

EXHIBIT 5 – BREAKDOWN OF CAPITAL CHARGE

The Capital Charge with its breakdown into different cost categories is set forth below. Unless otherwise specifically set forth in the Agreement, individual line items are not capped at the estimates shown below and savings in certain line items may be reallocated to overruns in others without adjusting the overall Capital Charge.

DERA Costs:	\$6,548,350 ^{1, 2}
Project Management/Administration (i.e., Allowable Staff Costs):	\$500,000
Construction Work (Direct):	\$39,564,063
Construction Management:	\$5,800,000
Engineering Services during Construction:	\$2,500,000
Mitigations and Mitigation Monitoring:	\$250,000
Inspection/Testing:	\$100,000
Capital Contingency:	\$9,850,249
Oversizing Contingency:	\$7,070,338
Inflation Allowance:	\$1,020,000 ³
Total Capital Charge:	\$73,203,000

¹ DERA Cost was increased by \$481,350⁴ to include Easement Acquisition costs with approval of the First Amendment to the DERA on October 8, 2013.

² The Parties acknowledge that through June 30, 2013, Lincoln has incurred the following amounts as costs reimbursable under the DERA:

Design and Environmental	\$5,283,159
Easements & Land Acquisition	\$16,000 ⁴
Project Management/Administration	\$312,820
Permitting	\$14,787

³ The Capital Charge includes an agreed upon construction inflation adjustment based on the ENR 20 City Construction Index from February 2012 (ENR CCI 9198) to July 2014. The 2012 Lincoln offer included a construction inflation allowance of \$1,020,000, which the Parties acknowledge represented an inflation rate of 2% on a construction cost estimate of \$51,000,000.

⁴ Costs are ineligible for SRF financing assistance, though they are Capital Costs.