

# SCO Non-Compliance Detail of \$ Withheld

By Quarter Distribution Withheld		Amt Released to District this quarter	Oct-23 Amount	Jan-24 Amount	Apr-24 Amount	Jul-24 Amount	FY24 Total Amount Withheld	Previous Years Amount of Sales Tax Withheld
County	District							
Ada	Dry Creek Cemetery		-	2,680.59			2,680.59	-
Ada	Melba Cemetery		-	72.54			72.54	-
Ada	Meridian Cemetery		-	10,743.85			10,743.85	-
Ada	Melba Fire		-	598.60			598.60	-
Adams	Bear Creek Cemetery		-	71.09			71.09	-
Adams	<b>Flood Control #3</b>		241.09	258.30			499.39	715.99
Bannock	Marsh Valley Cemetery		-	741.19			741.19	-
Bannock	<b>McCammon Cemetery</b>		630.12	570.15			1,200.27	1,863.07
Bear Lake	Fish Haven Cemetery		-	295.17			295.17	-
Bear Lake	Bear Lake County Fire		-	9,395.40			9,395.40	-
Benewah	<b>Tensed Fire</b>		604.75	564.21			1,168.96	1,795.82
Bingham	Basalt-Goshen-Firth Cemetery		-	1,110.94			1,110.94	-
Bingham	<b>Riverside-Thomas Cemetery</b>	8,990.02	2,459.28				2,459.28	6,530.74
Bingham	<b>Springfield Sterling Cemetery</b>		333.71	316.34			650.05	993.21
Bingham	<b>Woodville Cemetery</b>		105.69	122.20			227.89	313.11
Bingham	<b>Flood Control #7</b>		250.07	230.59			480.66	741.35
Blaine	<b>Picabo Cemetery</b>	1,240.68	314.06				314.06	926.62
Bonner	<b>Granite Reeder S&amp;W</b>		508.73	444.96			953.69	1,497.18
Bonner	West Bonner S&W		-	327.79			327.79	-
Bonneville	Freedom Cemetery		-	32.64			32.64	-
Bonneville	Woodville Cemetery		-	78.43			78.43	-
Butte	<b>Lost River Fire</b>	7,247.25	1,784.46				1,784.46	5,462.79
Butte	<b>Little Lost River Watershed</b>	1,532.94	384.36				384.36	1,148.58
Canyon	Greenleaf Cemetery		-	467.40			467.40	-
Canyon	Melba Cemetery		-	469.02			469.02	-
Canyon	Middleton Cemetery		-	973.66			973.66	-
Canyon	Wilder Cemetery		-	1,453.67			1,453.67	-
Caribou	Bancroft Cemetery		-	410.36			410.36	-
Caribou	Freedom Cemetery		-	63.54			63.54	-
Caribou	Grace Cemetery		-	1,036.52			1,036.52	-
Caribou	Lund Cemetery		-	80.34			80.34	-
Caribou	Freedom Fire		-	126.61			126.61	-
Cassia	<b>Albion Cemetery</b>	1,194.13	300.23				300.23	893.90
Cassia	Valley View Cemetery		-	472.12			472.12	-
Cassia	Oakley Fire		-	2,159.60			2,159.60	-
Clark	Clark County Library		-	2,125.34			2,125.34	-
Clearwater	Elk River Cemetery		-	1,447.51			1,447.51	-
Clearwater	<b>Orofino (Riverside) Cemetery</b>	10,794.14	2,712.93				2,712.93	8,081.21
Clearwater	<b>Pierce Cemetery</b>		228.88	219.36			448.24	682.32
Clearwater	<b>Greer Fire</b>	473.04	120.37				120.37	352.67
Clearwater	<b>Dworshak Recreation</b>		3,985.00	3,821.33			7,806.33	11,880.53
Clearwater	<b>Judgetown S&amp;W</b>		88.82	80.34			169.16	262.60
Clearwater	<b>Orofino Creek Whiskey Creek S&amp;W</b>		246.57	246.57			493.14	739.71
Custer	Big Lost River Cemetery		-	1,454.73			1,454.73	-
Custer	North Custer Fire		-	3,733.41			3,733.41	-

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By Quarter Distribution Withheld		Amt Released to District this quarter	Oct-23 Amount	Jan-24 Amount	Apr-24 Amount	Jul-24 Amount	FY24 Total Amount Withheld	Previous Years Amount of Sales Tax Withheld
County	District							
Franklin	Cleveland Cemetery		-	109.81			109.81	-
Fremont	North Fremont Fire	14,181.91	3,586.94				3,586.94	10,594.97
Fremont	South Fremont Fire		-	10,239.01			10,239.01	-
Gem	Sweet-Montour Cemetery		-	360.12			360.12	-
Gooding	Wendell Fire		-	5,824.85			5,824.85	-
Idaho	Clearwater Cemetery	627.44	157.04				157.04	470.40
Idaho	Kamiah Cemetery	989.84	248.74				248.74	741.10
Idaho	White Bird Flood Control #6	337.51	84.86				84.86	252.65
Idaho	Grangeville Highway District		944.70	799.05			1,743.75	13,316.09
Idaho	Greencreek Highway District		972.85	940.02			1,912.87	2,903.62
Jefferson	West Jefferson Fire		-	1,655.29			1,655.29	-
Jefferson	Levee District #1		638.73	638.73			1,277.46	28,104.12
Jefferson	Roberts Mosquito Abatement		-	1,232.60			1,232.60	-
Kootenai	Shoshone Fire #2		4,699.28	3,768.54			8,467.82	13,806.98
Kootenai	Hayden Lake Sewer		-	1,213.75			1,213.75	-
Latah	Deary-Bovill Cemetery		317.71	293.06			610.77	941.93
Latah	Freeze Cemetery		212.80	188.86			401.66	627.51
Latah	Troy Cemetery		314.02	289.27			603.29	930.78
Latah	Viola-Rock Creek Cemetery	705.33	178.32				178.32	527.01
Latah	Woodfell Mendenhall Cemetery		516.46	481.59			998.05	1,533.50
Latah	Bovill Fire		392.19	354.44			746.63	1,149.45
Latah	Potlatch Fire		3,188.76	2,864.02			6,052.78	9,418.52
Latah	Troy Fire		653.42	621.67			1,275.09	1,946.67
Latah	Latah Library		-	28,680.68			28,680.68	-
Latah	J-K Recreation		-	596.00			596.00	-
Lemhi	North Custer Fire		-	501.72			501.72	-
Lemhi	North Fork Fire		-	1,791.37			1,791.37	-
Lewis	Kamiah Cemetery	606.28	122.60				122.60	483.68
Lincoln	Richfield Highway #4		-	5,466.61			5,466.61	-
Lincoln	Lincoln County Recreation		-	6,367.59			6,367.59	-
Madison	Plano Cemetery	1,334.45	336.92				336.92	997.53
Madison	Rexburg Cemetery		1,666.60	1,472.36			3,138.96	4,911.39
Madison	Sugar Salem Moody Cemetery (Sugar	1,543.71	510.02				510.02	1,033.69
Minidoka	Wayside Sewer (dissolved)	106.48	26.63				26.63	79.85
Nez Perce	J-K Recreation		-	194.56			194.56	-
Oneida	Holbrook Cemetery	486.18	122.14				122.14	364.04
Oneida	Holbrook Recreation		-	84.86			84.86	-
Owyhee	Riverside Cemetery		-	350.42			350.42	-
Payette	Payette County Rodent Control		-	3,527.65			3,527.65	-
Payette	Sand Hollow Fire		-	390.21			390.21	-
Power	Rockland-Valley Vu Cemetery		-	811.53			811.53	-
Power	Falls View Cemetery	14,006.15	3,543.24				3,543.24	10,462.91
Power	Rockland Library		-	1,147.74			1,147.74	-
Shoshone	Shoshone County Fire #1		-	13,602.67			13,602.67	-
Shoshone	Shoshone Fire #2		28,954.17	27,224.74			56,178.91	63,691.98

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By Quarter Distribution Withheld		Amt Released to District this quarter	Oct-23 Amount	Jan-24 Amount	Apr-24 Amount	Jul-24 Amount	FY24 Total Amount Withheld	Previous Years Amount of Sales Tax Withheld
County	District							
Teton	Cache Clawson Cemetery		-	739.87			739.87	-
Teton	Driggs Darby Cemetery		1,123.23	1,034.66			2,157.89	3,329.37
Twin Falls	Salmon Tract Fire		2,310.56	2,100.60			4,411.16	6,836.15
Valley	Yellow Pine Fire		337.74	296.45			634.19	994.44
Washington	Flood Control #3		250.08	197.22			447.30	737.50
<b>Total</b>		<b>66,397.48</b>	<b>71,709.87</b>	<b>177,950.60</b>	<b>-</b>	<b>-</b>	<b>249,660.47</b>	<b>226,069.23</b>
# of districts:	77							
	Newly non-compliant with SCO							
	Newly compliant with SCO							

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

<b>Statewide Actual Base:</b>		<b>1,955,500.71</b>	<b>Note: Calculations may not agree due to rounding.</b>					
<b>SPTD Statewide Excess Distribution:</b>		<b>4,382,479.90</b>						
<b>SPTD Statewide Distribution:</b>		<b>6,337,980.61</b>	<b>For Quarter Ending:</b>					<b>Dec/31/2023</b>
			<b>SPTD Total Statewide Property Tax</b>					<b>404,653,972</b>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Special Purpose Taxing Districts</b>	<b>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>
February 2, 2024								

### Ada County: Special Purpose Taxing Districts

<b>Ambulance:</b>								
Ada County Ambulance	8,485,990.00	25,501.39	1.000	25,501.39	2.097%	6.958%	91,904.89	117,406.28
<b>Cemetery:</b>								
Dry Creek Cemetery	231,647.00	171.81	1.000	171.81	0.057%	0.190%	2,508.78	
Fairview Cemetery	2,859.63	36.38	1.000	36.38	0.001%	0.002%	30.97	67.35
Joplin Cemetery	1,546.00	171.02	1.000	171.02	0.000%	0.001%	16.74	187.76
Kuna Cemetery	243,175.30	703.47	1.000	703.47	0.060%	0.199%	2,633.64	3,337.11
Melba Cemetery	2,580.93	44.59	1.000	44.59	0.001%	0.002%	27.95	
Meridian Cemetery	844,307.00	1,599.84	1.000	1,599.84	0.209%	0.692%	9,144.01	
Star Cemetery	193,672.00	654.92	1.000	654.92	0.048%	0.159%	2,097.50	2,752.42
<b>Pest Control:</b>								
Ada Pest Extermination	935,857.00	3,417.97	1.000	3,417.97	0.231%	0.767%	10,135.51	13,553.48
<b>Fire:</b>								
Eagle Fire	11,527,862.97	8,417.80	1.000	8,417.80	2.849%	9.452%	124,848.96	133,266.76
Kuna Fire	3,894,730.20	6,563.87	1.000	6,563.87	0.962%	3.193%	42,180.67	48,744.54
Melba Fire	19,539.84	386.98	1.000	386.98	0.005%	0.016%	211.62	
Meridian Fire	3,014,328.00	7,645.79	1.000	7,645.79	0.745%	2.472%	32,645.75	40,291.54
North Ada Search & Rescue	6,004,229.00	26,836.81	1.000	26,836.81	1.484%	4.923%	65,026.95	91,863.76
Star Fire	3,250,881.80	1,740.32	1.000	1,740.32	0.803%	2.666%	35,207.67	36,947.99
Whitney Fire	5,469,032.00	17,204.61	1.000	17,204.61	1.352%	4.484%	59,230.66	76,435.27

SCO non-compliant

SCO non-compliant

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SCO non-compliant

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.					
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023		
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax					
(1)		(2)		(3)		(4)		(5)	
Special Purpose Taxing Districts	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	
February 2, 2024									
<b>Flood Control:</b>									
Flood Control #10	440,485.98	546.06	1.000	546.06	0.109%	0.361%	4,770.55	5,316.61	
<b>Highway:</b>									
Ada Highway	59,651,323.00	206,869.23	1.000	206,869.23	14.741%	48.911%	646,035.29	852,904.52	
<b>Library:</b>									
Ada County Library	3,947,153.00	8,172.48	1.000	8,172.48	0.975%	3.236%	42,748.42	50,920.90	
Kuna Library	1,197,793.52	3,022.23	1.000	3,022.23	0.296%	0.982%	12,972.33	15,994.56	
Meridian Library	9,222,975.00	8,165.74	1.000	8,165.74	2.279%	7.562%	99,886.58	108,052.32	
<b>Mosquito Abatement:</b>									
S.W. Ada Mosquito Abatement	1,792,303.00	1,605.85	1.000	1,605.85	0.443%	1.470%	19,410.98	21,016.83	
<b>Recreation:</b>									
Western Ada Recreation	481,848.00	1,753.97	1.000	1,753.97	0.119%	0.395%	5,218.51	6,972.48	
<b>Sewer:</b>									
Owyhee Sewer	-	-	1.000	-		0.000%	-	-	
West Boise Sewer	-	12,075.04	1.000	12,075.04		0.000%	-	12,075.04	

1. Portion of tax and foregone amount within county.

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

<b>Statewide Actual Base:</b>		<b>1,955,500.71</b>							<b>Note: Calculations may not agree due to rounding.</b>	
<b>SPTD Statewide Excess Distribution:</b>		<b>4,382,479.90</b>							<b>For Quarter Ending:</b>	
<b>SPTD Statewide Distribution:</b>		<b>6,337,980.61</b>							<b>Dec/31/2023</b>	
		<b>SPTD Total Statewide Property Tax</b>						<b>404,653,972</b>		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
<b>Special Purpose Taxing Districts</b>	<b>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>		
February 2, 2024										
<b>Sewer &amp; Water:</b>										
Eagle Sewer & Water	176,524.00	280.99	1.000	280.99	0.044%	0.145%	1,911.79	2,192.78		
Meridian Sewer & Water	-	-	1.000	-		0.000%	-	-		
Star Sewer & Water	926,494.53	294.06	1.000	294.06	0.229%	0.760%	10,034.11	10,328.17		
<b>Water:</b>										
Warms Springs Water	-	-	1.000	-		0.000%	-	-		
<b>SPTD Total:</b>	<b>121,959,138.70</b>	<b>343,883.22</b>	<b>1.000</b>	<b>343,883.22</b>	<b>30.139%</b>	<b>100.000%</b>	<b>1,320,840.83</b>	<b>1,664,724.05</b>		
							<b>Total withheld due to SCO non-compliance:</b>		<b>14,095.58</b>	
							<b>Amount Returned to district SCO compliant:</b>		<b>-</b>	
							<b>Total paid to County less withheld amount:</b>		<b>1,650,628.47</b>	

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Adams County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Council Valley Ambulance	117,185.00	1,448.98	1.000	1,448.98	0.029%	14.895%	1,269.14	2,718.12
<b>Cemetery:</b>								
Bear Creek Cemetery	3,980.00	27.99	1.000	27.99	0.001%	0.506%	43.10	920.81
Council Valley Cemetery	31,146.00	583.49	1.000	583.49	0.008%	3.959%	337.32	293.22
Indian Valley Cemetery	6,003.00	228.21	1.000	228.21	0.001%	0.763%	65.01	781.69
Meadows Valley Cemetery	20,781.00	556.63	1.000	556.63	0.005%	2.641%	225.06	
<b>Fire:</b>								
Council Valley Fire	96,074.00	648.18	1.000	648.18	0.024%	12.212%	1,040.50	1,688.68
Indian Valley Fire	229,313.00	358.28	1.000	358.28	0.010%	29.148%	459.14	817.42
Meadow Valley Fire	42,394.00	2,171.19	1.000	2,171.19	0.057%	5.389%	2,483.50	4,654.69
<b>Flood Control:</b>								
Flood Control #3 Adams County	11,196.58	137.04	1.000	137.04	0.003%	1.423%	121.26	16,456.20
<b>Library:</b>								
Council Valley Library	85,839.00	1,775.85	1.000	1,775.85	0.021%	10.911%	929.65	2,705.50
Meadows Valley Library	142,812.00	-	1.000	-	0.035%	18.153%	1,546.68	1,546.68
<b>SPTD Total:</b>	<b>786,723.58</b>	<b>7,935.84</b>	<b>1.000</b>	<b>7,935.84</b>	<b>0.194%</b>	<b>100.000%</b>	<b>8,520.36</b>	<b>16,456.20</b>
<b>Total withheld due to SCO non-compliance:</b>								<b>329.39</b>
<b>Amount Returned to district SCO compliant:</b>								<b>-</b>
<b>Total paid to County less withheld amount:</b>								<b>16,126.81</b>

