

MASTER OWNER PARTICIPATION AND REIMBURSEMENT AGREEMENT
(Existing Plan & District)

THIS AGREEMENT made and entered into this 19th day of July, 2007, by and between the POST FALLS URBAN RENEWAL AGENCY, an Idaho urban renewal agency, P.O. Box 236, Post Falls, ID, 83877-0236, hereinafter referred to as the Agency, and THE POINTE, L.L.C., a Delaware limited liability company, 5850 Avenida Encinas, Suite A, Carlsbad, CA, 92008, hereinafter referred to as the Participant.

WITNESSETH:

WHEREAS the Agency is an independent public body, corporate and politic, and is an Idaho urban renewal agency created by and existing under the authority of and pursuant to the Idaho Urban Renewal Law of 1965, being Idaho Code, Title 50, Chapter 20, and the Local Economic Development Act of 1988, being Idaho Code, Title 50, Chapter 29, as amended and supplemented, hereinafter collectively referred to as the Act, and

WHEREAS the City of Post Falls by the adoption of Ordinance No. 1016 on the 17th day of December, 2002, duly formed and adopted the Center Point Urban Renewal Plan and created the Center Point Urban Renewal District, which Plan and District was amended on July 21, 2005, by Ordinance No. 1075, to expand the area of the District, hereinafter referred to as the Plan and the District, and

WHEREAS the Plan and District has a remaining term of approximately fifteen (15) years, terminating on the 18th day of December, 2022, unless extended by the governing body, hereinafter referred to as the Plan Term, and

WHEREAS the Participant and one transferee, currently own or control real property located within the boundaries of the District, and more specifically described in Exhibit A, attached hereto and incorporated by reference herein, and hereinafter referred to as the Site, and

WHEREAS the Participant intends over time and before the expiration of the Plan Term, to construct or have constructed, various forms of public infrastructure improvements on the Site, as summarized in Exhibit B, attached hereto and incorporated by reference herein, and hereinafter referred to as the Conceptual Projects, and

WHEREAS the Agency has reviewed the elements of the Conceptual Projects and feels that the Conceptual Projects would enhance the redevelopment and revitalization of the District pursuant to the provisions of the Plan, and

WHEREAS the Agency and the Participant seek to cooperate in the construction of public infrastructure improvements, and

WHEREAS until such time as one or more of the Conceptual Projects are completed and private sector investments constructed on the Site, the tax increment revenues from the District would be insufficient to pay for construction of the initial Conceptual Projects, and

WHEREAS the Participant is willing to construct or have constructed the Conceptual Projects with the expectation of being reimbursed from future available tax increment revenues received by the Agency from the District as those revenues are received, subject to repayment of existing Agency obligations within the District as hereinafter provided for in Section 6 of this Agreement, and

WHEREAS the Parties seek to memorialize understandings relating to the Conceptual Projects and conditions associated with Agency funded reimbursement, with the understanding that each specific project would be the subject of a Project Specific Owner Participation and Reimbursement Agreement.

NOW, THEREFORE, in consideration of the mutual benefits to be derived herefrom, the Parties agree as follows:

1. EFFECTIVE DATE: The effective date of this Agreement shall be the date first above-written, and shall continue until all obligations of each Party are completed or until the termination of the Plan, whichever shall first occur.
2. PUBLIC INFRASTRUCTURE AND OTHER PUBLIC FACILITIES: The Parties agree that the conceptual public infrastructure and other public facilities and their estimated costs and/or right-of-way dedication values that are the subject of this Agreement are those summarized in Exhibit C, attached hereto and incorporated by reference herein, and hereinafter referred to as the Conceptual Agency Funded Public Improvements, which shall become eligible for reimbursement under a Project Specific Owner Participation and Reimbursement Agreement when they have been constructed, dedicated to the public, City of Post Falls, or the Agency, and accepted by the City of Post Falls or the Agency, which acceptance shall not be unreasonably withheld.

Any other public improvements that are constructed by the Participant as part of the Project are only eligible for reimbursement pursuant to the terms of Project Specific Owner Participation and Reimbursement Agreement by addendum mutually agreed to by the Parties. It is understood that the Participant is not obligated to construct or have constructed any of the described improvements, but shall not

be reimbursed until such improvements have been documented by a project specific participation agreement, constructed, dedicated and accepted.

3. CONSTRUCTION OF AGENCY FUNDED PUBLIC IMPROVEMENTS: The Participant agrees that construction of the Agency Funded Public Improvements eligible for reimbursement shall be consistent with the following:

3.1. The improvements to be constructed shall be in accordance with the overall City infrastructure plans, policies, and design standards, with the understanding that they may be originally constructed as privately owned improvements, and subsequently dedicated to the public. Such improvements shall not be eligible for reimbursement until they are dedicated to the public.

3.2. Prior to commencing construction, all necessary permits will be obtained by the Participant and/or transferee.

3.3. Construction and quality control inspections shall be provided by the engineer of record and the City.

4. CONDITIONS: In consideration for the commitments presented by the Participant, the Agency agrees to enter into Project Specific Owner Participation and Reimbursement Agreements providing for reimbursement for the Agency Funded Public Improvements, subject to the following conditions:

4.1. The Participant shall comply with the City of Post Falls design review approvals and all applicable local, state and federal laws.

4.2. The Participant shall submit a proposed Project Schedule to the Agency upon completion of City approvals. This schedule shall be only a planning document, and the Participant shall not be obligated to meet the proposed project schedule, and shall have the sole discretion to modify the proposed project schedule. Provided, however, that Project Specific Owner Participation Agreements will require specific timelines. All improvements eligible for reimbursement must be completed prior to the expiration of the Plan Term.

4.3. The Participant shall complete improvements as described in the Project Specific Owner Participation and Reimbursement Agreements according to the schedule provided for in said agreements.

4.4. The Agency or its agent shall review the final design and construction of the Projects.

4.5. The Participant agrees to invoice the Agency per the cost of the items to be reimbursed for review by the Agency, with reimbursement to be based upon completion and final inspection by the Agency or its agent, dedication to the public, and the availability of tax increment revenues for the District, during the Plan Term, as extended by the governing body or by law.

4.6. The Participant agrees to abide by the written policies of the Agency, which shall be considered to be incorporated into the terms of this Agreement by reference herein.

5. INITIAL CONSTRUCTION FUNDING: The Participant, its agents, lessees and/or assigns, shall pay for all of the costs of installation of the Agency Funded Public Infrastructure as set forth in the Project Specific Owner Participation and Reimbursement Agreements, including actual land acquisition costs for the right-of-way dedications, appraised land dedication values for the park & ride with a minimum of actual land acquisition costs and a maximum of \$5.00 per square foot, the cost of capital as described in approved financing plans submitted as part of the Project Specific Owner Participation Agreements, subject to the policies adopted by the Agency, and soft costs, as approved by the Agency, hereinafter referred to as Participant Advances. It being understood that qualified hard cost expenditures made by agents, lessees and assigns of the Participant, as set forth in approved Project Specific Owner Participation Agreements and subject to written Agency policies, will be reimbursed to the Participant as if made directly by the Participant.

6. REIMBURSEMENT OF PARTICIPANT ADVANCES: The Participant shall be entitled to reimbursement of Participant Advances subject to the following conditions and understandings:

6.1. It is the understanding of the Parties that the Participant shall only be paid the reimbursement of Participant Advances from the available tax increment revenues of the District after repayment of existing Agency obligations of the District. If for any reason the available tax increment revenues anticipated to be received by the Agency are insufficient or curtailed, the Agency shall not be obligated to use other sources of revenue to make reimbursements to the Participant.

6.2. It is the understanding of the Parties that tax increment revenues received by the Agency for the District will first be used in the following manner and order:

6.2.1. To reimburse the Agency for the costs of amending the Plan and/or any remaining unpaid costs of designing or adopting the Plan.

6.2.2. For the payment of the District's annual contribution to the administrative costs of the Agency, as established in the Agency's annual budget, and applicable equally to each participant.

6.2.3. For the payment into a district wide reserve account pursuant to the policies of the Agency.

6.2.4. For the repayment of any debt of the District disclosed to the Participant upon the execution of this Agreement.

6.2.5. For the reimbursement of other proponents in the District that have orders of approval that predate the order of approval authorizing the Participant's reimbursement.

6.2.6. To the reimbursement of Participant Advances pursuant to the terms of Project Specific Owner Participation and Reimbursement Agreements.

The Participant acknowledges that the Agency has provided the Participant with copies of the Agency's policies concerning the use of tax increment revenue and cost reimbursement, and agrees to be bound by those policies.

6.3. The Participant is aware that the Agency intends to conduct an annual review of the performance of both the Plan and the District, and reserves the right within the sole discretion of the Agency to make adjustments to the Plan, including the ability to terminate a non-performing plan for cause.

7. MISCELLANEOUS:

7.1 The Participant shall provide the Agency with evidence that the Participant and its agents have adequate liability insurance and workers compensation insurance as required by Idaho law.

7.2 The Participant agrees to indemnify and hold harmless the Agency from any and all liability and/or obligations not specifically provided for in this Agreement to be performed by the Agency with reference to the Project.

7.3 The Participant does hereby grant to the Agency and its agents a right of access to the Project area for the purposes of inspections.

7.4 The Participant agrees at the appropriate time to convey title to Agency Funded Public Infrastructure either to the Agency or to the City of Post Falls. As long as the improvements comply with the terms and provisions of the

relevant Project Specific Owner Participation Agreement, the Agency agrees to accept the dedication.

7.5. The Parties agree that this Agreement does not establish a partnership or joint venture relationship between the Parties.

7.6. The rights and obligations provided for in this Agreement may not be assigned without the mutual agreement of the Parties. It being understood that the right of reimbursement to the Participant shall survive any assignment, sale and/or lease of portions of the Site to third parties. The Participant shall coordinate with the Agency on behalf of such third parties so that the Agency's direct involvement with such third parties will be limited as much as possible.

7.7. This Agreement shall be construed and enforced under the laws of the State of Idaho, with any enforcement action to be brought in Kootenai County, Idaho. The prevailing party in any action shall be entitled to attorneys fees and costs.

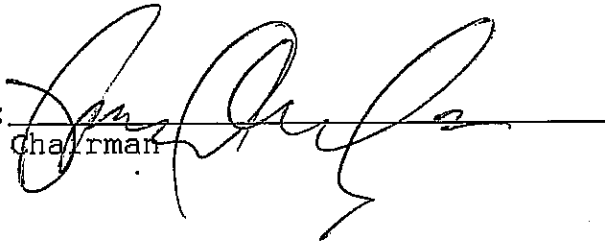
7.8. The Parties agree that in the event that there is a disagreement or dispute over the terms and provisions of this Agreement, including reimbursement submittals, that the Parties will mutually submit the disagreement or dispute to non-binding mediation utilizing a mediator mutually agreeable to the Parties, with the Parties jointly sharing the costs of mediation. In the event that the Parties can not agree on a mediator or if the mediation is unsuccessful, the Parties shall engage in a binding arbitration pursuant to the Commercial Rules of the American Arbitration Association. Costs and fees incurred in such arbitration shall be awarded to the prevailing party as the term is defined by Idaho law.

7.9. The Parties agree that this Agreement is the entire agreement between the Parties, and is binding upon their successors.

7.10. All of the provisions of this Agreement are distinct and severable, and if any provision shall be deemed illegal, void or unenforceable, it shall not affect the legality, validity or enforceability of any other provision or portion of this Agreement.

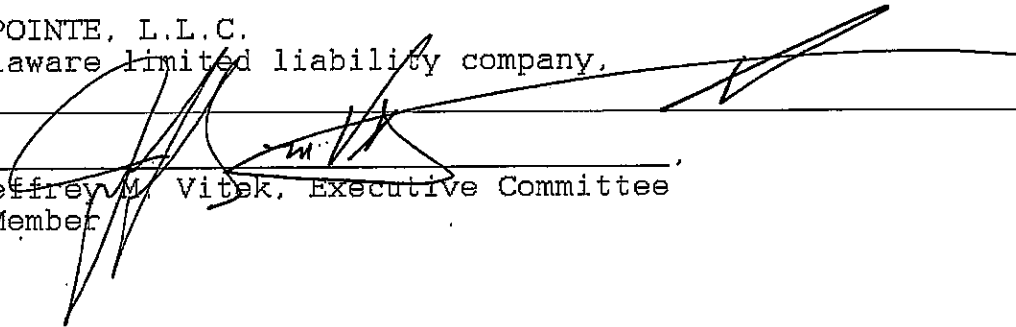
IN WITNESS WHEREOF, the Parties have set their hands effective the date first above-written.

