

**EXHIBIT B**  
ignite cda - LAKE DISTRICT  
**SCHEDULE OF SOURCES AND USES OF FUNDS**

SOURCES OF FUNDS	2016	2017	2018	2019	2020	2021
<b>TAX INCREMENT FINANCING REVENUES</b>						
Assessed Values Above 1997 Base Value (1)	\$ 373,126,242	\$ 349,049,048	\$ 349,049,048	\$ 349,049,048	\$ 349,049,048	\$ 349,049,048
<b>Levy Rates (From Kootenai County Assessor):</b>						
<i>Kootenai County</i>	<i>0.003178062</i>					
<i>City of Coeur d'Alene- bond</i>	<i>0.000044342</i>					
<i>City of Coeur d'Alene- bond</i>	<i>0.000188847</i>					
<i>City of Coeur d'Alene</i>	<i>0.005857486</i>					
<i>Lakes Highway District</i>	<i>0.000758112</i>					
<i>Coeur d'Alene School District</i>	<i>0.000009062</i>					
<i>NIC</i>	<i>0.001098933</i>					
<i>Kootenai County Ambulance</i>	<i>0.000171693</i>					
<b>Total Levy Rate</b>	<b>0.011306537</b>					
<b>Net Incremental Tax Revenue</b>	<b>\$ 4,218,766</b>	<b>\$ 3,946,536</b>	<b>\$ 3,946,536</b>	<b>\$ 3,946,536</b>	<b>\$ 3,946,536</b>	<b>\$ 3,946,536</b>
<i>Less: Art Fund at 2%</i>	<i>84,375</i>	<i>78,931</i>	<i>78,931</i>	<i>78,931</i>	<i>78,931</i>	<i>78,931</i>
<b>TOTAL REVENUES - TAX INCREMENT</b>	<b>\$ 4,134,391</b>	<b>\$ 3,867,605</b>	<b>\$ 3,867,605</b>	<b>\$ 3,867,605</b>	<b>\$ 3,867,605</b>	<b>\$ 3,867,605</b>
<b>BEGINNING CASH - 9/30/2015 AUDIT</b>	<b>\$ 4,240,545</b>	<b>\$ 3,632,757</b>	<b>\$ 2,591,266</b>	<b>\$ 1,024,533</b>	<b>\$ 1,058,474</b>	<b>\$ 1,085,972</b>
<b>OTHER REVENUES (Including Rentals)</b>	129,000	114,600	114,600	114,600	114,600	114,600
<b>SALE OF BUILDINGS AND SITES (2)</b>						
<b>REFUND WATRUST DEBT RESERVE (3)</b>						310,740
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 8,503,936</b>	<b>\$ 7,614,962</b>	<b>\$ 6,573,471</b>	<b>\$ 5,006,738</b>	<b>\$ 5,040,679</b>	<b>\$ 5,378,917</b>
USES OF FUNDS	2016	2017	2018	2019	2020	2021
<b>OPERATING COSTS (Agency 2016 Budget):</b>						
Salaries/Benefits (50-50 with River URD, 3%)	\$ 89,106	\$ 91,779	\$ 94,532	\$ 97,368	\$ 100,289	\$ 103,298
Office, Travel and Utilities	25,370	25,370	25,370	25,370	25,370	25,370
Professional Services	65,880	65,880	65,880	65,880	65,880	65,880
Communications (4)	20,000	5,000	5,000	5,000	5,000	5,000
Insurance	2,699	2,699	2,699	2,699	2,699	2,699
Property Management	80,922	80,922	80,922	80,922	80,922	80,922
Organizational Dues	4,855	4,855	4,855	4,855	4,855	4,855
Parking Initiatives (4)	25,000	-	-	-	-	-
Planning (4)	75,000	25,000	25,000	25,000	25,000	25,000
Special Reserve (5)		350,000	350,000	350,000	350,000	1,600,000
<b>TOTAL OPERATING COSTS</b>	<b>\$ 388,832</b>	<b>\$ 651,505</b>	<b>\$ 654,258</b>	<b>\$ 657,094</b>	<b>\$ 660,015</b>	<b>\$ 1,913,024</b>
<b>CAPITAL COSTS (9/30/2015 Audit, Unless Noted):</b>						
Washington Trust Bank (3)	\$ 2,080,000	\$ 2,080,000	\$ 2,080,000	\$ 2,080,000	\$ 2,080,000	\$ -
Parking Structure (4)		370,635	370,635	370,635	370,635	370,635
Education Facility (6)		1,250,000	1,250,000			
Midtown (4)		250,000	250,000			
Four Corners (4)	1,600,000	250,000	250,000	750,000	750,000	
609 Lofts IRA	29,988	32,631	33,937	35,294	36,706	38,174
Ice Plant IRA	44,812	48,762	50,713	52,741	54,851	
Chamber DDA	2,500	2,500	2,500	2,500	2,500	2,500
809 Third Property Debt	24,540	24,540	279,472			
301 Lakeside Debt	418,028					
Coeur d'Alene Public Library Debt	63,123	63,123	327,423			
712 Young Avenue Debt	219,356					
<b>TOTAL CAPITAL COSTS</b>	<b>\$ 4,482,347</b>	<b>\$ 4,372,191</b>	<b>\$ 4,894,680</b>	<b>\$ 3,291,170</b>	<b>\$ 3,294,692</b>	<b>\$ 411,309</b>
<b>TOTAL USES OF FUNDS</b>	<b>\$ 4,871,179</b>	<b>\$ 5,023,696</b>	<b>\$ 5,548,938</b>	<b>\$ 3,948,264</b>	<b>\$ 3,954,707</b>	<b>\$ 2,324,333</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 3,632,757</b>	<b>\$ 2,591,266</b>	<b>\$ 1,024,533</b>	<b>\$ 1,058,474</b>	<b>\$ 1,085,972</b>	<b>\$ 3,054,584</b>

