

BOARD OF PUBLIC WORKS

Auburn, Nebraska



**Board Packet
June 21st at 11:30 a.m.
BPW Board Room
1600 O Street**

**Chairman – Chuck Knipe
Vice Chairman – Rich Wilson
Secretary – Michael Zaruba
Acting Secretary – David Grant
Board Member – Phil Shaw**

**AGENDA FOR THE REGULAR MEETING OF THE
BOARD OF PUBLIC WORKS TO BE HELD JUNE 21, 2023, AT 11:30 AM
AT THE BPW BOARD ROOM, 1600 O STREET, AUBURN NE**

- 1) **Roll Call.**
- 2) **Announce** - The Open Meetings Act is posted on the northeast wall of the Board Room.
- 3) **Recognition of Guests** - Anyone wishing to be heard by the Board regarding non-agenda items may speak at this time. We request that you limit your speaking time to ten minutes per meeting.
- 4) **Discussion / action – ELECTION OF OFFICERS** - Election of officers for 2023 -2024.
- 5) **Discussion– EXPRESS BILL PAY** – Update on price increase for third party billing services.
- 6) **Discussion / action – 2500 O STREET RELEASE OF LEIN/NOD** – City of Auburn is requesting release of lien on this property. Debt not to be extinguished but to be collected through other means.
- 7) **Discussion – BPW LONG TERM WATER SOURCE MAPPING** – Status of project update.
- 8) **Discussion / action – CD RENEWAL** - BPW has one Certificate of Deposit maturing July 3, 2023. Board approval is requested to renew the CD locally at the best available interest rate.
- 9) **Discussion – PROOFPOINT CHANGES** – Update on Scantron changes in email security,
- 10) **Discussion / action – RESOLUTION 2023-1** – Request Board approval to designate financial responsibilities.
- 11) **Discussion / action – CATHODIC PROTECTION – NATURAL GAS PIPE** – Board approval is requested to complete a survey to determine pipe corrosion in gas lines.
- 12) **Discussion / action – PFAS ATTORNEY** – Board direction is requested to determine if BPW will register in PFAS cost recovery litigation.
- 13) **Discussion / action – HIRERIGHT SUPER USER** – Request approval to update administrative Super User.
- 14) **Discussion – CATALYST RECERTIFICATION** – Update on the stack testing dates.
- 15) **Discussion / action – CLA-VAL REPAIR/REPLACEMENT**– Board approval is requested to replace two pressure sustaining valves and to repair two valves that are severely corroded. ESI has provided a quote of \$24,900.00.
- 16) **Discussion – PERU WATER LINE** – Updates from Water/Wastewater Manager.
- 17) **Discussion / action – APPRAISAL – SEWER LINE LINING PROJECT EASEMENT** – Update on easement.
- 18) **Discussion / action - ROOF BIDS** – Request approval of bid from Schrock's Roofing in the amount of \$6,300.00 to repair the oil room roof.

The Board of Public Works could go into closed session on any of the agenda items listed above in accordance with the Nebraska Open Meetings Act.

- 19) Discussion / action – LOCATOR KIT** – Board approval is requested to purchase a locator kit. A quote from Subsurface Solutions in the amount of \$9,492.40 is included in the packet.
- 20) Discussion / action – SERVICE CENTER TOOLS** – Various tools are needed to complete maintenance items. Request approval to purchase toolbox and various tools.
- 21) Discussion / action - COMPENSATION INTERIM GENERAL MANAGER (GM)** – Personnel matters. Pursuant to Nebraska State Statute, the Board may go into Executive Session to discuss personnel matters.
- 22) Discussion / action** – Possible approval of Interim GM compensation.
- 23) Discussion / action – FINANCIALS:**
- a. Investments: All things cash: reconciliations, pledging, CDs, allocations
- 24) Discussion / action – GENERAL CONSENT ITEMS:**
- a. Approve previous meeting's minutes and dispense with reading of same.
 - b. Approve monthly compensation of management and employees as previously fixed by the Board.
 - c. Approve listing of checks written during month, claims submitted for payment, and recommended transfers.
 - d. Approve Free Service Reports.
- 25) REPORTS:**
- a. Electric
 - b. Power Plant
 - c. Water/Wastewater
 - d. Office
- 26) Adjourn to the next regular meeting of the Board to be held July 19, 2023, at 11:30 a.m. at the BPW Board Room.**

BPW BOARD UPDATE

JUNE 16, 2023

ELECTION OF OFFICERS - Election of officers for 2023-2024 before the start of the regular meeting.

EXPRESS BILL PAY – This is our third-party billing company. Prices will be increasing effective July 1, 2023. This results in an increase of approximately \$90.00 per month. This cost does not include the credit card transaction cost incurred from our merchant service provider of about 2% that we also pay. We are seeing around 1,084 electronic transactions each month at about \$0.59 per transaction plus the 2% fee which results in an average monthly cost of approximately \$1,800.00. They have added electronic check and other services that our customers utilize. Overall, this makes each electronic transaction cost us about \$2.50.

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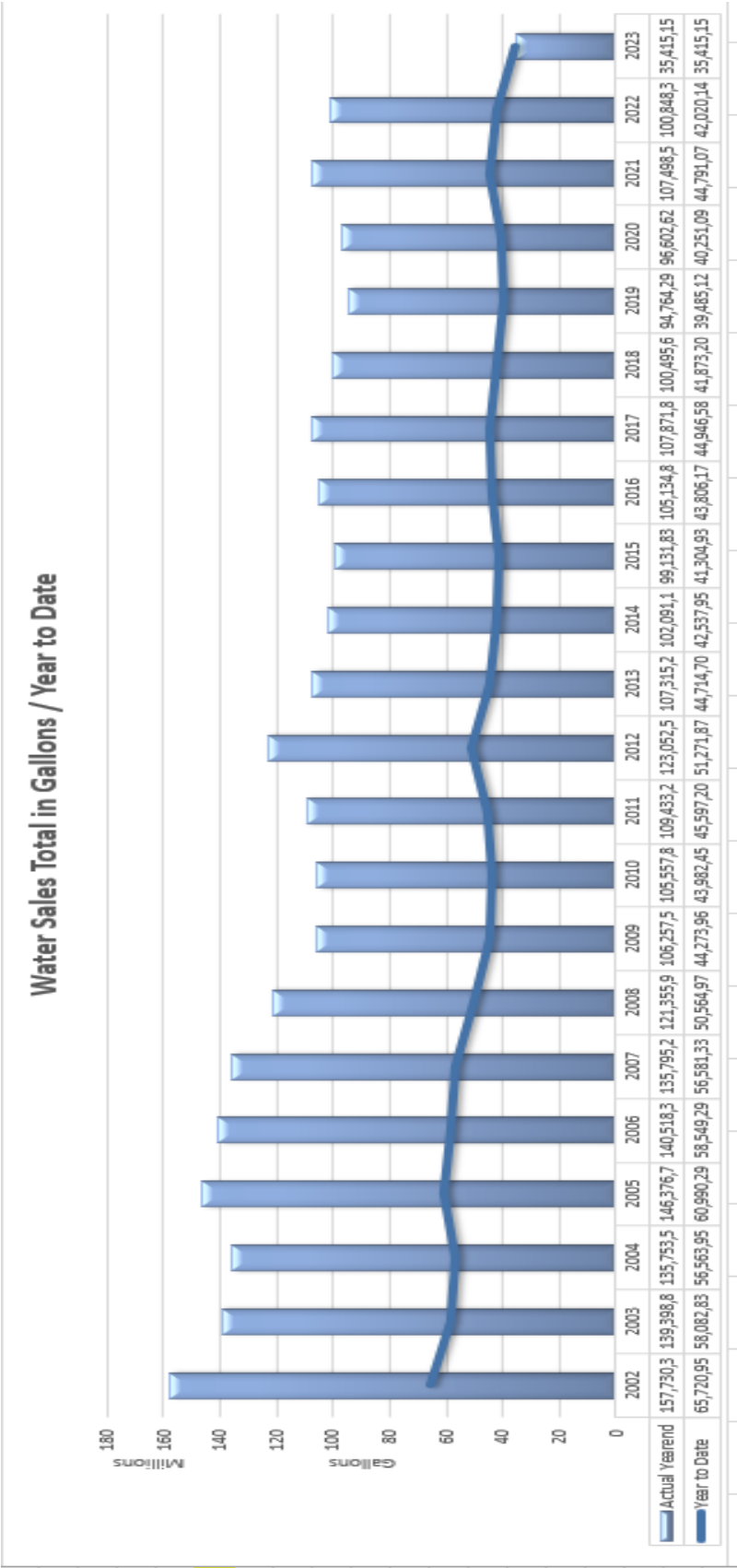
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WATER/WASTEWATER – Well #20 concrete work has been completed and Midwest Structures have started on the building, Hope to have project completed by mid-July. Update on Well #4, Layne Christensen is going to extend the warranty for 2 years because of the chattering foot valve. This will cover the pump, motor, and materials for the well, a new agreement is forth coming. Three fire hydrants have been changed out. A main valve that broke when replacing the hydrants was replaced at 16th and H. Update on the Peru Water Project: water usage as of June 15th, was 617,700 gallons, the contractor is having to rebore some of the crossings due to leaks, the water main has been pigged all the way to Peru, and the motor starters will not be here till December 2023. The Wastewater north clarifier has been fixed.

OFFICE – Office staff continue to work on lead service line mapping. The 638 Trailer Park issues are still being worked out. Open enrollment has started and will be closing on June 20th. We are in the process of closing first quarter assets and checking setup corrections. We have a handful of remote shutoff electric meters that will allow us to shut off customers from a distance. Kelly has the connections made in our software and is working on the tablet to make the system work properly. We should be able to test the setup in the near future.

BPW BOARD UPDATE

JUNE 19, 2023



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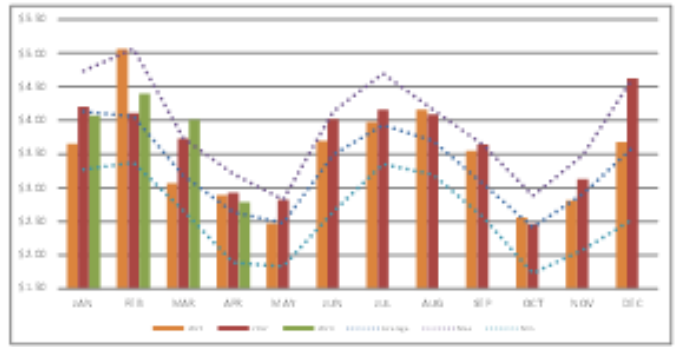
AVERAGE RESIDENTIAL CUSTOMER MONTHLY COST

	2019	2020	2021	2022	2023	Average	Max	Min
JAN	\$141	\$133	\$113	\$130	\$128	\$128	\$147	\$101
FEB	\$133	\$111	\$142	\$115	\$123	\$119	\$142	\$94
MAR	\$118	\$98	\$95	\$118	\$124	\$99	\$116	\$82
APR	\$92	\$92	\$87	\$88	\$83	\$79	\$96	\$57
MAY	\$92	\$75	\$74	\$85		\$74	\$85	\$55
JUN	\$93	\$114	\$111	\$121		\$105	\$124	\$79
JUL	\$135	\$148	\$123	\$129		\$122	\$146	\$104
AUG	\$118	\$111	\$129	\$127		\$115	\$129	\$89
SEP	\$100	\$92	\$108	\$109		\$92	\$109	\$77
OCT	\$88	\$89	\$79	\$78		\$75	\$89	\$54
NOV	\$97	\$95	\$84	\$94		\$87	\$104	\$62
DEC	\$118	\$114	\$114	\$143		\$112	\$143	\$78
Yearly Average	\$108	\$105	\$105	\$111	\$114	\$100	\$119	\$79
Max	\$141	\$148	\$142	\$143	\$128	\$128	\$147	\$104
Min	\$92	\$75	\$74	\$78	\$83	\$74	\$85	\$54
Summer	\$111	\$118	\$117	\$121		\$108	\$127	\$90
Winter	\$107	\$100	\$99	\$108		\$98	\$115	\$73



AVERAGE COST PER DAY

	2019	2020	2021	2022	2023	Average	Max	Min
31 JAN	\$4.53	\$4.29	\$3.88	\$4.20	\$4.08	\$4	\$5	\$3
28 FEB	\$4.75	\$3.98	\$5.07	\$4.11	\$4.39	\$4	\$5	\$3
31 MAR	\$3.74	\$3.10	\$3.07	\$3.73	\$4.01	\$3	\$4	\$3
30 APR	\$2.73	\$3.08	\$2.89	\$2.92	\$2.78	\$3	\$3	\$2
30 MAY	\$2.74	\$2.51	\$2.47	\$2.82		\$2	\$3	\$2
30 JUN	\$3.09	\$3.80	\$3.69	\$4.02		\$3	\$4	\$3
31 JUL	\$4.37	\$4.70	\$3.98	\$4.18		\$4	\$5	\$3
31 AUG	\$3.80	\$3.59	\$4.18	\$4.09		\$4	\$4	\$3
30 SEP	\$3.34	\$3.08	\$3.55	\$3.64		\$3	\$4	\$3
31 OCT	\$2.83	\$2.88	\$2.98	\$2.48		\$2	\$3	\$2
30 NOV	\$3.23	\$2.84	\$2.81	\$3.13		\$3	\$3	\$2
31 DEC	\$3.75	\$3.89	\$3.88	\$4.83		\$4	\$5	\$3
Yearly Average	\$3.57	\$3.48	\$3.47	\$3.88	\$3.82	\$3.30	\$3.90	\$2.59
Max	\$4.75	\$4.70	\$5.07	\$4.83	\$4.39	\$4.13	\$5.07	\$3.37
Min	\$2.73	\$2.51	\$2.47	\$2.48	\$2.78	\$2.41	\$3.82	\$1.73
Summer	\$3.85	\$3.79	\$3.85	\$3.98		\$3.54	\$4.16	\$2.94
Winter	\$3.54	\$3.29	\$3.28	\$3.90	\$3.82	\$3.17	\$3.82	\$2.42

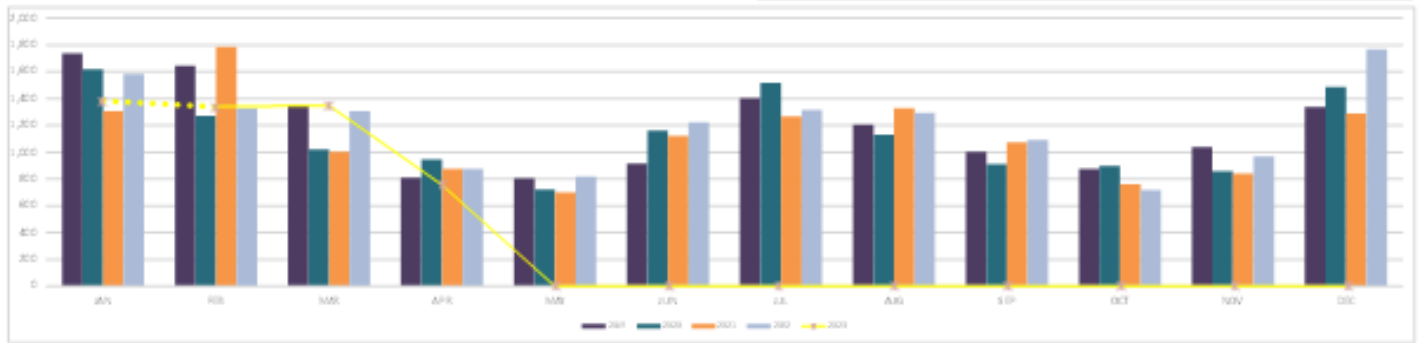
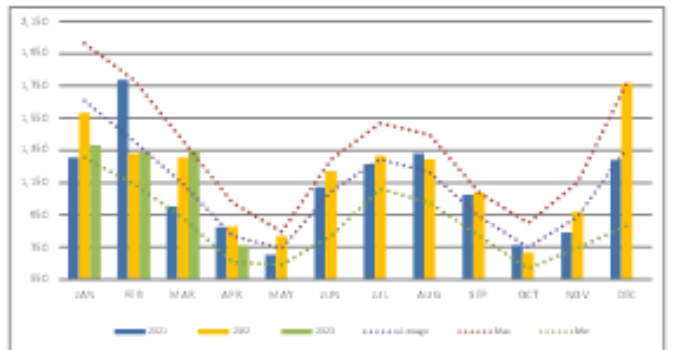


AVERAGE RESIDENTIAL CUSTOMER MONTHLY COST PER KILOWATT HOUR

	2019	2020	2021	2022	2023	Average	Max	Min
JAN	\$0.081	\$0.082	\$0.087	\$0.082	\$0.091	\$0.078	\$0.087	\$0.059
FEB	\$0.081	\$0.087	\$0.079	\$0.087	\$0.092	\$0.081	\$0.091	\$0.061
MAR	\$0.086	\$0.094	\$0.095	\$0.088	\$0.092	\$0.087	\$0.095	\$0.064
APR	\$0.101	\$0.097	\$0.099	\$0.100	\$0.110	\$0.097	\$0.105	\$0.085
MAY	\$0.102	\$0.105	\$0.108	\$0.103		\$0.100	\$0.106	\$0.086
JUN	\$0.101	\$0.098	\$0.099	\$0.099		\$0.096	\$0.101	\$0.087
JUL	\$0.097	\$0.098	\$0.097	\$0.098		\$0.094	\$0.098	\$0.087
AUG	\$0.098	\$0.098	\$0.097	\$0.098		\$0.095	\$0.098	\$0.086
SEP	\$0.100	\$0.101	\$0.099	\$0.100		\$0.097	\$0.101	\$0.090
OCT	\$0.100	\$0.099	\$0.104	\$0.108		\$0.100	\$0.107	\$0.087
NOV	\$0.093	\$0.099	\$0.100	\$0.097		\$0.093	\$0.100	\$0.081
DEC	\$0.087	\$0.077	\$0.088	\$0.081		\$0.082	\$0.091	\$0.063
Yearly Average	\$0.0939	\$0.0945	\$0.0950	\$0.0950	\$0.0985	\$0.09	\$0.10	\$0.08
Max	\$0.1020	\$0.1048	\$0.1057	\$0.1084	\$0.1105	\$0.10	\$0.11	\$0.09
Min	\$0.0809	\$0.0789	\$0.0793	\$0.0811	\$0.0914	\$0.08	\$0.09	\$0.06
Summer	\$0.0988	\$0.0984	\$0.0980	\$0.0988		\$0.10	\$0.10	\$0.09
Winter	\$0.0914	\$0.0928	\$0.0948	\$0.0932	\$0.0985	\$0.09	\$0.10	\$0.07



	2019	2020	2021	2022	2023	Average	Max	Min
JAN	1,737	1,820	1,305	1,584	1,383	1,658	2,014	1,305
FEB	1,844	1,271	1,788	1,330	1,340	1,608	1,788	1,142
MAR	1,349	1,021	1,003	1,307	1,349	1,142	1,409	901
APR	839	947	874	877	758	820	1,026	657
MAY	918	721	701	819		744	845	640
JUN	916	1,181	1,124	1,223		1,065	1,519	819
JUL	1,401	1,519	1,288	1,317		1,295	1,519	1,111
AUG	1,204	1,131	1,329	1,293		1,214	1,447	1,025
SEP	1,004	910	1,078	1,090		942	1,090	822
OCT	874	899	782	718		749	899	617
NOV	1,037	857	842	985		938	1,151	744
DEC	1,339	1,487	1,291	1,788		1,264	1,768	882
Yearly Average	1,177	1,129	1,113	1,191	1,207	1,114	1,354	891
Max	1,737	1,820	1,788	1,788	1,383	1,658	2,014	1,305
Min	839	721	701	718	758	744	845	617
Summer	1,131	1,180	1,199	1,231		1,136	1,337	944
Winter	1,138	1,079	985	1,148	1,182	1,103	1,362	865



Total Customers this Month	2,735	Days of Month
Total Customer Minutes this Month	122,090,400	31

Outage Totals			
		This Month	This Month Last Year
Unscheduled Outages			
Long	# Outages	3	4
	# Customers Out	7	12
	# Minutes Out	243	215
	# Customer Minutes Out	663	615
	# Within City System	3	4
	# Supply to City Minutes	0	0
Short	# Outages (Blinks)	0	0
	# Customers Affected	0	-
	# Within City System	0	0
	# Supply to City Minutes	0	0
Scheduled Outages			
Long	# Outages	4	6
	# Customers Out	7	10
	# Minutes Out	120	274
	# Customer Minutes Out	210	450
	# Within City System	4	6
	# Supply to City Minutes	0	0
Short	# Outages (Blinks)	0	0
	# Customers Affected	0	0
	# Within City System	0	0
	# Supply to City Minutes	0	0
Totals			
Total Long Outages		7	10
Total Short Outages (Blinks)		0	0
Total Customers Out (Long)		14	22
Total Customers Affected (Short- Blinks)		0	-
Total Customer Minutes Out		873	1,065
Total Outages Within City System		7	10
Total Outages in Supply to City		0	0

Number of Outages (by Cause)					
Cause #	Description	Total This Month	This Month Last Year	Rolling AT	% AT
0	Supply to City	0	0	0	0%
1	Overhead Equipment Failure	1	0	5	5%
2	Underground Equipment Failure	1	3	19	21%
3	Weather	0	0	6	7%
4	Birds, Animals, Snakes, etc.	1	0	19	21%
5	Trees	0	2	5	5%
6	Foreign Interference	0	0	0	0%
7	Human	0	0	4	4%
8	Other	4	3	33	36%
9	Unknown	0	2	0	0%
Total		7	10	91	

12 Month Outage Statistics		
Index	As of This Month	As of This Month Last Year
ASAI (%)	99.9978	99.9862
CAIDI (Long) (min)	90.89	89.06
SAIDI (Long) (min)	11.51	72.28
SAIFI (Long) (ints/tot cust)	0.13	0.81
SAIFI (Short) (ints/tot cust)	0.00	0.00

ASAI - Average Service Availability Index
(customer minutes available/total customer minutes, as a %)

CAIDI - Customer Average Interruption Duration Index
(average minutes interrupted per interrupted customer)

SAIDI - System Average Interruption Duration Index
(average minutes interrupted per customer for all customers)

SAIFI (Long) - System Average Interruption Frequency Index
(# of long interruptions per customer for all customers)

SAIFI (Short) - System Average Interruption Frequency Index
(# of short interruptions per customer for all customers)

S/U - Scheduled or Unscheduled

Ints - # of Interruptions

Long - >1 min; Short - <1 min

Cause # - see table on page 3

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POWER PLANT – We continue to work on the auto fill project for the fuel tanks. New fuel meters have been ordered for each tank and will be installed. The used meters that were previously installed were not compatible with fuel and started leaking. The cooling tower pump for Unit #4 started leaking and a repair kit is on order, they are saying 7-9 weeks for delivery, but the unit is still usable. We are looking into replacing some anodes on our 4" underground gas pipe, we had Black Hills Energy test the line. They said it is out of spec and new anodes should be installed, this line is privately owned by BPW. Everything is scheduled and ready to go for our stack testing with projected dates of July 17-21.

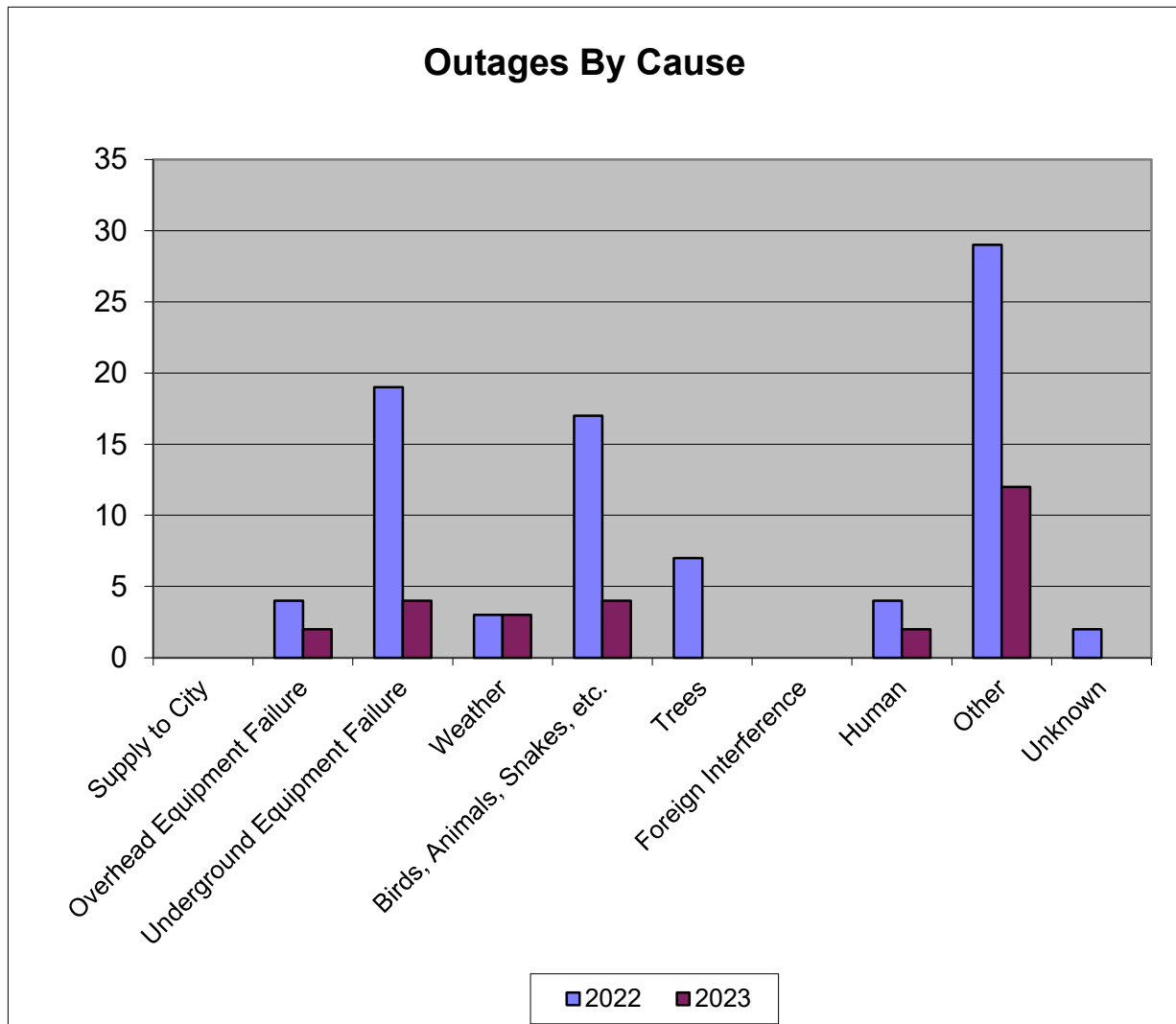
WATER/WASTEWATER – Well #20 concrete work has been completed and Midwest Structures have started on the building, Hope to have project completed by mid-July. Update on Well #4, Layne Christensen is going to extend the warranty for 2 years because of the chattering foot valve. This will cover the pump, motor, and materials for the well, a new agreement is forth coming. Three fire hydrants have been changed out. A main valve that broke when replacing the hydrants was replaced at 16th and H. Update on the Peru Water Project: water usage as of June 15th, was 617,700 gallons, the contractor is having to rebore some of the crossings due to leaks, the water main has been pigged all the way to Peru, and the motor starters will not be here till December 2023. The Wastewater north clarifier has been fixed.

