SCO Non-Compliance Detail of $ Withheld

By Quarter Distribution Withheld		Amt Released to District this quarter	Oct-26 Amount	Jan-27 Amount	Apr-27 Amount	Jul-27 Amount	FY27 Total Amount Withheld	Previous Years Amount of Sales Tax Withheld
County	District							
Ada	Dry Creek Cemetery	8,135.50					-	8,135.50
Ada	Eagle Sewer & Water	15,740.41					-	15,740.41
Ada	Melba Fire		649.87				649.87	4,269.63
Ada	Star Cemetery		3,259.51				3,259.51	20,048.03
Adams	Bear Creek Cemetery		78.60				78.60	781.53
Adams	Council Valley Fire	5,197.95					-	5,197.95
Adams	Meadows Valley Library		2,008.22				2,008.22	1,740.68
Bannock	Downey Fire	3,025.87					-	3,025.87
Bannock	Inkom Cemetery	3,982.57					-	3,982.57
Bear Lake	Bear River Mosquito Abatement	12,124.30					-	12,124.30
Benewah	Benewah Library	10,439.80					-	10,439.80
Benewah	Tensed Fire		601.51				601.51	8,600.73
Bingham	Moreland Cemetery	7,087.21					-	7,087.21
Bingham	Riverside-Thomas Cemetery		1,728.09				1,728.09	11,277.68
Bingham	Woodville Cemetery	890.76					-	890.76
Blaine	Carey Cemetery		664.54				664.54	1,860.05
Boise	Horseshoe Bend Library	6,222.27					-	6,222.27
Bonner	Granite Reeder S&W		505.85				505.85	6,896.36
Bonner	Laclede Water		15.20				15.20	76.00
Bonner	N. of the Narrows Fire		2,021.47				2,021.47	5,015.08
Bonner	West Bonner Cemetery		3,038.59				3,038.59	20,172.00
Bonner	West Bonner S&W	3,493.39					-	3,493.39
Bonner	West Priest Lake Fire	3,784.37					-	3,784.37
Bonneville	Woodville Cemetery	577.93					-	577.93
Butte	Little Lost River Watershed		388.67				388.67	1,130.44
Canyon	Melba Fire		3,517.00				3,517.00	22,569.76
Canyon	Melba Gopher		305.09				305.09	822.61
Caribou	Bancroft Cemetery		466.98				466.98	1,315.30
Caribou	Freedom Fire		143.09				143.09	920.21
Caribou	Grace Library		3,008.04				3,008.04	19,712.65
Cassia	Goose Creek Flood Control #16	9,591.08					-	9,591.08
Cassia	Oakley Recreation	6,559.25					-	6,559.25
Cassia	Raft River Flood Control #15	6,796.69					-	6,796.69
Clearwater	Elk River Recreation		3,224.63				3,224.63	22,239.79
Clearwater	Gilbert Cemetery		72.04				72.04	207.42

SCO Non-Compliance Detail of $ Withheld

By Quarter Distribution Withheld		Amt Released to District this quarter	Oct-26 Amount	Jan-27 Amount	Apr-27 Amount	Jul-27 Amount	FY27 Total Amount Withheld	Previous Years Amount of Sales Tax Withheld
County	District							
Clearwater	**Judgetown S&W**		49.51				49.51	1,138.01
Clearwater	**Orofino Creek Whiskey Creek S&W**		246.57				246.57	3,698.55
Clearwater	**Weippe Fire**		1,460.25				1,460.25	4,248.61
Elmore	**Atlanta Fire**		315.09				315.09	1,870.70
Elmore	**Grandview Fire**		1,155.60				1,155.60	3,108.15
Elmore	**Mountain Home Fire**	13,519.00					-	13,519.00
Elmore	**Western Elmore Recreation**		9,577.73				9,577.73	23,761.51
Franklin	**Fairview-Franklin Cemetery**		133.78				133.78	374.26
Fremont	**Island Park Fire**		5,047.67				5,047.67	31,580.96
Fremont	**North Fremont Fire**		3,705.26				3,705.26	23,297.90
Fremont	**Riverview Cemetery (Fremont)**		872.04				872.04	6,579.66
Gem	**Sweet-Montour Cemetery**		378.07				378.07	2,517.76
Gooding	**Wendell Fire**		6,429.59				6,429.59	41,547.46
Idaho	**Clearwater Cemetery**		157.31				157.31	1,089.88
Idaho	**Doumecq Highway**	95.97					-	95.97
Idaho	**Grangeville Fire**		2,390.71				2,390.71	15,170.05
Idaho	**Keuterville Cemetery**	799.01					-	799.01
Jefferson	**Levee District #1**		638.73				638.73	22,994.28
Jefferson	**Roberts Fire**	17,545.74					-	17,545.74
Jefferson	**Roberts Mosquito Abatement**		1,346.98				1,346.98	13,567.03
Kootenai	**Kootenai County Hospital**		3,924.66				3,924.66	26,642.86
Kootenai	**Kootenai Water #1**	6,756.29					-	6,756.29
Kootenai	**Shoshone Fire #2**		4,330.34				4,330.34	59,927.28
Latah	**Bovill Fire**		392.71				392.71	5,426.39
Latah	**Deary-Bovill Cemetery**		316.60				316.60	4,481.75
Latah	**Freeze Cemetery**		211.72				211.72	2,916.21
Latah	**Mountain View Cemetery**		24.29				24.29	156.44
Latah	**North Latah Highway**	173,362.17					-	173,362.17
Latah	**Potlatch Fire**		3,175.60				3,175.60	44,094.03
Latah	**Troy Cemetery**		312.99				312.99	4,425.37
Latah	**Troy Fire**		652.38				652.38	9,450.55
Latah	**Woodfell Mendenhall Cemetery**		515.01				515.01	7,345.45
Madison	**Plano Cemetery**		350.13				350.13	945.77
Madison	**Rexburg Cemetery**		1,657.85				1,657.85	22,761.24
Minidoka	**Heyburn Cemetery #3**		1,924.12				1,924.12	5,296.67

SCO Non-Compliance Detail of $ Withheld

By Quarter Distribution Withheld		Amt Released to District this quarter	Oct-26 Amount	Jan-27 Amount	Apr-27 Amount	Jul-27 Amount	FY27 Total Amount Withheld	Previous Years Amount of Sales Tax Withheld
County	District							
Oneida	**Holbrook Cemetery**		122.97				122.97	823.67
Oneida	**Holbrook Recreation**		91.34				91.34	935.42
Owyhee	**Bruneau Fire**		1,554.00				1,554.00	10,473.83
Owyhee	**Grandview Fire**		3,569.23				3,569.23	9,571.98
Owyhee	**Owyhee-Pioneer Cemetery**	387.23					-	387.23
Owyhee	**Riverside Cemetery**		362.81				362.81	3,846.87
Owyhee	**Three Creek Highway**		2,140.92				2,140.92	6,276.96
Payette	**Sand Hollow Fire**		445.87				445.87	2,814.23
Power	**Falls View Cemetery**	9,871.19					-	9,871.19
Power	**Rockland Library**	3,465.09					-	3,465.09
Shoshone	**Avery S&W**		173.63				173.63	1,230.53
Shoshone	**Clarkia Better Roads**		1,189.36				1,189.36	7,061.28
Shoshone	**Shoshone County Fire #1**		14,969.27				14,969.27	40,787.14
Shoshone	**Shoshone Fire #2**		29,216.57				29,216.57	392,001.55
Teton	**Cache Clawson Cemetery**		858.16				858.16	2,295.68
Twin Falls	**Salmon Tract Fire**		1,864.15				1,864.15	30,016.34
Twin Falls	**Twin Falls Fire**	69,923.67					-	69,923.67
Valley	**Yellow Pine Fire**		338.27				338.27	2,109.78
	Total	**399,374.71**	**134,286.83**	-	-	-	**134,286.83**	**1,449,690.70**

Newly compliant with SCO

Newly non-compliant with SCO

Ongoing non-compliance with SCO

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Ada County: Special Purpose Taxing Districts								
Ambulance:								
Ada County Ambulance	9,445,795.00	25,501.39	1.000	25,501.39	2.090%	7.205%	120,106.96	145,608.35
Cemetery:								
Dry Creek Cemetery	241,556.00	171.81	1.000	171.81	0.053%	0.184%	3,071.48	3,243.29
Fairview Cemetery	3,316.83	36.38	1.000	36.38	0.001%	0.003%	42.17	78.55
Joplin Cemetery	44,551.00	171.02	1.000	171.02	0.010%	0.034%	566.48	737.50
Kuna Cemetery	264,280.50	703.47	1.000	703.47	0.058%	0.202%	3,360.43	4,063.90
Melba Cemetery	2,876.58	44.59	1.000	44.59	0.001%	0.002%	36.58	81.17
Meridian Cemetery	919,609.00	1,599.84	1.000	1,599.84	0.203%	0.701%	11,693.19	13,293.03
Star Cemetery	204,838.00	654.92	1.000	654.92	0.045%	0.156%	2,604.59	3,259.51
Pest Control:								
Ada Pest Extermination	1,008,107.00	3,417.97	1.000	3,417.97	0.223%	0.769%	12,818.47	16,236.44
Fire:								
Eagle Fire	12,671,298.23	8,417.80	1.000	8,417.80	2.804%	9.666%	161,120.48	169,538.28
Kuna Fire	4,305,655.55	6,563.87	1.000	6,563.87	0.953%	3.284%	54,748.08	61,311.95
Melba Fire	20,674.80	386.98	1.000	386.98	0.005%	0.016%	262.89	649.87
Meridian Fire	2,639,509.00	7,645.79	1.000	7,645.79	0.584%	2.013%	33,562.38	41,208.17
North Ada Search & Rescue	6,566,214.00	26,836.81	1.000	26,836.81	1.453%	5.009%	83,491.96	110,328.77
Star Fire	3,764,362.52	1,740.32	1.000	1,740.32	0.833%	2.871%	47,865.33	49,605.65
Whitney Fire	5,796,206.00	17,204.61	1.000	17,204.61	1.282%	4.421%	73,701.01	90,905.62

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Flood Control:								
Flood Control #10	482,738.79	546.06	1.000	546.06	0.107%	0.368%	6,138.21	6,684.27
Highway:								
Ada Highway	63,424,367.00	206,869.23	1.000	206,869.23	14.033%	48.379%	806,465.59	1,013,334.82
Library:								
Ada County Library	4,416,632.00	8,172.48	1.000	8,172.48	0.977%	3.369%	56,159.19	64,331.67
Kuna Library	1,342,798.16	3,022.23	1.000	3,022.23	0.297%	1.024%	17,074.20	20,096.43
Meridian Library	10,018,302.00	8,165.74	1.000	8,165.74	2.217%	7.642%	127,386.61	135,552.35
Mosquito Abatement:								
S.W. Ada Mosquito Abatement	1,959,769.00	1,605.85	1.000	1,605.85	0.434%	1.495%	24,919.22	26,525.07
Recreation:								
Western Ada Recreation	291,554.00	1,753.97	1.000	1,753.97	0.065%	0.222%	3,707.22	5,461.19
Sewer:								
West Boise Sewer	-	12,075.04	1.000	12,075.04		0.000%	-	12,075.04

1. Portion of tax and foregone amount within county.
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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Sewer & Water:								
Eagle Sewer & Water	182,444.00	280.99	1.000	280.99	0.040%	0.139%	2,319.85	2,600.84
Star Sewer & Water	1,080,713.86	294.06	1.000	294.06	0.239%	0.824%	13,741.70	14,035.76
Water:								
Warms Springs Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	**131,098,168.82**	**343,883.22**	**1.000**	**343,883.22**	**29.006%**	**100.000%**	**1,666,964.27**	**2,010,847.49**
						Total withheld due to SCO non-compliance:		3,909.38
						Amount Returned to district SCO compliant:		23,875.91
						Total paid to County less withheld amount:		2,030,814.02

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Adams County: Special Purpose Taxing Districts								
Ambulance:								
Council Valley Ambulance	132,016.00	1,448.98	1.000	1,448.98	0.029%	15.198%	1,678.63	3,127.61
Cemetery:								
Bear Creek Cemetery	3,980.00	27.99	1.000	27.99	0.001%	0.458%	50.61	78.60
Council Valley Cemetery	32,874.00	583.49	1.000	583.49	0.007%	3.784%	418.01	1,001.50
Indian Valley Cemetery	6,484.00	228.21	1.000	228.21	0.001%	0.746%	82.45	310.66
Meadows Valley Cemetery	22,919.00	556.63	1.000	556.63	0.005%	2.638%	291.42	848.05
Fire:								
Council Valley Fire	103,133.00	648.18	1.000	648.18	0.023%	11.873%	1,311.38	1,959.56
Indian Valley Fire	260,505.00	358.28	1.000	358.28	0.011%	29.989%	611.27	969.55
Meadow Valley Fire	48,073.00	2,171.19	1.000	2,171.19	0.058%	5.534%	3,312.42	5,483.61
Flood Control:								
Flood Control #3 Adams County	11,652.28	137.04	1.000	137.04	0.003%	1.341%	148.16	285.20
Library:								
Council Valley Library	89,089.00	1,775.85	1.000	1,775.85	0.020%	10.256%	1,132.80	2,908.65
Meadows Valley Library	157,936.00	-	1.000	-	0.035%	18.182%	2,008.22	2,008.22
SPTD Total:	**868,661.28**	**7,935.84**	**1.000**	**7,935.84**	**0.192%**	**100.000%**	**11,045.37**	**18,981.21**
				Total withheld due to SCO non-compliance:				2,086.82
				Amount Returned to district SCO compliant:				5,197.95
				Total paid to County less withheld amount:				22,092.34