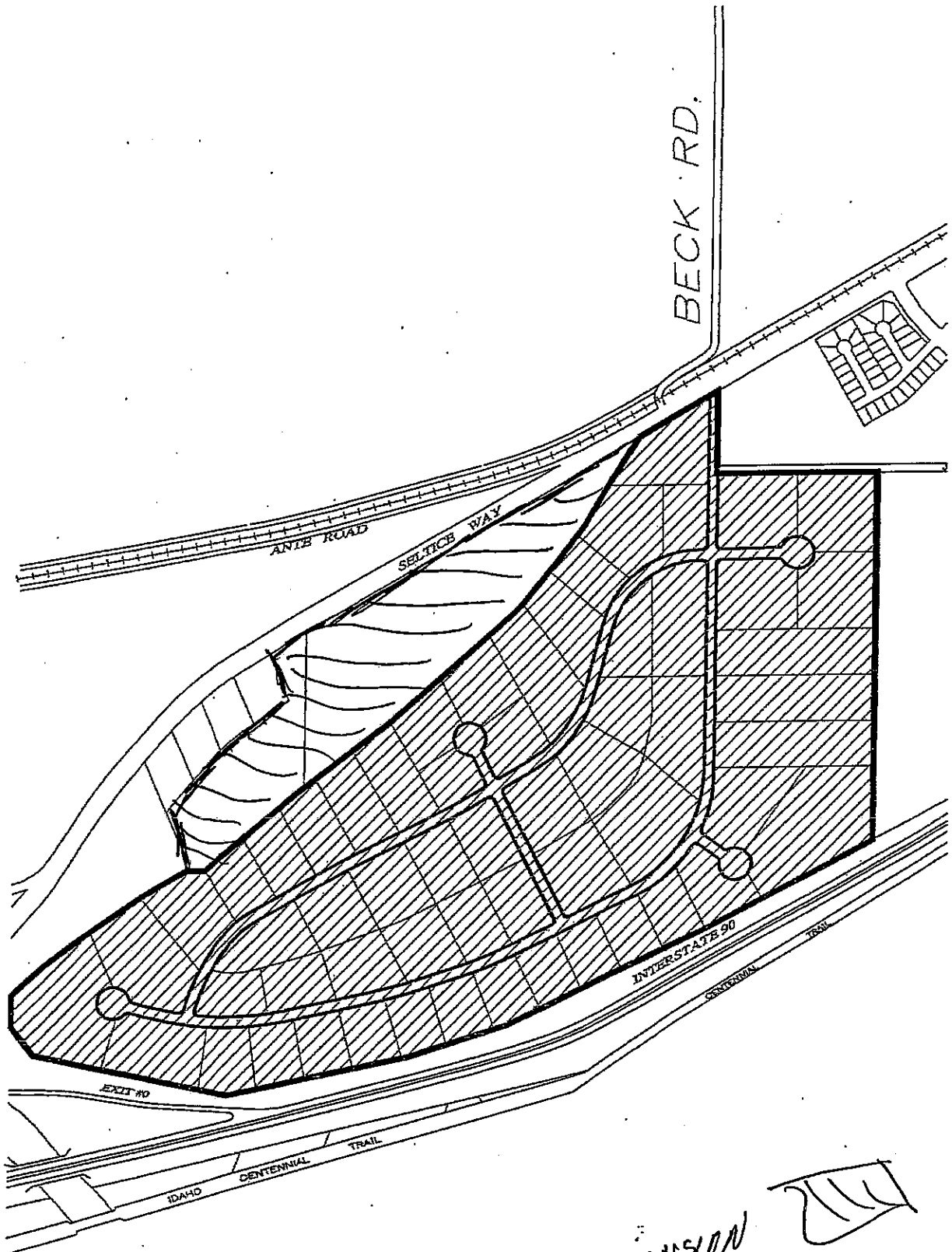
POST FALLS URBAN RENEWAL AGENCY
an Idaho urban renewal agency

By: 
Chairman

PARTICIPANT:

THE POINTE, L.L.C.
a Delaware limited liability company.

By: 
Jeffrey M. Vitek, Executive Committee
Member



SCALE: 1" = 1000'

LEGEND

— CENTER POINT URBAN RENEWAL AREA BOUNDARY

CENTER POINT URBAN RENEWAL AREA

FIGURE 4

Legal Description
For
Boundary of Pointe LLC Parcel
(revised 4-12-07)

Portions of the East Half of Section 1 and the Northeast Quarter of Section 12, all in Township 50 North, Range 6 West, Boise Meridian and portions of the Southwest Quarter of Section 6 and Northwest Quarter of Section 7, Township 50 North, Range 5 East, Boise Meridian, City of Post Falls, Kootenai County, Idaho more particularly described as follows:

COMMENCING at the Northeast corner of said Section 12; thence $S00^{\circ}49'36''W$ along the East line of said Section 12 a distance of 436.27 feet to a point on the Northerly Right of Way line of Interstate Highway No. 90 said point being the **POINT OF BEGINNING**; thence along the said Northerly Right-of-Way line the following (5) five courses;

1. $S70^{\circ}29'20''W$ a distance of 1413.13 feet
2. $S72^{\circ}58'45''W$ a distance of 690.68 feet
3. $S79^{\circ}56'00''W$ a distance of 1182.89 feet
4. $S60^{\circ}18'27''W$ a distance of 210.66 feet
5. $S79^{\circ}49'58''W$ a distance of 23.58 feet to the intersection with the Southerly boundary line of the Spokane Valley Land and Water Company irrigation canal Right-of-Way; thence along said Southerly Right-of-Way line the following (4) four courses:

1. $N80^{\circ}16'46''W$ a distance of 313.07 feet
2. $N71^{\circ}25'46''W$ a distance of 191.30 feet
3. $N88^{\circ}29'46''W$ a distance of 614.30 feet
4. $N55^{\circ}49'48''W$ a distance of 120.87 feet to the intersection with the Washington-Idaho State line; thence $N00^{\circ}24'25''E$ along said State line a distance of 419.07 feet; thence along a line parallel with and 11.00 feet Southerly from the Southeasterly boundary of Tract 182 of Plat 5, East Farms Irrigated Tracts the following (4) four courses:

1. $N41^{\circ}52'01''E$ a distance of 297.27 feet
 2. $N51^{\circ}36'31''E$ a distance of 239.78 feet
 3. $N54^{\circ}34'08''E$ a distance of 544.04 feet
- $N58^{\circ}05'39''E$ a distance of 359.84 feet to the North line of said Section 12; thence $S89^{\circ}13'30''E$ along said North line a distance of 154.23 feet to the Southeasterly corner of STATELINE BUSINESS PARK recorded in Book J,

Exhibit A

Pages 127 thru 127D; thence along the Southerly boundary of said STATELINE BUSINESS PARK the following (5) five courses;

1. N51°17'21"E a distance of 616.53 feet
2. N53°46'13"E a distance of 904.65 feet
3. N50°01'45"E a distance of 1111.18 feet
4. N33°20'39"E a distance of 521.63 feet
5. N40°18'33"E a distance of 683.86 feet to the Northeasterly corner of said STATELINE BUSINESS PARK, said point also being on the East/West center of Section line of said Section 1; thence N88°48'04"W along said East/West center of Section line a distance of 121.89 feet to the Southerly Right of Way line of Seltice Way (Highway 10); thence N61°26'26"E along the said Southerly Right of Way line a distance of 746.90 feet to the West line of said Section 6; thence S00°51'55"W along the said West line a distance of 370.73 feet to the West Quarter corner of said Section 6; thence S88°45'28"E along the East/West center of Section line of said Section 6 a distance of 1058.88 feet; thence S00°50'24"W a distance of 2492.31 feet to the Northerly Right of Way line of Interstate Highway No. 90; thence S61°59'03"W along said Northerly Right of Way line a distance of 1200.28 feet; thence S70°29'20"W a distance of 8.00 feet to the POINT OF BEGINNING.

TOGETHER WITH those portions of vacated Jacklin and Beck Roads that attach by operation of law.

EXCEPTING any portions of said property lying within highways and roads.

ALSO EXCEPT portions of said Section 1 and Section 12 more particularly described as follows;

COMMENCING at the Southeast corner of said Section 1; thence N00°50'24"E along the East line of said Section 1 a distance of 264.00 feet to the POINT OF BEGINNING; thence N89°09'36"W a distance of 0.90 feet to the beginning of a curve concave to Northwest and having a radius of 30.00 feet; thence Southwesterly along said curve through a central angle of 83°33'56" an arc distance of 43.75 feet to the beginning of a reverse curve concave to the Southeast and having a radius of 1040.00 feet; thence Southwesterly along said curve through a central angle of 28°00'48" an arc distance of 508.48 feet to the beginning of a reverse curve concave to the Northwest and having a radius of 6960.00 feet; thence Southwesterly along said curve through a central angle of 03°08'35" an arc distance of 381.79 feet to the beginning of a compound curve concave to the Northeast and having a radius of 30.00 feet; thence Northwesterly along said curve through a central angle of 89°18'39" an arc distance of 46.76 feet to the beginning of a compound curve concave to the Northeast and having a radius of 2960.00 feet; thence Northwesterly along said curve through a central angle of 9°39'43" an arc distance of 499.16 feet to the beginning of a reverse curve concave to the Southwest and having a radius of 6040.00 feet; thence

Exhibit A

Northwesterly along said curve through a central angle of $3^{\circ}26'44''$ an arc distance of 363.22 feet to the beginning of a reverse curve concave to the Northeast and having a radius of 560.00 feet; thence Northerly along said curve through a central angle of $25^{\circ}24'20''$ an arc distance of 248.31 feet to the beginning of a reverse curve concave to the Southwest and having a radius of 640.00 feet; thence Northerly along said curve through a central angle of $13^{\circ}49'22''$ an arc distance of 154.40 feet; thence $N64^{\circ}51'18''E$ a distance of 143.88 feet; thence $N00^{\circ}49'11''E$ a distance of 258.00 feet; thence $N89^{\circ}47'14''E$ a distance of 1191.17 feet to the East line of said Section 1; thence $S00^{\circ}50'24''W$ a distance of 1104.15 feet to the **POINT OF BEGINNING**.

ALSO EXCEPT that portion of the East Half of the East Half of Section 1, Township 50 North, Range 6 West, B.M., in the City of Post Falls, County of Kootenai, State of Idaho described as follows: **COMMENCING** at the East Quarter corner of said section; thence $N88^{\circ}48'04''W$ along the East-West centerline of said section, a distance of 317.89 feet to the **TRUE POINT OF BEGINNING**; thence $S00^{\circ}50'24''W$ a distance of 266.09 feet; thence $N89^{\circ}01'31''W$ a distance of 430.27 feet; thence $N40^{\circ}18'33''E$ a distance of 345.19 feet to a point on the East-West centerline of said section; thence $S88^{\circ}48'04''E$ a distance of 210.70 feet to the **TRUE POINT OF BEGINNING**.

ALSO EXCEPT that portion of the East Half of the East Half of Section 1, Township 50 North, Range 6 West, B.M. in the City of Post Falls, County of Kootenai, State of Idaho described as follows; **COMMENCING** at the East Quarter corner of said section; thence $N88^{\circ}48'04''W$ along the East-West centerline of said section, a distance of 95.01 feet to the **TRUE POINT OF BEGINNING**, thence continuing $N88^{\circ}48'04''W$ a distance of 222.88 feet; thence $S00^{\circ}50'24''W$ a distance of 196.09 feet; thence $S89^{\circ}01'21''E$ a distance of 283.47 feet to the beginning of a non-tangent curve concave to the west and having a radius of 1338.00 feet; thence northerly along said curve through a central angle of $08^{\circ}46'05''$ an arc distance of 204.75 feet to the **TRUE POINT OF BEGINNING**.

ALSO EXCEPT that portion of the Southwest Quarter of said Section 6 more particularly described as follows; **COMMENCING** at the West Quarter corner of said Section 6; thence $N88^{\circ}45'28''E$ along the East/West centerline of Section line of said Section 6, a distance of 1058.88 feet; thence $S00^{\circ}50'24''W$ a distance of 1941.64 feet to the **TRUE POINT OF BEGINNING**, thence continuing $S00^{\circ}50'24''W$ a distance of 75.00 feet; thence $N89^{\circ}09'56''W$ a distance of 75.00 feet; thence $N00^{\circ}50'04''E$ a distance of 75.00 feet; thence $S89^{\circ}09'56''E$ a distance of 75.00 feet to the **TRUE POINT OF BEGINNING**.

Exhibit A

ITEM #1 - BAUGH WAY + POINTE RKWY - SELTICE TO BECK



GLC ASSOCIATES
 4301 E. DENVER TEMPLE DRIVE, SUITE 200
 DAY LAY, IDHO, WA1119
 P 201 363 3600
 F 201 363 3604
 WWW.GLCASSOCI.COM

PAD DATA

PAD 1	216 AC.
PAD 2	140 AC.
PAD 3	148 AC.
PAD 4	128 AC.
PAD 4A	320 AC.
PAD 5	144 AC.
PAD 6	139 AC.
PAD 7	114 AC.
PAD 8	114 AC.
PAD 9	108 AC.
PAD 10	333 AC.
PAD 11	268 AC.
PAD 12	773 AC.
PAD 13	222 AC.
PAD 14	0.86AC.
PAD 15	0.72 AC.
PAD 16	100 AC.
PAD 17	100 AC.
PAD 18	100 AC.
ROAD A - B	803 AC.
BAUGH WAY	245 AC.
PARCEL A	2879 AC.
PARCEL B	3673 AC.
PAD TOTAL	13196 AC.
ANCHOR TOTAL	10212 AC.
TOTAL	233.48 AC.

SITE DATA

CABELA'S	28.54 AC. (28,548 SF)
PARKING	1008 SPACES
RATIO	79/1000 SF.
ANCHOR 2	15.09 AC. (105,000 SF)
PARKING	682 SPACES
RATIO	51/1000 SF.
ANCHOR 3	218 AC. (176,000 SF)
PARKING	853 SPACES
RATIO	48/1000 SF.
ANCHOR 4	1478 AC. (140,000 SF)
PARKING	743 SPACES
RATIO	63/1000 SF.
LIFESTYLE	22.54 AC. (227,400 SF)
PARKING	126 SPACES
RATIO	48/1000 SF.

