

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax				212,653,761
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Ada County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Ada County Ambulance	4,119,311.00	25,501.39	1.000	25,501.39	1.937%	6.463%	14,399.83	39,901.22
<b>Cemetery:</b>								
Boise City Cemetery	-	-	1.000	-		0.000%	-	-
Dry Creek Cemetery	117,367.00	171.81	1.000	171.81	0.055%	0.184%	410.28	582.09
Fairview Cemetery	1,338.47	36.38	1.000	36.38	0.001%	0.002%	4.68	41.06
Joplin Cemetery	27,549.00	171.02	1.000	171.02	0.013%	0.043%	96.30	267.32
Kuna Cemetery	106,946.85	703.47	1.000	703.47	0.050%	0.168%	373.85	1,077.32
Melba Cemetery	2,430.53	44.59	1.000	44.59	0.001%	0.004%	8.50	53.09
Meridian Cemetery	390,150.00	1,599.84	1.000	1,599.84	0.183%	0.612%	1,363.84	2,963.68
Star Cemetery	60,234.00	654.92	1.000	654.92	0.028%	0.095%	210.56	865.48
<b>Pest Control:</b>								
Ada Pest Extermination	551,661.00	3,417.97	1.000	3,417.97	0.259%	0.865%	1,928.44	5,346.41
<b>Fire:</b>								
Desert East Fire	-	-	1.000	-		0.000%	-	-
Eagle Fire	4,623,563.00	8,417.80	1.000	8,417.80	2.174%	7.254%	16,162.54	24,580.34
Kuna Fire	1,111,487.56	6,563.87	1.000	6,563.87	0.523%	1.744%	3,885.42	10,449.29
Melba Fire	16,304.58	386.98	1.000	386.98	0.008%	0.026%	57.00	443.98
Meridian Fire	1,629,753.00	7,645.79	1.000	7,645.79	0.766%	2.557%	5,697.11	13,342.90
North Ada Search & Rescue	3,588,692.00	26,836.81	1.000	26,836.81	1.688%	5.630%	12,544.95	39,381.76
Star Fire	1,044,719.76	1,740.32	1.000	1,740.32	0.491%	1.639%	3,652.02	5,392.34
Whitney Fire	3,280,082.00	17,204.61	1.000	17,204.61	1.542%	5.146%	11,466.15	28,670.76

1. Portion of tax and foregone amount within county.

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

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October 22, 2010								
<b>Flood Control:</b>								
Flood Control #10	211,787.32	546.06	1.000	546.06	0.100%	0.332%	740.34	1,286.40
<b>Highway:</b>								
Ada Highway	34,581,840.00	206,869.23	1.000	206,869.23	16.262%	54.255%	120,887.37	327,756.60
<b>Library:</b>								
Ada County Library	2,055,761.00	8,172.48	1.000	8,172.48	0.967%	3.225%	7,186.30	15,358.78
Kuna Library	580,149.96	3,022.23	1.000	3,022.23	0.273%	0.910%	2,028.02	5,050.25
Meridian Library	3,577,162.00	8,165.74	1.000	8,165.74	1.682%	5.612%	12,504.65	20,670.39
<b>Mosquito Abatement:</b>								
S.W. Ada Mosquito Abatement	975,736.00	1,605.85	1.000	1,605.85	0.459%	1.531%	3,410.87	5,016.72
<b>Recreation:</b>								
Western Ada Recreation	634,832.00	1,753.97	1.000	1,753.97	0.299%	0.996%	2,219.18	3,973.15
<b>Sewer:</b>								
Aldape Heights Sewer	-	-	1.000	-		0.000%	-	-
Bench Sewer	-	749.57	1.000	749.57		0.000%	-	749.57
Northwest Boise Sewer	155,482.00	977.48	1.000	977.48	0.073%	0.244%	543.52	1,521.00
Owyhee Sewer	-	-	1.000	-		0.000%	-	-
West Boise Sewer	-	12,075.04	1.000	12,075.04		0.000%	-	12,075.04

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<b>Sewer &amp; Water:</b>								
Eagle Sewer & Water	79,704.00	280.99	1.000	280.99	0.037%	0.125%	278.62	559.61
Meridian Sewer & Water	-	-	1.000	-		0.000%	-	-
Star Sewer & Water	215,424.83	294.06	1.000	294.06	0.101%	0.338%	753.06	1,047.12
<b>Water:</b>								
Warms Springs Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>63,739,468.86</b>	<b>345,610.27</b>	<b>1.000</b>	<b>345,610.27</b>	<b>29.973%</b>	<b>100.000%</b>	<b>222,813.40</b>	<b>568,423.67</b>

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<b>Adams County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Council Valley Ambulance	72,498.00	1,448.98	1.000	1,448.98	0.034%	15.043%	253.43	1,702.41
<b>Cemetery:</b>								
Bear Creek Cemetery	2,720.00	27.99	1.000	27.99	0.001%	0.564%	9.51	37.50
Council Valley Cemetery	20,020.00	583.49	1.000	583.49	0.009%	4.154%	69.98	653.47
Indian Valley Cemetery	3,514.00	228.21	1.000	228.21	0.002%	0.729%	12.28	240.49
Meadows Valley Cemetery	13,413.00	556.63	1.000	556.63	0.006%	2.783%	46.89	603.52
<b>Fire:</b>								
Council Valley Fire	54,919.00	648.18	1.000	648.18	0.026%	11.396%	191.98	840.16
Indian Valley Fire	20,674.00	358.28	1.000	358.28	0.010%	4.290%	72.27	430.55
Meadow Valley Fire	148,871.00	2,171.19	1.000	2,171.19	0.070%	30.891%	520.41	2,691.60
<b>Flood Control:</b>								
Flood Control #3 Adams County	5,373.47	137.04	1.000	137.04	0.003%	1.115%	18.78	155.82
<b>Library:</b>								
Council Valley Library	52,448.00	1,775.85	1.000	1,775.85	0.025%	10.883%	183.34	1,959.19
Meadows Valley Library	87,475.00	-	1.000	-	0.041%	18.151%	305.79	305.79
<b>SPTD Total:</b>	<b>481,925.47</b>	<b>7,935.84</b>	<b>1.000</b>	<b>7,935.84</b>	<b>0.227%</b>	<b>100.000%</b>	<b>1,684.66</b>	<b>9,620.50</b>

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<b>Bannock County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Bannock County Ambulance	920,220.00	7,621.66	1.000	7,621.66	0.433%	39.324%	3,216.80	10,838.46
<b>Cemetery:</b>								
Arimo Cemetery	15,214.00	324.55	1.000	324.55	0.007%	0.650%	53.18	377.73
Inkom Cemetery	17,332.00	250.73	1.000	250.73	0.008%	0.741%	60.59	311.32
Lava Cemetery	14,602.62	203.33	1.000	203.33	0.007%	0.624%	51.05	254.38
Marsh Valley Cemetery	21,674.00	404.13	1.000	404.13	0.010%	0.926%	75.77	479.90
McCammon Cemetery	22,601.00	241.16	1.000	241.16	0.011%	0.966%	79.01	320.17
Swan Lake Cemetery	3,261.00	65.47	1.000	65.47	0.002%	0.139%	11.40	76.87
<b>Fire:</b>								
Arimo Fire	7,809.00	90.01	1.000	90.01	0.004%	0.334%	27.30	117.31
Downey Fire	43,444.00	249.01	1.000	249.01	0.020%	1.856%	151.87	400.88
Jackson Creek Fire	27,274.00	139.05	1.000	139.05	0.013%	1.165%	95.34	234.39
Lava Fire	117,346.00	310.38	1.000	310.38	0.055%	5.015%	410.21	720.59
McCammon Fire	10,895.00	118.77	1.000	118.77	0.005%	0.466%	38.09	156.86
North Bannock Fire	122,432.00	1,165.92	1.000	1,165.92	0.058%	5.232%	427.98	1,593.90
Pocatello Valley Fire	108,329.00	994.93	1.000	994.93	0.051%	4.629%	378.68	1,373.61
<b>Highway:</b>								
Downey Swan Lake Highway	53,322.94	861.86	1.000	861.86	0.025%	2.279%	186.40	1,048.26
<b>Library:</b>								
Portneuf Library	486,990.00	4,383.04	1.000	4,383.04	0.229%	20.811%	1,702.37	6,085.41
South Bannock Library	347,368.00	2,035.14	1.000	2,035.14	0.163%	14.844%	1,214.29	3,249.43
<b>SPTD Total:</b>	<b>2,340,114.56</b>	<b>19,459.14</b>	<b>1.000</b>	<b>19,459.14</b>	<b>1.100%</b>	<b>100.000%</b>	<b>8,180.33</b>	<b>27,639.47</b>

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October 22, 2010								
<b>Bear Lake County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Bennington Cemetery	2,931.00	70.23	1.000	70.23	0.001%	0.525%	10.25	80.48
Bern Cemetery	3,196.00	63.16	1.000	63.16	0.002%	0.573%	11.17	74.33
Bloomington Cemetery	2,805.00	121.07	1.000	121.07	0.001%	0.503%	9.81	130.88
Dingle Cemetery	4,291.00	142.18	1.000	142.18	0.002%	0.769%	15.00	157.18
Fish Haven Cemetery	8,131.00	128.63	1.000	128.63	0.004%	1.457%	28.42	157.05
Geneva Cemetery	4,738.00	127.74	1.000	127.74	0.002%	0.849%	16.56	144.30
Lanark Cemetery	2,554.00	58.96	1.000	58.96	0.001%	0.458%	8.93	67.89
Liberty Cemetery	3,936.00	116.78	1.000	116.78	0.002%	0.705%	13.76	130.54
Ovid Cemetery	2,993.00	94.67	1.000	94.67	0.001%	0.536%	10.46	105.13
St. Charles Cemetery	6,208.00	146.79	1.000	146.79	0.003%	1.112%	21.70	168.49
Wardboro Cemetery	1,822.00	53.07	1.000	53.07	0.001%	0.326%	6.37	59.44
<b>Fire:</b>								
Bailey Creek Fire	3,956.27	95.52	1.000	95.52	0.002%	0.709%	13.83	109.35
Bear Lake County Fire	189,847.00	3,585.46	1.000	3,585.46	0.089%	34.018%	663.65	4,249.11
<b>Flood Control:</b>								
Flood Control #12	-	-	1.000	-		0.000%	-	-
<b>Library:</b>								
Bear Lake Library	221,453.00	5,448.38	1.000	5,448.38	0.104%	39.681%	774.13	6,222.51
<b>Mosquito Abatement:</b>								
Bear River Mosquito Abatement	80,836.00	2,735.46	1.000	2,735.46	0.038%	14.485%	282.58	3,018.04
<b>Sewer:</b>								
Fish Haven Sewer	18,379.00	-	1.000	-	0.009%	3.293%	64.25	64.25
<b>SPTD Total:</b>	<b>558,076.27</b>	<b>12,988.10</b>	<b>1.000</b>	<b>12,988.10</b>	<b>0.262%</b>	<b>100.000%</b>	<b>1,950.87</b>	<b>14,938.97</b>

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October 22, 2010									
<b>Benewah County: Special Purpose Taxing Districts</b>									
<b>Fire:</b>									
Fernwood Fire	33,775.61	494.16	1.000	494.16	0.016%	5.438%	118.07	612.23	
Gateway Fire	136,842.00	1,872.48	1.000	1,872.48	0.064%	22.031%	478.36	2,350.84	
St. Marie Fire	229,695.87	1,844.22	1.000	1,844.22	0.108%	36.980%	802.95	2,647.17	
Tensed Fire	12,802.00	341.79	1.000	341.79	0.006%	2.061%	44.75	386.54	
<b>Highway:</b>									
Plummer-Gateway Highway	77,223.00	1,344.46	1.000	1,344.46	0.036%	12.433%	269.95	1,614.41	
<b>Library:</b>									
Benewah Library	130,799.00	996.89	1.000	996.89	0.062%	21.058%	457.23	1,454.12	
<b>Water:</b>									
Fernwood Water	-	-	1.000	-		0.000%	-	-	
<b>Watershed:</b>									
Rock Creek Watershed	-	-	1.000	-		0.000%	-	-	
Sheep Creek Watershed	-	-	1.000	-		0.000%	-	-	
Upper Hangman Watershed	-	-	1.000	-		0.000%	-	-	
Upper Moctilene Watershed	-	-	1.000	-		0.000%	-	-	
<b>SPTD Total:</b>	<b>621,137.48</b>	<b>6,894.00</b>	<b>1.000</b>	<b>6,894.00</b>	<b>0.292%</b>	<b>100.000%</b>	<b>2,171.31</b>	<b>9,065.31</b>	

