0.008%	0.661%	65.31	700.64
Pella Cemetery	-	-	1.000	-		0.000%	-	-
Sublet Cemetery	1,130.00	-	1.000	-	0.001%	0.045%	4.47	4.47
Valley View Cemetery	3,793.00	259.71	1.000	259.71	0.002%	0.152%	15.02	274.73
View Cemetery	6,731.00	264.13	1.000	264.13	0.003%	0.270%	26.65	290.78
<b>Fire:</b>								
Albion Fire	17,255.00	480.99	1.000	480.99	0.008%	0.692%	68.32	549.31
Minidoka Fire (annexed into Cnty 2002)	24,995.31	-	1.000	-	0.011%	1.002%	98.97	98.97
North Cassia Fire	273,318.00	3,651.96	1.000	3,651.96	0.125%	10.955%	1,082.26	4,734.22
Oakley Fire	42,561.00	1,357.68	1.000	1,357.68	0.019%	1.706%	168.53	1,526.21
Raft River Fire	15,292.00	789.79	1.000	789.79	0.007%	0.613%	60.55	850.34
Rock Creek Fire (annexed 2003)	6,861.82	-	1.000	-	0.003%	0.275%	27.17	27.17
<b>Flood Control:</b>								
Goose Creek Flood Control #16	68,626.00	2,263.44	1.000	2,263.44	0.031%	2.751%	271.74	2,535.18
Raft River Flood Control #15	2,894.00	1,522.89	1.000	1,522.89	0.001%	0.116%	11.46	1,534.35

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Highway:</b>								
Albion Highway	5,738.00	-	1.000	-	0.003%	0.230%	22.72	22.72
Burley Highway	1,522,207.00	45,681.33	1.000	45,681.33	0.694%	61.013%	6,027.48	51,708.81
Murtaugh Highway	17,139.05	710.61	1.000	710.61	0.008%	0.687%	67.87	778.48
Oakley Highway	211,931.00	7,781.50	1.000	7,781.50	0.097%	8.495%	839.18	8,620.68
Raft River Highway	198,583.00	7,289.72	1.000	7,289.72	0.091%	7.960%	786.33	8,076.05
<b>Library</b>								
Oakley Library	16,529.00	719.85	1.000	719.85	0.008%	0.663%	65.45	785.30
<b>Recreation:</b>								
Almo Recreation	2,416.00	106.66	1.000	106.66	0.001%	0.097%	9.57	116.23
Oakley Recreation	25,602.00	630.19	1.000	630.19	0.012%	1.026%	101.38	731.57
<b>SPTD Total:</b>	<b>2,494,876.17</b>	<b>74,747.60</b>	<b>1.000</b>	<b>74,747.60</b>	<b>1.137%</b>	<b>100.000%</b>	<b>9,878.95</b>	<b>84,626.55</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)

<b>Statewide Actual Base:</b>		<b>1,964,546.37</b>							<b>Note: Calculations may not agree due to rounding.</b>	
<b>SPTD Statewide Excess Distribution:</b>		<b>868,619.23</b>							<b>For Quarter Ending: Sep/30/2011</b>	
<b>SPTD Statewide Distribution:</b>		<b>2,833,165.60</b>							<b>SPTD Total Statewide Property Tax 219,365,127</b>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Special Purpose Taxing Districts  October 25, 2011	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8		
<b>Clark County: Special Purpose Taxing Districts</b>										
<b>Cemetery:</b>										
Clark County Cemetery	11,501.00	1,298.05	1.000	1,298.05	0.005%	48.963%	45.54	1,343.59		
<b>Library:</b>										
Clark County Library	11,988.00	1,258.09	1.000	1,258.09	0.005%	51.037%	47.47	1,305.56		
<b>SPTD Total:</b>	<b>23,489.00</b>	<b>2,556.14</b>	<b>1.000</b>	<b>2,556.14</b>	<b>0.011%</b>	<b>100.000%</b>	<b>93.01</b>	<b>2,649.15</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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  October 25, 2011	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Clearwater County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Clearwater County Ambulance	102,844.00	4,304.75	1.000	4,304.75	0.047%	10.926%	407.23	4,711.98
<b>Auditorium:</b>								
Fraser Community Center	4,399.00	-	1.000	-	0.002%	0.467%	17.42	17.42
<b>Cemetery:</b>								
Elk River Cemetery	5,816.00	1,361.78	1.000	1,361.78	0.003%	0.618%	23.03	1,384.81
Fraser Cemetery	1,864.00	114.80	1.000	114.80	0.001%	0.198%	7.38	122.18
Gilbert Cemetery	1,019.00	55.26	1.000	55.26	0.000%	0.108%	4.03	59.29
North Clearwater Cemetery	3,475.97	160.73	1.000	160.73	0.002%	0.369%	13.76	174.49
Orofino (Riverside)Cemetery	49,023.00	1,892.45	1.000	1,892.45	0.022%	5.208%	194.12	2,086.57
Pierce Cemetery	3,943.00	167.09	1.000	167.09	0.002%	0.419%	15.61	182.70
Sanders Cemetery	8,367.00	439.94	1.000	439.94	0.004%	0.889%	33.13	473.07
Southwick Cemetery	1,978.88	132.76	1.000	132.76	0.001%	0.210%	7.84	140.60
Weippe Cemetery	2,585.00	127.26	1.000	127.26	0.001%	0.275%	10.24	137.50
Weseman Cemetery	2,562.00	111.98	1.000	111.98	0.001%	0.272%	10.14	122.12
<b>Fire:</b>								
Big Canyon	757.68	-	1.000	-	0.000%	0.080%	3.00	3.00
Evergreen Fire	9,672.00	311.34	1.000	311.34	0.004%	1.028%	38.30	349.64
Grangemont Volunteer Fire	6,453.00	-	1.000	-	0.003%	0.686%	25.55	25.55
Greer Fire	6,558.00	-	1.000	-	0.003%	0.697%	25.97	25.97
Orofino Fire	27,699.00	1,395.52	1.000	1,395.52	0.013%	2.943%	109.68	1,505.20
Sunnyside Fire	16,174.00	521.99	1.000	521.99	0.007%	1.718%	64.04	586.03
Twin Ridge Fire	76,738.00	619.28	1.000	619.28	0.035%	8.153%	303.86	923.14
Weippe Fire	20,960.00	1,205.70	1.000	1,205.70	0.010%	2.227%	83.00	1,288.70