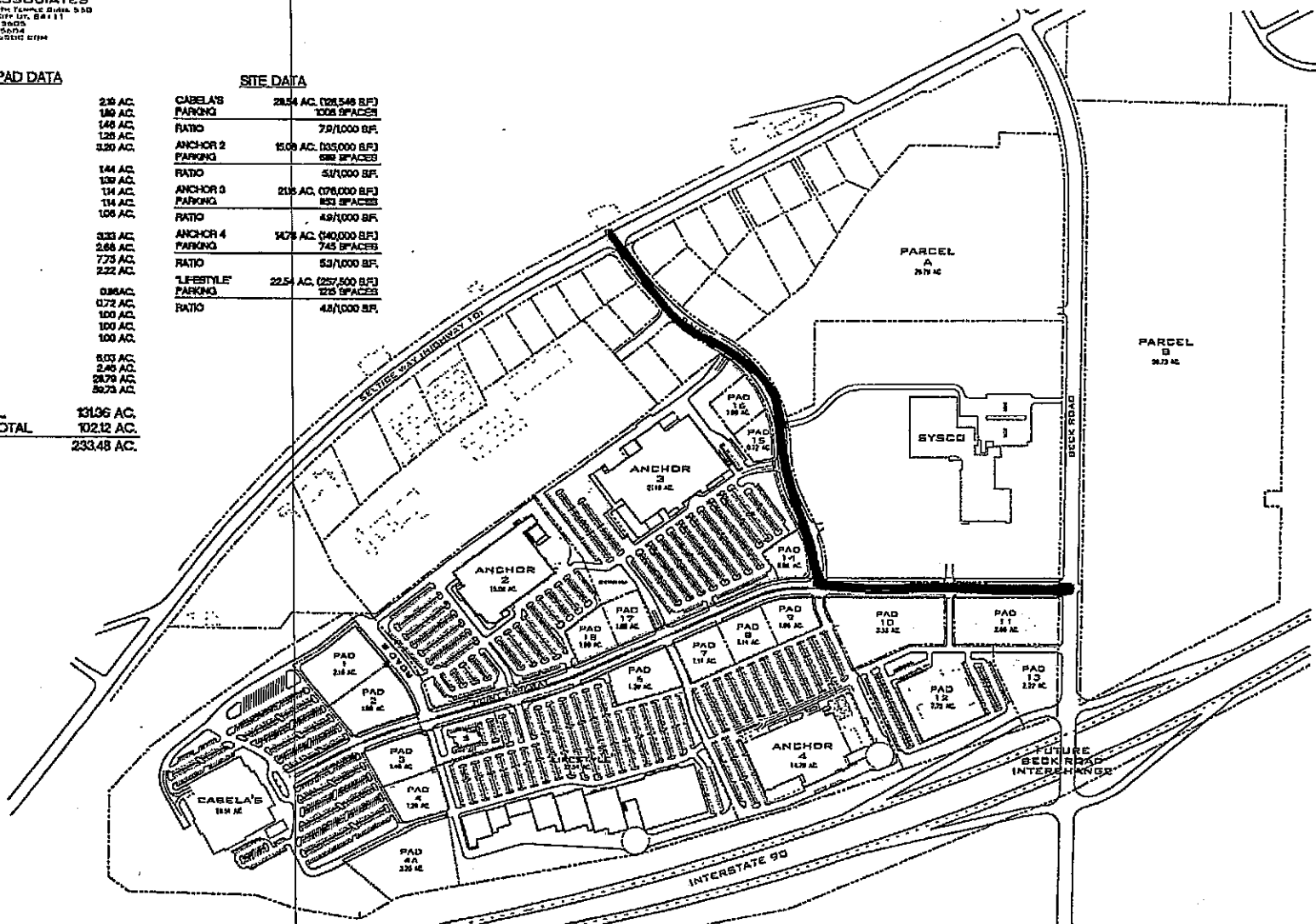


EXHIBIT B-1

THE POINTE @ POST FALLS

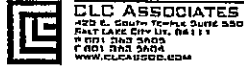
BAUGH WAY & I-90 POST FALLS, IDAHO



OVERALL SP-23
 GLC ASSOCIATES
 4301 E. DENVER TEMPLE DRIVE, SUITE 200
 DAY LAY, IDHO, WA1119
 P 201 363 3600
 F 201 363 3604
 WWW.GLCASSOCI.COM



ITEM # 2 - CENTER ROAD - SELTICE TO BAUGH



CLC ASSOCIATES
420 E. SOUTH TRAPLE DUFF 530
BAYT LAKE DRW LIT. 04111
P.O. BOX 3604
F. BOX 3604
WWW.CLCASSOC.COM

PAD DATA

PAD 1	210 AC.
PAD 2	180 AC.
PAD 3	145 AC.
PAD 4	125 AC.
PAD 4A	320 AC.
PAD 5	144 AC.
PAD 6	130 AC.
PAD 7	114 AC.
PAD 8	114 AC.
PAD 9	106 AC.
PAD 10	103 AC.
PAD 11	256 AC.
PAD 12	775 AC.
PAD 13	222 AC.
PAD 14	086 AC.
PAD 15	072 AC.
PAD 16	100 AC.
PAD 17	100 AC.
PAD 18	100 AC.
ROAD A - B	600 AC.
BAUGH WAY	245 AC.
PARCEL A	3870 AC.
PARCEL B	5970 AC.
PAD TOTAL	13136 AC.
ANCHOR TOTAL	10212 AC.
TOTAL	23348 AC.

SITE DATA

CABELA'S	20.54 AC. (108,546 SF)
PARKING	1028 SPACES
RATIO	7.91/000 SF.
ANCHOR 2	508 AC. (105,000 SF)
PARKING	680 SPACES
RATIO	53/000 SF.
ANCHOR 3	216 AC. (176,000 SF)
PARKING	853 SPACES
RATIO	48/000 SF.
ANCHOR 4	478 AC. (140,000 SF)
PARKING	745 SPACES
RATIO	53/000 SF.
'LIFESTYLE'	22.54 AC. (257,500 SF)
PARKING	1275 SPACES
RATIO	48/000 SF.

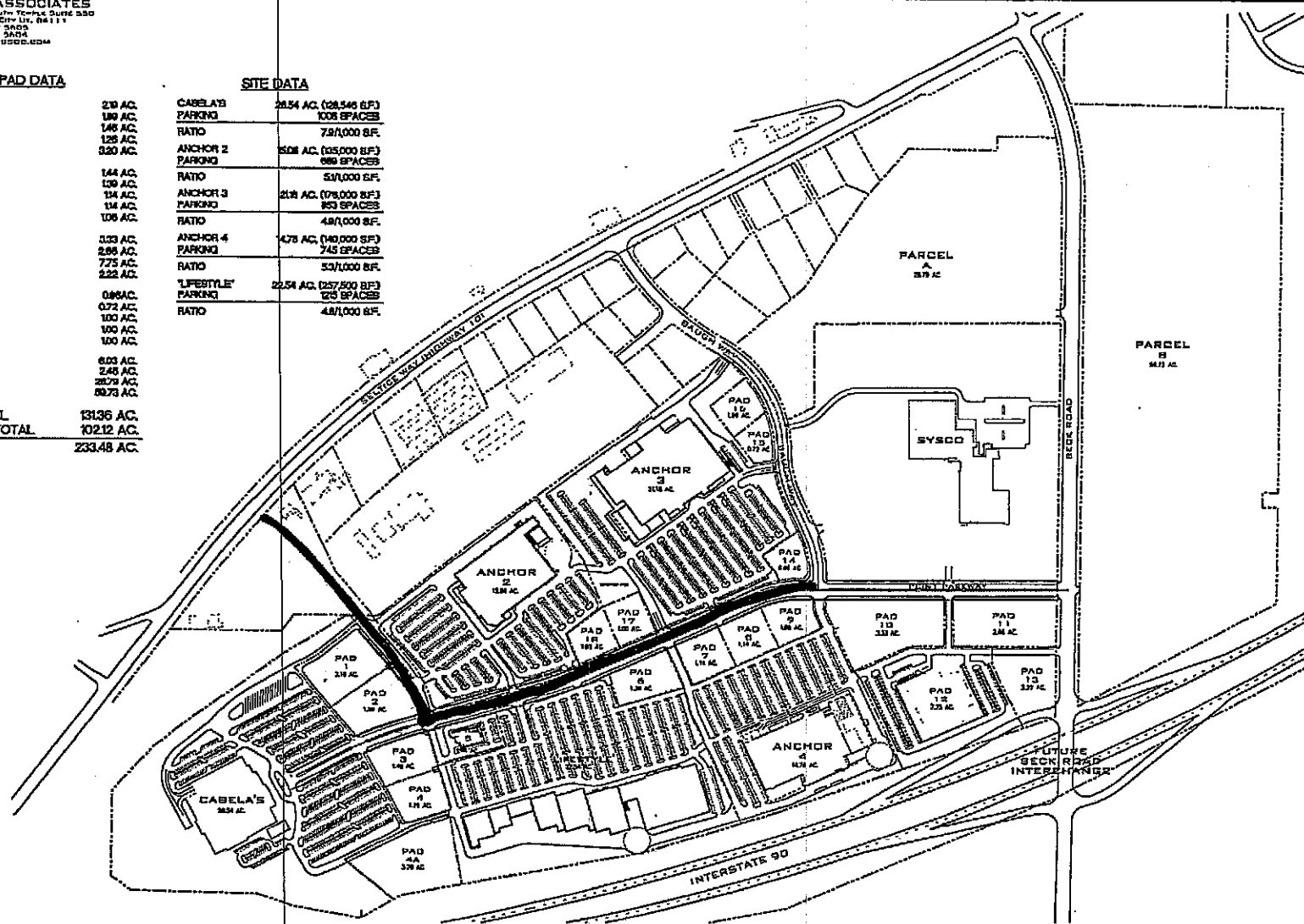


EXHIBIT B-2

THE POINTE @ POST FALLS

BAUGH WAY & I-90 POST FALLS, IDAHO



OVERALL
SP-23

CLC ASSOCIATES
420 E. SOUTH TRAPLE DUFF 530
BAYT LAKE DRW LIT. 04111
P.O. BOX 3604
F. BOX 3604
WWW.CLCASSOC.COM



ITEM #3 - CABELA'S DRIVE - N. TO BAUGH



CLC ASSOCIATES
 420 E. Fourth Street, Suite 500
 Salt Lake City, UT 84111
 P 801 363 5603
 F 801 363 5904
 www.clcassoc.com

PAD DATA

PAD 1	230 AC.
PAD 2	180 AC.
PAD 3	146 AC.
PAD 4	126 AC.
PAD 4A	320 AC.
PAD 5	144 AC.
PAD 6	130 AC.
PAD 7	114 AC.
PAD 8	114 AC.
PAD 9	108 AC.
PAD 10	333 AC.
PAD 11	298 AC.
PAD 12	775 AC.
PAD 13	222 AC.
PAD 14	696 AC.
PAD 15	672 AC.
PAD 16	100 AC.
PAD 17	100 AC.
PAD 18	100 AC.
ROAD A - B	600 AC.
BAUGH WAY	246 AC.
PARCEL A	2870 AC.
PARCEL B	3073 AC.
PAD TOTAL	3136 AC.
ANCHOR TOTAL	102.12 AC.
TOTAL	233.48 AC.

SITE DATA

CABELA'S	2854 AC. (28,548 SF)
PARKING	1008 SPACES
RATIO	79/1,000 SF.
ANCHOR 2	508 AC. (105,000 SF)
PARKING	680 SPACES
RATIO	51/1,000 SF.
ANCHOR 3	218 AC. (178,000 SF)
PARKING	850 SPACES
RATIO	48/1,000 SF.
ANCHOR 4	1478 AC. (140,000 SF)
PARKING	745 SPACES
RATIO	53/1,000 SF.
'LIFESTYLE'	2254 AC. (257,500 SF)
PARKING	125 SPACES
RATIO	48/1,000 SF.

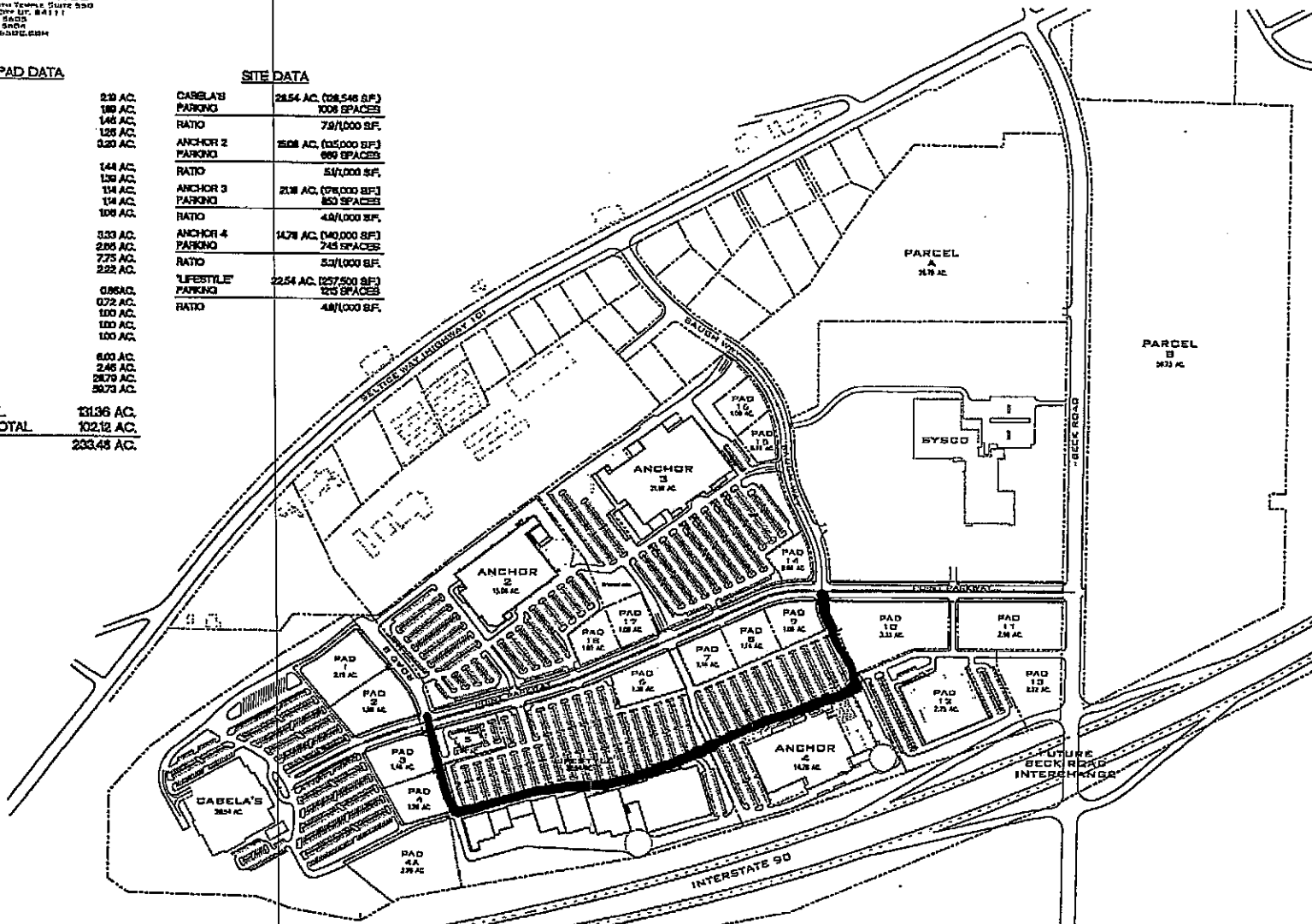


EXHIBIT B-3

THE POINTE @ POST FALLS

BAUGH WAY & I-90 POST FALLS, IDAHO



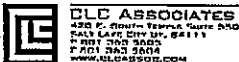
OVERALL SP-23

CLC ASSOCIATES
 420 E. Fourth Street, Suite 500
 Salt Lake City, UT 84111
 P 801 363 5603
 F 801 363 5904
 www.clcassoc.com