OFFICE – Office staff continue to work on lead service line mapping. The 638 Trailer Park issues are still being worked out. Open enrollment has started and will be closing on June 20th. We are in the process of closing first quarter assets and checking setup corrections. We have a handful of remote shutoff electric meters that will allow us to shut off customers from a distance. Kelly has the connections made in our software and is working on the tablet to make the system work properly. We should be able to test the setup in the near future.

Outage Reasons

6/16/2023

Number of Outages (by Cause)	2022	2023	Increase
Supply to City	0	0	0%
Overhead Equipment Failure	4	2	-50%
Underground Equipment Failure	19	4	-79%
Weather	3	3	0%
Birds, Animals, Snakes, etc.	17	4	-76%
Trees	7	0	-7%
Foreign Interference	0	0	0%
Human	4	2	-50%
Other	29	12	-59%
Unknown	2	0	-2%



05/30/2023

285 *****MIXED AADC 840 T 2
AUBURN BOARD OF PUBLIC WORKS
1600 O ST
AUBURN NE 68305-2138

Dear TAMARA WESTHART,

I am writing to inform you of a necessary price increase that we are implementing on July 1, 2023. The increase is necessary because of regulatory changes, National ACH Association (NACHA) requirements, as well as the inflationary costs that have continued since our last increase two years ago.

I, and the entire staff at Xpress Bill Pay, continue to actively expand on electronic payment options for you and your customers. Our labor-saving payment tools allow you to provide the best-in-class service to your customers while reducing processing time. Over the past 24 months we have released additional features and products, including pay-by-text and guest checkout, that can increase adoption and usage for everyone with a payment link going to their email or mobile phone. We are an established leader in the payments business and will continue to enhance and expand our technology to ensure that we meet your expectations and complete satisfaction.

Attached is an addendum with the price schedule. This schedule includes a full list of our services, and your organization may or may not be using all of them. We would love to share with you the benefits any additional services that will benefit your organization. Please feel free to reach out to your Manager of Customer Experience at 800-768-7571 with any questions.

Keith L. Jenkins
President and CEO

Tel: 800-768-7295 • Fax: 800-768-7203 • www.xpressbillpay.com

108 South 700 East, American Fork, UT 84003-2278

**Ammendment to
The Gateway and Administrative Services Agreement**

Exhibit A

Fee Schedule

Effective 7/1/2023

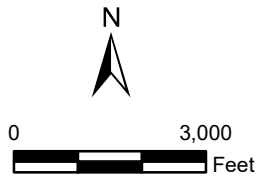
Recurring Monthly Fees

Credit Card Processing (per transaction)	\$ 0.49
EFT Online Payments (per transaction)	\$ 0.64
EFT Returned Items	
(Invalid account number or unable to locate account)	\$ 7.00
(NSF or Closed Account)	\$ 14.00
(Customer Stop Payment)	\$ 30.00
Bank Bill Pay (per transaction)	\$ 0.25
Pay by Text (per transaction)	\$ 0.25
Lock Box Service (per transaction)	* \$ 0.58
Integrated Remote Deposit (per transaction)	* \$ 0.58
Toll-Free Operator Assisted Payments (per transaction)	* \$ 1.25
Toll-Free IVR Assisted Payments (per transaction)	* \$ 1.25
XBP Deposit Account Withdrawals	
(6 free per month then \$6.25 each)	
Monthly Support & Hosting	\$0.02
(\$0.02 per billing statement hosted. Minimum \$100.00)	
Monthly Xpress Deposit Account Maintenance Fee	
(Waived if you keep a \$25,000.00 minimum balance in your Xpress Deposit Account)	\$ 29.00

** If service is activated*

C:\GIS\GIS\Auburn_BPW_Well_Feasibility_Design\maps\6009BPW0101d - Figs 4-7 temp.mxd, 6/16/2023, 9:09:22 AM, NAD 1983 UTM Zone 14N

- Auburn Well
 - Other PWS Well
 - LRE Recommended AEM Flight Paths (~40 miles total)
 - Perennial Stream
 - River
 - Approximate Alluvial Aquifer
- Saturated Sand Thickness (feet)**
- High : 56
- Low : 0



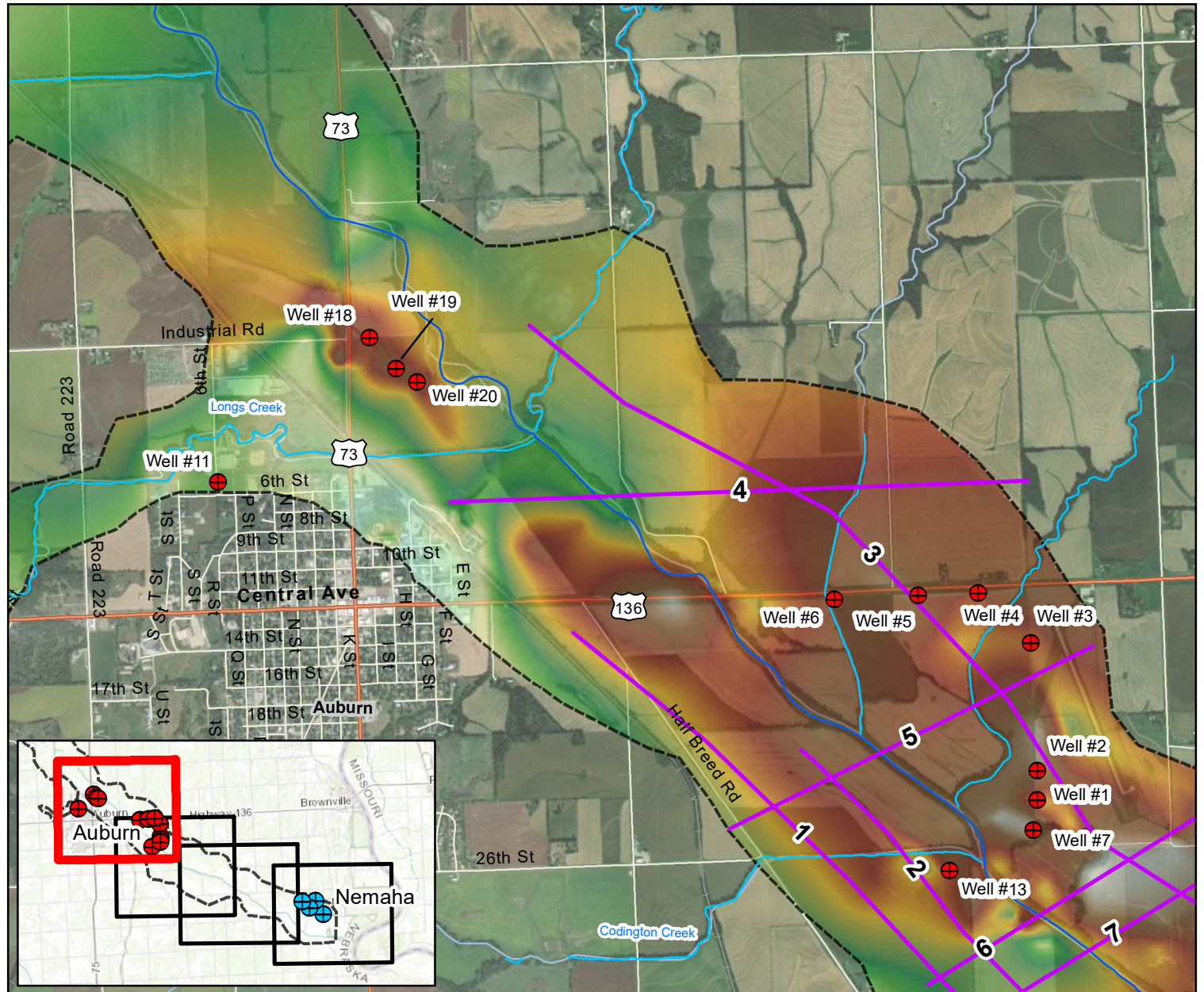
Notes:

Locations are approximate and not survey grade.

Sources:

Service Layer Credits: Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

Source: Esri, Maxar, Earthstar Geographics, and the GIS User Community



Prepared By:
LRE Water
Nebraska Office
Lincoln
(402) 416-4667

Draft

AUBURN BOARD OF PUBLIC WORKS
WELL #14 DESIGN AND FEASIBILITY - 2023
AUBURN, NEBRASKA

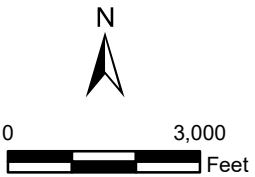
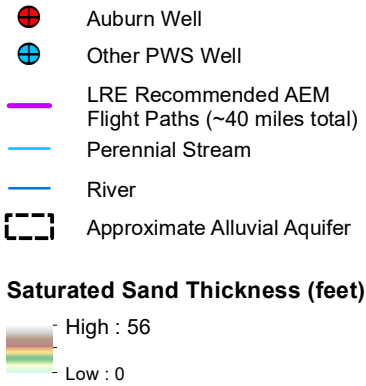
RECOMMENDED AEM FLIGHT PATHS (ZOOMED)

FILE: 6009BPW0101d - Figs 4-7 temp.MXD

DATE: 6/16/2023

FIGURE: 4

C:\GIS\GIS\Auburn.BPW Well Feasibility Design\maps\6009BPW0101d - Figs 4-7 temp.mxd, 6/16/2023, 9:09:25 AM, NAD 1983 UTM Zone 14N

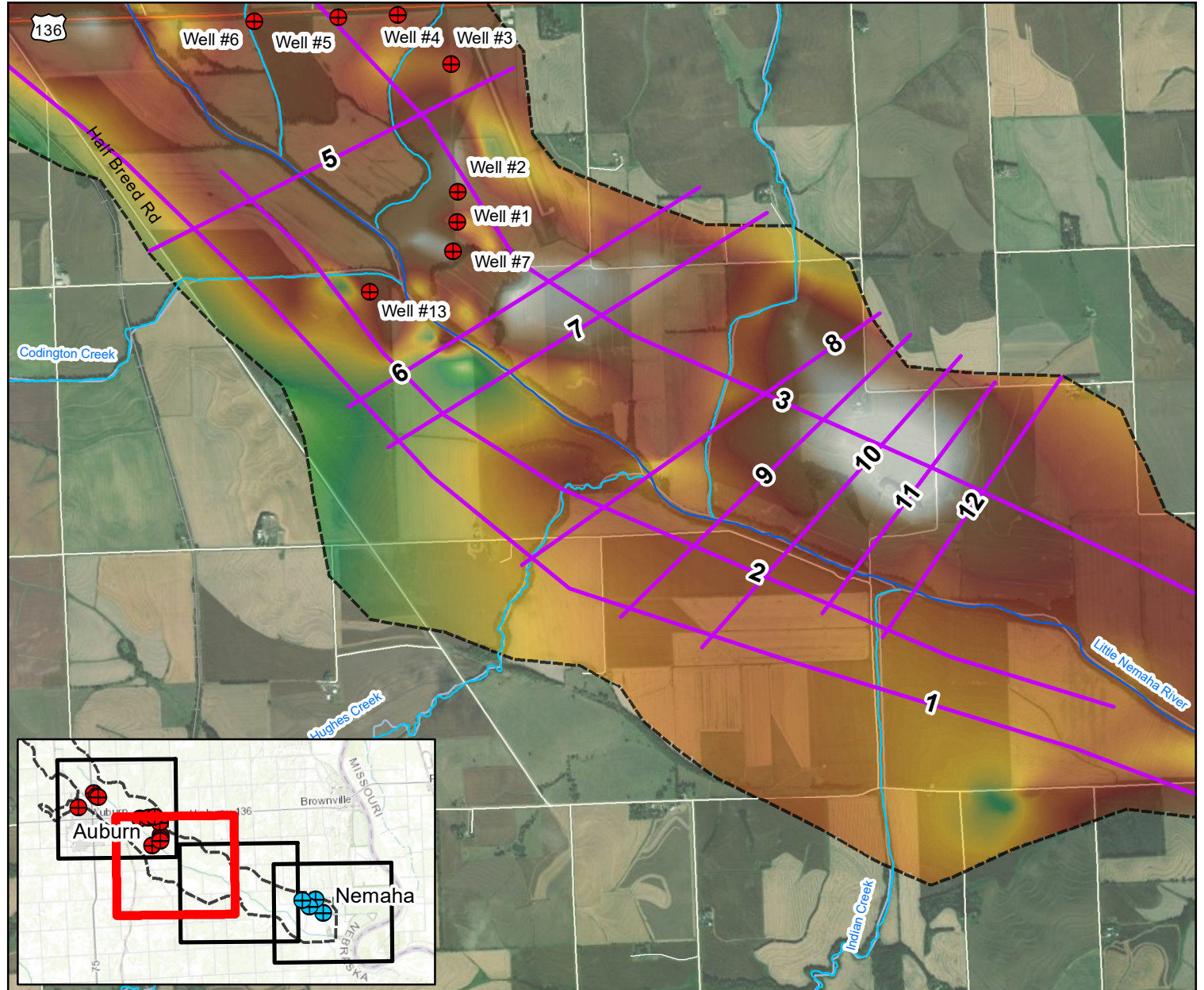


Notes:

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Sources:

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 Source: Esri, Maxar, Earthstar Geographics, and the GIS User Community



Prepared By:
 LRE Water
 Nebraska Office
 Lincoln
 (402) 416-4667

Draft

AUBURN BOARD OF PUBLIC WORKS
 WELL #14 DESIGN AND FEASIBILITY - 2023
 AUBURN, NEBRASKA







RECOMMENDED AEM FLIGHT PATHS (ZOOMED)

FILE: 6009BPW0101d - Figs 4-7 temp.MXD

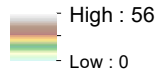
DATE: 6/16/2023

FIGURE: 5

C:\GIS\GIS\Auburn_BPW_Well_Feasibility_Design\maps\6009BPW0101d - Figs 4-7 temp.mxd, 6/16/2023, 9:09:28 AM, NAD 1983 UTM Zone 14N

-  Auburn Well
-  Other PWS Well
-  LRE Recommended AEM Flight Paths (~40 miles total)
-  Perennial Stream
-  River
-  Approximate Alluvial Aquifer

Saturated Sand Thickness (feet)

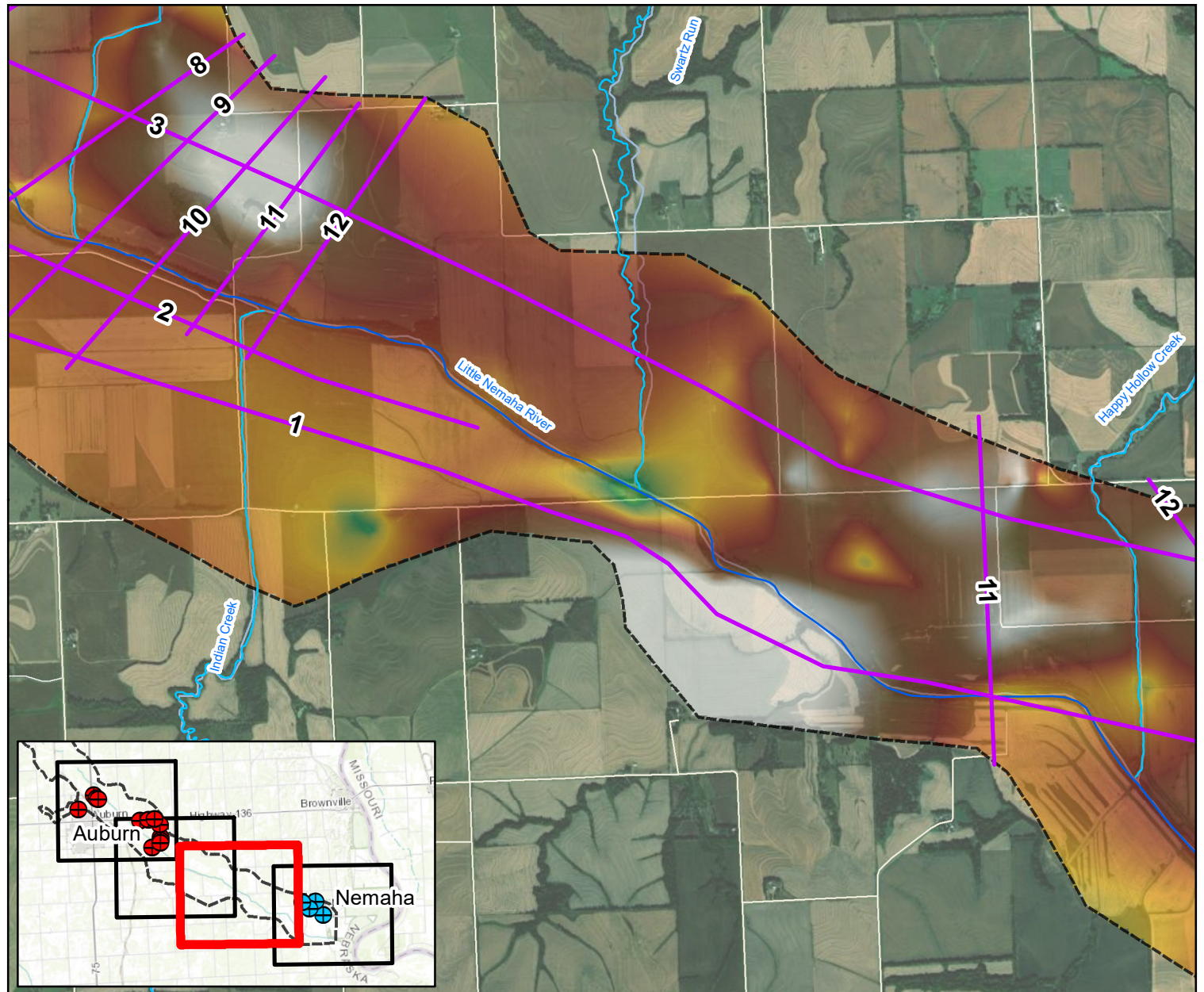


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Prepared By:
LRE Water
Nebraska Office
Lincoln
(402) 416-4667

Draft

AUBURN BOARD OF PUBLIC WORKS
WELL #14 DESIGN AND FEASIBILITY - 2023
AUBURN, NEBRASKA









RECOMMENDED AEM FLIGHT PATHS (ZOOMED)

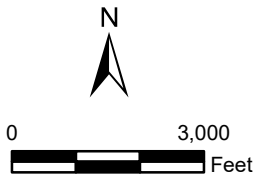
FILE: 6009BPW0101d - Figs 4-7 temp.MXD

DATE: 6/16/2023

FIGURE: 6

C:\GIS\GIS\Auburn.BPW.Well.Feasibility.Design\maps\6009BPW0101d - Figs 4-7 temp.mxd, 6/16/2023, 9:09:30 AM, NAD 1983 UTM Zone 14N

-  Auburn Well
 -  Other PWS Well
 -  LRE Recommended AEM Flight Paths (~40 miles total)
 -  Perennial Stream
 -  River
 -  Approximate Alluvial Aquifer
- Saturated Sand Thickness (feet)**
-  High : 56
 -  Low : 0



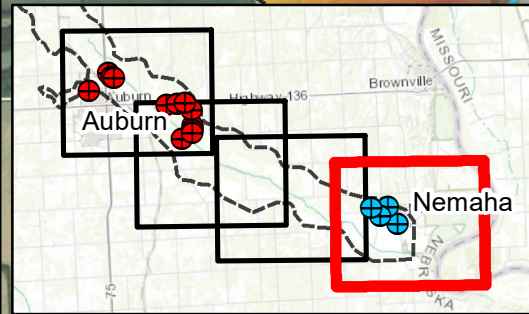
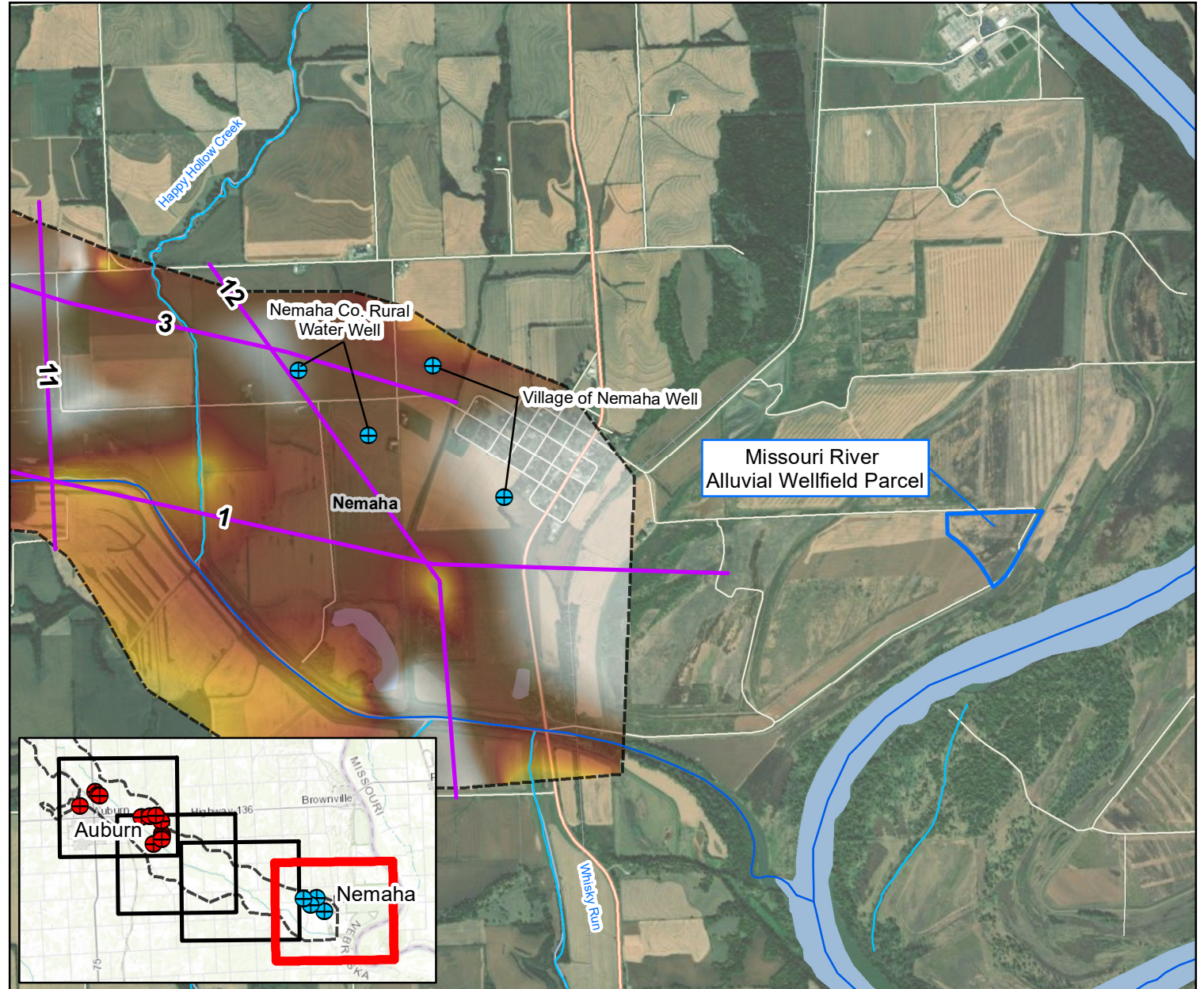
Notes:

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Sources:

Service Layer Credits: Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

Source: Esri, Maxar, Earthstar Geographics, and the GIS User Community



Prepared By:
LRE Water
Nebraska Office
Lincoln
(402) 416-4667

Draft

AUBURN BOARD OF PUBLIC WORKS
WELL #14 DESIGN AND FEASIBILITY - 2023
AUBURN, NEBRASKA

RECOMMENDED AEM FLIGHT PATHS (ZOOMED)

FILE: 6009BPW0101d - Figs 4-7 temp.MXD

DATE: 6/16/2023

FIGURE: 7

www.secur-serv.com



SECUR-SERV

Proofpoint Replacement

Prepared for:

Auburn Board of Public Works

1600 O St
Auburn, NE 68305
Crystal Duneckacke
(402) 239-2270
crystald@auburn.ne.gov

Ship to:

Auburn Board of Public Works

1600 O St
Auburn, NE 68305
Crystal Duneckacke
(402) 239-2270
crystald@auburn.ne.gov

Quote Information:

Quote #: 016711

Version: 1

Delivery Date: 05/30/2023

Expiration Date: 06/27/2023

Quote Summary

Description	Amount
Installation Fees/Labor	\$640.00
Total: \$640.00	

Sales Tax/Freight/Travel/Mileage Charges will be calculated at time of billing. We reserve the right to cancel orders arising from pricing or other errors. Note: Every effort is made to quote products that are in stock. Due to the extremely volatile Supply and Demand that exists in today's market, products maybe Back/Ordered or discontinued all together without notice. Additionally prices can change overnight. If product shipment delays negatively impact your project we will work with you to find suitable replacement(s).