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Highway:</b>								
Clearwater Highway	103,294.00	13,760.92	1.000	13,760.92	0.047%	10.974%	409.01	14,169.93
<b>Library:</b>								
Clearwater Library	226,124.00	10,545.08	1.000	10,545.08	0.103%	24.024%	895.38	11,440.46
Elk River Library	46,978.00	4,156.58	1.000	4,156.58	0.021%	4.991%	186.02	4,342.60
Pierce Library	62,022.00	5,197.99	1.000	5,197.99	0.028%	6.589%	245.59	5,443.58
<b>Recreation:</b>								
Clearwater West Recreation	1,352.00	53.63	1.000	53.63	0.001%	0.144%	5.35	58.98
Dworshak Recreation	60,971.00	2,923.41	1.000	2,923.41	0.028%	6.478%	241.43	3,164.84
Elk River Recreation	23,422.00	2,830.78	1.000	2,830.78	0.011%	2.488%	92.74	2,923.52
Pierce Recreation	51,261.00	5,150.31	1.000	5,150.31	0.023%	5.446%	202.98	5,353.29
Weippe Fraser Recreation	9,755.00	448.08	1.000	448.08	0.004%	1.036%	38.63	486.71
<b>Sewer and Water:</b>								
Ahsahka S&W	-	-	1.000	-	-	0.000%	-	-
Judgetown S&W	3,172.00	33.81	1.000	33.81	0.001%	0.337%	12.56	46.37
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>941,239.53</b>	<b>58,269.79</b>	<b>1.000</b>	<b>58,269.79</b>	<b>0.429%</b>	<b>100.000%</b>	<b>3,727.02</b>	<b>61,996.81</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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23						
SPTD Statewide Distribution:		2,833,165.60		For Quarter Ending:				Sep/30/2011
				SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Custer County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
South Custer Ambulance	35,767.00	1,005.18	1.000	1,005.18	0.016%	3.592%	141.63	1,146.81
<b>Cemetery:</b>								
Big Lost River Cemetery	18,106.00	1,171.04	1.000	1,171.04	0.008%	1.818%	71.69	1,242.73
Challis Cemetery	25,824.00	821.10	1.000	821.10	0.012%	2.593%	102.26	923.36
<b>Fire:</b>								
North Custer Fire	127,037.94	1,752.61	1.000	1,752.61	0.058%	12.757%	503.03	2,255.64
Sawtooth Valley Fire	99,585.00	2,566.39	1.000	2,566.39	0.045%	10.001%	394.33	2,960.72
South Custer Fire	82,513.00	3,213.67	1.000	3,213.67	0.038%	8.286%	326.73	3,540.40
<b>Highway:</b>								
Lost River Highway	92,142.00	5,957.95	1.000	5,957.95	0.042%	9.253%	364.85	6,322.80
<b>Hospital:</b>								
Lost River Hospital	188,712.97	7,228.95	1.000	7,228.95	0.086%	18.951%	747.25	7,976.20
North Custer Hospital	80,642.00	10,349.77	1.000	10,349.77	0.037%	8.098%	319.32	10,669.09
Salmon River Clinic	130,631.00	5,712.68	1.000	5,712.68	0.060%	13.118%	517.26	6,229.94
<b>Library:</b>								
Mackay Library	33,389.00	1,262.56	1.000	1,262.56	0.015%	3.353%	132.21	1,394.77
Stanley Community Library	47,656.00	1,543.85	1.000	1,543.85	0.022%	4.786%	188.70	1,732.55
<b>Mosquito Abatement:</b>								
Battle Ground Mosquito Abatement	14,487.00	335.86	1.000	335.86	0.007%	1.455%	57.36	393.22
Mackay Mosquito Abatement	19,300.00	550.95	1.000	550.95	0.009%	1.938%	76.42	627.37
<b>SPTD Total:</b>	<b>995,792.91</b>	<b>43,472.56</b>	<b>1.000</b>	<b>43,472.56</b>	<b>0.454%</b>	<b>100.000%</b>	<b>3,943.04</b>	<b>47,415.60</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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  October 25, 2011	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Elmore County: Special Purpose Taxing Districts</b>								
<b>Fire:</b>								
Atlanta Fire	19,524.00	-	1.000	-	0.009%	0.551%	77.31	77.31
Grandview Fire	33,927.30	464.68	1.000	464.68	0.015%	0.957%	134.34	599.02
King Hill Fire	51,880.00	3,042.63	1.000	3,042.63	0.024%	1.463%	205.43	3,248.06
Mountain Home Fire	152,505.00	1,609.44	1.000	1,609.44	0.070%	4.301%	603.87	2,213.31
<b>Highway:</b>								
Atlanta Highway	27,153.00	-	1.000	-	0.012%	0.766%	107.52	107.52
Glenns Ferry Highway	423,186.00	7,568.78	1.000	7,568.78	0.193%	11.934%	1,675.69	9,244.47
Mountain Home Highway	834,228.00	8,797.34	1.000	8,797.34	0.380%	23.525%	3,303.29	12,100.63
<b>Hospital:</b>								
Elmore Medical Center	1,404,201.00	12,795.01	1.000	12,795.01	0.640%	39.598%	5,560.21	18,355.22
<b>Library:</b>								
Prairie Library	1.00	9.68	1.000	9.68	0.000%	0.000%	-	9.68
<b>Recreation:</b>								
Eastern Elmore Recreation	110,695.00	729.47	1.000	729.47	0.050%	3.122%	438.32	1,167.79
Western Elmore Recreation	488,834.00	-	1.000	-	0.223%	13.785%	1,935.63	1,935.63
<b>Sewer:</b>								
West Side Sewer	-	-	1.000	-	-	0.000%	-	-
<b>SPTD Total:</b>	<b>3,546,134.30</b>	<b>35,017.03</b>	<b>1.000</b>	<b>35,017.03</b>	<b>1.617%</b>	<b>100.000%</b>	<b>14,041.61</b>	<b>49,058.64</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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending: Sep/30/2011				
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax 219,365,127				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  October 25, 2011	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Franklin County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Cleveland Cemetery	2,692.00	66.68	1.000	66.68	0.001%	0.274%	10.66	77.34
Clifton Cemetery	7,082.00	194.30	1.000	194.30	0.003%	0.721%	28.04	222.34
Dayton Cemetery	7,861.00	233.95	1.000	233.95	0.004%	0.800%	31.13	265.08
Fairview-Franklin Cemetery	1,874.00	81.63	1.000	81.63	0.001%	0.191%	7.42	89.05
Franklin Cemetery	8,297.00	261.37	1.000	261.37	0.004%	0.844%	32.85	294.22
Mapleton Cemetery	6,888.00	105.92	1.000	105.92	0.003%	0.701%	27.27	133.19
Mink Creek Cemetery	4,208.00	117.47	1.000	117.47	0.002%	0.428%	16.66	134.13
Preston Cemetery	33,783.00	1,076.21	1.000	1,076.21	0.015%	3.438%	133.77	1,209.98
Riverdale Cemetery	2,825.00	76.10	1.000	76.10	0.001%	0.287%	11.19	87.29
Thatcher Cemetery	1,240.30	26.29	1.000	26.29	0.001%	0.126%	4.91	31.20
Treasureton Cemetery	1,469.00	41.53	1.000	41.53	0.001%	0.149%	5.82	47.35
Weston Cemetery	5,966.00	150.60	1.000	150.60	0.003%	0.607%	23.62	174.22
Whitney Cemetery	7,056.00	166.42	1.000	166.42	0.003%	0.718%	27.94	194.36
<b>Fire:</b>								
Franklin County Fire	666,264.00	-	1.000	-	0.304%	67.799%	2,638.20	2,638.20
<b>Highway:</b>								
Downey Swan Lake Highway	459.89	20.03	1.000	20.03	0.000%	0.047%	1.82	21.85
<b>Library:</b>								
Franklin County Library	224,744.00	1,767.02	1.000	1,767.02	0.102%	22.870%	889.92	2,656.94
<b>Water:</b>								
Fairview Water	-	-	1.000	-	0.000%	-	-	-
<b>SPTD Total:</b>	<b>982,709.19</b>	<b>4,385.52</b>	<b>1.000</b>	<b>4,385.52</b>	<b>0.448%</b>	<b>100.000%</b>	<b>3,891.22</b>	<b>8,276.74</b>