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October 22, 2010								
<b>Bingham County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Bingham County Ambulance	643,670.00	9,065.36	1.000	9,065.36	0.303%	24.756%	2,250.07	11,315.43
<b>Cemetery:</b>								
Aberdeen Cemetery	25,850.00	853.40	1.000	853.40	0.012%	0.994%	90.36	943.76
Basalt-Goshen-Firth Cemetery	25,013.00	666.90	1.000	666.90	0.012%	0.962%	87.44	754.34
Groveland Cemetery	45,670.00	887.84	1.000	887.84	0.021%	1.756%	159.65	1,047.49
Moreland Cemetery	13,018.00	549.35	1.000	549.35	0.006%	0.501%	45.51	594.86
Riverside-Thomas Cemetery	33,375.00	957.63	1.000	957.63	0.016%	1.284%	116.67	1,074.30
Riverview Cemetery (Bingham)	3,489.00	103.85	1.000	103.85	0.002%	0.134%	12.20	116.05
Shelley Cemetery	58,722.00	1,503.44	1.000	1,503.44	0.028%	2.258%	205.27	1,708.71
Springfield Sterling Cemetery	6,311.00	221.02	1.000	221.02	0.003%	0.243%	22.06	243.08
Taylor Cemetery	11,225.81	156.26	1.000	156.26	0.005%	0.432%	39.24	195.50
Woodville Cemetery	2,517.72	49.21	1.000	49.21	0.001%	0.097%	8.80	58.01
<b>Fire:</b>								
Aberdeen Springfield Fire	64,370.00	2,805.54	1.000	2,805.54	0.030%	2.476%	225.02	3,030.56
Blackfoot Snake River Fire	621,178.00	18,367.59	1.000	18,367.59	0.292%	23.891%	2,171.45	20,539.04
Shelley Fire	241,361.00	4,215.43	1.000	4,215.43	0.113%	9.283%	843.72	5,059.15
<b>Flood Control:</b>								
Flood Control #1	2,411.68	34.83	1.000	34.83	0.001%	0.093%	8.43	43.26
Flood Control #7	6,750.00	123.67	1.000	123.67	0.003%	0.260%	23.60	147.27

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Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  October 22, 2010	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Library:</b>								
Aberdeen Library	136,019.00	-	1.000	-	0.064%	5.231%	475.48	475.48
Blackfoot Library	215,657.00	3,343.11	1.000	3,343.11	0.101%	8.294%	753.87	4,096.98
North Bingham Library	268,122.00	4,322.45	1.000	4,322.45	0.126%	10.312%	937.27	5,259.72
Snake River Library	164,799.00	3,871.64	1.000	3,871.64	0.077%	6.338%	576.09	4,447.73
<b>Sewer and Water:</b>								
Greenfield S&W	-	-	1.000	-		0.000%	-	-
Groveland S&W	-	-	1.000	-		0.000%	-	-
Moreland S&W	10,545.00	-	1.000	-	0.005%	0.406%	36.86	36.86
Springfield S&W	-	-	1.000	-		0.000%	-	-
Woodinville S&W	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>2,600,074.21</b>	<b>52,098.52</b>	<b>1.000</b>	<b>52,098.52</b>	<b>1.223%</b>	<b>100.000%</b>	<b>9,089.06</b>	<b>61,187.58</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50						
SPTD Statewide Distribution:		2,707,917.87		For Quarter Ending:			Sep/30/2010	
				SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Blaine County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Blaine County Ambulance	1,644,756.00	3,992.74	1.000	3,992.74	0.773%	28.539%	5,749.56	9,742.30
<b>Cemetery:</b>								
Bellevue Cemetery	18,276.00	222.80	1.000	222.80	0.009%	0.317%	63.89	286.69
Carey Cemetery	12,226.00	407.23	1.000	407.23	0.006%	0.212%	42.74	449.97
Hailey Cemetery	216,938.00	924.51	1.000	924.51	0.102%	3.764%	758.35	1,682.86
Ketchum Cemetery	44,417.00	191.87	1.000	191.87	0.021%	0.771%	155.27	347.14
Picabo Cemetery	10,286.00	92.14	1.000	92.14	0.005%	0.178%	35.96	128.10
<b>Fire:</b>								
Carey Fire	91,877.00	254.35	1.000	254.35	0.043%	1.594%	321.17	575.52
Ketchum Fire	417,016.00	1,618.69	1.000	1,618.69	0.196%	7.236%	1,457.76	3,076.45
Minidoka County Fire	7,223.06	32.51	1.000	32.51	0.003%	0.125%	25.25	57.76
West Magic Fire	7,385.83	31.32	1.000	31.32	0.003%	0.128%	25.82	57.14
Wood River Fire	796,561.00	3,439.22	1.000	3,439.22	0.375%	13.821%	2,784.53	6,223.75
<b>Flood Control:</b>								
Flood Control #2	44,011.00	12.82	1.000	12.82	0.021%	0.764%	153.85	166.67
Flood Control #9	3,965.00	278.23	1.000	278.23	0.002%	0.069%	13.86	292.09
<b>Library:</b>								
Little Wood River Library	23,330.00	548.30	1.000	548.30	0.011%	0.405%	81.55	629.85
<b>Recreation:</b>								
Blaine County Recreation	1,059,575.00	5,244.45	1.000	5,244.45	0.498%	18.385%	3,703.95	8,948.40
<b>Sewer and Water:</b>								
Carey S&W	-	-	1.000	-	0.000%	0.000%	-	-
Sun Valley S&W	1,365,391.00	3,575.29	1.000	3,575.29	0.642%	23.691%	4,772.98	8,348.27
<b>SPTD Total:</b>	<b>5,763,233.89</b>	<b>20,866.47</b>	<b>1.000</b>	<b>20,866.47</b>	<b>2.710%</b>	<b>100.000%</b>	<b>20,146.49</b>	<b>41,012.96</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.					
SPTD Statewide Excess Distribution:		743,371.50							
SPTD Statewide Distribution:		2,707,917.87		For Quarter Ending:			Sep/30/2010		
					SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8	
October 22, 2010									
<b>Boise County: Special Purpose Taxing Districts</b>									
<b>Ambulance:</b>									
East Boise Ambulance	83,958.00	893.60	1.000	893.60	0.039%	9.736%	293.49	1,187.09	
<b>Cemetery:</b>									
Pioneer Cemetery	8,302.00	184.25	1.000	184.25	0.004%	0.963%	29.02	213.27	
<b>Fire:</b>									
Horseshoe Bend Fire	74,358.00	481.29	1.000	481.29	0.035%	8.623%	259.93	741.22	
Placerville Fire	21,223.00	198.55	1.000	198.55	0.010%	2.461%	74.19	272.74	
<b>Hospital:</b>									
Garden Valley Hospital	108,258.00	1,015.74	1.000	1,015.74	0.051%	12.554%	378.44	1,394.18	
Horseshoe Bend Hospital	41,858.00	444.17	1.000	444.17	0.020%	4.854%	146.32	590.49	
<b>Library:</b>									
Boise Basin Library	259,407.00	2,238.17	1.000	2,238.17	0.122%	30.082%	906.81	3,144.98	
Garden Valley Library	210,613.00	939.40	1.000	939.40	0.099%	24.424%	736.24	1,675.64	
Horseshoe Bend Library	54,352.00	1,063.12	1.000	1,063.12	0.026%	6.303%	190.00	1,253.12	
<b>Recreation:</b>									
Garden Valley Recreation	-	-	1.000	-		0.000%	-	-	
<b>Water:</b>									
Moore's Creek Rim Water	-	-	1.000	-		0.000%	-	-	
<b>SPTD Total:</b>	<b>862,329.00</b>	<b>7,458.29</b>	<b>1.000</b>	<b>7,458.29</b>	<b>0.406%</b>	<b>100.000%</b>	<b>3,014.44</b>	<b>10,472.73</b>	

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Bonner County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
West Bonner Cemetery	66,138.00	2,007.60	1.000	2,007.60	0.031%	0.847%	231.20	2,238.80
<b>Fire:</b>								
Coolin-Cavanaugh Bay Fire	78,109.00	326.99	1.000	326.99	0.037%	1.000%	273.04	600.03
N. of the Narrows Fire	78,281.00	-	1.000	-	0.037%	1.002%	273.65	273.65
North Side Fire	350,703.00	1,297.22	1.000	1,297.22	0.165%	4.490%	1,225.95	2,523.17
Sagle Fire	915,340.00	2,256.28	1.000	2,256.28	0.430%	11.718%	3,199.74	5,456.02
Sam Owen Fire (est 2002)	-	-	1.000	-	0.000%	0.000%	-	-
Schweitzer Fire	239,890.00	715.72	1.000	715.72	0.113%	3.071%	838.58	1,554.30
Southside Fire	-	-	1.000	-	0.000%	0.000%	-	-
Spirit Lake Fire	266,506.93	252.85	1.000	252.85	0.125%	3.412%	931.63	1,184.48
Timberlake Fire (Bnr/Koot)	39,577.39	-	1.000	-	0.019%	0.507%	138.35	138.35
West Bonner Fire	1,981.00	67.42	1.000	67.42	0.001%	0.025%	6.92	74.34
West Pend Oreille Fire	158,622.00	390.54	1.000	390.54	0.075%	2.031%	554.49	945.03
West Priest Lake Fire	52,633.00	264.33	1.000	264.33	0.025%	0.674%	183.99	448.32
West Side Fire	213,025.00	604.23	1.000	604.23	0.100%	2.727%	744.67	1,348.90

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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax				212,653,761
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Highway:</b>								
Sandpoint Highway	1,323,402.00	4,077.65	1.000	4,077.65	0.622%	16.943%	4,626.20	8,703.85
<b>Hospital:</b>								
Pend Oreille Hospital	879,465.00	8,761.74	1.000	8,761.74	0.414%	11.259%	3,074.34	11,836.08
<b>Library:</b>								
East Bonner Library	2,550,699.00	11,791.68	1.000	11,791.68	1.199%	32.655%	8,916.45	20,708.13
Priest Lake Library	80,619.00	-	1.000	-	0.038%	1.032%	281.82	281.82
West Bonner Library	248,515.00	-	1.000	-	0.117%	3.182%	868.73	868.73
<b>Recreation:</b>								
Selkirk Recreation	207,473.00	-	1.000	-	0.098%	2.656%	725.26	725.26
<b>Sewer:</b>								
Bottle Bay Sewer	21,808.00	103.18	1.000	103.18	0.010%	0.279%	76.23	179.41
Coolin Sewer	-	-	1.000	-		0.000%	-	-
Eastside Sewer	-	-	1.000	-		0.000%	-	-
Ellisport Sewer	1,243.00	-	1.000	-	0.001%	0.016%	4.35	4.35
Fry Creek Sewer	-	-	1.000	-		0.000%	-	-
Memaloose Sewer	-	-	1.000	-		0.000%	-	-
Pinto Point Sewer	-	-	1.000	-		0.000%	-	-
S. Pend Oreille Sewer	-	-	1.000	-		0.000%	-	-
Swan Shores Sewer	-	-	1.000	-		0.000%	-	-
Trestle Creek Sewer	-	10.21	1.000	10.21		0.000%	-	10.21

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:				Sep/30/2010
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax				212,653,761
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Sewer and Water:</b>								
Bayview S&W	-	-	1.000	-		0.000%	-	-
Diamond Park Paradise Point S&W	-	-	1.000	-		0.000%	-	-
Garfield Bay S&W	-	-	1.000	-		0.000%	-	-
Granite Reeder S&W	20,714.00	95.16	1.000	95.16	0.010%	0.265%	72.41	167.57
Kalispel Bay S&W	-	-	1.000	-		0.000%	-	-
Kootenai Ponderay S&W	-	-	1.000	-		0.000%	-	-
Outlet Bay S&W	-	-	1.000	-		0.000%	-	-
Sagle Valley S&W	-	-	1.000	-		0.000%	-	-
Southside S&W	-	-	1.000	-		0.000%	-	-
Tabarack S&W	-	-	1.000	-		0.000%	-	-
West Bonner S&W	16,372.00	72.33	1.000	72.33	0.008%	0.210%	57.23	129.56
<b>Water:</b>								
Laclede Water	-	15.20	1.000	15.20		0.000%	-	15.20
<b>SPTD Total:</b>	<b>7,811,116.32</b>	<b>33,110.33</b>	<b>1.000</b>	<b>33,110.33</b>	<b>3.673%</b>	<b>100.000%</b>	<b>27,305.23</b>	<b>60,415.56</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50						
SPTD Statewide Distribution:		2,707,917.87		For Quarter Ending:			Sep/30/2010	
				SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Bonneville County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Bonneville County Ambulance	1,754,797.00	12,146.60	1.000	12,146.60	0.825%	39.817%	6,134.23	18,280.83
<b>Cemetery:</b>								
Ammon Cemetery	78,271.00	429.84	1.000	429.84	0.037%	1.776%	273.61	703.45
Central Cemetery #2	15,730.76	175.00	1.000	175.00	0.007%	0.357%	54.99	229.99
Freedom Cemetery	1,208.52	18.55	1.000	18.55	0.001%	0.027%	4.22	22.77
Iona Cemetery	50,852.00	358.00	1.000	358.00	0.024%	1.154%	177.76	535.76
Lincoln Cemetery	9,237.00	-	1.000	-	0.004%	0.210%	32.29	32.29
Milo Cemetery	7,389.00	125.06	1.000	125.06	0.003%	0.168%	25.83	150.89
New Sweden Cemetery	6,532.00	78.17	1.000	78.17	0.003%	0.148%	22.83	101.00
Shelton Cemetery #4	13,051.29	190.97	1.000	190.97	0.006%	0.296%	45.62	236.59
Taylor Cemetery	28,809.19	226.54	1.000	226.54	0.014%	0.654%	100.71	327.25
Ucon Cemetery	21,671.00	439.34	1.000	439.34	0.010%	0.492%	75.76	515.10
Woodville Cemetery	3,478.28	18.71	1.000	18.71	0.002%	0.079%	12.16	30.87
<b>Fire:</b>								
Bonneville Alpine Fire	8,390.00	126.81	1.000	126.81	0.004%	0.190%	29.33	156.14
Fire #1 - Bonneville	2,185,885.00	21,130.98	1.000	21,130.98	1.028%	49.599%	7,641.18	28,772.16
Greater Swan Valley Fire	141,752.00	814.15	1.000	814.15	0.067%	3.216%	495.52	1,309.67
Jefferson Central Fire	47,933.71	283.02	1.000	283.02	0.023%	1.088%	167.56	450.58
<b>Flood Control:</b>								
Flood Control #1	27,208.85	199.35	1.000	199.35	0.013%	0.617%	95.11	294.46
<b>Mosquito Abatement:</b>								
Jefferson Mosquito Abatement	4,960.96	38.02	1.000	38.02	0.002%	0.113%	17.34	55.36