Secur-Serv

Auburn Board of Public Works

Signature:

Name:

Robin Bradfield

Title:

CRM

Date:

5/30/2023

Signature:

Name:

Crystal Duneckacke

Date:

5/30/23

RESOLUTION NO. 2023 – 1

WHEREAS, the Board of Public Works of the City of Auburn, NE (BPW) wishes to designate appropriate personnel to be responsible for banking and investment duties and procedures;

NOW THEREFORE BE IT RESOLVED THAT the following powers shall be granted to the General Manager and the Accounting and Finance Manager:

- 1) Responsible for investments including certificates of deposit (CDS) which shall include purchasing investments, reinvesting maturing investments and transferring investments to bank accounts of the BPW all of which shall only be at the direction of the Board of Directors of the BPW at their Board Meetings. Authorized to obtain rate quotes for maturing investments. No withdrawal of funds shall be authorized, except as authorized below, but authorization is given for transactions which are transfers between a checking account, investment account (i.e.: certificate of deposit) or savings account via telephone, internet or in person. When the board has voted to move a specific investment to another financial institution, the designated personnel may receive a cashier's check or money order to that financial institution to purchase another investment;
- 2) Responsible for obtaining pledges as collateral for deposits & investments in excess of the FDIC limits with authority to release pledges and obtain new pledges when needed;
- 3) Open accounts in the name of the Board of Public Works and get account information;
- 4) Open lease agreement for safety deposit box/space and assign access rights to staff;
- 5) Make deposits and assign alternate staff to make deposits when necessary;
- 6) Pick up night depository envelopes or bags;
- 7) Cash check to replenish Petty Cash;
- 8) Set up, access & maintain internet banking and make transfer of funds between BPW accounts only;
- 9) Make transfer between BPW accounts only via telephone or in person;
- 10) Get accounts information on all BPW accounts;
- 11) Serve as online banking User/Administrator;
- 12) Responsible for originating ACH Payroll and Payments
- 13) Conduct Board approved wire transfers

Authorized signatures:

Raymond R. Luhning Tamara L. Westhart

WHEREBY THIS Resolution is approved, and any prevailing resolutions passed by the BPW and in conflict with this Resolution are hereby repealed. Motion was moved by Member _____,

seconded by Member _____ Members voting aye: _____ members voting nay: _____

WHEREBY Chairman Knipe declared this Resolution No. 2023-1 duly adopted this 21st day of June 2023

Chairman

ATTEST:

Secretary



Darrin Worrell
Measurement/Corrosion Supervisor
Darrin.worrell@blackhillscorp.com

P.O. Box 83008
Lincoln, NE, 68512
P: 402-416-7855

Black Hills Energy Limited-Service Agreement

Date: June 6, 2023

Re: Cathodic Survey

Dear Mr. Kuhlmann

Please consider the following a proposal from Black Hills Energy ("Company") to the Auburn Board of Public Works, ("Customer") for the Service described below.

1. Service

Company proposes to perform an extensive cathodic survey and confirm the location of all the below ground natural gas piping located on the Auburn facility located in Auburn Nebraska. A report will be prepared by Company to identify 1.) Critical and noncritical issues related to the safety and reliability of the natural gas piping system and 2.) Run current drain with CI-10 equipment, will show need and possible number of anodes to closed system.

- The proposed work will be scheduled at an agreed time during the year of 2023.
 - Perform cathodic protection reads, taking pipe/soil with ½ cell and multi-meter.
 - Locate/mark underground facilities/gas piping.
 - Perform inspection with current drain to investigate the need of anodes on the system.
 - Black Hills Energy will provide summary of work performed, options on how to proceed if deficiencies are found.

2. Cost

The charge for this Service is a one-time charge of \$644.31.

Upon completion of the Service, Company will submit an invoice to Customer for the amount then due. Customer shall make full payment of this amount to Company within ten (10) working days of receipt of this invoice. If timely payment in full is not made, a late payment fee of 2% per month on the unpaid balance shall accrue and be added to the amount due. Late payment fees will continue to accrue until all amounts due are paid in full. In addition to all

other rights and remedies, Company shall have the right to discontinue service hereunder in the event any invoice or portion thereof is not paid.

Neither party shall be liable to the other for any special, indirect, or consequential damages, including, without limitation, loss of profit, loss of product, or loss of value, arising out of the performance of this Agreement, regardless of fault or negligence.

Please indicate your acceptance of this Agreement by signing below and returning to Company. We appreciate the opportunity to provide this Service to the Auburn Board of Public Works and look forward to working with you in the future. If you have any questions regarding this Proposal, please feel free to contact me at 402.416.7855.

Sincerely,



Darrin Worrell

ACCEPTED AND AGREED TO THIS [_____] DAY OF [_____] , 2023.

BY: _____

NAME: _____

TITLE: _____



RETAINER AGREEMENT

THIS CONTRACT IS SUBJECT TO ARBITRATION UNDER THE FEDERAL ARBITRATION ACT AND THE STATE OF NEBRASKA GENERAL ARBITRATION STATUTE

_____ (Client) retains the Law Firm of Napoli Shkolnik PLLC, as our attorneys to prosecute any legal claim for negligence (or other viable causes of action) against any and all parties individuals and/or corporations that are found to be liable under the law for injuries and/or property damages suffered by us and/or our members arising out of the contamination of water supplies by per- and polyfluoroalkyl substances (PFAS) and other hazardous water contaminants. We specifically agree as follows:

1. FEE PERCENTAGE: Client and Law Firm agree that the Law Firm shall be paid Twenty-Five Percent (25%) of the sum recovered, whether by suit, settlement or otherwise. Client will not be liable to pay the Law Firm any legal fee if there is not any form of recovery.

2. DISBURSEMENTS: In the event there is no recovery, the Client shall not be obligated to pay the Law Firm a legal fee or disbursements for services rendered. Disbursements may include some of the following expenses: court filing fees, sheriff fees, medical and hospital report/record fees, doctor's report, court stenographer fees, deposition costs, expert fees for expert depositions and court appearances, trial exhibits, computer on-line search fees, express mail, postage, photocopy charges, document management charges, long distance telephone charges among other charges. Document management charges are the fees charged by the law firm for processing documents during litigation, such as medical records, documents produced by defendant(s) and/or other parties, etc. Processing of the documents may include but is not limited to the following: (1) scanning; (2) conversion of native files to PDF documents; (3) OCR (optical code recognition); and/or (4) indexing. At the time of settlement and distribution of proceeds, these expenses shall be deducted from the Client's share after computation of the Attorney's Fee.

3. COMPUTATION OF FEES. The contingency fee shall be computed on the gross recovery, resulting in a net settlement (or judgment), from which all appropriate disbursements in connection with the institution and prosecution of this claim is deducted, as set forth in paragraph 2 above. Examples of how a contingency fee is computed are as follows:



Gross settlement	\$100.00
25% Attorney's Fee	\$ <u>25.00</u>
Net settlement	\$ 75.00
Disbursements	<u>-\$ 10.00</u>
Net to Client	\$ 65.00

4. **WITHDRAWAL:** The Law Firm expressly reserves the right to withdraw its representation at any time upon reasonable notification to the client. In the event that the client advises the Law Firm to discontinue the handling of this claim, or if the client fails to cooperate with the Law Firm in the handling of this claim, client agrees to compensate the Law Firm a reasonable amount for its services, and for the time spent on this claim on an hourly basis or under such other arrangement that may be agreed upon by the parties. The client understands that the Law Firm have conditionally accepted this case based upon independent confirmation of all facts and injuries claimed to have been sustained by Client. In the event that the client desires to transfer the file from this office, the client shall be responsible to compensate the Law Firm for the reasonable value of their services. Such transfer shall not include documents or attorney work product regarding the general liability of the defendants.

5. **APPEALS:** The above contingency fee does not contemplate any appeal. The Law Firm are under no duty to perfect or prosecute such appeal until a satisfactory fee arrangement is made in writing regarding costs and counsel fees.

6. **STATUTE OF LIMITATIONS:** We understand that any lawsuit must be commenced within a certain limited time period, (that may vary, depending upon the defendant) starting from the "discovery of the injury" or of "the date when through the exercise of reasonable diligence such injury should have been discovered... whichever is earlier". We further understand that the Statute of Limitations period for any case must be investigated, and that this Agreement is made subject to that investigation as well as an investigation of the entire case.

7. **FINANCING OF CASE:** If the firm borrows money from any lending institution to finance the cost of the client's case, the amounts advanced by this firm to pay the cost of prosecuting or defending a claim or action or otherwise protecting or promoting the client's interest will bear interest at the highest lawful rate allowed by applicable law. In no event will the interest be greater than the amount paid by the firm to the lending institution.

8. **RESULTS NOT GUARANTEED:** No attorney can accurately predict the outcome of any legal matter, accordingly, no representations are made, either expressly



or impliedly, as to the final outcome of this matter. We further understand that we must immediately report any changes in address and telephone number to the Law Firm.

9. APPROVAL NECESSARY FOR SETTLEMENT: Attorneys are hereby granted a power of attorney so that they may have full authority to prepare, sign and file all legal instruments, pleadings, drafts, authorizations, and papers as shall be reasonably necessary to conclude this representation, including settlement and/or reducing to possession any and all monies or other things of value due to the Client under the claim as fully as the Client could do so in person. Attorneys are also authorized and empowered to act as Client's negotiator in any and all negotiations concerning the subject of this Agreement.

10. ASSOCIATION OF OTHER ATTORNEYS: The Law Firm may, at its own expense, use or associate other attorneys in the representation of the aforesaid claims of the Client. Client understands that Law Firm employs numerous attorneys that may work on Client's case.

11. ASSOCIATE COUNSEL: The Law Firm may participate in the division of fees in this case and assume joint responsibility for the representation of the client either in the event that the Attorney retains associate counsel or that the client later chooses new counsel, provided that the total fee to the client does not increase as a result of the division of fees and that the attorneys involved have agreed to the division of fees and assumption of joint responsibility. The Client will be advised of such joint responsibility and full disclosure will be made to Client regarding the division of fees so that the consent of the Client can be obtained.

12. APPLICABLE LAW TO APPLY: This Agreement shall be considered construed under and in accordance with the laws of the State of Nebraska or applicable law and the rights, duties and obligations of Client and of Attorneys regarding Attorney's representation of Client and regarding anything covered by this Agreement shall be governed by the laws of the State of Nebraska or applicable law.

13. ARBITRATION: Any and all disputes, controversies, claims or demands arising out of or relating to (1) this Agreement or (2) any provision hereof or (3) the providing of services by the Law Firm to Client or (4) the relationship between the Law Firm and Client, whether in contract, tort or otherwise, at law or in equity, for damages or any other relief, shall be resolved by binding arbitration pursuant to the Federal Arbitration Act in accordance with the Commercial Arbitration Rules then in effect with the American Arbitration Association. Any such arbitration proceeding shall be conducted in any court having jurisdiction in Nebraska. This arbitration provision shall be enforceable in either federal or state court in Nebraska pursuant to the substantive federal laws established by the Federal Arbitration Act. Any party to any award rendered



in such arbitration proceeding may seek a judgment upon the award and that judgment may be entered by any court in Nebraska having jurisdiction.

14. PARTIES BOUND: This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, executors, administrators, legal representative, successors, and assigns. Client or the Law Firm can execute this document electronically, by indicating "I agree" (or similar language) via electronic mail after receiving the Agreement via electronic mail. By indicating "I agree" (or similar language) Client will be bound by the terms of the Agreement and is executing the document electronically via Client's electronic signature, indicated as "/s/" in the signature field and elects the Law Firm advance disbursements.

15. LEGAL CONSTRUCTION: In case any one or more of the provisions contained in this Agreement shall for any reason be held invalid, illegal or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provisions thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

16. PRIOR AGREEMENTS SUPERSEDED: This Agreement constitutes the sole and only Agreement of the parties hereto and supersedes any prior understandings or written or oral agreement between the parties respecting the within subject matter.

We certify and acknowledge that we have had the opportunity to read this Agreement and have answered any questions pertaining thereto. We further state that we have voluntarily entered into this Agreement fully aware of the terms and conditions.

SIGNED AND ACCEPTED ON THIS _____ day of _____,
20_____

**THIS CONTRACT IS SUBJECT TO ARBITRATION
 UNDER THE FEDERAL ARBITRATION ACT AND
 THE NEBRASKA GENERAL ARBITRATION STATUTE**

(Name of Client)

NAPOLI SHKOLNIK, PLLC

By: _____

 Printed Name

 Printed Name of Attorney

Email Address:



Title: _____

Address: _____

Phone:

CONTACT INFORMATION**Client:** _____

Main contact person: _____

Phone number: _____

Email address: _____

Address: _____

Legal counsel: _____

Phone number: _____

Email address: _____

Address: _____

Public Works Superintendent: _____

Phone number: _____

Email address: _____

Address: _____

Environmental Engineering Firm (if applicable): _____

Phone number: _____

Email address: _____

Address: _____

GENERAL INFORMATION

1. Number of connections used year-round by residents. _____
2. Population served by system: _____
3. Is the system owned by a State, territory of the United States, or the federal government.

4. Have you tested for PFAS and received positive results?
Circle One: YES NO

IF YES, please list all the dates and attach any Reports that include results and data for all tests that you have conducted related to the presence of PFAS contamination.

5. Maximum Historical Flow Rate in Millions of Gallons Per Day (MGD):

6. Has there been any known usage of AFFF or Class B firefighting foam in the area (fire extinguishing, fire department training, etc.)?

Circle One: YES NO

If YES, who used them and (if known) what type(s) of AFFF were used?

7. Are there or have there ever been any airports nearby?

Circle One: YES NO

If YES, what are/were they?

8. Are there any military bases or military training facilities nearby?

Circle One: YES NO

If YES, has there been any AFFF usage there?

Circle One: YES NO

Are there any PFAS testing results available of groundwater, surface water or soil (circle all that apply)?

9. Do you know of any facility that may be storing AFFF, such as airports, fire departments or fire training facilities?

Circle One: YES NO

If YES, what are they?

10. Do you know of any local landfills or recycling centers?

Circle One: YES NO

If YES, please list them:

11. Are you aware of any other potential source of PFAS contamination?

Circle One: YES NO

If YES, please provide a list:

12. Have you received/issued any Drinking Water Advisories related to PFAS?

Circle One: YES NO

13. Have you received/issued any Fish Consumption Advisories related to PFAS?

Circle One: YES NO

14. Have you obtained any recovery or reimbursement of funds for investigation, testing, or remediation from any other entities (public or private) in connection with the alleged presence of PFAS in that water system?

Circle One: YES NO

If YES, please provide details:

15. Has there been any remedial actions taken by the water district?

Circle One: YES NO

If yes, what are they:

16. Has The Water System expended monetary resources to initiate the design and/or installation of a Water Treatment System specifically for PFAS (granular activated carbon (GAC), Ion Exchange, or reverse osmosis (RO))?

Circle One: YES NO

If yes, what are they:

17. Does The Water District have existing and operable treatment systems installed and intended to remove contaminants ***other than*** PFAS (granular activated carbon (GAC), Ion Exchange, or reverse osmosis (RO))?

Circle One: YES NO

18. Has The Water District tested positive for any other man-made, organic chemical that is regulated by the Federal Safe Drinking Water Act and could reasonably be eliminated by the same treatment technologies used for PFAS?

Circle One: YES NO

If yes, which ones:

19. Are there any PFAS regulations in the water district's location?

Circle One: YES NO

If yes, what are they:

IF YOU OPERATE A WASTE STORAGE FACILITY, LANDFILL, OR RECYCLING CENTER, PLEASE ANSWER THE FOLLOWING:

1. Do you treat effluent/leachate internally or is it sent to a wastewater treatment plant?

Which Wastewater Treatment Plant: _____

* If you treat the effluent/leachate internally, please refer to the Wastewater Treatment questions.

2. Have you ever had failures of the landfill liner that led to leachate seeping or seepage of leachate outside the bounds of this liner?

Circle One: YES NO

IF YOU OPERATE A DRINKING OR WASTEWATER TREATMENT PLANT, PLEASE ANSWER THE FOLLOWING:

1. Is the water treatment facility equipped with a method for treating water that is capable of removing PFAS contamination?

Circle One: YES NO

If YES, please specify:

2. Do you use biological treatment processes at your facility?

Circle One: YES NO

3. Do you dispose of treated biosolids (circle all that apply):

Sell for agricultural purposes

Send to a landfill

Other: _____

4. Do you test effluent biosolids for PFAS?

Circle One: YES NO

Thank you for taking the time fill out this information sheet!

NeRWA is sending this Email to inform our member systems of a PFAS Cost Recovery Program being spearheaded by the National Rural Water Association.

We have been informed by NRWA that time is of the essence in urging utilities to sign up for the multi-district litigation (MDL), with a target of January 31, 2023 to maximize the opportunity to benefit from any settlement or judgement.

This statement is as true today as ever!

The district court has scheduled a bellwether trial to test the merits of the case involving water utilities. NRWA counsel Paul Napoli is the lead attorney for this effort. At the moment, NRWA is the point of the spear for this effort nationwide. **If you are concerned about your utility dealing with costs related to PFAS now and in the future, please utilize every effort possible to register ASAP: <https://www.napolilaw.com/nrwa-pfas/>.** Utilities must be registered in the MDL to benefit, and registration before January 31 is *highly* recommended.

If you have any questions, please contact NeRWA | (402) 443-5216



PFAS COST RECOVERY PROGRAM

ACTION REQUIRED TO BENEFIT

The PFAS cost recovery program requires utilities to register prior to a settlement being reached in order to benefit from the settlement. The cost recovery program consist of multiple classes of plaintiffs thus it is not considered a class action. In a class action anyone in the identified class may benefit when a settlement is reached. The PFAS cost recovery program is a multi-district litigation (MDL) and in order to benefit, the utility must be registered.

While we cannot guarantee when a settlement will take, a bellwether trial is scheduled for spring 2023. This typically energizes the seriousness of negotiation talks and it is conceivable a settlement could be reached before the end of 2022.

Additional information and registration is available at www.napolilaw.com/nrwa-pfas/ or by contacting Sam Wade at Swade@napolilaw.com or at (580) 917-1425.

The **Napoli Shkolnik PFAS Team** is available to make a presentation to your utility and works with your local legal representative to represent your system. Register today and protect your utility and ratepayers.

PFAS COST RECOVERY PROGRAM Q&A

Q - Our attorney said in a class action we do not have to take any action now, that we will be able to benefit when a settlement is reached.

A - The PFAS cost recovery program is not a class action, it is multi-district litigation and requires a utility to register onto the litigation in order to benefit from a settlement. Register now to ensure your utility is protected. There is no cost to register.

Q - What are the primary sources of contamination of drinking water supplies?

A - These manmade "forever compounds" are now in the environment and in items we come into contact with daily. The primary sources of contamination of water sources are airports, military bases, firefighting or fire training facilities, landfills, and manufacturing. Subsequent contamination has been identified from the spreading of wastewater bio-solids.

Q - How will a settlement be dispersed?

A - That is dependent on the settlement and decision by the Court. The goal is to establish a fund that will address current and future expenses associated with PFAS contamination. Napoli Shkolnik has vast experience in representing utilities and local governments in major litigation such as the PFAS cost recovery program.

Q - We have detections but they are under our state's standard, should we register anyway?

A - Yes, protect your utility from a potential financial burden and there is no cost to register. The EPA is in the process of establishing an enforceable standard at the federal level as well as declaring these substances as a hazardous waste, which will impact wastewater effluent standards and disposal of biosolids.

Q - What if our board or attorney has a question or concern?

A - We are available to address any questions, issues, or concerns your board or legal counsel may have. Our goal is to represent your best interests and achieve a settlement that will prevent or lessen the expenses the PFAS requirements will place on your rate payers.

Q - Is there really no cost to our utility? Sounds too good to be true!

A - There is zero cost to your utility to register onto the cost recovery rolls. The law firm absorbs all of the upfront cost and If there is no settlement, specifically for your utility, there is zero cost to your utility.

BOARD OF PUBLIC WORKS

CITY OF AUBURN, NE
ELECTRIC, WATER & WASTEWATER SERVICES

BOARD MEMBERS

Charles Knipe
Richard L. Wilson
Michael Zaruba
David Grant
Phil Shaw



Phone: (402) 274-4981 Office
(402) 274-3316 After Hour
(402) 274-4991 Fax

May 5, 2023

RE: Super change request

Account Codes: EAM4805, BOARD +5833383

Case No: 12807864

Attention HireRight:

Please be advised that the current listed Super User, David Hunter Jr., is no longer the Super User on our account to this person no longer being in the company. Hence, this person is to be replaced on our account.

The new Super User is as follows:

Auburn Board of Public Works
Company Codes: EAM4805, BOARD + 5833383

New Super Username: Tamara Westhart

Job Title: Accounting and Finance Manager

Email Address: twesthart@auburnbpw.com

Phone Number: 402-274-4981 ext. 105

The person being replaced as the Super User will not remain an active user on this account.

Sincerely,

Chuck Knipe
Chairman



Site Specific Test Plan

Auburn Municipal Power Plant
1604 O St.
Auburn, NE 68305

Sources to be Tested: Unit #1, #2, #4, #5, #6 & #7
Proposed Test Dates: Week of July 17, 2023

Project No. AST-2023-2405

Prepared By
Alliance Technical Group, LLC
8196 Nieman Road
Lenexa, KS 66214

Regulatory Information

Regulatory Citation 40 CFR 63, Subpart ZZZZ

Source Information

<i>Source Name</i>	<i>Target Parameters</i>
Unit #1	
Unit #2	
Unit #4	Carbon Monoxide (CO)
Unit #5	Oxygen (O ₂)
Unit #6	
Unit #7	

Contact Information

Test Location
Auburn Municipal Power Plant
1604 O St.
Auburn, NE 68305
Facility ID : 36919

Site Contact
Mike Kralik
(402) 274-4981

Consultant
Olsson
Brandon Jisa
bjisa@olsson.com
(402) 458-5946

Test Company
Alliance Technical Group, LLC
8196 Nieman Road
Lenexa, KS 66214

Project Manager
Walter Gray
walter.gray@alliancetg.com
(913) 392-0781

Field Team Leader
Walter Gray
walter.gray@alliancetg.com
(913) 392-0781
(subject to change)

QA/QC Manager
Kathleen Shonk
katie.shonk@alliancetg.com
(812) 452-4785

Test Plan/Report Coordinator
Joe Conti
joseph.conti@alliancetg.com
(352) 489-4337

TABLE OF CONTENTS

1.0	Introduction	1-1
1.1	Emission Unit and Control Unit Descriptions.....	1-1
1.2	Project Team	1-1
1.3	Safety Requirements	1-1
2.0	Summary of Test Program.....	2-1
2.1	General Description	2-1
2.2	Process/Control System Parameters to be Monitored and Recorded	2-1
2.3	Proposed Test Schedule	2-1
2.4	Emission Limits	2-2
2.5	Test Report.....	2-2
3.0	Testing Methodology.....	3-1
3.1	U.S. EPA Reference Test Methods 1 – Sample Location	3-1
3.2	U.S. EPA Reference Test Methods 3A and 10 – Oxygen and Carbon Monoxide	3-1
3.3	Quality Assurance/Quality Control – U.S. EPA Reference Test Methods 3A and 10	3-1
4.0	Quality Assurance Program.....	4-1
4.1	Equipment	4-1
4.2	Field Sampling	4-1

LIST OF TABLES

Table 1-1: Emission Unit and Control Device Information.....	1-1
Table 1-3: Project Team	1-1
Table 2-1: Program Outline and Tentative Test Schedule.....	2-2
Table 2-2: Emission Limits	2-2
Table 3-1: Source Testing Methodology	3-1

LIST OF APPENDICES

Appendix A	Method 1 Data
Appendix B	Example Field Data Sheets
Appendix C	Sample Train Diagrams

1.0 Introduction

Alliance Technical Group, LLC (Alliance) was retained by Olsson to conduct compliance testing at the Auburn Municipal Power Plant facility in Auburn, NE. Portions of the facility are subject to provisions of 40 CFR 63, Subpart ZZZZ and the Nebraska Department of Environmental and Energy (NDEE) permit. Testing will be conducted to determine the emission rates of carbon monoxide (CO) at the exhaust of six (6) compression ignition reciprocating internal combustion engines Unit #1, #2, #4, #5, #6 and #7.