SCO non-compliant

SCO non-compliant

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Bannock County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Bannock County Ambulance	2,410,462.00	7,621.66	1.000	7,621.66	0.596%	48.861%	26,105.76	33,727.42
<b>Cemetery:</b>								
Arimo Cemetery	18,020.00	324.55	1.000	324.55	0.004%	0.365%	195.16	519.71
Inkom Cemetery	28,368.00	250.73	1.000	250.73	0.007%	0.575%	307.23	557.96
Lava Cemetery	22,988.40	203.33	1.000	203.33	0.006%	0.466%	248.97	452.30
Marsh Valley Cemetery	31,122.00	404.13	1.000	404.13	0.008%	0.631%	337.06	-
McCammon Cemetery	30,377.00	241.16	1.000	241.16	0.008%	0.616%	328.99	-
Swan Lake Cemetery	4,392.00	65.47	1.000	65.47	0.001%	0.089%	47.57	113.04
<b>Fire:</b>								
Arimo Fire	12,127.00	90.01	1.000	90.01	0.003%	0.246%	131.34	221.35
Downey Fire	64,894.00	249.01	1.000	249.01	0.016%	1.315%	702.81	951.82
Jackson Creek Fire	42,778.00	139.05	1.000	139.05	0.011%	0.867%	463.29	602.34
Lava Fire	140,381.00	310.38	1.000	310.38	0.035%	2.846%	1,520.35	1,830.73
McCammon Fire	18,791.00	118.77	1.000	118.77	0.005%	0.381%	203.51	322.28
North Bannock Fire	518,954.00	1,165.92	1.000	1,165.92	0.128%	10.519%	5,620.37	6,786.29
Pocatello Valley Fire	143,934.00	994.93	1.000	994.93	0.036%	2.918%	1,558.83	2,553.76
<b>Highway:</b>								
Downey Swan Lake Highway	77,289.30	861.86	1.000	861.86	0.019%	1.567%	837.06	1,698.92
<b>Library:</b>								
Portneuf Library	862,642.00	4,383.04	1.000	4,383.04	0.213%	17.486%	9,342.58	13,725.62
South Bannock Library	505,812.00	2,035.14	1.000	2,035.14	0.125%	10.253%	5,478.04	7,513.18
<b>SPTD Total:</b>	<b>4,933,331.70</b>	<b>19,459.14</b>	<b>1.000</b>	<b>19,459.14</b>	<b>1.219%</b>	<b>100.000%</b>	<b>53,428.92</b>	<b>72,888.06</b>
							<b>Total withheld due to SCO non-compliance:</b>	<b>1,311.34</b>
							<b>Amount Returned to district SCO compliant:</b>	<b>-</b>
							<b>Total paid to County less withheld amount:</b>	<b>71,576.72</b>

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



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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Bear Lake County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Bennington Cemetery	5,533.00	70.23	1.000	70.23	0.001%	0.479%	59.92	130.15
Bern Cemetery	5,346.00	63.16	1.000	63.16	0.001%	0.463%	57.90	121.06
Bloomington Cemetery	5,256.00	121.07	1.000	121.07	0.001%	0.455%	56.92	177.99
Dingle Cemetery	6,803.00	142.18	1.000	142.18	0.002%	0.589%	73.68	215.86
Fish Haven Cemetery	15,377.00	128.63	1.000	128.63	0.004%	1.331%	166.54	215.94
Geneva Cemetery	8,144.00	127.74	1.000	127.74	0.002%	0.705%	88.20	103.57
Lanark Cemetery	4,119.00	58.96	1.000	58.96	0.001%	0.357%	44.61	196.34
Liberty Cemetery	7,346.00	116.78	1.000	116.78	0.002%	0.636%	79.56	146.39
Ovid Cemetery	4,776.00	94.67	1.000	94.67	0.001%	0.413%	51.72	267.20
St. Charles Cemetery	11,118.00	146.79	1.000	146.79	0.003%	0.962%	120.41	84.37
Wardboro Cemetery	2,890.00	53.07	1.000	53.07	0.001%	0.250%	31.30	
<b>Fire:</b>								
Bailey Creek Fire	4,511.80	95.52	1.000	95.52	0.001%	0.391%	48.86	144.38
Bear Lake County Fire	536,458.00	3,585.46	1.000	3,585.46	0.133%	46.438%	5,809.94	
<b>Flood Control:</b>								
Flood Control #12	-	-	1.000	-		0.000%	-	-
<b>Library:</b>								
Bear Lake Library	374,134.00	5,448.38	1.000	5,448.38	0.092%	32.387%	4,051.94	9,500.32
<b>Mosquito Abatement:</b>								
Bear River Mosquito Abatement	117,278.00	2,735.46	1.000	2,735.46	0.029%	10.152%	1,270.14	4,005.60

1. Portion of tax and foregone amount within county.

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

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

<b>Statewide Actual Base:</b>		1,955,500.71							<b>Note: Calculations may not agree due to rounding.</b>	
<b>SPTD Statewide Excess Distribution:</b>		4,382,479.90							<b>For Quarter Ending:</b>	Dec/31/2023
<b>SPTD Statewide Distribution:</b>		6,337,980.61							<b>SPTD Total Statewide Property Tax</b>	404,653,972
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
<b>Special Purpose Taxing Districts</b>	<b>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>		
February 2, 2024										
<b>Sewer:</b>										
Fish Haven Sewer	46,120.00	-	1.000	-	0.011%	3.992%	499.49	499.49		
<b>SPTD Total:</b>	<b>1,155,209.80</b>	<b>12,988.10</b>	<b>1.000</b>	<b>12,988.10</b>	<b>0.285%</b>	<b>100.000%</b>	<b>12,511.13</b>	<b>25,499.23</b>		
							<b>Total withheld due to SCO non-compliance:</b>	<b>9,690.57</b>		
							<b>Amount Returned to district SCO compliant:</b>	<b>-</b>		
							<b>Total paid to County less withheld amount:</b>	<b>15,808.66</b>		

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Benewah County: Special Purpose Taxing Districts</b>								
<b>Fire:</b>								
Fernwood Fire	40,855.22	494.16	1.000	494.16	0.010%	4.102%	442.47	936.63
Gateway Fire	228,399.00	1,872.48	1.000	1,872.48	0.056%	22.934%	2,473.60	4,346.08
St. Maries Fire	354,225.60	1,844.22	1.000	1,844.22	0.088%	35.569%	3,836.33	5,680.55
Tensed Fire	20,537.00	341.79	1.000	341.79	0.005%	2.062%	222.42	
<b>Highway:</b>								
Plummer-Gateway Highway	137,872.00	1,344.46	1.000	1,344.46	0.034%	13.844%	1,493.18	2,837.64
<b>Library:</b>								
Benewah Library	214,000.00	996.89	1.000	996.89	0.053%	21.488%	2,317.66	3,314.55
<b>Watershed:</b>								
Rock Creek Watershed	-	-	1.000	-		0.000%	-	
Upper Hangman Watershed	-	-	1.000	-		0.000%	-	
Upper Moctilene Watershed	-	-	1.000	-		0.000%	-	
Upper Sheep Creek Watershed	-	-	1.000	-		0.000%	-	
<b>SPTD Total:</b>	<b>995,888.82</b>	<b>6,894.00</b>	<b>1.000</b>	<b>6,894.00</b>	<b>0.246%</b>	<b>100.000%</b>	<b>10,785.66</b>	<b>17,679.66</b>
<b>Total withheld due to SCO non-compliance:</b>							<b>564.21</b>	
<b>Amount Returned to district SCO compliant:</b>							<b>-</b>	
<b>Total paid to County less withheld amount:</b>							<b>17,115.45</b>	

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Bingham County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Bingham County Ambulance	1,127,046.00	9,065.36	1.000	9,065.36	0.279%	23.873%	12,206.12	21,271.48
<b>Cemetery:</b>								
Aberdeen Cemetery	44,043.00	853.40	1.000	853.40	0.011%	0.933%	476.99	1,330.39
Basalt-Goshen-Firth Cemetery	41,000.00	666.90	1.000	666.90	0.010%	0.868%	444.04	1,330.39
Groveland Cemetery	85,286.00	887.84	1.000	887.84	0.021%	1.806%	923.66	1,811.50
Moreland Cemetery	67,402.00	549.35	1.000	549.35	0.017%	1.428%	729.98	1,279.33
Riverside-Thomas Cemetery	117,277.00	957.63	1.000	957.63	0.029%	2.484%	1,270.13	2,227.76
Riverview Cemetery (Bingham)	5,735.00	103.85	1.000	103.85	0.001%	0.121%	62.11	165.96
Shelley Cemetery	96,759.00	1,503.44	1.000	1,503.44	0.024%	2.050%	1,047.92	2,551.36
Springfield Sterling Cemetery	8,801.00	221.02	1.000	221.02	0.002%	0.186%	95.32	1,330.39
Taylor Cemetery	16,689.40	156.26	1.000	156.26	0.004%	0.354%	180.75	337.01
Woodville Cemetery	6,739.15	49.21	1.000	49.21	0.002%	0.143%	72.99	1,330.39
<b>Fire:</b>								
Aberdeen Springfield Fire	98,652.00	2,805.54	1.000	2,805.54	0.024%	2.090%	1,068.42	3,873.96
Blackfoot Snake River Fire	1,096,955.00	18,367.59	1.000	18,367.59	0.271%	23.235%	11,880.23	30,247.82
Shelley Fire	529,151.00	4,215.43	1.000	4,215.43	0.131%	11.208%	5,730.81	9,946.24
<b>Flood Control:</b>								
Flood Control #1	4,202.16	34.83	1.000	34.83	0.001%	0.089%	45.51	80.34
Flood Control #7	9,872.00	123.67	1.000	123.67	0.002%	0.209%	106.92	1,330.39

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)

<b>Statewide Actual Base:</b>		<b>1,955,500.71</b>		<b>Note: Calculations may not agree due to rounding.</b>														
<b>SPTD Statewide Excess Distribution:</b>		<b>4,382,479.90</b>																
<b>SPTD Statewide Distribution:</b>		<b>6,337,980.61</b>																
<b>(1)</b>		<b>(2)</b>		<b>(3)</b>		<b>(4)</b>		<b>(5)</b>		<b>(6)</b>		<b>(7)</b>		<b>(8)</b>		<b>(9)</b>		
<b>Special Purpose Taxing Districts</b>		<b>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>		
<b>February 2, 2024</b>																		
<b>Library:</b>																		
Aberdeen Library		209,712.00		-		1.000		-		0.052%		4.442%		2,271.22		2,271.22		
Blackfoot Library		351,144.00		3,343.11		1.000		3,343.11		0.087%		7.438%		3,802.96		7,146.07		
North Bingham Library		489,782.00		4,322.45		1.000		4,322.45		0.121%		10.374%		5,304.43		9,626.88		
Snake River Library		298,565.00		3,871.64		1.000		3,871.64		0.074%		6.324%		3,233.52		7,105.16		
<b>Sewer and Water:</b>																		
Greenfield S&W		-		-		1.000		-				0.000%		-		-		
Groveland S&W		-		-		1.000		-				0.000%		-		-		
Moreland S&W		16,286.00		-		1.000		-		0.004%		0.345%		176.38		176.38		
Springfield S&W		-		-		1.000		-				0.000%		-		-		
Woodville S&W		-		-		1.000		-				0.000%		-		-		
<b>SPTD Total:</b>		<b>4,721,098.71</b>		<b>52,098.52</b>		<b>1.000</b>		<b>52,098.52</b>		<b>1.167%</b>		<b>100.000%</b>		<b>51,130.41</b>		<b>103,228.93</b>		
										<b>Total withheld due to SCO non-compliance:</b>				<b>1,780.07</b>				
										<b>Amount Returned to district SCO compliant:</b>				<b>8,990.02</b>				
										<b>Total paid to County less withheld amount:</b>				<b>110,438.88</b>				

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.														
SPTD Statewide Excess Distribution:		4,382,479.90																
SPTD Statewide Distribution:		6,337,980.61		For Quarter Ending: Dec/31/2023														
(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		
Special Purpose Taxing Districts		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		
February 2, 2024																		
<b>Blaine County: Special Purpose Taxing Districts</b>																		
<b>Ambulance:</b>																		
Blaine County Ambulance		2,625,509.00		3,992.74		1.000		3,992.74		0.649%		31.732%		28,434.76		32,427.50		
<b>Cemetery:</b>																		
Bellevue Cemetery		28,447.00		222.80		1.000		222.80		0.007%		0.344%		308.09		530.89		
Carey Cemetery		19,935.00		407.23		1.000		407.23		0.005%		0.241%		215.90		623.13		
Hailey Cemetery		345,015.00		924.51		1.000		924.51		0.085%		4.170%		3,736.58		4,661.09		
Ketchum Cemetery		74,615.00		191.87		1.000		191.87		0.018%		0.902%		808.09		999.96		
Picabo Cemetery		17,324.00		92.14		1.000		92.14		0.004%		0.209%		187.62		279.76		
<b>Fire:</b>																		
Carey Fire		173,222.00		254.35		1.000		254.35		0.043%		2.094%		1,876.03		2,130.38		
Ketchum Fire (North Blaine Co Fire)		500,838.00		1,618.69		1.000		1,618.69		0.124%		6.053%		5,424.17		7,042.86		
Minidoka County Fire		7,885.32		32.51		1.000		32.51		0.002%		0.095%		85.40		117.91		
West Magic Fire		10,181.00		31.32		1.000		31.32		0.003%		0.123%		110.26		141.58		
Wood River Fire		1,282,975.00		3,439.22		1.000		3,439.22		0.317%		15.506%		13,894.86		17,334.08		
<b>Flood Control:</b>																		
Carey Flood Control #2		6,160.00		12.82		1.000		12.82		0.002%		0.074%		66.71		79.53		
Big Wood Flood Control #9		57,197.00		278.23		1.000		278.23		0.014%		0.691%		619.45		897.68		
<b>Library:</b>																		
Little Wood River Library		34,310.00		548.30		1.000		548.30		0.008%		0.415%		371.58		919.88		
<b>Recreation:</b>																		
Blaine County Recreation		1,688,402.00		5,244.45		1.000		5,244.45		0.417%		20.406%		18,285.72		23,530.17		