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:				Sep/30/2010
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax				212,653,761
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Sewer:</b>								
Iona Bonneville Sewer	-	-	1.000	-		0.000%	-	-
<b>Watershed:</b>								
Roberts Kettle Butte Watershed	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>4,407,157.54</b>	<b>36,799.11</b>	<b>1.000</b>	<b>36,799.11</b>	<b>2.072%</b>	<b>100.000%</b>	<b>15,406.05</b>	<b>52,205.16</b>

1. Portion of tax and foregone amount within county.

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



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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50						
SPTD Statewide Distribution:		2,707,917.87						
		SPTD Total Statewide Property Tax		212,653,761		For Quarter Ending:		Sep/30/2010
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Boundary County: Special Purpose Taxing Districts</b>								
<b>Library:</b>								
Boundary Library	264,184.00	4,416.94	1.000	4,416.94	0.124%	100.000%	923.51	5,340.45
<b>Mosquito Abatement:</b>								
Boundary Mosquito Abatement	-	169.12	1.000	169.12		0.000%	-	169.12
<b>Water:</b>								
Cabinet Mountain Water	-	-	1.000	-		0.000%	-	-
Three Mile Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>264,184.00</b>	<b>4,586.06</b>	<b>1.000</b>	<b>4,586.06</b>	<b>0.124%</b>	<b>100.000%</b>	<b>923.51</b>	<b>5,509.57</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50						
SPTD Statewide Distribution:		2,707,917.87						
		For Quarter Ending:		Sep/30/2010				
		SPTD Total Statewide Property Tax		212,653,761				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Butte County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Butte County Cemetery	38,075.00	1,407.09	1.000	1,407.09	0.018%	10.762%	133.10	1,540.19
<b>Fire:</b>								
Lost River Fire	26,380.00	1,242.36	1.000	1,242.36	0.012%	7.457%	92.22	1,334.58
<b>Hospital:</b>								
Lost River Hospital	182,135.53	7,565.96	1.000	7,565.96	0.086%	51.483%	636.69	8,202.65
<b>Library:</b>								
Butte-Lost River Library	102,052.00	3,639.26	1.000	3,639.26	0.048%	28.846%	356.74	3,996.00
<b>Recreation:</b>								
Lost River Recreation	-	-	1.000	-		0.000%	-	-
<b>Watershed:</b>								
Little Lost River Watershed	5,136.00	320.16	1.000	320.16	0.002%	1.452%	17.95	338.11
<b>SPTD Total:</b>	<b>353,778.53</b>	<b>14,174.83</b>	<b>1.000</b>	<b>14,174.83</b>	<b>0.166%</b>	<b>100.000%</b>	<b>1,236.70</b>	<b>15,411.53</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Camas County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Camas Cemetery	3,416.00	154.04	1.000	154.04	0.002%	3.578%	11.94	165.98
<b>Fire:</b>								
West Magic Fire	6,241.17	163.57	1.000	163.57	0.003%	6.537%	21.82	185.39
<b>Library:</b>								
Camas Library	76,685.00	1,137.27	1.000	1,137.27	0.036%	80.318%	268.07	1,405.34
<b>Mosquito Abatement:</b>								
Camas Mosquito Abatement	9,134.00	429.04	1.000	429.04	0.004%	9.567%	31.93	460.97
<b>SPTD Total:</b>	<b>95,476.17</b>	<b>1,883.92</b>	<b>1.000</b>	<b>1,883.92</b>	<b>0.045%</b>	<b>100.000%</b>	<b>333.76</b>	<b>2,217.68</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Canyon County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Canyon County Ambulance	1,842,118.00	19,152.93	1.000	19,152.93	0.866%	8.305%	6,439.47	25,592.40
<b>Cemetery:</b>								
Fairview Cemetery	27,914.53	136.80	1.000	136.80	0.013%	0.126%	97.58	234.38
Greenleaf Cemetery	12,874.00	159.52	1.000	159.52	0.006%	0.058%	45.00	204.52
Kuna Cemetery	7,643.15	95.25	1.000	95.25	0.004%	0.034%	26.72	121.97
Lower Boise Cemetery	15,857.00	187.08	1.000	187.08	0.007%	0.071%	55.43	242.51
Melba Cemetery	14,436.47	186.39	1.000	186.39	0.007%	0.065%	50.47	236.86
Middletown Cemetery	28,513.00	197.36	1.000	197.36	0.013%	0.129%	99.67	297.03
Parma Cemetery	25,047.00	337.39	1.000	337.39	0.012%	0.113%	87.56	424.95
Rosewell Cemetery	14,142.00	271.87	1.000	271.87	0.007%	0.064%	49.44	321.31
Wilder Cemetery	42,063.00	578.54	1.000	578.54	0.020%	0.190%	147.04	725.58
<b>Extermination:</b>								
Canyon Pest Extermination	196,876.00	3,458.45	1.000	3,458.45	0.093%	0.888%	688.22	4,146.67
Melba Gopher	8,904.00	126.58	1.000	126.58	0.004%	0.040%	31.13	157.71

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax				212,653,761
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>October 22, 2010</b>								
<b>Fire:</b>								
Caldwell Fire	1,218,202.00	9,239.37	1.000	9,239.37	0.573%	5.492%	4,258.46	13,497.83
Homedale Fire	68,331.53	642.80	1.000	642.80	0.032%	0.308%	238.87	881.67
Kuna Fire	66,060.44	1,040.77	1.000	1,040.77	0.031%	0.298%	230.93	1,271.70
Marsing Fire	26,206.57	655.44	1.000	655.44	0.012%	0.118%	91.61	747.05
Melba Fire	78,324.42	1,589.15	1.000	1,589.15	0.037%	0.353%	273.80	1,862.95
Middleton Fire	1,651,583.07	3,191.62	1.000	3,191.62	0.777%	7.446%	5,773.42	8,965.04
Nampa Fire	1,904,964.00	20,503.23	1.000	20,503.23	0.896%	8.589%	6,659.16	27,162.39
Parma Fire	249,724.94	3,012.14	1.000	3,012.14	0.117%	1.126%	872.96	3,885.10
Star Fire	272,043.24	1,257.28	1.000	1,257.28	0.128%	1.227%	950.98	2,208.26
Upper Deer Flat Fire	149,470.00	463.11	1.000	463.11	0.070%	0.674%	522.50	985.61
Wilder Fire	330,377.00	1,248.77	1.000	1,248.77	0.155%	1.490%	1,154.90	2,403.67
<b>Flood Control:</b>								
Flood Control #10	32,010.68	163.18	1.000	163.18	0.015%	0.144%	111.90	275.08
Flood Control #11	34,747.00	297.70	1.000	297.70	0.016%	0.157%	121.46	419.16
<b>Highway:</b>								
Canyon Highway #4	3,652,337.00	31,711.66	1.000	31,711.66	1.718%	16.467%	12,767.44	44,479.10
Golden Gate Highway #3	802,530.00	6,583.36	1.000	6,583.36	0.377%	3.618%	2,805.40	9,388.76
Nampa Highway #1	5,635,353.00	34,749.10	1.000	34,749.10	2.650%	25.407%	19,699.44	54,448.54
Notus Parma Highway #2	612,697.00	8,303.11	1.000	8,303.11	0.288%	2.762%	2,141.80	10,444.91

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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50						
SPTD Statewide Distribution:		2,707,917.87						
		SPTD Total Statewide Property Tax		For Quarter Ending:		Sep/30/2010		
				212,653,761				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Library:</b>								
Kuna Library	87,226.04	810.05	1.000	810.05	0.041%	0.393%	304.92	1,114.97
Lizard Butte Library	52,309.38	194.90	1.000	194.90	0.025%	0.236%	182.86	377.76
Wilder Library	105,102.00	564.24	1.000	564.24	0.049%	0.474%	367.40	931.64
<b>Abatement:</b>								
Canyon County Abatement	2,479,866.00	1,861.54	1.000	1,861.54	1.166%	11.181%	8,668.84	10,530.38
<b>Recreation:</b>								
Greater Middleton Area Recreation	434,289.00	-	1.000	-	0.204%	1.958%	1,518.14	1,518.14
<b>Sewer and Water:</b>								
Star Sewer and Water	-	-	1.000	-	0.001%	0.000%	10.38	10.38
<b>SPTD Total:</b>	<b>22,180,142.47</b>	<b>152,970.68</b>	<b>1.000</b>	<b>152,970.68</b>	<b>10.430%</b>	<b>100.000%</b>	<b>77,545.30</b>	<b>230,515.98</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Caribou County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Bancroft Cemetery	9,015.00	302.00	1.000	302.00	0.004%	4.896%	31.51	333.51
Central Cemetery	6,131.00	115.99	1.000	115.99	0.003%	3.330%	21.43	137.42
Fairview Cemetery	75,086.00	2,014.67	1.000	2,014.67	0.035%	40.778%	262.48	2,277.15
Freedom Cemetery	1,156.49	34.93	1.000	34.93	0.001%	0.628%	4.04	38.97
Grace Cemetery	21,838.00	681.84	1.000	681.84	0.010%	11.860%	76.34	758.18
Lago Cemetery	2,347.00	153.09	1.000	153.09	0.001%	1.275%	8.20	161.29
Lava Cemetery	4.38	1.96	1.000	1.96	0.000%	0.002%	0.02	1.98
Lund Cemetery	2,864.00	34.10	1.000	34.10	0.001%	1.555%	10.01	44.11
Thatcher Cemetery	2,575.14	99.53	1.000	99.53	0.001%	1.399%	9.00	108.53
Turner Cemetery	3,851.00	104.12	1.000	104.12	0.002%	2.091%	13.46	117.58
<b>Fire:</b>								
Bailey Creek Fire	2,172.73	68.72	1.000	68.72	0.001%	1.180%	7.60	76.32
Freedom Fire	3,547.00	66.48	1.000	66.48	0.002%	1.926%	12.40	78.88
<b>Flood Control:</b>								
Flood Control #8	-	-	1.000	-	0.000%	-	-	-
<b>Library:</b>								
Grace Library	53,544.00	1,743.97	1.000	1,743.97	0.025%	29.079%	187.17	1,931.14
<b>SPTD Total:</b>	<b>184,131.74</b>	<b>5,421.40</b>	<b>1.000</b>	<b>5,421.40</b>	<b>0.087%</b>	<b>100.000%</b>	<b>643.66</b>	<b>6,065.06</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>October 22, 2010</b>								
<b>Cassia County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Albion Cemetery	4,519.00	203.38	1.000	203.38	0.002%	0.187%	15.80	219.18
Declo Cemetery	9,730.00	398.44	1.000	398.44	0.005%	0.404%	34.01	432.45
Oakley Valley Cemetery	15,896.00	635.33	1.000	635.33	0.007%	0.659%	55.57	690.90
Pella Cemetery	-	-	1.000	-		0.000%	-	-
Sublet Cemetery	1,097.00	-	1.000	-	0.001%	0.046%	3.83	3.83
Valley View Cemetery	3,614.00	259.71	1.000	259.71	0.002%	0.150%	12.63	272.34
View Cemetery	6,471.00	264.13	1.000	264.13	0.003%	0.268%	22.62	286.75
<b>Fire:</b>								
Albion Fire	16,594.00	480.99	1.000	480.99	0.008%	0.688%	58.01	539.00
Minidoka Fire (annexed into Cnty 200)	24,854.49	-	1.000	-	0.012%	1.031%	86.88	86.88
North Cassia Fire	264,221.00	3,651.96	1.000	3,651.96	0.124%	10.962%	923.63	4,575.59
Oakley Fire	40,875.00	1,357.68	1.000	1,357.68	0.019%	1.696%	142.89	1,500.57
Raft River Fire	14,627.00	789.79	1.000	789.79	0.007%	0.607%	51.13	840.92
Rock Creek Fire (annexed 2003)	6,414.65	-	1.000	-	0.003%	0.266%	22.42	22.42
<b>Flood Control:</b>								
Goose Creek Flood Control #16	66,588.00	2,263.44	1.000	2,263.44	0.031%	2.763%	232.77	2,496.21
Raft River Flood Control #15	2,894.00	1,522.89	1.000	1,522.89	0.001%	0.120%	10.12	1,533.01