This site-specific test plan (SSTP) has been prepared to address the notification and testing requirements of the KDHE permit.

1.1 Emission Unit and Control Unit Descriptions

Table 1-1: Emission Unit and Control Device Information

Process Unit	Make / Model	Rated Capacity
Unit #1	Fairbanks Morse OP 38TDD8	3,360 HP, 2,400 kW
Unit #2	Superior 50GDEX-8	1,200 HP, 1,000 kW
Unit #4	Cooper Bessemer LSVB-12-GDC	5,230 HP, 3,750 kW
Unit #5	Cooper Bessemer LSV-12-GDT	4,657 HP, 3,350 kW
Unit #6	Fairbanks Morse DLA 31AD18	3,840 HP, 2,750 kW
Unit #7	Cooper Bessemer LSV-20-GDT	7,763 HP, 5,600 kW

1.2 Project Team

Personnel planned to be involved in this project are identified in the following table.

Table 1-3: Project Team

Facility Personnel	Kevin Kuhlman Brandon Jisa
Regulatory Agency	Nebraska Department of Environmental and Energy
Alliance Personnel	Walter Gray other field personnel assigned at time of testing event

1.3 Safety Requirements

Testing personnel will undergo site-specific safety training for all applicable areas upon arrival at the site. Alliance personnel will have current OSHA or MSHA safety training and be equipped with hard hats, safety glasses with side shields, steel-toed safety shoes, hearing protection, fire resistant clothing, and fall protection (including shock corded lanyards and full-body harnesses). Alliance personnel will conduct themselves in a manner consistent with Client and Alliance's safety policies.

A Job Safety Analysis (JSA) will be completed daily by the Alliance Field Team Leader.

2.0 Summary of Test Program

The purpose of the test program is to determine the compliance status of each generator by monitoring the following:

- Measure simultaneously the CO and O₂ from each generator exhaust downstream of the catalyst if CO compliance with the 23 ppmvd @ 15% O₂ limit can be achieved.
- Measure simultaneously the CO and O₂ from each generator exhaust upstream and downstream of the catalyst to demonstrate 70% removal efficiency across the catalyst (if CO compliance with the 23 ppmvd limit cannot be achieved).

2.1 General Description

All testing will be performed in accordance with specifications stipulated in U.S. EPA Reference Test Methods 1, 3A, and 10. Table 2-1 presents an outline and tentative schedule for the emissions testing program. The following is a summary of the test objectives.

- Testing will be performed to demonstrate compliance with 40CFR63, Subpart ZZZZ.
- Emissions testing will be conducted on the exhaust of Units #1, #2, #4, #5, #6, and #7.
- Performance testing will be conducted at 90 – 100% operating load.
- Each of the three (3) test runs will be 60 minutes in duration.
- Should emissions be greater than 23 ppm @ 15% O₂, inlet/outlet CO readings will be conducted to determine removal efficiency for three (3) runs.

2.2 Process/Control System Parameters to be Monitored and Recorded

Plant personnel will collect operational and parametric data at least once every 15 minutes during the testing. The following list identifies the measurements, observations and records that will be collected during the testing program:

- Engine load in kW or Horsepower (HP)
- Catalyst inlet temperature, in °F
- Pressure drop across the catalyst

2.3 Proposed Test Schedule

Table 2-1 presents an outline and tentative schedule for the emissions testing program.

Table 2-1: Program Outline and Tentative Test Schedule

Testing Location	Parameter	US EPA Method	No. of Runs	Run Duration	Est. Onsite Time
DAY 1 – July 17, 2023					
Unit #1 Inlet/Outlet	O ₂ /CO ₂	3A	3	60 min	8 hours
	CO	10			
DAY 2 – July 18, 2023					
Unit #2 Inlet/Outlet	O ₂ /CO ₂	3A	3	60 min	9 hours
	CO	10			
Unit #4 Inlet/Outlet	O ₂ /CO ₂	3A	3	60 min	
	CO	10			
DAY 3 – July 19, 2023					
Unit #5 Inlet/Outlet	O ₂ /CO ₂	3A	3	60 min	9 hours
	CO	10			
Unit #6 Inlet/Outlet	O ₂ /CO ₂	3A	3	60 min	
	CO	10			
DAY 4 – July 20, 2023					
Unit #7 Inlet/Outlet	O ₂ /CO ₂	3A	3	60 min	8 hours
	CO	10			
DAY 5 – July 21, 2023					
Contingency Day (if needed)					

2.4 Emission Limits

Emission limits for each pollutant are below.

Table 2-2: Emission Limits

Source	Pollutant	Citation
Units #1, #2, #4, #5, #6 & #7	CO 23 ppm @ 15% O ₂ or reduced CO emissions of at least 70%	40 CFR 63, Subpart ZZZZ & Permit Condition III, (A), (3), (a)

2.5 Test Report

The final test report must be submitted within 60 days of the completion of the performance test and will include the following information.

- *Introduction* – Brief discussion of project scope of work and activities.
- *Results and Discussion* – A summary of test results and process/control system operational data with comparison to regulatory requirements or vendor guarantees along with a description of process conditions and/or testing deviations that may have affected the testing results.
- *Methodology* – A description of the sampling and analytical methodologies.

- *Sample Calculations* – Example calculations for each target parameter.
- *Field Data* – Copies of actual handwritten or electronic field data sheets.
- *Laboratory Data* – Copies of laboratory report(s) and chain of custody(s).
- *Quality Control Data* – Copies of all instrument calibration data and/or calibration gas certificates.
- *Process Operating/Control System Data* – Process operating and control system data (as provided by Olsson) to support the test results.

3.0 Testing Methodology

This section provides a description of the sampling and analytical procedures for each test method that will be employed during the test program. All equipment, procedures and quality assurance measures necessary for the completion of the test program meet or exceed the specifications of each relevant test method. The emission testing program will be conducted in accordance with the test methods listed in Table 3-1.

Table 3-1: Source Testing Methodology

Parameter	U.S. EPA Reference Test Methods	Notes/Remarks
Oxygen/Carbon Dioxide	3A	Instrumental method
Carbon Monoxide	10	Instrumental method

All stack diameters, depths, widths, upstream and downstream disturbance distances and nipple lengths will be measured on site with a verification measurement provided by the Field Team Leader.

3.1 U.S. EPA Reference Test Methods 1 – Sample Location

The sampling location will be evaluated in accordance with U.S. EPA Reference Test Method 1. The upstream and downstream distances will be measured and equated to equivalent diameters to confirm compliance with U.S. EPA Reference Test Method 1. Historic testing information shows engines to have circular ducts with an approximate 15.25-inch diameter. The two (2) sample ports are located 8.5 inches upstream of the duct vent and 12 inches downstream from the nearest disturbance. Actual dimensions and sample locations will be measured and confirmed prior to testing.

3.2 U.S. EPA Reference Test Methods 3A and 10 – Oxygen and Carbon Monoxide

The oxygen (O₂) and carbon monoxide (CO) samples will be conducted in accordance with U.S. EPA Reference Test Method 3A and 10. Data will be collected online and reported in 15-second averages. The sampling system will consist of a stainless-steel probe, Teflon sample line(s), gas conditioning system and the identified gas analyzers. An unheated Teflon sample line will be used due to the high temperatures of the gas stream being sampled. The gas conditioning system will be a non-contact condenser used to remove moisture from the stack gas.

3.3 Quality Assurance/Quality Control – U.S. EPA Reference Test Methods 3A and 10

Cylinder calibration gases will meet EPA Protocol 1 (+/- 2%) standards. Copies of all calibration gas certificates will be included in the Quality Assurance/Quality Control Appendix of the report.

Low Level gas will be introduced directly to the analyzer. After adjusting the analyzer to the Low Level gas concentration and once the analyzer reading is stable, the analyzer value will be recorded. This process will be repeated for the High Level gas. For the Calibration Error Test, Low, Mid, and High Level calibration gases will be sequentially introduced directly to the analyzer. The Calibration Error for each gas must be within 2.0 percent of the Calibration Span or 0.5 ppmv/% absolute difference.

High or Mid Level gas (whichever is closer to the stack gas concentration) will be introduced at the probe and the time required for the analyzer reading to reach 95 percent or 0.5 ppmv/% (whichever was less restrictive) of the gas

concentration will be recorded. The analyzer reading will be observed until it reaches a stable value, and this value will be recorded. Next, Low Level gas will be introduced at the probe and the time required for the analyzer reading to decrease to a value within 5.0 percent or 0.5 ppm/% (whichever was less restrictive) will be recorded. If the Low Level gas is zero gas, the acceptable response must be 5.0 percent of the upscale gas concentration or 0.5 ppm/% (whichever was less restrictive). The analyzer reading will be observed until it reaches a stable value and this value will be recorded. The measurement system response time and initial system bias will be determined from these data. The System Bias for each gas must be within 5.0 percent of the Calibration Span or 0.5 ppmv/% absolute difference.

High or Mid Level gas (whichever is closer to the stack gas concentration) will be introduced at the probe. After the analyzer response is stable, the value will be recorded. Next, Low Level gas will be introduced at the probe, and the analyzer value will be recorded once it reaches a stable response. The System Bias for each gas must be within 5.0 percent of the Calibration Span or 0.5 ppmv/% absolute difference or the data is invalidated and the Calibration Error Test and System Bias must be repeated.

The Drift between pre- and post-run System Bias must be within 3 percent of the Calibration Span or 0.5 ppmv/% absolute difference or the Calibration Error Test and System Bias must be repeated.

To determine the number of sampling points, a gas stratification check will be conducted prior to initiating testing. The pollutant concentrations will be measured at twelve traverse points (as described in Method 1) or three points (16.7, 50.0 and 83.3 percent of the measurement line). Each traverse point will be sampled for a minimum of twice the system response time.

If the pollutant concentration at each traverse point do not differ more than 5% or 0.5 ppm/0.3% (whichever is less restrictive) of the average pollutant concentration, then single point sampling will be conducted during the test runs. If the pollutant concentration does not meet these specifications but differs less than 10% or 1.0 ppm/0.5% from the average concentration, then three (3) point sampling will be conducted (stacks less than 7.8 feet in diameter - 16.7, 50.0 and 83.3 percent of the measurement line; stacks greater than 7.8 feet in diameter – 0.4, 1.0, and 2.0 meters from the stack wall). If the pollutant concentration differs by more than 10% or 1.0 ppm/0.5% from the average concentration, then sampling will be conducted at a minimum of twelve (12) traverse points. Copies of stratification check data will be included in the Quality Assurance/Quality Control Appendix of the report.

A Data Acquisition System with battery backup will be used to record the instrument response in one (1) minute averages. The data will be continuously stored as a *.CSV file in Excel format on the hard drive of a computer. At the completion of testing, the data will also be saved to the Alliance server. All data will be reviewed by the Field Team Leader before leaving the facility. Once arriving at Alliance's office, all written and electronic data will be relinquished to the report coordinator and then a final review will be performed by the Project Manager.

4.0 Quality Assurance Program

Alliance follows the procedures outlined in the Quality Assurance/Quality Control Management Plan to ensure the continuous production of useful and valid data throughout the course of this test program. The QC checks and procedures described in this section represent an integral part of the overall sampling and analytical scheme. Adherence to prescribed procedures is quite often the most applicable QC check.

4.1 Equipment

Field test equipment is assigned a unique, permanent identification number. Prior to mobilizing for the test program, equipment is inspected before being packed to detect equipment problems prior to arriving on site. This minimizes lost time on the job site due to equipment failure. Occasional equipment failure in the field is unavoidable despite the most rigorous inspection and maintenance procedures. Therefore, replacements for critical equipment or components are brought to the job site. Equipment returning from the field is inspected before it is returned to storage. During the course of these inspections, items are cleaned, repaired, reconditioned and recalibrated where necessary.

Calibrations are conducted in a manner, and at a frequency, which meets or exceeds U.S. EPA specifications. The calibration procedures outlined in the U.S. EPA Methods, and those recommended within the Quality Assurance Handbook for Air Pollution Measurement Systems: Volume III (EPA-600/R-94/038c, September 1994) are utilized. When these methods are inapplicable, methods such as those prescribed by the American Society for Testing and Materials (ASTM) or other nationally recognized agency may be used. Data obtained during calibrations is checked for completeness and accuracy. Copies of calibration forms are included in the report.

The following sections elaborate on the calibration procedures followed by Alliance for these items of equipment.

- Temperature Measuring Devices. All thermocouple sensors mounted in Dry Gas Meter Consoles are calibrated semi-annually with a NIST-traceable thermocouple calibrator (temperature simulator) and verified during field use using a second NIST-traceable meter. NIST-traceable thermocouple calibrators are calibrated annually by an outside laboratory.
- Other Equipment. A mass flow controller calibration is conducted on each Environics system annually following the procedures in the Manufacturer's Operation manual. A methane/ethane penetration factor check is conducted on the total hydrocarbon analyzers equipped with non-methane cutters every six (6) months following the procedures in 40 CFR 60, Subpart JJJJ. Other equipment such as probes, umbilical lines, cold boxes, etc. are routinely maintained and inspected to ensure that they are in good working order. They are repaired or replaced as needed.

4.2 Field Sampling

Field sampling will be done in accordance with the Standard Operating Procedures (SOP) for the applicable test method(s). General QC measures for the test program include:

- The sampling port will be sealed to prevent air from leaking from the port.
- All raw data will be maintained in organized manner.
- All raw data will be reviewed on a daily basis for completeness and acceptability.



Quote

Quote No.:

Date:

Client Information

Attn:

Company:

Address:

Phone:

Project Name:

ESI Information

Contact:

Title:

Phone:

Fax/E-mail:

Notes:

Qty	Description		Extended Price
		<input type="checkbox"/> AIS	
		<input type="checkbox"/> AIS	
		<input type="checkbox"/> AIS	
		<input type="checkbox"/> AIS	
		<input type="checkbox"/> AIS	
SUB TOTAL			





Quote

Quote No.:

Date:

Project Name:

Qty	Description			Extended Price
		<input type="checkbox"/> AIS		
		<input type="checkbox"/> AIS		
		<input type="checkbox"/> AIS		
		<input type="checkbox"/> AIS		
		<input type="checkbox"/> AIS		
		<input type="checkbox"/> AIS		

FREIGHT ESTIMATE

Quote Validity:

TAX%

Shipping Terms:

TOTAL PRICE

Delivery:

Signature:







**APPRAISAL OF:
REAL ESTATE LOCATED SOUTHEAST OF
F STREET AND CENTRAL AVENUE
AUBURN, NEBRASKA**

**OWNERSHIP:
RICHARD E. ANDREW AND JANE L. ANDREW, TRUSTEES**

**COUNTY ASSESSOR PARCEL ID NUMBERS:
640103421, 640053343 AND 640112048**

**PREPARED FOR:
MS. TAMARA WESTHART
ACCOUNTING AND FINANCE MANAGER
AUBURN BOARD OF PUBLIC WORKS
1600 O STREET
AUBURN, NEBRASKA 68305
AND
MR. ANGELO LIGOURI
COUNTY ATTORNEY, NEMAHA COUNTY
1805 N STREET
AUBURN, NEBRASKA 68305**

**PREPARED BY:
CODY GERDES, MAI
AND
JAY SEIFFERT
GREAT PLAINS APPRAISAL, INC.
5925 SOUTH 56TH STREET, SUITE 3
LINCOLN, NEBRASKA 68516**

**GPA FILE NUMBER: 23-0140
EFFECTIVE DATE OF ANALYSIS: JUNE 1, 2023**





Cody Gerdes, MAI
Lori L. Johnson, MAI
Jason L. Pickerel, MAI

June 16, 2023

Ms. Tamara Westhart
Accounting and Finance Manager Auburn Board of Public Works
1600 O Street
Auburn, Nebraska 68305
And
Mr. Angelo Ligouri
County Attorney, Nemaha County
1805 N Street
Auburn, Nebraska 68305

RE: Appraisal of real estate located southeast of the intersection of F Street and Central Avenue, near the east edge of the City of Aurora, in the central portions of Nemaha County, Nebraska; containing approximately 23.53 net acres of agricultural/transitional land.

Owners of Record: Richard E. Andrew and Jane L. Andrew, Trustees of the Richard and Jane Andrew Living Trust dated July 13, 2020.

Dear Ms. Westhart and Mr. Ligouri:

As requested, we have prepared the attached appraisal report on the above-referenced property. This report sets forth the valuation premise and data utilized in the value estimate. The intended user/users of this analysis are identified as Ms. Tamara Westhart, Accounting and Finance Manager, Auburn Board of Public Works, City of Auburn, and/or their representatives. In addition, Mr. Angelo Ligouri, County Attorney, Nemaha County is also identified as an intended user of this report.

This report is intended to provide a guide to compensation for the parts taken and potential damages to the remainder as a result of the taking. The appraisal may also be utilized as the basis for testimony as an expert witness in litigation.

The scope of the appraisal process includes research of information that is adequate to support a credible analysis. This report is presented in an Appraisal Report format. We have experience appraising similar properties in the local market area and no additional study or assistance was needed in order to comply with the Competency Rule of the *Uniform Standards of Professional Appraisal Practice*.

The subject property to be appraised consists of agricultural/transitional land with an improved home site area (residential/acreage use on portions of the property). The subject property is generally located southeast of the intersection of F Street and Central Avenue / Highway 136, along the east edge of, and within the existing city limits of, Auburn, Nebraska. The subject property consists of two contiguous parcels including total site area of approximately 23.53 acres, exclusive of adjacent road right-of-way.

Ms. Tamara Westhart
Accounting and Finance Manager Auburn Board of Public Works
And
Mr. Angelo Ligouri
County Attorney, Nemaha County

For identification purposes throughout this report, each parcel comprising the overall subject property may be described as the North Parcel and the South Parcel. The North Parcel is identified by Nemaha County Assessor's Office records as Parcel ID: 640103421, and this parcel includes a total site area of approximately 0.50 acres. This subject parcel includes an irregular-shaped piece of vacant land located roughly 175 feet south of Central Avenue / Highway 136 and approximately 300 feet east of F Street. The general location of this parcel is adjacent to the north edge of the western portions of the South Parcel of the subject.

The South Parcel is identified by County Assessor records as Parcel ID: 64005334, and this parcel includes a total site area of approximately 22.93 acres. In addition, there is a 0.10-acre parcel identified by county records as Parcel ID: 640112048 which functions as an access drive extending west off the South Parcel providing access to F Street. For simplicity of analysis, the South Parcel described throughout this report is considered to include the above-noted access piece. Therefore, the South Parcel is considered to include a total site area of 23.03 acres.

In addition, the South Parcel is improved with a single-family residence located within an approximate 3.44-acre home site area in the southwest portions of this parcel. Besides the 3.44 acres allocated to the existing improved acreage use (including the 0.10-acre access drive parcel), the remainder of this larger parcel consists of vacant agricultural/transitional land with adequate legal and physical characteristics for urban-density and/or low-density/acreage residential development uses.

The proposed taking on the subject property includes acquiring a permanent easement for an existing public sanitary sewer main. The proposed easement includes a total area of approximately 1.70 acres. The area of taking is located along the west edge of the North Parcel and continues south across the western and south-central portions to near the center of the south edge of the South Parcel.

The size of the taking area is based on information provided by the client or their representatives. The information provided includes a general illustration showing the location of the proposed easement on an aerial map as well as general descriptions of the proposed easement area. The appraisers were not provided with a final land survey or final metes and bounds legal description of the proposed taking area. If the actual easement area differs from the size of the taking/easement areas utilized in this report, this could affect the value estimates contained in this report. (See *Extraordinary Assumptions*.)

It is noted that the proposed permanent easement is for an existing sanitary sewer main which has been in place across the subject property for decades. The improved residential/acreage use on portions of the subject, as well as neighboring residential properties, use this existing public sanitary sewer line. There is no known easement recorded for the existing public utility use associated with the existing sanitary sewer main across portions of the subject property. The proposed easement is estimated to be for access to the easement area and for future maintenance of the existing sanitary sewer main and appurtenances thereto.

Ms. Tamara Westhart
 Accounting and Finance Manager Auburn Board of Public Works
 And
 Mr. Angelo Ligouri
 County Attorney, Nemaha County

The scope of the appraisal process includes research of sales in the competing market area adequate to support credible analysis by the sales comparison approach. This appraisal report provides a summary of the most pertinent analysis and conclusions due to the uncomplicated nature of the taking. In cases where the property is improved, the analysis typically includes no evaluation of the improvements, unless the improvements are within the taking areas. The subject property improvements are located outside of the proposed taking areas, and thus the impact of the project is limited to the proposed easement acquisition and potential damages to the remainder property as a result of the taking.

The appraisers are not experts on hazardous materials. The inspection of the property revealed no apparent hazardous materials. The appraisers caution that, if present, such materials could affect the value of the property. The values estimated in this report assume that there is no contamination. (See *Extraordinary Assumptions*.)

Your attention is directed toward the sections titled *Extraordinary Assumptions*, *Hypothetical Conditions*, *General Limiting Conditions* and *Appraisers' Certification*, which address contingencies of the appraisal report. Additional contingencies may be interspersed throughout the report where appropriate. Therefore, the document should be considered in its entirety.

The following table illustrates the before-taking and after-taking value of the subject property. The difference in these value estimations indicates the total damages to the property as a result of the proposed partial acquisition. The total damages are considered synonymous with the recommended compensation for the proposed taking of a portion of the subject property.

Estimated Market Value Before the Taking	\$400,010
Estimated Market Value After the Taking	<u>\$385,560</u>
Indicated Compensation	\$14,450
Plus Other Compensation	\$0
Contributory Value of Landscaping Lost	<u>\$0</u>
Total Indicated Compensation	\$14,450
Called	\$14,450

Ms. Tamara Westhart
Accounting and Finance Manager Auburn Board of Public Works
And
Mr. Angelo Ligouri
County Attorney, Nemaha County

Based on the attached data and analysis, the estimated compensation for the proposed easement acquisition on the subject property, subject to *Extraordinary Assumptions, Hypothetical Conditions, and General Limiting Conditions* cited herein, as of **June 1, 2023**, is estimated to be:

**FOURTEEN THOUSAND FOUR HUNDRED FIFTY DOLLARS
(\$14,450.00)**

Respectfully submitted,



Cody Gerdes, MAI
Nebraska Certified General
Real Property Appraiser
Credential No. CG270077



Jay Seiffert
Nebraska Certified General
Real Property Appraiser
Credential No. CG2017033

TABLE OF CONTENTS

SECTION I - INTRODUCTION	1
SUMMARY OF SALIENT FACTS AND CONCLUSIONS	1
EXTRAORDINARY ASSUMPTIONS	3
HYPOTHETICAL CONDITIONS	4
GENERAL LIMITING CONDITIONS	5
APPRAISERS' CERTIFICATION	7
PURPOSE OF PROJECT	9
PURPOSE OF APPRAISAL	9
MARKET VALUE DEFINITION.....	9
SCOPE OF APPRAISAL	10
COVID-19	11
CLIENT.....	11
INTENDED USE/USERS OF APPRAISAL.....	11
MARKETING TIME.....	11
EXPOSURE TIME.....	12
PROPERTY RIGHTS APPRAISED	12
EFFECTIVE DATE OF APPRAISAL	12
NON-REALTY ITEMS EXCLUDED FROM VALUATION	13
ACKNOWLEDGMENT OF ASSISTANCE/COMPETENCY	13
PROPERTY OWNER CONTACT.....	13
SECTION II – DESCRIPTIONS	14
IDENTIFICATION OF PROPERTY	14
LEGAL DESCRIPTION	14
OWNERSHIP.....	14
TITLE HISTORY	15
EASEMENTS AND RESTRICTIONS	15
ZONING.....	16
<i>Zoning Map</i>	18
ASSESSMENT AND TAX DATA	19
UTILITIES	20
FLOODPLAIN/FLOODPRONE.....	20
<i>Floodplain Map</i>	21
AREA ANALYSIS.....	22
<i>Area Map</i>	29
<i>Area Photographs</i>	30
<i>Future Land Use Map</i>	32
LAND DESCRIPTION	33
DESCRIPTION OF THE IMPROVEMENTS	35
LEASE INFORMATION	35
<i>Aerial Map</i>	36
<i>Subject Photographs – North Parcel</i>	37
<i>Subject Photographs – South Parcel</i>	39
SECTION III - BEFORE TAKING VALUE ANALYSIS.....	43
HIGHEST AND BEST USE: AS IF VACANT.....	44
REPORT FORMAT	48
SALES COMPARISON APPROACH	49
<i>Land Sales</i>	50
<i>Land Sales Map</i>	58
<i>Explanation of Adjustments</i>	59
<i>Illustrative Land Sales Adjustment Grid</i>	62
<i>Correlation of Market Data</i>	63
<i>Value Conclusion – Before the Taking</i>	66

SECTION IV - THE TAKING	67
DESCRIPTION OF TAKING	67
<i>Taking Exhibit</i>	69
<i>Descriptions of Acquisition</i>	70
<i>Subject Photographs – Taking Area (North Parcel)</i>	71
<i>Subject Photographs – Taking Area (South Parcel)</i>	72
EFFECT OF TAKING	73
EFFECT OF TAKING – SUMMARY AND CONCLUSION	75
SECTION V - AFTER TAKING VALUE ANALYSIS	76
SUMMARY - LAND VALUE AFTER TAKING	76
SECTION VI - SUMMARY - PARTS TAKEN & DAMAGES	77
RECAPITULATION	78
SECTION VII - ADDENDA	79
QUALIFICATIONS OF APPRAISER	80
<i>Cody Gerdes, MAI</i>	80
<i>Jay Seiffert</i>	83

SECTION I - INTRODUCTION

SUMMARY OF SALIENT FACTS AND CONCLUSIONS

Identification of Property: The subject property is located southeast of the intersection of F Street and Central Avenue, near the east edge of the City of Auburn, in the central portions of Nemaha County, Nebraska. The subject property includes a current street address of 1509 F Street, Auburn, Nebraska. The property is identified by Nemaha County Assessor records as Parcel ID's: 640103421 (North Parcel) and 640053343 (South Parcel). It is noted that the South Parcel, as identified and described throughout this report, includes an additional 0.10-acre parcel used as an access drive, which has its own parcel identification number.