ITEM #4 - BIG BOX WAY - CABELA'S TO BAUGH

EXHIBIT B-4



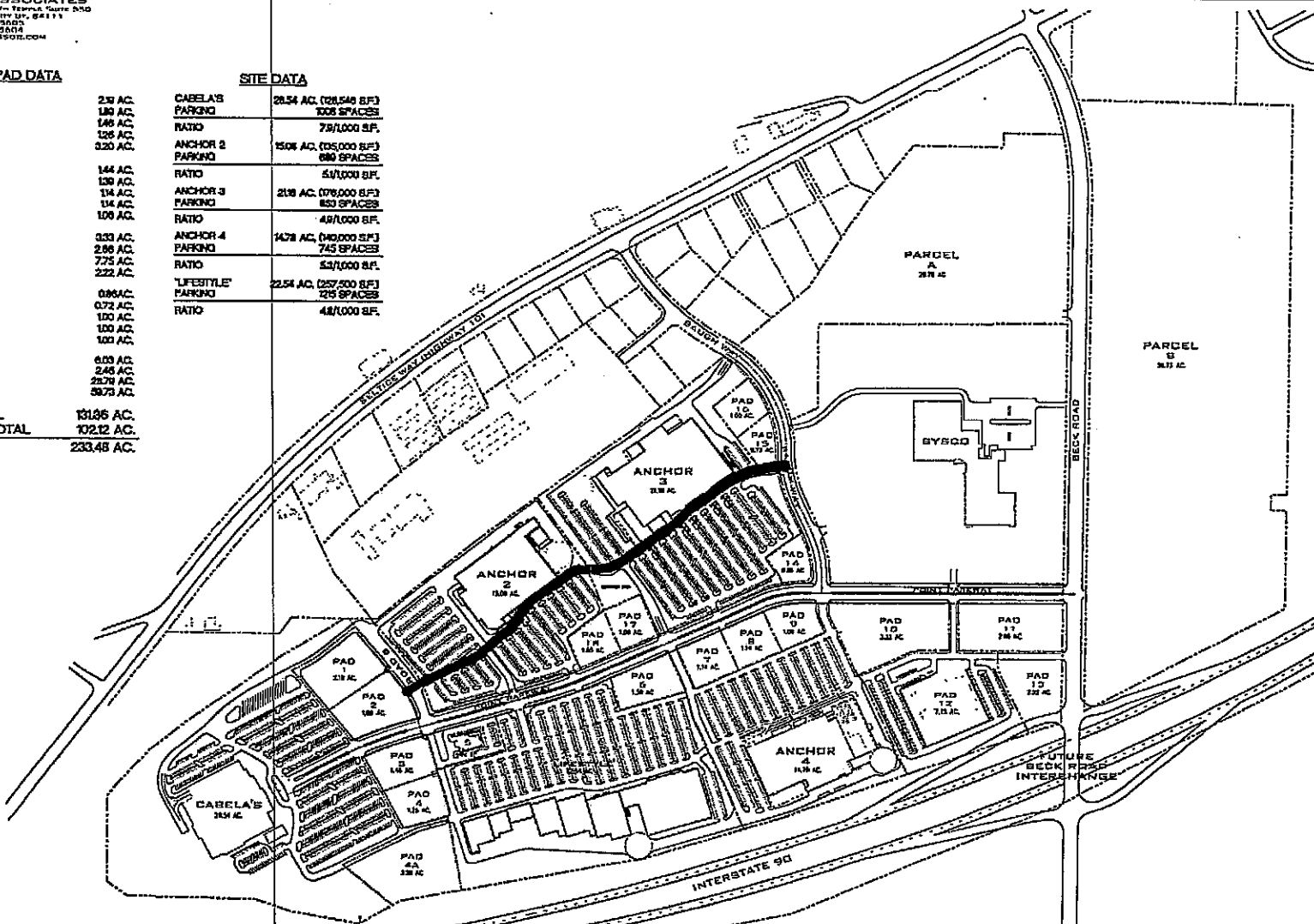
CLO ASSOCIATES
 470 E. SOUTH TERRY BLVD. SUITE 550
 SALT LAKE CITY, UT 84143
 P 801 360 5604
 F 801 360 5604
 WWW.CLOASSOCIATES.COM

PAD DATA

PAD 1	210 AC.
PAD 2	180 AC.
PAD 3	146 AC.
PAD 4	126 AC.
PAD 4A	320 AC.
PAD 5	144 AC.
PAD 6	130 AC.
PAD 7	114 AC.
PAD 8	114 AC.
PAD 9	108 AC.
PAD 10	330 AC.
PAD 11	256 AC.
PAD 12	775 AC.
PAD 13	222 AC.
PAD 14	086 AC.
PAD 15	072 AC.
PAD 16	100 AC.
PAD 17	100 AC.
PAD 18	100 AC.
ROAD A - B	600 AC.
BAUGH WAY	246 AC.
PARCEL A	2878 AC.
PARCEL B	3973 AC.
PAD TOTAL	13136 AC.
ANCHOR TOTAL	10212 AC.
TOTAL	23348 AC.

SITE DATA

CABELA'S	28.54 AC. (128,548 SF)
PARKING	1008 SPACES
RATIO	73/1,000 SF.
ANCHOR 2	1504 AC. (105,000 SF)
PARKING	680 SPACES
RATIO	51/1,000 SF.
ANCHOR 3	2136 AC. (176,000 SF)
PARKING	830 SPACES
RATIO	48/1,000 SF.
ANCHOR 4	1478 AC. (140,000 SF)
PARKING	745 SPACES
RATIO	53/1,000 SF.
LIFESTYLE	22.54 AC. (237,500 SF)
PARKING	1215 SPACES
RATIO	48/1,000 SF.



THE POINTE @ POST FALLS

BAUGH WAY & I-90 POST FALLS, IDAHO

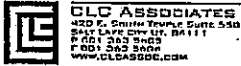


OVERALL
SP-23

CLO ASSOCIATES
 470 E. SOUTH TERRY BLVD. SUITE 550
 SALT LAKE CITY, UT 84143
 P 801 360 5604
 F 801 360 5604
 WWW.CLOASSOCIATES.COM



ITEM #5 - CONNECTION ROAD - BIG BOX TO CABELA'S



CLC ASSOCIATES
420 E. Smith Temple Suite 550
2545 Lave Ave. Ste. 10111
PO Box 3403
PO Box 3403
www.clcassoc.com

PAD DATA

PAD 1	210 AC.
PAD 2	189 AC.
PAD 3	146 AC.
PAD 4	126 AC.
PAD 4A	130 AC.
PAD 5	144 AC.
PAD 6	130 AC.
PAD 7	116 AC.
PAD 8	114 AC.
PAD 9	106 AC.
PAD 10	303 AC.
PAD 11	286 AC.
PAD 12	775 AC.
PAD 13	222 AC.
PAD 14	0.85 AC.
PAD 15	0.72 AC.
PAD 16	100 AC.
PAD 17	100 AC.
PAD 18	100 AC.
ROAD A - B	803 AC.
BAUGH WAY	248 AC.
PARCEL A	2679 AC.
PARCEL B	2679 AC.
PAD TOTAL	13136 AC.
ANCHOR TOTAL	10212 AC.
TOTAL	23348 AC.

SITE DATA

CABELA'S	2254 AC. (228,548 SF)
PARKING	1008 SPACES
RATIO	77/1,000 SF.
ANCHOR 2	1506 AC. (155,000 SF)
PARKING	989 SPACES
RATIO	51/1,000 SF.
ANCHOR 3	218 AC. (178,000 SF)
PARKING	153 SPACES
RATIO	48/1,000 SF.
ANCHOR 4	1478 AC. (140,000 SF)
PARKING	745 SPACES
RATIO	53/1,000 SF.
'LIFESTYLE'	2254 AC. (257,500 SF)
PARKING	125 SPACES
RATIO	48/1,000 SF.

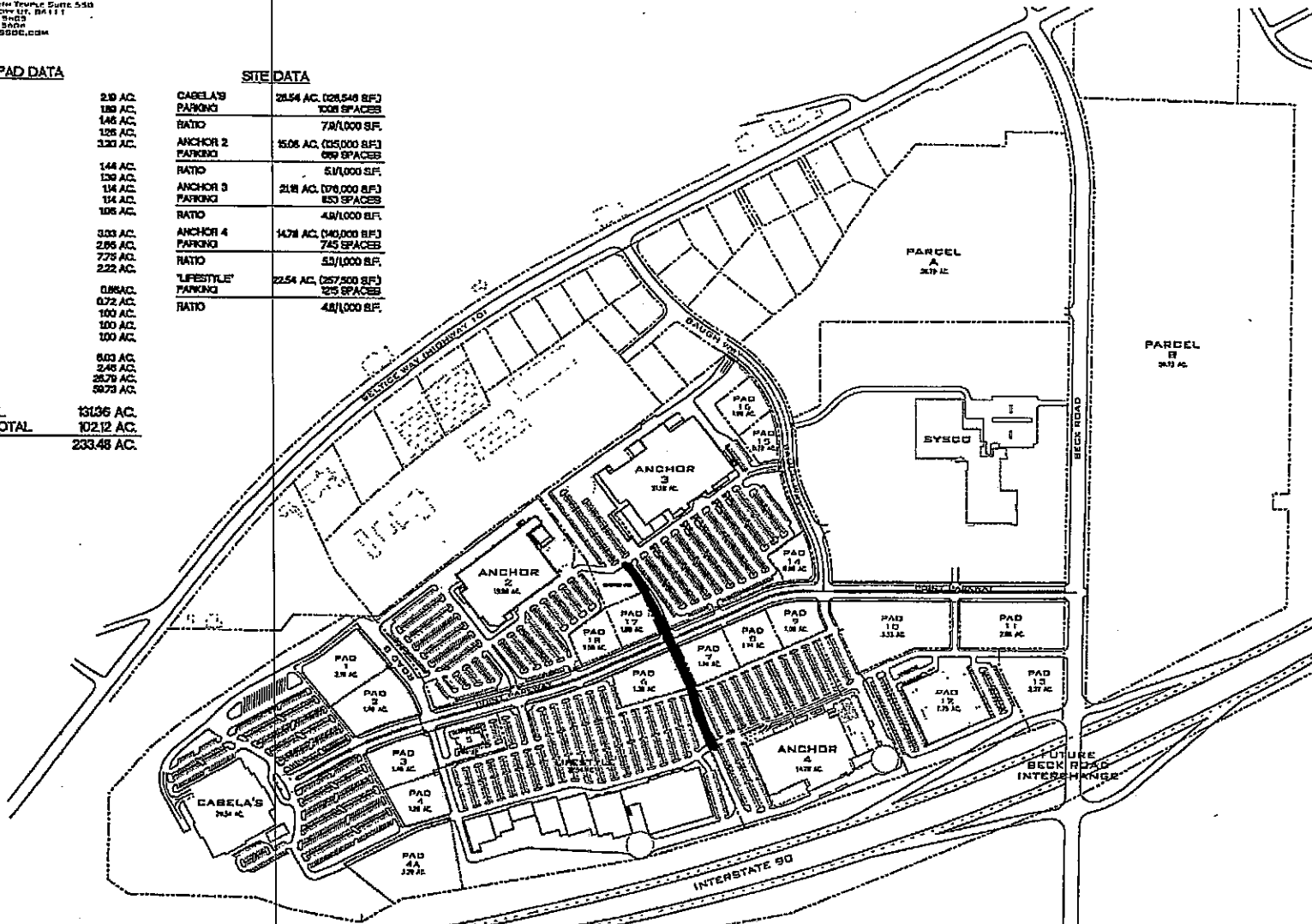


EXHIBIT B-5

THE POINTE @ POST FALLS BAUGH WAY & I-90 POST FALLS, IDAHO

OVERALL
SP-23



CLC ASSOCIATES
420 E. Smith Temple Suite 550
2545 Lave Ave. Ste. 10111
PO Box 3403
PO Box 3403
www.clcassoc.com



ITEM #6 - BECK ROAD - I-90 TO SELTICE



DLC ASSOCIATES
 420 E. SOUTH TEMPLE SUITE 350
 SALT LAKE CITY UT 84111
 P 801 363 5403
 F 801 363 5404
 WWW.DLCASSOC.COM

PAD DATA

PAD 1	238 AC.
PAD 2	186 AC.
PAD 3	146 AC.
PAD 4	125 AC.
PAD 4A	320 AC.
PAD 5	144 AC.
PAD 6	159 AC.
PAD 7	114 AC.
PAD 8	114 AC.
PAD 9	105 AC.
PAD 10	333 AC.
PAD 11	260 AC.
PAD 12	775 AC.
PAD 13	222 AC.
PAD 14	896 AC.
PAD 15	672 AC.
PAD 16	150 AC.
PAD 17	100 AC.
PAD 18	100 AC.
ROAD A - B	600 AC.
BAUGH WAY	246 AC.
PARCEL A	2879 AC.
PARCEL B	5973 AC.
PAD TOTAL	13136 AC.
ANCHOR TOTAL	10212 AC.
TOTAL	23348 AC.

SITE DATA

CABELA'S	20.54 AC. (108,548 SF)
PARKING	820 SPACES
RATIO	73/1000 SF.
ANCHOR 2	508 AC. (105,000 SF)
PARKING	890 SPACES
RATIO	51/1000 SF.
ANCHOR 3	218 AC. (178,000 SF)
PARKING	833 SPACES
RATIO	49/1000 SF.
ANCHOR 4	478 AC. (140,000 SF)
PARKING	745 SPACES
RATIO	53/1000 SF.
'LIFESTYLE'	22.54 AC. (257,500 SF)
PARKING	1215 SPACES
RATIO	48/1000 SF.