1. Portion of tax and foregone amount within county.

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



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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax				212,653,761
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Highway:</b>								
Albion Highway	5,523.00	-	1.000	-	0.003%	0.229%	19.31	19.31
Burley Highway	1,469,851.00	45,681.33	1.000	45,681.33	0.691%	60.980%	5,138.14	50,819.47
Murtaugh Highway	16,611.70	710.61	1.000	710.61	0.008%	0.689%	58.07	768.68
Oakley Highway	204,269.00	7,781.50	1.000	7,781.50	0.096%	8.475%	714.06	8,495.56
Raft River Highway	192,789.00	7,289.72	1.000	7,289.72	0.091%	7.998%	673.93	7,963.65
<b>Library</b>								
Oakley Library	15,940.00	719.85	1.000	719.85	0.007%	0.661%	55.72	775.57
<b>Recreation:</b>								
Almo Recreation	2,337.00	106.66	1.000	106.66	0.001%	0.097%	8.17	114.83
Oakley Recreation	24,678.00	630.19	1.000	630.19	0.012%	1.024%	86.27	716.46
<b>SPTD Total:</b>	<b>2,410,393.85</b>	<b>74,747.60</b>	<b>1.000</b>	<b>74,747.60</b>	<b>1.133%</b>	<b>100.000%</b>	<b>8,425.98</b>	<b>83,173.58</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:				Sep/30/2010
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax				212,653,761
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  October 22, 2010	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Clark County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Clark County Cemetery	11,111.00	1,298.05	1.000	1,298.05	0.005%	48.967%	38.84	1,336.89
<b>Library:</b>								
Clark County Library	11,580.00	1,258.09	1.000	1,258.09	0.005%	51.033%	40.48	1,298.57
<b>SPTD Total:</b>	<b>22,691.00</b>	<b>2,556.14</b>	<b>1.000</b>	<b>2,556.14</b>	<b>0.011%</b>	<b>100.000%</b>	<b>79.32</b>	<b>2,635.46</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax				212,653,761
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Clearwater County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Clearwater County Ambulance	99,230.00	4,304.75	1.000	4,304.75	0.047%	10.728%	346.88	4,651.63
<b>Auditorium:</b>								
Fraser Community Center	4,179.00	-	1.000	-	0.002%	0.452%	14.61	14.61
<b>Cemetery:</b>								
Elk River Cemetery	5,663.00	1,361.78	1.000	1,361.78	0.003%	0.612%	19.80	1,381.58
Fraser Cemetery	1,762.00	114.80	1.000	114.80	0.001%	0.190%	6.16	120.96
Gilbert Cemetery	988.00	55.26	1.000	55.26	0.000%	0.107%	3.45	58.71
North Clearwater Cemetery	3,796.53	160.73	1.000	160.73	0.002%	0.410%	13.27	174.00
Orofino (Riverside) Cemetery	47,753.00	1,892.45	1.000	1,892.45	0.022%	5.162%	166.93	2,059.38
Pierce Cemetery	3,828.00	167.09	1.000	167.09	0.002%	0.414%	13.38	180.47
Sanders Cemetery	9,656.00	439.94	1.000	439.94	0.005%	1.044%	33.75	473.69
Southwick Cemetery	2,445.00	132.76	1.000	132.76	0.001%	0.264%	8.55	141.31
Weippe Cemetery	2,481.00	127.26	1.000	127.26	0.001%	0.268%	8.67	135.93
Weseman Cemetery	2,479.00	111.98	1.000	111.98	0.001%	0.268%	8.67	120.65
<b>Fire:</b>								
Big Canyon	781.41	-	1.000	-	0.000%	0.084%	2.73	2.73
Evergreen Fire	9,285.00	311.34	1.000	311.34	0.004%	1.004%	32.46	343.80
Grangemont Volunteer Fire	6,130.00	-	1.000	-	0.003%	0.663%	21.43	21.43
Greer Fire	5,843.00	-	1.000	-	0.003%	0.632%	20.43	20.43
Orofino Fire	26,332.00	1,395.52	1.000	1,395.52	0.012%	2.847%	92.05	1,487.57
Sunnyside Fire	14,004.00	521.99	1.000	521.99	0.007%	1.514%	48.95	570.94
Twin Ridge Fire	73,415.00	619.28	1.000	619.28	0.035%	7.937%	256.64	875.92
Weippe Fire	29,861.00	1,205.70	1.000	1,205.70	0.014%	3.228%	104.38	1,310.08

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50						
SPTD Statewide Distribution:		2,707,917.87		For Quarter Ending:			Sep/30/2010	
		SPTD Total Statewide Property Tax			212,653,761			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Highway:</b>								
Clearwater Highway	99,778.00	13,760.92	1.000	13,760.92	0.047%	10.787%	348.79	14,109.71
<b>Library:</b>								
Clearwater Library	217,496.00	10,545.08	1.000	10,545.08	0.102%	23.513%	760.30	11,305.38
Elk River Library	46,954.00	4,156.58	1.000	4,156.58	0.022%	5.076%	164.14	4,320.72
Pierce Library	65,772.00	5,197.99	1.000	5,197.99	0.031%	7.110%	229.92	5,427.91
<b>Recreation:</b>								
Clearwater West Recreation	1,224.00	53.63	1.000	53.63	0.001%	0.132%	4.28	57.91
Dworshak Recreation	58,923.00	2,923.41	1.000	2,923.41	0.028%	6.370%	205.98	3,129.39
Elk River Recreation	22,803.00	2,830.78	1.000	2,830.78	0.011%	2.465%	79.71	2,910.49
Pierce Recreation	49,732.00	5,150.31	1.000	5,150.31	0.023%	5.376%	173.85	5,324.16
Weippe Fraser Recreation	9,330.00	448.08	1.000	448.08	0.004%	1.009%	32.61	480.69
<b>Sewer and Water:</b>								
Ahsahka S&W	-	-	1.000	-	-	0.000%	-	-
Judgetown S&W	3,080.00	33.81	1.000	33.81	0.001%	0.333%	10.77	44.58
Orofino Creek Whiskey Creek S&W	-	246.57	1.000	246.57	-	0.000%	-	246.57
Pleasant Acres S&W	-	-	1.000	-	-	0.000%	-	-
Riverside Sewer	-	-	1.000	-	-	0.000%	-	-
<b>SPTD Total:</b>	<b>925,003.94</b>	<b>58,269.79</b>	<b>1.000</b>	<b>58,269.79</b>	<b>0.435%</b>	<b>100.000%</b>	<b>3,233.54</b>	<b>61,503.33</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax				212,653,761
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Custer County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
South Custer Ambulance	34,440.00	1,005.18	1.000	1,005.18	0.016%	3.543%	120.39	1,125.57
<b>Cemetery:</b>								
Big Lost River Cemetery	17,458.00	1,171.04	1.000	1,171.04	0.008%	1.796%	61.03	1,232.07
Challis Cemetery	24,894.00	821.10	1.000	821.10	0.012%	2.561%	87.02	908.12
<b>Fire:</b>								
North Custer Fire	118,147.08	1,752.61	1.000	1,752.61	0.056%	12.155%	413.01	2,165.62
Sawtooth Valley Fire	102,956.00	2,566.39	1.000	2,566.39	0.048%	10.592%	359.90	2,926.29
South Custer Fire	79,390.00	3,213.67	1.000	3,213.67	0.037%	8.168%	277.52	3,491.19
<b>Highway:</b>								
Lost River Highway	88,730.00	5,957.95	1.000	5,957.95	0.042%	9.129%	310.17	6,268.12
<b>Hospital:</b>								
Lost River Hospital	191,552.47	7,228.95	1.000	7,228.95	0.090%	19.708%	669.61	7,898.56
North Custer Hospital	76,616.00	10,349.77	1.000	10,349.77	0.036%	7.883%	267.83	10,617.60
Salmon River Clinic	126,788.00	5,712.68	1.000	5,712.68	0.060%	13.044%	443.21	6,155.89
<b>Library:</b>								
Mackay Library	32,201.00	1,262.56	1.000	1,262.56	0.015%	3.313%	112.56	1,375.12
Stanley Community Library	46,213.00	1,543.85	1.000	1,543.85	0.022%	4.755%	161.55	1,705.40
<b>Mosquito Abatement:</b>								
Battle Ground Mosquito Abatement	13,951.00	335.86	1.000	335.86	0.007%	1.435%	48.77	384.63
Mackay Mosquito Abatement	18,637.00	550.95	1.000	550.95	0.009%	1.917%	65.15	616.10
<b>SPTD Total:</b>	<b>971,973.54</b>	<b>43,472.56</b>	<b>1.000</b>	<b>43,472.56</b>	<b>0.457%</b>	<b>100.000%</b>	<b>3,397.72</b>	<b>46,870.28</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.					
SPTD Statewide Excess Distribution:		743,371.50							
SPTD Statewide Distribution:		2,707,917.87		For Quarter Ending:			Sep/30/2010		
					SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8	
October 22, 2010									
<b>Elmore County: Special Purpose Taxing Districts</b>									
<b>Fire:</b>									
Atlanta Fire	20,194.00	-	1.000	-	0.009%	0.586%	70.59	70.59	
Grandview Fire	35,251.88	464.68	1.000	464.68	0.017%	1.023%	123.23	587.91	
King Hill Fire	50,063.00	3,042.63	1.000	3,042.63	0.024%	1.453%	175.00	3,217.63	
Mountain Home Fire	146,862.00	1,609.44	1.000	1,609.44	0.069%	4.263%	513.38	2,122.82	
<b>Highway:</b>									
Atlanta Highway	26,365.00	-	1.000	-	0.012%	0.765%	92.16	92.16	
Glenns Ferry Highway	409,887.00	7,568.78	1.000	7,568.78	0.193%	11.899%	1,432.84	9,001.62	
Mountain Home Highway	805,027.00	8,797.34	1.000	8,797.34	0.379%	23.369%	2,814.12	11,611.46	
<b>Hospital:</b>									
Elmore Medical Center	1,371,172.00	12,795.01	1.000	12,795.01	0.645%	39.804%	4,793.19	17,588.20	
<b>Library:</b>									
Prairie Library	-	9.68	1.000	9.68		0.000%	-	9.68	
<b>Recreation:</b>									
Eastern Elmore Recreation	107,369.00	729.47	1.000	729.47	0.050%	3.117%	375.33	1,104.80	
Western Elmore Recreation	472,594.00	-	1.000	-	0.222%	13.719%	1,652.04	1,652.04	
<b>Sewer:</b>									
West Side Sewer	-	-	1.000	-		0.000%	-	-	
<b>SPTD Total:</b>	<b>3,444,784.88</b>	<b>35,017.03</b>	<b>1.000</b>	<b>35,017.03</b>	<b>1.620%</b>	<b>100.000%</b>	<b>12,041.88</b>	<b>47,058.91</b>	

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Franklin County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Cleveland Cemetery	2,612.00	66.68	1.000	66.68	0.001%	0.276%	9.13	75.81
Clifton Cemetery	6,836.00	194.30	1.000	194.30	0.003%	0.723%	23.90	218.20
Dayton Cemetery	7,585.00	233.95	1.000	233.95	0.004%	0.802%	26.51	260.46
Fairview-Franklin Cemetery	1,729.00	81.63	1.000	81.63	0.001%	0.183%	6.04	87.67
Franklin Cemetery	7,920.00	261.37	1.000	261.37	0.004%	0.838%	27.69	289.06
Mapleton Cemetery	6,685.00	105.92	1.000	105.92	0.003%	0.707%	23.37	129.29
Mink Creek Cemetery	3,833.00	117.47	1.000	117.47	0.002%	0.405%	13.40	130.87
Preston Cemetery	32,324.00	1,076.21	1.000	1,076.21	0.015%	3.419%	112.99	1,189.20
Riverdale Cemetery	2,668.00	76.10	1.000	76.10	0.001%	0.282%	9.33	85.43
Thatcher Cemetery	1,230.86	26.29	1.000	26.29	0.001%	0.130%	4.30	30.59
Treasureton Cemetery	1,354.00	41.53	1.000	41.53	0.001%	0.143%	4.73	46.26
Weston Cemetery	5,745.00	150.60	1.000	150.60	0.003%	0.608%	20.08	170.68
Whitney Cemetery	6,789.00	166.42	1.000	166.42	0.003%	0.718%	23.73	190.15
<b>Fire:</b>								
Franklin County Fire	637,476.00	-	1.000	-	0.300%	67.418%	2,228.42	2,228.42
<b>Highway:</b>								
Downey Swan Lake Highway	544.06	20.03	1.000	20.03	0.000%	0.058%	1.90	21.93
<b>Library:</b>								
Franklin County Library	220,229.00	1,767.02	1.000	1,767.02	0.104%	23.291%	769.85	2,536.87
<b>Water:</b>								
Fairview Water	-	-	1.000	-	0.000%	-	-	-
<b>SPTD Total:</b>	<b>945,559.92</b>	<b>4,385.52</b>	<b>1.000</b>	<b>4,385.52</b>	<b>0.445%</b>	<b>100.000%</b>	<b>3,305.37</b>	<b>7,690.89</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax				212,653,761
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Fremont County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Fremont Ambulance	247,213.00	4,971.87	1.000	4,971.87	0.116%	15.526%	864.18	5,836.05
<b>Cemetery:</b>								
North Fremont Cemetery	39,304.00	600.58	1.000	600.58	0.018%	2.468%	137.39	737.97
Parker Cemetery	20,723.00	373.39	1.000	373.39	0.010%	1.302%	72.44	445.83
Riverview Cemetery (Fremont)	17,713.00	508.19	1.000	508.19	0.008%	1.112%	61.92	570.11
Squirrel Cemetery	7,913.00	90.20	1.000	90.20	0.004%	0.497%	27.66	117.86
Teton-Newdale Cemetery	8,371.50	137.76	1.000	137.76	0.004%	0.526%	29.26	167.02
Wilford Cemetery	27,248.00	410.92	1.000	410.92	0.013%	1.711%	95.25	506.17
<b>Fire:</b>								
Hamer Fire	2,459.40	107.60	1.000	107.60	0.001%	0.154%	8.60	116.20
Island Park Fire	155,474.00	1,517.18	1.000	1,517.18	0.073%	9.765%	543.49	2,060.67
North Fremont Fire	106,299.00	1,222.64	1.000	1,222.64	0.050%	6.676%	371.59	1,594.23
South Fremont Fire	290,616.00	3,972.86	1.000	3,972.86	0.137%	18.252%	1,015.90	4,988.76
<b>Hospital:</b>								
North Fremont Hospital	245,885.00	2,594.37	1.000	2,594.37	0.116%	15.443%	859.54	3,453.91
<b>Library:</b>								
Fremont County Library	407,888.00	1,652.62	1.000	1,652.62	0.192%	25.618%	1,425.85	3,078.47
Sugar-Salem Library	15,116.37	254.03	1.000	254.03	0.007%	0.949%	52.84	306.87
<b>SPTD Total:</b>	<b>1,592,223.27</b>	<b>18,414.21</b>	<b>1.000</b>	<b>18,414.21</b>	<b>0.749%</b>	<b>100.000%</b>	<b>5,565.91</b>	<b>23,980.12</b>