Owner of Record: Richard E. Andrew and Jane L. Andrew, Trustees of the Richard and Jane Andrew Living Trust.

Property Rights Appraised: The overall property value opinions are reflective of the Fee Simple Estate in the property. (See *Extraordinary Assumptions*.)

Improvements: The subject property is unimproved.

Zoning: The vast majority of the subject (entire South Parcel) is zoned AGR Agricultural Residential District. The North Parcel (0.50 acres) is zoned C-R Commercial/Residential District. The overall property is under the zoning jurisdiction of the City of Auburn, Nebraska.

Future Land Use: The vast majority of the subject property includes a future land use designation as Single Family Residential per the Comprehensive Plan of the City of Auburn, Nebraska.

It is noted that the North Parcel of the subject, including approximately 0.50 acres within a narrow/irregular-shaped parcel, is shown as Commercial Residential future land use. However, based on legal and physical characteristics of this subject parcel, including existing restrictions of an easement and small site size, potential commercial uses in these portions of the subject are considered highly speculative.

The most probable future use of the subject's North Parcel is considered to be in conjunction with a future residential development use of the South Parcel. Specifically, the North Parcel would likely be used as a future roadway providing access to a potential residential development of the remainder subject property from Central Avenue to the north.

Floodplain: The subject property is located outside of any identified flood hazard area. There is significant floodplain land in the area just north and east of the subject property. The nearby floodplain is associated with the Little Nemaha River which travels northwest-southeast roughly one mile east of Auburn.

Highest and Best Use: The property is considered to have a highest and best use for residential development uses, including potential low-density/acreage and/or urban-density residential uses, or a combination of similar residential uses.

Effective Date of Appraisal:

June 1, 2023

Value Estimates:

Estimated Market Value Before the Taking	\$400,010
Estimated Market Value After the Taking	<u>\$385,560</u>
Indicated Compensation	\$14,450
Plus Other Compensation	\$0
Contributory Value of Landscaping Lost	<u>\$0</u>
Total Indicated Compensation	\$14,450
Called	\$14,450

The estimated compensation for the proposed easement acquisition on the subject property is outlined above to total \$14,450. The total indicated compensation shown above is based on the difference between the estimated land value of the overall subject property before the taking and the estimated land value of the property after the taking. The after-taking value considers the proposed easement in place and potential damages to the remainder property resulting from the taking.

In addition, the applicable damages resulting from the proposed easement have been allocated based on the easement area within each identified subject parcel. The allocation of total indicated compensation relative to each subject parcel is shown below.

Allocation by Parcel

<i>North Parcel:</i>	0.20	acres	x	\$17,000	/ acre	x	50%	=	\$1,700
<i>South Parcel:</i>	1.50	acres	x	\$17,000	/ acre	x	50%	=	<u>\$12,750</u>
									\$14,450
								Called	\$14,450

This appraisal is subject to *Extraordinary Assumptions, Hypothetical Conditions* and *General Limiting Conditions* herein cited. Any user of this appraisal report should be thoroughly familiar with both sections of the report.

EXTRAORDINARY ASSUMPTIONS

This appraisal is made under the following extraordinary assumptions along with those that appear in the body of the appraisal:

Extraordinary Assumption: *An assignment-specific assumption as of the effective date regarding uncertain information used in an analysis which, if found to be false, could alter the appraiser's opinions or conclusions.*

Comment: *Uncertain information might include physical, legal, or economic characteristics of the subject property; or conditions external to the property, such as market conditions or trends; or the integrity of data used in an analysis.*

Source: The Appraisal Foundation, *Uniform Standards of Professional Appraisal Practice*, 2020-2021 Edition.

1. The appraisers are not experts on hazardous materials. The inspection of the property revealed no apparent hazardous materials. The appraisers caution that, if present, such materials could affect the value of the property. The values estimated in this report assume that there is no contamination.
2. The appraisal is based upon the assumption that the correct legal descriptions conform to the property herein described and illustrated by plats and plans contained in this report. Any change in the size of the land or taking could affect the values estimated.
3. The appraisers were not provided with a Certificate of Title relative to the subject property. The appraisers are not qualified title experts and any user of this appraisal report should seek the services of a qualified title expert to verify ownership and other issues related to ownership and encumbrances on the property.
4. The size of the taking area is based on information provided by the client or their representatives. The information provided includes a general illustration showing the location of the proposed easement on an aerial map as well as general descriptions of the proposed easement area. The appraisers were not provided with a final land survey or final metes and bounds legal description of the proposed taking area. If the actual easement area differs from the size of the taking/easement areas utilized in this report, this could affect the value estimates contained in this report.

HYPOTHETICAL CONDITIONS

This appraisal is made under the following hypothetical conditions along with those that appear in the body of the appraisal:

Hypothetical Condition: A condition, directly related to a specific assignment, which is contrary to what is known by the appraiser to exist on the effective date of the assignment results, but is used for the purpose of analysis.

Comment: Hypothetical conditions are contrary to known facts about physical, legal, or economic characteristics of the subject property; or about conditions external to the property, such as market conditions or trends; or about the integrity of data used in an analysis.

Source: The Appraisal Foundation, *Uniform Standards of Professional Appraisal Practice*, 2020-2021 Edition.

1. The after taking value analysis is made under the assumption that the proposed taking and/or easements have been acquired and the associated damages have been incurred. The use of the “*Hypothetical Condition*” affects the analysis herein contained.

GENERAL LIMITING CONDITIONS

This appraisal is made under the following general contingencies along with those that appear in the body of the appraisal:

1. Title to the property is good and there are no liens or encumbrances except as noted.
2. No survey was made of the property for the purpose of this report; therefore, no guarantee is warranted that the improvements are located on the land herein described.
3. Distribution of the total valuation between land and improvements applies only under the program of utilization and conditions as set out in this report and is invalidated under any other program of utilization.
4. Testimony or attendance in court by reason of having prepared this appraisal shall not be required unless arrangements previously have been made.
5. All sketches, diagrams and photographs included in this report are for the reader's visual aid only and not based on survey.
6. Certain information, upon which opinions and conclusions are based, has been obtained from sources considered reliable; however, no liability from them can be assumed by the appraisers.
7. The appraisers are aware of no hidden or apparent conditions in the property, which would render it more or less valuable than otherwise comparable property.
8. Disclosure of the contents of this report is governed by the Bylaws and Regulations of the Appraisal Institute including those sections regarding peer review. Neither all nor any part of the contents of this report (especially any conclusions to value, the identity of the appraisers or any reference to the Appraisal Institute or to the MAI designation, or any other designations) shall be disseminated to the public through advertising media, public relations media, news media, sales media or any other public means of communication, without the prior written consent and approval of the authors.
9. It is assumed that all applicable zoning and use regulations and restrictions have been complied with, unless a non-conformity has been stated, defined and considered in the body of the report.
10. It is assumed that there was full compliance with all applicable federal, state and local environmental regulations and laws unless noncompliance is stated, defined and considered in the report.
11. It is assumed that all required licenses, consents or other legislative or administrative authority from any local, state or national governmental or private entity or organization had been or could have been obtained or renewed for any use on which the value opinion contained in this report is based.

12. Possession of this report, or a copy thereof, does not carry with it the right of publication. It may not be used for any purpose by any person other than the party to whom it is addressed without the prior written consent of the appraisers, and in any event only with properly written qualification and only in its entirety.
13. The consideration for the preparation of this report is the payment by the client of all charges due the appraisers in connection therewith. Any responsibility of the appraisers for any part of the report is conditioned upon full payment.
14. Unless otherwise stated in the report the Date of the Report is synonymous the date of the Transmittal Letter and the appraisers' perspective is current.

APPRAISERS' CERTIFICATION

The undersigned do hereby certify that, except as otherwise noted in this report:

1. Cody Gerdes, MAI has completed the primary inspection of the subject property for the firm. The primary inspection of the property was completed on June 1, 2023, and this is the effective date of appraisal. Jay Seiffert did not physically inspect the subject property but utilized all available resources for purposes of this report. Details of both the inspection and subsequent analysis are contained in the body of this report.
2. The statements of fact contained within this report are true and correct.
3. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and is my/our personal, impartial, and unbiased professional analyses, opinions, and conclusions.
4. I/we have no present or prospective interest in the real estate that is the subject of this report, and I have no personal interest with respect to the parties involved.
5. I/we have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
6. My/our engagement with respect to this assignment was not contingent upon developing or reporting predetermined results.
7. My/our compensation for completing this assignment is not contingent upon development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the use of this appraisal.
8. My/our analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice*.
9. No one other than the undersigned provided significant professional assistance to the analyses, conclusions, and opinions concerning the real estate that are set forth in this appraisal report.
10. I/we am/are experienced in appraising properties of this type, and are qualified to appraise the property based upon that experience and knowledge.
11. I/We certify that, to the best of our knowledge and belief, the reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the requirements of the Appraisal Institute's Code of Professional Ethics and Standards of Professional Practice, which include the Uniform Standards of Professional Appraisal Practice.
12. I/We certify that the use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.
13. As of the date of this report, Cody Gerdes, MAI, has completed the continuing education program for Designated Members of the Appraisal Institute.

14. As of the date of this report, Jay Seiffert has completed the Standards and Ethics Education Requirement for Candidates/Practicing Affiliates of the Appraisal Institute.
15. Cody Gerdes, MAI and/or Jay Seiffert have not completed an appraisal or performed prior services regarding the property that is the subject of this report, as appraisers or in any other capacity, within the three-year period immediately preceding acceptance of this assignment.
16. Based on the attached data and analysis, the estimated compensation for the proposed easement acquisition on the subject property, subject to *Extraordinary Assumptions, Hypothetical Conditions, and General Limiting Conditions* cited herein, as of **June 1, 2023**, is estimated to be:

**FOURTEEN THOUSAND FOUR HUNDRED FIFTY DOLLARS
(\$14,450.00)**



Cody Gerdes, MAI
Nebraska Certified General
Real Property Appraiser
Credential No. CG270077

6/16/2023

Date of Report



Jay Seiffert
Nebraska Certified General
Real Property Appraiser
Credential No. CG2017033

6/16/2023

Date of Report

PURPOSE OF PROJECT

The City of Auburn has identified a need to acquire lands for purposes of an existing sanitary sewer line. The existing sanitary sewer line is located across the west and south-central portions of the subject property. The proposed permanent easement includes a total size of approximately 1.70 acres, including 0.20 acres within the North Parcel and 1.50 acres within the South Parcel.

In order to accomplish the project, the City of Auburn, or associated public entity, will need to acquire property and/or property rights by taking. Based on the existing use including a public sanitary sewer main located across portions of the subject property, it is estimated that the right of eminent domain could be exercised by the City.

The proposed taking on the subject property includes acquiring a permanent easement area of approximately 1.70 acres for public sanitary sewer purposes. The area of taking includes an irregular-shaped piece of land generally extending from the north edge of the property across the western portions of the subject to near the center of the south edge of the property.

It is noted that the proposed permanent easement is for an existing sanitary sewer main which has been in place across the subject property for decades. The improved residential/acreage use on portions of the subject, as well as neighboring residential properties, use this existing public sanitary sewer line. There is no known easement recorded for the existing public utility use associated with the existing sanitary sewer main across portions of the subject property. The proposed easement is estimated to be for access to the easement area and for future maintenance of the existing sanitary sewer main and appurtenances thereto.

PURPOSE OF APPRAISAL

The purpose of the appraisal is to estimate the value loss sustained by the property as a result of the taking. The loss in value is generally recognized as being any diminution of value occurring as measured between the value of the property as it exists before the taking and the value of the property as it exists after the taking. The estimated loss in value to the property is recognized as being reasonable compensation for the part taken and potential damages to the remainder.

MARKET VALUE DEFINITION

The purpose of the appraisal is to estimate the market value of the subject property both before and after the taking. Market value is defined as follows:

Market Value - *The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in a competitive market under all conditions requisite to a fair sale, with the buyer and seller each acting prudently, knowledgeably, and for self-interest, and assuming that neither is under undue duress.*

The definition of market value is contingent upon the consummation of a sale consistent with the exposure period cited within this report. The concept of the cited definition of “market value” is considered to be substantially similar to jurisdictional definitions applicable under Federal Aid and Nebraska Statute.

(Source of Market Value Definition: *Appraisal Institute, The Dictionary of Real Estate Appraisal*, Sixth Edition (Chicago: Appraisal Institute, 2015).

SCOPE OF APPRAISAL

The scope of the appraisal encompasses the necessary research and analysis to prepare the report in accordance with the intended use, the *Standards of Professional Practice* of the Appraisal Institute, and the *Uniform Standards of Professional Appraisal Practice* of the Appraisal Foundation.

In cases where the property is improved, the analysis typically includes no evaluation of the improvements, unless the improvements are within the taking areas. The subject property is unimproved, and thus the impact of the project relates to the underlying land value of the part taken, potential damages to the remainder, and issues pertaining to landscaping or minor site improvements. The analysis will include a before-taking and after-taking land value analysis of the overall subject property.

The sales comparison approach is considered the most applicable to the appraisal problem. As explained in the analysis, the cost approach or income approach will not be utilized in the valuation of the subject property. Adequate sales data is available for analysis to provide a reliable indication of the subject's underlying land value, both before the taking and after the taking. Therefore, the valuation analysis utilizes the sales comparison approach.

This appraisal report is a summary of the most pertinent analysis and conclusions. Specifically concerning this assignment, the following steps were taken:

1. The primary inspection of the subject property was completed by Cody Gerdes, MAI on behalf of the Great Plains Appraisal firm. The inspection was completed on June 1, 2023, which is synonymous with the effective date of this appraisal. Jay Seiffert did not physically inspect the subject property but utilized all available resources for purposes of this appraisal. Additional information and data relative to the property was obtained from City officials, County officials, the property owners and/or their representatives, and other public and private sources.
2. The information regarding the region, city, and neighborhood is based upon personal inspection and investigation, data contained in the files of Great Plains Appraisal Company, Inc., and information obtained from other published sources. In addition to the secondary data, primary data was derived by observation and inspection by the appraiser(s) in the subject's community and neighborhood.
3. In developing the approaches to value, the Appraiser(s) identified the competing market area and researched data in that market area. Data were collected from data files of Great Plains Appraisal Company, Inc., other appraisers, Realtors, property managers, property owners, publications, public records, and other sources considered knowledgeable of the subject property marketplace. While reasonable efforts were made to obtain reliable data, no warranty as to the reliability is made.
4. Upon completion of data assembly and analysis as herein defined and presented, an opinion of market value was formulated and presented, which is subject to the *Extraordinary Assumption*, *Hypothetical Conditions*, and *General Limiting Conditions* herein cited.

COVID-19

The global outbreak of a “novel coronavirus” known as COVID-19 was officially declared a pandemic by the World Health Organization (WHO). The reader is cautioned, and reminded that the conclusions presented in this appraisal report apply only as of the effective date(s) indicated. The appraisers make no representation as to the effect on the subject property of any unforeseen event, subsequent to the effective date of the appraisal.

CLIENT

The client of this report is identified as Ms. Tamara Westhart, Accounting and Finance Manager, Auburn Board of Public Works, City of Auburn, and/or their representatives.

INTENDED USE/USERS OF APPRAISAL

The intended use of this report is to provide a guide to compensation for the parts taken and damages to the remainder property as a result of the project. The appraisal may also be utilized as the basis for testimony as an expert witness in litigation. The intended user(s) of this report are identified as the client and/or their representatives. In addition, Mr. Angelo Ligouri, County Attorney, Nemaha County, is also identified as an intended user of this report. This report is not intended for any other use or for any other user. Any other user is an unintended user and is not to rely on this report. The appraisers have had no discussion with the owner or the client relating to value conclusion prior to analysis contained within this report.

MARKETING TIME

Marketing Time - *An opinion of the amount of time it might take to sell a real or personal property interest at the concluded market value level during the period immediately after the effective date of an appraisal.*

(Source of Market Time Definition: *Appraisal Institute, The Dictionary of Real Estate Appraisal*, Sixth Edition (Chicago: Appraisal Institute, 2015).

The marketing time typically associated with a property such as the subject is based upon a review of sales data and conversations with local market participants, and these sources indicate a relatively stable market exists as of the effective date of the appraisal. These sources indicate that the typical marketing time for this type of property generally falls in the range of 12 to 24 months.

Great Plains Appraisal Company, Inc. continually studies sales of real estate to determine the time they are on the market. This study includes all types of real estate and is done through observation, multiple listing service data, and discussions with brokers, owners, buyers and sellers. This study is necessary because the time a property is on the market can vary widely due to the asking price. For this reason, this study has to be general in character for various property types. Based on this study at the present time, the marketing period for similar tracts of transitional land with development potential, with similar locational characteristics as the subject, is considered to be 12 to 24 months.

EXPOSURE TIME

Exposure Time - *[The] estimated length of time that the property interest being appraised would have been offered on the market prior to the hypothetical consummation of a sale at market value on the effective date of the appraisal.*

(Source of Exposure Time Definition: *Appraisal Institute, The Dictionary of Real Estate Appraisal*, Sixth Edition (Chicago: Appraisal Institute, 2015).

Typical exposure times derived from comparable sales appear to range from 12 to 24 months for this type of property in the competing rural market area. In the current market, an exposure time of approximately 12 to 24 months for the subject land is considered adequate to achieve the market price estimated within this report. The marketing time stated above is considered to be similar to the exposure time for the subject property.

PROPERTY RIGHTS APPRAISED

For purposes of this report, the various estates are defined as follows:

Fee Simple Estate: *Absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power, and escheat.*

Leased Fee Estate: *The ownership interest held by the lessor, which includes the right to receive the contract rent specified in the lease plus the reversionary right when the lease expires.*

Leasehold Estate: *The right held by the lessee to use and occupy real estate for a stated term and under the conditions specified in the lease.*

(Source of Property Rights Definitions: *Appraisal Institute, The Dictionary of Real Estate Appraisal*, Sixth Edition, (Chicago: Appraisal Institute, 2015).

On the effective date of this analysis no known leases were in place for the subject property.

EFFECTIVE DATE OF APPRAISAL

The effective date of this appraisal is June 1, 2023. For the purpose of this appraisal, the primary inspection of the subject property was completed on June 1, 2023 by Cody Gerdes, MAI on behalf of the Great Plains Appraisal firm. The photographs included within this appraisal report were taken on the effective date of this appraisal. Jay Seiffert did not physically inspect the subject property for purposes of this appraisal report.

NON-REALTY ITEMS EXCLUDED FROM VALUATION

This analysis gives no consideration to items of personal property except that herein described.

ACKNOWLEDGMENT OF ASSISTANCE/COMPETENCY

No one contributed to the analysis and evaluation of the subject property other than the principal appraisers whom are noted on the Certification section of this report.

The appraisers have adequate education and are experienced in appraising properties of this type. No additional measures were required to comply with the Competency Rule of the *Uniform Standards of Professional Appraisal Practice*.

PROPERTY OWNER CONTACT

The appraisers spoke on the phone with Richard Andrew (subject ownership) on June 12, 2023. The conversation included general discussion about the history of the property and the impact of the existing sanitary sewer line as well as the effect of acquiring the proposed permanent easement for the existing sanitary sewer line.

SECTION II – DESCRIPTIONS

IDENTIFICATION OF PROPERTY

The subject property consists of two contiguous parcels generally located southeast of the intersection of F Street and Central Avenue / Highway 136, generally along the east edge of Auburn, Nebraska. The subject property is identified by Nemaha County Assessor records as Parcel ID's: 640103421 (North Parcel) and 640053343 (South Parcel). The property includes a total site area of approximately 23.53 net acres, exclusive of adjacent road right-of-way.

For identification purposes throughout this report, each parcel comprising the overall subject property may be described as the North Parcel and the South Parcel. The North Parcel includes a total site area of approximately 0.50 acres and is identified by Nemaha County Assessor's Office records as Parcel ID: 640103421. This subject parcel includes an irregular-shaped piece of vacant land located adjacent to the north edge of the western portions of the larger subject parcel.

The South Parcel is identified by County Assessor records as Parcel ID: 64005334 and 640112048, including a total site area of approximately 23.03 acres (including a 0.10-acre parcel used as an access drive). The South Parcel is improved with a single-family residence, located within an approximate 3.44-acre home site area in the southwest portions of this parcel. Besides the 3.44 acres allocated to the existing improved acreage use, the remainder of this parcel consists of vacant agricultural land.

LEGAL DESCRIPTION

The legal description of the subject property is as follows:

North Parcel: Lot 3, Green Acres Addition to Auburn; and the West Half of vacated C H Nixon Boulevard, excluding the North 108.31 feet of vacated road.

South Parcel: A tract of land including a part of the Northwest Quarter of Section 22, Township 5 North, Range 14 East of the 6th P.M., Nemaha County, Nebraska (Full metes and bounds legal description retained in the files of Great Plains Appraisal, Inc.).

OWNERSHIP

Based on a review of the records of the Nemaha County Register of Deeds' Office online database, the ownership of the subject property as of the date of the appraisal rests with:

Richard E. Andrew and Jane L. Andrew, Trustees of the Richard and Jane Andrew Living Trust dated July 13, 2020

TITLE HISTORY

Unless otherwise noted, the following data was verified with the Nemaha County Register of Deeds' Office on June 1, 2023.

The appraisers were not provided with a Certificate of Title relative to the subject property. The appraisers are not qualified title experts and any user of this appraisal report should seek the services of a qualified title expert to verify ownership and other issues related to ownership and encumbrances on the property. (See *Extraordinary Assumptions*.)

The subject property, and significant lands outside of the subject, have transferred ownership within the three-year period since the effective date of this appraisal. Details of the recent transfer are outlined below.

PRESENT TITLE

GRANTOR:	Richard E. Andrew and Jane L. Andrew		
GRANTEE:	Richard E. Andrew and Jane L. Andrew, Trustees of the Richard and Jane Andrew Living Trust dated July 13, 2020.		
DATE OF INSTRUMENT:	July 13, 2020		
INSTRUMENT:	Warranty Deed		
INSTRUMENT NO.:	2020-0767		
SALE PRICE:	\$0	REV. STAMPS:	Exempt
CONFIRMATION:	Public Records (Assessor's records and Deed)		
COMMENTS:	The transfer includes the subject property and significant additional land in Nemaha County, Nebraska. The transfer is between related parties and is not considered to be at arm's length.		

There have not been any other recorded transfers of ownership of the subject property in the preceding three years from the effective date of this appraisal. Copies of the pertinent documents are included in the addenda of this report, if applicable.

EASEMENTS AND RESTRICTIONS

The appraisers noted utility easements in the area which are typically along the perimeters of competing sites. No specific utility easements are shown on the plat map of the subject property. Potential utility easements along the site perimeter are considered to be typical and do not adversely affect the value of the subject property.

There is an easement between Janet M. and Bruce W. Kirkendall (Grantors) and Richard E. and Jane L. Andrew (Grantees) across a small portion of an adjacent property located adjacent to the west of the southwest corner of the South Parcel of the subject property. The easement document describes an existing 10-foot utility easement from near the eastern portions of Lot B, Sheridan Crossing Addition to the City of Auburn, to the east boundary line of Lot B. The exact area of the easement is unclear. The easement benefits the Grantees (subject ownership) and is for the purpose of ingress and egress to install, remove and maintain hookups and lines for and including: utilities, fiber optic lines and hookups, gas, electric, water, telephone, cabled, water, water drainage and sewer, as well as for maintenance of the Grantees adjoining real estate. The easement area is estimated to be located near the east edge of the above-described lot (affected property generally located along the west edge of the South Parcel of the subject, just north of the southwest corner of this parcel).

No other interests are considered to encumber the subject ownership rights. The existing restrictions have minimal effect on the subject property. If applicable, copies of the easements are included in the addenda of this report.