Note (1): 2017 Values, from Assessor:	2015 Value	Levy Rate	Less Increment	New Const.	New Increment	Net Change
De-annexed Parcels - Lake District	\$ 29,813,992	0.011306537	\$ 337,093	\$ 5,736,798	\$ 64,863	\$ 24,077,194
De-annexed Parcels - River District	89,616,051	0.011195952	1,003,337	2,927,614	32,777	86,688,437
<b>TOTAL</b>	<b>\$ 119,430,043</b>		<b>\$ 1,340,430</b>	<b>\$ 8,664,412</b>	<b>\$ 97,640</b>	<b>\$ 110,765,631</b>

Note (2): The sale of buildings and sites acquired by tax increment in the Lake District, on the books for \$2,679,953, are NOT included.

Note (3): Assumes the final bond payment to Washington Trust Bank will be from the Bond Reserve Account, currently \$1,305,337, leaving a net balance of \$310,740.

Note (4): From ignite cda projections.

Note (5): Allows funding for local government projects that yet may come before the Agency (\$3 million.)

Note (6): Funding over 2 years for the Education Facility, as endorsed by NIC.

ignite cda - RIVER DISTRICT  
**SCHEDULE OF SOURCES AND USES OF FUNDS**  
**FY 2016 - 2021**

SOURCES OF FUNDS	2016	2017	2018	2019	2020	2021
<b>TAX INCREMENT FINANCING REVENUES</b>						
Assessed Values Above 1997 Base Value (1)	\$ 194,264,624	\$ 107,576,187	\$ 107,576,187	\$ 107,576,187	\$ 107,576,187	\$ 107,576,187
<i>Levy Rates (From Kootenai County Assessor):</i>						
<i>Kootenai County</i>	<i>0.003178062</i>					
<i>City of Coeur d'Alene- bond</i>	<i>0.000044342</i>					
<i>City of Coeur d'Alene- bond</i>	<i>0.000188847</i>					
<i>City of Coeur d'Alene</i>	<i>0.005857486</i>					
<i>Post Falls Highway District</i>	<i>0.000647527</i>					
<i>Coeur d'Alene School District</i>	<i>0.000009062</i>					
<i>NIC</i>	<i>0.001098933</i>					
<i>Kootenai County Ambulance</i>	<i>0.000171693</i>					
<b>Total Levy Rate</b>	<b>0.011195952</b>					
<b>Net Incremental Tax Revenue</b>	<b>2,174,977</b>	<b>1,204,418</b>	<b>1,204,418</b>	<b>1,204,418</b>	<b>1,204,418</b>	<b>1,204,418</b>
<b>Less: Art Fund at 2%</b>	<b>43,500</b>	<b>24,088</b>	<b>24,088</b>	<b>24,088</b>	<b>24,088</b>	<b>24,088</b>
<b>TOTAL REVENUES - TAX INCREMENT</b>	<b>\$ 2,131,477</b>	<b>\$ 1,180,330</b>	<b>\$ 1,180,330</b>	<b>\$ 1,180,330</b>	<b>\$ 1,180,330</b>	<b>\$ 1,180,330</b>