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

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

<b>Statewide Actual Base:</b>		<b>1,955,500.71</b>				<b>Note: Calculations may not agree due to rounding.</b>			
<b>SPTD Statewide Excess Distribution:</b>		<b>4,382,479.90</b>				<b>For Quarter Ending:</b>		<b>Dec/31/2023</b>	
<b>SPTD Statewide Distribution:</b>		<b>6,337,980.61</b>				<b>SPTD Total Statewide Property Tax</b>			<b>404,653,972</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>	<b>(9)</b>	
<b>Special Purpose Taxing Districts</b>	<b>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>	
<b>February 2, 2024</b>									
<b>Sewer and Water:</b>									
Sun Valley S&W	1,402,099.00	3,575.29	1.000	3,575.29	0.346%	16.946%	15,185.00	18,760.29	
<b>SPTD Total:</b>	<b>8,274,114.32</b>	<b>20,866.47</b>	<b>1.000</b>	<b>20,866.47</b>	<b>2.045%</b>	<b>100.000%</b>	<b>89,610.22</b>	<b>110,476.69</b>	
							<b>Total withheld due to SCO non-compliance:</b>	<b>-</b>	
							<b>Amount Returned to district SCO compliant:</b>	<b>1,240.68</b>	
							<b>Total paid to County less withheld amount:</b>	<b>111,717.37</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:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Boise County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
East Boise Ambulance	161,043.00	893.60	1.000	893.60	0.040%	14.129%	1,744.13	2,637.73
<b>Cemetery:</b>								
Pioneer Cemetery	14,013.00	184.25	1.000	184.25	0.003%	1.229%	151.76	336.01
<b>Fire:</b>								
Eagle Fire (Annexed 2011)	-	-	1.000	-	0.000%	0.000%	12.49	12.49
Horseshoe Bend Fire	71,448.00	481.29	1.000	481.29	0.018%	6.268%	773.80	1,255.09
Placerville Fire	36,149.00	198.55	1.000	198.55	0.009%	3.171%	391.50	590.05
<b>Hospital:</b>								
Garden Valley Hospital	182,676.00	1,015.74	1.000	1,015.74	0.045%	16.027%	1,978.42	2,994.16
Horseshoe Bend Hospital	63,855.00	444.17	1.000	444.17	0.016%	5.602%	691.56	1,135.73
<b>Library:</b>								
Boise Basin Library	266,559.00	2,238.17	1.000	2,238.17	0.066%	23.386%	2,886.88	5,125.05
Garden Valley Library	255,885.00	939.40	1.000	939.40	0.063%	22.449%	2,771.28	3,710.68
Horseshoe Bend Library	88,199.00	1,063.12	1.000	1,063.12	0.022%	7.738%	955.21	2,018.33
<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>1,139,827.00</b>	<b>7,458.29</b>	<b>1.000</b>	<b>7,458.29</b>	<b>0.282%</b>	<b>100.000%</b>	<b>12,357.03</b>	<b>19,815.32</b>
							<b>Total withheld due to SCO non-compliance:</b>	<b>-</b>
							<b>Amount Returned to district SCO compliant:</b>	<b>-</b>
							<b>Total paid to County less withheld amount:</b>	<b>19,815.32</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)

<b>Statewide Actual Base:</b>		<b>1,955,500.71</b>							<b>Note: Calculations may not agree due to rounding.</b>	
<b>SPTD Statewide Excess Distribution:</b>		<b>4,382,479.90</b>							<b>For Quarter Ending: Dec/31/2023</b>	
<b>SPTD Statewide Distribution:</b>		<b>6,337,980.61</b>							<b>SPTD Total Statewide Property Tax 404,653,972</b>	
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>	<b>(9)</b>		
<b>Special Purpose Taxing Districts</b>	<b>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>		
February 2, 2024										
<b>Bonner County: Special Purpose Taxing Districts</b>										
<b>Cemetery:</b>										
West Bonner Cemetery	79,076.00	2,007.60	1.000	2,007.60	0.020%	0.595%	856.41	2,864.01		
<b>Fire:</b>										
Coolin-Cavanaugh Bay Fire	159,578.00	326.99	1.000	326.99	0.039%	1.202%	1,728.26	2,055.25		
N. of the Narrows Fire	149,799.00	-	1.000	-	0.037%	1.128%	1,622.35	1,622.35		
North Side Fire	623,481.00	1,297.22	1.000	1,297.22	0.154%	4.695%	6,752.42	8,049.64		
Sagle Fire	1,775,150.00	2,256.28	1.000	2,256.28	0.439%	13.367%	19,225.21	21,481.49		
Schweitzer Fire	401,284.00	715.72	1.000	715.72	0.099%	3.022%	4,345.98	5,061.70		
Spirit Lake Fire	484,258.26	252.85	1.000	252.85	0.120%	3.647%	5,244.61	5,497.46		
Timberlake Fire (Bnr/Koot)	36,793.23	-	1.000	-	0.009%	0.277%	398.48	398.48		
West Pend Oreille Fire	332,743.00	390.54	1.000	390.54	0.082%	2.506%	3,603.67	3,994.21		
West Priest Lake Fire	82,926.00	331.75	1.000	331.75	0.020%	0.624%	898.10	1,229.85		
West Side Fire	590,432.00	604.23	1.000	604.23	0.146%	4.446%	6,394.49	6,998.72		

1. Portion of tax and foregone amount within county.

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

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

<b>Statewide Actual Base:</b>		1,955,500.71							<b>Note: Calculations may not agree due to rounding.</b>	
<b>SPTD Statewide Excess Distribution:</b>		4,382,479.90							<b>For Quarter Ending:</b>	
<b>SPTD Statewide Distribution:</b>		6,337,980.61							<b>Dec/31/2023</b>	
								<b>SPTD Total Statewide Property Tax</b>		<b>404,653,972</b>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
<b>Special Purpose Taxing Districts</b>	<b>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>		
<b>February 2, 2024</b>										
<b>Highway:</b>										
Sandpoint Highway	2,221,077.00	4,077.65	1.000	4,077.65	0.549%	16.725%	24,054.69	28,132.34		
<b>Hospital:</b>										
Pend Oreille Hospital	1,537,755.00	8,761.74	1.000	8,761.74	0.380%	11.580%	16,654.18	25,415.92		
<b>Library:</b>										
East Bonner Library	3,596,255.00	11,791.68	1.000	11,791.68	0.889%	27.081%	38,948.13	50,739.81		
Priest Lake Library	213,302.00	-	1.000	-	0.053%	1.606%	2,310.10	2,310.10		
West Bonner Library	446,541.00	-	1.000	-	0.110%	3.363%	4,836.12	4,836.12		
<b>Recreation:</b>										
Selkirk Recreation	327,485.00	-	1.000	-	0.081%	2.466%	3,546.73	3,546.73		
<b>Sewer:</b>										
Bottle Bay Sewer	34,128.00	103.18	1.000	103.18	0.008%	0.257%	369.61	472.79		
Coolin Sewer	-	-	1.000	-		0.000%	-	-		
Ellisport Sewer	1,726.00	-	1.000	-	0.000%	0.013%	18.69	18.69		
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)

<b>Statewide Actual Base:</b>		<b>1,955,500.71</b>							<b>Note: Calculations may not agree due to rounding.</b>	
<b>SPTD Statewide Excess Distribution:</b>		<b>4,382,479.90</b>							<b>For Quarter Ending:</b>	<b>Dec/31/2023</b>
<b>SPTD Statewide Distribution:</b>		<b>6,337,980.61</b>							<b>SPTD Total Statewide Property Tax</b>	<b>404,653,972</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>	<b>(9)</b>		
<b>Special Purpose Taxing Districts</b>	<b>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>		
<b>February 2, 2024</b>										
<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	32,299.00	95.16	1.000	95.16	0.008%	0.243%	349.80	-		
Kalispel Bay S&W	-	-	1.000	-		0.000%	-	-		
Kootenai Ponderay S&W	5,178.00	-	1.000	-	0.001%	0.039%	56.08	56.08		
Outlet Bay S&W	-	-	1.000	-		0.000%	-	-		
Sagle Valley S&W	-	-	1.000	-		0.000%	-	-		
Southside S&W	124,977.00	-	1.000	-	0.031%	0.941%	1,353.52	1,353.52		
Tamarack S&W	-	-	1.000	-		0.000%	-	-		
West Bonner S&W	23,588.00	72.33	1.000	72.33	0.006%	0.178%	255.46	-		
<b>Water:</b>										
Laclede Water	-	15.20	1.000	15.20		0.000%	-	15.20		
<b>SPTD Total:</b>	<b>13,279,831.49</b>	<b>33,110.33</b>	<b>1.000</b>	<b>33,110.33</b>	<b>3.282%</b>	<b>100.000%</b>	<b>143,823.09</b>	<b>176,933.42</b>		
							<b>Total withheld due to SCO non-compliance:</b>	<b>772.75</b>		
							<b>Amount Returned to district SCO compliant:</b>	<b>-</b>		
							<b>Total paid to County less withheld amount:</b>	<b>176,160.67</b>		

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Bonneville County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Bonneville County Ambulance	3,557,729.00	12,146.60	1.000	12,146.60	0.879%	37.400%	38,530.89	50,677.49
<b>Cemetery:</b>								
Ammon Cemetery	155,423.00	429.84	1.000	429.84	0.038%	1.634%	1,683.26	2,113.10
Central Cemetery #2	26,565.04	175.00	1.000	175.00	0.007%	0.279%	287.70	462.70
Freedom Cemetery	1,301.19	18.55	1.000	18.55	0.000%	0.014%	14.09	
Iona Cemetery	143,951.00	358.00	1.000	358.00	0.036%	1.513%	1,559.02	1,917.02
Lincoln Cemetery	16,434.00	-	1.000	-	0.004%	0.173%	177.98	177.98
Milo Cemetery	12,428.00	125.06	1.000	125.06	0.003%	0.131%	134.60	259.66
New Sweden Cemetery	14,281.00	78.17	1.000	78.17	0.004%	0.150%	154.67	232.84
Shelton Cemetery #4	20,564.40	190.97	1.000	190.97	0.005%	0.216%	222.72	413.69
Taylor Cemetery	66,757.60	226.54	1.000	226.54	0.016%	0.702%	723.00	949.54
Ucon Cemetery	40,089.00	439.34	1.000	439.34	0.010%	0.421%	434.17	873.51
Woodville Cemetery	5,513.85	18.71	1.000	18.71	0.001%	0.058%	59.72	
<b>Fire:</b>								
Bonneville Alpine Fire	11,043.00	126.81	1.000	126.81	0.003%	0.116%	119.60	246.41
Fire #1 - Bonneville	5,032,707.00	21,130.98	1.000	21,130.98	1.244%	52.906%	54,505.18	75,636.16
Greater Swan Valley Fire	274,372.00	814.15	1.000	814.15	0.068%	2.884%	2,971.50	3,785.65
Jefferson Central Fire	71,246.72	283.02	1.000	283.02	0.018%	0.749%	771.62	1,054.64
<b>Flood Control:</b>								
Flood Control #1	52,527.00	199.35	1.000	199.35	0.013%	0.552%	568.88	768.23

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Mosquito Abatement:</b>								
Jefferson Mosquito Abatement	9,631.65	38.02	1.000	38.02	0.002%	0.101%	104.31	142.33
<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>9,512,564.45</b>	<b>36,799.11</b>	<b>1.000</b>	<b>36,799.11</b>	<b>2.351%</b>	<b>100.000%</b>	<b>103,022.91</b>	<b>139,822.02</b>
							<b>Total withheld due to SCO non-compliance:</b>	<b>111.07</b>
							<b>Amount Returned to district SCO compliant:</b>	<b>-</b>
							<b>Total paid to County less withheld amount:</b>	<b>139,710.95</b>

1. Portion of tax and foregone amount within county.

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

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

<b>Statewide Actual Base:</b>		1,955,500.71		<b>Note: Calculations may not agree due to rounding.</b>				
<b>SPTD Statewide Excess Distribution:</b>		4,382,479.90		<b>For Quarter Ending:</b>			<b>Dec/31/2023</b>	
<b>SPTD Statewide Distribution:</b>		6,337,980.61		<b>SPTD Total Statewide Property Tax</b>			<b>404,653,972</b>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Special Purpose Taxing Districts</b>	<b>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>
February 2, 2024								
<b>Boundary County: Special Purpose Taxing Districts</b>								
<b>Library:</b>								
Boundary Library	448,746.00	4,416.94	1.000	4,416.94	0.111%	100.000%	4,860.00	9,276.94
<b>Water:</b>								
Cabinet Mountain Water	-	-	1.000	-		0.000%	-	-
Three Mile Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>448,746.00</b>	<b>4,416.94</b>	<b>1.00</b>	<b>4,416.94</b>	<b>0.111%</b>	<b>100.000%</b>	<b>4,860.00</b>	<b>9,276.94</b>
<b>Total withheld due to SCO non-compliance:</b>								<b>-</b>
<b>Amount Returned to district SCO compliant:</b>								<b>-</b>
<b>Total paid to County less withheld amount:</b>								<b>9,276.94</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Butte County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Butte County Cemetery	54,531.00	1,407.09	1.000	1,407.09	0.013%	9.406%	590.58	1,997.67
<b>Fire:</b>								
Lost River Fire	42,337.00	1,242.36	1.000	1,242.36	0.010%	7.303%	458.52	1,700.88
<b>Hospital:</b>								
Lost River Hospital	353,632.95	7,565.96	1.000	7,565.96	0.087%	61.000%	3,829.91	11,395.87
<b>Library:</b>								
Butte-Lost River Library	124,032.00	3,639.26	1.000	3,639.26	0.031%	21.395%	1,343.29	4,982.55
<b>Watershed:</b>								
Little Lost River Watershed	5,191.00	320.16	1.000	320.16	0.001%	0.895%	56.22	376.38
<b>SPTD Total:</b>	<b>579,723.95</b>	<b>14,174.83</b>	<b>1.000</b>	<b>14,174.83</b>	<b>0.143%</b>	<b>100.000%</b>	<b>6,278.52</b>	<b>20,453.35</b>
							<b>Total withheld due to SCO non-compliance:</b>	<b>-</b>
							<b>Amount Returned to district SCO compliant:</b>	<b>8,780.19</b>
							<b>Total paid to County less withheld amount:</b>	<b>29,233.54</b>

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Camas County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Camas Cemetery	33,509.00	154.04	1.000	154.04	0.008%	22.104%	362.91	516.95
<b>Fire:</b>								
West Magic Fire	10,181.00	163.57	1.000	163.57	0.003%	6.716%	110.26	273.83
<b>Library:</b>								
Camas Library	95,606.00	1,137.27	1.000	1,137.27	0.024%	63.066%	1,035.43	2,172.70
<b>Mosquito Abatement:</b>								
Camas Mosquito Abatement	12,301.00	429.04	1.000	429.04	0.003%	8.114%	133.22	562.26
<b>SPTD Total:</b>	<b>151,597.00</b>	<b>1,883.92</b>	<b>1.000</b>	<b>1,883.92</b>	<b>0.037%</b>	<b>100.000%</b>	<b>1,641.82</b>	<b>3,525.74</b>
<b>Total withheld due to SCO non-compliance:</b>								<b>-</b>
<b>Amount Returned to district SCO compliant:</b>								<b>-</b>
<b>Total paid to County less withheld amount:</b>								<b>3,525.74</b>

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



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

<b>Statewide Actual Base:</b>		1,955,500.71							<b>Note: Calculations may not agree due to rounding.</b>	
<b>SPTD Statewide Excess Distribution:</b>		4,382,479.90							<b>For Quarter Ending:</b>	
<b>SPTD Statewide Distribution:</b>		6,337,980.61							<b>Dec/31/2023</b>	
									<b>SPTD Total Statewide Property Tax</b>	
									404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
<b>Special Purpose Taxing Districts</b>	<b>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>		
February 2, 2024										
<b>Canyon County: Special Purpose Taxing Districts</b>										
<b>Ambulance:</b>										
Canyon County Ambulance	3,540,693.00	19,152.93	1.000	19,152.93	0.875%	5.800%	38,346.38	57,499.31		
<b>Cemetery:</b>										
Fairview Cemetery	92,461.37	136.80	1.000	136.80	0.023%	0.151%	1,001.37	1,138.17		
Greenleaf Cemetery	28,428.00	159.52	1.000	159.52	0.007%	0.047%	307.88			
Kuna Cemetery	12,798.70	95.25	1.000	95.25	0.003%	0.021%	138.61	233.86		
Lower Boise Cemetery	28,441.00	187.08	1.000	187.08	0.007%	0.047%	308.02	495.10		
Melba Cemetery	26,096.07	186.39	1.000	186.39	0.006%	0.043%	282.63			
Middleton Cemetery	71,679.00	197.36	1.000	197.36	0.018%	0.117%	776.30			
Parma Cemetery	45,351.00	337.39	1.000	337.39	0.011%	0.074%	491.16	828.55		
Rosewell Cemetery	27,913.00	271.87	1.000	271.87	0.007%	0.046%	302.30	574.17		
Wilder Cemetery	80,805.00	578.54	1.000	578.54	0.020%	0.132%	875.13			
<b>Extermination:</b>										
Canyon Pest Extermination	319,105.00	3,458.45	1.000	3,458.45	0.079%	0.523%	3,455.97	6,914.42		
Melba Gopher	12,621.00	126.58	1.000	126.58	0.003%	0.021%	136.69	263.27		