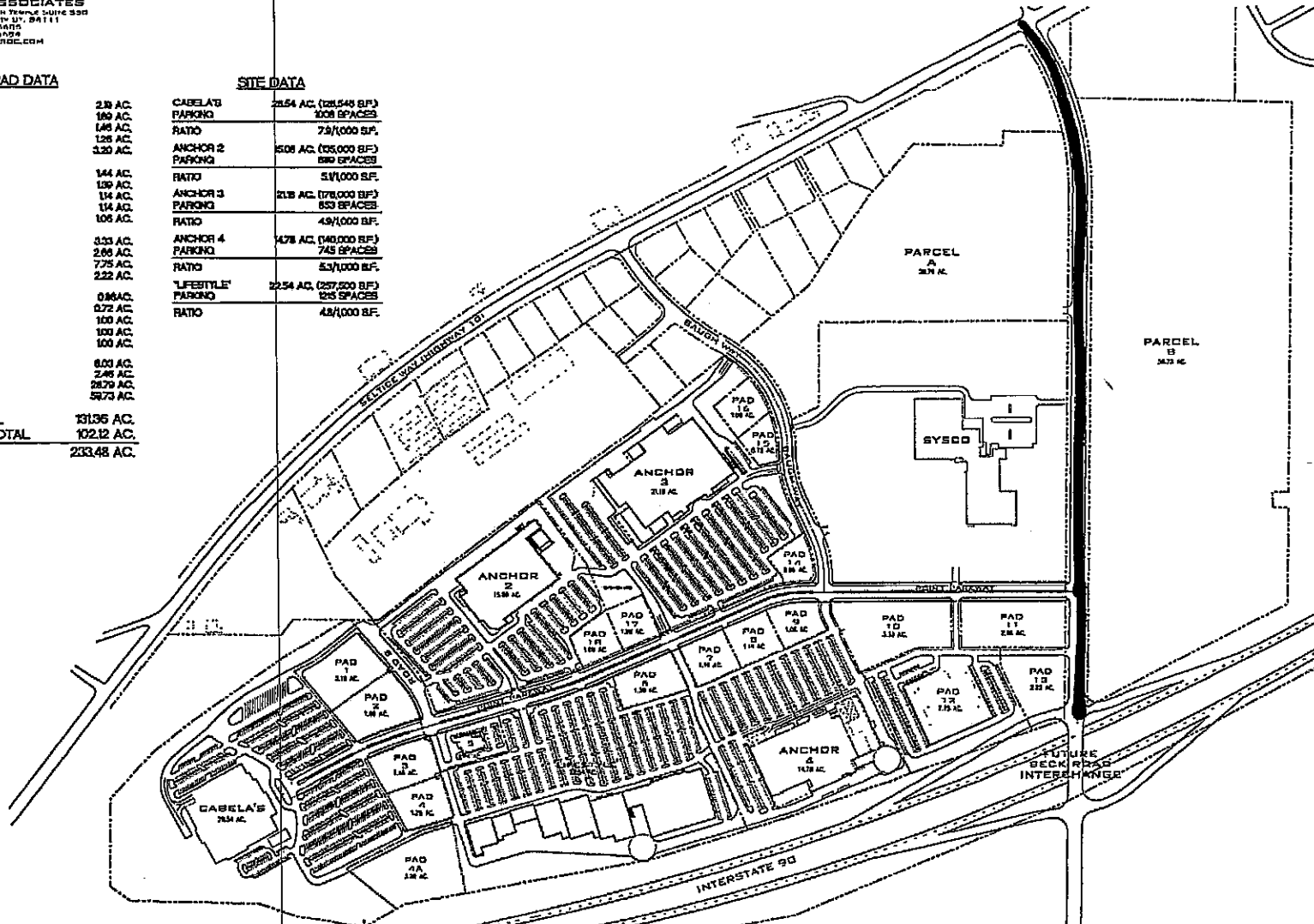


EXHIBIT II-6

THE POINTE @ POST FALLS

BAUGH WAY & I-90 POST FALLS, IDAHO

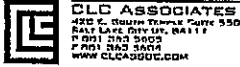


OVERALL SP-23

DLC ASSOCIATES
 420 E. SOUTH TEMPLE SUITE 350
 SALT LAKE CITY UT 84111
 P 801 363 5403
 F 801 363 5404
 WWW.DLCASSOC.COM



ITEM #7 - SERTICE FRONTAGE IMPROVEMENTS



CLC ASSOCIATES
 420 C. SOUTH TRAILER PARK 550
 BALT LAKE, IDY. 84111
 P 201 363 5003
 F 201 363 5004
 WWW.CLCASOC.COM

PAD DATA

PAD 1	2.9 AC.
PAD 2	1.8 AC.
PAD 3	1.48 AC.
PAD 4	1.25 AC.
PAD 4A	3.20 AC.
PAD 5	1.44 AC.
PAD 6	1.39 AC.
PAD 7	1.14 AC.
PAD 8	1.14 AC.
PAD 9	1.05 AC.
PAD 10	0.93 AC.
PAD 11	2.06 AC.
PAD 12	7.75 AC.
PAD 13	2.22 AC.
PAD 14	0.85 AC.
PAD 15	0.72 AC.
PAD 16	1.00 AC.
PAD 17	1.00 AC.
PAD 18	1.00 AC.

ROAD A - B	6.03 AC.
BAUGH WAY	2.46 AC.
PARCEL A	28.76 AC.
PARCEL B	58.73 AC.

PAD TOTAL	131.95 AC.
ANCHOR TOTAL	102.12 AC.
TOTAL	233.48 AC.

SITE DATA

CABELA'S	28.54 AC. (208,548 SF)
PARKING	1028 SPACES
RATIO	7.8/1000 SF.
ANCHOR 2	1506 AC. (105,000 SF)
PARKING	699 SPACES
RATIO	5.1/1000 SF.
ANCHOR 3	2118 AC. (176,000 SF)
PARKING	453 SPACES
RATIO	4.8/1000 SF.
ANCHOR 4	4378 AC. (140,000 SF)
PARKING	745 SPACES
RATIO	5.3/1000 SF.
'LIFESTYLE' PARKING	22.54 AC. (257,200 SF)
PARKING	125 SPACES
RATIO	4.8/1000 SF.

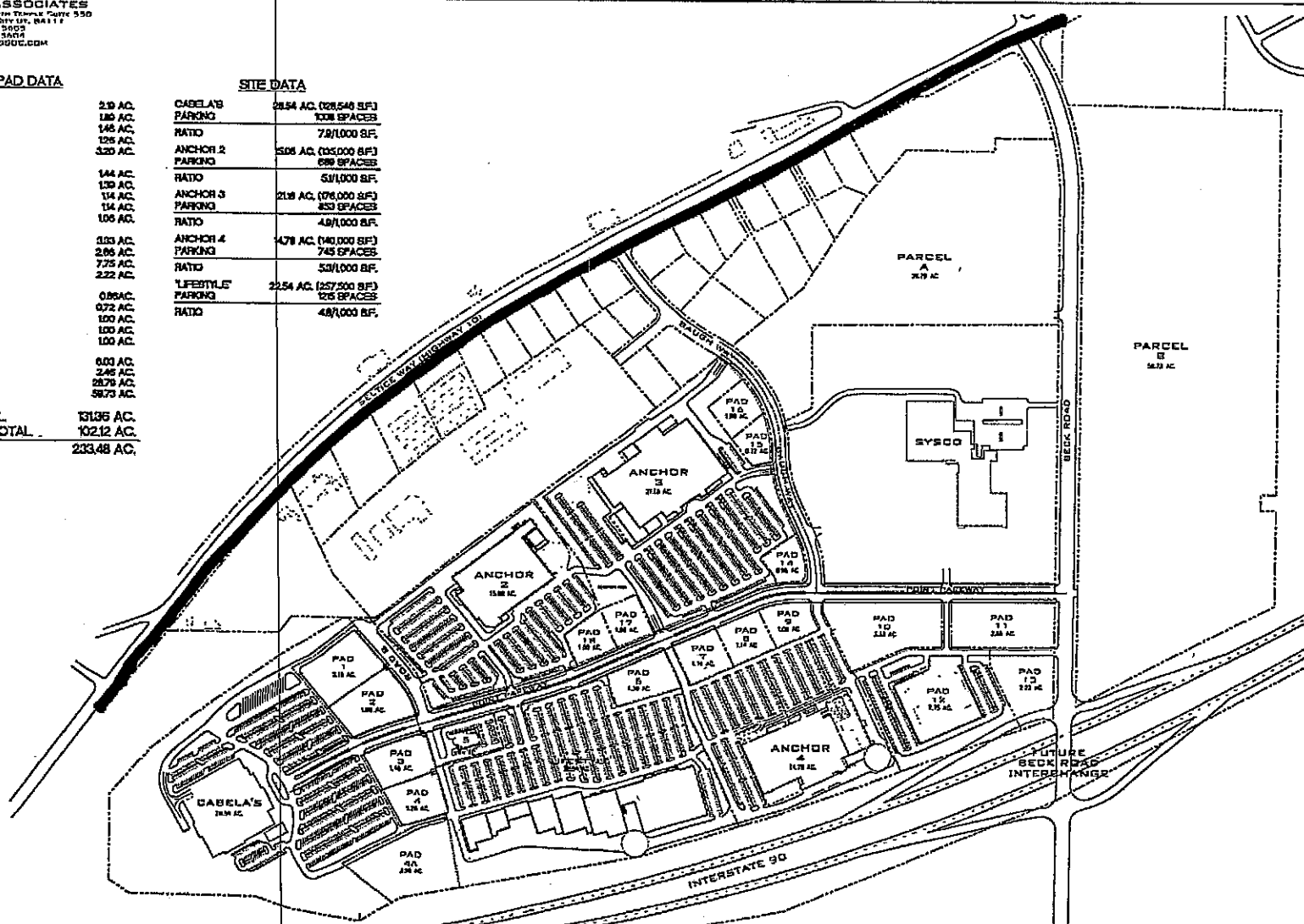


EXHIBIT B-7

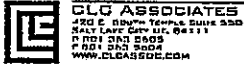
THE POINTE @ POST FALLS BAUGH WAY & I-90 POST FALLS, IDAHO



OVERALL
 SP-23

CLC ASSOCIATES
 420 C. SOUTH TRAILER PARK 550
 BALT LAKE, IDY. 84111
 P 201 363 5003
 F 201 363 5004
 WWW.CLCASOC.COM

ITEM #8 - TRAFFIC SIGNALIZATION



PAD DATA

PAD 1	230 AC.
PAD 2	180 AC.
PAD 3	148 AC.
PAD 4	125 AC.
PAD 4A	320 AC.
PAD 5	144 AC.
PAD 6	139 AC.
PAD 7	114 AC.
PAD 8	134 AC.
PAD 9	108 AC.
PAD 10	303 AC.
PAD 11	286 AC.
PAD 12	723 AC.
PAD 13	222 AC.
PAD 14	0.88 AC.
PAD 15	0.72 AC.
PAD 16	100 AC.
PAD 17	100 AC.
PAD 18	100 AC.
ROAD A - B	6.03 AC.
BAUGH WAY	248 AC.
PARCEL A	2870 AC.
PARCEL B	5973 AC.
PAD TOTAL	13136 AC.
ANCHOR TOTAL	10212 AC.
TOTAL	23348 AC.

SITE DATA

CABELA'S	28.54 AC. (108,548 SF)
PARKING	3008 SPACES
RATIO	7.9/1000 SF.
ANCHOR 2	15.08 AC. (135,000 SF)
PARKING	899 SPACES
RATIO	5.9/1000 SF.
ANCHOR 3	21.8 AC. (178,000 SF)
PARKING	853 SPACES
RATIO	4.9/1000 SF.
ANCHOR 4	14.78 AC. (140,000 SF)
PARKING	745 SPACES
RATIO	5.0/1000 SF.
LIFESTYLE	22.54 AC. (257,500 SF)
PARKING	125 SPACES
RATIO	4.8/1000 SF.

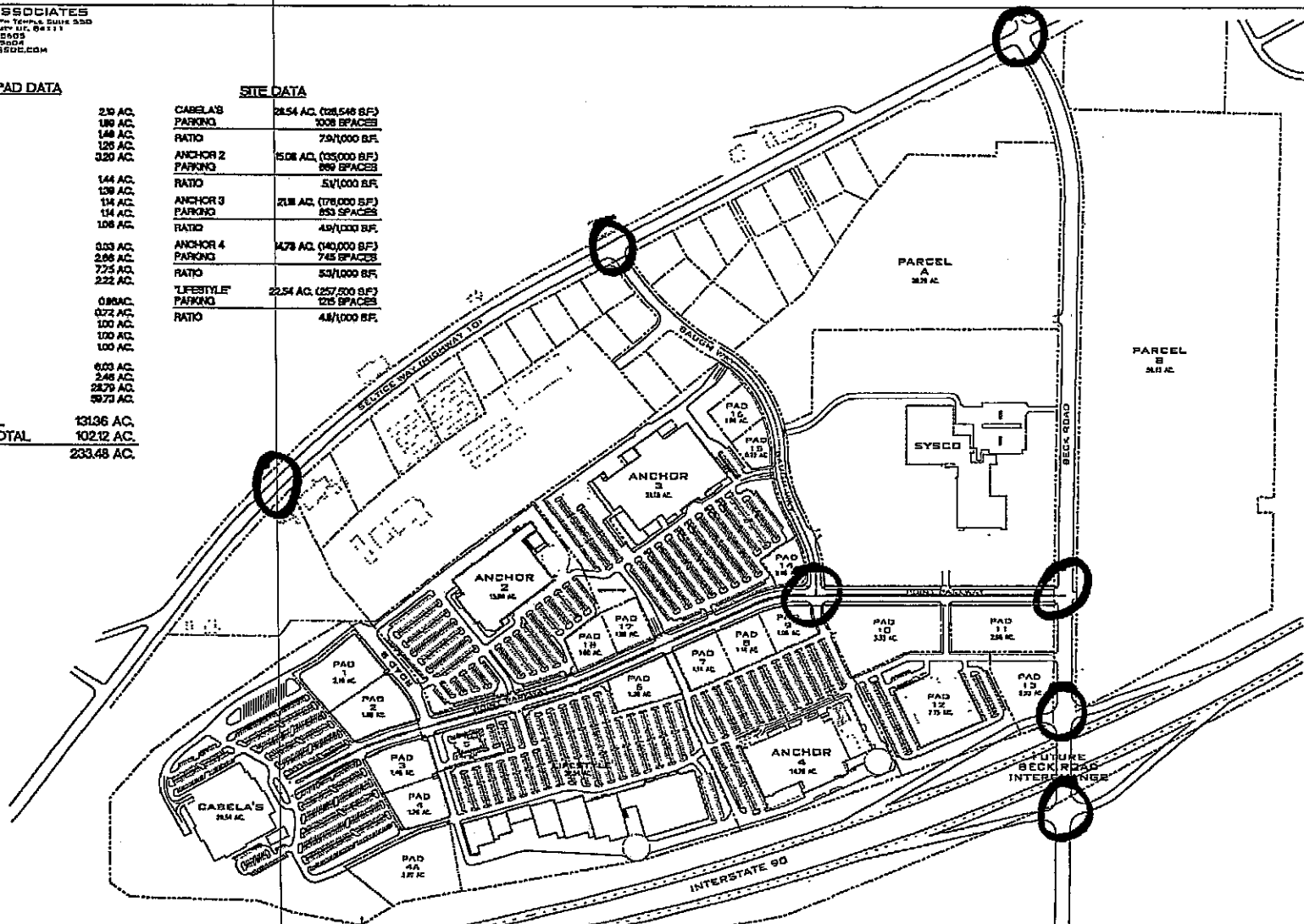


EXHIBIT B-8

THE POINTE @ POST FALLS

BAUGH WAY & I-90 POST FALLS, IDAHO



ITEM # 9 - CABELA'S PARK + RIDE



DLC ASSOCIATES
 420 C. SOUTH TEMPLE SUITE 3017
 SALT LAKE CITY, UT 84111
 P 801 363 5804
 F 801 363 5804
 WWW.DLCASOC.COM

PAD DATA	
PAD 1	2.8 AC.
PAD 2	180 AC.
PAD 3	148 AC.
PAD 4	128 AC.
PAD 4A	320 AC.
PAD 5	144 AC.
PAD 6	134 AC.
PAD 7	134 AC.
PAD 8	108 AC.
PAD 9	108 AC.
PAD 10	333 AC.
PAD 11	286 AC.
PAD 12	178 AC.
PAD 13	222 AC.
PAD 14	686 AC.
PAD 15	672 AC.
PAD 16	100 AC.
PAD 17	100 AC.
PAD 18	100 AC.
ROAD A-B	803 AC.
BAUGH WAY	246 AC.
PARCEL A	2879 AC.
PARCEL B	5970 AC.
PAD TOTAL	13136 AC.
ANCHOR TOTAL	10212 AC.
TOTAL	23348 AC.