1. Portion of tax and foregone amount within county.

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



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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50						
SPTD Statewide Distribution:		2,707,917.87		For Quarter Ending:			Sep/30/2010	
				SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Gem County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Ola Cemetery	1,474.00	240.68	1.000	240.68	0.001%	0.200%	5.15	245.83
Sweet-Montour Cemetery	5,642.00	256.99	1.000	256.99	0.003%	0.767%	19.72	276.71
<b>Extermination:</b>								
Gem County Rodent Control	-	-	1.000	-		0.000%	-	-
<b>Fire:</b>								
Gem County Fire #1	252,755.00	6,913.46	1.000	6,913.46	0.119%	34.356%	883.55	7,797.01
Gem County Fire #2	31,878.00	1,362.48	1.000	1,362.48	0.015%	4.333%	111.44	1,473.92
Middleton Fire	66,846.93	218.20	1.000	218.20	0.031%	9.086%	233.68	451.88
<b>Library:</b>								
Ola Library	1,127.00	22.00	1.000	22.00	0.001%	0.153%	3.94	25.94
<b>Mosquito Abatement:</b>								
Gem Mosquito Abatement	375,971.16	10,744.59	1.000	10,744.59	0.177%	51.104%	1,314.28	12,058.87
<b>Recreation:</b>								
Gem Recreation	-	-	1.000	-		0.000%	-	-
<b>Sewer:</b>								
Letha Sewer	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>735,694.09</b>	<b>19,758.40</b>	<b>1.000</b>	<b>19,758.40</b>	<b>0.346%</b>	<b>100.000%</b>	<b>2,571.76</b>	<b>22,330.16</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Gooding County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Gooding Cemetery	64,203.00	1,609.16	1.000	1,609.16	0.030%	2.835%	224.43	1,833.59
Hagerman Cemetery	18,982.00	510.00	1.000	510.00	0.009%	0.838%	66.36	576.36
Wendell Cemetery	59,002.00	1,524.51	1.000	1,524.51	0.028%	2.606%	206.25	1,730.76
<b>Fire:</b>								
Bliss Fire	25,531.62	1,097.67	1.000	1,097.67	0.012%	1.127%	89.25	1,186.92
Gooding Fire	116,806.00	3,231.84	1.000	3,231.84	0.055%	5.158%	408.32	3,640.16
Hagerman Fire	115,378.60	2,868.88	1.000	2,868.88	0.054%	5.095%	403.33	3,272.21
Wendell Fire	135,813.00	3,174.83	1.000	3,174.83	0.064%	5.998%	474.76	3,649.59
<b>Highway:</b>								
Bliss Highway #2	81,757.00	1,635.38	1.000	1,635.38	0.038%	3.610%	285.80	1,921.18
Gooding Highway #1	332,788.00	7,857.87	1.000	7,857.87	0.156%	14.696%	1,163.32	9,021.19
Hagerman Highway #3	125,744.00	3,274.35	1.000	3,274.35	0.059%	5.553%	439.56	3,713.91
Wendell Highway #6	245,112.00	5,772.57	1.000	5,772.57	0.115%	10.824%	856.84	6,629.41
West Point Highway #4	69,180.00	2,149.22	1.000	2,149.22	0.033%	3.055%	241.83	2,391.05
<b>Hospital:</b>								
Gooding County Hospital	643,729.00	10,220.61	1.000	10,220.61	0.303%	28.427%	2,250.28	12,470.89
<b>Recreation:</b>								
Gooding County Recreation	131,599.00	2,042.43	1.000	2,042.43	0.062%	5.811%	460.03	2,502.46
Wendell Recreation	98,842.00	2,607.79	1.000	2,607.79	0.046%	4.365%	345.52	2,953.31
<b>SPTD Total:</b>	<b>2,264,467.23</b>	<b>49,577.11</b>	<b>1.000</b>	<b>49,577.11</b>	<b>1.065%</b>	<b>100.000%</b>	<b>7,915.88</b>	<b>57,492.99</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50						
SPTD Statewide Distribution:		2,707,917.87		For Quarter Ending:			Sep/30/2010	
				SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Idaho County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Clearwater Cemetery	528.00	146.67	1.000	146.67	0.000%	0.060%	1.85	148.52
Cottonwood Cemetery	19,531.00	1,141.48	1.000	1,141.48	0.009%	2.232%	68.27	1,209.75
Ferdinand Cemetery	1,801.00	102.97	1.000	102.97	0.001%	0.206%	6.30	109.27
Grangeville Cemetery	137,204.00	5,599.99	1.000	5,599.99	0.065%	15.681%	479.62	6,079.61
Kamiah Cemetery	3,582.50	175.88	1.000	175.88	0.002%	0.409%	12.52	188.40
Keuterville Cemetery	1,175.00	93.45	1.000	93.45	0.001%	0.134%	4.11	97.56
Pine Grove Cemetery	10,414.00	623.08	1.000	623.08	0.005%	1.190%	36.40	659.48
Riggins Cemetery	7,669.00	536.57	1.000	536.57	0.004%	0.876%	26.81	563.38
Whitebird Cemetery	11,975.00	765.71	1.000	765.71	0.006%	1.369%	41.86	807.57
Winona Cemetery	1,919.00	110.07	1.000	110.07	0.001%	0.219%	6.71	116.78
Woodland Cemetery	1,844.00	109.54	1.000	109.54	0.001%	0.211%	6.45	115.99
<b>Fire:</b>								
Cottonwood Fire	25,818.00	875.53	1.000	875.53	0.012%	2.951%	90.25	965.78
Grangeville Fire	31,736.00	930.87	1.000	930.87	0.015%	3.627%	110.94	1,041.81
Kamiah Fire	29,152.88	1,603.86	1.000	1,603.86	0.014%	3.332%	101.91	1,705.77
<b>Flood Control:</b>								
Flood Control #6	1,561.00	57.22	1.000	57.22	0.001%	0.178%	5.46	62.68

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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50						
SPTD Statewide Distribution:		2,707,917.87		For Quarter Ending:			Sep/30/2010	
					SPTD Total Statewide Property Tax			212,653,761
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Highway:</b>								
Cottonwood Highway	24,253.00	1,496.89	1.000	1,496.89	0.011%	2.772%	84.78	1,581.67
Deer Creek Highway	-	60.95	1.000	60.95		0.000%	-	60.95
Doumecq Highway	42.00	31.99	1.000	31.99	0.000%	0.005%	0.15	32.14
Fenn Highway	-	-	1.000	-		0.000%	-	-
Ferdinand Highway	31,372.00	1,673.80	1.000	1,673.80	0.015%	3.586%	109.67	1,783.47
Grangeville Highway	54,411.00	-	1.000	-	0.026%	6.219%	190.20	190.20
Greencreek Highway	11,801.00	759.89	1.000	759.89	0.006%	1.349%	41.25	801.14
Keuterville Highway	13,520.00	1,087.80	1.000	1,087.80	0.006%	1.545%	47.26	1,135.06
Kidder-Harris Highway	6,320.00	168.26	1.000	168.26	0.003%	0.722%	22.09	190.35
Road District #2 (Idaho)	-	-	1.000	-		0.000%	-	-
Union Independent Highway	-	-	1.000	-		0.000%	-	-
Whitebird Highway	-	-	1.000	-		0.000%	-	-
Winona Highway	-	-	1.000	-		0.000%	-	-
<b>Hospital:</b>								
Syringa Hospital	361,968.00	13,252.06	1.000	13,252.06	0.170%	41.369%	1,265.33	14,517.39
<b>Library:</b>								
Prairie River Library	85,367.92	2,477.86	1.000	2,477.86	0.040%	9.757%	298.42	2,776.28
<b>Sewer and Water</b>								
Pineridge S&W	-	-	1.000	-		0.000%	-	-
Rapid River S&W	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>874,965.30</b>	<b>33,882.39</b>	<b>1.000</b>	<b>33,882.39</b>	<b>0.411%</b>	<b>100.000%</b>	<b>3,058.61</b>	<b>36,941.00</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50						
SPTD Statewide Distribution:		2,707,917.87		For Quarter Ending:			Sep/30/2010	
				SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Jefferson County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
West Jefferson Ambulance	25,704.00	762.53	1.000	762.53	0.012%	1.560%	89.85	852.38
<b>Cemetery:</b>								
Central Cemetery #2	20,725.24	313.95	1.000	313.95	0.010%	1.258%	72.45	386.40
Lewisville Cemetery #5	6,851.00	266.45	1.000	266.45	0.003%	0.416%	23.95	290.40
Little Butte Cemetery #3	20,250.00	377.44	1.000	377.44	0.010%	1.229%	70.79	448.23
Pioneer Cemetery #1	88,272.00	1,469.33	1.000	1,469.33	0.042%	5.358%	308.57	1,777.90
Roberts Cemetery #6	24,138.00	561.64	1.000	561.64	0.011%	1.465%	84.38	646.02
Shelton Cemetery #4	15,167.71	241.17	1.000	241.17	0.007%	0.921%	53.02	294.19
West Jefferson Memorial Cemetery	15,783.00	291.05	1.000	291.05	0.007%	0.958%	55.17	346.22
<b>Fire:</b>								
Hamer Fire	30,332.60	1,022.22	1.000	1,022.22	0.014%	1.841%	106.03	1,128.25
Jefferson Central Fire	1,021,356.67	5,765.79	1.000	5,765.79	0.480%	61.998%	3,570.35	9,336.14
Roberts Fire	58,844.00	1,242.28	1.000	1,242.28	0.028%	3.572%	205.70	1,447.98
West Jefferson Fire	45,186.00	929.46	1.000	929.46	0.021%	2.743%	157.96	1,087.42
<b>Flood Control:</b>								
Flood Control #1	5,724.62	57.22	1.000	57.22	0.003%	0.347%	20.01	77.23
Flood Control #5	537.00	285.80	1.000	285.80	0.000%	0.033%	1.88	287.68
Levee District #1	1,137.00	638.73	1.000	638.73	0.001%	0.069%	3.97	642.70

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:				Sep/30/2010
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax				212,653,761
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts October 22, 2010	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Library:</b>								
West Jefferson Library	132,436.00	2,470.76	1.000	2,470.76	0.062%	8.039%	462.96	2,933.72
<b>Mosquito Abatement</b>								
Jefferson Mosquito Abatement	98,608.04	4,500.41	1.000	4,500.41	0.046%	5.986%	344.70	4,845.11
Roberts Mosquito Abatement	36,343.00	591.06	1.000	591.06	0.017%	2.206%	127.04	718.10
<b>Watershed:</b>								
Roberts Kettle Butte Watershed	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>1,647,395.88</b>	<b>21,787.29</b>	<b>1.000</b>	<b>21,787.29</b>	<b>0.775%</b>	<b>100.000%</b>	<b>5,758.78</b>	<b>27,546.07</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.					
SPTD Statewide Excess Distribution:		743,371.50							
SPTD Statewide Distribution:		2,707,917.87		For Quarter Ending:			Sep/30/2010		
					SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8	
October 22, 2010									
<b>Jerome County: Special Purpose Taxing Districts</b>									
<b>Ambulance:</b>									
Lifeline Ambulance	417,396.00	-	1.000	-	0.196%	9.538%	1,459.09	1,459.09	
<b>Cemetery:</b>									
Hazelton Cemetery	11,381.00	195.21	1.000	195.21	0.005%	0.260%	39.78	234.99	
<b>Fire:</b>									
First Segregation Fire	173,028.00	2,981.67	1.000	2,981.67	0.081%	3.954%	604.85	3,586.52	
Jerome Fire #1	272,350.00	3,827.44	1.000	3,827.44	0.128%	6.223%	952.05	4,779.49	
West End Fire	35,419.94	633.82	1.000	633.82	0.017%	0.809%	123.82	757.64	
<b>Highway:</b>									
Hillsdale Highway	410,280.00	7,976.33	1.000	7,976.33	0.193%	9.375%	1,434.21	9,410.54	
Jerome Highway #7	1,251,035.00	15,550.16	1.000	15,550.16	0.588%	28.587%	4,373.23	19,923.39	
<b>Junior College:</b>									
Southern Idaho Junior College	1,201,245.11	24,956.83	1.000	24,956.83	0.565%	27.449%	4,199.18	29,156.01	
<b>Recreation:</b>									
Jerome Recreation	492,219.00	6,524.76	1.000	6,524.76	0.231%	11.247%	1,720.64	8,245.40	
Valley Recreation	111,932.00	1,022.05	1.000	1,022.05	0.053%	2.558%	391.28	1,413.33	
<b>Sewer and Water:</b>									
Jerome S&W	-	-	1.000	-		0.000%	-	-	
<b>SPTD Total:</b>	<b>4,376,286.04</b>	<b>63,668.27</b>	<b>1.000</b>	<b>63,668.27</b>	<b>2.058%</b>	<b>100.000%</b>	<b>15,298.13</b>	<b>78,966.40</b>	