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90						
SPTD Statewide Distribution:		6,337,980.61						
				For Quarter Ending:		Dec/31/2023		
				SPTD Total Statewide Property Tax		404,653,972		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Fire:</b>								
Caldwell Fire	2,523,338.00	9,239.37	1.000	9,239.37	0.624%	4.134%	27,328.23	36,567.60
Homedale Fire	160,922.25	642.80	1.000	642.80	0.040%	0.264%	1,742.82	2,385.62
Kuna Fire	204,985.80	1,040.77	1.000	1,040.77	0.051%	0.336%	2,220.04	3,260.81
Marsing Fire	323,438.16	655.44	1.000	655.44	0.080%	0.530%	3,502.90	4,158.34
Melba Fire	143,292.16	1,589.15	1.000	1,589.15	0.035%	0.235%	1,551.88	3,141.03
Middleton Fire	2,540,206.90	3,191.62	1.000	3,191.62	0.628%	4.161%	27,510.93	30,702.55
Nampa Fire	20,494,543.00	20,503.23	1.000	20,503.23	5.065%	33.574%	221,959.82	242,463.05
Parma Fire	786,936.06	3,012.14	1.000	3,012.14	0.194%	1.289%	8,522.67	11,534.81
Star Fire	713,608.20	1,257.28	1.000	1,257.28	0.176%	1.169%	7,728.51	8,985.79
Upper Deer Flat Fire	160,781.00	463.11	1.000	463.11	0.040%	0.263%	1,741.29	2,204.40
Wilder Fire	651,411.00	1,248.77	1.000	1,248.77	0.161%	1.067%	7,054.91	8,303.68
<b>Flood Control:</b>								
Flood Control #10	90,220.02	163.18	1.000	163.18	0.022%	0.148%	977.10	1,140.28
Flood Control #11	67,462.00	297.70	1.000	297.70	0.017%	0.111%	730.63	1,028.33
<b>Highway:</b>								
Canyon Highway #4	8,737,960.00	31,711.66	1.000	31,711.66	2.159%	14.314%	94,633.78	126,345.44
Golden Gate Highway #3	1,645,600.00	6,583.36	1.000	6,583.36	0.407%	2.696%	17,822.16	24,405.52
Nampa Highway #1	10,936,286.00	34,749.10	1.000	34,749.10	2.703%	17.916%	118,442.07	153,191.17
Notus Parma Highway #2	1,123,583.00	8,303.11	1.000	8,303.11	0.278%	1.841%	12,168.62	20,471.73

1. Portion of tax and foregone amount within county.

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

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

<b>Statewide Actual Base:</b>		<b>1,955,500.71</b>							<b>Note: Calculations may not agree due to rounding.</b>	
<b>SPTD Statewide Excess Distribution:</b>		<b>4,382,479.90</b>							<b>For Quarter Ending:</b>	<b>Dec/31/2023</b>
<b>SPTD Statewide Distribution:</b>		<b>6,337,980.61</b>							<b>SPTD Total Statewide Property Tax</b>	<b>404,653,972</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>	<b>(9)</b>		
<b>Special Purpose Taxing Districts</b>	<b>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>		
<b>February 2, 2024</b>										
<b>Library:</b>										
Kuna Library	163,335.48	810.05	1.000	810.05	0.040%	0.268%	1,768.95	2,579.00		
Lizard Butte Library	89,708.30	194.90	1.000	194.90	0.022%	0.147%	971.56	1,166.46		
Wilder Public Library	206,619.00	564.24	1.000	564.24	0.051%	0.338%	2,237.72	2,801.96		
<b>Abatement:</b>										
Canyon County Abatement	3,999,250.00	1,861.54	1.000	1,861.54	0.988%	6.551%	43,312.64	45,174.18		
<b>Recreation:</b>										
Greater Middleton Area Recreation	964,867.00	-	1.000	-	0.238%	1.581%	10,449.69	10,449.69		
<b>Sewer and Water:</b>										
Star Sewer and Water	28,654.47	-	1.000	-	0.007%	0.047%	310.33	310.33		
<b>SPTD Total:</b>	<b>61,043,399.94</b>	<b>152,970.68</b>	<b>1.000</b>	<b>152,970.68</b>	<b>15.078%</b>	<b>99.953%</b>	<b>661,111.69</b>	<b>814,082.37</b>		
								<b>Total withheld due to SCO non-compliance:</b>	<b>3,363.75</b>	
								<b>Amount Returned to district SCO compliant:</b>	<b>-</b>	
								<b>Total paid to County less withheld amount:</b>	<b>810,718.62</b>	

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Caribou County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Bancroft Cemetery	10,005.00	302.00	1.000	302.00	0.002%	3.530%	108.36	222.08
Central Cemetery	9,796.00	115.99	1.000	115.99	0.002%	3.456%	106.09	3,160.00
Fairview Cemetery	105,753.00	2,014.67	1.000	2,014.67	0.026%	37.309%	1,145.33	28.61
Freedom Cemetery	2,641.81	34.93	1.000	34.93	0.001%	0.932%	28.61	199.12
Grace Cemetery	32,749.00	681.84	1.000	681.84	0.008%	11.554%	354.68	2.01
Lago Cemetery	4,250.00	153.09	1.000	153.09	0.001%	1.499%	46.03	165.29
Lava Cemetery	4.60	1.96	1.000	1.96	0.000%	0.002%	0.05	172.66
Lund Cemetery	4,270.00	34.10	1.000	34.10	0.001%	1.506%	46.24	
Thatcher Cemetery	6,071.92	99.53	1.000	99.53	0.002%	2.142%	65.76	
Turner Cemetery	6,329.00	104.12	1.000	104.12	0.002%	2.233%	68.54	
<b>Fire:</b>								
Bailey Creek Fire	2,123.20	68.72	1.000	68.72	0.001%	0.749%	22.99	91.71
Freedom Fire	5,552.00	66.48	1.000	66.48	0.001%	1.959%	60.13	
<b>Flood Control:</b>								
Flood Control #8	-	-	1.000	-		0.000%	-	-
<b>Library:</b>								
Grace Library	93,904.00	1,743.97	1.000	1,743.97	0.023%	33.129%	1,017.00	2,760.97
<b>SPTD Total:</b>	<b>283,449.53</b>	<b>5,421.40</b>	<b>1.000</b>	<b>5,421.40</b>	<b>0.070%</b>	<b>100.000%</b>	<b>3,069.81</b>	<b>8,491.21</b>
							<b>Total withheld due to SCO non-compliance:</b>	<b>1,717.37</b>
							<b>Amount Returned to district SCO compliant:</b>	<b>-</b>
							<b>Total paid to County less withheld amount:</b>	<b>6,773.84</b>

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Cassia County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Albion Cemetery	7,564.00	203.38	1.000	203.38	0.002%	0.168%	81.92	285.30
Declo Cemetery	16,764.00	398.44	1.000	398.44	0.004%	0.373%	181.56	580.00
Oakley Valley Cemetery	25,654.00	635.33	1.000	635.33	0.006%	0.571%	277.84	913.17
Pella Cemetery	17,500.00	-	1.000	-	0.004%	0.390%	189.53	189.53
Sublet Cemetery	1,534.00	-	1.000	-	0.000%	0.034%	16.61	16.61
Valley View Cemetery	19,613.00	259.71	1.000	259.71	0.005%	0.437%	212.41	212.41
View Cemetery	10,117.00	264.13	1.000	264.13	0.003%	0.225%	109.57	373.70
<b>Fire:</b>								
Albion Fire	29,555.00	480.99	1.000	480.99	0.007%	0.658%	320.09	801.08
Minidoka Fire (annexed into Cnty 2002)	39,426.60	-	1.000	-	0.010%	0.878%	427.00	427.00
North Cassia Fire	445,707.00	3,651.96	1.000	3,651.96	0.110%	9.922%	4,827.09	8,479.05
Oakley Fire	74,045.00	1,357.68	1.000	1,357.68	0.018%	1.648%	801.92	801.92
Raft River Fire	30,502.00	789.79	1.000	789.79	0.008%	0.679%	330.34	1,120.13
Rock Creek Fire (annexed 2003)	18,380.00	-	1.000	-	0.005%	0.409%	199.06	199.06
<b>Flood Control:</b>								
Goose Creek Flood Control #16	81,716.00	2,263.44	1.000	2,263.44	0.020%	1.819%	885.00	3,148.44
Raft River Flood Control #15	65,800.00	1,522.89	1.000	1,522.89	0.016%	1.465%	712.63	2,235.52

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

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

<b>Statewide Actual Base:</b>		<b>1,955,500.71</b>							<b>Note: Calculations may not agree due to rounding.</b>	
<b>SPTD Statewide Excess Distribution:</b>		<b>4,382,479.90</b>							<b>For Quarter Ending:</b>	<b>Dec/31/2023</b>
<b>SPTD Statewide Distribution:</b>		<b>6,337,980.61</b>							<b>SPTD Total Statewide Property Tax</b>	<b>404,653,972</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>	<b>(9)</b>		
<b>Special Purpose Taxing Districts</b>	<b>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>		
<b>February 2, 2024</b>										
<b>Highway:</b>										
Albion Highway	8,915.00	-	1.000	-	0.002%	0.198%	96.55	96.55		
Burley Highway	2,671,001.00	45,681.33	1.000	45,681.33	0.660%	59.458%	28,927.45	74,608.78		
Murtaugh Highway	30,562.08	710.61	1.000	710.61	0.008%	0.680%	330.99	1,041.60		
Oakley Highway	349,325.00	7,781.50	1.000	7,781.50	0.086%	7.776%	3,783.26	11,564.76		
Raft River Highway	378,348.00	7,289.72	1.000	7,289.72	0.093%	8.422%	4,097.58	11,387.30		
<b>Library</b>										
Oakley Library	26,982.00	719.85	1.000	719.85	0.007%	0.601%	292.22	1,012.07		
<b>Recreation:</b>										
Almo Recreation	3,822.00	106.66	1.000	106.66	0.001%	0.085%	41.39	148.05		
Oakley Recreation	139,381.00	630.19	1.000	630.19	0.034%	3.103%	1,509.52	2,139.71		
<b>SPTD Total:</b>	<b>4,492,213.68</b>	<b>74,747.60</b>	<b>1.000</b>	<b>74,747.60</b>	<b>1.110%</b>	<b>100.000%</b>	<b>48,651.53</b>	<b>123,399.13</b>		
								<b>Total withheld due to SCO non-compliance:</b>	<b>2,631.72</b>	
								<b>Amount Returned to district SCO compliant:</b>	<b>1,194.13</b>	
								<b>Total paid to County less withheld amount:</b>	<b>121,961.54</b>	

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Clark County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Clark County Cemetery	29,036.00	1,298.05	1.000	1,298.05	0.007%	26.611%	314.47	1,612.52
<b>Library:</b>								
Clark County Library	80,077.00	1,258.09	1.000	1,258.09	0.020%	73.389%	867.25	1,612.52
<b>SPTD Total:</b>	<b>109,113.00</b>	<b>2,556.14</b>	<b>1.000</b>	<b>2,556.14</b>	<b>0.027%</b>	<b>100.000%</b>	<b>1,181.72</b>	<b>3,737.86</b>
<b>Total withheld due to SCO non-compliance:</b>								<b>2,125.34</b>
<b>Amount Returned to district SCO compliant:</b>								<b>-</b>
<b>Total paid to County less withheld amount:</b>								<b>1,612.52</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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>February 2, 2024</b>								
<b>Clearwater County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Clearwater County Ambulance	156,709.00	4,304.75	1.000	4,304.75	0.039%	11.438%	1,697.19	6,001.94
<b>Auditorium:</b>								
Fraser Community Center	5,929.00	-	1.000	-	0.001%	0.433%	64.21	64.21
<b>Cemetery:</b>								
Elk River Cemetery	7,916.00	1,361.78	1.000	1,361.78	0.002%	0.578%	85.73	119.51
Fraser Cemetery	2,533.00	114.80	1.000	114.80	0.001%	0.185%	27.43	142.23
Gilbert Cemetery	1,320.00	55.26	1.000	55.26	0.000%	0.096%	14.30	69.56
North Clearwater Cemetery	6,659.06	160.73	1.000	160.73	0.002%	0.486%	72.12	232.85
Orofino (Riverside) Cemetery	64,078.00	1,892.45	1.000	1,892.45	0.016%	4.677%	693.98	2,586.43
Pierce Cemetery	4,826.00	167.09	1.000	167.09	0.001%	0.352%	52.27	104.54
Sanders Cemetery	12,157.00	439.94	1.000	439.94	0.003%	0.887%	131.66	571.60
Southwick Cemetery	2,408.34	132.76	1.000	132.76	0.001%	0.176%	26.08	158.84
Weippe Cemetery	3,758.00	127.26	1.000	127.26	0.001%	0.274%	40.70	167.96
Weseman Cemetery	3,596.00	111.98	1.000	111.98	0.001%	0.262%	38.95	150.93
<b>Fire:</b>								
Big Canyon	1,447.05	-	1.000	-	0.000%	0.106%	15.67	15.67
Evergreen Fire	15,692.00	311.34	1.000	311.34	0.004%	1.145%	169.95	481.29
Grangemont Volunteer Fire	10,668.00	-	1.000	-	0.003%	0.779%	115.54	115.54
Greer Fire	9,401.00	-	1.000	-	0.002%	0.686%	101.81	101.81
Orofino Fire	43,360.00	1,395.52	1.000	1,395.52	0.011%	3.165%	469.60	1,865.12
Sunnyside Fire	28,409.98	521.99	1.000	521.99	0.007%	2.074%	307.69	829.68
Twin Ridge Fire	82,537.00	619.28	1.000	619.28	0.020%	6.024%	893.89	1,513.17
Weippe Fire	18,560.00	1,205.70	1.000	1,205.70	0.005%	1.355%	201.01	1,406.71

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:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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>February 2, 2024</b>								
<b>Highway:</b>								
Clearwater Highway	161,896.00	13,760.92	1.000	13,760.92	0.040%	11.817%	1,753.36	15,514.28
<b>Library:</b>								
Clearwater Library	348,997.00	10,545.08	1.000	10,545.08	0.086%	25.473%	3,779.70	14,324.78
Elk River Library	65,104.00	4,156.58	1.000	4,156.58	0.016%	4.752%	705.09	4,861.67
Pierce Library	78,100.00	5,197.99	1.000	5,197.99	0.019%	5.700%	845.84	6,043.83
<b>Recreation:</b>								
Clearwater West Recreation	1,386.00	53.63	1.000	53.63	0.000%	0.101%	15.01	68.64
Dworshak Recreation	82,909.00	2,923.41	1.000	2,923.41	0.020%	6.051%	897.92	3,176.41
Elk River Recreation	31,914.00	2,830.78	1.000	2,830.78	0.008%	2.329%	345.63	6,220.28
Pierce Recreation	98,795.00	5,150.31	1.000	5,150.31	0.024%	7.211%	1,069.97	607.49
Weippe Fraser Recreation	14,719.00	448.08	1.000	448.08	0.004%	1.074%	159.41	-
<b>Sewer and Water:</b>								
Ahsahka S&W	-	-	1.000	-	-	0.000%	-	-
Judgetown S&W	4,296.00	33.81	1.000	33.81	0.001%	0.314%	46.53	-
Orofino Creek Whiskey Creek S&W	-	246.57	1.000	246.57	-	0.000%	-	-
Pleasant Acres S&W	-	-	1.000	-	-	0.000%	-	-
Riverside Sewer	-	-	1.000	-	-	0.000%	-	-
<b>SPTD Total:</b>	<b>1,370,080.43</b>	<b>58,269.79</b>	<b>1.000</b>	<b>58,269.79</b>	<b>0.339%</b>	<b>100.000%</b>	<b>14,838.24</b>	<b>73,108.03</b>
<b>Total withheld due to SCO non-compliance:</b>								<b>5,815.11</b>
<b>Amount Returned to district SCO compliant:</b>								<b>11,267.18</b>
<b>Total paid to County less withheld amount:</b>								<b>78,560.10</b>