ZONING

The North Parcel of the subject property is zoned C-R Commercial/Residential District. The South Parcel of the subject is zoned AGR Agricultural Residential District. The overall property is within the zoning jurisdiction of the City of Auburn, Nebraska. Both applicable zoning districts will be described below.

C-R Commercial/Residential District

This district is intended to provide for the trade, service, cultural and recreational uses which are appropriate to be developed in conjunction with a highway or major street and offer a desired convenience in location and accessibility to the motoring public and allow for single-and-multi-family dwelling units.

Permitted principal uses and structures: ATM; automobile sales; automotive wash facilities; construction sales and services; commercial recreation facilities (bowling alleys, miniature golf courses and similar uses); detached banking facilities; farm implement sales and services; finance, insurance and real estate services; food service, restaurants and taverns; freight terminals; garden centers and nurseries; mini-warehouses; mobile and modular home sales; motels and hotels; museums and art galleries; public and private charitable institutions; public and quasi-public uses of an educational, recreational or religious type including public and parochial elementary schools; public uses of an administrative, public service or cultural type; residential single-and-multi-family dwelling uses; service stations and convenience stores; retail uses; temporary shelter for homeless; theaters; transportation warehousing; veterinary services; and wholesale sales and services.

Permitted accessory uses and structures: Accessory uses and structures normally appurtenant to the permitted uses and structures when established within the space limits of this district.

Permitted conditional uses: None noted.

Special exception uses: Campgrounds; pre-school; and recycling center.

The height and minimum lot requirements are outlined on the table below:

	<i>Lot Area (sq. ft.)</i>	<i>Lot Width (ft.)</i>	<i>Required Front Yard (ft.)</i>	<i>Required Side Yard (ft.)</i>	<i>Required Rear Yard (ft.)</i>	<i>Height (ft.)</i>
Permitted uses	7,000	50	17	0	25	35

In summary, the C-R Commercial/Residential zoning district allows for most general commercial uses, public uses, and residential uses including single-family and multiple-family dwelling units. The permitted uses include a minimum lot area requirement of 7,000 square feet and a minimum lot width of 50 feet. Overall, the C-R zoning district is flexible and allows for most potential uses.

AGR Agricultural Residential District

The intent of this district is to provide a transition from land used for agriculture to a low-density residential use and other urban development. This district permits farm and non-farm dwellings and agricultural uses which are most unlikely to be a nuisance for residential uses.

Permitted principal uses and structures: Farms, agriculture, excluding feedlots and intensive feeding facilities; single-family dwellings; ranch and farm dwellings; the sale and distribution of farm products, produce and machinery that are to be used for farming purposes; public uses; churches, places of worship and cemeteries; railroads; child care home; animal clinics, animal hospitals, veterinarian services and associated uses.

Permitted accessory uses and structures: Home occupations; roadside stands; and accessory uses and structures normally appurtenant to the permitted uses and structures when established within the area of the Agricultural District.

Permitted conditional uses: Bed and breakfast guest home; domestic shelter; and utility substation.

Special exception uses: Cemeteries, crematories, mausoleum and columbaria; child care center; airport; commercial recreational facilities; country club, riding stables; nursing and care homes; hospitals, penal institutions, sanitariums and other special care facilities; wind generating systems; golf courses and driving ranges; private elementary and high schools; communication structures; public or private warehouse or storage facilities; camping areas; and nursery and/or landscape business.

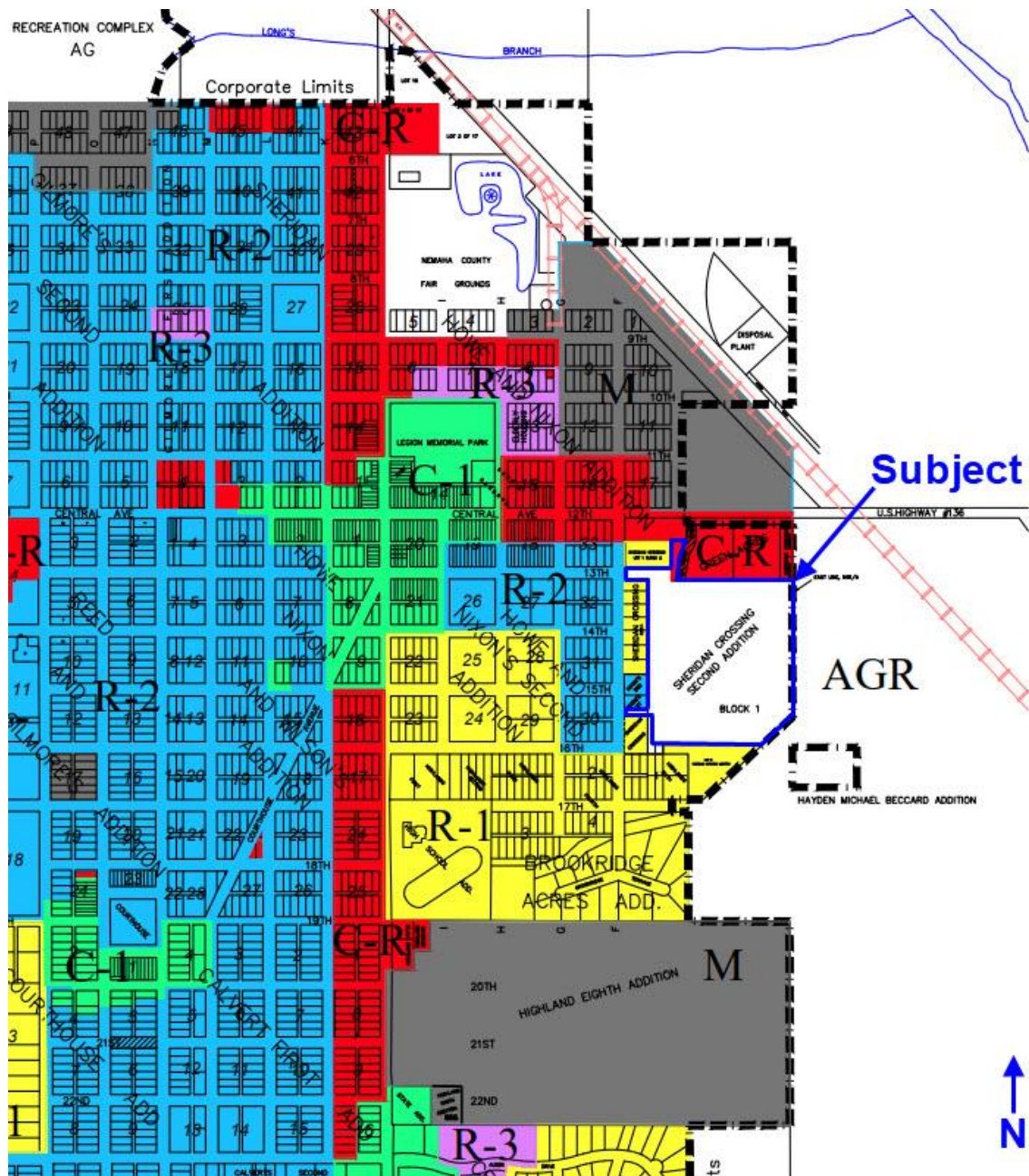
The height and minimum lot requirements are outlined on the table below:

<i>Minimum Area Regulations</i>	
Lot requirement	One acre
Required front yard	17 feet
Required rear yard	50 feet or 20% of lot depth, whichever is less
Required side yard	15 feet
Lot width	150 feet
Maximum height of structures:	
Permitted uses	35 feet

In summary, the zoning allows for most agricultural and related uses, single-family dwellings on a minimum lot area of one (1) acre, and various public uses including public parks, playgrounds, recreation uses, and other public uses including fire stations, public schools, public utilities and utility distribution systems.

The subject property, and each individual parcel comprising the overall property, appears to conform to the applicable zoning requirements. No use restrictions beyond the zoning requirements and/or any easements previously discussed are considered to affect the subject property, unless otherwise noted. A copy of the applicable zoning regulations are included within the addenda of this report. The applicable portion of the current zoning map is included on the following page.

Zoning Map



The Zoning Map was taken from the City of Auburn's online database. All outlining and labeling were completed by the analyst for illustration purposes only and are not considered to be at scale. The subject property is outlined in blue.

ASSESSMENT AND TAX DATA

According to the records of the Nemaha County Assessor's Office and the Nebraska Taxes Online website, the subject property and each identified subject parcel is assessed and taxed at the following rates.

2023	Assessor Parcel ID's:		
		North Parcel	640103421
	Land:		\$10,143
	Improvements:		\$0
	Total Assessed Value:		\$10,143
	Total Taxable Value:		\$10,143
	Multiplied by Tax Rate (2022):	x	0.020413400
	Gross Estimated Taxes:		\$207.05
	Less Tax Credit (State Revenue)		\$10.81
	Net Estimated Taxes (North Parcel):		\$196.24
		South Parcel	640053343
			640112048
	Land:		\$104,937
	Improvements:		\$399,425
	Total Assessed Value:		\$504,362
	Total Taxable Value:		\$504,362
	Multiplied by Tax Rate (2022):	x	0.020413400
	Gross Estimated Taxes:		\$10,295.74
	Less Tax Credit (State Revenue)		\$537.60
	Net Estimated Taxes (South Parcel):		\$9,758.14
	Total Net Estimated Taxes (Overall Subject):		\$9,954.39

The 2022 tax rate applicable to each identified subject parcel is \$2.0413400 per \$100 valuation, and no significant shifts are anticipated in the near future. This indicates an estimated annual tax liability of \$9,954.39 for the overall subject property for the 2023 tax year, after the tax credit. The analysts' estimated annual tax liability for 2023 is substantially similar to the historical annual tax amount for the South Parcel of the subject property for the 2022 tax year. The similar net taxes estimated for the South Parcel is based on using the actual tax rate in 2022 and due to the 2023 assessed value remaining the same for this parcel. The assessed value for the North Parcel of the subject increased slightly in 2023 from the previous 2022 total annual assessment.

The subject property consists of transitional agricultural land, with adequate legal and physical characteristics for residential development uses. The transitional nature of the underlying subject land has not yet been accounted for under the Assessor's Office method of valuation, and the underlying subject land is currently assessed at agricultural levels. Currently, the assessed value of the subject's South Parcel is primarily attributed the existing acreage use including an improved home site area within the southwest portions of the parcel. Based on the development potential of the area in general, an increase in valuation and subsequent increase in taxes is possible.

The statutory guideline of the Assessor's office is to set the value at 100% of market value, besides qualifying agricultural land. The assessed valuations are not utilized as an indicator of value in this report.

According to Nebraska Department of Revenue Property Assessment Division's website, the State of Nebraska will offset a portion of real property taxes levied in 2019. The Property Tax Credit Act provides a real property tax credit based upon the valuation of each parcel of real property compared to the valuation of all real property in the state. The total amount of credit available for statewide distribution in 2022 is \$313 million; which is above the amount distributed in 2021 of \$300 million and is above the statewide distribution of \$275 million in 2019 and 2020. The property tax credit will be shown on tax statements as a credit after the full taxes levied. The real property tax credit determined for year 2022 is \$106.59 per \$100,000 of valuation for non-agland property and \$127.89 per \$100,000 of valuation for agland property; and no significant shifts are anticipated in the near future.

UTILITIES

All public utilities are currently available to the subject property. Public water and sanitary sewer associated with the City of Auburn utilities are available in the immediate area of the subject. A sanitary sewer main is located along the west edge of the North Parcel and continues south across the western portions of the South Parcel. The utilities available to the subject are adequate for most potential uses, including development uses.

FLOODPLAIN/FLOODPRONE

A review of the floodplain map panel 31127C0165C, with an effective date of October 7 2021, indicates that the overall subject property is located outside of any identified flood hazard area. The subject property is not considered to be affected by any floodplain requirements, as established by the Federal Emergency Management Agency (FEMA).

Areas located outside the established floodplain include areas of minimal flooding, but not subject to a risk of major flooding. The property is not considered to be affected by any flood zone requirements. In this area, flooding less than once every 500 years is expected. Properties located outside the established floodplain are typically not required by mortgage lenders to carry flood insurance.

A copy of the applicable portion of the FEMA National Flood Insurance Program map, as maintained by the Nemaha County GIS Mapping Application is included on the following page.

AREA ANALYSIS

The following includes a Market Profile for the immediate area of the subject property, including a one, three and five-mile radius from the actual location of the subject. The profile incorporates data from the City of Auburn and immediate area surrounding the city.



Market Profile

68305
68305, Auburn, Nebraska
Rings: 1, 3, 5 mile radii

Prepared by Esri
Latitude: 40.39129
Longitude: -95.83208

	1 mile	3 miles	5 miles
Population Summary			
2010 Total Population	2,711	3,738	4,049
2020 Total Population	2,708	3,742	4,049
2020 Group Quarters	77	121	122
2022 Total Population	2,655	3,674	3,980
2022 Group Quarters	77	121	122
2027 Total Population	2,631	3,622	3,927
2022-2027 Annual Rate	-0.18%	-0.28%	-0.27%
2022 Total Daytime Population	2,929	4,056	4,244
Workers	1,564	2,199	2,232
Residents	1,365	1,857	2,012
Household Summary			
2010 Households	1,172	1,615	1,739
2010 Average Household Size	2.27	2.25	2.27
2020 Total Households	1,130	1,575	1,694
2020 Average Household Size	2.33	2.30	2.32
2022 Households	1,120	1,553	1,671
2022 Average Household Size	2.30	2.29	2.31
2027 Households	1,109	1,528	1,646
2027 Average Household Size	2.30	2.29	2.31
2022-2027 Annual Rate	-0.20%	-0.32%	-0.30%
2010 Families	716	988	1,073
2010 Average Family Size	2.88	2.87	2.88
2022 Families	663	921	999
2022 Average Family Size	2.98	2.97	2.98
2027 Families	655	904	981
2027 Average Family Size	2.98	2.97	2.99
2022-2027 Annual Rate	-0.24%	-0.37%	-0.36%
Housing Unit Summary			
2000 Housing Units	1,349	1,787	1,932
Owner Occupied Housing Units	60.5%	63.5%	64.1%
Renter Occupied Housing Units	28.2%	27.3%	26.7%
Vacant Housing Units	11.3%	9.2%	9.3%
2010 Housing Units	1,378	1,851	1,996
Owner Occupied Housing Units	55.3%	58.0%	58.8%
Renter Occupied Housing Units	29.8%	29.2%	28.4%
Vacant Housing Units	14.9%	12.7%	12.9%
2020 Housing Units	1,329	1,799	1,935
Vacant Housing Units	15.0%	12.5%	12.5%
2022 Housing Units	1,315	1,776	1,913
Owner Occupied Housing Units	58.1%	58.3%	59.4%
Renter Occupied Housing Units	27.1%	29.1%	28.0%
Vacant Housing Units	14.8%	12.6%	12.7%
2027 Housing Units	1,307	1,752	1,887
Owner Occupied Housing Units	58.6%	59.0%	60.1%
Renter Occupied Housing Units	26.3%	28.3%	27.1%
Vacant Housing Units	15.1%	12.8%	12.8%
Median Household Income			
2022	\$61,401	\$63,242	\$63,221
2027	\$72,317	\$75,573	\$75,540
Median Home Value			
2022	\$110,443	\$120,811	\$125,000
2027	\$121,481	\$136,129	\$141,768
Per Capita Income			
2022	\$36,105	\$37,177	\$37,314
2027	\$39,748	\$40,450	\$41,033
Median Age			
2010	41.1	42.8	43.2
2022	43.0	45.1	45.3
2027	42.7	45.0	45.4

Data Note: Household population includes persons not residing in group quarters. Average Household Size is the household population divided by total households. Persons in families include the householder and persons related to the householder by birth, marriage, or adoption. Per Capita Income represents the income received by all persons aged 15 years and over divided by the total population.

Source: Esri forecasts for 2022 and 2027, U.S. Census Bureau 2000 and 2010 decennial Census data converted by Esri into 2020 geography.

June 12, 2023



Market Profile

68305
68305, Auburn, Nebraska
Rings: 1, 3, 5 mile radii

Prepared by Esri
Latitude: 40.39129
Longitude: -95.83208

	1 mile	3 miles	5 miles
2022 Households by Income			
Household Income Base	1,120	1,553	1,671
<\$15,000	10.0%	10.0%	9.8%
\$15,000 - \$24,999	8.8%	8.8%	8.8%
\$25,000 - \$34,999	7.5%	7.5%	7.7%
\$35,000 - \$49,999	12.9%	12.4%	12.6%
\$50,000 - \$74,999	19.6%	18.2%	17.9%
\$75,000 - \$99,999	10.8%	10.6%	10.7%
\$100,000 - \$149,999	19.6%	19.6%	19.4%
\$150,000 - \$199,999	6.4%	8.1%	8.1%
\$200,000+	4.6%	4.8%	4.9%
Average Household Income	\$84,966	\$87,831	\$88,196
2027 Households by Income			
Household Income Base	1,109	1,528	1,646
<\$15,000	8.7%	8.2%	8.0%
\$15,000 - \$24,999	6.5%	6.0%	6.0%
\$25,000 - \$34,999	5.1%	4.4%	4.7%
\$35,000 - \$49,999	13.0%	11.0%	11.7%
\$50,000 - \$74,999	18.0%	19.8%	19.0%
\$75,000 - \$99,999	14.6%	17.3%	16.2%
\$100,000 - \$149,999	22.7%	21.4%	21.3%
\$150,000 - \$199,999	6.8%	7.4%	8.1%
\$200,000+	4.5%	4.5%	4.8%
Average Household Income	\$93,850	\$95,748	\$97,052
2022 Owner Occupied Housing Units by Value			
Total	764	1,036	1,137
<\$50,000	13.0%	11.6%	11.5%
\$50,000 - \$99,999	32.7%	31.0%	29.7%
\$100,000 - \$149,999	20.7%	17.9%	17.4%
\$150,000 - \$199,999	17.8%	17.6%	17.3%
\$200,000 - \$249,999	6.0%	7.0%	7.2%
\$250,000 - \$299,999	4.7%	5.2%	5.5%
\$300,000 - \$399,999	4.2%	7.8%	8.7%
\$400,000 - \$499,999	0.9%	1.7%	1.8%
\$500,000 - \$749,999	0.0%	0.2%	0.4%
\$750,000 - \$999,999	0.0%	0.0%	0.3%
\$1,000,000 - \$1,499,999	0.0%	0.0%	0.0%
\$1,500,000 - \$1,999,999	0.0%	0.0%	0.0%
\$2,000,000 +	0.0%	0.0%	0.0%
Average Home Value	\$130,072	\$145,777	\$152,157
2027 Owner Occupied Housing Units by Value			
Total	766	1,033	1,134
<\$50,000	12.1%	10.8%	10.8%
\$50,000 - \$99,999	30.3%	28.4%	27.2%
\$100,000 - \$149,999	17.6%	15.0%	14.5%
\$150,000 - \$199,999	21.8%	20.7%	20.3%
\$200,000 - \$249,999	6.7%	7.6%	7.8%
\$250,000 - \$299,999	5.5%	6.1%	6.4%
\$300,000 - \$399,999	5.0%	9.3%	10.4%
\$400,000 - \$499,999	1.0%	2.0%	2.1%
\$500,000 - \$749,999	0.0%	0.2%	0.4%
\$750,000 - \$999,999	0.0%	0.0%	0.3%
\$1,000,000 - \$1,499,999	0.0%	0.0%	0.0%
\$1,500,000 - \$1,999,999	0.0%	0.0%	0.0%
\$2,000,000 +	0.0%	0.0%	0.0%
Average Home Value	\$138,055	\$155,488	\$162,257

Data Note: Income represents the preceding year, expressed in current dollars. Household income includes wage and salary earnings, interest dividends, net rents, pensions, SSI and welfare payments, child support, and alimony.

Source: Esri forecasts for 2022 and 2027. U.S. Census Bureau 2000 and 2010 decennial Census data converted by Esri into 2020 geography.

June 12, 2023



Market Profile

68305
68305, Auburn, Nebraska
Rings: 1, 3, 5 mile radii

Prepared by Esri
Latitude: 40.39129
Longitude: -95.83208

	1 mile	3 miles	5 miles
2010 Population by Age			
Total	2,713	3,735	4,051
0 - 4	7.4%	6.7%	6.6%
5 - 9	7.1%	6.7%	6.6%
10 - 14	6.5%	6.5%	6.4%
15 - 24	11.5%	11.1%	11.1%
25 - 34	11.2%	10.6%	10.4%
35 - 44	10.9%	11.2%	11.0%
45 - 54	14.8%	14.4%	14.6%
55 - 64	12.9%	12.9%	13.2%
65 - 74	7.6%	8.3%	8.5%
75 - 84	6.3%	7.3%	7.2%
85 +	3.7%	4.4%	4.3%
18 +	75.3%	76.3%	76.3%
2022 Population by Age			
Total	2,654	3,673	3,980
0 - 4	6.6%	6.0%	5.9%
5 - 9	6.8%	6.3%	6.2%
10 - 14	5.5%	5.3%	5.3%
15 - 24	9.6%	9.6%	9.5%
25 - 34	13.6%	12.8%	12.7%
35 - 44	9.7%	9.8%	9.8%
45 - 54	12.9%	13.2%	12.9%
55 - 64	13.6%	13.8%	14.1%
65 - 74	11.3%	11.8%	12.1%
75 - 84	6.9%	7.3%	7.4%
85 +	3.5%	4.0%	3.9%
18 +	78.0%	79.1%	79.2%
2027 Population by Age			
Total	2,633	3,622	3,927
0 - 4	6.7%	6.1%	6.0%
5 - 9	6.8%	6.2%	6.1%
10 - 14	6.3%	6.0%	6.0%
15 - 24	9.5%	9.1%	9.0%
25 - 34	11.8%	11.4%	11.3%
35 - 44	11.3%	11.2%	11.2%
45 - 54	11.1%	11.3%	11.3%
55 - 64	12.7%	13.3%	13.3%
65 - 74	12.5%	12.9%	13.3%
75 - 84	8.3%	8.7%	8.9%
85 +	3.2%	3.7%	3.7%
18 +	77.0%	78.4%	78.6%
2010 Population by Sex			
Males	1,281	1,762	1,916
Females	1,430	1,975	2,133
2022 Population by Sex			
Males	1,289	1,782	1,934
Females	1,366	1,892	2,046
2027 Population by Sex			
Males	1,284	1,765	1,916
Females	1,347	1,857	2,011

Source: Esri forecasts for 2022 and 2027. U.S. Census Bureau 2000 and 2010 decennial Census data converted by Esri into 2020 geography.

June 12, 2023



Market Profile

68305
68305, Auburn, Nebraska
Rings: 1, 3, 5 mile radii

Prepared by Esri
Latitude: 40.39129
Longitude: -95.83208

	1 mile	3 miles	5 miles
2010 Population by Race/Ethnicity			
Total	2,711	3,738	4,048
White Alone	97.1%	97.3%	97.4%
Black Alone	0.6%	0.4%	0.4%
American Indian Alone	0.3%	0.2%	0.2%
Asian Alone	0.7%	0.7%	0.6%
Pacific Islander Alone	0.0%	0.0%	0.0%
Some Other Race Alone	0.3%	0.3%	0.3%
Two or More Races	1.0%	1.0%	1.0%
Hispanic Origin	2.1%	2.0%	1.9%
Diversity Index	9.5	8.9	8.6
2020 Population by Race/Ethnicity			
Total	2,708	3,742	4,049
White Alone	94.7%	94.7%	94.7%
Black Alone	0.3%	0.2%	0.2%
American Indian Alone	0.4%	0.5%	0.5%
Asian Alone	0.8%	0.6%	0.6%
Pacific Islander Alone	0.0%	0.0%	0.0%
Some Other Race Alone	0.7%	0.7%	0.7%
Two or More Races	3.2%	3.3%	3.4%
Hispanic Origin	2.8%	2.8%	2.7%
Diversity Index	15.2	15.1	15.0
2022 Population by Race/Ethnicity			
Total	2,656	3,673	3,979
White Alone	94.4%	94.4%	94.5%
Black Alone	0.3%	0.2%	0.2%
American Indian Alone	0.5%	0.5%	0.5%
Asian Alone	0.8%	0.6%	0.6%
Pacific Islander Alone	0.0%	0.0%	0.0%
Some Other Race Alone	0.7%	0.7%	0.7%
Two or More Races	3.4%	3.5%	3.5%
Hispanic Origin	2.9%	2.9%	2.8%
Diversity Index	15.7	15.7	15.5
2027 Population by Race/Ethnicity			
Total	2,632	3,622	3,926
White Alone	94.4%	94.4%	94.5%
Black Alone	0.3%	0.2%	0.2%
American Indian Alone	0.5%	0.5%	0.5%
Asian Alone	0.8%	0.6%	0.6%
Pacific Islander Alone	0.0%	0.0%	0.0%
Some Other Race Alone	0.7%	0.7%	0.7%
Two or More Races	3.4%	3.5%	3.5%
Hispanic Origin	2.9%	2.9%	2.8%
Diversity Index	15.8	15.7	15.6
2010 Population by Relationship and Household Type			
Total	2,712	3,738	4,049
In Households	97.9%	97.2%	97.4%
In Family Households	78.3%	77.7%	78.2%
Householder	26.4%	26.5%	26.7%
Spouse	20.8%	21.2%	21.6%
Child	27.7%	27.0%	26.9%
Other relative	1.2%	1.2%	1.2%
Nonrelative	2.2%	1.9%	1.9%
In Nonfamily Households	19.7%	19.5%	19.2%
In Group Quarters	2.1%	2.8%	2.6%
Institutionalized Population	1.6%	2.4%	2.2%
Noninstitutionalized Population	0.5%	0.3%	0.3%

Data Note: Persons of Hispanic Origin may be of any race. The Diversity Index measures the probability that two people from the same area will be from different race/ethnic groups.