1. Portion of tax and foregone amount within county.

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



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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending: Sep/30/2011				
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax 219,365,127				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Fremont County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Fremont Ambulance	258,695.00	4,971.87	1.000	4,971.87	0.118%	15.051%	1,024.35	5,996.22
<b>Cemetery:</b>								
North Fremont Cemetery	40,829.00	600.58	1.000	600.58	0.019%	2.375%	161.67	762.25
Parker Cemetery	21,763.00	373.39	1.000	373.39	0.010%	1.266%	86.17	459.56
Riverview Cemetery (Fremont)	18,267.00	508.19	1.000	508.19	0.008%	1.063%	72.33	580.52
Squirrel Cemetery	8,142.00	90.20	1.000	90.20	0.004%	0.474%	32.24	122.44
Teton-Newdale Cemetery	8,889.23	137.76	1.000	137.76	0.004%	0.517%	35.20	172.96
Wilford Cemetery	28,496.00	410.92	1.000	410.92	0.013%	1.658%	112.84	523.76
<b>Fire:</b>								
Hamer Fire	2,558.06	107.60	1.000	107.60	0.001%	0.149%	10.13	117.73
Island Park Fire	163,159.00	1,517.18	1.000	1,517.18	0.074%	9.493%	646.06	2,163.24
North Fremont Fire	110,505.00	1,222.64	1.000	1,222.64	0.050%	6.429%	437.57	1,660.21
South Fremont Fire	357,577.00	3,972.86	1.000	3,972.86	0.163%	20.804%	1,415.90	5,388.76
<b>Hospital:</b>								
North Fremont Hospital	257,396.00	2,594.37	1.000	2,594.37	0.117%	14.976%	1,019.21	3,613.58
<b>Library:</b>								
Fremont County Library	426,500.00	1,652.62	1.000	1,652.62	0.194%	24.814%	1,688.81	3,341.43
Sugar-Salem Library	15,985.98	254.03	1.000	254.03	0.007%	0.930%	63.30	317.33
<b>SPTD Total:</b>	<b>1,718,762.26</b>	<b>18,414.21</b>	<b>1.000</b>	<b>18,414.21</b>	<b>0.784%</b>	<b>100.000%</b>	<b>6,805.78</b>	<b>25,219.99</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Gem County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Ola Cemetery	1,525.00	240.68	1.000	240.68	0.001%	0.198%	6.04	246.72
Sweet-Montour Cemetery	5,835.00	256.99	1.000	256.99	0.003%	0.758%	23.10	280.09
<b>Extermination:</b>								
Gem County Rodent Control	-	-	1.000	-		0.000%	-	-
<b>Fire:</b>								
Eagle Fire (Annexed 2011)		-	1.000	-	0.000%	0.000%	1.90	1.90
Gem County Fire #1	264,065.00	6,913.46	1.000	6,913.46	0.120%	34.284%	1,045.62	7,959.08
Gem County Fire #2	32,977.00	1,362.48	1.000	1,362.48	0.015%	4.281%	130.58	1,493.06
Middleton Fire	47,289.35	218.20	1.000	218.20	0.022%	6.140%	187.25	405.45
<b>Library:</b>								
Ola Library	1,166.00	22.00	1.000	22.00	0.001%	0.151%	4.62	26.62
<b>Mosquito Abatement:</b>								
Gem Mosquito Abatement	417,377.00	10,744.59	1.000	10,744.59	0.190%	54.188%	1,652.69	12,397.28
<b>Recreation:</b>								
Gem Recreation	-	-	1.000	-		0.000%	-	-
<b>Sewer:</b>								
Letha Sewer	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>770,234.35</b>	<b>19,758.40</b>	<b>1.000</b>	<b>19,758.40</b>	<b>0.351%</b>	<b>100.000%</b>	<b>3,051.80</b>	<b>22,810.20</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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23						
SPTD Statewide Distribution:		2,833,165.60		For Quarter Ending:				Sep/30/2011
				SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Gooding County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Gooding Cemetery	67,062.00	1,609.16	1.000	1,609.16	0.031%	2.862%	265.55	1,874.71
Hagerman Cemetery	19,712.00	510.00	1.000	510.00	0.009%	0.841%	78.05	588.05
Wendell Cemetery	61,144.00	1,524.51	1.000	1,524.51	0.028%	2.610%	242.11	1,766.62
<b>Fire:</b>								
Bliss Fire	20,459.43	1,097.67	1.000	1,097.67	0.009%	0.873%	81.01	1,178.68
Gooding Fire	122,829.00	3,231.84	1.000	3,231.84	0.056%	5.243%	486.37	3,718.21
Hagerman Fire	112,195.57	2,868.88	1.000	2,868.88	0.051%	4.789%	444.26	3,313.14
Wendell Fire	140,776.00	3,174.83	1.000	3,174.83	0.064%	6.009%	557.43	3,732.26
<b>Highway:</b>								
Bliss Highway #2	85,426.00	1,635.38	1.000	1,635.38	0.039%	3.646%	338.26	1,973.64
Gooding Highway #1	347,803.00	7,857.87	1.000	7,857.87	0.159%	14.846%	1,377.19	9,235.06
Hagerman Highway #3	130,203.00	3,274.35	1.000	3,274.35	0.059%	5.558%	515.56	3,789.91
Wendell Highway #6	254,202.00	5,772.57	1.000	5,772.57	0.116%	10.850%	1,006.56	6,779.13
West Point Highway #4	71,466.00	2,149.22	1.000	2,149.22	0.033%	3.050%	282.98	2,432.20
<b>Hospital:</b>								
Gooding County Hospital	669,615.00	10,220.61	1.000	10,220.61	0.305%	28.582%	2,651.47	12,872.08
<b>Recreation:</b>								
Gooding County Recreation	137,487.00	2,042.43	1.000	2,042.43	0.063%	5.869%	544.41	2,586.84
Wendell Recreation	102,408.00	2,607.79	1.000	2,607.79	0.047%	4.371%	405.50	3,013.29
<b>SPTD Total:</b>	<b>2,342,787.99</b>	<b>49,577.11</b>	<b>1.000</b>	<b>49,577.11</b>	<b>1.068%</b>	<b>100.000%</b>	<b>9,276.71</b>	<b>58,853.82</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)

<b>Statewide Actual Base:</b>		<b>1,964,546.37</b>							<b>Note: Calculations may not agree due to rounding.</b>	
<b>SPTD Statewide Excess Distribution:</b>		<b>868,619.23</b>							<b>For Quarter Ending: Sep/30/2011</b>	
<b>SPTD Statewide Distribution:</b>		<b>2,833,165.60</b>							<b>SPTD Total Statewide Property Tax 219,365,127</b>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
<b>Special Purpose Taxing Districts</b>	<b>2010 Total Approved Property Tax<sup>1</sup></b>	<b>Hypothetical Base</b>	<b>Factor<sup>2</sup></b>	<b>Actual Base Distribution Col. 3 X Col. 4</b>	<b>Prop. Tax as % of Total SPTD Prop. Tax</b>	<b>% Based on County SPTD Prop. Tax</b>	<b>New Excess Col. 6 X SPTD Statewide Excess Dist.</b>	<b>Total to be Distributed Col. 5 + Col. 8</b>		
October 25, 2011										

## Idaho County: Special Purpose Taxing Districts

Cemetery:									
Clearwater Cemetery	560.00	146.67	1.000	146.67	0.000%	0.062%	2.22	148.89	
Cottonwood Cemetery	20,242.00	1,141.48	1.000	1,141.48	0.009%	2.223%	80.15	1,221.63	
Ferdinand Cemetery	1,867.00	102.97	1.000	102.97	0.001%	0.205%	7.39	110.36	
Grangeville Cemetery	142,475.00	5,599.99	1.000	5,599.99	0.065%	15.649%	564.16	6,164.15	
Kamiah Cemetery	3,779.68	175.88	1.000	175.88	0.002%	0.415%	14.97	190.85	
Keuterville Cemetery	1,215.00	93.45	1.000	93.45	0.001%	0.133%	4.81	98.26	
Pine Grove Cemetery	11,017.00	623.08	1.000	623.08	0.005%	1.210%	43.62	666.70	
Riggins Cemetery	7,963.00	536.57	1.000	536.57	0.004%	0.875%	31.53	568.10	
Whitebird Cemetery	12,712.00	765.71	1.000	765.71	0.006%	1.396%	50.34	816.05	
Winona Cemetery	1,980.00	110.07	1.000	110.07	0.001%	0.217%	7.84	117.91	
Woodland Cemetery	1,905.00	109.54	1.000	109.54	0.001%	0.209%	7.54	117.08	
Fire:									
Cottonwood Fire	26,816.00	875.53	1.000	875.53	0.012%	2.945%	106.18	981.71	
Grangeville Fire	33,014.00	930.87	1.000	930.87	0.015%	3.626%	130.73	1,061.60	
Kamiah Fire	30,311.42	1,603.86	1.000	1,603.86	0.014%	3.329%	120.02	1,723.88	
Flood Control:									
Flood Control #6	1,622.00	57.22	1.000	57.22	0.001%	0.178%	6.42	63.64	

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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Highway:</b>								
Cottonwood Highway	24,985.00	1,496.89	1.000	1,496.89	0.011%	2.744%	98.93	1,595.82
Deer Creek Highway	-	60.95	1.000	60.95		0.000%	-	60.95
Doumecq Highway	-	31.99	1.000	31.99		0.000%	-	31.99
Fenn Highway	-	-	1.000	-		0.000%	-	-
Ferdinand Highway	32,487.00	1,673.80	1.000	1,673.80	0.015%	3.568%	128.64	1,802.44
Grangeville Highway	56,325.00	-	1.000	-	0.026%	6.186%	223.03	223.03
Greencreek Highway	12,248.00	759.89	1.000	759.89	0.006%	1.345%	48.50	808.39
Keuterville Highway	13,961.00	1,087.80	1.000	1,087.80	0.006%	1.533%	55.28	1,143.08
Kidder-Harris Highway	6,581.00	168.26	1.000	168.26	0.003%	0.723%	26.06	194.32
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	377,154.00	13,252.06	1.000	13,252.06	0.172%	41.424%	1,493.42	14,745.48
<b>Library:</b>								
Prairie River Library	89,249.22	2,477.86	1.000	2,477.86	0.041%	9.803%	353.40	2,831.26
<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>910,469.32</b>	<b>33,882.39</b>	<b>1.000</b>	<b>33,882.39</b>	<b>0.415%</b>	<b>100.000%</b>	<b>3,605.18</b>	<b>37,487.57</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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23						
SPTD Statewide Distribution:		2,833,165.60		For Quarter Ending:				Sep/30/2011
				SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Jefferson County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
West Jefferson Ambulance	26,611.00	762.53	1.000	762.53	0.012%	1.733%	105.37	867.90
<b>Cemetery:</b>								
Central Cemetery #2	21,259.15	313.95	1.000	313.95	0.010%	1.385%	84.18	398.13
Lewisville Cemetery #5	7,079.00	266.45	1.000	266.45	0.003%	0.461%	28.03	294.48
Little Butte Cemetery #3	21,162.00	377.44	1.000	377.44	0.010%	1.379%	83.80	461.24
Pioneer Cemetery #1	91,892.00	1,469.33	1.000	1,469.33	0.042%	5.986%	363.86	1,833.19
Roberts Cemetery #6	25,334.00	561.64	1.000	561.64	0.012%	1.650%	100.31	661.95
Shelton Cemetery #4	15,842.72	241.17	1.000	241.17	0.007%	1.032%	62.73	303.90
West Jefferson Memorial Cemetery	16,341.00	291.05	1.000	291.05	0.007%	1.064%	64.71	355.76
<b>Fire:</b>								
Hamer Fire	31,594.94	1,022.22	1.000	1,022.22	0.014%	2.058%	125.11	1,147.33
Jefferson Central Fire	979,868.37	5,765.79	1.000	5,765.79	0.447%	63.831%	3,879.98	9,645.77
Roberts Fire	62,041.00	1,242.28	1.000	1,242.28	0.028%	4.041%	245.66	1,487.94
West Jefferson Fire	46,832.00	929.46	1.000	929.46	0.021%	3.051%	185.44	1,114.90
<b>Flood Control:</b>								
Flood Control #1	5,596.15	57.22	1.000	57.22	0.003%	0.365%	22.16	79.38
Flood Control #5	-	285.80	1.000	285.80	0.000%	0.000%	-	285.80
Levee District #1	2,024.00	638.73	1.000	638.73	0.001%	0.132%	8.01	646.74

