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Form 990-EZ

Department of the Treasury
Internal Revenue ServiceShort Form
Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

- Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form
- The organization may have to use a copy of this return to satisfy state reporting requirements

2009

Open to Public
InspectionA For the 2009 calendar year, or tax year beginning **07/01/09**, and ending **06/30/10**

Check if applicable
 Address change
 Name change
 Initial return
 Termination
 Amended return
 Application pending

Please use IRS label or print or type.
 See Specific Instructions.

C Name of organization
**KOOTENAI RIVER DEVELOPMENT COUNCIL,
INC.**

Number and street (or P O box, if mail is not delivered to street address)
P.O. BOX 621

Room/suite

City or town, state or country, and ZIP + 4
LIBBY MT 59923

D Employer identification number
81-0460564

E Telephone number
406-293-8406

F Group Exemption Number
 ►

- Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

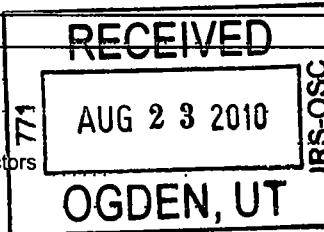
G Accounting method Cash Accrual
 Other (specify) ► **MOD. CASH BASIS**

I Website: ► **krdc.net**J Tax-exempt status (check only one) — 501(c) (3) (insert no) 4947(a)(1) or 527

H Check ► if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

K Check ► if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ **138,013****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

1	Contributions, gifts, grants, and similar amounts received	1	138,000
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	
4	Investment income	4	13
5a	Gross amount from sale of assets other than inventory	5a	
b	Less. cost or other basis and sales expenses	5b	
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► <input type="checkbox"/>	6	
a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
b	Less direct expenses other than fundraising expenses	6b	
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
7a	Gross sales of inventory, less returns and allowances	7a	
b	Less cost of goods sold	7b	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe ►)	8	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	138,013
10	Grants and similar amounts paid (attach schedule)	10	
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	99,999
13	Professional fees and other payments to independent contractors	13	4,210
14	Occupancy, rent, utilities, and maintenance	14	9,641
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe ► See Statement 1)	16	16,085
17	Total expenses. Add lines 10 through 16	17	129,935
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	8,078
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	41,410
20	Other changes in net assets or fund balances (attach explanation)	20	
21	Net assets or fund balances at end of year Combine lines 18 through 20	21	49,488

**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II.)

22	Cash, savings, and investments	(A) Beginning of year	(B) End of year
23	Land and buildings	44,039	22
24	Other assets (describe ►)	23	
25	Total assets	44,039	25
26	Total liabilities (describe ► See Statement 2)	2,629	26
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	41,410	27
			49,488

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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Form 990-EZ (2009)

SCANNED SEP 2010

13

Form 990-EZ (2009) KOOTENAI RIVER DEVELOPMENT COUNCIL, 81-0460564

Page 2

Part III Statement of Program Service Accomplishments (See the instructions for Part III.)

What is the organization's primary exempt purpose?

See Statement 3

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

28 See Statement 4

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others.)

(Grants \$) If this amount includes foreign grants, check here	<input type="checkbox"/>	28a	100,653
29				
(Grants \$) If this amount includes foreign grants, check here	<input type="checkbox"/>	29a	
30				
(Grants \$) If this amount includes foreign grants, check here	<input type="checkbox"/>	30a	
31 Other program services (attach schedule)				
(Grants \$) If this amount includes foreign grants, check here	<input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)			32	100,653

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
RUSS BARNES PO BOX 621	LIBBY MT 59923	PRESIDENT 10.00	0	0
ROBIN BENSON PO BOX 621	LIBBY MT 59923	SECR/TREASUR 5.00	0	0
DON BANNING PO BOX 621	LIBBY MT 59923	DIRECTOR 5.00	0	0
STEW BRISKIN PO BOX 621	LIBBY MT 59923	DIRECTOR 5.00	0	0
VICKIE BULLARD PO BOX 621	LIBBY MT 59923	DIRECTOR 5.00	0	0
JIM HAMMONS PO BOX 621	LIBBY MT 59923	DIRECTOR 5.00	0	0
TONY BERGET PO BOX 621	LIBBY MT 59923	DIRECTOR 5.00	0	0
PAT PEZZELLE PO BOX 621	LIBBY MT 59923	VICE-PRES 5.00	0	0

Form 990-EZ (2009) KOOTENAI RIVER DEVELOPMENT COUNCIL, 81-0460564

Page 3

Part V Other Information (Note the statement requirements in the instructions for Part V.)