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Custer County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
South Custer Ambulance	54,912.00	1,005.18	1.000	1,005.18	0.014%	3.399%	594.71	1,599.89
<b>Cemetery:</b>								
Big Lost River Cemetery	26,194.00	1,171.04	1.000	1,171.04	0.006%	1.621%	283.69	-
Challis Cemetery	38,546.00	821.10	1.000	821.10	0.010%	2.386%	417.46	1,238.56
<b>Fire:</b>								
North Custer Fire	182,895.80	1,752.61	1.000	1,752.61	0.045%	11.320%	1,980.80	-
Sawtooth Valley Fire	134,901.00	2,566.39	1.000	2,566.39	0.033%	8.349%	1,461.00	4,027.39
South Custer Fire	128,248.00	3,213.67	1.000	3,213.67	0.032%	7.937%	1,388.95	4,602.62
<b>Highway:</b>								
Lost River Highway	142,240.00	5,957.95	1.000	5,957.95	0.035%	8.803%	1,540.49	7,498.44
<b>Hospital:</b>								
Lost River Hospital	432,218.05	7,228.95	1.000	7,228.95	0.107%	26.751%	4,681.00	11,909.95
North Custer Hospital	119,352.00	10,349.77	1.000	10,349.77	0.029%	7.387%	1,292.60	11,642.37
Salmon River Clinic	183,612.00	5,712.68	1.000	5,712.68	0.045%	11.364%	1,988.55	7,701.23
<b>Library:</b>								
Mackay Library	51,567.00	1,262.56	1.000	1,262.56	0.013%	3.192%	558.48	1,821.04
Stanley Community Library	71,781.00	1,543.85	1.000	1,543.85	0.018%	4.443%	777.40	2,321.25
<b>Mosquito Abatement:</b>								
Battle Ground Mosquito Abatement	22,090.00	335.86	1.000	335.86	0.005%	1.367%	239.24	575.10
Mackay Mosquito Abatement	27,180.00	550.95	1.000	550.95	0.007%	1.682%	294.36	845.31
<b>SPTD Total:</b>	<b>1,615,736.85</b>	<b>43,472.56</b>	<b>1.000</b>	<b>43,472.56</b>	<b>0.399%</b>	<b>100.000%</b>	<b>17,498.73</b>	<b>60,971.29</b>
<b>Total withheld due to SCO non-compliance:</b>								<b>5,188.14</b>
<b>Amount Returned to district SCO compliant:</b>								<b>-</b>
<b>Total paid to County less withheld amount:</b>								<b>55,783.15</b>

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Elmore County: Special Purpose Taxing Districts</b>								
<b>Fire:</b>								
Atlanta Fire	23,366.00	-	1.000	-	0.006%	0.501%	253.06	253.06
Grandview Fire	59,760.48	464.68	1.000	464.68	0.015%	1.282%	647.22	1,111.90
King Hill Fire	79,539.00	3,042.63	1.000	3,042.63	0.020%	1.707%	861.42	3,904.05
Mountain Home Fire	242,850.00	1,609.44	1.000	1,609.44	0.060%	5.210%	2,630.11	4,239.55
<b>Highway:</b>								
Atlanta Highway	34,429.00	-	1.000	-	0.009%	0.739%	372.87	372.87
Glenns Ferry Highway	646,907.00	7,568.78	1.000	7,568.78	0.160%	13.879%	7,006.13	14,574.91
Mountain Home Highway	1,198,528.00	8,797.34	1.000	8,797.34	0.296%	25.714%	12,980.29	21,777.63
<b>Hospital:</b>								
Elmore Medical Center	1,486,012.00	12,795.01	1.000	12,795.01	0.367%	31.882%	16,093.79	28,888.80
<b>Library:</b>								
Prairie Library	27,265.00	9.68	1.000	9.68	0.007%	0.585%	295.29	304.97
<b>Recreation:</b>								
Eastern Elmore Recreation	159,352.00	729.47	1.000	729.47	0.039%	3.419%	1,725.81	2,455.28
Western Elmore Recreation	702,907.00	-	1.000	-	0.174%	15.081%	7,612.62	7,612.62
<b>Sewer:</b>								
West Side Sewer	-	-	1.000	-	0.000%	-	-	-
<b>SPTD Total:</b>	<b>4,660,915.48</b>	<b>35,017.03</b>	<b>1.000</b>	<b>35,017.03</b>	<b>1.152%</b>	<b>100.000%</b>	<b>50,478.61</b>	<b>85,495.64</b>
<b>Total withheld due to SCO non-compliance:</b>								<b>-</b>
<b>Amount Returned to district SCO compliant:</b>								<b>-</b>
<b>Total paid to County less withheld amount:</b>								<b>85,495.64</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Franklin County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Cleveland Cemetery	3,982.00	66.68	1.000	66.68	0.001%	0.257%	43.13	323.20
Clifton Cemetery	11,902.00	194.30	1.000	194.30	0.003%	0.769%	128.90	371.50
Dayton Cemetery	12,701.00	233.95	1.000	233.95	0.003%	0.821%	137.55	121.49
Fairview-Franklin Cemetery	3,680.00	81.63	1.000	81.63	0.001%	0.238%	39.86	425.52
Franklin Cemetery	15,157.00	261.37	1.000	261.37	0.004%	0.980%	164.15	235.33
Mapleton Cemetery	11,949.00	105.92	1.000	105.92	0.003%	0.772%	129.41	195.45
Mink Creek Cemetery	7,200.00	117.47	1.000	117.47	0.002%	0.465%	77.98	1,706.17
Preston Cemetery	58,167.00	1,076.21	1.000	1,076.21	0.014%	3.760%	629.96	129.62
Riverdale Cemetery	4,942.00	76.10	1.000	76.10	0.001%	0.319%	53.52	53.15
Thatcher Cemetery	2,480.08	26.29	1.000	26.29	0.001%	0.160%	26.86	66.99
Treasureton Cemetery	2,351.00	41.53	1.000	41.53	0.001%	0.152%	25.46	257.00
Weston Cemetery	9,824.00	150.60	1.000	150.60	0.002%	0.635%	106.40	297.79
Whitney Cemetery	12,130.00	166.42	1.000	166.42	0.003%	0.784%	131.37	
<b>Fire:</b>								
Franklin County Fire	1,017,738.00	-	1.000	-	0.252%	65.781%	11,022.30	11,022.30
<b>Highway:</b>								
Downey Swan Lake Highway	780.70	20.03	1.000	20.03	0.000%	0.050%	8.46	28.49
<b>Library:</b>								
Franklin County Library	372,176.00	1,767.02	1.000	1,767.02	0.092%	24.055%	4,030.74	5,797.76
<b>Water:</b>								
Fairview Water	-	-	1.000	-	0.000%	-	-	-
<b>SPTD Total:</b>	<b>1,547,159.78</b>	<b>4,385.52</b>	<b>1.000</b>	<b>4,385.52</b>	<b>0.382%</b>	<b>100.000%</b>	<b>16,756.05</b>	<b>21,141.57</b>
							<b>Total withheld due to SCO non-compliance:</b>	<b>109.81</b>
							<b>Amount Returned to district SCO compliant:</b>	<b>-</b>
							<b>Total paid to County less withheld amount:</b>	<b>21,031.76</b>

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Fremont County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Fremont Ambulance	849,569.00	4,971.87	1.000	4,971.87	0.210%	27.050%	9,200.99	14,172.86
<b>Cemetery:</b>								
North Fremont Cemetery	68,748.00	600.58	1.000	600.58	0.017%	2.189%	744.55	1,345.13
Parker Cemetery	36,941.00	373.39	1.000	373.39	0.009%	1.176%	400.08	773.47
Riverview Cemetery (Fremont)	28,615.00	508.19	1.000	508.19	0.007%	0.911%	309.91	818.10
Squirrel Cemetery	14,744.00	90.20	1.000	90.20	0.004%	0.469%	159.68	249.88
Teton-Newdale Cemetery	17,206.23	137.76	1.000	137.76	0.004%	0.548%	186.35	324.11
Wilford Cemetery	50,234.00	410.92	1.000	410.92	0.012%	1.599%	544.04	954.96
<b>Fire:</b>								
Hamer Fire	3,574.41	107.60	1.000	107.60	0.001%	0.114%	38.71	146.31
Island Park Fire	264,093.00	1,517.18	1.000	1,517.18	0.065%	8.409%	2,860.18	4,377.36
North Fremont Fire	184,649.00	1,222.64	1.000	1,222.64	0.046%	5.879%	1,999.78	3,222.42
South Fremont Fire	578,582.00	3,972.86	1.000	3,972.86	0.143%	18.422%	6,266.15	
<b>Hospital:</b>								
North Fremont Hospital	447,754.00	2,594.37	1.000	2,594.37	0.111%	14.256%	4,849.26	7,443.63
<b>Library:</b>								
Fremont County Library	574,898.00	1,652.62	1.000	1,652.62	0.142%	18.304%	6,226.26	7,878.88
Sugar-Salem Library	21,142.29	254.03	1.000	254.03	0.005%	0.673%	228.98	483.01
<b>SPTD Total:</b>	<b>3,140,749.93</b>	<b>18,414.21</b>	<b>1.000</b>	<b>18,414.21</b>	<b>0.776%</b>	<b>100.000%</b>	<b>34,014.92</b>	<b>52,429.13</b>
							<b>Total withheld due to SCO non-compliance:</b>	<b>10,239.01</b>
							<b>Amount Returned to district SCO compliant:</b>	<b>14,181.91</b>
							<b>Total paid to County less withheld amount:</b>	<b>56,372.03</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Gem County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Ola Cemetery	2,473.00	240.68	1.000	240.68	0.001%	0.182%	26.78	267.46
Sweet-Montour Cemetery	9,522.00	256.99	1.000	256.99	0.002%	0.703%	103.13	
<b>Fire:</b>								
Eagle Fire (Annexed 2011)		-	1.000	-	0.000%	0.000%	12.49	12.49
Gem County Fire #1	444,043.00	6,913.46	1.000	6,913.46	0.110%	32.763%	4,809.07	11,722.53
Gem County Fire #2	58,243.00	1,362.48	1.000	1,362.48	0.014%	4.297%	630.78	1,993.26
Middleton Fire	78,563.10	218.20	1.000	218.20	0.019%	5.797%	850.85	1,069.05
<b>Library:</b>								
Ola Library	1,724.00	22.00	1.000	22.00	0.000%	0.127%	18.67	40.67
<b>Mosquito Abatement:</b>								
Gem Mosquito Abatement	760,742.00	10,744.59	1.000	10,744.59	0.188%	56.130%	8,238.98	18,983.57
<b>Recreation:</b>								
Gem Recreation	-	-	1.000	-		0.000%	-	-
<b>Sewer:</b>								
Letha Sewer	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>1,355,310.10</b>	<b>19,758.40</b>	<b>1.000</b>	<b>19,758.40</b>	<b>0.335%</b>	<b>100.000%</b>	<b>14,690.75</b>	<b>34,449.15</b>
<b>Total withheld due to SCO non-compliance:</b>								<b>360.12</b>
<b>Amount Returned to district SCO compliant:</b>								<b>-</b>
<b>Total paid to County less withheld amount:</b>								<b>34,089.03</b>

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Gooding County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Gooding Cemetery	101,871.00	1,609.16	1.000	1,609.16	0.025%	2.864%	1,103.28	2,712.44
Hagerman Cemetery	107,481.00	510.00	1.000	510.00	0.027%	3.022%	1,164.04	1,674.04
Wendell Cemetery	103,556.00	1,524.51	1.000	1,524.51	0.026%	2.911%	1,121.53	2,646.04
<b>Fire:</b>								
Bliss Fire	46,144.74	1,097.67	1.000	1,097.67	0.011%	1.297%	499.76	1,597.43
Gooding Fire	804,323.00	3,231.84	1.000	3,231.84	0.199%	22.613%	8,710.97	11,942.81
Hagerman Fire	297,163.80	2,868.88	1.000	2,868.88	0.073%	8.355%	3,218.34	6,087.22
Wendell Fire	244,688.00	3,174.83	1.000	3,174.83	0.060%	6.879%	2,650.02	-
<b>Highway:</b>								
Bliss Highway #2	128,849.00	1,635.38	1.000	1,635.38	0.032%	3.623%	1,395.46	3,030.84
Gooding Highway #1	531,469.00	7,857.87	1.000	7,857.87	0.131%	14.942%	5,755.91	13,613.78
Hagerman Highway #3	210,924.00	3,274.35	1.000	3,274.35	0.052%	5.930%	2,284.35	5,558.70
Wendell Highway #6	416,880.00	5,772.57	1.000	5,772.57	0.103%	11.721%	4,514.89	10,287.46
West Point Highway #4	180,836.00	2,149.22	1.000	2,149.22	0.045%	5.084%	1,958.49	4,107.71
<b>Hospital:</b>								
Gooding County Hospital (dissolved, see I.C. §63-3638(10)(c)(v))	10,220.61	10,220.61	1.000	10,220.61	-	0.000%	-	10,220.61
<b>Recreation:</b>								
Gooding County Recreation	209,105.00	2,042.43	1.000	2,042.43	0.052%	5.879%	2,264.65	4,307.08
Wendell Recreation	173,541.00	2,607.79	1.000	2,607.79	0.043%	4.879%	1,879.48	4,487.27
<b>SPTD Total:</b>	<b>3,556,831.54</b>	<b>49,577.11</b>	<b>1.000</b>	<b>49,577.11</b>	<b>0.879%</b>	<b>100.000%</b>	<b>38,521.17</b>	<b>88,098.28</b>
							<b>Total withheld due to SCO non-compliance:</b>	<b>5,824.85</b>
							<b>Amount Returned to district SCO compliant:</b>	<b>-</b>
							<b>Total paid to County less withheld amount:</b>	<b>82,273.43</b>

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Idaho County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Clearwater Cemetery	810.00	146.67	1.000	146.67	0.000%	0.056%	8.77	155.44
Cottonwood Cemetery	31,844.00	1,141.48	1.000	1,141.48	0.008%	2.216%	344.88	1,486.36
Ferdinand Cemetery	2,393.00	102.97	1.000	102.97	0.001%	0.167%	25.92	128.89
Grangeville Cemetery	206,362.00	5,599.99	1.000	5,599.99	0.051%	14.359%	2,234.94	7,834.93
Kamiah Cemetery	5,866.52	175.88	1.000	175.88	0.001%	0.408%	63.54	239.42
Keuterville Cemetery	1,859.00	93.45	1.000	93.45	0.000%	0.129%	20.13	113.58
Pine Grove Cemetery	14,992.00	623.08	1.000	623.08	0.004%	1.043%	162.37	785.45
Riggins Cemetery	11,769.00	536.57	1.000	536.57	0.003%	0.819%	127.46	664.03
Whitebird Cemetery	19,447.00	765.71	1.000	765.71	0.005%	1.353%	210.61	976.32
Winona Cemetery	3,027.00	110.07	1.000	110.07	0.001%	0.211%	32.78	142.85
Woodland Cemetery	2,986.00	109.54	1.000	109.54	0.001%	0.208%	32.34	141.88
<b>Fire:</b>								
Cottonwood Fire	42,742.00	875.53	1.000	875.53	0.011%	2.974%	462.90	1,338.43
Grangeville Fire	110,282.00	930.87	1.000	930.87	0.027%	7.673%	1,194.38	2,125.25
Kamiah Fire	47,496.30	1,603.86	1.000	1,603.86	0.012%	3.305%	514.39	2,118.25
<b>Flood Control:</b>								
Whitebird Flood Control #6	2,159.00	57.22	1.000	57.22	0.001%	0.150%	23.38	80.60