Source: Esri forecasts for 2022 and 2027. U.S. Census Bureau 2000 and 2010 decennial Census data converted by Esri into 2020 geography.

June 12, 2023



Market Profile

68305
68305, Auburn, Nebraska
Rings: 1, 3, 5 mile radii

Prepared by Esri
Latitude: 40.39129
Longitude: -95.83208

	1 mile	3 miles	5 miles
2022 Population 25+ by Educational Attainment			
Total	1,896	2,673	2,905
Less than 9th Grade	1.9%	2.2%	2.1%
9th - 12th Grade, No Diploma	6.4%	6.2%	6.1%
High School Graduate	27.0%	25.4%	25.4%
GED/Alternative Credential	5.0%	4.1%	4.1%
Some College, No Degree	21.7%	21.6%	21.7%
Associate Degree	11.6%	12.8%	12.5%
Bachelor's Degree	17.2%	17.8%	18.5%
Graduate/Professional Degree	9.3%	9.9%	9.6%
2022 Population 15+ by Marital Status			
Total	2,153	3,028	3,286
Never Married	29.7%	29.1%	28.0%
Married	53.7%	53.3%	54.4%
Widowed	7.2%	8.3%	8.2%
Divorced	9.4%	9.4%	9.4%
2022 Civilian Population 16+ in Labor Force			
Civilian Population 16+	1,316	1,845	2,006
Population 16+ Employed	98.2%	98.1%	98.1%
Population 16+ Unemployment rate	1.7%	1.9%	1.8%
Population 16-24 Employed	12.9%	12.7%	12.5%
Population 16-24 Unemployment rate	6.2%	6.5%	6.5%
Population 25-54 Employed	60.8%	59.9%	59.2%
Population 25-54 Unemployment rate	1.6%	1.7%	1.7%
Population 55-64 Employed	19.8%	20.2%	20.6%
Population 55-64 Unemployment rate	0.0%	0.0%	0.0%
Population 65+ Employed	6.5%	7.2%	7.7%
Population 65+ Unemployment rate	0.0%	0.0%	0.0%
2022 Employed Population 16+ by Industry			
Total	1,292	1,810	1,968
Agriculture/Mining	5.3%	4.6%	5.2%
Construction	3.3%	3.2%	3.5%
Manufacturing	8.7%	8.3%	8.4%
Wholesale Trade	0.4%	0.8%	0.9%
Retail Trade	8.7%	10.5%	10.1%
Transportation/Utilities	15.5%	17.1%	16.9%
Information	3.6%	4.4%	4.2%
Finance/Insurance/Real Estate	4.7%	3.8%	4.2%
Services	44.9%	42.8%	42.5%
Public Administration	4.9%	4.5%	4.4%
2022 Employed Population 16+ by Occupation			
Total	1,293	1,812	1,969
White Collar	53.4%	55.0%	54.6%
Management/Business/Financial	11.2%	10.6%	11.3%
Professional	21.7%	22.5%	22.2%
Sales	8.0%	9.0%	8.6%
Administrative Support	12.4%	13.0%	12.6%
Services	21.4%	20.7%	20.5%
Blue Collar	25.3%	24.4%	24.9%
Farming/Forestry/Fishing	2.7%	2.2%	2.2%
Construction/Extraction	3.9%	3.8%	4.1%
Installation/Maintenance/Repair	5.3%	6.1%	6.0%
Production	11.1%	9.9%	9.7%
Transportation/Material Moving	2.3%	2.5%	2.8%

Source: Esri forecasts for 2022 and 2027, U.S. Census Bureau 2000 and 2010 decennial Census data converted by Esri into 2020 geography.

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	1 mile	3 miles	5 miles
2010 Households by Type			
Total	1,172	1,615	1,739
Households with 1 Person	34.0%	34.1%	33.6%
Households with 2+ People	66.0%	65.9%	66.4%
Family Households	61.1%	61.2%	61.7%
Husband-wife Families	47.9%	49.0%	49.8%
With Related Children	18.3%	18.5%	18.6%
Other Family (No Spouse Present)	13.2%	12.1%	11.9%
Other Family with Male Householder	3.2%	3.0%	2.9%
With Related Children	2.7%	2.5%	2.5%
Other Family with Female Householder	10.1%	9.2%	8.9%
With Related Children	7.7%	6.7%	6.5%
Nonfamily Households	4.9%	4.8%	4.7%
All Households with Children	29.1%	28.2%	27.9%
Multigenerational Households	1.0%	1.1%	1.1%
Unmarried Partner Households	6.6%	6.1%	6.0%
Male-female	6.3%	5.9%	5.8%
Same-sex	0.3%	0.2%	0.2%
2010 Households by Size			
Total	1,171	1,615	1,738
1 Person Household	34.0%	34.1%	33.6%
2 Person Household	35.7%	36.3%	36.7%
3 Person Household	12.7%	12.6%	12.6%
4 Person Household	10.0%	9.7%	9.6%
5 Person Household	4.9%	4.7%	4.8%
6 Person Household	1.5%	1.7%	1.7%
7 + Person Household	1.2%	1.1%	1.1%
2010 Households by Tenure and Mortgage Status			
Total	1,172	1,615	1,739
Owner Occupied	65.0%	66.5%	67.5%
Owned with a Mortgage/Loan	41.2%	40.9%	40.8%
Owned Free and Clear	23.8%	25.6%	26.7%
Renter Occupied	35.0%	33.5%	32.5%
2022 Affordability, Mortgage and Wealth			
Housing Affordability Index	226	213	206
Percent of Income for Mortgage	9.5%	10.1%	10.4%
Wealth Index	71	75	76
2010 Housing Units By Urban/ Rural Status			
Total Housing Units	1,378	1,851	1,996
Housing Units Inside Urbanized Area	0.0%	0.0%	0.0%
Housing Units Inside Urbanized Cluster	96.4%	93.7%	87.3%
Rural Housing Units	3.6%	6.3%	12.7%
2010 Population By Urban/ Rural Status			
Total Population	2,711	3,738	4,049
Population Inside Urbanized Area	0.0%	0.0%	0.0%
Population Inside Urbanized Cluster	96.0%	92.4%	85.8%
Rural Population	4.0%	7.6%	14.2%

Data Note: Households with children include any households with people under age 18, related or not. Multigenerational households are families with 3 or more parent-child relationships. Unmarried partner households are usually classified as nonfamily households unless there is another member of the household related to the householder. Multigenerational and unmarried partner households are reported only to the tract level. Esri estimated block group data, which is used to estimate polygons or non-standard geography.

Source: Esri forecasts for 2022 and 2027, U.S. Census Bureau 2000 and 2010 decennial Census data converted by Esri into 2020 geography.

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Top 3 Tapestry Segments			
1.	Heartland Communities (6F)	Prairie Living (6D)	Prairie Living (6D)
2.	Small Town Sincerity (12C)	Small Town Sincerity (12C)	Small Town Sincerity (12C)
3.	Middleburg (4C)	Heartland Communities (6F)	Heartland Communities (6F)
2022 Consumer Spending			
Apparel & Services: Total \$	\$2,156,668	\$3,074,215	\$3,313,561
Average Spent	\$1,925.60	\$1,979.53	\$1,982.98
Spending Potential Index	80	82	82
Education: Total \$	\$1,395,805	\$1,892,373	\$2,015,617
Average Spent	\$1,246.25	\$1,218.53	\$1,206.23
Spending Potential Index	64	62	62
Entertainment/Recreation: Total \$	\$3,794,023	\$5,637,801	\$6,133,801
Average Spent	\$3,387.52	\$3,630.26	\$3,670.74
Spending Potential Index	92	99	100
Food at Home: Total \$	\$6,174,179	\$9,057,016	\$9,822,744
Average Spent	\$5,512.66	\$5,831.95	\$5,878.36
Spending Potential Index	89	94	95
Food Away from Home: Total \$	\$3,859,642	\$5,483,874	\$5,906,001
Average Spent	\$3,446.11	\$3,531.15	\$3,534.41
Spending Potential Index	80	82	82
Health Care: Total \$	\$7,641,711	\$11,368,781	\$12,371,592
Average Spent	\$6,822.96	\$7,320.53	\$7,403.71
Spending Potential Index	96	103	104
HH Furnishings & Equipment: Total \$	\$2,348,390	\$3,346,766	\$3,607,890
Average Spent	\$2,096.78	\$2,155.03	\$2,159.12
Spending Potential Index	82	84	84
Personal Care Products & Services: Total \$	\$935,161	\$1,343,627	\$1,451,115
Average Spent	\$834.97	\$865.18	\$868.41
Spending Potential Index	82	85	85
Shelter: Total \$	\$19,270,810	\$27,314,380	\$29,403,802
Average Spent	\$17,206.08	\$17,588.14	\$17,596.53
Spending Potential Index	75	77	77
Support Payments/Cash Contributions/Gifts in Kind: Total \$	\$2,750,489	\$4,222,153	\$4,626,193
Average Spent	\$2,455.79	\$2,718.71	\$2,768.52
Spending Potential Index	90	100	102
Travel: Total \$	\$2,465,046	\$3,547,638	\$3,834,798
Average Spent	\$2,200.93	\$2,284.38	\$2,294.91
Spending Potential Index	77	80	80
Vehicle Maintenance & Repairs: Total \$	\$1,302,068	\$1,915,575	\$2,079,149
Average Spent	\$1,162.56	\$1,233.47	\$1,244.25
Spending Potential Index	92	98	99

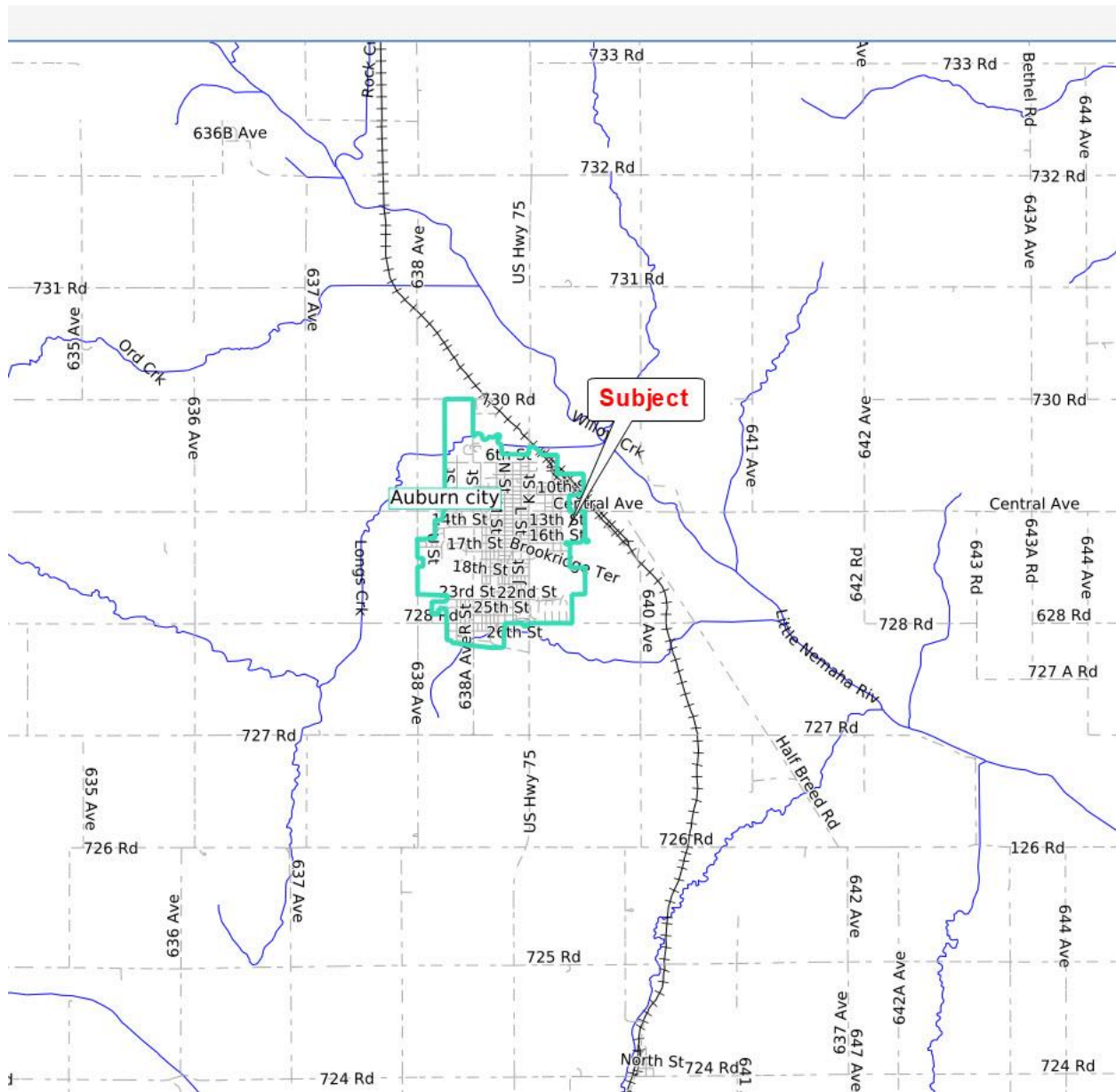
Data Note: Consumer spending shows the amount spent on a variety of goods and services by households that reside in the area. Expenditures are shown by broad budget categories that are not mutually exclusive. Consumer spending does not equal business revenue. Total and Average Amount Spent Per Household represent annual figures. The Spending Potential Index represents the amount spent in the area relative to a national average of 100.

Source: Consumer Spending data are derived from the 2018 and 2019 Consumer Expenditure Surveys, Bureau of Labor Statistics, Esri.

Source: Esri forecasts for 2022 and 2027. U.S. Census Bureau 2000 and 2010 decennial Census data converted by Esri into 2020 geography.

June 12, 2023

Area Map



The area map was taken from the Nemaha County GIS Mapping Application. Subject identifier added by the analysis for illustration purposes only.

Area Photographs



AREA SCENE: LOOKING EAST ALONG CENTRAL AVENUE / HIGHWAY 136
FROM JUST NORTH OF SUBJECT PROPERTY.



AREA SCENE: LOOKING WEST ALONG CENTRAL AVENUE / HIGHWAY 136
FROM JUST NORTH OF SUBJECT PROPERTY.

Area Photographs

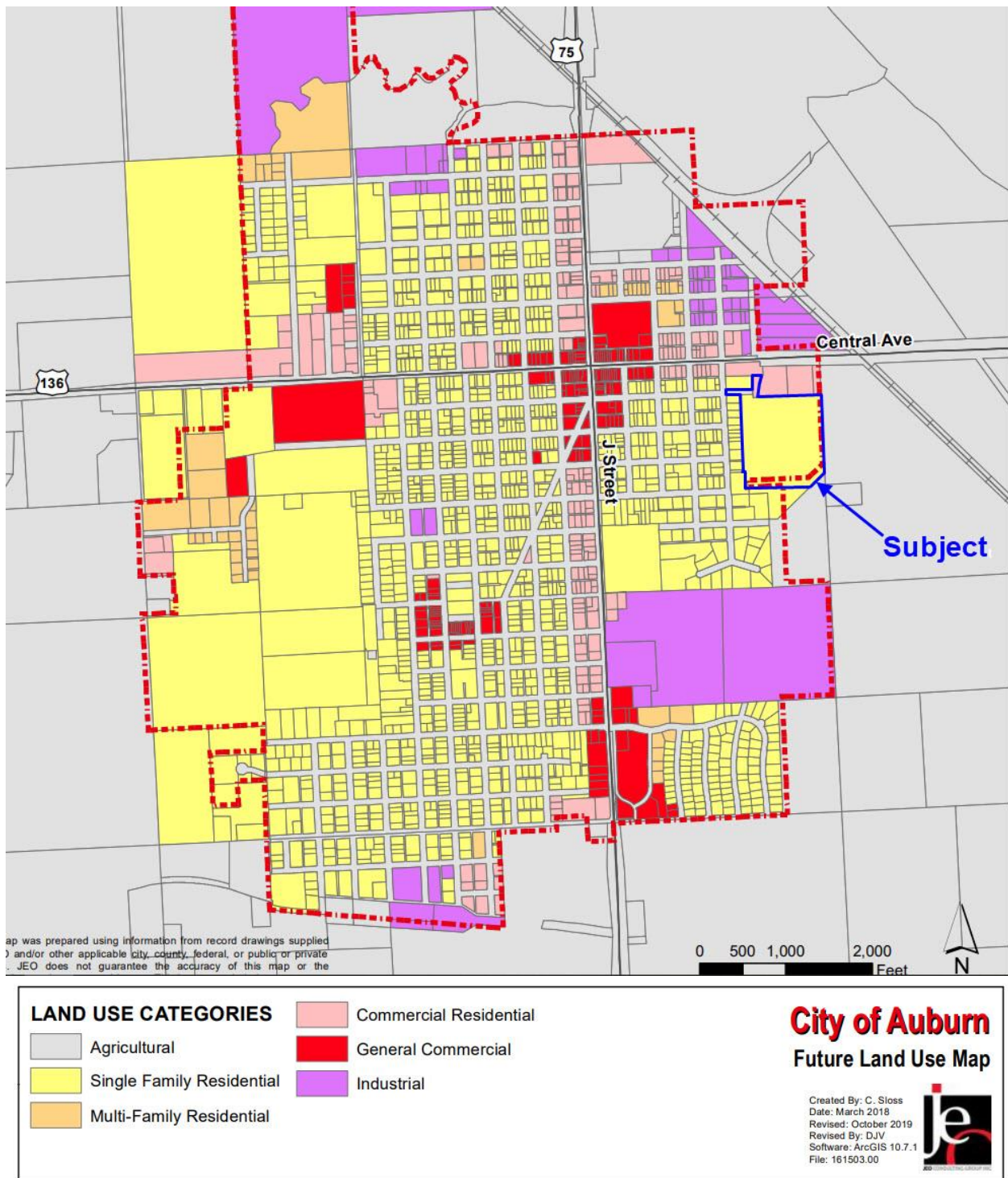


AREA SCENE: LOOKING NORTH ALONG F STREET
FROM NEAR NORTHWEST CORNER OF SUBJECT PROPERTY.



AREA SCENE: LOOKING SOUTH ALONG F STREET
FROM NEAR NORTHWEST CORNER OF SUBJECT PROPERTY.

Future Land Use Map



The Future Land Use Map was taken from the City of Auburn's online database. All outlining and labeling were completed by the analyst for illustration purposes only and is not considered to be at scale. The overall subject property is outlined in blue. The North Parcel of the subject is shown to include a future land use designation as Commercial Residential. The South Parcel of the subject includes a future land use designation as Single Family Residential.

LAND DESCRIPTION

The subject property consists of two contiguous parcels generally located southeast of the intersection of F Street and Central Avenue / Highway 136, generally along the east edge of Auburn, Nebraska. For identification purposes throughout this report, each parcel comprising the overall subject property may be described as the North Parcel and the South Parcel. The subject property is identified by Nemaha County Assessor records as Parcel ID's: 640103421 (North Parcel) and 640053343 (South Parcel).

The North Parcel includes an irregular-shaped piece of vacant land located roughly 400 feet southeast of the intersection of F Street and Central Avenue / Highway 136, generally adjacent to the north edge of the western portions of the subject's South Parcel. The South Parcel includes an irregular-shaped piece of land located east of F Street, with two access strips of land which provide access to F Street. This parcel includes an improved home site area with a single-family residence and access drive including approximately 3.44 acres in the southwest portions of the site.

The following is a summary of the site characteristics of the subject property, and each identified parcel.

Size: The overall site includes approximately 23.53 net acres of land, exclusive of adjacent road right-of-way. The North Parcel includes a total site area of approximately 0.50 acres. The South Parcel includes a total site area of 23.03 acres.

Shape: The subject property, and each individual comprising the overall property, is irregular in shape. The irregular shape is not considered to limit the utility of the property for most potential uses.

An aerial photograph and plat map of the subject are provided following this section.

Topography: The subject property includes a slightly sloping topography with a general downward slope from near the west and south edges of the site toward the east and north edges of the site. Drainage of the site is generally toward the northeast corner of the South Parcel and toward the north edge of the North Parcel, and site drainage appears adequate.

Access/Visibility: Access to the North Parcel of the subject is via an access drive extending south off Central Avenue generally across an adjacent lot to the east to near the northeast corner of this subject parcel.

Access to the South Parcel is from F Street, via two strips of land which include limited frontage along this roadway and extend east to the primary site area. There is a concrete access drive extending east off F Street, providing access to the residential/acreage use in the southwest portions of this parcel. In addition, there is an approximate 60-foot-wide strip of land along the north edge of the western portions of the site which generally extends east from F Street from near the northwest corner of the South Parcel.

Overall, the current access/visibility is adequate for most potential uses.

Utilities: All public utilities are currently available to the subject property. Public water and sanitary sewer associated with the City of Auburn utilities are available in the immediate area of the subject. A sanitary sewer main is located along the west edge of the North Parcel and continues south across the western portions of the South Parcel. The utilities available to the subject are adequate for most potential uses, including development uses.

Zoning: The North Parcel of the subject property is zoned C-R Commercial/Residential District. The South Parcel of the subject is zoned AGR Agricultural Residential District. The overall property is within the zoning jurisdiction of the City of Auburn, Nebraska.

The C-R Commercial/Residential zoning district allows for most general commercial uses, public uses, and residential uses including single-family and multiple-family dwelling units. The permitted uses include a minimum lot area requirement of 7,000 square feet and a minimum lot width of 50 feet. Overall, the C-R zoning district is flexible and allows for most potential uses.

The AGR Agricultural Residential zoning allows for most agricultural and related uses, single-family dwellings on a minimum lot area of one (1) acre, and various public uses including public parks, playgrounds, recreation uses, and other public uses including fire stations, public schools, public utilities and utility distribution systems.

Future Land Use: The North Parcel of the subject property includes a future land use designation as Commercial Residential, similar to the current zoning of this parcel.

The South Parcel of the subject includes a future land use designation as Single Family Residential per the Comprehensive Plan of Auburn. Based on the future land use of this subject parcel, a zoning change to R-1 or R-2 Residential District, similar to most typical urban-density residential uses within the city limits of Auburn, is considered probable upon approval of a potential development plan.

Floodplain: The overall subject property is located outside of any identified flood hazard area per FEMA. The subject property is not considered to be affected by any floodplain requirements, as established by the Federal Emergency Management Agency (FEMA).

Site Improvements: The subject property includes minimal site improvements beyond landscaped areas associated with the acreage use within the southwest portions of the South Parcel.

Current Land Use: On the date of the inspection the North Parcel of the subject is utilized as vacant land. Commercial uses are located adjacent to the north and east of this parcel, with a residential/acreage use adjacent to the west and transitional agricultural land adjacent to the south.

On the date of the inspection the South Parcel of the subject is utilized as agricultural land and as an improved residential use on an approximate 3.44-acre acreage/home site in the southwest portions of the South Parcel. The remainder of this parcel is currently used for dry cropland agricultural purposes, including limited areas of grassland and/or waste/trees.

Summary

The subject property consists of a total site area of 23.53 acres of agricultural land located in a mixed-use area along the east edge of Auburn, Nebraska. The overall property includes adequate access/visibility from F Street to the west. Additional access is generally available to the North Parcel from Central Avenue / Highway 136 to the north, but this access is across an adjacent property to the east.

Based on the size of the North Parcel, including 0.50 acres, the most probable use is estimated to be limited to access and/or public utility or other similar open space uses. Based on the current AGR zoning, the South Parcel could be used for low-density/acreage residential development including a development site plan into multiple 1.00-acre or larger-sized lots. However, based on the future land use of this parcel as Single Family Residential, urban-density residential development is also considered a possibility for this parcel. The financial feasibility of a potential residential development is unknown, and there appears to be limited demand for similar residential development parcels located in the general rural area of the subject, including multiple smaller towns across southeast Nebraska.

The property will be valued based on current land sales with consideration given to the possible and probable future land uses.