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Kootenai County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Kootenai Ambulance	1,946,150.00	5,897.29	1.000	5,897.29	0.915%	4.843%	6,803.14	12,700.43
<b>Fire:</b>								
East Side Fire	489,775.00	840.97	1.000	840.97	0.230%	1.219%	1,712.10	2,553.07
Hauser Fire	134,971.00	272.71	1.000	272.71	0.063%	0.336%	471.82	744.53
Kootenai Fire & Rescue	6,244,793.00	17,130.62	1.000	17,130.62	2.937%	15.540%	21,829.86	38,960.48
Northern Lakes Fire	3,495,201.00	8,389.71	1.000	8,389.71	1.644%	8.698%	12,218.14	20,607.85
Mica Kidd Island Fire	256,921.00	-	1.000	-	0.121%	0.639%	898.12	898.12
Shoshone Fire #2	150,205.55	553.25	1.000	553.25	0.071%	0.374%	525.07	1,078.32
Spirit Lake Fire	233,506.07	366.41	1.000	366.41	0.110%	0.581%	816.26	1,182.67
St. Maries Fire	76,606.13	217.31	1.000	217.31	0.036%	0.191%	267.79	485.10
Timberlake Fire	582,708.61	-	1.000	-	0.274%	1.450%	2,036.97	2,036.97
Worley Fire	641,198.00	2,467.69	1.000	2,467.69	0.302%	1.596%	2,241.43	4,709.12
<b>Flood Control:</b>								
Flood Control #17	95,095.00	181.69	1.000	181.69	0.045%	0.237%	332.42	514.11
<b>Highway:</b>								
East Side Highway #3	990,190.00	6,277.88	1.000	6,277.88	0.466%	2.464%	3,461.40	9,739.28
Lakes Highway #2	4,272,901.00	15,193.53	1.000	15,193.53	2.009%	10.633%	14,936.73	30,130.26
Post Falls Highway #1	2,494,306.00	11,125.44	1.000	11,125.44	1.173%	6.207%	8,719.32	19,844.76
Worley Highway	1,800,892.00	11,562.17	1.000	11,562.17	0.847%	4.482%	6,295.36	17,857.53

1. Portion of tax and foregone amount within county.

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



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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50						
SPTD Statewide Distribution:		2,707,917.87		For Quarter Ending:			Sep/30/2010	
				SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Hospital:</b>								
Kootenai County Hospital	-	3,144.05	1.000	3,144.05		0.000%	-	3,144.05
<b>Junior College:</b>								
North Idaho Junior College	12,904,248.00	47,466.23	1.000	47,466.23	6.068%	32.113%	45,109.24	92,575.47
<b>Library:</b>								
Hayden Lake Library	-	-	1.000	-		0.000%	-	-
Kootenai County Library	3,206,494.46	7,163.45	1.000	7,163.45	1.508%	7.980%	11,208.91	18,372.36
Kootenai County Library Bond	-	1,380.21	1.000	1,380.21		0.000%	-	1,380.21
<b>Sewer:</b>								
Carlin Bay Recreational Sewer	-	-	1.000	-		0.000%	-	-
Cleland Bay Sewer	4,356.00	17.81	1.000	17.81	0.002%	0.011%	15.23	33.04
Kidd Island Sewer	32,706.00	94.88	1.000	94.88	0.015%	0.081%	114.33	209.21
Kingston Cataldo Sewer	1,036.07	16.40	1.000	16.40	0.000%	0.003%	3.62	20.02
North Rockland Bay Sewer	-	-	1.000	-		0.000%	-	-
<b>Sewer and Water:</b>								
Alpine Meadows S&W	-	-	1.000	-		0.000%	-	-
Bayview S&W	-	-	1.000	-		0.000%	-	-
Dry Acres S&W	-	-	1.000	-		0.000%	-	-
Green Ferry S&W	-	-	1.000	-		0.000%	-	-
Hackney S&W	-	-	1.000	-		0.000%	-	-
Hayden Lake Recreational S&W	60,535.00	211.92	1.000	211.92	0.028%	0.151%	211.61	423.53
Harborview Estates S/W (not eligible)	-	-	1.000	-		0.000%	-	-
Rocky Beach S&W	-	-	1.000	-		0.000%	-	-
Twin Lake Recreational S&W	-	-	1.000	-		0.000%	-	-
Windy Bay Sunup Bay S&W	-	-	1.000	-		0.000%	-	-
<b>Water:</b>								
Cataldo Water	653.32	6.22	1.000	6.22	0.000%	0.002%	2.28	8.50

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:				Sep/30/2010
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax				212,653,761
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
Kootenai Water #1	68,545.00	190.40	1.000	190.40	0.032%	0.171%	239.61	430.01
North Kootenai Water	-	-	1.000	-		0.000%	-	-
Ohio Match Road Water	-	-	1.000	-		0.000%	-	-
Pineview Estates Water	-	-	1.000	-		0.000%	-	-
Ross Point Water	-	-	1.000	-		0.000%	-	-
Royal Highlands Water	-	-	1.000	-		0.000%	-	-
Watershed:								
Hayden Lake Watershed	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>40,183,993.21</b>	<b>140,168.24</b>	<b>1.000</b>	<b>140,168.24</b>	<b>18.896%</b>	<b>100.000%</b>	<b>140,470.76</b>	<b>280,639.00</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50						
SPTD Statewide Distribution:		2,707,917.87		For Quarter Ending:			Sep/30/2010	
				SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  October 22, 2010	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Latah County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Deary-Bovill Cemetery	8,087.00	157.85	1.000	157.85	0.004%	0.197%	28.27	186.12
Freeze Cemetery	1,133.00	57.51	1.000	57.51	0.001%	0.028%	3.96	61.47
Genesee Cemetery	7,024.49	137.92	1.000	137.92	0.003%	0.171%	24.56	162.48
Moscow Cemetery	201,476.00	2,191.08	1.000	2,191.08	0.095%	4.904%	704.30	2,895.38
Mountain View Cemetery	620.00	11.49	1.000	11.49	0.000%	0.015%	2.17	13.66
Nez-Tah Cemetery	6,700.50	133.76	1.000	133.76	0.003%	0.163%	23.42	157.18
Troy Cemetery	8,393.00	153.49	1.000	153.49	0.004%	0.204%	29.34	182.83
Viola-Rock Creek Cemetery	5,329.00	65.05	1.000	65.05	0.003%	0.130%	18.63	83.68
Woodfell Mendenhall Cemetery	12,114.00	290.27	1.000	290.27	0.006%	0.295%	42.35	332.62
<b>Fire:</b>								
Bovill Fire	13,945.00	127.14	1.000	127.14	0.007%	0.339%	48.75	175.89
Deary Fire	59,772.00	564.88	1.000	564.88	0.028%	1.455%	208.94	773.82
Genesee Fire	12,978.20	165.75	1.000	165.75	0.006%	0.316%	45.37	211.12
Moscow Fire	250,476.00	2,068.06	1.000	2,068.06	0.118%	6.097%	875.59	2,943.65
North Latah Fire	5,909.00	79.13	1.000	79.13	0.003%	0.144%	20.66	99.79
Palouse Valley Fire	112,691.00	1,082.51	1.000	1,082.51	0.053%	2.743%	393.93	1,476.44
Troy Fire	10,789.00	459.82	1.000	459.82	0.005%	0.263%	37.71	497.53
<b>Highway:</b>								
North Latah Highway	2,114,035.00	20,842.79	1.000	20,842.79	0.994%	51.456%	7,390.01	28,232.80
South Latah Highway	268,370.06	3,358.06	1.000	3,358.06	0.126%	6.532%	938.14	4,296.20
<b>Library:</b>								
Latah Library	995,401.00	10,669.70	1.000	10,669.70	0.468%	24.228%	3,479.61	14,149.31

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:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Recreation:</b>								
Deary Recreation (not eligible)	-	-	1.000	-		0.000%	-	-
J-K Recreation	13,169.55	393.44	1.000	393.44	0.006%	0.321%	46.04	439.48
Potlatch Recreation	-	-	1.000	-	0.000%	0.000%	-	-
<b>Sewer:</b>								
North Polk Sewer	-	-	1.000	-		0.000%	-	-
<b>Sewer and Water:</b>								
Hampton Princeton S&W	-	-	1.000	-		0.000%	-	-
Helmer S&W	-	-	1.000	-		0.000%	-	-
Hoodoo S&W	-	-	1.000	-		0.000%	-	-
N. Tomer Butte S&W	-	-	1.000	-		0.000%	-	-
Northpolk Extension S&W	-	-	1.000	-		0.000%	-	-
SE Moscow S&W	-	15.92	1.000	15.92		0.000%	-	15.92
Viola S&W	-	-	1.000	-		0.000%	-	-
<b>Watershed:</b>								
Deep Creek Watershed	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>4,108,412.81</b>	<b>43,025.62</b>	<b>1.000</b>	<b>43,025.62</b>	<b>1.932%</b>	<b>100.000%</b>	<b>14,361.75</b>	<b>57,387.37</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50						
SPTD Statewide Distribution:		2,707,917.87		For Quarter Ending:			Sep/30/2010	
				SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Lemhi County: Special Purpose Taxing Districts</b>								
<b>Fire:</b>								
Elk Bend Fire	21,740.00	913.04	1.000	913.04	0.010%	4.249%	76.00	989.04
Lemhi County Fire	146,328.00	5,070.03	1.000	5,070.03	0.069%	28.601%	511.52	5,581.55
North Custer Fire	6,730.92	375.29	1.000	375.29	0.003%	1.316%	23.53	398.82
North Fork Fire	39,468.00	1,046.95	1.000	1,046.95	0.019%	7.714%	137.97	1,184.92
<b>Library:</b>								
Lemhi Library	206,938.00	8,691.55	1.000	8,691.55	0.097%	40.448%	723.39	9,414.94
<b>Sewer:</b>								
Elk Bend Sewer	21,771.00	1,121.04	1.000	1,121.04	0.010%	4.255%	76.10	1,197.14
Valley View Heights Sewer	-	-	1.000	-		0.000%	-	-
<b>Sewer and Water:</b>								
Williams Lake S&W	56,536.00	3,168.15	1.000	3,168.15	0.027%	11.051%	197.63	3,365.78
<b>Water:</b>								
Arrowhead Water	9,875.00	361.06	1.000	361.06	0.005%	1.930%	34.52	395.58
Sunset Heights Water	2,227.00	-	1.000	-	0.001%	0.435%	7.78	7.78
<b>SPTD Total:</b>	<b>511,613.92</b>	<b>20,747.11</b>	<b>1.000</b>	<b>20,747.11</b>	<b>0.241%</b>	<b>100.000%</b>	<b>1,788.44</b>	<b>22,535.55</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Lewis County: Special Purpose Taxing Districts</b>								
<b>Auditorium:</b>								
Reubens Community Center	2,170.14	352.31	1.000	352.31	0.001%	0.308%	7.59	359.90
<b>Cemetery:</b>								
Kamiah Cemetery	1,836.50	83.37	1.000	83.37	0.001%	0.261%	6.42	89.79
Nez Perce-Russell Cemetery	10,700.00	279.33	1.000	279.33	0.005%	1.520%	37.40	316.73
Reubens Cemetery	530.27	9.95	1.000	9.95	0.000%	0.075%	1.85	11.80
<b>Fire:</b>								
Kamiah Fire	5,417.12	124.46	1.000	124.46	0.003%	0.770%	18.94	143.40
Nez Perce Fire	5,917.00	124.71	1.000	124.71	0.003%	0.841%	20.68	145.39
<b>Highway:</b>								
Central Highway	192,307.00	4,381.89	1.000	4,381.89	0.090%	27.327%	672.25	5,054.14
Evergreen Highway	109,635.00	2,562.41	1.000	2,562.41	0.052%	15.579%	383.25	2,945.66
Kamiah Highway	56,703.00	1,120.08	1.000	1,120.08	0.027%	8.057%	198.22	1,318.30
North Highway	36,665.00	945.60	1.000	945.60	0.017%	5.210%	128.17	1,073.77
Prairie Highway	219,587.00	4,970.47	1.000	4,970.47	0.103%	31.203%	767.61	5,738.08
Reubens Highway	-	-	1.000	-	0.000%	-	-	-
<b>Library:</b>								
Lewis County Library	-	-	1.000	-	0.000%	-	-	-
Prairie River Library	62,262.53	1,427.38	1.000	1,427.38	0.029%	8.847%	217.65	1,645.03
<b>SPTD Total:</b>	<b>703,730.56</b>	<b>16,381.96</b>	<b>1.000</b>	<b>16,381.96</b>	<b>0.331%</b>	<b>100.000%</b>	<b>2,460.03</b>	<b>18,841.99</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50						
SPTD Statewide Distribution:		2,707,917.87		For Quarter Ending:			Sep/30/2010	
				SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Lincoln County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Lincoln County Cemetery	46,838.00	1,688.41	1.000	1,688.41	0.022%	6.714%	163.73	1,852.14
Richfield Cemetery	7,629.00	581.95	1.000	581.95	0.004%	1.094%	26.67	608.62
<b>Fire:</b>								
Dietrich Fire	26,163.00	682.99	1.000	682.99	0.012%	3.750%	91.46	774.45
Richfield Fire	15,533.00	1,265.23	1.000	1,265.23	0.007%	2.227%	54.30	1,319.53
Shoshone City & Rural Fire	113,258.00	3,313.08	1.000	3,313.08	0.053%	16.235%	395.91	3,708.99
<b>Highway:</b>								
Dietrich Highway #5	63,779.00	2,604.35	1.000	2,604.35	0.030%	9.142%	222.95	2,827.30
Kimama Highway #6	43,101.00	1,507.04	1.000	1,507.04	0.020%	6.178%	150.67	1,657.71
Richfield Highway #4	63,779.00	4,383.59	1.000	4,383.59	0.030%	9.142%	222.95	4,606.54
Shoshone Highway #2	189,938.00	6,060.65	1.000	6,060.65	0.089%	27.227%	663.96	6,724.61
<b>Library:</b>								
Richfield Library	9,027.00	699.89	1.000	699.89	0.004%	1.294%	31.56	731.45
<b>Recreation:</b>								
Lincoln County Recreation	118,570.00	4,310.54	1.000	4,310.54	0.056%	16.996%	414.48	4,725.02
<b>SPTD Total:</b>	<b>697,615.00</b>	<b>27,097.72</b>	<b>1.000</b>	<b>27,097.72</b>	<b>0.328%</b>	<b>100.000%</b>	<b>2,438.64</b>	<b>29,536.36</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Madison County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Madison County Ambulance	504,162.00	2,875.09	1.000	2,875.09	0.237%	14.806%	1,762.39	4,637.48
<b>Cemetery:</b>								
Burton Cemetery	10,093.00	120.47	1.000	120.47	0.005%	0.296%	35.28	155.75
Plano Cemetery	9,512.00	148.58	1.000	148.58	0.004%	0.279%	33.25	181.83
Rexburg Cemetery	48,048.00	406.74	1.000	406.74	0.023%	1.411%	167.96	574.70
Sugar City Cemetery	15,523.00	138.34	1.000	138.34	0.007%	0.456%	54.26	192.60
Sutton Cemetery	15,437.00	188.85	1.000	188.85	0.007%	0.453%	53.96	242.81
Teton-Newdale Cemetery	13,520.50	133.88	1.000	133.88	0.006%	0.397%	47.26	181.14
<b>Fire:</b>								
Madison County Fire	539,722.00	5,343.66	1.000	5,343.66	0.254%	15.850%	1,886.70	7,230.36
Jefferson Central Fire	15,182.62	-	1.000	-	0.007%	0.446%	53.07	53.07
<b>Flood Control:</b>								
Flood Control #1	277.86	1.74	1.000	1.74	0.000%	0.008%	0.97	2.71
<b>Library:</b>								
Madison County Library	969,399.00	4,778.33	1.000	4,778.33	0.456%	28.468%	3,388.72	8,167.05
Sugar-Salem Library	53,876.63	368.70	1.000	368.70	0.025%	1.582%	188.34	557.04
<b>Mosquito Abatement:</b>								
Madison Mosquito Abatement	1,210,435.00	397.34	1.000	397.34	0.569%	35.547%	4,231.30	4,628.64
<b>Sewer:</b>								
Valley View Sub Sewer	-	-	1.000	-	0.000%	-	-	-
<b>Watershed:</b>								
Moody Creek Watershed	-	-	1.000	-	0.000%	-	-	-
<b>SPTD Total:</b>	<b>3,405,188.61</b>	<b>14,901.72</b>	<b>1.000</b>	<b>14,901.72</b>	<b>1.601%</b>	<b>100.000%</b>	<b>11,903.46</b>	<b>26,805.18</b>