1. Portion of tax and foregone amount within county.

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



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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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>February 2, 2024</b>								
<b>Highway:</b>								
Cottonwood Highway	33,460.00	1,496.89	1.000	1,496.89	0.008%	2.328%	362.38	1,859.27
Deer Creek Highway	-	60.95	1.000	60.95		0.000%	-	60.95
Doumecq Highway	-	31.99	1.000	31.99		0.000%	-	31.99
Fenn Highway	-	-	1.000	-		0.000%	-	-
Ferdinand Highway	37,399.00	1,673.80	1.000	1,673.80	0.009%	2.602%	405.04	2,078.84
Grangeville Highway	73,780.00	-	1.000	-	0.018%	5.134%	799.05	
Greencreek Highway	16,632.00	759.89	1.000	759.89	0.004%	1.157%	180.13	
Keuterville Highway	15,948.00	1,087.80	1.000	1,087.80	0.004%	1.110%	172.72	1,260.52
Kidder-Harris Highway	9,929.00	168.26	1.000	168.26	0.002%	0.691%	107.53	275.79
Union Independent Highway	-	-	1.000	-		0.000%	-	-
Whitebird Highway	-	-	1.000	-		0.000%	-	
Winona Highway	-	-	1.000	-		0.000%	-	-
<b>Hospital:</b>								
Syringa Hospital	573,199.00	13,252.06	1.000	13,252.06	0.142%	39.883%	6,207.85	19,459.91
<b>Library:</b>								
Prairie River Library	172,803.80	2,477.86	1.000	2,477.86	0.043%	12.024%	1,871.50	4,349.36
<b>Sewer and Water</b>								
Pineridge S&W	-	-	1.000	-		0.000%	-	-
Rapid River S&W	-	-	1.000	-		0.000%	-	
<b>SPTD Total:</b>	<b>1,437,185.62</b>	<b>33,882.39</b>	<b>1.000</b>	<b>33,882.39</b>	<b>0.355%</b>	<b>100.000%</b>	<b>15,564.99</b>	<b>49,447.38</b>
<b>Total withheld due to SCO non-compliance:</b>								<b>1,739.07</b>
<b>Amount Returned to district SCO compliant:</b>								<b>1,954.79</b>
<b>Total paid to County less withheld amount:</b>								<b>49,663.10</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Jefferson County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
West Jefferson Ambulance	42,092.00	762.53	1.000	762.53	0.010%	1.496%	455.86	1,218.39
<b>Cemetery:</b>								
Central Cemetery #2	43,342.96	313.95	1.000	313.95	0.011%	1.540%	469.41	783.36
Lewisville Cemetery #5	10,995.00	266.45	1.000	266.45	0.003%	0.391%	119.08	385.53
Little Butte Cemetery #3	36,907.00	377.44	1.000	377.44	0.009%	1.312%	399.71	777.15
Pioneer Cemetery #1	174,023.00	1,469.33	1.000	1,469.33	0.043%	6.184%	1,884.70	3,354.03
Roberts Cemetery #6	41,585.00	561.64	1.000	561.64	0.010%	1.478%	450.37	1,012.01
Shelton Cemetery #4	30,846.60	241.17	1.000	241.17	0.008%	1.096%	334.07	575.24
West Jefferson Memorial Cemetery	26,047.00	291.05	1.000	291.05	0.006%	0.926%	282.09	573.14
<b>Fire:</b>								
Hamer Fire	47,488.59	1,022.22	1.000	1,022.22	0.012%	1.688%	514.31	1,536.53
Jefferson Central Fire	1,692,109.60	5,765.79	1.000	5,765.79	0.418%	60.130%	18,325.87	24,091.66
Roberts Fire	112,040.00	1,242.28	1.000	1,242.28	0.028%	3.981%	1,213.41	2,455.69
West Jefferson Fire	67,019.00	929.46	1.000	929.46	0.017%	2.382%	725.83	
<b>Flood Control:</b>								
Flood Control #1	12,606.48	57.22	1.000	57.22	0.003%	0.448%	136.53	193.75
Flood Control #5	23,043.00	285.80	1.000	285.80	0.006%	0.819%	249.56	535.36
Levee District #1	-	638.73	1.000	638.73		0.000%	-	

1. Portion of tax and foregone amount within county.

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

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

<b>Statewide Actual Base:</b>		1,955,500.71							<b>Note: Calculations may not agree due to rounding.</b>	
<b>SPTD Statewide Excess Distribution:</b>		4,382,479.90							<b>For Quarter Ending:</b>	Dec/31/2023
<b>SPTD Statewide Distribution:</b>		6,337,980.61							<b>SPTD Total Statewide Property Tax</b>	404,653,972
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
<b>Special Purpose Taxing Districts</b>	<b>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>		
February 2, 2024										
<b>Library:</b>										
West Jefferson Library	211,683.00	2,470.76	1.000	2,470.76	0.052%	7.522%	2,292.57	4,763.33		
<b>Mosquito Abatement</b>										
Jefferson Mosquito Abatement	183,001.35	4,500.41	1.000	4,500.41	0.045%	6.503%	1,981.94	6,482.35		
Roberts Mosquito Abatement	59,236.00	591.06	1.000	591.06	0.015%	2.105%	641.54			
<b>Watershed:</b>										
Roberts Kettle Butte Watershed	-	-	1.000	-		0.000%	-	-		
<b>SPTD Total:</b>	<b>2,814,065.58</b>	<b>21,787.29</b>	<b>1.000</b>	<b>21,787.29</b>	<b>0.695%</b>	<b>100.000%</b>	<b>30,476.85</b>	<b>52,264.14</b>		
								<b>Total withheld due to SCO non-compliance:</b>	<b>3,526.62</b>	
								<b>Amount Returned to district SCO compliant:</b>	<b>-</b>	
								<b>Total paid to County less withheld amount:</b>	<b>48,737.52</b>	

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Jerome County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Lifeline Ambulance	720,484.00	-	1.000	-	0.178%	9.619%	7,802.98	7,802.98
<b>Cemetery:</b>								
Hazelton Cemetery	24,875.00	195.21	1.000	195.21	0.006%	0.332%	269.40	464.61
<b>Fire:</b>								
First Segregation Fire	278,163.00	2,981.67	1.000	2,981.67	0.069%	3.714%	3,012.56	5,994.23
Jerome Fire #1	484,693.00	3,827.44	1.000	3,827.44	0.120%	6.471%	5,249.32	9,076.76
West End Fire	46,817.01	633.82	1.000	633.82	0.012%	0.625%	507.04	1,140.86
<b>Highway:</b>								
Hillsdale Highway	611,723.00	7,976.33	1.000	7,976.33	0.151%	8.167%	6,625.08	14,601.41
Jerome Highway #7	2,269,333.00	15,550.16	1.000	15,550.16	0.561%	30.299%	24,577.31	40,127.47
<b>Junior College:</b>								
Southern Idaho Junior College	1,997,461.00	24,956.83	1.000	24,956.83	0.494%	26.669%	21,632.88	46,589.71
<b>Recreation:</b>								
Jerome Recreation	889,019.00	6,524.76	1.000	6,524.76	0.220%	11.870%	9,628.25	16,153.01
Valley Recreation	167,336.00	1,022.05	1.000	1,022.05	0.041%	2.234%	1,812.28	2,834.33
<b>Sewer and Water:</b>								
Jerome S&W	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>7,489,904.01</b>	<b>63,668.27</b>	<b>1.000</b>	<b>63,668.27</b>	<b>1.851%</b>	<b>100.000%</b>	<b>81,117.10</b>	<b>144,785.37</b>
<b>Total withheld due to SCO non-compliance:</b>								-
<b>Amount Returned to district SCO compliant:</b>								-
<b>Total paid to County less withheld amount:</b>								<b>144,785.37</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:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90						
SPTD Statewide Distribution:		6,337,980.61						
				For Quarter Ending:		Dec/31/2023		
				SPTD Total Statewide Property Tax		404,653,972		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Kootenai County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Kootenai Ambulance	3,635,221.00	5,897.29	1.000	5,897.29	0.898%	5.016%	39,370.14	45,267.43
<b>Fire:</b>								
East Side Fire	827,293.00	840.97	1.000	840.97	0.204%	1.142%	8,959.74	9,800.71
Hauser Fire	255,392.00	272.71	1.000	272.71	0.063%	0.352%	2,765.94	3,038.65
Kootenai Fire & Rescue	13,711,055.00	17,130.62	1.000	17,130.62	3.388%	18.921%	148,493.35	165,623.97
Northern Lakes Fire	6,776,183.00	8,389.71	1.000	8,389.71	1.675%	9.351%	73,387.36	81,777.07
Mica Kidd Island Fire	430,114.00	-	1.000	-	0.106%	0.594%	4,658.22	4,658.22
Shoshone Fire #2	296,882.08	553.25	1.000	553.25	0.073%	0.410%	3,215.29	3,215.29
Spirit Lake Fire	465,267.74	366.41	1.000	366.41	0.115%	0.642%	5,038.94	5,405.35
St. Maries Fire	137,754.40	217.31	1.000	217.31	0.034%	0.190%	1,491.91	1,709.22
Timberlake Fire	1,189,647.77	-	1.000	-	0.294%	1.642%	12,884.11	12,884.11
Worley Fire	1,119,582.00	2,467.69	1.000	2,467.69	0.277%	1.545%	12,125.29	14,592.98
<b>Flood Control:</b>								
Flood Control #17	64,446.00	181.69	1.000	181.69	0.016%	0.089%	697.96	879.65
<b>Highway:</b>								
East Side Highway #3	1,754,328.00	6,277.88	1.000	6,277.88	0.434%	2.421%	18,999.71	25,277.59
Lakes Highway #2	6,772,784.00	15,193.53	1.000	15,193.53	1.674%	9.346%	73,350.55	88,544.08
Post Falls Highway #1	4,472,119.00	11,125.44	1.000	11,125.44	1.105%	6.171%	48,433.90	59,559.34
Worley Highway	3,259,457.00	11,562.17	1.000	11,562.17	0.805%	4.498%	35,300.54	46,862.71

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:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90						
SPTD Statewide Distribution:		6,337,980.61						
				For Quarter Ending:		Dec/31/2023		
				SPTD Total Statewide Property Tax		404,653,972		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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>February 2, 2024</b>								
<b>Hospital:</b>								
Kootenai County Hospital	61,391.00	3,144.05	1.000	3,144.05	0.015%	0.085%	664.88	3,808.93
<b>Junior College:</b>								
North Idaho Junior College	21,005,723.00	47,466.23	1.000	47,466.23	5.191%	28.987%	227,496.00	274,962.23
<b>Library:</b>								
Kootenai County Library	5,070,405.34	7,163.45	1.000	7,163.45	1.253%	6.997%	54,913.46	62,076.91
Kootenai County Library Bond	272,832.00	1,380.21	1.000	1,380.21	0.067%	0.376%	2,954.82	4,335.03
<b>Sewer:</b>								
Carlin Bay Recreational Sewer	-	-	1.000	-		0.000%	-	-
Cleland Bay Sewer	6,794.00	17.81	1.000	17.81	0.002%	0.009%	73.58	91.39
Kidd Island Sewer	50,342.00	94.88	1.000	94.88	0.012%	0.069%	545.21	640.09
Kingston Cataldo Sewer	1,467.60	16.40	1.000	16.40	0.000%	0.002%	15.89	32.29
<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	400,000.00	-	1.000	-	0.099%	0.552%	4,332.08	4,332.08
Hackney S&W	-	-	1.000	-		0.000%	-	-
Harborview Estates S/W (not eligible)	-	-	1.000	-		0.000%	-	-
Hayden Lake S&W	92,503.00	211.92	1.000	211.92	0.023%	0.128%	1,001.83	-
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	1,059.59	6.22	1.000	6.22	0.000%	0.001%	11.48	17.70
Kootenai Water #1	175,585.00	190.40	1.000	190.40	0.043%	0.242%	1,901.62	2,092.02
North Kootenai Water	-	-	1.000	-		0.000%	-	-
Ohio Match Road Water	-	-	1.000	-		0.000%	-	-
Pineview Estates Water	-	-	1.000	-		0.000%	-	-
Ross Point Water	-	-	1.000	-		0.000%	-	-
Royal Highlands Water	-	-	1.000	-		0.000%	-	-
<b>Watershed:</b>								

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

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

<b>Statewide Actual Base:</b>		<b>1,955,500.71</b>							<b>Note: Calculations may not agree due to rounding.</b>	
<b>SPTD Statewide Excess Distribution:</b>		<b>4,382,479.90</b>							<b>For Quarter Ending:</b>	<b>Dec/31/2023</b>
<b>SPTD Statewide Distribution:</b>		<b>6,337,980.61</b>							<b>SPTD Total Statewide Property Tax</b>	<b>404,653,972</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>	<b>(9)</b>		
<b>Special Purpose Taxing Districts</b>	<b>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>		
<b>February 2, 2024</b>										
Hayden Lake Watershed										
	159,986.00	-	1.000	-	0.040%	0.221%	1,732.68	1,732.68		
<b>SPTD Total:</b>										
	<b>72,465,614.52</b>	<b>140,168.24</b>	<b>1.000</b>	<b>140,168.24</b>	<b>17.908%</b>	<b>100.000%</b>	<b>784,816.48</b>	<b>924,984.72</b>		
							<b>Total withheld due to SCO non-compliance:</b>		<b>4,982.29</b>	
							<b>Amount Returned to district SCO compliant:</b>		<b>-</b>	
							<b>Total paid to County less withheld amount:</b>		<b>920,002.43</b>	

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Latah County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Deary-Bovill Cemetery	12,485.00	157.85	1.000	157.85	0.003%	0.180%	135.21	
Freeze Cemetery	12,128.00	57.51	1.000	57.51	0.003%	0.175%	131.35	
Genesee Cemetery	9,816.73	137.92	1.000	137.92	0.002%	0.142%	106.32	244.24
Moscow Cemetery	338,679.00	2,191.08	1.000	2,191.08	0.084%	4.884%	3,667.96	5,859.04
Mountain View Cemetery	937.00	11.49	1.000	11.49	0.000%	0.014%	10.15	21.64
Nez-Tah Cemetery	9,011.94	133.76	1.000	133.76	0.002%	0.130%	97.60	231.36
Troy Cemetery	12,537.00	153.49	1.000	153.49	0.003%	0.181%	135.78	
Viola-Rock Creek Cemetery	8,846.00	65.05	1.000	65.05	0.002%	0.128%	95.80	160.85
Woodfell Mendenhall Cemetery	17,665.00	290.27	1.000	290.27	0.004%	0.255%	191.32	
<b>Fire:</b>								
Bovill Fire	20,988.00	127.14	1.000	127.14	0.005%	0.303%	227.30	
Deary Fire	76,251.00	564.88	1.000	564.88	0.019%	1.100%	825.81	1,390.69
Genesee Fire	257,291.65	165.75	1.000	165.75	0.064%	3.710%	2,786.52	2,952.27
Moscow Fire	375,092.00	2,068.06	1.000	2,068.06	0.093%	5.409%	4,062.32	6,130.38
North Latah Fire	8,081.00	79.13	1.000	79.13	0.002%	0.117%	87.52	166.65
Potlatch Fire	164,495.00	1,082.51	1.000	1,082.51	0.041%	2.372%	1,781.51	
Troy Fire	14,944.00	459.82	1.000	459.82	0.004%	0.216%	161.85	
<b>Highway:</b>								
North Latah Highway	3,413,567.00	20,842.79	1.000	20,842.79	0.844%	49.226%	36,969.58	57,812.37
South Latah Highway	437,136.32	3,358.06	1.000	3,358.06	0.108%	6.304%	4,734.27	8,092.33
<b>Library:</b>								
Latah Library	1,663,034.00	10,669.70	1.000	10,669.70	0.411%	23.982%	18,010.98	