1. Portion of tax and foregone amount within county.

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

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

<b>Statewide Actual Base:</b>		<b>1,964,546.37</b>							<b>Note: Calculations may not agree due to rounding.</b>	
<b>SPTD Statewide Excess Distribution:</b>		<b>868,619.23</b>							<b>For Quarter Ending: Sep/30/2011</b>	
<b>SPTD Statewide Distribution:</b>		<b>2,833,165.60</b>							<b>SPTD Total Statewide Property Tax 219,365,127</b>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
<b>Special Purpose Taxing Districts</b>	<b>2010 Total Approved Property Tax<sup>1</sup></b>	<b>Hypothetical Base</b>	<b>Factor<sup>2</sup></b>	<b>Actual Base Distribution Col. 3 X Col. 4</b>	<b>Prop. Tax as % of Total SPTD Prop. Tax</b>	<b>% Based on County SPTD Prop. Tax</b>	<b>New Excess Col. 6 X SPTD Statewide Excess Dist.</b>	<b>Total to be Distributed Col. 5 + Col. 8</b>		
October 25, 2011										
<b>Library:</b>										
West Jefferson Library	137,333.00	2,470.76	1.000	2,470.76	0.063%	8.946%	543.80	3,014.56		
<b>Mosquito Abatement</b>										
Jefferson Mosquito Abatement	5,454.38	4,500.41	1.000	4,500.41	0.002%	0.355%	21.60	4,522.01		
Roberts Mosquito Abatement	38,842.00	591.06	1.000	591.06	0.018%	2.530%	153.80	744.86		
<b>Watershed:</b>										
Roberts Kettle Butte Watershed	-	-	1.000	-		0.000%	-	-		
<b>SPTD Total:</b>	<b>1,535,106.70</b>	<b>21,787.29</b>	<b>1.000</b>	<b>21,787.29</b>	<b>0.700%</b>	<b>100.000%</b>	<b>6,078.55</b>	<b>27,865.84</b>		

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Jerome County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Lifeline Ambulance	432,830.00	-	1.000	-	0.197%	9.549%	1,713.88	1,713.88
<b>Cemetery:</b>								
Hazelton Cemetery	11,780.00	195.21	1.000	195.21	0.005%	0.260%	46.65	241.86
<b>Fire:</b>								
First Segregation Fire	179,113.00	2,981.67	1.000	2,981.67	0.082%	3.952%	709.23	3,690.90
Jerome Fire #1	283,750.00	3,827.44	1.000	3,827.44	0.129%	6.260%	1,123.56	4,951.00
West End Fire	36,341.14	633.82	1.000	633.82	0.017%	0.802%	143.90	777.72
<b>Highway:</b>								
Hillsdale Highway	424,312.00	7,976.33	1.000	7,976.33	0.193%	9.361%	1,680.15	9,656.48
Jerome Highway #7	1,300,463.00	15,550.16	1.000	15,550.16	0.593%	28.691%	5,149.44	20,699.60
<b>Junior College:</b>								
Southern Idaho Junior College	1,237,566.20	24,956.83	1.000	24,956.83	0.564%	27.303%	4,900.39	29,857.22
<b>Recreation:</b>								
Jerome Recreation	511,676.00	6,524.76	1.000	6,524.76	0.233%	11.289%	2,026.08	8,550.84
Valley Recreation	114,829.00	1,022.05	1.000	1,022.05	0.052%	2.533%	454.69	1,476.74
<b>Sewer and Water:</b>								
Jerome S&W	-	-	1.000	-	0.000%	-	-	-
<b>SPTD Total:</b>	<b>4,532,660.35</b>	<b>63,668.27</b>	<b>1.000</b>	<b>63,668.27</b>	<b>2.066%</b>	<b>100.000%</b>	<b>17,947.97</b>	<b>81,616.24</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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23						
SPTD Statewide Distribution:		2,833,165.60		For Quarter Ending:				Sep/30/2011
				SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  October 25, 2011	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Kootenai County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Kootenai Ambulance	2,030,645.00	5,897.29	1.000	5,897.29	0.926%	4.854%	8,040.74	13,938.03
<b>Fire:</b>								
East Side Fire	511,189.00	840.97	1.000	840.97	0.233%	1.222%	2,024.15	2,865.12
Hauser Fire	140,139.00	272.71	1.000	272.71	0.064%	0.335%	554.91	827.62
Kootenai Fire & Rescue	6,519,522.00	17,130.62	1.000	17,130.62	2.972%	15.583%	25,815.33	42,945.95
Northern Lakes Fire	3,634,539.00	8,389.71	1.000	8,389.71	1.657%	8.688%	14,391.67	22,781.38
Mica Kidd Island Fire	268,805.00	-	1.000	-	0.123%	0.643%	1,064.39	1,064.39
Shoshone Fire #2	180,509.27	553.25	1.000	553.25	0.082%	0.431%	714.76	1,268.01
Spirit Lake Fire	233,209.67	366.41	1.000	366.41	0.106%	0.557%	923.44	1,289.85
St. Maries Fire	78,800.74	217.31	1.000	217.31	0.036%	0.188%	312.03	529.34
Timberlake Fire	607,565.84	-	1.000	-	0.277%	1.452%	2,405.78	2,405.78
Worley Fire	667,359.00	2,467.69	1.000	2,467.69	0.304%	1.595%	2,642.54	5,110.23
<b>Flood Control:</b>								
Flood Control #17	96,426.00	181.69	1.000	181.69	0.044%	0.230%	381.82	563.51
<b>Highway:</b>								
East Side Highway #3	1,038,403.00	6,277.88	1.000	6,277.88	0.473%	2.482%	4,111.76	10,389.64
Lakes Highway #2	4,414,827.00	15,193.53	1.000	15,193.53	2.013%	10.553%	17,481.37	32,674.90
Post Falls Highway #1	2,572,473.00	11,125.44	1.000	11,125.44	1.173%	6.149%	10,186.21	21,311.65
Worley Highway	1,876,663.00	11,562.17	1.000	11,562.17	0.855%	4.486%	7,431.02	18,993.19

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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<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	13,467,646.00	47,466.23	1.000	47,466.23	6.139%	32.191%	53,327.78	100,794.01
<b>Library:</b>								
Hayden Lake Library	-	-	1.000	-		0.000%	-	-
Kootenai County Library	3,057,232.50	7,163.45	1.000	7,163.45	1.394%	7.308%	12,105.71	19,269.16
Kootenai County Library Bond	268,876.29	1,380.21	1.000	1,380.21	0.123%	0.643%	1,064.67	2,444.88
<b>Sewer:</b>								
Carlin Bay Recreational Sewer	-	-	1.000	-		0.000%	-	-
Cleland Bay Sewer	4,523.00	17.81	1.000	17.81	0.002%	0.011%	17.91	35.72
Kidd Island Sewer	34,569.00	94.88	1.000	94.88	0.016%	0.083%	136.88	231.76
Kingston Cataldo Sewer	1,033.35	16.40	1.000	16.40	0.000%	0.002%	4.09	20.49
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	62,563.00	211.92	1.000	211.92	0.029%	0.150%	247.73	459.65
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%	-	-