SITE DATA	
CABELA'S	2854 AC. (28,540 SF)
PARKING	1008 SPACES
RATIO	79/1000 SF.
ANCHOR 2	1508 AC. (15,080 SF)
PARKING	888 SPACES
RATIO	53/1000 SF.
ANCHOR 3	208 AC. (20,800 SF)
PARKING	853 SPACES
RATIO	48/1000 SF.
ANCHOR 4	1478 AC. (14,780 SF)
PARKING	745 SPACES
RATIO	53/1000 SF.
"LIFESTYLE"	2254 AC. (22,540 SF)
PARKING	1215 SPACES
RATIO	48/1000 SF.

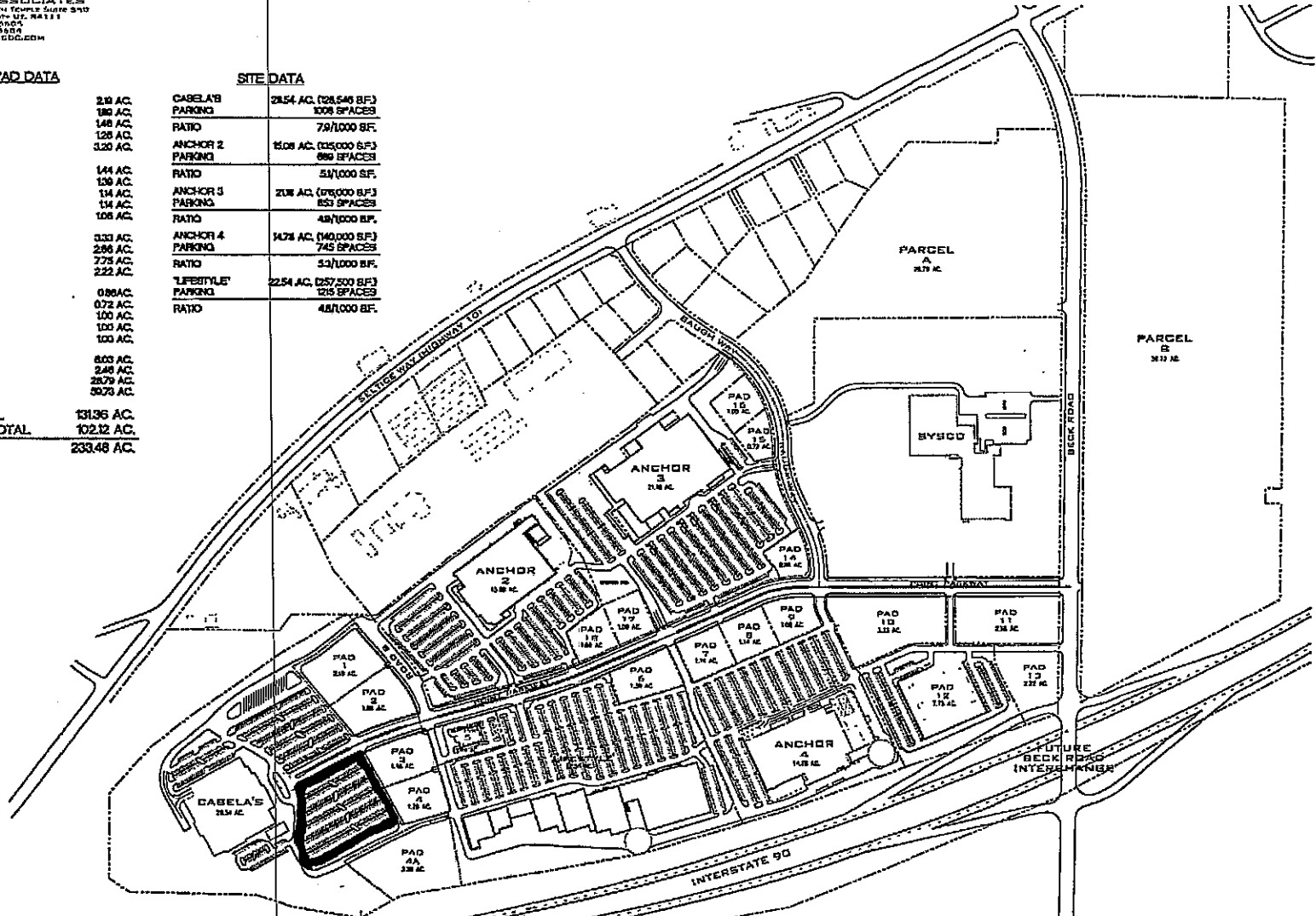


EXHIBIT D-9

THE POINTE @ POST FALLS BAUGH WAY & I-90 POST FALLS, IDAHO



OVERALL SP-23
DLC ASSOCIATES
 420 C. SOUTH TEMPLE SUITE 3017
 SALT LAKE CITY, UT 84111
 P 801 363 5804
 F 801 363 5804
 WWW.DLCASOC.COM



Center Point Urban Renewal District Improvements Cabela's / Foursquare Properties, Inc. - Proponents

Item # 1	Baugh Way - Seltice to Beck Interchange - 40' Drive in 60' ROW	3,900.00	Sq. Ft.	@	\$845.00	=	\$3,295,500.00
Item # 2	Center Road - Seltice to Baugh - 40' Drive in 60' ROW	3,400.00	Lin. Ft.	@	\$845.00	=	\$2,873,000.00
Item # 3	Cabela's Drive - North PL to Baugh - 30' Drive in 50' ROW	3,000.00	Lin. Ft.	@	\$755.00	=	\$2,265,000.00
Item # 4	Big Box Way - Cabela's to Baugh - 30' Drive in 50' ROW	2,000.00	Lin. Ft.	@	\$755.00	=	\$1,510,000.00
Item # 5	Connection Road - Big Box to Cabela's - 30' Drive in 50' ROW	1,000.00	Sq. Ft.	@	\$695.00	=	\$695,000.00
Item # 6	Beck Road - I-90 Interchange to Seltice - 40' Drive in 60' ROW	2,500.00	Sq. Ft.	@	\$785.00	=	\$1,962,500.00
Item # 7	Seltice Frontage Improvements	3,500.00	Sq. Ft.	@	\$219.29	=	\$767,500.00
Item # 8	Traffic Signalization	780,000.00	Sq. Ft.	@	\$1.60	=	\$1,250,000.00
Item # 9	Cabela's Park & Ride	217,800.00	Sq. Ft.	@	\$10.99	=	\$2,393,550.00
Item # 10	Project Signage	1.00	Package	@	\$600,000.00	=	\$600,000.00

**Center Point Urban Renewal District Improvements
Cabela's / Foursquare Properties, Inc. - Proponents**

EXHIBIT C-2

Total URD Hard Costs	\$17,612,050.00
Soft Costs @ 6%	\$1,056,723.00
Construction Loan Costs	\$140,015.80
Construction Loan Interest	\$2,633,230.43
Total URD Improvements	\$21,442,019.23

**Center Point Urban Renewal District
Cabela's / Foursquare Proponent
Public Infrastructure Improvements**

HARD COSTS:

Item # 1						
Baugh Way - Seltice to Beck Interchange - 40' Drive in 60' ROW	3,900.00	Sq. Ft.	@	\$845.00	= \$	3,295,500
Right-of-Way Acquisition	234,000.00	Sq. Ft.	@	\$2.00	=	468,000
Clear & Grub Area	234,000.00	Sq. Ft.	@	\$0.50	=	117,000
Rough Grading	234,000.00	Sq. Ft.	@	\$2.50	=	585,000
Sewer	3,900.00	Lin. Ft.	@	\$60.00	=	234,000
Storm Drain	3,900.00	Lin. Ft.	@	\$50.00	=	195,000
Water	3,900.00	Lin. Ft.	@	\$55.00	=	214,500
Fine Grading	234,000.00	Sq. Ft.	@	\$1.00	=	234,000
Curb & Gutter	7,800.00	Lin. Ft.	@	\$15.00	=	117,000
Base & Pave	156,000.00	Sq. Ft.	@	\$3.00	=	468,000
Sidewalk	39,000.00	Sq. Ft.	@	\$5.00	=	195,000
Irrigation & Landscaping	78,000.00	Sq. Ft.	@	\$5.00	=	390,000
Street Lighting	3,900.00	Lin. Ft.	@	\$20.00	=	78,000

11.10.2

Center Point Urban Renewal District Cabela's / Foursquare Proponent Public Infrastructure Improvements

HARD COSTS:

Item # 2						
Center Road - Seltice to Baugh - 40' Drive in 60' ROW	3,400.00	Lin. Ft.	@	\$845.00	=	2,873,000
Right-of-Way Acquisition	204,000.00	Sq. Ft.	@	\$2.00	=	408,000
Clear & Grub Area	204,000.00	Sq. Ft.	@	\$0.50	=	102,000
Rough Grading	204,000.00	Sq. Ft.	@	\$2.50	=	510,000
Sewer	3,400.00	Lin. Ft.	@	\$60.00	=	204,000
Storm Drain	3,400.00	Lin. Ft.	@	\$50.00	=	170,000
Water	3,400.00	Lin. Ft.	@	\$55.00	=	187,000
Fine Grading	204,000.00	Sq. Ft.	@	\$1.00	=	204,000
Curb & Gutter	6,800.00	Lin. Ft.	@	\$15.00	=	102,000
Base & Pave	136,000.00	Sq. Ft.	@	\$3.00	=	408,000
Sidewalk	34,000.00	Sq. Ft.	@	\$5.00	=	170,000
Irrigation & Landscaping	68,000.00	Sq. Ft.	@	\$5.00	=	340,000
Street Lighting	3,400.00	Lin. Ft.	@	\$20.00	=	68,000

**Center Point Urban Renewal District
Cabela's / Foursquare Proponent
Public Infrastructure Improvements**

Exhibit C/5

HARD COSTS:

Item # 3						
Cabela's Drive - North PL	to Baugh - 30' Drive in 50' ROW	3,000.00	Lin. Ft.	@	\$755.00 =	2,265,000
Right-of-Way Acquisition		150,000.00	Sq. Ft.	@	\$2.00 =	300,000
Clear & Grub Area		150,000.00	Sq. Ft.	@	\$0.50 =	75,000
Rough Grading		150,000.00	Sq. Ft.	@	\$2.50 =	375,000
Sewer		3,000.00	Lin. Ft.	@	\$60.00 =	180,000
Storm Drain		3,000.00	Lin. Ft.	@	\$50.00 =	150,000
Water		3,000.00	Lin. Ft.	@	\$55.00 =	165,000
Fine Grading		150,000.00	Sq. Ft.	@	\$1.00 =	150,000
Curb & Gutter		6,000.00	Lin. Ft.	@	\$15.00 =	90,000
Base & Pave		90,000.00	Sq. Ft.	@	\$3.00 =	270,000
Sidewalk		30,000.00	Sq. Ft.	@	\$5.00 =	150,000
Irrigation & Landscaping		60,000.00	Sq. Ft.	@	\$5.00 =	300,000
Street Lighting		3,000.00	Lin. Ft.	@	\$20.00 =	60,000

**Center Point Urban Renewal District
Cabela's / Foursquare Proponent
Public Infrastructure Improvements**

HARD COSTS:

Item # 4					
Big Box Way - Cabela's to Baugh - 30' Drive in 50' ROW	2,000.00	Lin. Ft.	@	\$755.00 =	1,510,000
Right-of-Way Acquisition	100,000.00	Sq. Ft.	@	\$2.00 =	200,000
Clear & Grub Area	100,000.00	Sq. Ft.	@	\$0.50 =	50,000
Rough Grading	100,000.00	Sq. Ft.	@	\$2.50 =	250,000
Sewer	2,000.00	Lin. Ft.	@	\$60.00 =	120,000
Storm Drain	2,000.00	Lin. Ft.	@	\$50.00 =	100,000
Water	2,000.00	Lin. Ft.	@	\$55.00 =	110,000
Fine Grading	100,000.00	Sq. Ft.	@	\$1.00 =	100,000
Curb & Gutter	4,000.00	Lin. Ft.	@	\$15.00 =	60,000
Base & Pave	60,000.00	Sq. Ft.	@	\$3.00 =	180,000
Sidewalk	20,000.00	Sq. Ft.	@	\$5.00 =	100,000
Irrigation & Landscaping	40,000.00	Sq. Ft.	@	\$5.00 =	200,000
Street Lighting	2,000.00	Lin. Ft.	@	\$20.00 =	40,000