1. Portion of tax and foregone amount within county.

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



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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Recreation:</b>								
Deary Recreation (not eligible)	62,788.00	-	1.000	-	0.016%	0.905%	680.01	680.01
J-K Recreation	18,703.30	393.44	1.000	393.44	0.005%	0.270%	202.56	-
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>6,934,476.94</b>	<b>43,025.62</b>	<b>1.000</b>	<b>43,025.62</b>	<b>1.714%</b>	<b>100.000%</b>	<b>75,101.72</b>	<b>118,127.34</b>
<b>Total withheld due to SCO non-compliance:</b>								<b>34,369.59</b>
<b>Amount Returned to district SCO compliant:</b>								<b>705.33</b>
<b>Total paid to County less withheld amount:</b>								<b>84,463.08</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Lemhi County: Special Purpose Taxing Districts</b>								
<b>Fire:</b>								
Elk Bend Fire	36,496.00	913.04	1.000	913.04	0.009%	4.066%	395.26	1,308.30
Lemhi County Fire	378,355.00	5,070.03	1.000	5,070.03	0.094%	42.153%	4,097.66	9,167.69
North Custer Fire	11,674.20	375.29	1.000	375.29	0.003%	1.301%	126.43	-
North Fork Fire	68,736.00	1,046.95	1.000	1,046.95	0.017%	7.658%	744.42	-
<b>Library:</b>								
Lemhi Library	293,401.00	8,691.55	1.000	8,691.55	0.073%	32.688%	3,177.59	11,869.14
<b>Sewer:</b>								
Elk Bend Sewer	37,335.00	1,121.04	1.000	1,121.04	0.009%	4.160%	404.35	1,525.39
Valley View Heights Sewer	-	-	1.000	-	-	0.000%	-	-
<b>Sewer and Water:</b>								
Williams Lake S&W	57,200.00	3,168.15	1.000	3,168.15	0.014%	6.373%	619.49	3,787.64
<b>Water:</b>								
Arrowhead Water	14,372.00	361.06	1.000	361.06	0.004%	1.601%	155.65	516.71
Sunset Heights Water	-	-	1.000	-	-	0.000%	-	-
<b>SPTD Total:</b>	<b>897,569.20</b>	<b>20,747.11</b>	<b>1.000</b>	<b>20,747.11</b>	<b>0.222%</b>	<b>100.000%</b>	<b>9,720.85</b>	<b>30,467.96</b>
<b>Total withheld due to SCO non-compliance:</b>								<b>2,293.09</b>
<b>Amount Returned to district SCO compliant:</b>								<b>-</b>
<b>Total paid to County less withheld amount:</b>								<b>28,174.87</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2019 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
February 2, 2024								
<b>Lewis County: Special Purpose Taxing Districts</b>								
<b>Auditorium:</b>								
Reubens Community Center	4,014.66	352.31	1.000	352.31	0.001%	0.427%	43.48	395.79
<b>Cemetery:</b>								
Kamiah Cemetery	2,889.48	83.37	1.000	83.37	0.001%	0.307%	31.29	114.66
Nez Perce-Russell Cemetery	16,316.00	279.33	1.000	279.33	0.004%	1.734%	176.71	456.04
Reubens Cemetery	1,007.55	9.95	1.000	9.95	0.000%	0.107%	10.91	20.86
<b>Fire:</b>								
Kamiah Fire	8,381.70	124.46	1.000	124.46	0.002%	0.891%	90.78	215.24
Nez Perce Fire	22,547.00	124.71	1.000	124.71	0.006%	2.396%	244.19	368.90
<b>Highway:</b>								
Central Highway	228,949.00	4,381.89	1.000	4,381.89	0.057%	24.330%	2,479.56	6,861.45
Evergreen Highway	124,160.00	2,562.41	1.000	2,562.41	0.031%	13.194%	1,344.68	3,907.09
Kamiah Highway	55,112.00	1,120.08	1.000	1,120.08	0.014%	5.857%	596.87	1,716.95
North Highway	56,946.00	945.60	1.000	945.60	0.014%	6.051%	616.74	1,562.34
Prairie Highway	321,011.00	4,970.47	1.000	4,970.47	0.079%	34.113%	3,476.61	8,447.08
<b>Library:</b>								
Prairie River Library	99,694.50	1,427.38	1.000	1,427.38	0.025%	10.594%	1,079.71	2,507.09
<b>SPTD Total:</b>	<b>941,028.89</b>	<b>16,381.96</b>	<b>1.000</b>	<b>16,381.96</b>	<b>0.233%</b>	<b>100.000%</b>	<b>10,191.53</b>	<b>26,573.49</b>
<b>Total withheld due to SCO non-compliance:</b>							<b>-</b>	
<b>Amount Returned to district SCO compliant:</b>							<b>606.28</b>	
<b>Total paid to County less withheld amount:</b>							<b>27,179.77</b>	

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Lincoln County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Lincoln County Cemetery	78,576.00	1,688.41	1.000	1,688.41	0.019%	6.737%	850.99	2,539.40
Richfield Cemetery	12,045.00	581.95	1.000	581.95	0.003%	1.033%	130.45	712.40
<b>Fire:</b>								
Dietrich Fire	41,712.00	682.99	1.000	682.99	0.010%	3.576%	451.75	1,134.74
Richfield Fire	25,058.00	1,265.23	1.000	1,265.23	0.006%	2.149%	271.38	1,536.61
Shoshone City & Rural Fire	211,275.00	3,313.08	1.000	3,313.08	0.052%	18.115%	2,288.15	5,601.23
<b>Highway:</b>								
Dietrich Highway #5	101,834.00	2,604.35	1.000	2,604.35	0.025%	8.731%	1,102.88	3,707.23
Kimama Highway #6	69,780.00	1,507.04	1.000	1,507.04	0.017%	5.983%	755.73	2,262.77
Richfield Highway #4	100,000.00	4,383.59	1.000	4,383.59	0.025%	8.574%	1,083.02	3,300.57
Shoshone Highway #2	307,800.00	6,060.65	1.000	6,060.65	0.076%	26.391%	3,333.53	9,394.18
<b>Library:</b>								
Richfield Library	28,269.00	699.89	1.000	699.89	0.007%	2.424%	306.16	1,006.05
<b>Recreation:</b>								
Lincoln County Recreation	189,937.00	4,310.54	1.000	4,310.54	0.047%	16.286%	2,057.05	6,367.59
<b>SPTD Total:</b>	<b>1,166,286.00</b>	<b>27,097.72</b>	<b>1.000</b>	<b>27,097.72</b>	<b>0.288%</b>	<b>100.000%</b>	<b>12,631.09</b>	<b>39,728.81</b>
							<b>Total withheld due to SCO non-compliance:</b>	<b>11,834.20</b>
							<b>Amount Returned to district SCO compliant:</b>	<b>-</b>
							<b>Total paid to County less withheld amount:</b>	<b>27,894.61</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:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Madison County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Madison County Ambulance	1,043,285.00	2,875.09	1.000	2,875.09	0.258%	19.374%	11,298.98	14,174.07
<b>Cemetery:</b>								
Burton Cemetery	21,654.00	120.47	1.000	120.47	0.005%	0.402%	234.52	354.99
Plano Cemetery	14,709.00	148.58	1.000	148.58	0.004%	0.273%	159.30	307.88
Rexburg Cemetery	98,393.00	406.74	1.000	406.74	0.024%	1.827%	1,065.62	1,471.94
Sugar Salem Moody Cemetery (Sugar City)	30,468.00	138.34	1.000	138.34	0.008%	0.566%	329.97	468.31
Sutton Cemetery	26,366.00	188.85	1.000	188.85	0.007%	0.490%	285.55	474.40
Teton-Newdale Cemetery	19,402.77	133.88	1.000	133.88	0.005%	0.360%	210.14	344.02
<b>Fire:</b>								
Madison County Fire	1,012,638.00	5,343.66	1.000	5,343.66	0.250%	18.805%	10,967.06	16,310.72
Jefferson Central Fire	17,811.68	-	1.000	-	0.004%	0.331%	192.90	192.90
<b>Flood Control:</b>								
Flood Control #1	700.36	1.74	1.000	1.74	0.000%	0.013%	7.59	9.33
<b>Library:</b>								
Madison County Library	1,538,455.00	4,778.33	1.000	4,778.33	0.380%	28.570%	16,661.76	21,440.09
Sugar-Salem Library	70,780.71	368.70	1.000	368.70	0.017%	1.314%	766.57	1,135.27
<b>Mosquito Abatement:</b>								
Madison Mosquito Abatement	1,490,232.00	397.34	1.000	397.34	0.368%	27.674%	16,139.50	16,536.84
<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>5,384,895.52</b>	<b>14,901.72</b>	<b>1.000</b>	<b>14,901.72</b>	<b>1.331%</b>	<b>100.000%</b>	<b>58,319.46</b>	<b>73,221.18</b>
<b>Total withheld due to SCO non-compliance:</b>								<b>1,472.36</b>
<b>Amount Returned to district SCO compliant:</b>								<b>2,878.16</b>
<b>Total paid to County less withheld amount:</b>								<b>74,626.98</b>

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Minidoka County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Heyburn Cemetery #3	65,111.00	1,007.70	1.000	1,007.70	0.016%	1.867%	705.16	1,712.86
Paul Cemetery #2	129,441.00	1,866.73	1.000	1,866.73	0.032%	3.712%	1,401.87	3,268.60
Rupert-Acequia Cemetery #1	218,519.00	3,700.06	1.000	3,700.06	0.054%	6.266%	2,366.60	6,066.66
<b>Fire:</b>								
Minidoka County Fire	741,220.08	10,846.86	1.000	10,846.86	0.183%	21.255%	8,027.56	18,874.42
West End Fire	473,371.99	7,986.03	1.000	7,986.03	0.117%	13.574%	5,126.71	13,112.74
<b>Highway:</b>								
Minidoka Highway	1,859,518.00	35,531.75	1.000	35,531.75	0.460%	53.324%	20,138.94	55,670.69
<b>Sewer:</b>								
Wayside Sewer (IC§63-3638(10)(c)(v))	53.00	25.95	1.000	25.95	0.000%	0.002%	0.57	26.52
<b>SPTD Total:</b>	<b>3,487,234.07</b>	<b>60,965.08</b>	<b>1.000</b>	<b>60,965.08</b>	<b>0.862%</b>	<b>100.000%</b>	<b>37,767.41</b>	<b>98,732.49</b>
<b>Total withheld due to SCO non-compliance:</b>								<b>-</b>
<b>Amount Returned to district SCO compliant:</b>								<b>106.48</b>
<b>Total paid to County less withheld amount:</b>								<b>98,838.97</b>

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Nez Perce County: Special Purpose Taxing Districts</b>								
<b>Auditorium:</b>								
Reubens Community Center	11,426.34	125.78	1.000	125.78	0.003%	0.618%	123.75	249.53
<b>Cemetery:</b>								
Genesee Cemetery	2,932.27	77.75	1.000	77.75	0.001%	0.159%	31.76	109.51
Gifford Cemetery	4,251.00	79.05	1.000	79.05	0.001%	0.230%	46.04	125.09
Melrose Cemetery	2,246.00	37.76	1.000	37.76	0.001%	0.122%	24.32	62.08
Nez-Tah Cemetery	1,467.06	23.00	1.000	23.00	0.000%	0.079%	15.89	38.89
North Clearwater Cemetery	2,462.94	49.04	1.000	49.04	0.001%	0.133%	26.67	75.71
Potlatch Cemetery	1,080.00	39.67	1.000	39.67	0.000%	0.058%	11.70	51.37
Reubens Cemetery	1,231.45	18.30	1.000	18.30	0.000%	0.067%	13.34	31.64
Southwick Cemetery	528.66	20.34	1.000	20.34	0.000%	0.029%	5.73	26.07
<b>Fire:</b>								
Big Canyon Fire	27,493.95	135.44	1.000	135.44	0.007%	1.488%	297.76	433.20
Genesee Fire	76,853.35	116.28	1.000	116.28	0.019%	4.159%	832.34	948.62
Nez Perce County Fire	-	-	1.000	-	-	0.000%	-	-
Sunnyside Fire	7,552.02	-	1.000	-	0.002%	0.409%	81.79	81.79
<b>Highway:</b>								
South Latah Highway	13,519.68	367.78	1.000	367.78	0.003%	0.732%	146.42	514.20
<b>Library:</b>								
Prairie River Library	392,131.70	5,072.88	1.000	5,072.88	0.097%	21.222%	4,246.86	9,319.74

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Port:</b>								
Port of Lewiston	954,779.00	22,888.34	1.000	22,888.34	0.236%	51.671%	10,340.44	33,228.78
<b>Recreation:</b>								
J-K Recreation	5,586.70	134.05	1.000	134.05	0.001%	0.302%	60.51	194.56
<b>Sewer:</b>								
Central Orchards Sewer	342,248.00	15,292.50	1.000	15,292.50	0.085%	18.522%	3,706.61	18,999.11
Lewiston Orchards Sewer	-	-	1.000	-		0.000%	-	-
<b>Water:</b>								
Waha Glen Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>1,847,790.12</b>	<b>44,477.96</b>	<b>1.000</b>	<b>44,477.96</b>	<b>0.457%</b>	<b>100.000%</b>	<b>20,011.93</b>	<b>64,489.89</b>
<b>Total withheld due to SCO non-compliance:</b>								<b>194.56</b>
<b>Amount Returned to district SCO compliant:</b>								<b>-</b>
<b>Total paid to County less withheld amount:</b>								<b>64,295.33</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:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Oneida County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Holbrook Cemetery	2,664.00	88.03	1.000	88.03	0.001%	0.777%	28.85	116.88
Pleasant View Cemetery	2,274.00	45.32	1.000	45.32	0.001%	0.663%	24.63	69.95
Samaria Cemetery	4,365.00	90.81	1.000	90.81	0.001%	1.273%	47.27	138.08
St. John Cemetery	8,085.00	228.51	1.000	228.51	0.002%	2.357%	87.56	316.07
<b>Fire:</b>								
Oneida County Fire	125,913.00	1,560.43	1.000	1,560.43	0.031%	36.710%	1,363.66	2,924.09
<b>Library:</b>								
Oneida County Library	186,407.00	4,078.99	1.000	4,078.99	0.046%	54.347%	2,018.82	6,097.81
<b>Recreation:</b>								
Holbrook Recreation	2,940.00	53.02	1.000	53.02	0.001%	0.857%	31.84	280.12
Samaria Recreation	10,344.00	168.09	1.000	168.09	0.003%	3.016%	112.03	280.12
<b>SPTD Total:</b>	<b>342,992.00</b>	<b>6,313.20</b>	<b>1.000</b>	<b>6,313.20</b>	<b>0.085%</b>	<b>100.000%</b>	<b>3,714.66</b>	<b>10,027.86</b>
<b>Total withheld due to SCO non-compliance:</b>								<b>84.86</b>
<b>Amount Returned to district SCO compliant:</b>								<b>486.18</b>
<b>Total paid to County less withheld amount:</b>								<b>10,429.18</b>

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Owyhee County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Bruneau Cemetery	15,871.00	530.68	1.000	530.68	0.004%	1.238%	171.89	702.57
Marsing-Homedale Cemetery	108,170.00	1,694.65	1.000	1,694.65	0.027%	8.437%	1,171.50	2,866.15
Owyhee-Pioneer Cemetery	3,471.00	95.42	1.000	95.42	0.001%	0.271%	37.59	133.01
Riverside Cemetery	6,569.00	279.28	1.000	279.28	0.002%	0.512%	71.14	-
<b>Fire:</b>								
Bruneau Fire	28,532.00	1,173.76	1.000	1,173.76	0.007%	2.226%	309.01	1,482.77
Grandview Fire	189,241.52	1,381.32	1.000	1,381.32	0.047%	14.761%	2,049.52	3,430.84
Homedale Fire	274,002.75	8,504.64	1.000	8,504.64	0.068%	21.373%	2,967.50	11,472.14
Marsing Fire	234,213.84	1,548.28	1.000	1,548.28	0.058%	18.269%	2,536.58	4,084.86
Murphy Reynolds Wilson Fire	74,840.00	1,277.11	1.000	1,277.11	0.018%	5.838%	810.53	2,087.64
<b>Highway:</b>								
Gem Highway	72,805.00	2,327.16	1.000	2,327.16	0.018%	5.679%	788.49	3,115.65
Homedale Highway	111,745.00	3,380.46	1.000	3,380.46	0.028%	8.716%	1,210.22	4,590.68
Three Creek Highway	21,522.00	1,860.06	1.000	1,860.06	0.005%	1.679%	233.09	2,093.15
<b>Library:</b>								
Bruneau Valley Library	17,765.00	484.94	1.000	484.94	0.004%	1.386%	192.40	677.34
Eastern Owyhee Library	49,876.00	2,860.82	1.000	2,860.82	0.012%	3.890%	540.17	3,400.99
Lizard Butte Library	73,397.70	943.74	1.000	943.74	0.018%	5.725%	794.91	1,738.65
<b>Sewer and Water:</b>								
Bruneau S&W	-	-	1.000	-	0.000%	-	-	-
<b>SPTD Total:</b>	<b>1,282,021.81</b>	<b>28,342.32</b>	<b>1.000</b>	<b>28,342.32</b>	<b>0.317%</b>	<b>100.000%</b>	<b>13,884.54</b>	<b>42,226.86</b>
<b>Total withheld due to SCO non-compliance:</b>								<b>350.42</b>
<b>Amount Returned to district SCO compliant:</b>								<b>-</b>
<b>Total paid to County less withheld amount:</b>								<b>41,876.44</b>