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Bannock County: Special Purpose Taxing Districts								
Ambulance:								
Bannock County Ambulance	2,579,405.00	7,621.66	1.000	7,621.66	0.571%	48.104%	32,798.14	40,419.80
Cemetery:								
Arimo Cemetery	23,123.00	324.55	1.000	324.55	0.005%	0.431%	294.02	618.57
Inkom Cemetery	29,506.00	250.73	1.000	250.73	0.007%	0.550%	375.18	625.91
Lava Cemetery	24,818.04	203.33	1.000	203.33	0.005%	0.463%	315.57	518.90
Marsh Valley Cemetery	33,175.00	404.13	1.000	404.13	0.007%	0.619%	421.83	825.96
McCammon Cemetery	30,377.00	241.16	1.000	241.16	0.007%	0.567%	386.26	627.42
Swan Lake Cemetery	4,692.00	65.47	1.000	65.47	0.001%	0.088%	59.66	125.13
Fire:								
Arimo Fire	13,174.00	90.01	1.000	90.01	0.003%	0.246%	167.51	257.52
Downey Fire	72,239.00	249.01	1.000	249.01	0.016%	1.347%	918.55	1,167.56
Jackson Creek Fire	48,662.00	139.05	1.000	139.05	0.011%	0.908%	618.76	757.81
Lava Fire	148,127.00	310.38	1.000	310.38	0.033%	2.762%	1,883.49	2,193.87
McCammon Fire	20,917.00	118.77	1.000	118.77	0.005%	0.390%	265.97	384.74
North Bannock Fire	547,771.00	1,165.92	1.000	1,165.92	0.121%	10.216%	6,965.12	8,131.04
Pocatello Valley Fire	198,785.00	994.93	1.000	994.93	0.044%	3.707%	2,527.63	3,522.56
Highway:								
Downey Swan Lake Highway	82,948.14	861.86	1.000	861.86	0.018%	1.547%	1,054.72	1,916.58
Library:								
Portneuf Library	961,040.00	4,383.04	1.000	4,383.04	0.213%	17.923%	12,220.00	16,603.04
South Bannock Library	543,393.00	2,035.14	1.000	2,035.14	0.120%	10.134%	6,909.45	8,944.59
SPTD Total:	**5,362,152.18**	**19,459.14**	**1.000**	**19,459.14**	**1.186%**	**100.000%**	**68,181.86**	**87,641.00**
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				7,008.44

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
				Total paid to County less withheld amount:				94,649.44

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Bear Lake County: Special Purpose Taxing Districts								
Cemetery:								
Bennington Cemetery	5,881.00	70.23	1.000	70.23	0.001%	0.481%	74.78	145.01
Bern Cemetery	5,693.00	63.16	1.000	63.16	0.001%	0.465%	72.39	135.55
Bloomington Cemetery	5,972.00	121.07	1.000	121.07	0.001%	0.488%	75.94	197.01
Dingle Cemetery	7,371.00	142.18	1.000	142.18	0.002%	0.602%	93.73	235.91
Fish Haven Cemetery	15,394.00	128.63	1.000	128.63	0.003%	1.258%	195.74	324.37
Geneva Cemetery	8,827.00	127.74	1.000	127.74	0.002%	0.721%	112.24	239.98
Lanark Cemetery	4,552.00	58.96	1.000	58.96	0.001%	0.372%	57.88	116.84
Liberty Cemetery	8,302.00	116.78	1.000	116.78	0.002%	0.678%	105.56	222.34
Ovid Cemetery	4,898.00	94.67	1.000	94.67	0.001%	0.400%	62.28	156.95
St. Charles Cemetery	11,827.00	146.79	1.000	146.79	0.003%	0.966%	150.38	297.17
Wardboro Cemetery	3,159.00	53.07	1.000	53.07	0.001%	0.258%	40.17	93.24
Fire:								
Bailey Creek Fire	4,847.72	95.52	1.000	95.52	0.001%	0.396%	61.64	157.16
Bear Lake County Fire	545,587.00	3,585.46	1.000	3,585.46	0.121%	44.585%	6,937.35	10,522.81
Library:								
Bear Lake Library	415,086.00	5,448.38	1.000	5,448.38	0.092%	33.921%	5,277.98	10,726.36
Mosquito Abatement:								
Bear River Mosquito Abatement	124,198.00	2,735.46	1.000	2,735.46	0.027%	10.149%	1,579.23	4,314.69

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Sewer:								
Fish Haven Sewer	52,102.00	-	1.000	-	0.012%	4.258%	662.50	662.50
SPTD Total:	**1,223,696.72**	**12,988.10**	**1.000**	**12,988.10**	**0.271%**	**100.000%**	**15,559.79**	**28,547.89**
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				12,124.30
				Total paid to County less withheld amount:				40,672.19

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Benewah County: Special Purpose Taxing Districts								
Fire:								
Fernwood Fire	42,085.12	494.16	1.000	494.16	0.009%	3.854%	535.13	1,029.29
Gateway Fire	252,912.00	1,872.48	1.000	1,872.48	0.056%	23.162%	3,215.87	5,088.35
St. Maries Fire	379,093.68	1,844.22	1.000	1,844.22	0.084%	34.718%	4,820.32	6,664.54
Tensed Fire	20,426.00	341.79	1.000	341.79	0.005%	1.871%	259.72	601.51
Highway:								
Plummer-Gateway Highway	161,281.00	1,344.46	1.000	1,344.46	0.036%	14.770%	2,050.75	3,395.21
Library:								
Benewah Library	236,137.00	996.89	1.000	996.89	0.052%	21.626%	3,002.57	3,999.46
Watershed:								
Rock Creek Watershed	-	-	1.000	-		0.000%	-	-
Upper Hangman Watershed	-	-	1.000	-		0.000%	-	-
Upper Moctilene Watershed	-	-	1.000	-		0.000%	-	-
Upper Sheep Creek Watershed	-	-	1.000	-		0.000%	-	-
SPTD Total:	**1,091,934.80**	**6,894.00**	**1.000**	**6,894.00**	**0.242%**	**100.000%**	**13,884.36**	**20,778.36**
						Total withheld due to SCO non-compliance:		601.51
						Amount Returned to district SCO compliant:		10,439.80
						Total paid to County less withheld amount:		30,616.65

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Bingham County: Special Purpose Taxing Districts								
Ambulance:								
Bingham County Ambulance	1,823,629.00	9,065.36	1.000	9,065.36	0.403%	32.136%	23,188.15	32,253.51
Cemetery:								
Aberdeen Cemetery	47,212.00	853.40	1.000	853.40	0.010%	0.832%	600.32	1,453.72
Basalt-Goshen-Firth Cemetery	45,255.00	666.90	1.000	666.90	0.010%	0.797%	575.43	1,242.33
Groveland Cemetery	93,614.00	887.84	1.000	887.84	0.021%	1.650%	1,190.34	2,078.18
Moreland Cemetery	70,231.00	549.35	1.000	549.35	0.016%	1.238%	893.01	1,442.36
Riverside-Thomas Cemetery	60,593.00	957.63	1.000	957.63	0.013%	1.068%	770.46	1,728.09
Riverview Cemetery (Bingham)	6,358.00	103.85	1.000	103.85	0.001%	0.112%	80.84	184.69
Shelley Cemetery	106,710.00	1,503.44	1.000	1,503.44	0.024%	1.880%	1,356.86	2,860.30
Springfield Sterling Cemetery	10,407.00	221.02	1.000	221.02	0.002%	0.183%	132.33	353.35
Taylor Cemetery	16,689.40	156.26	1.000	156.26	0.004%	0.294%	212.21	368.47
Woodville Cemetery	7,236.35	49.21	1.000	49.21	0.002%	0.128%	92.01	141.22
Fire:								
Aberdeen Springfield Fire	103,929.00	2,805.54	1.000	2,805.54	0.023%	1.831%	1,321.50	4,127.04
Blackfoot Snake River Fire	1,200,317.00	18,367.59	1.000	18,367.59	0.266%	21.152%	15,262.50	33,630.09
Shelley Fire	585,381.00	4,215.43	1.000	4,215.43	0.130%	10.315%	7,443.35	11,658.78
Flood Control:								
Flood Control #1	4,674.60	34.83	1.000	34.83	0.001%	0.082%	59.44	94.27
Flood Control #7	10,244.00	123.67	1.000	123.67	0.002%	0.181%	130.26	253.93

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Library:								
Aberdeen Library	227,095.00	-	1.000	-	0.050%	4.002%	2,887.60	2,887.60
Blackfoot Library	373,276.00	3,343.11	1.000	3,343.11	0.083%	6.578%	4,746.35	8,089.46
North Bingham Library	551,587.00	4,322.45	1.000	4,322.45	0.122%	9.720%	7,013.64	11,336.09
Snake River Library	313,286.00	3,871.64	1.000	3,871.64	0.069%	5.521%	3,983.55	7,855.19
Sewer and Water:								
Greenfield S&W	-	-	1.000	-		0.000%	-	-
Groveland S&W	-	-	1.000	-		0.000%	-	-
Moreland S&W	17,056.00	-	1.000	-	0.004%	0.301%	216.87	216.87
Springfield S&W	-	-	1.000	-		0.000%	-	-
Woodville S&W	-	-	1.000	-		0.000%	-	-
SPTD Total:	**5,674,780.35**	**52,098.52**	**1.000**	**52,098.52**	**1.256%**	**100.000%**	**72,157.02**	**124,255.54**
				Total withheld due to SCO non-compliance:				1,728.09
				Amount Returned to district SCO compliant:				7,977.97
				Total paid to County less withheld amount:				130,505.42

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Blaine County: Special Purpose Taxing Districts								
Ambulance:								
Blaine County Ambulance	2,840,605.00	3,992.74	1.000	3,992.74	0.629%	32.685%	36,119.40	40,112.14
Cemetery:								
Bellevue Cemetery	30,793.00	222.80	1.000	222.80	0.007%	0.354%	391.54	614.34
Carey Cemetery	20,236.00	407.23	1.000	407.23	0.004%	0.233%	257.31	664.54
Hailey Cemetery	379,833.00	924.51	1.000	924.51	0.084%	4.371%	4,829.72	5,754.23
Ketchum Cemetery	80,614.00	191.87	1.000	191.87	0.018%	0.928%	1,025.04	1,216.91
Picabo Cemetery	17,592.00	92.14	1.000	92.14	0.004%	0.202%	223.69	315.83
Fire:								
Carey Fire	191,330.00	254.35	1.000	254.35	0.042%	2.202%	2,432.84	2,687.19
North Blaine Co Fire	544,595.00	1,618.69	1.000	1,618.69	0.120%	6.266%	6,924.74	8,543.43
Minidoka County Fire	8,651.35	32.51	1.000	32.51	0.002%	0.100%	110.01	142.52
BC South Fire	1,379,940.21	3,470.54	1.000	3,470.54	0.305%	15.878%	17,546.48	21,017.02
Flood Control:								
Carey Flood Control #2	6,497.00	12.82	1.000	12.82	0.001%	0.075%	82.61	95.43
Big Wood Flood Control #9	62,120.00	278.23	1.000	278.23	0.014%	0.715%	789.88	1,068.11
Library:								
Little Wood River Library	37,517.00	548.30	1.000	548.30	0.008%	0.432%	477.04	1,025.34
Recreation:								
Blaine County Recreation	1,837,295.00	5,244.45	1.000	5,244.45	0.407%	21.141%	23,361.92	28,606.37

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Sewer and Water:								
Sun Valley S&W	1,253,215.00	3,575.29	1.000	3,575.29	0.277%	14.420%	15,935.12	19,510.41
SPTD Total:	**8,690,833.56**	**20,866.47**	**1.000**	**20,866.47**	**1.923%**	**100.000%**	**110,507.34**	**131,373.81**
				Total withheld due to SCO non-compliance:				664.54
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				130,709.27

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Boise County: Special Purpose Taxing Districts								
Ambulance:								
East Boise Ambulance	-	893.60	1.000	893.60		0.000%	-	893.60
Cemetery:								
Pioneer Cemetery	14,731.00	184.25	1.000	184.25	0.003%	1.510%	187.31	371.56
Fire:								
Eagle Fire (Annexed 2011)	-	-	1.000	-	0.000%	0.000%	16.12	16.12
Horseshoe Bend Fire	72,928.00	481.29	1.000	481.29	0.016%	7.475%	927.31	1,408.60
Placerville Fire	38,791.00	198.55	1.000	198.55	0.009%	3.976%	493.24	691.79
Hospital:								
Garden Valley Hospital	192,876.00	1,015.74	1.000	1,015.74	0.043%	19.768%	2,452.49	3,468.23
Horseshoe Bend Hospital	64,505.00	444.17	1.000	444.17	0.014%	6.611%	820.21	1,264.38
Library:								
Boise Basin Library	291,287.00	2,238.17	1.000	2,238.17	0.064%	29.855%	3,703.83	5,942.00
Garden Valley Library	204,427.00	939.40	1.000	939.40	0.045%	20.952%	2,599.37	3,538.77
Horseshoe Bend Library	96,143.00	1,063.12	1.000	1,063.12	0.021%	9.854%	1,222.50	2,285.62
Recreation:								
Garden Valley Recreation	-	-	1.000	-		0.000%	-	-
Water:								
Moores Creek Rim Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	**975,688.00**	**7,458.29**	**1.000**	**7,458.29**	**0.216%**	**100.000%**	**12,422.38**	**19,880.67**
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				6,222.27
				Total paid to County less withheld amount:				26,102.94