1. Portion of tax and foregone amount within county.

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



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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.					
SPTD Statewide Excess Distribution:		743,371.50							
SPTD Statewide Distribution:		2,707,917.87		For Quarter Ending:			Sep/30/2010		
					SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8	
October 22, 2010									
<b>Minidoka County: Special Purpose Taxing Districts</b>									
<b>Cemetery:</b>									
Heyburn Cemetery #3	36,475.00	1,007.70	1.000	1,007.70	0.017%	1.776%	127.51	1,135.21	
Paul Cemetery #2	82,414.00	1,866.73	1.000	1,866.73	0.039%	4.014%	288.09	2,154.82	
Rupert-Acequia Cemetery #1	131,822.00	3,700.06	1.000	3,700.06	0.062%	6.420%	460.81	4,160.87	
<b>Fire:</b>									
Minidoka County Fire	416,559.45	10,846.86	1.000	10,846.86	0.196%	20.287%	1,456.16	12,303.02	
West End Fire	279,704.06	7,986.03	1.000	7,986.03	0.132%	13.622%	977.76	8,963.79	
<b>Highway:</b>									
Minidoka Highway	1,105,129.00	35,531.75	1.000	35,531.75	0.520%	53.820%	3,863.19	39,394.94	
<b>Library:</b>									
Acequia-Minidoka Library	-	-	1.000	-		0.000%	-	-	
<b>Sewer:</b>									
Wayside Sewer	1,277.00	25.95	1.000	25.95	0.001%	0.062%	4.46	30.41	
<b>Sewer and Water:</b>									
Minico S&W	-	-	1.000	-		0.000%	-	-	
<b>SPTD Total:</b>	<b>2,053,380.52</b>	<b>60,965.08</b>	<b>1.000</b>	<b>60,965.08</b>	<b>0.966%</b>	<b>100.000%</b>	<b>7,177.98</b>	<b>68,143.06</b>	

1. Portion of tax and foregone amount within county.

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

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

<b>Statewide Actual Base:</b>		<b>1,964,546.37</b>							<b>Note: Calculations may not agree due to rounding.</b>	
<b>SPTD Statewide Excess Distribution:</b>		<b>743,371.50</b>							<b>For Quarter Ending: Sep/30/2010</b>	
<b>SPTD Statewide Distribution:</b>		<b>2,707,917.87</b>							<b>SPTD Total Statewide Property Tax 212,653,761</b>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
<b>Special Purpose Taxing Districts</b>	<b>2010 Total Approved Property Tax<sup>1</sup></b>	<b>Hypothetical Base</b>	<b>Factor<sup>2</sup></b>	<b>Actual Base Distribution Col. 3 X Col. 4</b>	<b>Prop. Tax as % of Total SPTD Prop. Tax</b>	<b>% Based on County SPTD Prop. Tax</b>	<b>New Excess Col. 6 X SPTD Statewide Excess Dist.</b>	<b>Total to be Distributed Col. 5 + Col. 8</b>		
October 22, 2010										

### Nez Perce County: Special Purpose Taxing Districts

<b>Auditorium:</b>									
Reubens Community Center	7,862.86	125.78	1.000	125.78	0.004%	0.615%	27.49	153.27	
<b>Cemetery:</b>									
Genesee Cemetery	3,293.51	77.75	1.000	77.75	0.002%	0.258%	11.51	89.26	
Gifford Cemetery	3,385.00	79.05	1.000	79.05	0.002%	0.265%	11.83	90.88	
Melrose Cemetery	1,459.00	37.76	1.000	37.76	0.001%	0.114%	5.10	42.86	
Nez-Tah Cemetery	1,093.50	23.00	1.000	23.00	0.001%	0.086%	3.82	26.82	
North Clearwater Cemetery	1,796.47	49.04	1.000	49.04	0.001%	0.140%	6.28	55.32	
Potlatch Cemetery	679.00	39.67	1.000	39.67	0.000%	0.053%	2.37	42.04	
Reubens Cemetery	796.73	18.30	1.000	18.30	0.000%	0.062%	2.79	21.09	
Southwick Cemetery	1,456.00	20.34	1.000	20.34	0.001%	0.114%	5.09	25.43	
<b>Fire:</b>									
Big Canyon Fire	15,004.59	135.44	1.000	135.44	0.007%	1.173%	52.45	187.89	
Genesee Fire	6,211.80	116.28	1.000	116.28	0.003%	0.486%	21.71	137.99	
Lewiston Orchards Fire	-	-	1.000	-		0.000%	-	-	
Nez Perce County Fire	-	-	1.000	-		0.000%	-	-	
<b>Highway:</b>									
Lapwai Highway	-	-	1.000	-		0.000%	-	-	
South Latah Highway	19,889.94	367.78	1.000	367.78	0.009%	1.555%	69.53	437.31	
<b>Library:</b>									
Prairie River Library	233,608.42	5,072.88	1.000	5,072.88	0.110%	18.269%	816.62	5,889.50	

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:				Sep/30/2010
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax				212,653,761
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Port:</b>								
Port of Lewiston	770,415.00	22,888.34	1.000	22,888.34	0.362%	60.249%	2,693.13	25,581.47
<b>Recreation:</b>								
J-K Recreation	4,434.45	134.05	1.000	134.05	0.002%	0.347%	15.50	149.55
<b>Sewer:</b>								
Central Orchards Sewer	207,322.00	15,292.50	1.000	15,292.50	0.097%	16.213%	724.73	16,017.23
Lewiston Orchards Sewer	-	-	1.000	-		0.000%	-	-
<b>Water:</b>								
Waha Glen Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>1,278,708.27</b>	<b>44,477.96</b>	<b>1.000</b>	<b>44,477.96</b>	<b>0.601%</b>	<b>100.000%</b>	<b>4,469.95</b>	<b>48,947.91</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  October 22, 2010	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Oneida County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Holbrook Cemetery	1,769.00	88.03	1.000	88.03	0.001%	0.965%	6.18	94.21
Pleasant View Cemetery	1,348.00	45.32	1.000	45.32	0.001%	0.736%	4.71	50.03
Samaria Cemetery	2,419.00	90.81	1.000	90.81	0.001%	1.320%	8.46	99.27
St. John Cemetery	5,202.00	228.51	1.000	228.51	0.002%	2.839%	18.18	246.69
<b>Fire:</b>								
Oneida County Fire	51,108.00	1,560.43	1.000	1,560.43	0.024%	27.889%	178.66	1,739.09
<b>Library:</b>								
Oneida County Library	113,175.00	4,078.99	1.000	4,078.99	0.053%	61.759%	395.62	4,474.61
<b>Recreation:</b>								
Holbrook Recreation	2,004.00	53.02	1.000	53.02	0.001%	1.094%	7.01	60.03
Samaria Recreation	6,229.00	168.09	1.000	168.09	0.003%	3.399%	21.77	189.86
<b>SPTD Total:</b>	<b>183,254.00</b>	<b>6,313.20</b>	<b>1.000</b>	<b>6,313.20</b>	<b>0.086%</b>	<b>100.000%</b>	<b>640.59</b>	<b>6,953.79</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax				212,653,761
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Owyhee County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Bruneau Cemetery	9,754.00	530.68	1.000	530.68	0.005%	1.628%	34.10	564.78
Marsing-Homedale Cemetery	32,358.00	1,694.65	1.000	1,694.65	0.015%	5.402%	113.11	1,807.76
Owyhee-Pioneer Cemetery	1,975.00	95.42	1.000	95.42	0.001%	0.330%	6.90	102.32
Riverside Cemetery	3,855.00	279.28	1.000	279.28	0.002%	0.644%	13.48	292.76
<b>Fire:</b>								
Bruneau Fire	3,206.00	1,173.76	1.000	1,173.76	0.002%	0.535%	11.21	1,184.97
Grandview Fire	69,852.12	1,381.32	1.000	1,381.32	0.033%	11.661%	244.18	1,625.50
Homedale Fire	169,923.47	8,504.64	1.000	8,504.64	0.080%	28.366%	594.00	9,098.64
Marsing Fire	28,607.43	1,548.28	1.000	1,548.28	0.013%	4.776%	100.00	1,648.28
Murphy Reynolds Wilson Fire	34,550.00	1,277.11	1.000	1,277.11	0.016%	5.768%	120.78	1,397.89
<b>Highway:</b>								
Gem Highway	52,907.00	2,327.16	1.000	2,327.16	0.025%	8.832%	184.95	2,512.11
Homedale Highway	63,724.00	3,380.46	1.000	3,380.46	0.030%	10.638%	222.76	3,603.22
Three Creek Highway	21,225.00	1,860.06	1.000	1,860.06	0.010%	3.543%	74.20	1,934.26
<b>Library:</b>								
Bruneau Valley Library	10,378.00	484.94	1.000	484.94	0.005%	1.732%	36.28	521.22
Eastern Owyhee Library	30,797.00	2,860.82	1.000	2,860.82	0.014%	5.141%	107.66	2,968.48
Lizard Butte Library	65,930.62	943.74	1.000	943.74	0.031%	11.006%	230.47	1,174.21
<b>Sewer and Water:</b>								
Bruneau S&W	-	-	1.000	-	0.000%	-	-	-
<b>SPTD Total:</b>	<b>599,042.64</b>	<b>28,342.32</b>	<b>1.000</b>	<b>28,342.32</b>	<b>0.282%</b>	<b>100.000%</b>	<b>2,094.08</b>	<b>30,436.40</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50						
SPTD Statewide Distribution:		2,707,917.87		For Quarter Ending:			Sep/30/2010	
				SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Payette County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Payette County Ambulance	423,919.00	-	1.000	-	0.199%	22.716%	1,481.89	1,481.89
<b>Cemetery:</b>								
Parkview Cemetery	114,943.00	1,876.12	1.000	1,876.12	0.054%	6.159%	401.81	2,277.93
Riverside Cemetery	124,719.00	1,669.85	1.000	1,669.85	0.059%	6.683%	435.98	2,105.83
<b>Extermination:</b>								
Payette County Rodent Control	95,064.00	1,547.02	1.000	1,547.02	0.045%	5.094%	332.31	1,879.33
<b>Fire:</b>								
New Plymouth Fire	73,277.00	1,168.16	1.000	1,168.16	0.034%	3.927%	256.15	1,424.31
Parma Fire	122,277.06	509.76	1.000	509.76	0.058%	6.552%	427.44	937.20
Sand Hollow Fire	16,404.00	157.17	1.000	157.17	0.008%	0.879%	57.34	214.51
<b>Highway:</b>								
Highway #1	520,647.00	5,217.09	1.000	5,217.09	0.245%	27.900%	1,820.02	7,037.11
<b>Abatement:</b>								
Gem County Abatement	27,171.84	-	1.000	-	0.013%	1.456%	94.98	94.98
<b>Recreation:</b>								
Payette County Recreation	347,719.00	5,436.00	1.000	5,436.00	0.164%	18.633%	1,215.52	6,651.52
<b>Watershed:</b>								
Succor Creek Watershed	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>1,866,140.90</b>	<b>17,581.17</b>	<b>1.000</b>	<b>17,581.17</b>	<b>0.878%</b>	<b>100.000%</b>	<b>6,523.44</b>	<b>24,104.61</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50						
SPTD Statewide Distribution:		2,707,917.87						
		For Quarter Ending:		Sep/30/2010				
		SPTD Total Statewide Property Tax		212,653,761				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Power County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Power County Ambulance	189,280.00	2,069.31	1.000	2,069.31	0.089%	5.269%	661.66	2,730.97
<b>Cemetery:</b>								
Arbon Cemetery	69.00	-	1.000	-	0.000%	0.002%	0.24	0.24
Falls View Cemetery	71,185.00	1,165.36	1.000	1,165.36	0.033%	1.982%	248.84	1,414.20
Rockland-Valley Vu Cemetery	16,193.00	543.50	1.000	543.50	0.008%	0.451%	56.61	600.11
<b>Fire:</b>								
American Falls Fire	41,048.00	787.46	1.000	787.46	0.019%	1.143%	143.49	930.95
Eastern Power County Fire	112,424.00	2,452.85	1.000	2,452.85	0.053%	3.130%	393.00	2,845.85
Rockland Fire	27,000.00	342.22	1.000	342.22	0.013%	0.752%	94.38	436.60
<b>Highway:</b>								
Power County Highway	2,041,859.00	34,729.50	1.000	34,729.50	0.960%	56.841%	7,137.70	41,867.20
<b>Hospital:</b>								
Harms Memorial Hospital	676,706.00	21,206.72	1.000	21,206.72	0.318%	18.838%	2,365.55	23,572.27
<b>Library:</b>								
American Falls Library	392,873.00	4,672.04	1.000	4,672.04	0.185%	10.937%	1,373.36	6,045.40
Rockland Library	23,621.00	767.96	1.000	767.96	0.011%	0.658%	82.57	850.53
<b>SPTD Total:</b>	<b>3,592,258.00</b>	<b>68,736.92</b>	<b>1.000</b>	<b>68,736.92</b>	<b>1.689%</b>	<b>100.000%</b>	<b>12,557.40</b>	<b>81,294.32</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax				212,653,761
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Shoshone County: Special Purpose Taxing Districts</b>								
<b>Fire:</b>								
Fernwood Fire	327.39	-	1.000	-	0.000%	0.017%	1.14	1.14
Shoshone County Fire #1	247,996.00	7,030.93	1.000	7,030.93	0.117%	12.997%	866.92	7,897.85
Shoshone Fire #2	662,155.45	15,825.08	1.000	15,825.08	0.311%	34.701%	2,314.69	18,139.77
Shoshone Fire #3	33,156.00	1,193.52	1.000	1,193.52	0.016%	1.738%	115.90	1,309.42
St. Joe Valley Fire	13,840.00	180.59	1.000	180.59	0.007%	0.725%	48.38	228.97
<b>Highway:</b>								
Clarkia Better Roads	-	-	1.000	-		0.000%	-	-
<b>Hospital:</b>								
East Shoshone Hospital	165,980.00	7,149.49	1.000	7,149.49	0.078%	8.698%	580.21	7,729.70
West Shoshone Hospital	660,768.00	17,152.31	1.000	17,152.31	0.311%	34.628%	2,309.84	19,462.15
<b>Library:</b>								
Clarkia Library	13,197.00	636.51	1.000	636.51	0.006%	0.692%	46.13	682.64
Kootenai Library	70,119.54	819.26	1.000	819.26	0.033%	3.675%	245.12	1,064.38
Northside Library	-	-	1.000	-		0.000%	-	-
<b>Sewer:</b>								
Calder Sewer	-	-	1.000	-		0.000%	-	-
Kingston Cataldo Sewer	22,510.93	409.47	1.000	409.47	0.011%	1.180%	78.69	488.16
Page Sewer	-	-	1.000	-		0.000%	-	-
S. Fork Cd'A River Sewer	-	-	1.000	-		0.000%	-	-