<b>BEGINNING CASH - 9/30/2015 AUDIT</b>	<b>\$ 4,845,159</b>	<b>\$ 6,074,933</b>	<b>\$ 3,064,113</b>	<b>\$ 2,550,170</b>	<b>\$ 2,526,199</b>	<b>\$ 2,491,972</b>
<b>OTHER REVENUES (Including Interest)</b>	<b>4,980</b>	<b>5,080</b>	<b>5,181</b>	<b>5,285</b>	<b>5,391</b>	<b>5,498</b>
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 6,981,616</b>	<b>\$ 7,260,343</b>	<b>\$ 4,249,624</b>	<b>\$ 3,735,785</b>	<b>\$ 3,711,920</b>	<b>\$ 3,677,800</b>

USES OF FUNDS	2016	2017	2018	2019	2020	2021
<b>OPERATING COSTS (Agency 2016 Budget):</b>						
Salaries/Benefits (50-50 until 2021, at 3%)	\$ 89,106	\$ 91,779	\$ 94,532	\$ 97,368	\$ 100,289	\$ 103,298
Office, Travel and Utilities	12,070	12,070	12,070	12,070	12,070	12,070
Professional Services	44,680	44,680	44,680	44,680	44,680	44,680
Communications	20,000	5,000	5,000	5,000	5,000	5,000
Insurance	2,699	2,699	2,699	2,699	2,699	2,699
Organizational Dues	4,855	4,855	4,855	4,855	4,855	4,855
Planning	278,000	25,000	25,000	25,000	25,000	25,000
Special Project Reserve (2)						
<b>TOTAL OPERATING COSTS</b>	<b>\$ 451,410</b>	<b>\$ 186,083</b>	<b>\$ 188,836</b>	<b>\$ 191,672</b>	<b>\$ 194,593</b>	<b>\$ 197,602</b>
<b>CAPITAL COSTS (9/30/2015 Audit, unless noted):</b>						
River West - Phase 1	\$ 282,349	\$ 287,996	\$ 293,756	\$ 299,631	\$ 305,624	\$ 311,736
River West - Phase 2	44,166	45,049	45,950	46,869	47,806	48,763
MR Seniors	12,250	12,495	12,745	13,000	13,260	13,525
River West Apartments	11,849	12,086	12,328	12,575	12,826	13,083
River West III Apartments	4,659	4,659	4,659	4,659	4,659	4,659
Circuit at Seltice (3)		47,862	47,862	47,862	47,862	47,862
BNSF (3)	100,000	100,000				
Seltice Way Project (3)		3,500,000				
KMPO/Tribe Transit Center (3)			500,000			
Bond - \$5 million, 10 years, 3.5% (4)			593,318	593,318	593,318	593,318
<b>TOTAL CAPITAL COSTS</b>	<b>\$ 455,273</b>	<b>\$ 4,010,147</b>	<b>\$ 1,510,618</b>	<b>\$ 1,017,914</b>	<b>\$ 1,025,355</b>	<b>\$ 1,032,946</b>
<b>TOTAL USES OF FUNDS</b>	<b>\$ 906,683</b>	<b>\$ 4,196,230</b>	<b>\$ 1,699,454</b>	<b>\$ 1,209,586</b>	<b>\$ 1,219,948</b>	<b>\$ 1,230,548</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 6,074,933</b>	<b>\$ 3,064,113</b>	<b>\$ 2,550,170</b>	<b>\$ 2,526,199</b>	<b>\$ 2,491,972</b>	<b>\$ 2,447,252</b>