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Bonner County: Special Purpose Taxing Districts								
Cemetery:								
West Bonner Cemetery	81,082.00	2,007.60	1.000	2,007.60	0.018%	0.548%	1,030.99	3,038.59
Fire:								
Coolin-Cavanaugh Bay Fire	181,127.00	326.99	1.000	326.99	0.040%	1.224%	2,303.10	2,630.09
N. of the Narrows Fire	158,978.00	-	1.000	-	0.035%	1.074%	2,021.47	2,021.47
North Side Fire	684,482.00	1,297.22	1.000	1,297.22	0.151%	4.625%	8,703.45	10,000.67
Sagle Fire	1,998,723.00	2,256.28	1.000	2,256.28	0.442%	13.506%	25,414.54	27,670.82
Schweitzer Fire	450,214.00	715.72	1.000	715.72	0.100%	3.042%	5,724.65	6,440.37
Spirit Lake Fire	793,899.15	252.85	1.000	252.85	0.176%	5.365%	10,094.74	10,347.59
Timberlake Fire (Bnr/Koot)	61,565.46	-	1.000	-	0.014%	0.416%	782.83	782.83
West Pend Oreille Fire	381,594.00	390.54	1.000	390.54	0.084%	2.579%	4,852.12	5,242.66
West Priest Lake Fire	88,415.00	331.75	1.000	331.75	0.020%	0.597%	1,124.23	1,455.98
West Side Fire	706,124.00	604.23	1.000	604.23	0.156%	4.771%	8,978.64	9,582.87

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Highway:								
Sandpoint Highway	2,483,083.00	4,077.65	1.000	4,077.65	0.549%	16.779%	31,573.37	35,651.02
Hospital:								
Pend Oreille Hospital	1,707,408.00	8,761.74	1.000	8,761.74	0.378%	11.537%	21,710.36	30,472.10
Library:								
East Bonner Library	3,713,239.00	11,791.68	1.000	11,791.68	0.822%	25.091%	47,215.28	59,006.96
Priest Lake Library	232,401.00	-	1.000	-	0.051%	1.570%	2,955.07	2,955.07
West Bonner Library	490,543.00	-	1.000	-	0.109%	3.315%	6,237.44	6,237.44
Recreation:								
Selkirk Recreation	357,166.00	-	1.000	-	0.079%	2.413%	4,541.50	4,541.50
Sewer:								
Bottle Bay Sewer	36,832.00	103.18	1.000	103.18	0.008%	0.249%	468.33	571.51
Coolin Sewer	-	-	1.000	-		0.000%	-	-
Ellisport Sewer	1,726.00	-	1.000	-	0.000%	0.012%	21.95	21.95
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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Sewer and Water:								
Bayview S&W	-	-	1.000	-		0.000%	-	-
Diamond Park Paradise Point S&W	-	-	1.000	-		0.000%	-	-
Garfield Bay S&W	-	-	1.000	-		0.000%	-	-
Granite Reeder S&W	32,299.00	95.16	1.000	95.16	0.007%	0.218%	410.69	505.85
Kalispel Bay S&W	-	-	1.000	-		0.000%	-	-
Kootenai Ponderay S&W	5,720.00	-	1.000	-	0.001%	0.039%	72.73	72.73
Outlet Bay S&W	-	-	1.000	-		0.000%	-	-
Sagle Valley S&W	-	-	1.000	-		0.000%	-	-
Southside S&W	128,658.00	-	1.000	-	0.028%	0.869%	1,635.94	1,635.94
Tamarack S&W	-	-	1.000	-		0.000%	-	-
West Bonner S&W	23,588.00	72.33	1.000	72.33	0.005%	0.159%	299.93	372.26
Water:								
Laclede Water	-	15.20	1.000	15.20		0.000%	-	15.20
SPTD Total:	**14,798,866.61**	**33,110.33**	**1.000**	**33,110.33**	**3.274%**	**100.000%**	**188,173.35**	**221,283.68**
				Total withheld due to SCO non-compliance:				5,581.11
				Amount Returned to district SCO compliant:				7,277.76
				Total paid to County less withheld amount:				222,980.33

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Bonneville County: Special Purpose Taxing Districts								
Ambulance:								
Bonneville County Ambulance	3,921,325.00	12,146.60	1.000	12,146.60	0.868%	37.549%	49,861.17	62,007.77
Cemetery:								
Ammon Cemetery	175,308.00	429.84	1.000	429.84	0.039%	1.679%	2,229.11	2,658.95
Central Cemetery #2	29,108.38	175.00	1.000	175.00	0.006%	0.279%	370.12	545.12
Freedom Cemetery	1,462.56	18.55	1.000	18.55	0.000%	0.014%	18.60	37.15
Iona Cemetery	166,398.00	358.00	1.000	358.00	0.037%	1.593%	2,115.82	2,473.82
Lincoln Cemetery	17,933.00	-	1.000	-	0.004%	0.172%	228.03	228.03
Milo Cemetery	13,516.00	125.06	1.000	125.06	0.003%	0.129%	171.86	296.92
New Sweden Cemetery	15,796.00	78.17	1.000	78.17	0.003%	0.151%	200.85	279.02
Shelton Cemetery #4	22,462.80	190.97	1.000	190.97	0.005%	0.215%	285.62	476.59
Taylor Cemetery	66,757.60	226.54	1.000	226.54	0.015%	0.639%	848.85	1,075.39
Ucon Cemetery	43,491.00	439.34	1.000	439.34	0.010%	0.416%	553.00	992.34
Woodville Cemetery	5,920.65	18.71	1.000	18.71	0.001%	0.057%	75.28	93.99
Fire:								
Bonneville Alpine Fire	11,043.00	126.81	1.000	126.81	0.002%	0.106%	140.42	267.23
Fire #1 - Bonneville	5,500,765.00	21,130.98	1.000	21,130.98	1.217%	52.673%	69,944.37	91,075.35
Greater Swan Valley Fire	304,821.00	814.15	1.000	814.15	0.067%	2.919%	3,875.92	4,690.07
Jefferson Central Fire	78,213.92	283.02	1.000	283.02	0.017%	0.749%	994.52	1,277.54
Flood Control:								
Flood Control #1	58,432.50	199.35	1.000	199.35	0.013%	0.560%	742.99	942.34

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Mosquito Abatement:								
Jefferson Mosquito Abatement	10,544.70	38.02	1.000	38.02	0.002%	0.101%	134.08	172.10
Sewer:								
Iona Bonneville Sewer	-	-	1.000	-		0.000%	-	-
SPTD Total:	**10,443,299.11**	**36,799.11**	**1.000**	**36,799.11**	**2.311%**	**100.000%**	**132,790.61**	**169,589.72**
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				577.93
				Total paid to County less withheld amount:				170,167.65

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Boundary County: Special Purpose Taxing Districts								
Library:								
Boundary Library	484,617.00	4,416.94	1.000	4,416.94	0.107%	100.000%	6,162.09	10,579.03
Water:								
Cabinet Mountain Water	-	-	1.000	-		0.000%	-	-
Three Mile Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	**484,617.00**	**4,416.94**	**1.00**	**4,416.94**	**0.107%**	**100.000%**	**6,162.09**	**10,579.03**
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				10,579.03

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Butte County: Special Purpose Taxing Districts								
Cemetery:								
Butte County Cemetery	58,394.00	1,407.09	1.000	1,407.09	0.013%	9.649%	742.50	2,149.59
Fire:								
Lost River Fire	44,845.00	1,242.36	1.000	1,242.36	0.010%	7.410%	570.22	1,812.58
Hospital:								
Lost River Hospital	360,557.10	7,565.96	1.000	7,565.96	0.080%	59.578%	4,584.62	12,150.58
Library:								
Butte-Lost River Library	136,000.00	3,639.26	1.000	3,639.26	0.030%	22.473%	1,729.29	5,368.55
Watershed:								
Little Lost River Watershed	5,388.00	320.16	1.000	320.16	0.001%	0.890%	68.51	388.67
SPTD Total:	**605,184.10**	**14,174.83**	**1.000**	**14,174.83**	**0.134%**	**100.000%**	**7,695.14**	**21,869.97**
				Total withheld due to SCO non-compliance:				388.67
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				21,481.30

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Camas County: Special Purpose Taxing Districts								
Cemetery:								
Camas Cemetery	33,929.00	154.04	1.000	154.04	0.008%	20.784%	431.42	585.46
Fire:								
BC South Fire	13,938.79	163.57	1.000	163.57	0.003%	8.539%	177.24	340.81
Library:								
Camas Library	102,447.00	1,137.27	1.000	1,137.27	0.023%	62.757%	1,302.65	2,439.92
Mosquito Abatement:								
Camas Mosquito Abatement	12,929.00	429.04	1.000	429.04	0.003%	7.920%	164.40	593.44
SPTD Total:	**163,243.79**	**1,883.92**	**1.000**	**1,883.92**	**0.036%**	**100.000%**	**2,075.71**	**3,959.63**
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				3,959.63

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Canyon County: Special Purpose Taxing Districts								
Ambulance:								
Canyon County Ambulance	11,858,987.00	19,152.93	1.000	19,152.93	2.624%	15.704%	150,791.63	169,944.56
Cemetery:								
Fairview Cemetery	107,244.17	136.80	1.000	136.80	0.024%	0.142%	1,363.65	1,500.45
Greenleaf Cemetery	28,428.00	159.52	1.000	159.52	0.006%	0.038%	361.47	520.99
Kuna Cemetery	13,909.50	95.25	1.000	95.25	0.003%	0.018%	176.86	272.11
Lower Boise Cemetery	31,025.00	187.08	1.000	187.08	0.007%	0.041%	394.49	581.57
Melba Cemetery	29,085.42	186.39	1.000	186.39	0.006%	0.039%	369.83	556.22
Middleton Cemetery	76,635.00	197.36	1.000	197.36	0.017%	0.101%	974.44	1,171.80
Parma Cemetery	49,701.00	337.39	1.000	337.39	0.011%	0.066%	631.97	969.36
Rosewell Cemetery	30,843.00	271.87	1.000	271.87	0.007%	0.041%	392.18	664.05
Wilder Cemetery	85,184.00	578.54	1.000	578.54	0.019%	0.113%	1,083.15	1,661.69
Extermination:								
Canyon Pest Extermination	347,056.00	3,458.45	1.000	3,458.45	0.077%	0.460%	4,412.95	7,871.40
Melba Gopher	14,039.00	126.58	1.000	126.58	0.003%	0.019%	178.51	305.09

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Fire:								
Caldwell Fire	2,732,435.00	9,239.37	1.000	9,239.37	0.605%	3.618%	34,743.97	43,983.34
Homedale Fire	176,444.49	642.80	1.000	642.80	0.039%	0.234%	2,243.56	2,886.36
Kuna Fire	226,613.45	1,040.77	1.000	1,040.77	0.050%	0.300%	2,881.48	3,922.25
Marsing Fire	361,263.44	655.44	1.000	655.44	0.080%	0.478%	4,593.61	5,249.05
Melba Fire	151,615.20	1,589.15	1.000	1,589.15	0.034%	0.201%	1,927.85	3,517.00
Middleton Fire	2,888,685.22	3,191.62	1.000	3,191.62	0.639%	3.825%	36,730.76	39,922.38
Nampa Fire	22,159,229.00	20,503.23	1.000	20,503.23	4.903%	29.343%	281,763.21	302,266.44
Parma Fire	863,421.93	3,012.14	1.000	3,012.14	0.191%	1.143%	10,978.75	13,990.89
Star Fire	826,323.48	1,257.28	1.000	1,257.28	0.183%	1.094%	10,507.02	11,764.30
Upper Deer Flat Fire	166,595.00	463.11	1.000	463.11	0.037%	0.221%	2,118.32	2,581.43
Wilder Fire	713,787.00	1,248.77	1.000	1,248.77	0.158%	0.945%	9,076.08	10,324.85
Flood Control:								
Flood Control #10	98,874.21	163.18	1.000	163.18	0.022%	0.131%	1,257.22	1,420.40
Flood Control #11	74,900.00	297.70	1.000	297.70	0.017%	0.099%	952.38	1,250.08
Highway:								
Canyon Highway #4	10,045,596.00	31,711.66	1.000	31,711.66	2.223%	13.302%	127,733.66	159,445.32
Golden Gate Highway #3	1,811,850.00	6,583.36	1.000	6,583.36	0.401%	2.399%	23,038.38	29,621.74
Nampa Highway #1	12,244,936.00	34,749.10	1.000	34,749.10	2.709%	16.215%	155,699.12	190,448.22
Notus Parma Highway #2	1,240,321.00	8,303.11	1.000	8,303.11	0.274%	1.642%	15,771.16	24,074.27

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:	**1,959,134.82**		**Note: Calculations may not agree due to rounding.**			
		SPTD Statewide Excess Distribution:	**5,746,910.06**				**For Quarter Ending:**	**Sep/30/2026**
		SPTD Statewide Distribution:	**7,702,410.77**				**SPTD Total Statewide Property Tax**	**451,964,948**
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**	**(9)**
Special Purpose Taxing Districts **October 21, 2026**	**Total Approved Property Tax[1]**	**Hypothetical Base**	**Factor[2]**	**Actual Base Distribution Col. 3 X Col. 4**	**Prop. Tax as % of Total SPTD Prop. Tax**	**% Based on County SPTD Prop. Tax**	**New Excess Col. 6 X SPTD Statewide Excess Dist.**	**Total to be Distributed Col. 5 + Col. 8**
Library:								
Kuna Library	183,108.84	810.05	1.000	810.05	0.041%	0.242%	2,328.30	3,138.35
Lizard Butte Library	96,896.80	194.90	1.000	194.90	0.021%	0.128%	1,232.08	1,426.98
Wilder Public Library	227,345.00	564.24	1.000	564.24	0.050%	0.301%	2,890.78	3,455.02
Abatement:								
Canyon County Abatement	4,421,547.00	1,861.54	1.000	1,861.54	0.978%	5.855%	56,221.69	58,083.23
Recreation:								
Greater Middleton Area Recreation	1,099,851.00	-	1.000	-	0.243%	1.456%	13,985.03	13,985.03
Sewer and Water:								
Star Sewer and Water	33,424.14	-	1.000	-	0.007%	0.044%	425.00	425.00
SPTD Total:	**75,517,200.29**	**152,970.68**	**1.000**	**152,970.68**	**16.701%**	**99.956%**	**960,230.54**	**1,113,201.22**
				Total withheld due to SCO non-compliance:				**3,822.09**
				Amount Returned to district SCO compliant:				**-**
				Total paid to County less withheld amount:				**1,109,379.13**