Exhibit C16

Center Point Urban Renewal District Cabela's / Foursquare Proponent Public Infrastructure Improvements

HARD COSTS:

Item # 5					
Connection Road - Big Box to Cabela's - 30' Drive In 50' ROW	1,000.00	Sq. Ft.	@	\$695.00 =	695,000
Right-of-Way Acquisition	50,000.00	Sq. Ft.	@	\$2.00 =	100,000
Clear & Grub Area	50,000.00	Sq. Ft.	@	\$0.50 =	25,000
Rough Grading	50,000.00	Sq. Ft.	@	\$2.50 =	125,000
Storm Drain	1,000.00	Lin. Ft.	@	\$50.00 =	50,000
Water	1,000.00	Lin. Ft.	@	\$55.00 =	55,000
Fine Grading	50,000.00	Sq. Ft.	@	\$1.00 =	50,000
Curb & Gutter	2,000.00	Lin. Ft.	@	\$15.00 =	30,000
Base & Pave	30,000.00	Sq. Ft.	@	\$3.00 =	90,000
Sidewalk	10,000.00	Sq. Ft.	@	\$5.00 =	50,000
Irrigation & Landscaping	20,000.00	Sq. Ft.	@	\$5.00 =	100,000
Street Lighting	1,000.00	Lin. Ft.	@	\$20.00 =	20,000

Exhibit C/7

**Center Point Urban Renewal District
Cabela's / Foursquare Proponent
Public Infrastructure Improvements**

HARD COSTS:

Item # 6					
Beck Road - I-90 Interchange to Seltice - 40' Drive in 60' ROW	2,500.00	Sq. Ft.	@	\$785.00 =	1,962,500
Right-of-Way Acquisition	150,000.00	Sq. Ft.	@	\$2.00 =	300,000
Clear & Grub Area	150,000.00	Sq. Ft.	@	\$0.50 =	75,000
Rough Grading	150,000.00	Sq. Ft.	@	\$2.50 =	375,000
Storm Drain	2,500.00	Lin. Ft.	@	\$50.00 =	125,000
Water	2,500.00	Lin. Ft.	@	\$55.00 =	137,500
Fine Grading	150,000.00	Sq. Ft.	@	\$1.00 =	150,000
Curb & Gutter	5,000.00	Lin. Ft.	@	\$15.00 =	75,000
Base & Pave	100,000.00	Sq. Ft.	@	\$3.00 =	300,000
Sidewalk	25,000.00	Sq. Ft.	@	\$5.00 =	125,000
Irrigation & Landscaping	50,000.00	Sq. Ft.	@	\$5.00 =	250,000
Street Lighting	2,500.00	Lin. Ft.	@	\$20.00 =	50,000

Exhibit C/B

**Center Point Urban Renewal District
Cabela's / Foursquare Proponent
Public Infrastructure Improvements**

HARD COSTS:

Item # 7					
Seltice Frontage Improvements	3,500.00	Sq. Ft.	@	\$219.29 =	767,500
Right-of-Way Acquisition	0.00	Sq. Ft.	@	\$0.00 =	-
Storm Drain	1.00	Lump Sum	@	\$50,000.00 =	50,000
Fine Grading	70,000.00	Sq. Ft.	@	\$1.00 =	70,000
Curb & Gutter	3,500.00	Lin. Ft.	@	\$15.00 =	52,500
Base & Pave	52,500.00	Sq. Ft.	@	\$3.00 =	167,500
Sidewalk	3,500.00	Sq. Ft.	@	\$5.00 =	17,500
Irrigation & Landscaping	70,000.00	Sq. Ft.	@	\$5.00 =	350,000
Street Lighting	3,500.00	Lin. Ft.	@	\$20.00 =	70,000

EXHIBIT C19

**Center Point Urban Renewal District
Cabela's / Foursquare Proponent
Public Infrastructure Improvements**

HARD COSTS:

Item # 8					
Traffic Signalization	780,000.00	Sq. Ft.	@	\$1.60 =	1,250,000
Traffic Signals - Seltice & Center Road	1.00	Each	@	\$200,000.00 =	200,000
Traffic Signals - Seltice & Baugh	1.00	Each	@	\$200,000.00 =	200,000
Traffic Signals - Center Road & Baugh	1.00	Each	@	\$150,000.00 =	150,000
Traffic Signals - Cabela's Drive & Baugh	1.00	Each	@	\$150,000.00 =	150,000
Traffic Signals - Baugh & Beck Road	1.00	Each	@	\$150,000.00 =	150,000
Traffic Signals - Beck Road & Interstate 90 (North Side)	1.00	Each	@	\$200,000.00 =	200,000
Traffic Signals - Beck Road & Interstate 90 (South Side)	1.00	Each	@	\$200,000.00 =	200,000

Exhibit C/10

Center Point Urban Renewal District Improvements Cabela's / Foursquare Properties, Inc. - Proponents

Item # 9

Cabela's Park & Ride

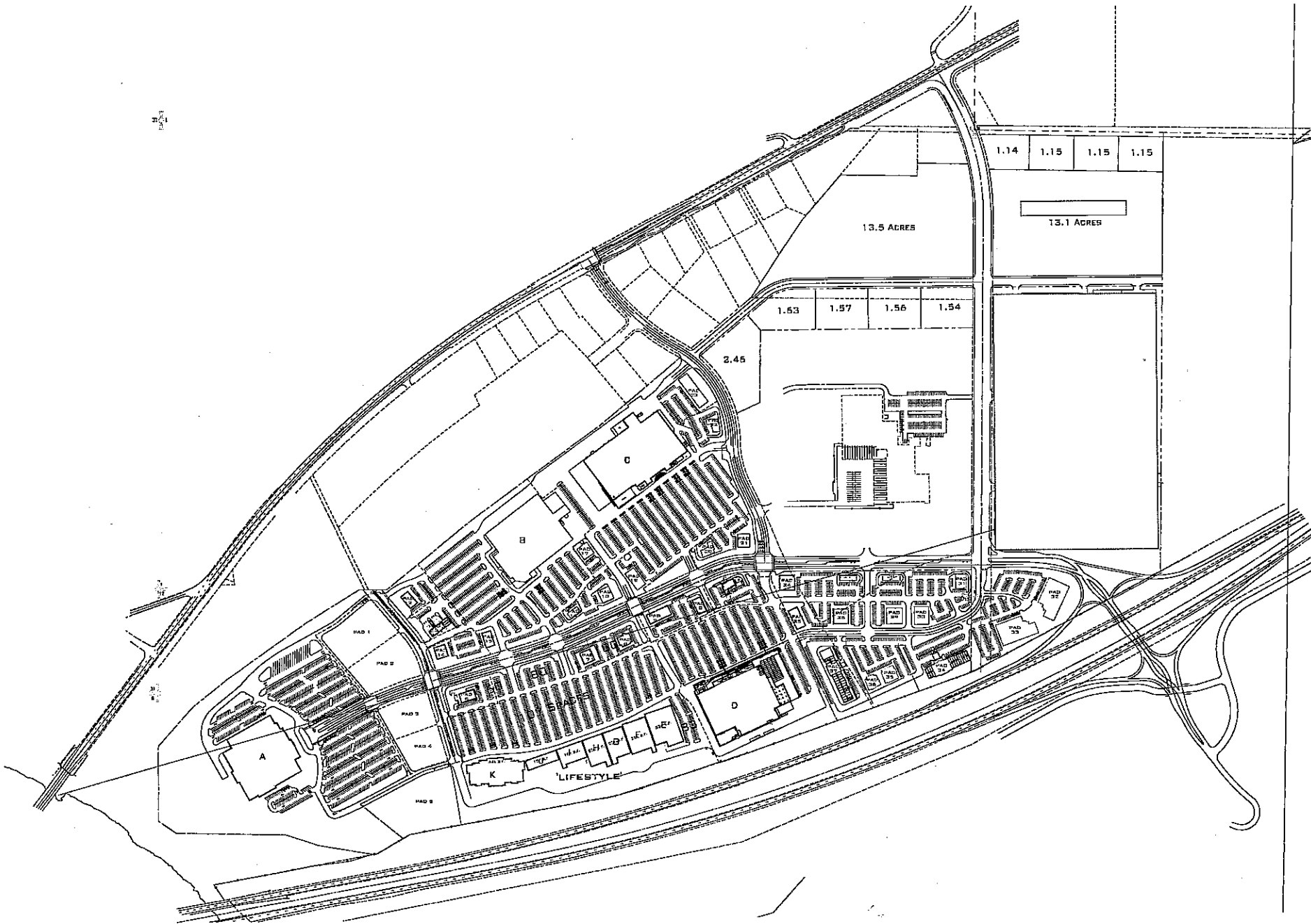
	217,800.00	Sq. Ft.	@	\$10.99	=	\$2,393,550.00
Right-of-Way Acquisition	217,800.00	Sq. Ft.	@	\$2.00	=	\$435,600.00
Clear & Grub Area	217,800.00	Sq. Ft.	@	\$0.50	=	\$108,900.00
Rough Grading	217,800.00	Sq. Ft.	@	\$2.50	=	\$544,500.00
Storm Drain	500.00	Lin. Ft.	@	\$50.00	=	\$25,000.00
Fine Grading	217,800.00	Sq. Ft.	@	\$1.00	=	\$217,800.00
Curb & Gutter	3,000.00	Lin. Ft.	@	\$15.00	=	\$45,000.00
Base & Pave	217,800.00	Sq. Ft.	@	\$3.00	=	\$653,400.00
Sidewalk	25,000.00	Sq. Ft.	@	\$5.00	=	\$125,000.00
Irrigation & Landscaping	32,670.00	Sq. Ft.	@	\$5.00	=	\$163,350.00
Street Lighting	1.00	Each	@	\$75,000.00	=	\$75,000.00

**Center Point Urban Renewal District
Cabela's / Foursquare Proponent
Public Infrastructure Improvements**

HARD COSTS:

Item # 10					
Project Signage	1.00	Package	@ \$600,000.00 =		600,000
Sign # 1	1.00	Each	@ \$100,000.00 =		100,000
Sign # 2	1.00	Each	@ \$100,000.00 =		100,000
Sign # 3	1.00	Each	@ \$100,000.00 =		100,000
Sign # 4	1.00	Each	@ \$100,000.00 =		100,000
Sign # 5	1.00	Each	@ \$100,000.00 =		100,000
Sign # 6	1.00	Each	@ \$100,000.00 =		100,000

Exhibit C/12



13.5 ACRES

13.1 ACRES

2.45

1.14 1.15 1.15 1.15

1.53 1.57 1.56 1.54

A

K

LIFESTYLE

PAD 1

PAD 2

PAD 3

PAD 4

PAD 5

PAD 6

C

B

D

J

I

H

G

F

E



March 9, 2007

Memo to Bill Melvin, City Engineer
Cc Eric Keck, City Administrator
From Pat Raffee, Interim PF URA Executive Director
Subject Legal Description for Center Point URD/Foursquare's Holdings

Hello Bill. I'm requesting that you or someone on your staff please review the attached legal description on the Agency's behalf.

You may be aware the Agency now includes a legal description as an attachment with its Owner Participation Agreement. For our other OPAs, the legal boundaries contained in the urban renewal district Plan, were exactly the same as those referenced in the OPA. In the case of Foursquare, however, their boundaries are not exactly the same as the original Greenstone holdings for the Center Point district.

What the enclosed legal description *should encompass* is all the parcels within the Center Point urban renewal district except for

- the site on which Sysco's facility is actually located now
- properties which are contained in the Stateline Business Park portion

Please note that the combined Foursquare Properties holdings now include a parcel which was *once owned by Sysco*, but has now been swapped to Foursquare for a different parcel.

In a nutshell, there have been several changes which impact the legal description for this proponent. The Agency requests your confirmation that the attached metes and bounds is accurate, before we sign the master OPA with Foursquare. (That signing is due to take place in April, so if your staff work could be done – and billed to the Agency, of course – in March, we would appreciate it.)

Thank you. Please call me at 777-2744 if you have any questions or if there are any anomalies in the attached legal description.

EXHIBIT A-1**DW LAND****PARCEL I:**

That part of Section 1, Township 50 North, Range 6 West, Boise Meridian, Kootenai County, Idaho, described as follows:

BEGINNING at the Southeast corner of said Section 1, said corner being a ½ inch rebar; thence North 88°57'52" West, 3282.00 feet upon the South line of said Section 1; thence

North 51°11'16" East, 615.20 feet; thence

North 53°30'43" East, 902.00 feet; thence

North 49°45'45" East, 1108.00 feet; thence

North 33°00'42" East, 520.00 feet; thence

North 40°00'44" East, 683.88 feet to the intersection with the East-West centerline of said Section 1; thence

North 88°47'55" West, 103.05 feet upon said East-West centerline of the intersection with the Southeasterly right of way line of U.S. Highway No. 10; thence

North 61°26'31" East, 746.48 feet upon said Southeasterly right of way line to the intersection with the East line of said Section 1; thence

South 00°51'08" West, 370.53 feet upon said East line to the East Quarter corner of said Section 1, said East Quarter corner being a 1 ½ inch diameter galvanized iron pipe; thence

South 00°50'44" West, 2645.67 feet upon the East line of said Section 1 to the POINT OF BEGINNING.

TOGETHER WITH those portions of vacated Beck and Jacklin roads that attach by operation of law.

EXCEPTING THEREFROM that property conveyed by Warranty Deed recorded April 18, 1947 in Book 135 of Deeds, Page 98, records of Kootenai County.

ALSO EXCEPTING that portion of the Southeast Quarter of Section 1 and that portion of Northeast Quarter of Section 12, all in Township 50 North, Range 6 West, Boise Meridian in the City of Post Falls, County of Kootenai, State of Idaho, more particularly described as follows:

BEGINNING at the Southeast corner of said Section 1, said corner being a ½ inch rebar; thence

North 00°50'44" East along the East line of said section, a distance of 1678.75 feet; thence

North 89°03'21" West, a distance of 1243.78 feet; thence

South 50°02'14" West, a distance of 693.01 feet, thence

South 29°32'59" East, a distance of 1673.81 feet; thence

North 89°45'21" East, a distance of 921.83 feet to its intersection with the East line of said Section 12; thence

North 00°50'53" East along said East line, a distance of 198.23 feet to the POINT OF BEGINNING.

TOGETHER WITH that portion of vacated Beck Road that attaches by operation of law.