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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Water:</b>								
Cataldo Water	722.44	6.22	1.000	6.22	0.000%	0.002%	2.86	9.08
Kootenai Water #1	68,132.00	190.40	1.000	190.40	0.031%	0.163%	269.78	460.18
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	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>41,836,373.08</b>	<b>140,168.24</b>	<b>1.000</b>	<b>140,168.24</b>	<b>19.072%</b>	<b>100.000%</b>	<b>165,659.33</b>	<b>305,827.57</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:		1,964,546.37		Note: Calculations may not agree due to rounding.					
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011	
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Special Purpose Taxing Districts	2010 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	
October 25, 2011									
<b>Latah County: Special Purpose Taxing Districts</b>									
<b>Cemetery:</b>									
Deary-Bovill Cemetery	8,423.00	157.85	1.000	157.85	0.004%	0.198%	33.35	191.20	
Freeze Cemetery	1,175.00	57.51	1.000	57.51	0.001%	0.028%	4.65	62.16	
Genesee Cemetery	7,446.47	137.92	1.000	137.92	0.003%	0.175%	29.49	167.41	
Moscow Cemetery	209,075.00	2,191.08	1.000	2,191.08	0.095%	4.902%	827.87	3,018.95	
Mountain View Cemetery	644.00	11.49	1.000	11.49	0.000%	0.015%	2.55	14.04	
Nez-Tah Cemetery	6,916.30	133.76	1.000	133.76	0.003%	0.162%	27.39	161.15	
Troy Cemetery	8,744.00	153.49	1.000	153.49	0.004%	0.205%	34.62	188.11	
Viola-Rock Creek Cemetery	5,585.00	65.05	1.000	65.05	0.003%	0.131%	22.11	87.16	
Woodfell Mendenhall Cemetery	12,580.00	290.27	1.000	290.27	0.006%	0.295%	49.81	340.08	
<b>Fire:</b>									
Bovill Fire	14,453.00	127.14	1.000	127.14	0.007%	0.339%	57.23	184.37	
Deary Fire	61,925.00	564.88	1.000	564.88	0.028%	1.452%	245.20	810.08	
Genesee Fire	13,777.86	165.75	1.000	165.75	0.006%	0.323%	54.56	220.31	
Moscow Fire	258,570.00	2,068.06	1.000	2,068.06	0.118%	6.063%	1,023.86	3,091.92	
North Latah Fire	6,135.00	79.13	1.000	79.13	0.003%	0.144%	24.29	103.42	
Palouse Valley Fire	117,549.00	1,082.51	1.000	1,082.51	0.054%	2.756%	465.46	1,547.97	
Troy Fire	11,235.00	459.82	1.000	459.82	0.005%	0.263%	44.49	504.31	
<b>Highway:</b>									
North Latah Highway	2,194,920.00	20,842.79	1.000	20,842.79	1.001%	51.467%	8,691.22	29,534.01	
South Latah Highway	278,484.93	3,358.06	1.000	3,358.06	0.127%	6.530%	1,102.72	4,460.78	
<b>Library:</b>									
Latah Library	1,033,402.00	10,669.70	1.000	10,669.70	0.471%	24.231%	4,091.96	14,761.66	