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Caribou County: Special Purpose Taxing Districts								
Cemetery:								
Bancroft Cemetery	12,975.00	302.00	1.000	302.00	0.003%	4.454%	164.98	466.98
Central Cemetery	10,601.00	115.99	1.000	115.99	0.002%	3.639%	134.80	250.79
Fairview Cemetery	100,784.00	2,014.67	1.000	2,014.67	0.022%	34.598%	1,281.51	3,296.18
Freedom Cemetery	2,969.44	34.93	1.000	34.93	0.001%	1.019%	37.76	72.69
Grace Cemetery	33,828.00	681.84	1.000	681.84	0.007%	11.613%	430.14	1,111.98
Lago Cemetery	4,663.00	153.09	1.000	153.09	0.001%	1.601%	59.29	212.38
Lava Cemetery	4.96	1.96	1.000	1.96	0.000%	0.002%	0.06	2.02
Lund Cemetery	4,522.00	34.10	1.000	34.10	0.001%	1.552%	57.50	91.60
Thatcher Cemetery	6,480.17	99.53	1.000	99.53	0.001%	2.225%	82.40	181.93
Turner Cemetery	6,753.00	104.12	1.000	104.12	0.001%	2.318%	85.87	189.99
Fire:								
Bailey Creek Fire	2,281.28	68.72	1.000	68.72	0.001%	0.783%	29.01	97.73
Freedom Fire	6,025.00	66.48	1.000	66.48	0.001%	2.068%	76.61	143.09
Flood Control:								
Flood Control #8	-	-	1.000	-		0.000%	-	-
Library:								
Grace Library	99,413.00	1,743.97	1.000	1,743.97	0.022%	34.127%	1,264.07	3,008.04
SPTD Total:	**291,299.85**	**5,421.40**	**1.000**	**5,421.40**	**0.064%**	**100.000%**	**3,704.00**	**9,125.40**
				Total withheld due to SCO non-compliance:				**3,618.11**
				Amount Returned to district SCO compliant:				**-**
				Total paid to County less withheld amount:				**5,507.29**

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

	Statewide Actual Base:	1,959,134.82			Note: Calculations may not agree due to rounding.			
	SPTD Statewide Excess Distribution:	5,746,910.06					For Quarter Ending:	Sep/30/2026
	SPTD Statewide Distribution:	7,702,410.77					SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Cassia County: Special Purpose Taxing Districts								
Cemetery:								
Albion Cemetery	7,982.00	203.38	1.000	203.38	0.002%	0.164%	101.49	304.87
Declo Cemetery	18,004.00	398.44	1.000	398.44	0.004%	0.369%	228.93	627.37
Oakley Valley Cemetery	28,286.00	635.33	1.000	635.33	0.006%	0.580%	359.67	995.00
Pella Cemetery	17,926.00	-	1.000	-	0.004%	0.368%	227.94	227.94
Sublet Cemetery	1,581.00	-	1.000	-	0.000%	0.032%	20.10	20.10
Valley View Cemetery	19,613.00	259.71	1.000	259.71	0.004%	0.402%	249.39	509.10
View Cemetery	10,785.00	264.13	1.000	264.13	0.002%	0.221%	137.14	401.27
Fire:								
Albion Fire	32,000.00	480.99	1.000	480.99	0.007%	0.656%	406.89	887.88
Minidoka Fire (annexed into Cnty 200	43,256.75	-	1.000	-	0.010%	0.887%	550.03	550.03
North Cassia Fire	482,213.00	3,651.96	1.000	3,651.96	0.107%	9.888%	6,131.53	9,783.49
Oakley Fire	76,520.00	1,357.68	1.000	1,357.68	0.017%	1.569%	972.98	2,330.66
Raft River Fire	33,360.00	789.79	1.000	789.79	0.007%	0.684%	424.19	1,213.98
Rock Creek Fire (annexed 2003)	25,447.24	-	1.000	-	0.006%	0.522%	323.57	323.57
Flood Control:								
Goose Creek Flood Control #16	88,784.00	2,263.44	1.000	2,263.44	0.020%	1.821%	1,128.92	3,392.36
Raft River Flood Control #15	70,628.00	1,522.89	1.000	1,522.89	0.016%	1.448%	898.06	2,420.95

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Highway:								
Albion Highway	14.00	-	1.000	-	0.000%	0.000%	0.18	0.18
Burley Highway	2,913,156.00	45,681.33	1.000	45,681.33	0.645%	59.734%	37,041.91	82,723.24
Murtaugh Highway	34,203.72	710.61	1.000	710.61	0.008%	0.701%	434.91	1,145.52
Oakley Highway	385,307.00	7,781.50	1.000	7,781.50	0.085%	7.901%	4,899.33	12,680.83
Raft River Highway	406,779.00	7,289.72	1.000	7,289.72	0.090%	8.341%	5,172.35	12,462.07
Library								
Oakley Library	28,980.00	719.85	1.000	719.85	0.006%	0.594%	368.49	1,088.34
Recreation:								
Almo Recreation	4,074.00	106.66	1.000	106.66	0.001%	0.084%	51.80	158.46
Oakley Recreation	147,997.00	630.19	1.000	630.19	0.033%	3.035%	1,881.84	2,512.03
SPTD Total:	**4,876,896.71**	**74,747.60**	**1.000**	**74,747.60**	**1.079%**	**100.000%**	**62,011.64**	**136,759.24**
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				22,947.02
				Total paid to County less withheld amount:				159,706.26

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Clark County: Special Purpose Taxing Districts								
Cemetery:								
Clark County Cemetery	31,062.00	1,298.05	1.000	1,298.05	0.007%	27.295%	394.97	1,693.02
Library:								
Clark County Library	82,737.00	1,258.09	1.000	1,258.09	0.018%	72.705%	1,052.03	2,310.12
SPTD Total:	**113,799.00**	**2,556.14**	**1.000**	**2,556.14**	**0.025%**	**100.000%**	**1,447.00**	**4,003.14**
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				4,003.14

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Clearwater County: Special Purpose Taxing Districts								
Ambulance:								
Clearwater County Ambulance	469,274.00	4,304.75	1.000	4,304.75	0.104%	26.805%	5,967.00	10,271.75
Auditorium:								
Fraser Community Center	6,297.00	-	1.000	-	0.001%	0.360%	80.07	80.07
Cemetery:								
Elk River Cemetery	8,418.00	1,361.78	1.000	1,361.78	0.002%	0.481%	107.04	1,468.82
Fraser Cemetery	2,799.00	114.80	1.000	114.80	0.001%	0.160%	35.59	150.39
Gilbert Cemetery	1,320.00	55.26	1.000	55.26	0.000%	0.075%	16.78	72.04
North Clearwater Cemetery	7,257.66	160.73	1.000	160.73	0.002%	0.415%	92.28	253.01
Orofino (Riverside) Cemetery	68,868.00	1,892.45	1.000	1,892.45	0.015%	3.934%	875.68	2,768.13
Pierce Cemetery	5,464.00	167.09	1.000	167.09	0.001%	0.312%	69.48	236.57
Sanders Cemetery	12,424.00	439.94	1.000	439.94	0.003%	0.710%	157.98	597.92
Southwick Cemetery	2,527.24	132.76	1.000	132.76	0.001%	0.144%	32.13	164.89
Weippe Cemetery	3,960.00	127.26	1.000	127.26	0.001%	0.226%	50.35	177.61
Weseman Cemetery	3,596.00	111.98	1.000	111.98	0.001%	0.205%	45.72	157.70
Fire:								
Big Canyon	1,560.90	-	1.000	-	0.000%	0.089%	19.85	19.85
Evergreen Fire	16,454.00	311.34	1.000	311.34	0.004%	0.940%	209.22	520.56
Grangemont Volunteer Fire	11,184.00	-	1.000	-	0.002%	0.639%	142.21	142.21
Greer Fire	10,090.00	-	1.000	-	0.002%	0.576%	128.30	128.30
Orofino Fire	44,660.00	1,395.52	1.000	1,395.52	0.010%	2.551%	567.87	1,963.39
Sunnyside Fire	32,360.77	521.99	1.000	521.99	0.007%	1.848%	411.48	933.47
Twin Ridge Fire	87,400.00	619.28	1.000	619.28	0.019%	4.992%	1,111.32	1,730.60
Weippe Fire	20,019.00	1,205.70	1.000	1,205.70	0.004%	1.144%	254.55	1,460.25

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)

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Highway:								
Clearwater Highway	174,307.00	13,760.92	1.000	13,760.92	0.039%	9.957%	2,216.38	15,977.30
Library:								
Clearwater Library	376,285.00	10,545.08	1.000	10,545.08	0.083%	21.494%	4,784.61	15,329.69
Elk River Library	66,727.00	4,156.58	1.000	4,156.58	0.015%	3.812%	848.46	5,005.04
Pierce Library	82,044.00	5,197.99	1.000	5,197.99	0.018%	4.686%	1,043.22	6,241.21
Recreation:								
Clearwater West Recreation	1,403.00	53.63	1.000	53.63	0.000%	0.080%	17.84	71.47
Dworshak Recreation	82,909.00	2,923.41	1.000	2,923.41	0.018%	4.736%	1,054.22	3,977.63
Elk River Recreation	30,974.00	2,830.78	1.000	2,830.78	0.007%	1.769%	393.85	3,224.63
Pierce Recreation	103,735.00	5,150.31	1.000	5,150.31	0.023%	5.925%	1,319.03	6,469.34
Weippe Fraser Recreation	15,119.00	448.08	1.000	448.08	0.003%	0.864%	192.24	640.32
Sewer and Water:								
Ahsahka S&W	-	-	1.000	-		0.000%	-	-
Judgetown S&W	1,235.00	33.81	1.000	33.81	0.000%	0.071%	15.70	49.51
Orofino Creek Whiskey Creek S&W	-	246.57	1.000	246.57		0.000%	-	246.57
Pleasant Acres S&W	-	-	1.000	-		0.000%	-	-
Riverside Sewer	-	-	1.000	-		0.000%	-	-
SPTD Total:	**1,750,671.57**	**58,269.79**	**1.000**	**58,269.79**	**0.387%**	**100.000%**	**22,260.45**	**80,530.24**
				Total withheld due to SCO non-compliance:				5,053.00
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				75,477.24

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Custer County: Special Purpose Taxing Districts								
Ambulance:								
South Custer Ambulance	59,350.00	1,005.18	1.000	1,005.18	0.013%	3.566%	754.66	1,759.84
Cemetery:								
Big Lost River Cemetery	26,194.00	1,171.04	1.000	1,171.04	0.006%	1.574%	333.07	1,504.11
Challis Cemetery	41,114.00	821.10	1.000	821.10	0.009%	2.470%	522.78	1,343.88
Fire:								
North Custer Fire	195,120.50	1,752.61	1.000	1,752.61	0.043%	11.722%	2,481.03	4,233.64
Sawtooth Valley Fire	113,499.00	2,566.39	1.000	2,566.39	0.025%	6.819%	1,443.18	4,009.57
South Custer Fire	138,652.00	3,213.67	1.000	3,213.67	0.031%	8.330%	1,763.01	4,976.68
Highway:								
Lost River Highway	153,679.00	5,957.95	1.000	5,957.95	0.034%	9.232%	1,954.09	7,912.04
Hospital:								
Lost River Hospital	440,680.90	7,228.95	1.000	7,228.95	0.098%	26.475%	5,603.43	12,832.38
North Custer Hospital	127,417.00	10,349.77	1.000	10,349.77	0.028%	7.655%	1,620.16	11,969.93
Salmon River Clinic	184,310.00	5,712.68	1.000	5,712.68	0.041%	11.073%	2,343.57	8,056.25
Library:								
Mackay Library	55,922.00	1,262.56	1.000	1,262.56	0.012%	3.360%	711.07	1,973.63
Stanley Community Library	76,371.00	1,543.85	1.000	1,543.85	0.017%	4.588%	971.09	2,514.94
Mosquito Abatement:								
Battle Ground Mosquito Abatement	23,665.00	335.86	1.000	335.86	0.005%	1.422%	300.91	636.77
Mackay Mosquito Abatement	28,572.00	550.95	1.000	550.95	0.006%	1.717%	363.30	914.25
SPTD Total:	**1,664,546.40**	**43,472.56**	**1.000**	**43,472.56**	**0.368%**	**100.000%**	**21,165.35**	**64,637.91**
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				64,637.91