Note (1): 2017 Values, from Assessor:	2015 Value	Levy Rate	Less Increment	New Const.	New Increment	Net Change
De-annexed Parcels - Lake District	\$ 29,813,992	0.011306537	\$ 337,093	\$ 5,736,798	\$ 64,863	\$ 24,077,194
De-annexed Parcels - River District	89,616,051	0.011195952	1,003,337	2,927,614	32,777	86,688,437
<b>TOTAL</b>	<b>\$ 119,430,043</b>		<b>\$ 1,340,430</b>	<b>\$ 8,664,412</b>	<b>\$ 97,640</b>	<b>\$ 110,765,631</b>

Note (2): From ignite cda, which assumed funding for projects that yet may come before the Agency, moved to pay debt service (see note 4.)  
 Note (3): Projections from ignite cda.  
 Note (4): Allows \$5 million in bonds in 2018 for projects that yet may come before the Agency.

**SCHEDULE OF SOURCES AND USES OF FUNDS**

**FY 2022 - 2027**

<b>SOURCES OF FUNDS</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>TAX INCREMENT FINANCING REVENUES</b>						
Assessed Values Above 1997 Base Value (1)	\$ 107,576,187	\$ 107,576,187	\$ 107,576,187	\$ 107,576,187	\$ 107,576,187	\$ 107,576,187
<i>Levy Rates (From Kootenai County Assessor):</i>						
<i>Kootenai County</i>	<i>0.003178062</i>					
<i>City of Coeur d'Alene- bond</i>	<i>0.000044342</i>					
<i>City of Coeur d'Alene- bond</i>	<i>0.000188847</i>					
<i>City of Coeur d'Alene</i>	<i>0.005857486</i>					
<i>Post Falls Highway District</i>	<i>0.000647527</i>					
<i>Coeur d'Alene School District</i>	<i>0.000009062</i>					
<i>NIC</i>	<i>0.001098933</i>					
<i>Kootenai County Ambulance</i>	<i>0.000171693</i>					
<i>Total Levy Rate</i>	<u><i>0.011195952</i></u>					
<i>Net Incremental Tax Revenue</i>	<i>1,204,418</i>	<i>1,204,418</i>	<i>1,204,418</i>	<i>1,204,418</i>	<i>1,204,418</i>	<i>1,204,418</i>
<i>Less: Art Fund at 2%</i>	<i>24,088</i>	<i>24,088</i>	<i>24,088</i>	<i>24,088</i>	<i>24,088</i>	<i>24,088</i>
<b>TOTAL REVENUES - TAX INCREMENT</b>	<b>\$ 1,180,330</b>	<b>\$ 1,180,330</b>	<b>\$ 1,180,330</b>	<b>\$ 1,180,330</b>	<b>\$ 1,180,330</b>	<b>\$ 1,180,330</b>
<b>BEGINNING CASH - 9/30/2015 AUDIT</b>	<b>\$ 2,447,252</b>	<b>\$ 2,391,801</b>	<b>\$ 2,325,373</b>	<b>\$ 2,247,718</b>	<b>\$ 2,206,440</b>	<b>\$ 2,153,413</b>
<b>OTHER REVENUES (Including Interest)</b>	<b>5,608</b>	<b>5,720</b>	<b>5,835</b>	<b>5,952</b>	<b>6,071</b>	<b>6,192</b>
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$ 3,633,189</b>	<b>\$ 3,577,851</b>	<b>\$ 3,511,538</b>	<b>\$ 3,434,000</b>	<b>\$ 3,392,841</b>	<b>\$ 3,339,934</b>