ALSO EXCEPTING that portion of the East Half of the East Half of Section 1, Township 50 North, Range 6 West, Boise Meridian in the City of Post Falls, County of Kootenai, State of Idaho, described as follows:

COMMENCING at the East Quarter corner of said section; thence

North 89°01'21" West along the East-West centerline of said section, a distance of 317.99 feet; thence

South 00°50'24" West, a distance of 15.00 feet to the TRUE POINT OF BEGINNING; thence

North 89°01'21" West, parallel with said East-West centerline, a distance of 224.66 feet; thence

South 40°19'00" West, a distance of 323.24 feet; thence

South 89°01'21" East, parallel with the East-West centerline of said section, a distance of 430.17 feet; thence

North 00°50'24" East, a distance of 250.00 feet to the TRUE POINT OF BEGINNING.

ALSO EXCEPTING that portion of the East Half of the East Half of Section 1, Township 50 North, Range 6 West, Boise Meridian in the City of Post Falls, County of Kootenai, State of Idaho, described as follows:

COMMENCING at the East Quarter corner of said section; thence

North 89°01'21" West along the East-West centerline of said section, a distance of 317.99 feet; thence

South 00°50'24" West, a distance of 15.00 feet to the TRUE POINT OF BEGINNING; thence

South 89°01'21" East, parallel with said East-West centerline, a distance of 228.62 feet to the beginning of a non-tangent curve, concave to the West, the radius of which bears South 69°53'58" West, a distance of 1338.00 feet; thence

Southerly along said curve through a central angle of 08°04'07", an arc distance of 188.42 feet and subtended by a chord which bears South 16°03'59" East, a distance of 188.27 feet; thence

North 89°01'21" West, parallel with said East-West centerline of section, a distance of 283.37 feet; thence

North 00°50'24" East, a distance of 180.00 feet to the TRUE POINT OF BEGINNING.

TOGETHER WITH that portion of vacated Beck Road that attaches by operation of law.

ALSO EXCEPTING THEREFROM any portion of said property lying within highways and roads.

PARCEL II:

That part of the North half of Section 12, Township 50 North, Range 6 West, Boise Meridian, Kootenai County, Idaho, described as follows;

BEGINNING at the Northeast corner of said Section 12, said corner being a ½ inch diameter rebar; thence

South 00°50'53" West, 436.36 feet upon the East line of said Section 12 to the intersection with the Northwesterly right of way line of Interstate Highway No. 90; thence

South 70°29'40" West, 1413.04 feet upon said right of way line to a monument; thence

South 72°58'39" West, 690.56 feet upon said right of way line to a monument; thence

South 79°56'36" West, 1182.88 feet upon said right of way line to a monument; thence

South 60°17'16" West, 210.49 feet upon said right of way line to a monument; thence

South 79°49'06" West, 23.81 feet upon said right of way line to the intersection with the Southerly boundary line of the Spokane Valley Land and Water Company irrigation canal right of way; thence
 North 80°03'51" West, 313.07 feet upon said Southerly boundary line; thence
 North 71°12'51" West, 191.30 feet upon said Southerly boundary line; thence
 North 88°16'51" West, 614.30 feet upon said Southerly boundary line; thence
 North 55°36'51" West, 121.07 feet upon the Southwesterly boundary line of said canal right of way to the intersection with the Washington-Idaho state line; thence
 North 00°24'44" East, 419.08 feet upon said state line; thence
 North 42°05'46" East, 291.38 feet upon a line parallel with and 11 feet Southeasterly from the Southeasterly boundary of Tract 182 of Plat 5, East Farms Irrigated Tracts; thence
 North 51°55'48" East, 239.59 feet upon said parallel line; thence
 North 54°48'02" East, 543.36 feet upon said parallel line; thence
 North 58°23'07" East, 360.21 feet upon said parallel line to the intersection with the North line of said Section 12; thence
 South 88°57'52" East, 3435.93 feet upon said North line to the POINT OF BEGINNING.

TOGETHER WITH that portion of vacated Beck Road that attaches by operation of law.

EXCEPTING THEREFROM roads and highways.

ALSO EXCEPTING THEREFROM that portion of the Southeast Quarter of Section 1 and that portion of the Northeast Quarter of Section 12, all in Township 50 North, Range 6 West, Boise Meridian, in the City of Post Falls, County of Kootenai, State of Idaho, more particularly described as follows:

BEGINNING at the Southeast corner of said Section 1, said corner being a ½ inch rebar; thence

North 00°50'44" East along the East line of said Section, a distance of 1678.75 feet; thence

North 89°09'33" West, a distance of 1255.99 feet thence

South 49°45'45" West, a distance of 681.75 feet; thence

South 29°32'59" East, a distance of 1676.87 feet; thence

North 89°45'21" East, a distance of 921.59 feet to its intersection with the East line of said Section 12; thence

North 00°50'53" East, along said East line, a distance of 198.23 feet to the POINT OF BEGINNING.

PARCEL III:

That part of the Southwest Quarter of Section 6, Township 50 North, Range 5 West, Boise Meridian, and also that part of the Northwest Quarter of Section 7, Township 50 North, Range 5 West, Boise Meridian, Kootenai County, State of Idaho, described as a whole as follows:

BEGINNING at the West Quarter corner of said Section 6, said corner being a 1½ inch diameter galvanized iron pipe; thence

South 88°45'29" East, 1058.88 feet upon the East-West centerline of said Section 6; thence

South 00°50'44" West, 2492.58 feet to the intersection with the Northwesterly right of way line of Interstate Highway No. 90; thence

South 61°59'19" West, 305.24 feet upon said right of way line to the intersection with the North line of said Section 7; thence

Continuing South $61^{\circ}59'19''$ West, 894.98 feet upon said right of way line to a monument; thence South $70^{\circ}29'40''$ West, 8.21 feet upon said right of way line to the intersection with the West line of said Section; thence

North $00^{\circ}50'53''$ East, 436.36 feet upon said West line to the Northwest corner of said Section 7, said corner being a $\frac{1}{2}$ inch diameter rebar; thence

North $00^{\circ}50'44''$ East, 2645.66 feet upon the West line of said Section 6 to the POINT OF BEGINNING. TOGETHER WITH those portions of vacated Jacklin and Beck Roads that attach by operation of law.

EXCEPTING THEREFROM any portion of said property lying within highways and roads.

ALSO EXCEPTING THEREFROM a 75 foot by 75 foot parcel of land located in the Southwest Quarter of Section 6, Township 50 North, Range 5 West, Boise Meridian in the City of Post Falls, County of Kootenai, State of Idaho, more particularly described as follows:

COMMENCING at the Northwest corner of said Southwest Quarter; thence

South $88^{\circ}45'28''$ East along the East-West centerline of said section, a distance of 1058.88 feet thence

South $00^{\circ}50'24''$ West, parallel with the West line of said southwest Quarter, a distance of 1941.34 feet to the TRUE POINT OF BEGINNING; thence

Continue South $00^{\circ}50'24''$ West along said parallel line, a distance of 75.00 feet; thence

North $89^{\circ}09'36''$ West, a distance of 75.00 feet; thence

North $00^{\circ}50'24''$ East, a distance of 75.00 feet; thence

South $89^{\circ}09'36''$ East, a distance of 75.00 feet to the TRUE POINT OF BEGINNING.

EXHIBIT A-2
CENTER POINT LAND

PARCEL IV:

That portion of the Southeast Quarter of Section 1 and that portion of Northeast Quarter of Section 12, all in Township 50 North, Range 6 West, Boise Meridian, in the City of Post Falls, County of Kootenai, State of Idaho, more particularly described as follows:

BEGINNING at the Southeast corner of said Section 1, said corner being a ½ inch rebar; thence

North 00°50'44" East along the East line of said section, a distance of 1678.75 feet; thence

North 89°03'21" West a distance of 1243.78 feet; thence

South 50°02'14" West, a distance of 693.01 feet; thence

South 29°32'59" East, a distance of 1673.81 feet; thence

North 89°45'21" East, a distance of 921.83 feet to its intersection with the East line of said Section 12; thence

North 00°50'53" East along said East line, a distance of 198.23 feet to the POINT OF BEGINNING.

TOGETHER WITH that portion of vacated Beck Road that attaches by operation of law.

LESS AND EXCEPT that portion described as follows:

COMMENCING at the Southeast corner of said Section 1, said corner being a ½ inch rebar; thence

North 00°50'24" East along the East line of said section, a distance of 1367.91 feet; thence

South 89°47'06" West a distance of 1.00 feet to its intersection with a line parallel with and a right angle distance of 1.00 feet West of the East line of said Section 1 and TRUE POINT OF BEGINNING of this legal description; thence

South 00°50'24" West along said parallel line, a distance of 1104.13 feet to the beginning of a curve, concave to the Northwest and having a radius of 30.00 feet; thence

South and West along said curve through a central angle of 83°33'56", an arc distance of 43.75 feet to the beginning of a reverse curve, concave to the South and having a radius of 1040.00 feet; thence

Westerly along said curve through a central angle of 28°00'49", an arc distance of 508.48 feet to the beginning of a reverse curve, concave to the Northwest and having a radius of 6960.00 feet; thence

Westerly along said curve through a central angle of 03°08'35", an arc distance of 381.79 feet to the beginning of a compound curve, concave to the North and having a radius of 30.00 feet; thence

Westerly and Northerly along said curve through a central angle of 88°53'17", an arc distance of 46.54 feet to the beginning of a compound curve, concave to the East and having a radius of 2960.00 feet through which point a radial line bears South 58°25'24" West; thence

Northerly along said curve through a central angle of 09°39'57", an arc distance of 499.35 feet to the beginning of a reverse curve, concave to the Southwest and having a radius of 6040.00 feet; thence

Northerly along said curve through a central angle of 03°26'44", an arc distance of 363.22 feet to the beginning of a reverse curve, concave to the East and having a radius of 560.00 feet; thence

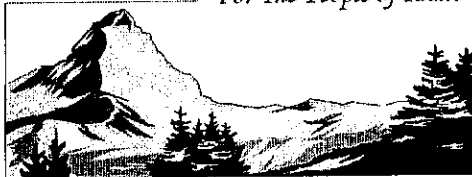
Northerly along said curve through a central angle of 25°24'20", an arc distance of 248.31 feet to the beginning of a reverse curve, concave to the West and having a radius of 640.00 feet; thence

Northerly along said curve through a central angle of $13^{\circ}48'01''$, an arc distance of 154.15 feet to a point through which a radial line bears North $76^{\circ}14'56''$ East; thence

North $64^{\circ}51'10''$ East, a distance of 143.88 feet, thence

North $00^{\circ}49'03''$ East, a distance of 258.00 feet; thence

North $89^{\circ}47'06''$ East, a distance of 1190.31 feet to the TRUE POINT OF BEGINNING.



STATE TAX COMMISSION

800 Park Blvd., Plaza IV • Boise, ID • 83722

November 20, 2002

Jerry Blaser
Post Falls Urban Planner
408 Spokane Street
Post Falls, ID 83854

Subject: Proposed creation of Center Point Urban Renewal Area

Dear Mr. Blaser:

The Idaho State Tax Commission has completed the review of the following action(s)

Proposed creation of Center Point Urban Renewal Area

The proposed creation of Center Point Urban Renewal Area will be approved upon receipt of the final Ordinance. Please forward a signed copy of the Ordinance, with the legal description and related map(s), so we may process this action.

When this annexation has been finalized, any changes dictated by this action(s) will appear on the 2003 tax code maps.

Sincerely,

A handwritten signature in black ink, appearing to read "Jason Talbot".

Jason Talbot
GIS Analyst, Sr.
Technical Support Bureau
Idaho State Tax Commission

PC: County Assessor
County Clerk

Receipt of New or Altered Taxing District/RAA Boundary Documentation

1770560

District Name: Post Falls - City of

Contact Person: Jerry Basler Phone: 773-8708

District Mailing Address: _____

Other/Additional Info: Center Point Urban Renewal Area - Post Falls, Ordinance # 1016

Items submitted:

- 1. City or District Annexation Document (ordinance or order), signed by proper authority, approving said annexation.
- 2. Legal Description and Map of City or Taxing District / RAA Boundary and Annexed Territory. (see guidelines / requirements below, legal description may be included in annexation document, or submitted separately)

Submittal Guidelines / Requirements:

1. Copy of the ordinance or order effecting the formation or alteration of the district, or Urban Renewal District Revenue Allocation Area, containing the legal description of the newly formed district boundaries or **subject annexed area** (standard description requirements):
 - A. Section/Township/Range,
 - B. True point of beginning defined by bearings and distances from an initial point being a government corner or subdivision plat corner,
 - C. Bearing and distance closure of at least 1:5,000,
 - D. Variations allow for calls along water boundaries, aliquot parts and subdivision plat references (copy of plat may be additionally required).
 - E. Match with existing district boundary where contiguous.
2. Map prepared in a Draftsman-like manner, matching the accompanying legal description and drafted to scale, including:
 - a. Section, township, range, and meridian identifications.
 - b. North arrow, bar scale, and title block.
 - c. District name and ordinance number or order date.
 - d. Bearing and distance annotation between boundary points.
 - e. Clearly defined boundary lines of the newly formed district or RAA, or the annexed area, together with reference to the existing boundary where contiguous.

Received by Assessor for review and filing: Tony Harbison 12-18-02
Assessor signature / date

ASSESSOR CHECK FOR COMPLIANT SUBMITTAL, PROVIDE SIGNED RECEIPT & RECORDER INSTRUCTION FORM TO DISTRICT FOR RECORDING.

Received by Auditor/Clerk/Recorder for recording / filing: Carrie Phillips 12/18/02
Recorder signature / date

ORIGINAL RECEIPT TO DISTRICT FOR THEIR RECORDS, COPY TO ASSESSOR'S OFFICE.

1770560

Annexation Recordation Instructions Form

DOCUMENT TYPE: XK

GRANTOR: FIRST MI LAST

NAME: Post Falls City of

GRANTEE:

NAME: _____

ADDRESS: _____

CITY / ST / ZIP: _____

SITUS:

SEC / TWP / RNG: multiple PART: _____

SUB CD / NM: _____

LOT / BLK: _____

TAX#: _____

COMMENTS:

1: Center Point Urban Renewal Area

2: Section 1 & 12 50N06W And 6 & 7 50N05W

3: Ordinance No 1016

4: _____