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Elmore County: Special Purpose Taxing Districts								
Fire:								
Atlanta Fire	24,780.00	-	1.000	-	0.005%	0.487%	315.09	315.09
Grandview Fire	54,337.20	464.68	1.000	464.68	0.012%	1.067%	690.92	1,155.60
King Hill Fire	74,466.00	3,042.63	1.000	3,042.63	0.016%	1.463%	946.86	3,989.49
Mountain Home Fire	275,494.00	1,609.44	1.000	1,609.44	0.061%	5.412%	3,503.01	5,112.45
Highway:								
Atlanta Highway	27,074.00	-	1.000	-	0.006%	0.532%	344.26	344.26
Glenns Ferry Highway	710,925.00	7,568.78	1.000	7,568.78	0.157%	13.965%	9,039.69	16,608.47
Mountain Home Highway	1,362,861.00	8,797.34	1.000	8,797.34	0.302%	26.771%	17,329.31	26,126.65
Hospital:								
Elmore Medical Center	1,614,481.00	12,795.01	1.000	12,795.01	0.357%	31.714%	20,528.75	33,323.76
Library:								
Prairie Library	27,375.00	9.68	1.000	9.68	0.006%	0.538%	348.08	357.76
Recreation:								
Eastern Elmore Recreation	165,763.00	729.47	1.000	729.47	0.037%	3.256%	2,107.74	2,837.21
Western Elmore Recreation	753,239.00	-	1.000	-	0.167%	14.796%	9,577.73	9,577.73
Sewer:								
West Side Sewer	-	-	1.000	-		0.000%	-	-
SPTD Total:	**5,090,795.20**	**35,017.03**	**1.000**	**35,017.03**	**1.126%**	**100.000%**	**64,731.44**	**99,748.47**
				Total withheld due to SCO non-compliance:				11,048.42
				Amount Returned to district SCO compliant:				13,519.00
				Total paid to County less withheld amount:				102,219.05

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Franklin County: Special Purpose Taxing Districts								
Cemetery:								
Cleveland Cemetery	3,982.00	66.68	1.000	66.68	0.001%	0.233%	50.63	117.31
Clifton Cemetery	13,308.00	194.30	1.000	194.30	0.003%	0.780%	169.22	363.52
Dayton Cemetery	13,228.00	233.95	1.000	233.95	0.003%	0.775%	168.20	402.15
Fairview-Franklin Cemetery	4,101.00	81.63	1.000	81.63	0.001%	0.240%	52.15	133.78
Franklin Cemetery	17,515.00	261.37	1.000	261.37	0.004%	1.026%	222.71	484.08
Mapleton Cemetery	13,531.00	105.92	1.000	105.92	0.003%	0.793%	172.05	277.97
Mink Creek Cemetery	8,040.00	117.47	1.000	117.47	0.002%	0.471%	102.23	219.70
Preston Cemetery	64,651.00	1,076.21	1.000	1,076.21	0.014%	3.788%	822.06	1,898.27
Riverdale Cemetery	5,588.00	76.10	1.000	76.10	0.001%	0.327%	71.05	147.15
Thatcher Cemetery	2,646.83	26.29	1.000	26.29	0.001%	0.155%	33.66	59.95
Treasureton Cemetery	2,565.00	41.53	1.000	41.53	0.001%	0.150%	32.61	74.14
Weston Cemetery	10,885.00	150.60	1.000	150.60	0.002%	0.638%	138.41	289.01
Whitney Cemetery	13,463.00	166.42	1.000	166.42	0.003%	0.789%	171.19	337.61
Fire:								
Franklin County Fire	1,116,719.00	-	1.000	-	0.247%	65.439%	14,199.52	14,199.52
Highway:								
Downey Swan Lake Highway	837.86	20.03	1.000	20.03	0.000%	0.049%	10.65	30.68
Library:								
Franklin County Library	415,456.00	1,767.02	1.000	1,767.02	0.092%	24.345%	5,282.68	7,049.70
Water:								
Fairview Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	**1,706,516.69**	**4,385.52**	**1.000**	**4,385.52**	**0.378%**	**100.000%**	**21,699.02**	**26,084.54**
				Total withheld due to SCO non-compliance:				133.78
				Amount Returned to district SCO compliant:				-

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
				Total paid to County less withheld amount:				25,950.76

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Fremont County: Special Purpose Taxing Districts								
Ambulance:								
Fremont Ambulance	901,410.00	4,971.87	1.000	4,971.87	0.199%	26.640%	11,461.78	16,433.65
Cemetery:								
North Fremont Cemetery	76,554.00	600.58	1.000	600.58	0.017%	2.262%	973.41	1,573.99
Parker Cemetery	40,372.00	373.39	1.000	373.39	0.009%	1.193%	513.35	886.74
Riverview Cemetery (Fremont)	28,615.00	508.19	1.000	508.19	0.006%	0.846%	363.85	872.04
Squirrel Cemetery	12,186.00	90.20	1.000	90.20	0.003%	0.360%	154.95	245.15
Teton-Newdale Cemetery	18,610.12	137.76	1.000	137.76	0.004%	0.550%	236.63	374.39
Wilford Cemetery	56,936.00	410.92	1.000	410.92	0.013%	1.683%	723.96	1,134.88
Fire:								
Hamer Fire	3,739.40	107.60	1.000	107.60	0.001%	0.111%	47.55	155.15
Island Park Fire	277,655.00	1,517.18	1.000	1,517.18	0.061%	8.206%	3,530.49	5,047.67
North Fremont Fire	195,245.00	1,222.64	1.000	1,222.64	0.043%	5.770%	2,482.62	3,705.26
South Fremont Fire	608,630.00	3,972.86	1.000	3,972.86	0.135%	17.988%	7,738.97	11,711.83
Hospital:								
North Fremont Hospital	499,189.00	2,594.37	1.000	2,594.37	0.110%	14.753%	6,347.38	8,941.75
Library:								
Fremont County Library	640,743.00	1,652.62	1.000	1,652.62	0.142%	18.937%	8,147.30	9,799.92
Sugar-Salem Library	23,729.33	254.03	1.000	254.03	0.005%	0.701%	301.73	555.76
SPTD Total:	**3,383,613.85**	**18,414.21**	**1.000**	**18,414.21**	**0.749%**	**100.000%**	**43,023.97**	**61,438.18**
				Total withheld due to SCO non-compliance:				9,624.97
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				51,813.21

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Gem County: Special Purpose Taxing Districts								
Cemetery:								
Ola Cemetery	2,669.00	240.68	1.000	240.68	0.001%	0.181%	33.94	274.62
Sweet-Montour Cemetery	9,522.00	256.99	1.000	256.99	0.002%	0.645%	121.08	378.07
Fire:								
Eagle Fire (Annexed 2011)		-	1.000	-	0.000%	0.000%	16.12	16.12
Gem County Fire #1	470,455.00	6,913.46	1.000	6,913.46	0.104%	31.852%	5,982.02	12,895.48
Gem County Fire #2	65,151.00	1,362.48	1.000	1,362.48	0.014%	4.411%	828.42	2,190.90
Middleton Fire	89,340.78	218.20	1.000	218.20	0.020%	6.049%	1,136.00	1,354.20
Library:								
Ola Library	1,724.00	22.00	1.000	22.00	0.000%	0.117%	21.92	43.92
Mosquito Abatement:								
Gem Mosquito Abatement	838,154.00	10,744.59	1.000	10,744.59	0.185%	56.746%	10,657.45	21,402.04
Recreation:								
Gem Recreation	-	-	1.000	-		0.000%	-	-
Sewer:								
Letha Sewer	-	-	1.000	-		0.000%	-	-
SPTD Total:	**1,477,015.78**	**19,758.40**	**1.000**	**19,758.40**	**0.327%**	**100.000%**	**18,796.95**	**38,555.35**
				Total withheld due to SCO non-compliance:				378.07
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				38,177.28

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Gooding County: Special Purpose Taxing Districts								
Cemetery:								
Gooding Cemetery	113,684.00	1,609.16	1.000	1,609.16	0.025%	2.940%	1,445.54	3,054.70
Hagerman Cemetery	117,286.00	510.00	1.000	510.00	0.026%	3.033%	1,491.34	2,001.34
Wendell Cemetery	112,152.00	1,524.51	1.000	1,524.51	0.025%	2.900%	1,426.06	2,950.57
Fire:								
Bliss Fire	49,980.06	1,097.67	1.000	1,097.67	0.011%	1.292%	635.52	1,733.19
Gooding Fire	868,183.00	3,231.84	1.000	3,231.84	0.192%	22.451%	11,039.28	14,271.12
Hagerman Fire	346,481.10	2,868.88	1.000	2,868.88	0.077%	8.960%	4,405.64	7,274.52
Wendell Fire	255,970.00	3,174.83	1.000	3,174.83	0.057%	6.619%	3,254.76	6,429.59
Highway:								
Bliss Highway #2	141,617.00	1,635.38	1.000	1,635.38	0.031%	3.662%	1,800.72	3,436.10
Gooding Highway #1	574,026.00	7,857.87	1.000	7,857.87	0.127%	14.844%	7,298.96	15,156.83
Hagerman Highway #3	218,669.00	3,274.35	1.000	3,274.35	0.048%	5.655%	2,780.46	6,054.81
Wendell Highway #6	454,037.00	5,772.57	1.000	5,772.57	0.100%	11.742%	5,773.26	11,545.83
West Point Highway #4	193,694.00	2,149.22	1.000	2,149.22	0.043%	5.009%	2,462.89	4,612.11
Hospital:								
Gooding County Hospital (dissolved, see I.C. §63-3638(10)(		10,220.61	1.000	10,220.61	-	-	-	10,220.61
Recreation:								
Gooding County Recreation	232,978.00	2,042.43	1.000	2,042.43	0.052%	6.025%	2,962.41	5,004.84
Wendell Recreation	188,174.00	2,607.79	1.000	2,607.79	0.042%	4.866%	2,392.71	5,000.50
SPTD Total:	**3,866,931.16**	**49,577.11**	**1.000**	**49,577.11**	**0.856%**	**100.000%**	**49,169.55**	**98,746.66**
				Total withheld due to SCO non-compliance:				6,429.59
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				92,317.07

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Idaho County: Special Purpose Taxing Districts								
Cemetery:								
Clearwater Cemetery	837.00	146.67	1.000	146.67	0.000%	0.056%	10.64	157.31
Cottonwood Cemetery	34,735.00	1,141.48	1.000	1,141.48	0.008%	2.308%	441.67	1,583.15
Ferdinand Cemetery	2,557.00	102.97	1.000	102.97	0.001%	0.170%	32.51	135.48
Grangeville Cemetery	181,121.00	5,599.99	1.000	5,599.99	0.040%	12.035%	2,303.02	7,903.01
Kamiah Cemetery	6,396.49	175.88	1.000	175.88	0.001%	0.425%	81.33	257.21
Keuterville Cemetery	1,920.00	93.45	1.000	93.45	0.000%	0.128%	24.41	117.86
Pine Grove Cemetery	16,632.00	623.08	1.000	623.08	0.004%	1.105%	211.48	834.56
Riggins Cemetery	12,822.00	536.57	1.000	536.57	0.003%	0.852%	163.04	699.61
Whitebird Cemetery	20,908.00	765.71	1.000	765.71	0.005%	1.389%	265.85	1,031.56
Winona Cemetery	3,206.00	110.07	1.000	110.07	0.001%	0.213%	40.77	150.84
Woodland Cemetery	3,118.00	109.54	1.000	109.54	0.001%	0.207%	39.65	149.19
Fire:								
Cottonwood Fire	46,624.00	875.53	1.000	875.53	0.010%	3.098%	592.84	1,468.37
Grangeville Fire	114,809.00	930.87	1.000	930.87	0.025%	7.629%	1,459.84	2,390.71
Kamiah Fire	53,241.45	1,603.86	1.000	1,603.86	0.012%	3.538%	676.99	2,280.85
Flood Control:								
Whitebird Flood Control #6	2,234.00	57.22	1.000	57.22	0.000%	0.148%	28.41	85.63

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Highway:								
Cottonwood Highway	35,655.00	1,496.89	1.000	1,496.89	0.008%	2.369%	453.37	1,950.26
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	39,484.00	1,673.80	1.000	1,673.80	0.009%	2.624%	502.05	2,175.85
Grangeville Highway	77,276.00	-	1.000	-	0.017%	5.135%	982.59	982.59
Greencreek Highway	16,863.00	759.89	1.000	759.89	0.004%	1.120%	214.42	974.31
Keuterville Highway	17,371.00	1,087.80	1.000	1,087.80	0.004%	1.154%	220.88	1,308.68
Kidder-Harris Highway	10,819.00	168.26	1.000	168.26	0.002%	0.719%	137.57	305.83
Union Independent Highway	-	-	1.000	-		0.000%	-	-
Whitebird Highway	-	-	1.000	-		0.000%	-	-
Winona Highway	-	-	1.000	-		0.000%	-	-
Hospital:								
Syringa Hospital	619,446.00	13,252.06	1.000	13,252.06	0.137%	41.160%	7,876.50	21,128.56
Library:								
Prairie River Library	186,899.18	2,477.86	1.000	2,477.86	0.041%	12.419%	2,376.50	4,854.36
Sewer and Water								
Pineridge S&W	-	-	1.000	-		0.000%	-	-
Rapid River S&W	-	-	1.000	-		0.000%	-	-
SPTD Total:	**1,504,974.12**	**33,882.39**	**1.000**	**33,882.39**	**0.333%**	**100.000%**	**19,136.33**	**53,018.72**
				Total withheld due to SCO non-compliance:				2,548.02
				Amount Returned to district SCO compliant:				894.98
				Total paid to County less withheld amount:				51,365.68