33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity 33

34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes 34

35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T 35a

a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements? 35b

b If "Yes," has it filed a tax return on Form 990-T for this year? 36

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N 37a ► 37a

37a Enter amount of political expenditures, direct or indirect, as described in the instr. 37b

b Did the organization file Form 1120-POL for this year? 38a

38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return? 38b

b If "Yes," complete Schedule L, Part II and enter the total amount involved 39a

39 Section 501(c)(7) organizations Enter 39b

a Initiation fees and capital contributions included on line 9 39a

b Gross receipts, included on line 9, for public use of club facilities 39b

40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 ► _____, section 4912 ► _____, section 4955 ► _____ 40b

b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I 40e

c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40e

d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization 40e

e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T 40e

41 List the states with which a copy of this return is filed. ► **None**

42a The organization's books are in care of ► **PAUL RUMELHART** Telephone no ► **406-293-8406**
PO BOX 621
Located at ► **LIBBY, MT** ZIP + 4 ► **59923**

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 42b
If "Yes," enter the name of the foreign country. ► _____
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.

c At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country ► _____ 42c

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year 43 ►

44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ 44

45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ 45

Form 990-EZ (2009)

Form 990-EZ (2009) **KOOTENAI RIVER DEVELOPMENT COUNCIL, 81-0460564**

Page 4

Part VI. Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	46 <input checked="" type="checkbox"/>
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	47 <input checked="" type="checkbox"/>
49a	Did the organization make any transfers to an exempt non-charitable related organization?	48 <input checked="" type="checkbox"/>
b	If "Yes," was the related organization a section 527 organization?	49a <input checked="" type="checkbox"/>
50	Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."	49b <input type="checkbox"/>

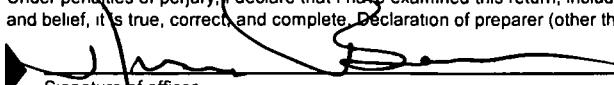
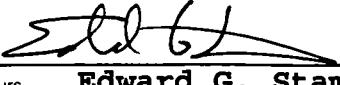
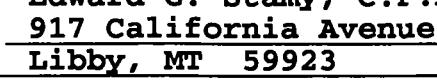
	(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None					

f Total number of other employees paid over \$100,000 ► _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

	(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None			

d Total number of other independent contractors each receiving over \$100,000 ► _____

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge		
	Signature of officer  Russ Barnes Type or print name and title		
Paid Preparer's Use Only	Preparer's signature 	Date 07/29/10	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed). address, and ZIP + 4 	Preparer's Identifying Number (See instr) P00649186	
	Edward G. Stamy, C.P.A., P.C. 917 California Avenue Libby, MT 59923	EIN <input type="checkbox"/>	Phone no 406-293-2733

May the IRS discuss this return with the preparer shown above? See instructions

► Yes No

Form 990-EZ (2009)

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

REVIEW, REVIEW, REVIEW—GO BIGGER!

Name of the organization **KOOTENAI RIVER DEVELOPMENT COUNCIL,
INC.**

Employer identification number
81-0460564

Part I **Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E)
3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state
5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
9 An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III)
10 An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h
e a Type I b Type II c Type III—Functionally integrated d Type III—Other
e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**
f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

h Provide the following information about the supported organization(s):

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2009

Schedule A (Form 990 or 990-EZ) 2009 **KOOTENAI RIVER DEVELOPMENT COUNCIL, 81-0460564**

Page 2

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	139,202	209,531	201,194	180,317	138,000	868,244
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	139,202	209,531	201,194	180,317	138,000	868,244
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						868,244

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	139,202	209,531	201,194	180,317	138,000	868,244
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	532	30	16	15	13	606
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	-140					-140
11 Total support. Add lines 7 through 10						868,710
12 Gross receipts from related activities, etc. (see instructions)					12	3,199

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► **Section C. Computation of Public Support Percentage**

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	99.95 %
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	99.09 %
16a 33 1/3 % support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization	► <input checked="" type="checkbox"/>	
b 33 1/3 % support test—2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization	► <input type="checkbox"/>	
17a 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	► <input type="checkbox"/>	
b 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	► <input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	► <input type="checkbox"/>	

Schedule A (Form 990 or 990-EZ) 2009 **KOOTENAI RIVER DEVELOPMENT COUNCIL, 81-0460564****Part III Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I.)**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	%
19a 33 1/3 % support tests—2009. If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 33 1/3 % support tests—2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/>		

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

Part II, Line 10 - Other Income Detail

FUND RAISER	\$	-140
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Federal Statements**Statement 1 - Form 990-EZ, Part I, Line 16 - Other Expenses**

Description	Amount
Expenses	\$
ADVERTISING	266
TRAVEL/LODGING/MILEAGE	366
MEETINGS	2,368
EQUIP RENT	2,799
DUES & FEES	536
INSURANCE	1,911
MEALS	47
OFFICE	1,485
POSTAGE	208
PRINTING & PUB.	190
REPAIRS	5,221
MOVING	150
WEB PAGE DESIGN	538
Total	\$ <u>16,085</u>

Statement 2 - Form 990-EZ, Part II, Line 26 - Total Liabilities

Description	Beginning of Year	End of Year
Accounts Payable and Accrued Expenses	\$ <u>2,629</u>	\$ <u>2,366</u>
	<u>2,629</u>	<u>2,366</u>

Federal Statements

Statement 3 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Description

PROMOTE AND FACILITATE ECONOMIC DEVELOPMENT IN ECONOMICALLY DEPRESSED AREA OF LINCOLN COUNTY, MONTANA.

Statement 4 - Form 990-EZ, Part III, Line 28 - Statement of Program Service

Accomplishments

Description

TO PROVIDE SERVICES FOR THE DAY TO DAY OPERATIONS OF ECONOMIC DEVELOPMENT ACTIVITIES IN LINCOLN COUNTY THROUGH PROVIDING CONTRACT ADMINISTRATIVE SERVICES TO THE LINCOLN COUNTY PORT AUTHORITY AND THE KOOTENAI BUSINESS PARK & INDUSTRIAL DISTRICT.