1. Portion of tax and foregone amount within county.

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



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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  October 22, 2010	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Sewer and Water:</b>								
Avery S&W	3,117.00	131.57	1.000	131.57	0.001%	0.163%	10.90	142.47
Clarkia S&W	-	-	1.000	-		0.000%	-	-
<b>Water:</b>								
Cataldo Water	9,475.68	222.61	1.000	222.61	0.004%	0.497%	33.12	255.73
Central Shoshone Water	-	-	1.000	-		0.000%	-	-
E. Shoshone Water	-	-	1.000	-		0.000%	-	-
Kingston Water	5,529.00	126.14	1.000	126.14	0.003%	0.290%	19.33	145.47
Pinehurst Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>1,908,171.99</b>	<b>50,877.48</b>	<b>1.000</b>	<b>50,877.48</b>	<b>0.897%</b>	<b>100.000%</b>	<b>6,670.37</b>	<b>57,547.85</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts  October 22, 2010	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>Teton County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Teton County Ambulance (not eligible)	-		1.000		0.000%	0.000%	-	-
<b>Cemetery:</b>								
Bates Cemetery	4,218.00	71.27	1.000	71.27	0.002%	0.170%	14.74	86.01
Cache Clawson Cemetery	16,228.00	321.07	1.000	321.07	0.008%	0.653%	56.73	377.80
Driggs Darby Cemetery	24,479.00	548.76	1.000	548.76	0.012%	0.986%	85.57	634.33
Felt Cemetery	-	40.83	1.000	40.83		0.000%	-	40.83
Haden Cemetery	6,518.00	152.29	1.000	152.29	0.003%	0.262%	22.78	175.07
Victor-Cedron Cemetery	75,142.00	269.05	1.000	269.05	0.035%	3.025%	262.67	531.72
<b>Fire:</b>								
Teton County Fire	2,165,200.00	16,286.63	1.000	16,286.63	1.018%	87.174%	7,568.87	23,855.50
<b>Library:</b>								
Valley of the Tetons Library	191,970.00	2,175.96	1.000	2,175.96	0.090%	7.729%	671.07	2,847.03
<b>SPTD Total:</b>	<b>2,483,755.00</b>	<b>19,865.86</b>	<b>1.000</b>	<b>19,865.86</b>	<b>1.168%</b>	<b>100.000%</b>	<b>8,682.43</b>	<b>28,548.29</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax				212,653,761
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Twin Falls County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Twin Falls Cnty Ambulance (not eligib	-		1.000		0.000%	0.000%	-	-
<b>Cemetery:</b>								
West End Cemetery	2,757.00	2,203.64	1.000	2,203.64	0.001%	0.024%	9.64	2,213.28
<b>Fire:</b>								
Bliss Fire (Jt w/Gooding 2007)	4,769.38	-	1.000	-	0.002%	0.041%	16.67	16.67
Buhl Fire	375,435.00	4,853.65	1.000	4,853.65	0.177%	3.239%	1,312.40	6,166.05
Castleford Fire	82,109.00	972.36	1.000	972.36	0.039%	0.708%	287.03	1,259.39
Filer Fire	309,727.00	4,528.55	1.000	4,528.55	0.146%	2.672%	1,082.71	5,611.26
Hagerman Fire	12,083.40	112.56	1.000	112.56	0.006%	0.104%	42.24	154.80
Rock Creek Fire	541,846.35	4,686.73	1.000	4,686.73	0.255%	4.674%	1,894.13	6,580.86
Salmon Tract Fire	68,361.00	948.78	1.000	948.78	0.032%	0.590%	238.97	1,187.75
Twin Falls Fire	495,000.00	11,030.67	1.000	11,030.67	0.233%	4.270%	1,730.37	12,761.04
<b>Highway:</b>								
Buhl Highway	776,940.00	19,235.95	1.000	19,235.95	0.365%	6.702%	2,715.94	21,951.89
Filer Highway	349,582.00	6,942.97	1.000	6,942.97	0.164%	3.016%	1,222.03	8,165.00
Murtaugh Highway	151,693.30	2,821.94	1.000	2,821.94	0.071%	1.309%	530.27	3,352.21
Twin Falls Highway	3,571,453.00	54,214.70	1.000	54,214.70	1.679%	30.809%	12,484.69	66,699.39

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:				Sep/30/2010
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax				212,653,761
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
<b>October 22, 2010</b>								
<b>Junior College:</b>								
Southern Idaho Junior College	4,675,687.89	101,418.93	1.000	101,418.93	2.199%	40.334%	16,344.75	117,763.68
<b>Library:</b>								
Hansen Library	35,193.00	431.59	1.000	431.59	0.017%	0.304%	123.02	554.61
<b>Recreation:</b>								
Castleford Recreation	41,221.00	-	1.000	-	0.046%	0.356%	144.10	144.10
Filer Recreation	98,487.00	2,195.39	1.000	2,195.39	0.019%	0.850%	344.28	2,539.67
<b>Water:</b>								
Rogerson Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>11,592,345.31</b>	<b>216,598.41</b>	<b>1.000</b>	<b>216,598.41</b>	<b>5.451%</b>	<b>100.000%</b>	<b>40,523.24</b>	<b>257,121.65</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50						
SPTD Statewide Distribution:		2,707,917.87		For Quarter Ending:			Sep/30/2010	
				SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Valley County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
McCall Cemetery	26,049.00	189.80	1.000	189.80	0.012%	0.664%	91.06	280.86
Valley Center Cemetery	38,554.00	214.22	1.000	214.22	0.018%	0.983%	134.77	348.99
<b>Fire:</b>								
Cascade Fire	256,087.00	804.17	1.000	804.17	0.120%	6.532%	895.20	1,699.37
Donnelly Fire (not eligible)	-		1.000			0.000%	-	-
McCall Fire	1,197,226.00	2,693.64	1.000	2,693.64	0.563%	30.539%	4,185.13	6,878.77
Yellow Pine Fire	14,572.00	69.89	1.000	69.89	0.007%	0.372%	50.94	120.83
<b>Hospital:</b>								
Cascade Memorial Hospital	697,725.00	2,582.90	1.000	2,582.90	0.328%	17.798%	2,439.03	5,021.93
McCall Hospital	1,205,626.00	8,811.70	1.000	8,811.70	0.567%	30.753%	4,214.49	13,026.19
<b>Mosquito Abatement:</b>								
Edwards Mosquito Abatement	159,588.00	-	1.000	-	0.075%	4.071%	557.87	557.87
<b>Recreation:</b>								
Southern Valley Recreation	-	-	1.000	-		0.000%	-	-
<b>Sewer and Water:</b>								
North Lake S&W	153,302.00	245.11	1.000	245.11	0.072%	3.910%	535.90	781.01
Payette Lakes S&W	128,770.00	604.04	1.000	604.04	0.061%	3.285%	450.14	1,054.18
Payette Lakes S&W Bond	-	-	1.000	-		0.000%	-	-
South Lake Recreational S&W	8,887.00	440.63	1.000	440.63	0.004%	0.227%	31.07	471.70
<b>Water:</b>								
Warm Lake Recreational Water	33,920.00	33.12	1.000	33.12	0.016%	0.865%	118.57	151.69
<b>SPTD Total:</b>	<b>3,920,306.00</b>	<b>16,689.22</b>	<b>1.000</b>	<b>16,689.22</b>	<b>1.844%</b>	<b>100.000%</b>	<b>13,704.17</b>	<b>30,393.39</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,964,546.37		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		743,371.50		For Quarter Ending:			Sep/30/2010	
SPTD Statewide Distribution:		2,707,917.87		SPTD Total Statewide Property Tax			212,653,761	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2010 Total Approved Property Tax <sup>1</sup>	Hypothetical Base	Factor <sup>2</sup>	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 22, 2010								
<b>Washington County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Weiser Ambulance	177,079.00	6,818.44	1.000	6,818.44	0.083%	16.259%	619.01	7,437.45
<b>Cemetery:</b>								
Midvale Cemetery	26,310.00	714.30	1.000	714.30	0.012%	2.416%	91.97	806.27
Salubria Cemetery	23,745.00	609.59	1.000	609.59	0.011%	2.180%	83.01	692.60
<b>Extermination:</b>								
Monroe Mann Creek Pest Control	-	-	1.000	-		0.000%	-	-
Rodent Control #1	-	-	1.000	-		0.000%	-	-
Washington Cnty #3 Pest Control	-	-	1.000	-		0.000%	-	-
Rodent Control Washington County	22,187.00	679.02	1.000	679.02	0.010%	2.037%	77.56	756.58
<b>Fire:</b>								
Cambridge Fire	26,937.00	643.35	1.000	643.35	0.013%	2.473%	94.16	737.51
Midvale Fire	33,699.00	1,002.30	1.000	1,002.30	0.016%	3.094%	117.80	1,120.10
Weiser Fire #1	181,935.00	5,652.89	1.000	5,652.89	0.086%	16.705%	635.99	6,288.88
<b>Flood Control:</b>								
Flood Control #3	5,984.53	122.90	1.000	122.90	0.003%	0.549%	20.92	143.82
<b>Highway:</b>								
Weiser Valley Highway	55,713.00	1,594.91	1.000	1,594.91	0.026%	5.116%	194.76	1,789.67
<b>Hospital:</b>								
Weiser Valley Hospital	471,930.00	5,143.67	1.000	5,143.67	0.222%	43.333%	1,649.72	6,793.39
<b>Library:</b>								
Cambridge Community Library	41,284.00	328.51	1.000	328.51	0.019%	3.791%	144.32	472.83
Midvale Library	22,285.00	673.23	1.000	673.23	0.010%	2.046%	77.90	751.13
<b>SPTD Total:</b>	<b>1,089,088.53</b>	<b>23,983.11</b>	<b>1.000</b>	<b>23,983.11</b>	<b>0.512%</b>	<b>100.000%</b>	<b>3,807.12</b>	<b>27,790.23</b>

1. Portion of tax and foregone amount within county.

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