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Jefferson County: Special Purpose Taxing Districts								
Ambulance:								
West Jefferson Ambulance	45,216.00	762.53	1.000	762.53	0.010%	1.452%	574.94	1,337.47
Cemetery:								
Central Cemetery #2	47,492.62	313.95	1.000	313.95	0.011%	1.525%	603.89	917.84
Lewisville Cemetery #5	11,839.00	266.45	1.000	266.45	0.003%	0.380%	150.54	416.99
Little Butte Cemetery #3	85,364.00	377.44	1.000	377.44	0.019%	2.740%	1,085.44	1,462.88
Pioneer Cemetery #1	197,434.00	1,469.33	1.000	1,469.33	0.044%	6.338%	2,510.45	3,979.78
Roberts Cemetery #6	45,415.00	561.64	1.000	561.64	0.010%	1.458%	577.47	1,139.11
Shelton Cemetery #4	33,694.20	241.17	1.000	241.17	0.007%	1.082%	428.43	669.60
West Jefferson Memorial Cemetery	27,986.00	291.05	1.000	291.05	0.006%	0.898%	355.85	646.90
Fire:								
Hamer Fire	49,680.60	1,022.22	1.000	1,022.22	0.011%	1.595%	631.71	1,653.93
Jefferson Central Fire	1,857,580.60	5,765.79	1.000	5,765.79	0.411%	59.634%	23,619.86	29,385.65
Roberts Fire	117,228.00	1,242.28	1.000	1,242.28	0.026%	3.763%	1,490.60	2,732.88
West Jefferson Fire	70,055.00	929.46	1.000	929.46	0.016%	2.249%	890.78	1,820.24
Flood Control:								
Flood Control #1	14,023.80	57.22	1.000	57.22	0.003%	0.450%	178.32	235.54
Flood Control #5	23,043.00	285.80	1.000	285.80	0.005%	0.740%	293.00	578.80
Levee District #1	-	638.73	1.000	638.73		0.000%	-	638.73

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Library:								
West Jefferson Library	229,134.00	2,470.76	1.000	2,470.76	0.051%	7.356%	2,913.53	5,384.29
Mosquito Abatement								
Jefferson Mosquito Abatement	200,349.30	4,500.41	1.000	4,500.41	0.044%	6.432%	2,547.52	7,047.93
Roberts Mosquito Abatement	59,449.00	591.06	1.000	591.06	0.013%	1.908%	755.92	1,346.98
Watershed:								
Roberts Kettle Butte Watershed	-	-	1.000	-		0.000%	-	-
SPTD Total:	**3,114,984.12**	**21,787.29**	**1.000**	**21,787.29**	**0.689%**	**100.000%**	**39,608.25**	**61,395.54**
				Total withheld due to SCO non-compliance:				1,985.71
				Amount Returned to district SCO compliant:				17,545.74
				Total paid to County less withheld amount:				76,955.57

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Jerome County: Special Purpose Taxing Districts								
Ambulance:								
Lifeline Ambulance	805,495.00	-	1.000	-	0.178%	9.619%	10,242.18	10,242.18
Cemetery:								
Hazelton Cemetery	27,316.00	195.21	1.000	195.21	0.006%	0.326%	347.33	542.54
Fire:								
First Segregation Fire	299,515.00	2,981.67	1.000	2,981.67	0.066%	3.577%	3,808.45	6,790.12
Jerome Fire #1	535,478.00	3,827.44	1.000	3,827.44	0.118%	6.395%	6,808.81	10,636.25
West End Fire	50,887.17	633.82	1.000	633.82	0.011%	0.608%	647.05	1,280.87
Highway:								
Hillsdale Highway	704,986.00	7,976.33	1.000	7,976.33	0.156%	8.419%	8,964.17	16,940.50
Jerome Highway #7	2,551,196.00	15,550.16	1.000	15,550.16	0.564%	30.466%	32,439.45	47,989.61
Junior College:								
Southern Idaho Junior College	2,224,755.20	24,956.83	1.000	24,956.83	0.492%	26.568%	28,288.63	53,245.46
Recreation:								
Jerome Recreation	978,830.00	6,524.76	1.000	6,524.76	0.217%	11.689%	12,446.20	18,970.96
Valley Recreation	195,384.00	1,022.05	1.000	1,022.05	0.043%	2.333%	2,484.38	3,506.43
Sewer and Water:								
Jerome S&W	-	-	1.000	-		0.000%	-	
SPTD Total:	**8,373,842.37**	**63,668.27**	**1.000**	**63,668.27**	**1.853%**	**100.000%**	**106,476.65**	**170,144.92**
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				170,144.92

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Kootenai County: Special Purpose Taxing Districts								
Ambulance:								
Kootenai Ambulance	3,991,813.00	5,897.29	1.000	5,897.29	0.883%	4.920%	50,757.45	56,654.74
Fire:								
East Side Fire	907,411.00	840.97	1.000	840.97	0.201%	1.118%	11,538.08	12,379.05
Hauser Fire	285,140.00	272.71	1.000	272.71	0.063%	0.351%	3,625.67	3,898.38
Kootenai Fire & Rescue	14,950,400.00	17,130.62	1.000	17,130.62	3.308%	18.425%	190,100.15	207,230.77
Northern Lakes Fire	11,039,673.00	8,389.71	1.000	8,389.71	2.443%	13.606%	140,373.73	148,763.44
Mica Kidd Island Fire	717,006.00	-	1.000	-	0.159%	0.884%	9,117.01	9,117.01
Shoshone Fire #2	297,048.40	553.25	1.000	553.25	0.066%	0.366%	3,777.09	4,330.34
Spirit Lake Fire	762,765.85	366.41	1.000	366.41	0.169%	0.940%	9,698.86	10,065.27
St. Maries Fire	147,425.32	217.31	1.000	217.31	0.033%	0.182%	1,874.57	2,091.88
Timberlake Fire	1,990,616.54	-	1.000	-	0.440%	2.453%	25,311.46	25,311.46
Worley Fire	1,214,340.00	2,467.69	1.000	2,467.69	0.269%	1.497%	15,440.81	17,908.50
Flood Control:								
Flood Control #17	66,897.00	181.69	1.000	181.69	0.015%	0.082%	850.62	1,032.31
Highway:								
East Side Highway #3	1,930,768.00	6,277.88	1.000	6,277.88	0.427%	2.380%	24,550.47	30,828.35
Lakes Highway #2	6,807,800.00	15,193.53	1.000	15,193.53	1.506%	8.390%	86,563.82	101,757.35
Post Falls Highway #1	4,682,293.00	11,125.44	1.000	11,125.44	1.036%	5.771%	59,537.18	70,662.62
Worley Highway	3,543,592.00	11,562.17	1.000	11,562.17	0.784%	4.367%	45,058.15	56,620.32

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Hospital:								
Kootenai County Hospital	61,391.00	3,144.05	1.000	3,144.05	0.014%	0.076%	780.61	3,924.66
Junior College:								
North Idaho Junior College	21,405,714.00	47,466.23	1.000	47,466.23	4.736%	26.381%	272,181.98	319,648.21
Library:								
Kootenai County Library	5,416,565.84	7,163.45	1.000	7,163.45	1.198%	6.676%	68,873.74	76,037.19
Kootenai County Library Bond	-	1,380.21	1.000	1,380.21		0.000%	-	1,380.21
Sewer:								
Carlin Bay Recreational Sewer	-	-	1.000	-		0.000%	-	-
Cleland Bay Sewer	7,186.00	17.81	1.000	17.81	0.002%	0.009%	91.37	109.18
Kidd Island Sewer	53,894.00	94.88	1.000	94.88	0.012%	0.066%	685.28	780.16
Kingston Cataldo Sewer	1,631.56	16.40	1.000	16.40	0.000%	0.002%	20.75	37.15
Sewer and Water:								
Alpine Meadows S&W	-	-	1.000	-		0.000%	-	-
Bayview S&W	-	-	1.000	-		0.000%	-	-
Dry Acres S&W	-	-	1.000	-		0.000%	-	-
Green Ferry S&W	400,000.00	-	1.000	-	0.089%	0.493%	5,086.16	5,086.16
Hackney S&W	-	-	1.000	-		0.000%	-	-
Hayden Lake S&W	93,576.00	211.92	1.000	211.92	0.021%	0.115%	1,189.86	1,401.78
Rocky Beach S&W	-	-	1.000	-		0.000%	-	-
Twin Lake Recreational S&W	-	-	1.000	-		0.000%	-	-
Water:								
Cataldo Water	1,130.78	6.22	1.000	6.22	0.000%	0.001%	14.38	20.60
Kootenai Water #1	196,067.00	190.40	1.000	190.40	0.043%	0.242%	2,493.07	2,683.47
North Kootenai Water	-	-	1.000	-		0.000%	-	-
Ohio Match Road Water	-	-	1.000	-		0.000%	-	-

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Pineview Estates Water	-	-	1.000	-		0.000%	-	-
Ross Point Water	-	-	1.000	-		0.000%	-	-
Royal Highlands Water	-	-	1.000	-		0.000%	-	-
Watershed:								
Hayden Lake Watershed	168,009.00	-	1.000	-	0.037%	0.207%	2,136.30	2,136.30
SPTD Total:	**81,140,154.29**	**140,168.24**	**1.000**	**140,168.24**	**17.953%**	**100.000%**	**1,031,728.62**	**1,171,896.86**
				Total withheld due to SCO non-compliance:				8,255.00
				Amount Returned to district SCO compliant:				6,756.29
				Total paid to County less withheld amount:				1,170,398.15

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Latah County: Special Purpose Taxing Districts								
Cemetery:								
Deary-Bovill Cemetery	12,485.00	157.85	1.000	157.85	0.003%	0.173%	158.75	316.60
Freeze Cemetery	12,128.00	57.51	1.000	57.51	0.003%	0.168%	154.21	211.72
Genesee Cemetery	9,789.01	137.92	1.000	137.92	0.002%	0.136%	124.47	262.39
Moscow Cemetery	370,040.00	2,191.08	1.000	2,191.08	0.082%	5.139%	4,705.20	6,896.28
Mountain View Cemetery	1,007.00	11.49	1.000	11.49	0.000%	0.014%	12.80	24.29
Nez-Tah Cemetery	9,429.04	133.76	1.000	133.76	0.002%	0.131%	119.89	253.65
Troy Cemetery	12,544.00	153.49	1.000	153.49	0.003%	0.174%	159.50	312.99
Viola-Rock Creek Cemetery	9,593.00	65.05	1.000	65.05	0.002%	0.133%	121.98	187.03
Woodfell Mendenhall Cemetery	17,675.00	290.27	1.000	290.27	0.004%	0.245%	224.74	515.01
Fire:								
Bovill Fire	20,886.00	127.14	1.000	127.14	0.005%	0.290%	265.57	392.71
Deary Fire	82,169.00	564.88	1.000	564.88	0.018%	1.141%	1,044.81	1,609.69
Genesee Fire	262,673.95	165.75	1.000	165.75	0.058%	3.648%	3,340.00	3,505.75
Moscow Fire	393,889.00	2,068.06	1.000	2,068.06	0.087%	5.470%	5,008.45	7,076.51
North Latah Fire	4,603.00	79.13	1.000	79.13	0.001%	0.064%	58.53	137.66
Potlatch Fire	164,611.00	1,082.51	1.000	1,082.51	0.036%	2.286%	2,093.09	3,175.60
Troy Fire	15,144.00	459.82	1.000	459.82	0.003%	0.210%	192.56	652.38
Highway:								
North Latah Highway	3,513,426.00	20,842.79	1.000	20,842.79	0.777%	48.795%	44,674.58	65,517.37
South Latah Highway	451,700.87	3,358.06	1.000	3,358.06	0.100%	6.273%	5,743.55	9,101.61
Library:								
Latah Library	1,817,209.00	10,669.70	1.000	10,669.70	0.402%	25.238%	23,106.52	33,776.22

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Recreation:								
J-K Recreation	19,316.99	393.44	1.000	393.44	0.004%	0.268%	245.62	639.06
Sewer and Water:								
Hampton Princeton S&W	-	-	1.000	-		0.000%	-	-
Helmer S&W	-	-	1.000	-		0.000%	-	-
Hoodoo S&W	-	-	1.000	-		0.000%	-	-
N. Tomer Butte S&W	-	-	1.000	-		0.000%	-	-
SE Moscow S&W	-	15.92	1.000	15.92		0.000%	-	15.92
Viola S&W	-	-	1.000	-		0.000%	-	-
SPTD Total:	**7,200,318.86**	**43,025.62**	**1.000**	**43,025.62**	**1.593%**	**100.000%**	**91,554.82**	**134,580.44**
				Total withheld due to SCO non-compliance:				5,601.30
				Amount Returned to district SCO compliant:				173,362.17
				Total paid to County less withheld amount:				302,341.31

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Lemhi County: Special Purpose Taxing Districts								
Fire:								
Elk Bend Fire	40,422.00	913.04	1.000	913.04	0.009%	4.261%	513.98	1,427.02
Lemhi County Fire	398,537.00	5,070.03	1.000	5,070.03	0.088%	42.007%	5,067.55	10,137.58
North Custer Fire	12,454.50	375.29	1.000	375.29	0.003%	1.313%	158.36	533.65
North Fork Fire	76,084.00	1,046.95	1.000	1,046.95	0.017%	8.019%	967.44	2,014.39
Library:								
Lemhi Library	307,858.00	8,691.55	1.000	8,691.55	0.068%	32.449%	3,914.53	12,606.08
Sewer:								
Elk Bend Sewer	35,696.00	1,121.04	1.000	1,121.04	0.008%	3.762%	453.89	1,574.93
Valley View Heights Sewer	-	-	1.000	-		0.000%	-	-
Sewer and Water:								
Williams Lake S&W	61,907.00	3,168.15	1.000	3,168.15	0.014%	6.525%	787.17	3,955.32
Water:								
Arrowhead Water	15,784.00	361.06	1.000	361.06	0.003%	1.664%	200.70	561.76
Sunset Heights Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	**948,742.50**	**20,747.11**	**1.000**	**20,747.11**	**0.210%**	**100.000%**	**12,063.62**	**32,810.73**
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				32,810.73