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Recreation:</b>								
Deary Recreation (not eligible)	-	-	1.000	-		0.000%	-	-
J-K Recreation	13,691.40	393.44	1.000	393.44	0.006%	0.321%	54.21	447.65
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>4,264,731.96</b>	<b>43,025.62</b>	<b>1.000</b>	<b>43,025.62</b>	<b>1.944%</b>	<b>100.000%</b>	<b>16,887.04</b>	<b>59,912.66</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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:			Sep/30/2011	
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  October 25, 2011	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Lemhi County: Special Purpose Taxing Districts</b>								
<b>Fire:</b>								
Elk Bend Fire	22,806.00	913.04	1.000	913.04	0.010%	3.752%	90.30	1,003.34
Lemhi County Fire	231,826.00	5,070.03	1.000	5,070.03	0.106%	38.143%	917.96	5,987.99
North Custer Fire	5,073.06	375.29	1.000	375.29	0.002%	0.835%	20.09	395.38
North Fork Fire	41,646.00	1,046.95	1.000	1,046.95	0.019%	6.852%	164.91	1,211.86
<b>Library:</b>								
Lemhi Library	214,032.00	8,691.55	1.000	8,691.55	0.098%	35.215%	847.50	9,539.05
<b>Sewer:</b>								
Elk Bend Sewer	22,835.00	1,121.04	1.000	1,121.04	0.010%	3.757%	90.42	1,211.46
Valley View Heights Sewer	-	-	1.000	-		0.000%	-	-
<b>Sewer and Water:</b>								
Williams Lake S&W	59,063.00	3,168.15	1.000	3,168.15	0.027%	9.718%	233.87	3,402.02
<b>Water:</b>								
Arrowhead Water	10,498.00	361.06	1.000	361.06	0.005%	1.727%	41.57	402.63
Sunset Heights Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>607,779.06</b>	<b>20,747.11</b>	<b>1.000</b>	<b>20,747.11</b>	<b>0.277%</b>	<b>100.000%</b>	<b>2,406.62</b>	<b>23,153.73</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Lewis County: Special Purpose Taxing Districts</b>								
<b>Auditorium:</b>								
Reubens Community Center	2,107.05	352.31	1.000	352.31	0.001%	0.291%	8.34	360.65
<b>Cemetery:</b>								
Kamiah Cemetery	1,914.32	83.37	1.000	83.37	0.001%	0.264%	7.58	90.95
Nez Perce-Russell Cemetery	11,063.00	279.33	1.000	279.33	0.005%	1.526%	43.81	323.14
Reubens Cemetery	550.19	9.95	1.000	9.95	0.000%	0.076%	2.18	12.13
<b>Fire:</b>								
Kamiah Fire	5,602.58	124.46	1.000	124.46	0.003%	0.773%	22.18	146.64
Nez Perce Fire	6,117.00	124.71	1.000	124.71	0.003%	0.844%	24.22	148.93
<b>Highway:</b>								
Central Highway	198,997.00	4,381.89	1.000	4,381.89	0.091%	27.452%	787.97	5,169.86
Evergreen Highway	115,093.00	2,562.41	1.000	2,562.41	0.052%	15.877%	455.73	3,018.14
Kamiah Highway	55,839.00	1,120.08	1.000	1,120.08	0.025%	7.703%	221.11	1,341.19
North Highway	37,996.00	945.60	1.000	945.60	0.017%	5.242%	150.45	1,096.05
Prairie Highway	225,101.00	4,970.47	1.000	4,970.47	0.103%	31.053%	891.33	5,861.80
Reubens Highway	-	-	1.000	-	0.000%	-	-	-
<b>Library:</b>								
Lewis County Library	-	-	1.000	-	0.000%	-	-	-
Prairie River Library	64,508.43	1,427.38	1.000	1,427.38	0.029%	8.899%	255.43	1,682.81
<b>SPTD Total:</b>	<b>724,888.59</b>	<b>16,381.96</b>	<b>1.000</b>	<b>16,381.96</b>	<b>0.330%</b>	<b>100.000%</b>	<b>2,870.33</b>	<b>19,252.29</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Lincoln County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Lincoln County Cemetery	48,550.00	1,688.41	1.000	1,688.41	0.022%	6.690%	192.24	1,880.65
Richfield Cemetery	7,888.00	581.95	1.000	581.95	0.004%	1.087%	31.23	613.18
<b>Fire:</b>								
Dietrich Fire	27,262.00	682.99	1.000	682.99	0.012%	3.757%	107.95	790.94
Richfield Fire	16,343.00	1,265.23	1.000	1,265.23	0.007%	2.252%	64.71	1,329.94
Shoshone City & Rural Fire	117,847.00	3,313.08	1.000	3,313.08	0.054%	16.239%	466.64	3,779.72
<b>Highway:</b>								
Dietrich Highway #5	66,099.00	2,604.35	1.000	2,604.35	0.030%	9.108%	261.73	2,866.08
Kimama Highway #6	46,747.00	1,507.04	1.000	1,507.04	0.021%	6.442%	185.10	1,692.14
Richfield Highway #4	65,942.00	4,383.59	1.000	4,383.59	0.030%	9.087%	261.11	4,644.70
Shoshone Highway #2	196,843.00	6,060.65	1.000	6,060.65	0.090%	27.125%	779.44	6,840.09
<b>Library:</b>								
Richfield Library	9,334.00	699.89	1.000	699.89	0.004%	1.286%	36.96	736.85
<b>Recreation:</b>								
Lincoln County Recreation	122,837.00	4,310.54	1.000	4,310.54	0.056%	16.927%	486.40	4,796.94
<b>SPTD Total:</b>	<b>725,692.00</b>	<b>27,097.72</b>	<b>1.000</b>	<b>27,097.72</b>	<b>0.331%</b>	<b>100.000%</b>	<b>2,873.51</b>	<b>29,971.23</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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  October 25, 2011	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Madison County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Madison County Ambulance	533,226.00	2,875.09	1.000	2,875.09	0.243%	14.992%	2,111.41	4,986.50
<b>Cemetery:</b>								
Burton Cemetery	10,591.00	120.47	1.000	120.47	0.005%	0.298%	41.94	162.41
Plano Cemetery	9,942.00	148.58	1.000	148.58	0.005%	0.280%	39.37	187.95
Rexburg Cemetery	50,554.00	406.74	1.000	406.74	0.023%	1.421%	200.18	606.92
Sugar City Cemetery	16,235.00	138.34	1.000	138.34	0.007%	0.456%	64.29	202.63
Sutton Cemetery	16,171.00	188.85	1.000	188.85	0.007%	0.455%	64.03	252.88
Teton-Newdale Cemetery	13,985.78	133.88	1.000	133.88	0.006%	0.393%	55.38	189.26
<b>Fire:</b>								
Madison County Fire	563,652.00	5,343.66	1.000	5,343.66	0.257%	15.848%	2,231.89	7,575.55
Jefferson Central Fire	16,577.90	-	1.000	-	0.008%	0.466%	65.64	65.64
<b>Flood Control:</b>								
Flood Control #1	289.84	1.74	1.000	1.74	0.000%	0.008%	1.15	2.89
<b>Library:</b>								
Madison County Library	1,009,424.00	4,778.33	1.000	4,778.33	0.460%	28.381%	3,997.01	8,775.34
Sugar-Salem Library	55,126.02	368.70	1.000	368.70	0.025%	1.550%	218.28	586.98
<b>Mosquito Abatement:</b>								
Madison Mosquito Abatement	1,260,915.00	397.34	1.000	397.34	0.575%	35.452%	4,992.84	5,390.18
<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>3,556,689.53</b>	<b>14,901.72</b>	<b>1.000</b>	<b>14,901.72</b>	<b>1.621%</b>	<b>100.000%</b>	<b>14,083.41</b>	<b>28,985.13</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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23						
SPTD Statewide Distribution:		2,833,165.60		For Quarter Ending:			Sep/30/2011	
				SPTD Total Statewide Property Tax			219,365,127	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  October 25, 2011	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Minidoka County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Heyburn Cemetery #3	38,063.00	1,007.70	1.000	1,007.70	0.017%	1.780%	150.72	1,158.42
Paul Cemetery #2	85,370.00	1,866.73	1.000	1,866.73	0.039%	3.993%	338.04	2,204.77
Rupert-Acequia Cemetery #1	136,902.00	3,700.06	1.000	3,700.06	0.062%	6.403%	542.09	4,242.15
<b>Fire:</b>								
Minidoka County Fire	436,434.99	10,846.86	1.000	10,846.86	0.199%	20.413%	1,728.15	12,575.01
West End Fire	290,761.86	7,986.03	1.000	7,986.03	0.133%	13.600%	1,151.33	9,137.36
<b>Highway:</b>								
Minidoka Highway	1,149,046.00	35,531.75	1.000	35,531.75	0.524%	53.744%	4,549.87	40,081.62
<b>Library:</b>								
Acequia-Minidoka Library	-	-	1.000	-		0.000%	-	-
<b>Sewer:</b>								
Wayside Sewer	1,439.00	25.95	1.000	25.95	0.001%	0.067%	5.70	31.65
<b>Sewer and Water:</b>								
Mimico S&W	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>2,138,016.85</b>	<b>60,965.08</b>	<b>1.000</b>	<b>60,965.08</b>	<b>0.975%</b>	<b>100.000%</b>	<b>8,465.90</b>	<b>69,430.98</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Nez Perce County: Special Purpose Taxing Districts</b>								
<b>Auditorium:</b>								
Reubens Community Center	7,897.95	125.78	1.000	125.78	0.004%	0.601%	31.27	157.05
<b>Cemetery:</b>								
Genesee Cemetery	3,232.53	77.75	1.000	77.75	0.001%	0.246%	12.80	90.55
Gifford Cemetery	3,531.00	79.05	1.000	79.05	0.002%	0.269%	13.98	93.03
Melrose Cemetery	1,504.00	37.76	1.000	37.76	0.001%	0.115%	5.96	43.72
Nez-Tah Cemetery	1,114.70	23.00	1.000	23.00	0.001%	0.085%	4.41	27.41
North Clearwater Cemetery	1,542.03	49.04	1.000	49.04	0.001%	0.117%	6.11	55.15
Potlatch Cemetery	704.00	39.67	1.000	39.67	0.000%	0.054%	2.79	42.46
Reubens Cemetery	819.81	18.30	1.000	18.30	0.000%	0.062%	3.25	21.55
Southwick Cemetery	531.12	20.34	1.000	20.34	0.000%	0.040%	2.10	22.44
<b>Fire:</b>								
Big Canyon Fire	17,677.32	135.44	1.000	135.44	0.008%	1.346%	70.00	205.44
Genesee Fire	6,092.14	116.28	1.000	116.28	0.003%	0.464%	24.12	140.40
Lewiston Orchards Fire	-	-	1.000	-	-	0.000%	-	-
Nez Perce County Fire	-	-	1.000	-	-	0.000%	-	-
<b>Highway:</b>								
Lapwai Highway	-	-	1.000	-	-	0.000%	-	-
South Latah Highway	19,583.07	367.78	1.000	367.78	0.009%	1.491%	77.54	445.32
<b>Library:</b>								
Prairie River Library	242,729.34	5,072.88	1.000	5,072.88	0.111%	18.485%	961.13	6,034.01