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Payette County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Payette County Ambulance	742,534.00	-	1.000	-	0.183%	21.535%	8,041.79	8,041.79
<b>Cemetery:</b>								
Parkview Cemetery	186,564.00	1,876.12	1.000	1,876.12	0.046%	5.411%	2,020.52	3,896.64
Riverside Cemetery	177,195.00	1,669.85	1.000	1,669.85	0.044%	5.139%	1,919.06	3,588.91
<b>Extermination:</b>								
Payette County Rodent Control	182,880.00	1,547.02	1.000	1,547.02	0.045%	5.304%	1,980.63	
<b>Fire:</b>								
New Plymouth Fire	251,801.00	1,168.16	1.000	1,168.16	0.062%	7.303%	2,727.05	3,895.21
Parma Fire	184,589.94	509.76	1.000	509.76	0.046%	5.354%	1,999.14	2,508.90
Sand Hollow Fire	21,518.00	157.17	1.000	157.17	0.005%	0.624%	233.04	
<b>Highway:</b>								
Highway #1	1,016,435.00	5,217.09	1.000	5,217.09	0.251%	29.479%	11,008.19	16,225.28
<b>Abatement:</b>								
Payette County Abatement (2008)	-	-	1.000	-		0.000%	-	-
<b>Recreation:</b>								
Payette County Recreation	684,468.00	5,436.00	1.000	5,436.00	0.169%	19.851%	7,412.92	12,848.92
<b>Watershed:</b>								
Succor Creek Watershed	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>3,447,984.94</b>	<b>17,581.17</b>	<b>1.000</b>	<b>17,581.17</b>	<b>0.852%</b>	<b>100.000%</b>	<b>37,342.34</b>	<b>54,923.51</b>
<b>Total withheld due to SCO non-compliance:</b>								<b>3,917.86</b>
<b>Amount Returned to district SCO compliant:</b>								<b>-</b>
<b>Total paid to County less withheld amount:</b>								<b>51,005.65</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:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Power County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Power County Ambulance	322,123.00	2,069.31	1.000	2,069.31	0.080%	4.956%	3,488.65	5,557.96
<b>Cemetery:</b>								
Arbon Cemetery	-	-	1.000	-		0.000%	-	-
Falls View Cemetery	185,709.00	1,165.36	1.000	1,165.36	0.046%	2.857%	2,011.26	3,176.62
Rockland-Valley Vu Cemetery	24,748.00	543.50	1.000	543.50	0.006%	0.381%	268.03	
<b>Fire:</b>								
American Falls Fire	67,324.00	787.46	1.000	787.46	0.017%	1.036%	729.13	1,516.59
Eastern Power County Fire	173,924.00	2,452.85	1.000	2,452.85	0.043%	2.676%	1,883.63	4,336.48
Rockland Fire	43,568.00	342.22	1.000	342.22	0.011%	0.670%	471.85	814.07
<b>Highway:</b>								
Power County Highway	3,191,496.00	34,729.50	1.000	34,729.50	0.789%	49.103%	34,564.51	69,294.01
<b>Hospital:</b>								
Harms Memorial Hospital	1,907,851.00	21,206.72	1.000	21,206.72	0.471%	29.354%	20,662.39	41,869.11
<b>Library:</b>								
American Falls Library	547,724.00	4,672.04	1.000	4,672.04	0.135%	8.427%	5,931.96	10,604.00
Rockland Library	35,067.00	767.96	1.000	767.96	0.009%	0.540%	379.78	
<b>SPTD Total:</b>	<b>6,499,534.00</b>	<b>68,736.92</b>	<b>1.000</b>	<b>68,736.92</b>	<b>1.606%</b>	<b>100.000%</b>	<b>70,391.19</b>	<b>139,128.11</b>
<b>Total withheld due to SCO non-compliance:</b>								<b>1,959.27</b>
<b>Amount Returned to district SCO compliant:</b>								<b>14,006.15</b>
<b>Total paid to County less withheld amount:</b>								<b>151,174.99</b>

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Shoshone County: Special Purpose Taxing Districts</b>								
<b>Fire:</b>								
Fernwood Fire	833.78	-	1.000	-	0.000%	0.030%	9.03	9.03
Shoshone County Fire #1	606,798.00	7,030.93	1.000	7,030.93	0.150%	21.562%	6,571.74	
Shoshone Fire #2	1,052,581.92	15,825.08	1.000	15,825.08	0.260%	37.403%	11,399.66	
Shoshone Fire #3	46,277.00	1,193.52	1.000	1,193.52	0.011%	1.644%	501.19	1,694.71
St. Joe Valley Fire	18,333.00	180.59	1.000	180.59	0.005%	0.651%	198.55	379.14
<b>Highway:</b>								
Clarkia Better Roads	90,813.00	-	1.000	-	0.022%	3.227%	983.52	983.52
<b>Hospital:</b>								
West Shoshone Hospital	812,115.00	17,152.31	1.000	17,152.31	0.201%	28.858%	8,795.36	25,947.67
<b>Library:</b>								
Clarkia Library	19,607.00	636.51	1.000	636.51	0.005%	0.697%	212.35	848.86
Kootenai Library	103,477.66	819.26	1.000	819.26	0.026%	3.677%	1,120.68	1,939.94
Kootenai Library Bond	5,568.00	-	1.000	-	0.001%	0.198%	60.30	60.30
<b>Sewer:</b>								
Calder Sewer	-	-	1.000	-		0.000%	-	-
Kingston Cataldo Sewer	35,222.40	409.47	1.000	409.47	0.009%	1.252%	381.47	790.94
S. Fork Cd'A River Sewer	-	-	1.000	-		0.000%	-	-

1. Portion of tax and foregone amount within county.

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Sewer and Water:</b>								
Avery S&W	329.00	131.57	1.000	131.57	0.000%	0.012%	3.56	135.13
Clarkia S&W	-	-	1.000	-		0.000%	-	-
<b>Water:</b>								
Cataldo Water	14,077.41	222.61	1.000	222.61	0.003%	0.500%	152.46	375.07
Central Shoshone Water	-	-	1.000	-		0.000%	-	-
E. Shoshone Water	-	-	1.000	-		0.000%	-	-
Kingston Water	8,128.00	126.14	1.000	126.14	0.002%	0.289%	88.03	214.17
Pinehurst Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>2,814,161.17</b>	<b>43,727.99</b>	<b>1.000</b>	<b>43,727.99</b>	<b>0.695%</b>	<b>100.000%</b>	<b>30,477.90</b>	<b>74,205.89</b>
<b>Total withheld due to SCO non-compliance:</b>								<b>40,827.41</b>
<b>Amount Returned to district SCO compliant:</b>								<b>-</b>
<b>Total paid to County less withheld amount:</b>								<b>33,378.48</b>

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Teton County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
Bates Cemetery	7,094.00	71.27	1.000	71.27	0.002%	0.145%	76.83	148.10
Cache Clawson Cemetery	38,670.00	321.07	1.000	321.07	0.010%	0.788%	418.80	-
Driggs Darby Cemetery	44,865.00	548.76	1.000	548.76	0.011%	0.914%	485.90	-
Felt Cemetery (dissolved, see I.C. §63-3638(10)(c)(v))	40.83	40.83	1.000	40.83	0.000%	0.000%	-	40.83
Haden Cemetery	10,074.00	152.29	1.000	152.29	0.002%	0.205%	109.10	261.39
Victor-Cedron Cemetery	134,485.00	269.05	1.000	269.05	0.033%	2.740%	1,456.50	1,725.55
<b>Fire:</b>								
Teton County Fire	3,640,904.00	16,286.63	1.000	16,286.63	0.900%	74.182%	39,431.69	55,718.32
<b>Library:</b>								
Valley of the Tetons Library	1,031,978.00	2,175.96	1.000	2,175.96	0.255%	21.026%	11,176.52	13,352.48
<b>SPTD Total:</b>	<b>4,908,070.00</b>	<b>19,865.86</b>	<b>1.000</b>	<b>19,865.86</b>	<b>1.213%</b>	<b>100.000%</b>	<b>53,155.34</b>	<b>73,021.20</b>
<b>Total withheld due to SCO non-compliance:</b>								<b>1,774.53</b>
<b>Amount Returned to district SCO compliant:</b>								<b>-</b>
<b>Total paid to County less withheld amount:</b>								<b>71,246.67</b>

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

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

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax				404,653,972
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Twin Falls County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
West End Cemetery	107,733.00	2,203.64	1.000	2,203.64	0.027%	0.501%	1,166.77	3,370.41
<b>Fire:</b>								
Bliss Fire (Jt w/Gooding 2007)	3,473.26	-	1.000	-	0.001%	0.016%	37.62	37.62
Buhl Fire	642,279.00	4,853.65	1.000	4,853.65	0.159%	2.985%	6,956.00	11,809.65
Castleford Fire	117,172.00	972.36	1.000	972.36	0.029%	0.545%	1,269.00	2,241.36
Filer Fire	558,495.00	4,528.55	1.000	4,528.55	0.138%	2.596%	6,048.61	10,577.16
Hagerman Fire	33,018.20	112.56	1.000	112.56	0.008%	0.153%	357.59	470.15
Rock Creek Fire	1,819,620.00	4,686.73	1.000	4,686.73	0.450%	8.458%	19,706.83	24,393.56
Salmon Tract Fire	106,353.00	948.78	1.000	948.78	0.026%	0.494%	1,151.82	1,151.82
Twin Falls Fire	1,083,729.00	11,030.67	1.000	11,030.67	0.268%	5.037%	11,736.99	22,767.66
<b>Highway:</b>								
Buhl Highway	1,279,554.00	19,235.95	1.000	19,235.95	0.316%	5.948%	13,857.81	33,093.76
Filer Highway	600,677.00	6,942.97	1.000	6,942.97	0.148%	2.792%	6,505.45	13,448.42
Murtaugh Highway	224,121.92	2,821.94	1.000	2,821.94	0.055%	1.042%	2,427.28	5,249.22
Twin Falls Highway	6,680,519.00	54,214.70	1.000	54,214.70	1.651%	31.052%	72,351.30	126,566.00

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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SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Junior College:</b>								
Southern Idaho Junior College	7,989,844.00	101,418.93	1.000	101,418.93	1.974%	37.138%	86,531.54	187,950.47
<b>Library:</b>								
Hansen Library	58,650.00	431.59	1.000	431.59	0.014%	0.273%	635.19	1,066.78
<b>Recreation:</b>								
Castleford Recreation	37,037.00	-	1.000	-	0.042%	0.172%	401.12	401.12
Filer Recreation	171,813.00	2,195.39	1.000	2,195.39	0.009%	0.799%	1,860.77	4,056.16
<b>Water:</b>								
Rogerson Water	-	-	1.000	-		0.000%	-	-
<b>SPTD Total:</b>	<b>21,514,088.38</b>	<b>216,598.41</b>	<b>1.000</b>	<b>216,598.41</b>	<b>5.317%</b>	<b>100.000%</b>	<b>233,001.69</b>	<b>449,600.10</b>
<b>Total withheld due to SCO non-compliance:</b>								<b>2,100.60</b>
<b>Amount Returned to district SCO compliant:</b>								<b>-</b>
<b>Total paid to County less withheld amount:</b>								<b>447,499.50</b>

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

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

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Valley County: Special Purpose Taxing Districts</b>								
<b>Cemetery:</b>								
McCall Cemetery	25,000.00	189.80	1.000	189.80	0.006%	0.401%	270.75	460.55
Valley Center Cemetery	67,706.00	214.22	1.000	214.22	0.017%	1.087%	733.27	947.49
<b>Fire:</b>								
Cascade Fire	395,956.00	804.17	1.000	804.17	0.098%	6.357%	4,288.28	5,092.45
McCall Fire	2,068,417.00	2,693.64	1.000	2,693.64	0.511%	33.206%	22,401.35	25,094.99
Yellow Pine Fire	20,919.00	69.89	1.000	69.89	0.005%	0.336%	226.56	-
<b>Hospital:</b>								
Cascade Memorial Hospital	1,042,507.00	2,582.90	1.000	2,582.90	0.258%	16.736%	11,290.55	13,873.45
McCall Hospital	1,495,662.00	8,811.70	1.000	8,811.70	0.370%	24.011%	16,198.31	25,010.01
<b>Mosquito Abatement:</b>								
Edwards Mosquito Abatement	291,514.00	-	1.000	-	0.072%	4.680%	3,157.15	3,157.15
<b>Recreation:</b>								
Southern Valley Recreation	-	-	1.000	-		0.000%	-	-
<b>Sewer and Water:</b>								
North Lake S&W	274,250.00	245.11	1.000	245.11	0.068%	4.403%	2,970.18	3,215.29
Payette Lakes S&W	488,712.00	604.04	1.000	604.04	0.121%	7.846%	5,292.84	5,896.88
South Lake Recreational S&W	21,642.00	440.63	1.000	440.63	0.005%	0.347%	234.39	675.02
<b>Water:</b>								
Warm Lake Recreational Water	36,826.00	33.12	1.000	33.12	0.009%	0.591%	398.83	431.95
<b>SPTD Total:</b>	<b>6,229,111.00</b>	<b>16,689.22</b>	<b>1.000</b>	<b>16,689.22</b>	<b>1.539%</b>	<b>100.000%</b>	<b>67,462.46</b>	<b>84,151.68</b>
<b>Total withheld due to SCO non-compliance:</b>								<b>296.45</b>
<b>Amount Returned to district SCO compliant:</b>								<b>-</b>
<b>Total paid to County less withheld amount:</b>								<b>83,855.23</b>

1. Portion of tax and foregone amount within county.  
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# Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

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SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	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
February 2, 2024								
<b>Washington County: Special Purpose Taxing Districts</b>								
<b>Ambulance:</b>								
Weiser Ambulance	290,575.00	6,818.44	1.000	6,818.44	0.072%	17.773%	3,146.98	9,965.42
<b>Cemetery:</b>								
Midvale Cemetery	39,798.00	714.30	1.000	714.30	0.010%	2.434%	431.02	1,145.32
Salubria Cemetery	37,178.00	609.59	1.000	609.59	0.009%	2.274%	402.64	1,012.23
<b>Extermination:</b>								
Washington County Rodent Control	36,206.00	679.02	1.000	679.02	0.009%	2.215%	392.12	1,071.14
<b>Fire:</b>								
Cambridge Fire	74,676.00	643.35	1.000	643.35	0.018%	4.568%	808.76	1,452.11
Midvale Fire	56,346.00	1,002.30	1.000	1,002.30	0.014%	3.446%	610.24	1,612.54
Weiser Fire #1	305,132.00	5,652.89	1.000	5,652.89	0.075%	18.664%	3,304.64	8,957.53
<b>Flood Control:</b>								
Flood Control #3	6,862.42	122.90	1.000	122.90	0.002%	0.420%	74.32	
<b>Highway:</b>								
Weiser Valley Highway	83,615.00	1,594.91	1.000	1,594.91	0.021%	5.114%	905.57	2,500.48
<b>Hospital:</b>								
Weiser Valley Hospital	605,297.00	5,143.67	1.000	5,143.67	0.150%	37.024%	6,555.48	11,699.15
<b>Library:</b>								
Cambridge Community Library	64,380.00	328.51	1.000	328.51	0.016%	3.938%	697.25	1,025.76
Midvale Library	34,831.00	673.23	1.000	673.23	0.009%	2.130%	377.23	1,050.46
<b>SPTD Total:</b>	<b>1,634,896.42</b>	<b>23,983.11</b>	<b>1.000</b>	<b>23,983.11</b>	<b>0.404%</b>	<b>100%</b>	<b>17,706.25</b>	<b>41,689.36</b>
							<b>Total withheld due to SCO non-compliance:</b>	<b>197.22</b>
							<b>Amount Returned to district SCO compliant:</b>	<b>-</b>
							<b>Total paid to County less withheld amount:</b>	<b>41,492.14</b>

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