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	2019 Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Lewis County: Special Purpose Taxing Districts								
Auditorium:								
Reubens Community Center	4,350.06	352.31	1.000	352.31	0.001%	0.425%	55.31	407.62
Cemetery:								
Kamiah Cemetery	3,150.51	83.37	1.000	83.37	0.001%	0.308%	40.06	123.43
Nez Perce-Russell Cemetery	18,006.00	279.33	1.000	279.33	0.004%	1.759%	228.95	508.28
Reubens Cemetery	1,081.80	9.95	1.000	9.95	0.000%	0.106%	13.76	23.71
Fire:								
Kamiah Fire	9,395.55	124.46	1.000	124.46	0.002%	0.918%	119.47	243.93
Nez Perce Fire	23,376.00	124.71	1.000	124.71	0.005%	2.283%	297.23	421.94
Highway:								
Central Highway	247,203.00	4,381.89	1.000	4,381.89	0.055%	24.147%	3,143.28	7,525.17
Evergreen Highway	133,824.00	2,562.41	1.000	2,562.41	0.030%	13.072%	1,701.62	4,264.03
Kamiah Highway	65,341.00	1,120.08	1.000	1,120.08	0.014%	6.383%	830.84	1,950.92
North Highway	62,087.00	945.60	1.000	945.60	0.014%	6.065%	789.46	1,735.06
Prairie Highway	348,089.00	4,970.47	1.000	4,970.47	0.077%	34.002%	4,426.09	9,396.56
Library:								
Prairie River Library	107,826.45	1,427.38	1.000	1,427.38	0.024%	10.533%	1,371.06	2,798.44
SPTD Total:	**1,023,730.37**	**16,381.96**	**1.000**	**16,381.96**	**0.227%**	**100.000%**	**13,017.13**	**29,399.09**
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				29,399.09

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Lincoln County: Special Purpose Taxing Districts								
Cemetery:								
Lincoln County Cemetery	85,615.00	1,688.41	1.000	1,688.41	0.019%	6.321%	1,088.63	2,777.04
Richfield Cemetery	13,296.00	581.95	1.000	581.95	0.003%	0.982%	169.06	751.01
Fire:								
Dietrich Fire	45,278.00	682.99	1.000	682.99	0.010%	3.343%	575.73	1,258.72
Richfield Fire	27,140.00	1,265.23	1.000	1,265.23	0.006%	2.004%	345.10	1,610.33
Shoshone City & Rural Fire	315,176.00	3,313.08	1.000	3,313.08	0.070%	23.270%	4,007.59	7,320.67
Highway:								
Dietrich Highway #5	109,278.00	2,604.35	1.000	2,604.35	0.024%	8.068%	1,389.51	3,993.86
Kimama Highway #6	74,709.00	1,507.04	1.000	1,507.04	0.017%	5.516%	949.95	2,456.99
Richfield Highway #3	110,943.00	4,383.59	1.000	4,383.59	0.025%	8.191%	1,410.68	5,794.27
Shoshone Highway #2	340,701.00	6,060.65	1.000	6,060.65	0.075%	25.155%	4,332.15	10,392.80
Library:								
Richfield Library	29,905.00	699.89	1.000	699.89	0.007%	2.208%	380.25	1,080.14
Recreation:								
Lincoln County Recreation	202,361.00	4,310.54	1.000	4,310.54	0.045%	14.941%	2,573.10	6,883.64
SPTD Total:	**1,354,402.00**	**27,097.72**	**1.000**	**27,097.72**	**0.300%**	**100.000%**	**17,221.75**	**44,319.47**
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				44,319.47

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Madison County: Special Purpose Taxing Districts								
Ambulance:								
Madison County Ambulance	1,153,197.00	2,875.09	1.000	2,875.09	0.255%	19.383%	14,663.35	17,538.44
Cemetery:								
Burton Cemetery	25,191.00	120.47	1.000	120.47	0.006%	0.423%	320.31	440.78
Plano Cemetery	15,851.00	148.58	1.000	148.58	0.004%	0.266%	201.55	350.13
Rexburg Cemetery	98,393.00	406.74	1.000	406.74	0.022%	1.654%	1,251.11	1,657.85
Sugar City Cemetery (formerly Sugar S	130,221.00	138.34	1.000	138.34	0.029%	2.189%	1,655.81	1,794.15
Sutton Cemetery	29,168.00	188.85	1.000	188.85	0.006%	0.490%	370.88	559.73
Teton-Newdale Cemetery	20,985.88	133.88	1.000	133.88	0.005%	0.353%	266.84	400.72
Fire:								
Madison County Fire	1,145,815.00	5,343.66	1.000	5,343.66	0.254%	19.259%	14,569.48	19,913.14
Jefferson Central Fire	19,553.48	-	1.000	-	0.004%	0.329%	248.63	248.63
Flood Control:								
Flood Control #1	779.10	1.74	1.000	1.74	0.000%	0.013%	9.91	11.65
Library:								
Madison County Library	1,661,733.00	4,778.33	1.000	4,778.33	0.368%	27.930%	21,129.58	25,907.91
Sugar-Salem Library	79,441.67	368.70	1.000	368.70	0.018%	1.335%	1,010.13	1,378.83
Mosquito Abatement:								
Madison Mosquito Abatement	1,569,239.00	397.34	1.000	397.34	0.347%	26.376%	19,953.48	20,350.82
Sewer:								
Valley View Sub Sewer	-	-	1.000	-		0.000%	-	-
Watershed:								
Moody Creek Watershed	-	-	1.000	-		0.000%	-	-
SPTD Total:	**5,949,568.13**	**14,901.72**	**1.000**	**14,901.72**	**1.316%**	**100.000%**	**75,651.06**	**90,552.78**
				Total withheld due to SCO non-compliance:				2,007.98

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				88,544.80

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Minidoka County: Special Purpose Taxing Districts								
Cemetery:								
Heyburn Cemetery #3	72,072.00	1,007.70	1.000	1,007.70	0.016%	1.890%	916.42	1,924.12
Paul Cemetery #2	139,771.00	1,866.73	1.000	1,866.73	0.031%	3.664%	1,777.24	3,643.97
Rupert-Acequia Cemetery #1	238,871.00	3,700.06	1.000	3,700.06	0.053%	6.263%	3,037.34	6,737.40
Fire:								
Minidoka County Fire	813,226.90	10,846.86	1.000	10,846.86	0.180%	21.320%	10,340.50	21,187.36
West End Fire	514,525.83	7,986.03	1.000	7,986.03	0.114%	13.489%	6,542.40	14,528.43
Highway:								
Minidoka Highway	2,035,832.00	35,531.75	1.000	35,531.75	0.450%	53.374%	25,886.40	61,418.15
Sewer:								
Wayside Sewer (dissolved, see I.C. §63-3638(10)(c)(v))		25.95	1.000	25.95	-	-	-	25.95
SPTD Total:	**3,814,298.73**	**60,965.08**	**1.000**	**60,965.08**	**0.844%**	**100.000%**	**48,500.30**	**109,465.38**
				Total withheld due to SCO non-compliance:				1,924.12
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				107,541.26

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Nez Perce County: Special Purpose Taxing Districts								
Auditorium:								
Reubens Community Center	12,380.94	125.78	1.000	125.78	0.003%	0.649%	157.43	283.21
Cemetery:								
Genesee Cemetery	2,923.99	77.75	1.000	77.75	0.001%	0.153%	37.18	114.93
Gifford Cemetery	4,497.00	79.05	1.000	79.05	0.001%	0.236%	57.18	136.23
Melrose Cemetery	2,426.00	37.76	1.000	37.76	0.001%	0.127%	30.85	68.61
Nez-Tah Cemetery	1,534.96	23.00	1.000	23.00	0.000%	0.080%	19.52	42.52
North Clearwater Cemetery	2,684.34	49.04	1.000	49.04	0.001%	0.141%	34.13	83.17
Potlatch Cemetery	1,153.00	39.67	1.000	39.67	0.000%	0.060%	14.66	54.33
Reubens Cemetery	1,322.20	18.30	1.000	18.30	0.000%	0.069%	16.81	35.11
Southwick Cemetery	554.76	20.34	1.000	20.34	0.000%	0.029%	7.05	27.39
Fire:								
Big Canyon Fire	29,657.10	135.44	1.000	135.44	0.007%	1.554%	377.10	512.54
Genesee Fire	78,461.05	116.28	1.000	116.28	0.017%	4.112%	997.66	1,113.94
Nez Perce County Fire	-	-	1.000	-		0.000%	-	-
Sunnyside Fire	8,602.23	-	1.000	-	0.002%	0.451%	109.38	109.38
Highway:								
South Latah Highway	13,970.13	367.78	1.000	367.78	0.003%	0.732%	177.64	545.42
Library:								
Prairie River Library	424,117.37	5,072.88	1.000	5,072.88	0.094%	22.226%	5,392.82	10,465.70

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Port:								
Port of Lewiston	949,779.00	22,888.34	1.000	22,888.34	0.210%	49.774%	12,076.81	34,965.15
Recreation:								
J-K Recreation	5,770.01	134.05	1.000	134.05	0.001%	0.302%	73.37	207.42
Sewer:								
Central Orchards Sewer	368,333.00	15,292.50	1.000	15,292.50	0.081%	19.303%	4,683.50	19,976.00
Lewiston Orchards Sewer	-	-	1.000	-		0.000%	-	-
Water:								
Waha Glen Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	**1,908,167.08**	**44,477.96**	**1.000**	**44,477.96**	**0.422%**	**100.000%**	**24,263.09**	**68,741.05**
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				68,741.05

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Oneida County: Special Purpose Taxing Districts								
Cemetery:								
Holbrook Cemetery	2,748.00	88.03	1.000	88.03	0.001%	0.514%	34.94	122.97
Pleasant View Cemetery	2,644.00	45.32	1.000	45.32	0.001%	0.495%	33.62	78.94
Samaria Cemetery	4,923.00	90.81	1.000	90.81	0.001%	0.921%	62.60	153.41
St. John Cemetery	9,093.00	228.51	1.000	228.51	0.002%	1.701%	115.62	344.13
Fire:								
Oneida County Fire	140,673.00	1,560.43	1.000	1,560.43	0.031%	26.321%	1,788.71	3,349.14
Library:								
Oneida County Library	359,799.00	4,078.99	1.000	4,078.99	0.080%	67.320%	4,574.98	8,653.97
Recreation:								
Holbrook Recreation	3,014.00	53.02	1.000	53.02	0.001%	0.564%	38.32	91.34
Samaria Recreation	11,567.00	168.09	1.000	168.09	0.003%	2.164%	147.08	315.17
SPTD Total:	**534,461.00**	**6,313.20**	**1.000**	**6,313.20**	**0.118%**	**100.000%**	**6,795.87**	**13,109.07**
				Total withheld due to SCO non-compliance:				214.31
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				12,894.76

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Owyhee County: Special Purpose Taxing Districts								
Cemetery:								
Bruneau Cemetery	16,550.00	530.68	1.000	530.68	0.004%	1.209%	210.44	741.12
Marsing-Homedale Cemetery	121,132.00	1,694.65	1.000	1,694.65	0.027%	8.848%	1,540.24	3,234.89
Owyhee-Pioneer Cemetery	3,201.00	95.42	1.000	95.42	0.001%	0.234%	40.70	136.12
Riverside Cemetery	6,569.00	279.28	1.000	279.28	0.001%	0.480%	83.53	362.81
Fire:								
Bruneau Fire	29,904.00	1,173.76	1.000	1,173.76	0.007%	2.184%	380.24	1,554.00
Grandview Fire	172,067.80	1,381.32	1.000	1,381.32	0.038%	12.568%	2,187.91	3,569.23
Homedale Fire	300,432.51	8,504.64	1.000	8,504.64	0.066%	21.945%	3,820.12	12,324.76
Marsing Fire	261,604.56	1,548.28	1.000	1,548.28	0.058%	19.108%	3,326.40	4,874.68
Murphy Reynolds Wilson Fire	65,819.00	1,277.11	1.000	1,277.11	0.015%	4.808%	836.91	2,114.02
Highway:								
Gem Highway	92,518.00	2,327.16	1.000	2,327.16	0.020%	6.758%	1,176.40	3,503.56
Homedale Highway	123,327.00	3,380.46	1.000	3,380.46	0.027%	9.008%	1,568.15	4,948.61
Three Creek Highway	22,088.00	1,860.06	1.000	1,860.06	0.005%	1.613%	280.86	2,140.92
Library:								
Bruneau Valley Library	19,469.00	484.94	1.000	484.94	0.004%	1.422%	247.56	732.50
Eastern Owyhee Library	55,093.00	2,860.82	1.000	2,860.82	0.012%	4.024%	700.53	3,561.35
Lizard Butte Library	79,279.20	943.74	1.000	943.74	0.018%	5.791%	1,008.07	1,951.81
Sewer and Water:								
Bruneau S&W	-	-	1.000	-		0.000%	-	-
SPTD Total:	**1,369,054.07**	**28,342.32**	**1.000**	**28,342.32**	**0.303%**	**100.000%**	**17,408.06**	**45,750.38**
				Total withheld due to SCO non-compliance:				7,626.96
				Amount Returned to district SCO compliant:				387.23
				Total paid to County less withheld amount:				38,510.65