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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Port:</b>								
Port of Lewiston	786,875.00	22,888.34	1.000	22,888.34	0.359%	59.925%	3,115.79	26,004.13
<b>Recreation:</b>								
J-K Recreation	4,476.60	134.05	1.000	134.05	0.002%	0.341%	17.73	151.78
<b>Sewer:</b>								
Central Orchards Sewer	214,783.00	15,292.50	1.000	15,292.50	0.098%	16.357%	850.48	16,142.98
Lewiston Orchards Sewer	-	-	1.000	-		0.000%	-	-
<b>Water:</b>								
Waha Glen Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>1,313,093.61</b>	<b>44,477.96</b>	<b>1.000</b>	<b>44,477.96</b>	<b>0.599%</b>	<b>100.000%</b>	<b>5,199.46</b>	<b>49,677.42</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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Oneida County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Holbrook Cemetery	1,836.00	88.03	1.000	88.03	0.001%	0.959%	7.27	95.30
Pleasant View Cemetery	1,401.00	45.32	1.000	45.32	0.001%	0.732%	5.55	50.87
Samaria Cemetery	2,541.00	90.81	1.000	90.81	0.001%	1.328%	10.06	100.87
St. John Cemetery	5,504.00	228.51	1.000	228.51	0.003%	2.876%	21.79	250.30
<b>Fire:</b>								
Oneida County Fire	53,609.00	1,560.43	1.000	1,560.43	0.024%	28.010%	212.28	1,772.71
<b>Library:</b>								
Oneida County Library	117,875.00	4,078.99	1.000	4,078.99	0.054%	61.589%	466.75	4,545.74
<b>Recreation:</b>								
Holbrook Recreation	2,081.00	53.02	1.000	53.02	0.001%	1.087%	8.24	61.26
Samaria Recreation	6,542.00	168.09	1.000	168.09	0.003%	3.418%	25.90	193.99
<b>SPTD Total:</b>	<b>191,389.00</b>	<b>6,313.20</b>	<b>1.000</b>	<b>6,313.20</b>	<b>0.087%</b>	<b>100.000%</b>	<b>757.84</b>	<b>7,071.04</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Owyhee County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Bruneau Cemetery	10,107.00	530.68	1.000	530.68	0.005%	1.648%	40.02	570.70
Marsing-Homedale Cemetery	33,467.00	1,694.65	1.000	1,694.65	0.015%	5.456%	132.52	1,827.17
Owyhee-Pioneer Cemetery	2,048.00	95.42	1.000	95.42	0.001%	0.334%	8.11	103.53
Riverside Cemetery	4,029.00	279.28	1.000	279.28	0.002%	0.657%	15.95	295.23
<b>Fire:</b>								
Bruneau Fire	3,339.00	1,173.76	1.000	1,173.76	0.002%	0.544%	13.22	1,186.98
Grandview Fire	74,918.70	1,381.32	1.000	1,381.32	0.034%	12.214%	296.66	1,677.98
Homedale Fire	172,597.93	8,504.64	1.000	8,504.64	0.079%	28.138%	683.44	9,188.08
Marsing Fire	28,127.80	1,548.28	1.000	1,548.28	0.013%	4.586%	111.38	1,659.66
Murphy Reynolds Wilson Fire	35,771.00	1,277.11	1.000	1,277.11	0.016%	5.832%	141.64	1,418.75
<b>Highway:</b>								
Gem Highway	54,685.00	2,327.16	1.000	2,327.16	0.025%	8.915%	216.54	2,543.70
Homedale Highway	66,024.00	3,380.46	1.000	3,380.46	0.030%	10.764%	261.43	3,641.89
Three Creek Highway	21,886.00	1,860.06	1.000	1,860.06	0.010%	3.568%	86.66	1,946.72
<b>Library:</b>								
Bruneau Valley Library	10,781.00	484.94	1.000	484.94	0.005%	1.758%	42.69	527.63
Eastern Owyhee Library	32,016.00	2,860.82	1.000	2,860.82	0.015%	5.219%	126.77	2,987.59
Lizard Butte Library	63,607.36	943.74	1.000	943.74	0.029%	10.370%	251.87	1,195.61
<b>Sewer and Water:</b>								
Bruneau S&W	-	-	1.000	-	0.000%	-	-	-
<b>SPTD Total:</b>	<b>613,404.79</b>	<b>28,342.32</b>	<b>1.000</b>	<b>28,342.32</b>	<b>0.280%</b>	<b>100.000%</b>	<b>2,428.90</b>	<b>30,771.22</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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23						
SPTD Statewide Distribution:		2,833,165.60		For Quarter Ending:			Sep/30/2011	
				SPTD Total Statewide Property Tax			219,365,127	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Payette County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Payette County Ambulance	439,565.00	-	1.000	-	0.200%	21.861%	1,740.54	1,740.54
<b>Cemetery:</b>								
Parkview Cemetery	119,606.00	1,876.12	1.000	1,876.12	0.055%	5.948%	473.60	2,349.72
Riverside Cemetery	129,364.00	1,669.85	1.000	1,669.85	0.059%	6.434%	512.24	2,182.09
<b>Extermination:</b>								
Payette County Rodent Control	125,288.00	1,547.02	1.000	1,547.02	0.057%	6.231%	496.10	2,043.12
<b>Fire:</b>								
New Plymouth Fire	62,804.00	1,168.16	1.000	1,168.16	0.029%	3.123%	248.68	1,416.84
Parma Fire	136,788.30	509.76	1.000	509.76	0.062%	6.803%	541.64	1,051.40
Sand Hollow Fire	16,909.00	157.17	1.000	157.17	0.008%	0.841%	66.95	224.12
<b>Highway:</b>								
Highway #1	543,855.00	5,217.09	1.000	5,217.09	0.248%	27.048%	2,153.50	7,370.59
<b>Abatement:</b>								
Gem County Abatement	-	-	1.000	-	0.000%	-	-	-
<b>Recreation:</b>								
Payette County Recreation	436,527.00	5,436.00	1.000	5,436.00	0.199%	21.710%	1,728.51	7,164.51
<b>Watershed:</b>								
Succor Creek Watershed	-	-	1.000	-	0.000%	-	-	-
<b>SPTD Total:</b>	<b>2,010,706.30</b>	<b>17,581.17</b>	<b>1.000</b>	<b>17,581.17</b>	<b>0.917%</b>	<b>100.000%</b>	<b>7,961.76</b>	<b>25,542.93</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  October 25, 2011	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Power County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Power County Ambulance	195,406.00	2,069.31	1.000	2,069.31	0.089%	5.272%	773.75	2,843.06
<b>Cemetery:</b>								
Arbon Cemetery	-	-	1.000	-		0.000%	-	-
Falls View Cemetery	73,511.00	1,165.36	1.000	1,165.36	0.034%	1.983%	291.08	1,456.44
Rockland-Valley Vu Cemetery	16,921.00	543.50	1.000	543.50	0.008%	0.457%	67.00	610.50
<b>Fire:</b>								
American Falls Fire	42,442.00	787.46	1.000	787.46	0.019%	1.145%	168.06	955.52
Eastern Power County Fire	115,884.00	2,452.85	1.000	2,452.85	0.053%	3.127%	458.87	2,911.72
Rockland Fire	28,801.00	342.22	1.000	342.22	0.013%	0.777%	114.04	456.26
<b>Highway:</b>								
Power County Highway	2,107,920.00	34,729.50	1.000	34,729.50	0.961%	56.874%	8,346.72	43,076.22
<b>Hospital:</b>								
Harms Memorial Hospital	699,157.00	21,206.72	1.000	21,206.72	0.319%	18.864%	2,768.45	23,975.17
<b>Library:</b>								
American Falls Library	401,667.00	4,672.04	1.000	4,672.04	0.183%	10.837%	1,590.48	6,262.52
Rockland Library	24,605.00	767.96	1.000	767.96	0.011%	0.664%	97.43	865.39
<b>SPTD Total:</b>	<b>3,706,314.00</b>	<b>68,736.92</b>	<b>1.000</b>	<b>68,736.92</b>	<b>1.690%</b>	<b>100.000%</b>	<b>14,675.88</b>	<b>83,412.80</b>