<b>USES OF FUNDS</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>OPERATING COSTS (Agency 2016 Budget):</b>						
Salaries/Benefits (3% Annual Increase)	\$ 106,397	\$ 109,589	\$ 112,877	\$ 116,263	\$ 119,751	\$ 123,344
Office, Travel and Utilities	12,070	12,070	12,070	12,070	12,070	12,070
Professional Services	44,680	44,680	44,680	44,680	44,680	44,680
Communications	5,000	5,000	5,000	5,000	5,000	5,000
Insurance	2,699	2,699	2,699	2,699	2,699	2,699
Organizational Dues	4,855	4,855	4,855	4,855	4,855	4,855
Planning	25,000	25,000	25,000	25,000	25,000	25,000
Special Project Reserve (2)						
<b>TOTAL OPERATING COSTS</b>	<b>\$ 200,701</b>	<b>\$ 203,893</b>	<b>\$ 207,181</b>	<b>\$ 210,567</b>	<b>\$ 214,055</b>	<b>\$ 217,648</b>
<b>CAPITAL COSTS (9/30/2015 Audit, unless noted):</b>						
River West - Phase 1	\$ 317,971	\$ 324,331	\$ 330,817	\$ 337,433	\$ 344,182	\$ 351,066
River West - Phase 2	49,738	50,733	51,747	52,782	53,838	54,915
MR Seniors	13,795	14,071	14,353	14,640	14,932	15,231
River West Apartments	13,344	13,611	13,883	14,161	14,444	14,733
River West III Apartments	4,659	4,659	4,659	4,659	4,659	4,659
Circuit at Seltice (3)	47,862	47,862	47,862			
Bond - \$5 million, 10 years, 3.5% (4)	593,318	593,318	593,318	593,318	593,318	662,672
<b>TOTAL CAPITAL COSTS</b>	<b>\$ 1,040,687</b>	<b>\$ 1,048,585</b>	<b>\$ 1,056,639</b>	<b>\$ 1,016,993</b>	<b>\$ 1,025,373</b>	<b>\$ 1,103,276</b>
<b>TOTAL USES OF FUNDS</b>	<b>\$ 1,241,388</b>	<b>\$ 1,252,478</b>	<b>\$ 1,263,820</b>	<b>\$ 1,227,560</b>	<b>\$ 1,239,428</b>	<b>\$ 1,320,924</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 2,391,801</b>	<b>\$ 2,325,373</b>	<b>\$ 2,247,718</b>	<b>\$ 2,206,440</b>	<b>\$ 2,153,413</b>	<b>\$ 2,019,010</b>

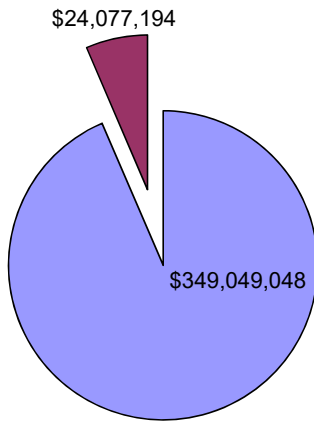
Note (1): 2017 Values, from Assessor:	<u>2015 Value</u>	<u>Levy Rate</u>	<u>Less Increment</u>	<u>New Const.</u>	<u>New Increment</u>	<u>Net Change</u>
De-annexed Parcels - Lake District	\$ 29,813,992	0.011306537	\$ 337,093	\$ 5,736,798	\$ 64,863	\$ 24,077,194
De-annexed Parcels - River District	89,616,051	0.011195952	1,003,337	2,927,614	32,777	86,688,437
<b>TOTAL</b>	<b>\$ 119,430,043</b>		<b>\$ 1,340,430</b>	<b>\$ 8,664,412</b>	<b>\$ 97,640</b>	<b>\$ 110,765,631</b>

Note (2): From ignite cda, which assumed funding for projects that yet may come before the Agency, moved to pay debt service (see note 4.)

Note (3): Projections from ignite cda.

Note (4): From ignite cda, allows \$5 million in bonds in 2018 for projects that yet may come before the Agency.

**Chart 1: De-Annexed Parcels and Remaining - Lake District**



**Chart 2: De-Annexed Parcels and Remaining - River District**