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Payette County: Special Purpose Taxing Districts								
Ambulance:								
Payette County Ambulance	848,587.00	-	1.000	-	0.188%	22.251%	10,790.11	10,790.11
Cemetery:								
Parkview Cemetery	211,497.00	1,876.12	1.000	1,876.12	0.047%	5.546%	2,689.27	4,565.39
Riverside Cemetery	194,290.00	1,669.85	1.000	1,669.85	0.043%	5.095%	2,470.47	4,140.32
Extermination:								
Payette County Rodent Control	197,063.00	1,547.02	1.000	1,547.02	0.044%	5.167%	2,505.73	4,052.75
Fire:								
New Plymouth Fire	273,225.00	1,168.16	1.000	1,168.16	0.060%	7.164%	3,474.16	4,642.32
Parma Fire	202,531.07	509.76	1.000	509.76	0.045%	5.311%	2,575.26	3,085.02
Sand Hollow Fire	22,705.00	157.17	1.000	157.17	0.005%	0.595%	288.70	445.87
Highway:								
Highway #1	1,126,171.00	5,217.09	1.000	5,217.09	0.249%	29.530%	14,319.70	19,536.79
Recreation:								
Payette County Recreation	737,629.00	5,436.00	1.000	5,436.00	0.163%	19.342%	9,379.24	14,815.24
SPTD Total:	**3,813,698.07**	**17,581.17**	**1.000**	**17,581.17**	**0.844%**	**100.000%**	**48,492.64**	**66,073.81**
				Total withheld due to SCO non-compliance:				445.87
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				65,627.94

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Power County: Special Purpose Taxing Districts								
Ambulance:								
Power County Ambulance	359,335.00	2,069.31	1.000	2,069.31	0.080%	4.871%	4,569.08	6,638.39
Cemetery:								
Arbon Cemetery	-	-	1.000	-		0.000%	-	-
Falls View Cemetery	202,091.00	1,165.36	1.000	1,165.36	0.045%	2.739%	2,569.67	3,735.03
Rockland-Valley Vu Cemetery	26,312.00	543.50	1.000	543.50	0.006%	0.357%	334.57	878.07
Fire:								
American Falls Fire	273,509.00	787.46	1.000	787.46	0.061%	3.707%	3,477.77	4,265.23
Eastern Power County Fire	183,996.00	2,452.85	1.000	2,452.85	0.041%	2.494%	2,339.58	4,792.43
Rockland Fire	47,787.00	342.22	1.000	342.22	0.011%	0.648%	607.63	949.85
Highway:								
Power County Highway	3,568,984.00	34,729.50	1.000	34,729.50	0.790%	48.377%	45,381.02	80,110.52
Hospital:								
Harms Memorial Hospital	2,074,242.00	21,206.72	1.000	21,206.72	0.459%	28.116%	26,374.79	47,581.51
Library:								
American Falls Library	604,405.00	4,672.04	1.000	4,672.04	0.134%	8.193%	7,685.24	12,357.28
Rockland Library	36,810.00	767.96	1.000	767.96	0.008%	0.499%	468.05	1,236.01
SPTD Total:	**7,377,471.00**	**68,736.92**	**1.000**	**68,736.92**	**1.632%**	**100.000%**	**93,807.40**	**162,544.32**
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				13,336.28
				Total paid to County less withheld amount:				175,880.60

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Shoshone County: Special Purpose Taxing Districts								
Fire:								
Fernwood Fire	858.88	-	1.000	-	0.000%	0.030%	10.92	10.92
Shoshone County Fire #1	624,310.00	7,030.93	1.000	7,030.93	0.138%	21.598%	7,938.34	14,969.27
Shoshone Fire #2	1,053,171.60	15,825.08	1.000	15,825.08	0.233%	36.435%	13,391.49	29,216.57
Shoshone Fire #3	48,692.00	1,193.52	1.000	1,193.52	0.011%	1.685%	619.14	1,812.66
St. Joe Valley Fire	19,186.00	180.59	1.000	180.59	0.004%	0.664%	243.96	424.55
Highway:								
Clarkia Better Roads	93,537.00	-	1.000	-	0.021%	3.236%	1,189.36	1,189.36
Hospital:								
West Shoshone Hospital	853,154.00	17,152.31	1.000	17,152.31	0.189%	29.515%	10,848.18	28,000.49
Library:								
Clarkia Library	20,821.00	636.51	1.000	636.51	0.005%	0.720%	264.75	901.26
Kootenai Library	110,542.16	819.26	1.000	819.26	0.024%	3.824%	1,405.59	2,224.85
Kootenai Library Bond	-	-	1.000	-		0.000%	-	-
Sewer:								
Calder Sewer	-	-	1.000	-		0.000%	-	-
Kingston Cataldo Sewer	39,157.44	409.47	1.000	409.47	0.009%	1.355%	497.90	907.37
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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Sewer and Water:								
Avery S&W	3,308.00	131.57	1.000	131.57	0.001%	0.114%	42.06	173.63
Clarkia S&W	-	-	1.000	-		0.000%	-	-
Water:								
Cataldo Water	15,023.22	222.61	1.000	222.61	0.003%	0.520%	191.03	413.64
Central Shoshone Water	-	-	1.000	-		0.000%	-	-
E. Shoshone Water	-	-	1.000	-		0.000%	-	-
Kingston Water	8,810.00	126.14	1.000	126.14	0.002%	0.305%	112.02	238.16
Pinehurst Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	**2,890,571.30**	**43,727.99**	**1.000**	**43,727.99**	**0.640%**	**100.000%**	**36,754.74**	**80,482.73**
				Total withheld due to SCO non-compliance:				45,548.83
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				34,933.90

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Teton County: Special Purpose Taxing Districts								
Cemetery:								
Bates Cemetery	7,497.00	71.27	1.000	71.27	0.002%	0.136%	95.33	166.60
Cache Clawson Cemetery	42,239.00	321.07	1.000	321.07	0.009%	0.764%	537.09	858.16
Driggs Darby Cemetery	47,756.00	548.76	1.000	548.76	0.011%	0.864%	607.24	1,156.00
Felt Cemetery (dissolved, see I.C. §63-3638(10)(c)(v))		40.83	1.000	40.83	-	-	-	40.83
Haden Cemetery	11,301.00	152.29	1.000	152.29	0.003%	0.204%	143.70	295.99
Victor-Cedron Cemetery	150,901.00	269.05	1.000	269.05	0.033%	2.730%	1,918.76	2,187.81
Fire:								
Teton County Fire	4,148,516.00	16,286.63	1.000	16,286.63	0.918%	75.056%	52,749.99	69,036.62
Library:								
Valley of the Tetons Library	1,119,039.00	2,175.96	1.000	2,175.96	0.248%	20.246%	14,229.02	16,404.98
SPTD Total:	**5,527,249.00**	**19,865.86**	**1.000**	**19,865.86**	**1.223%**	**100.000%**	**70,281.13**	**90,146.99**
				Total withheld due to SCO non-compliance:				858.16
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				89,288.83

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Twin Falls County: Special Purpose Taxing Districts								
Cemetery:								
West End Cemetery	119,144.00	2,203.64	1.000	2,203.64	0.026%	0.492%	1,514.96	3,718.60
Fire:								
Bliss Fire (Jt w/Gooding 2007)	3,761.94	-	1.000	-	0.001%	0.016%	47.83	47.83
Buhl Fire	709,997.00	4,853.65	1.000	4,853.65	0.157%	2.930%	9,027.89	13,881.54
Castleford Fire	125,601.00	972.36	1.000	972.36	0.028%	0.518%	1,597.07	2,569.43
Filer Fire	618,926.00	4,528.55	1.000	4,528.55	0.137%	2.554%	7,869.88	12,398.43
Hagerman Fire	38,497.90	112.56	1.000	112.56	0.009%	0.159%	489.52	602.08
Rock Creek Fire	2,519,276.76	4,686.73	1.000	4,686.73	0.557%	10.398%	32,033.58	36,720.31
Salmon Tract Fire	71,989.00	948.78	1.000	948.78	0.016%	0.297%	915.37	1,864.15
Twin Falls Fire	1,167,562.00	11,030.67	1.000	11,030.67	0.258%	4.819%	14,846.00	25,876.67
Highway:								
Buhl Highway	1,421,524.00	19,235.95	1.000	19,235.95	0.315%	5.867%	18,075.23	37,311.18
Filer Highway	667,355.00	6,942.97	1.000	6,942.97	0.148%	2.754%	8,485.68	15,428.65
Murtaugh Highway	250,827.28	2,821.94	1.000	2,821.94	0.055%	1.035%	3,189.37	6,011.31
Twin Falls Highway	7,286,985.00	54,214.70	1.000	54,214.70	1.612%	30.075%	92,656.85	146,871.55

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)

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Junior College:								
Southern Idaho Junior College	8,899,020.80	101,418.93	1.000	101,418.93	1.969%	36.728%	113,154.51	214,573.44
Library:								
Hansen Library	96,164.00	431.59	1.000	431.59	0.021%	0.397%	1,222.76	1,654.35
Recreation:								
Castleford Recreation	52,676.00	-	1.000	-	0.040%	0.217%	669.80	669.80
Filer Recreation	180,303.00	2,195.39	1.000	2,195.39	0.012%	0.744%	2,292.62	4,488.01
Water:								
Rogerson Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	**24,229,610.68**	**216,598.41**	**1.000**	**216,598.41**	**5.361%**	**100.000%**	**308,088.92**	**524,687.33**
				Total withheld due to SCO non-compliance:				1,864.15
				Amount Returned to district SCO compliant:				69,923.67
				Total paid to County less withheld amount:				592,746.85

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:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Valley County: Special Purpose Taxing Districts								
Cemetery:								
McCall Cemetery	26,900.00	189.80	1.000	189.80	0.006%	0.388%	342.04	531.84
Valley Center Cemetery	75,486.00	214.22	1.000	214.22	0.017%	1.089%	959.83	1,174.05
Fire:								
Cascade Fire	433,464.00	804.17	1.000	804.17	0.096%	6.252%	5,511.66	6,315.83
McCall Fire	2,329,187.00	2,693.64	1.000	2,693.64	0.515%	33.596%	29,616.52	32,310.16
Yellow Pine Fire	21,107.00	69.89	1.000	69.89	0.005%	0.304%	268.38	338.27
Hospital:								
Cascade Memorial Hospital	1,172,414.00	2,582.90	1.000	2,582.90	0.259%	16.911%	14,907.70	17,490.60
McCall Hospital	1,645,646.00	8,811.70	1.000	8,811.70	0.364%	23.737%	20,925.03	29,736.73
Mosquito Abatement:								
Edwards Mosquito Abatement	325,699.00	-	1.000	-	0.072%	4.698%	4,141.39	4,141.39
Recreation:								
Southern Valley Recreation	-	-	1.000	-		0.000%	-	-
Sewer and Water:								
North Lake S&W	308,717.00	245.11	1.000	245.11	0.068%	4.453%	3,925.46	4,170.57
Payette Lakes S&W	533,927.00	604.04	1.000	604.04	0.118%	7.701%	6,789.09	7,393.13
South Lake Recreational S&W	22,940.00	440.63	1.000	440.63	0.005%	0.331%	291.69	732.32
Water:								
Warm Lake Recreational Water	37,410.00	33.12	1.000	33.12	0.008%	0.540%	475.68	508.80
SPTD Total:	**6,932,897.00**	**16,689.22**	**1.000**	**16,689.22**	**1.534%**	**100.000%**	**88,154.47**	**104,843.69**
				Total withheld due to SCO non-compliance:				338.27
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				104,505.42

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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

		Statewide Actual Base:	1,959,134.82		Note: Calculations may not agree due to rounding.			
		SPTD Statewide Excess Distribution:	5,746,910.06				For Quarter Ending:	Sep/30/2026
		SPTD Statewide Distribution:	7,702,410.77				SPTD Total Statewide Property Tax	451,964,948
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 21, 2026	Total Approved Property Tax[1]	Hypothetical Base	Factor[2]	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
Washington County: Special Purpose Taxing Districts								
Ambulance:								
Weiser Ambulance	300,277.00	6,818.44	1.000	6,818.44	0.066%	17.319%	3,818.14	10,636.58
Cemetery:								
Midvale Cemetery	42,898.00	714.30	1.000	714.30	0.009%	2.474%	545.46	1,259.76
Salubria Cemetery	39,919.00	609.59	1.000	609.59	0.009%	2.302%	507.59	1,117.18
Extermination:								
Washington County Rodent Control	39,549.00	679.02	1.000	679.02	0.009%	2.281%	502.88	1,181.90
Fire:								
Cambridge Fire	78,515.00	643.35	1.000	643.35	0.017%	4.528%	998.35	1,641.70
Midvale Fire	61,930.00	1,002.30	1.000	1,002.30	0.014%	3.572%	787.46	1,789.76
Weiser Fire #1	336,551.00	5,652.89	1.000	5,652.89	0.074%	19.411%	4,279.38	9,932.27
Flood Control:								
Flood Control #3	7,141.72	122.90	1.000	122.90	0.002%	0.412%	90.81	213.71
Highway:								
Weiser Valley Highway	90,081.00	1,594.91	1.000	1,594.91	0.020%	5.196%	1,145.41	2,740.32
Hospital:								
Weiser Valley Hospital	632,936.00	5,143.67	1.000	5,143.67	0.140%	36.506%	8,048.03	13,191.70
Library:								
Cambridge Community Library	69,627.00	328.51	1.000	328.51	0.015%	4.016%	885.33	1,213.84
Midvale Library	34,381.00	673.23	1.000	673.23	0.008%	1.983%	437.17	1,110.40
SPTD Total:	**1,733,805.72**	**23,983.11**	**1.000**	**23,983.11**	**0.384%**	**100%**	**22,046.01**	**46,029.12**
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				46,029.12

1. Portion of tax and foregone amount within county.
2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.