1. Portion of tax and foregone amount within county.

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



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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  October 25, 2011	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Shoshone County: Special Purpose Taxing Districts</b>								
<b>Fire:</b>								
Fernwood Fire	389.68	-	1.000	-	0.000%	0.020%	1.54	1.54
Shoshone County Fire #1	255,891.00	7,030.93	1.000	7,030.93	0.117%	13.364%	1,013.25	8,044.18
Shoshone Fire #2	659,068.73	15,825.08	1.000	15,825.08	0.300%	34.421%	2,609.71	18,434.79
Shoshone Fire #3	34,142.00	1,193.52	1.000	1,193.52	0.016%	1.783%	135.19	1,328.71
St. Joe Valley Fire	14,209.00	180.59	1.000	180.59	0.006%	0.742%	56.26	236.85
<b>Highway:</b>								
Clarkia Better Roads	-	-	1.000	-		0.000%	-	-
<b>Hospital:</b>								
East Shoshone Hospital	171,545.00	7,149.49	1.000	7,149.49	0.078%	8.959%	679.27	7,828.76
West Shoshone Hospital	654,782.00	17,152.31	1.000	17,152.31	0.298%	34.197%	2,592.74	19,745.05
<b>Library:</b>								
Clarkia Library	13,609.00	636.51	1.000	636.51	0.006%	0.711%	53.89	690.40
Kootenai Library	62,392.50	819.26	1.000	819.26	0.028%	3.259%	247.06	1,066.32
Kootenai Library Bond	6,611.71	-	1.000	-	0.003%	0.345%	26.18	26.18
<b>Sewer:</b>								
Calder Sewer	-	-	1.000	-		0.000%	-	-
Kingston Cataldo Sewer	23,395.65	409.47	1.000	409.47	0.011%	1.222%	92.64	502.11
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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Sewer and Water:</b>								
Avery S&W	3,227.00	131.57	1.000	131.57	0.001%	0.169%	12.78	144.35
Clarkia S&W	-	-	1.000	-		0.000%	-	-
<b>Water:</b>								
Cataldo Water	9,732.56	222.61	1.000	222.61	0.004%	0.508%	38.54	261.15
Central Shoshone Water	-	-	1.000	-		0.000%	-	-
E. Shoshone Water	-	-	1.000	-		0.000%	-	-
Kingston Water	5,749.00	126.14	1.000	126.14	0.003%	0.300%	22.76	148.90
Pinehurst Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>1,914,744.83</b>	<b>50,877.48</b>	<b>1.000</b>	<b>50,877.48</b>	<b>0.873%</b>	<b>100.000%</b>	<b>7,581.81</b>	<b>58,459.29</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  October 25, 2011	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Teton County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Teton County Ambulance (not eligible)	-		1.000		0.000%	0.000%	-	-
<b>Cemetery:</b>								
Bates Cemetery	4,350.00	71.27	1.000	71.27	0.002%	0.191%	17.22	88.49
Cache Clawson Cemetery	16,961.00	321.07	1.000	321.07	0.008%	0.745%	67.16	388.23
Driggs Darby Cemetery	27,466.00	548.76	1.000	548.76	0.013%	1.206%	108.76	657.52
Felt Cemetery	-	40.83	1.000	40.83		0.000%	-	40.83
Haden Cemetery	6,771.00	152.29	1.000	152.29	0.003%	0.297%	26.81	179.10
Victor-Cedron Cemetery	78,636.00	269.05	1.000	269.05	0.036%	3.452%	311.37	580.42
<b>Fire:</b>								
Teton County Fire	1,943,340.00	16,286.63	1.000	16,286.63	0.886%	85.310%	7,695.04	23,981.67
<b>Library:</b>								
Valley of the Tetons Library	200,450.00	2,175.96	1.000	2,175.96	0.091%	8.799%	793.72	2,969.68
<b>SPTD Total:</b>	<b>2,277,974.00</b>	<b>19,865.86</b>	<b>1.000</b>	<b>19,865.86</b>	<b>1.038%</b>	<b>100.000%</b>	<b>9,020.08</b>	<b>28,885.94</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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Twin Falls County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Twin Falls Cnty Ambulance (not eligible)	-		1.000		0.000%	0.000%	-	-
<b>Cemetery:</b>								
West End Cemetery	69,172.00	2,203.64	1.000	2,203.64	0.032%	0.561%	273.90	2,477.54
<b>Fire:</b>								
Bliss Fire (Jt w/Gooding 2007)	11,593.57	-	1.000	-	0.005%	0.094%	45.91	45.91
Buhl Fire	391,307.00	4,853.65	1.000	4,853.65	0.178%	3.175%	1,549.46	6,403.11
Castleford Fire	84,975.00	972.36	1.000	972.36	0.039%	0.689%	336.48	1,308.84
Filer Fire	318,316.00	4,528.55	1.000	4,528.55	0.145%	2.583%	1,260.43	5,788.98
Hagerman Fire	11,777.44	112.56	1.000	112.56	0.005%	0.096%	46.64	159.20
Rock Creek Fire	564,956.18	4,686.73	1.000	4,686.73	0.258%	4.584%	2,237.05	6,923.78
Salmon Tract Fire	70,633.00	948.78	1.000	948.78	0.032%	0.573%	279.69	1,228.47
Twin Falls Fire	750,188.00	11,030.67	1.000	11,030.67	0.342%	6.086%	2,970.52	14,001.19
<b>Highway:</b>								
Buhl Highway	807,791.00	19,235.95	1.000	19,235.95	0.368%	6.554%	3,198.61	22,434.56
Filer Highway	363,176.00	6,942.97	1.000	6,942.97	0.166%	2.946%	1,438.07	8,381.04
Murtaugh Highway	156,684.95	2,821.94	1.000	2,821.94	0.071%	1.271%	620.42	3,442.36
Twin Falls Highway	3,714,766.00	54,214.70	1.000	54,214.70	1.693%	30.138%	14,709.34	68,924.04

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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>October 25, 2011</b>								
<b>Junior College:</b>								
Southern Idaho Junior College	4,828,934.80	101,418.93	1.000	101,418.93	2.201%	39.177%	19,121.11	120,540.04
<b>Library:</b>								
Hansen Library	36,616.00	431.59	1.000	431.59	0.017%	0.297%	144.99	576.58
<b>Recreation:</b>								
Castleford Recreation	42,646.00	-	1.000	-	0.047%	0.346%	168.87	168.87
Filer Recreation	102,317.00	2,195.39	1.000	2,195.39	0.019%	0.830%	405.14	2,600.53
<b>Water:</b>								
Rogerson Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>12,325,849.94</b>	<b>216,598.41</b>	<b>1.000</b>	<b>216,598.41</b>	<b>5.619%</b>	<b>100.000%</b>	<b>48,806.63</b>	<b>265,405.04</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Valley County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
McCall Cemetery	26,937.00	189.80	1.000	189.80	0.012%	0.649%	106.66	296.46
Valley Center Cemetery	39,797.00	214.22	1.000	214.22	0.018%	0.959%	157.58	371.80
<b>Fire:</b>								
Cascade Fire	268,066.00	804.17	1.000	804.17	0.122%	6.461%	1,061.46	1,865.63
Donnelly Fire (not eligible)	-	-	1.000	-	-	0.000%	-	-
McCall Fire	1,240,003.00	2,693.64	1.000	2,693.64	0.565%	29.887%	4,910.03	7,603.67
Yellow Pine Fire	15,081.00	69.89	1.000	69.89	0.007%	0.363%	59.72	129.61
<b>Hospital:</b>								
Cascade Memorial Hospital	625,048.00	2,582.90	1.000	2,582.90	0.285%	15.065%	2,475.00	5,057.90
McCall Hospital	1,402,981.00	8,811.70	1.000	8,811.70	0.640%	33.816%	5,555.38	14,367.08
<b>Mosquito Abatement:</b>								
Edwards Mosquito Abatement	164,947.00	-	1.000	-	0.075%	3.976%	653.14	653.14
<b>Recreation:</b>								
Southern Valley Recreation	-	-	1.000	-	-	0.000%	-	-
<b>Sewer and Water:</b>								
North Lake S&W	158,444.00	245.11	1.000	245.11	0.072%	3.819%	627.39	872.50
Payette Lakes S&W	132,783.00	604.04	1.000	604.04	0.061%	3.200%	525.78	1,129.82
Payette Lakes S&W Bond	-	-	1.000	-	-	0.000%	-	-
South Lake Recreational S&W	40,588.00	440.63	1.000	440.63	0.019%	0.978%	160.72	601.35
<b>Water:</b>								
Warm Lake Recreational Water	34,237.00	33.12	1.000	33.12	0.016%	0.825%	135.57	168.69
<b>SPTD Total:</b>	<b>4,148,912.00</b>	<b>16,689.22</b>	<b>1.000</b>	<b>16,689.22</b>	<b>1.891%</b>	<b>100.000%</b>	<b>16,428.43</b>	<b>33,117.65</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		868,619.23		For Quarter Ending:				Sep/30/2011
SPTD Statewide Distribution:		2,833,165.60		SPTD Total Statewide Property Tax				219,365,127
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 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
October 25, 2011								
<b>Washington County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Weiser Ambulance	193,041.00	6,818.44	1.000	6,818.44	0.088%	17.101%	764.38	7,582.82
<b>Cemetery:</b>								
Midvale Cemetery	27,305.00	714.30	1.000	714.30	0.012%	2.419%	108.12	822.42
Salubria Cemetery	24,469.00	609.59	1.000	609.59	0.011%	2.168%	96.89	706.48
<b>Extermination:</b>								
Monroe Mann Creek Pest Control	-	-	1.000	-		0.000%	-	-
Rodent Control #1	-	-	1.000	-		0.000%	-	-
Washington Cnty #3 Pest Control	-	-	1.000	-		0.000%	-	-
Rodent Control Washington County	23,100.00	679.02	1.000	679.02	0.011%	2.046%	91.47	770.49
<b>Fire:</b>								
Cambridge Fire	27,724.00	643.35	1.000	643.35	0.013%	2.456%	109.78	753.13
Midvale Fire	35,212.00	1,002.30	1.000	1,002.30	0.016%	3.119%	139.43	1,141.73
Weiser Fire #1	189,295.00	5,652.89	1.000	5,652.89	0.086%	16.769%	749.55	6,402.44
<b>Flood Control:</b>								
Flood Control #3	6,484.75	122.90	1.000	122.90	0.003%	0.574%	25.68	148.58
<b>Highway:</b>								
Weiser Valley Highway	57,663.00	1,594.91	1.000	1,594.91	0.026%	5.108%	228.33	1,823.24
<b>Hospital:</b>								
Weiser Valley Hospital	478,884.00	5,143.67	1.000	5,143.67	0.218%	42.422%	1,896.24	7,039.91
<b>Library:</b>								
Cambridge Community Library	42,564.00	328.51	1.000	328.51	0.019%	3.771%	168.54	497.05
Midvale Library	23,105.00	673.23	1.000	673.23	0.011%	2.047%	91.49	764.72
<b>SPTD Total:</b>	<b>1,128,846.75</b>	<b>23,983.11</b>	<b>1.000</b>	<b>23,983.11</b>	<b>0.515%</b>	<b>100.000%</b>	<b>4,469.90</b>	<b>28,453.01</b>

1. Portion of tax and foregone amount within county.

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