DESCRIPTION OF THE IMPROVEMENTS

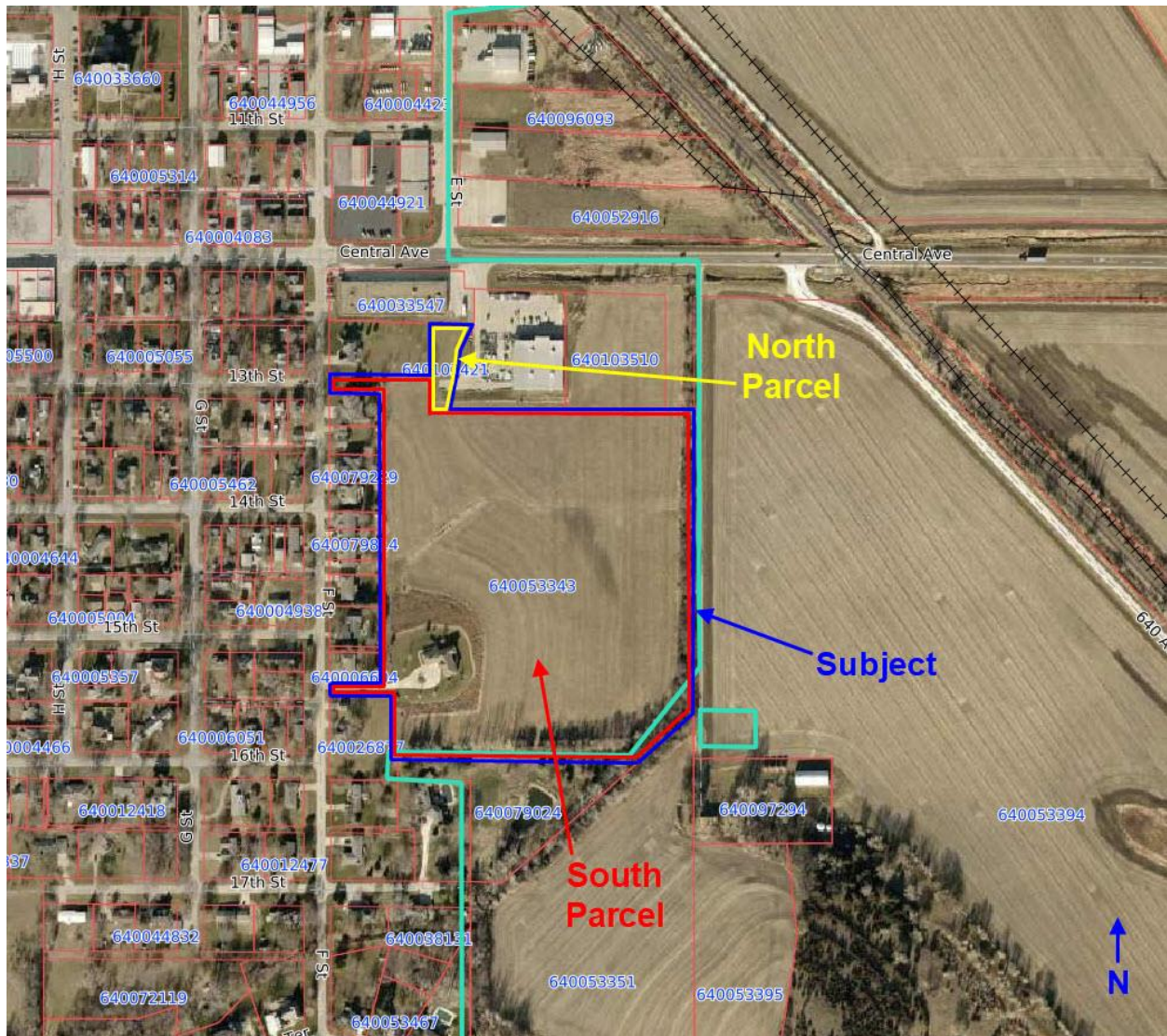
The South Parcel of the subject property is improved with one-story single-family residential dwelling with a gross above-grade area of 2,767 square feet. The improvement includes a lower level with a walkout basement which includes an additional 2,214 square feet of finished area. The single-family dwelling was constructed in 2011. The existing improvement is located in the southwest portions on a home site area with an access drive, including approximately 3.44 acres of the 23.03-acre parcel (South Parcel) allocated to the existing acreage use.

The primary improvements on the site are not affected by the proposed taking and have not been valued as part of this appraisal assignment. The interior of the improvements was not inspected, nor were the improvements evaluated as a part of the appraisal process.

LEASE INFORMATION

No lease information was provided by the owner. The estimated compensation is inclusive of all interests in the property.

Aerial Map



The Aerial Map was taken from the Nemaha County GIS Mapping Application. All outlining and labeling were completed by the analyst for illustration purposes only and is not considered to be at scale. The overall subject property is outlined in blue. The North Parcel is outlined in yellow and the South Parcel of the subject is outlined in red.

Subject Photographs – North Parcel



SUBJECT PHOTOGRAPH: LOOKING NORTH/NORTHEAST ALONG EAST EDGE OF SITE FROM NEAR SOUTHWEST PORTIONS OF NORTH PARCEL.



SUBJECT PHOTOGRAPH: LOOKING NORTH ACROSS SITE FROM NEAR SOUTHWEST PORTIONS OF NORTH PARCEL.

Subject Photographs – North Parcel



SUBJECT PHOTOGRAPH: LOOKING NORTHWEST ACROSS SITE
FROM NEAR SOUTHWEST PORTIONS OF NORTH PARCEL.

Subject Photographs – South Parcel



SUBJECT PHOTOGRAPH: LOOKING EAST ALONG ACCESS DRIVE FROM NEAR SOUTHERN PORTIONS OF WEST EDGE OF SOUTH PARCEL.



SUBJECT PHOTOGRAPH: LOOKING NORTHEAST ACROSS ADJACENT PROPERTY FROM WEST OF SOUTHWEST CORNER OF SOUTH PARCEL.

Subject Photographs



SUBJECT PHOTOGRAPH: LOOKING EAST ALONG NORTH EDGE OF SITE
FROM NEAR NORTHWEST CORNER OF SOUTH PARCEL.



SUBJECT PHOTOGRAPH: LOOKING EAST ALONG NORTH EDGE OF SITE
FROM NEAR NORTH EDGE OF WESTERN PORTIONS OF SOUTH PARCEL.

Subject Photographs



SUBJECT PHOTOGRAPH: LOOKING SOUTHEAST ACROSS SITE FROM NEAR NORTH EDGE OF WESTERN PORTIONS OF SOUTH PARCEL.



SUBJECT PHOTOGRAPH: LOOKING SOUTH ACROSS SITE FROM NEAR NORTH EDGE OF WESTERN PORTIONS OF SOUTH PARCEL.

Subject Photographs



SUBJECT PHOTOGRAPH: LOOKING SOUTH/SOUTHWEST ACROSS SITE FROM NEAR NORTH EDGE OF WESTERN PORTIONS OF SOUTH PARCEL.



SUBJECT PHOTOGRAPH: LOOKING WEST ACROSS SITE FROM NEAR NORTH EDGE OF WESTERN PORTIONS OF SOUTH PARCEL.

SECTION III - BEFORE TAKING VALUE ANALYSIS

A property is always valued in terms of its highest and best use. The highest and best use of a property is defined as:

Highest and Best Use: *The reasonably probable use of property that results in the highest value. The four criteria that the highest and best use must meet are legal permissibility, physical possibility, financial feasibility, and maximum productivity.¹*

The rationale of highest and best use is that a property must have utility reflected through market demand to have a market function. In turn, function determines use, and use is a major determinant of value, in the context of current market forces.

In estimating highest and best use, following Site Analysis and Improvements Analysis, as applicable, an appraiser goes through essentially four stages of analysis:

1. **Legally Permissible Uses** - What uses are permitted under existing zoning and other land use regulations and controls, and under existing deed restrictions, for the subject property?
2. **Physically Possible Uses** - What uses are physically possible on the subject site or in the subject improvements, given the physical characteristics revealed by property analysis?
3. **Financially Feasible Uses** - Among legally permitted and physically possible uses for the subject property, which are appropriate given the characteristics revealed by market, neighborhood and property analysis? Which uses produce any net return to the owner, or a positive net present value?
4. **Maximally Productive Use** - Among appropriate or feasible uses for the subject property, which use will produce the highest present value?

¹Appraisal Institute, *The Dictionary of Real Estate Appraisal*, 6th ed. (Chicago: Appraisal Institute, 2015).

Highest and Best Use: As If Vacant

Among all reasonable alternative uses, the highest and best use is the use that yields the highest present land value, after payments are made for labor, capital, and coordination. The highest and best use of a property is based on the assumption that the parcel of land is vacant or can be made vacant by demolishing any improvements.

Legally Permissible Uses: The North Parcel of the subject property is zoned C-R Commercial/Residential District. The South Parcel of the subject is zoned AGR Agricultural Residential District. The overall property is within the jurisdiction of the City of Auburn zoning requirements. In addition, nearly the entire subject property is within the existing city limits of Auburn, beyond nominal areas along portions of the south and east edges of the site.

The C-R Commercial/Residential zoning district allows for most potential uses including most general commercial uses, most public uses, and single-family and multi-family residential dwelling uses. In general, the C-R zoning district is designed to be flexible and allows for most potential uses. Based on the current zoning, and similar future land use designation for the North Parcel as Commercial Residential, this subject parcel could legally be utilized for a wide variety of potential uses which are outright permitted uses within the C-R zoning district.

The AGR Agricultural Residential District zoning allows for most agricultural and related uses, single-family dwellings on a minimum lot area of one (1) acre, and various public uses including public parks, playgrounds, recreation uses, and other public uses including fire stations, public schools, public utilities and utility distribution systems. Based on the current zoning, the South Parcel could legally be used for agricultural uses or low-density residential development uses which meet the current zoning requirements.

In addition, the South Parcel of the subject property includes a future land use designation as Single Family Residential. Based on the future land use of this parcel, a zoning change to R-1 or R-2 Residential District, similar to most typical urban-density residential uses within the city limits of Auburn, is considered possible upon approval of a development plan. Therefore, development of the South Parcel for single-family residential uses is considered legally permissible upon obtaining a zoning change, which is considered reasonably probable upon request.

Physically Possible Uses: The size of the subject property is 23.53 net acres, and the site size is adequate for most potential uses. Physically, the access from F Street, an interior neighborhood roadway along small portions of the west edge of the South Parcel, is considered adequate for most potential uses. All public utilities are available in the immediate area of the subject, including a sanitary sewer main line traveling along the west edge of the North Parcel and continuing south across the western portions of the subject's South Parcel. The location of a sanitary sewer main across portions of the subject property provide physical limitations for development in the area of the sewer main line. In summary, the overall subject property includes adequate physical characteristics for most potential development uses.

The North Parcel of the subject includes an irregular-shaped piece with a total site area of 0.50 acres, and the size of this parcel is a limiting physical characteristic. Access to the North Parcel is available from the South Parcel via a strip of land which extends east from F Street near the northwest corner of the South Parcel. In addition, access to the North Parcel may be available from Central Avenue to the north; however, this potential access is across an adjacent property to the east/northeast of this subject parcel. In summary, the North Parcel includes limiting physical characteristics associated with the small site size and below-average access, and these characteristics may limit potential high-volume commercial uses. However, the parcel includes adequate physical characteristics for various public uses, including public utilities, or for access purposes in conjunction with a potential development plan of the overall subject property.

The South Parcel includes a total site area of approximately 23.03 acres, including a 0.10-acre access strip which extends east off F Street to near the southwest portions of the site. This subject parcel includes adequate access via two strips of land, with additional access from an approximate 60-foot-wide strip of land extending east off F Street from near the northwest corner of the site. Overall, the South Parcel includes adequate physical characteristics for urban-density or low-density residential development uses. Alternatively, this parcel includes adequate physical characteristics for agricultural uses including primarily dry cropland use.

Based on this discussion, and considering the physical limitations of the North Parcel, it is estimated that this parcel could be used in conjunction with the South Parcel, providing adequate physical characteristics for residential development use of the overall subject property. In addition, agricultural or large lot residential/acreage uses are considered possible for the subject.

Financially Feasible Uses: The immediate area of the subject includes a combination of land uses. Commercial uses are located adjacent to the north and east of the subject's North Parcel, with a residential/acreage use adjacent to the west and transitional agricultural land adjacent to the south of this parcel. Urban-density residential uses are located adjacent to the west edge of the South Parcel, with agricultural uses adjacent to the east and agricultural and/or large lot residential/acreage uses to the south. Most commercial uses are located along the arterial roadways in the area, including Central Avenue / Highway 136 to the north.

There has been limited residential development which has occurred in Auburn in recent years. The limited residential development is an indication of inadequate demand in the area for additional residential uses and/or for land with adequate characteristics for residential development. Based on the observable demand, and rising infrastructure and other development costs, it is unclear if development of the subject property for urban-density residential uses would be financially feasible. In most cases, urban-density residential development is the most financially feasible use for vacant land parcels with similar legal and physical characteristics as the subject property, including similar locations on the edge of town and within city limits.

It is noted that other small towns located along Interstate-80 or in closer proximity to the larger-populated areas typically include adequate demand for residential development. However, there has been very limited residential development occurring in the extreme south and southeast portions of Nebraska.

It is unclear if urban-density residential development of the majority of the subject property would be financially feasible. Acreage development uses of portions of the property are estimated to be financially feasible. Light commercial use of the North Parcel would likely be financially feasible; however, physical characteristics are estimated to limit potential commercial uses of the North Parcel. Agricultural use is considered to be financially feasible.

Overall, the most financially feasible use of the overall subject property, is estimated to be for a low-density residential development use consistent with the current AGR zoning of the South Parcel or for mixed residential uses including developing portions of the property for urban-density residential use in accordance with the future land use designation per the Comprehensive Plan. It is estimated that demand factors in the area will dictate the size and density of a potential residential development use within the subject property. Furthermore, if inadequate demand exists for potential residential development as generally described above, the most financially feasible use of the subject

Maximally Productive Uses: The subject property is located in an area of mixed uses including commercial uses to the north (along south side of Central Avenue), residential uses to the west (along east side of F Street), and agricultural uses to the east and agricultural or large lot residential/acreage uses to the south. In general, higher-intensity land uses such as commercial use is maximally productive in comparison to residential uses, which are more productive and fetch a higher land value than less-intense uses such as agricultural use.

Commercial use would be a maximally productive use of the North Parcel; however, this parcel includes limiting physical characteristics due to the 0.50-acre site size including areas encumbered by a sanitary sewer main, and relatively poor access generally across an adjacent property.

Urban-density residential development use would be the maximally productive use of the South Parcel. However, there appears to be a lack of demand for significant residential development based on the limited residential development which has occurred in Auburn over the last several years. Considering the most financially feasible use and other property-specific factors, a low-density residential/acreage development use of portions of the South Parcel may be maximally productive. In addition, the North Parcel could potentially be used in conjunction with a development plan for increased access purposes or for public utilities or other open space uses which buffer a potential development from the commercial uses to the north.

Based on this analysis, the maximally productive use of the overall subject property is estimated to be for low-density residential development uses on portions of the site area. Agricultural uses are considered a maximally productive interim use of the South Parcel.

Highest and Best Use: As If Vacant: The subject property consists of agricultural/transitional land generally located along the east edge of the Auburn, Nebraska. The location suits well to low-density residential/acreage and agricultural land uses. The North Parcel of the subject is located in close proximity to Central Avenue / Highway 136 to the north; however, this parcel does not include direct access or frontage along this arterial roadway. Physical limitations associated with site size and access are characteristic which limit potential commercial utilization of the subject's North Parcel.

The South Parcel of the subject includes adequate legal and physical characteristics for urban-density or low-density/acreage residential development uses. The location of this parcel along the east edge of Auburn is desirable for such uses, and this could be the most likely path of future development. However, inadequate demand factors are estimated to limit potential urban-density residential development uses of the total site area of the South Parcel. It may be financially feasible to develop portions of the site for similar development uses.

Based on the previous discussion and analysis, the highest and best use of the overall subject property is estimated to be for a low-density residential development or potential mixed residential development (including some urban-density residential uses) which maximize the value of the site without exceeding the demands of the market. Agricultural uses of the South Parcel are considered an interim use until the property is utilized for the estimated highest and best use including low-density/acreage residential development.

The estimated highest and best use considers the potential for development of the property into a lower number of larger-sized residential sites (of approximately 5.00-to-10.00-acre lot sizes), if demand characteristics are inadequate to support low-density/acreage residential development uses of around 1.00-to-3.00-acre lots.

Highest and Best Use: As Improved: The South Parcel of the subject property is improved with one-story single-family residential dwelling with a gross above-grade area of 2,767 square feet. The improvement includes a lower level with a walkout basement which includes an additional 2,214 square feet of finished area. The single-family dwelling was constructed in 2011. The existing improvement is located in the southwest portions on a home site area with an access drive, including approximately 3.44 acres of the 23.03-acre parcel (South Parcel) allocated to the existing acreage use.

The subject improvement is relatively newer in age and contributes significant value to the overall property. The estimated value of the property as improved greatly exceeds the value of the subject site as if vacant. Therefore, the highest and best use of the subject property on the effective date of appraisal is for the existing improved use as a residential acreage use property. However, the existing improved residential/acreage use only requires approximately 3.44 acres of the 23.03-acre South Parcel.

In summary, the highest and best use presumes that the existing residential improvement contributes substantial value to the overall property. In addition, the highest and best use of the remainder property outside of the improved home site area is for low-density residential/acreage development. Therefore, the highest and best use is for the existing improved home site, and for development of the remainder property outside the existing acreage use for similar low density/acreage (or potentially some urban-density) residential development uses. The highest and best use as improved is consistent with the highest and best use as vacant.

REPORT FORMAT

The taking from the subject property is not considered to have any significant impact on the remainder of the property beyond the value of the part taken, minor site improvements, and/or nominal “cost-to-cure” items. Due to these factors, the scope of the report will address the land value of the subject property, both before the taking and after the taking. The balance of the report is devoted to providing an estimate of the subject’s land value before the taking, a description of the taking, analysis of the effect of the taking, an estimate of the subject’s land value after the taking, and an estimate of the recommended compensation.

Because the impact of the project is generally limited to the underlying land value, only the land will be valued. The Cost Approach is not considered appropriate to land analysis, or where the improvements are not affected by the taking. The Income Capitalization Approach is not necessary to provide reliable indications of underlying land value for similar-use properties, and thus has not been developed in this appraisal.

The appraisal technique most applicable to land value is the Sales Comparison Approach. Sales of similar properties will be analyzed, and individual characteristics will be adjusted to indicate a value for the subject land. This approach will produce reliable results and is the primary indicator of the subject’s land value.

After a land value is estimated for the subject property, the proposed taking will be described, and the effect of the proposed taking on the overall land value will be considered. The difference between the before-taking land value and the after-taking land value, plus any additional damages or other compensation, will be the total recommended compensation for the proposed taking on the subject property.

SALES COMPARISON APPROACH

The Sales Comparison Approach, of the subject land as-if hypothetically vacant, is to estimate the land value for consideration relative to the highest and best use analysis and analysis of proposed acquisition.

The Sales Comparison Approach is a process of comparing market data; that is, prices paid for similar properties.

Market data, when carefully verified and analyzed, are good evidence of value since they represent the actions and reactions of sellers, users, and investors.

In applying the Sales Comparison Approach, an appraiser takes five steps:

1. Seeks out similar properties for which pertinent sales, listings, and data are available.
2. Qualifies the prices as to terms, motivating forces, and bonafide nature.
3. Compares each comparable property's important attributes with the corresponding ones of the property being appraised, under the general division of time, location, and physical characteristics.
4. Considers all dissimilarities in terms of their probable effect upon the sale price.
5. Formulates an opinion of the relative value of the property being appraised, as compared with the price of each comparable property.

Thus, although individual sales may deviate from the market norm, a sufficient number tend to reflect the pattern of purchasers and sellers in the market. When sufficient information is available in the current market, the resulting pattern is a good indication of value.

The approach is utilized to estimate the land value of the subject site as it relates to the highest and best use analysis and consideration of the proposed acquisition. The subject property includes a total site area of approximately 23.53 acres, exclusive of adjacent road right-of-way.

The appraisers have researched the local and nearby competing market areas for recent sales of properties which are considered to be comparable to the subject land. The estimated land value of the subject property is based upon these sales, together with the appraisers' knowledge of current market conditions in the competitive market area.

The following sales are considered similar to the subject in light of all of the influences which impact the subject property. Many of the sales include land that was generally purchased for residential development uses. Based on the limited demand in the area for residential development land, agricultural and other land sales with inferior development characteristics were also used to bracket the value of the subject land. In addition, some of the sales may include superior development potential based on demand or locational characteristics.

Land Sales

HD Processing, LLC

Comparable 1

Sale Information

Buyer	HD Processing, LLC
Seller	Wily Reems, LLC
Sale Date	7/1/2022
Transaction Status	Recorded
Sale Price	\$180,000 \$18,000 /AC
Analysis Price	\$180,000 \$18,000 /AC
Recording Number	2022-01149
Rights Transferred	Fee Simple
Conditions of Sale	Market

Property

Land Area	10 Acres (435,600 SF)
Number of Parcels	1
Zoning	R-2
Shape	Rectangular
Topography	Level to Sloping
Frontage	830' Highway 103



West edge of Highway 103
south of Highway 33
Crete, NE 68333

County
Saline

Submarket
Southwest

APN
760147493



Remarks

The sale includes 10 acres of vacant development land located along the west edge of Highway 103 near the southwest corner of Crete, Nebraska. The current zoning is R-2, with unknown future use potential. There may be some potential for commercial or light industrial uses based on the highway commercial zoning of properties adjacent to the north of the sale property, with similar locations along the west edge of Highway 103. The current zoning is for residential development uses, and residential or highway commercial uses are consistent with the neighborhood.

The sale site may have been purchased for use as a meat processing facility, based on the Buyer being an owner of Blue River Meats, and an article reporting said owner has filed for government grants relating to expansion of small-to-mid-sized meat processing. However, no verification of future development plans for the site were available.

JEO development land

Comparable 2

Sale Information

Buyer	JEO Investments, Inc.
Seller	Loren L. Lindahl and Rita M. Lindahl
Sale Date	4/18/2022
Transaction Status	Recorded
Sale Price	\$800,000 \$20,518 /AC
Recording Number	Book 579, Page 521
Rights Transferred	Fee Simple
Conditions of Sale	Market

Property

Land Area	38.99 Acres (1,698,404 SF)
Number of Parcels	1
Zoning	R-3 and C-3
Shape	Irregular
Topography	Sloping
Utilities	Available near site perimeter
Frontage	750' County Road 17/Chestnut Street



County Road 17 and
Highway 77
Wahoo, NE 68066

County
Saunders

APN
002003000



Remarks

This is the sale of a vacant parcel of land located along the east side of County Road 17/North Chestnut Street roughly one-half mile south of Highway 77, along the north edge of Wahoo, Nebraska. Access is from County Road 17, a paved area roadway along the west edge of the northern portions of the property, and this roadway provides access to Highway 77 to the north and travels across the central portions of Wahoo to the south. All public utilities are available in the area of the subject and are located near the west perimeter of the sale property.

The property was zoned R-3 Residential District at the time of sale, and the zoning allows most residential uses, including single-family, townhouse/duplex, and multiple-family dwelling use. The overall property includes a designated future land use as Commercial and is within an area outlined as Planned Annexation Areas per the Comprehensive Plan of Wahoo. Based on the current zoning and future land use, both residential and commercial development uses are considered possible for the sale property. There is active development occurring in the area and no holding period prior to development is considered to exist.

The site is proposed for development into 70 residential lots including primarily single-family lots, an approximate 4.00-acre commercial site, and roughly 5.00 acres of excess land along the north edge of the planned development with similar mixed-use potential.

Development Land near east edge of Eagle, NE

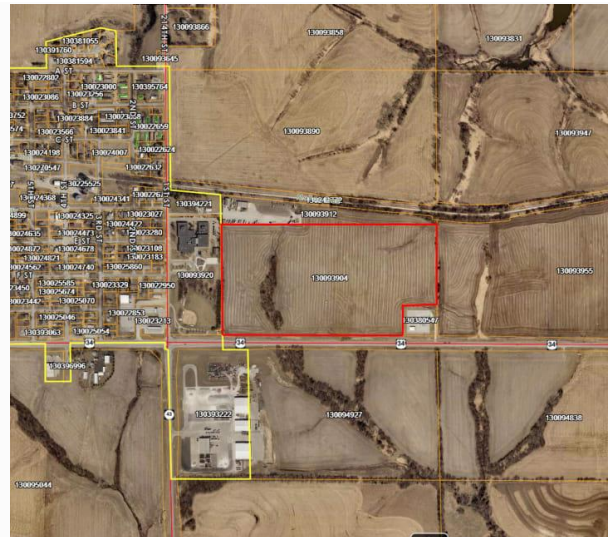
Comparable 3

Sale Information

Buyer	James M. Buel
Seller	TC Accomodator 262, LLC
Sale Date	4/6/2022
Transaction Status	Recorded
Sale Price	\$1,040,000 \$21,138 /AC
Recording Number	2022-01810
Rights Transferred	Fee Simple
Conditions of Sale	Market

Property

Land Area	49.2 Acres (2,143,152 SF)
Number of Parcels	1
Zoning	AG
Shape	Generally Rectangular
Topography	Level to Sloping
Frontage	1,770' Highway 34



1st Street and Highway 34
Eagle, NE 68347

County
Cass

Submarket
Eagle



APN
130093904

Remarks

The sale consists of a parcel of land adequate for future development uses. The property is located along the north side of Highway 34 and east of South 1st Street, along the east edge of the Village of Eagle, Nebraska. Access from Highway 34, a two-lane arterial along the south edge of the site, is considered adequate for most potential uses. It is noted that Eagle Elementary School is located along the east side of South 1st Street adjacent to the west of the sale property, and this is a positive influence for residential development uses.

The future land use map of the Village of Eagle and its surrounding one-mile extraterritorial jurisdiction shows future commercial land use of the overall property. Based on general demand factors in the area, the most probable use of the majority of the property is considered to be for residential development uses, and a zoning change to residential is considered reasonably probable. Due to the frontage along Highway 34, portions of the property may be developed for commercial/service or light industrial uses.

Highlands North - Wahoo

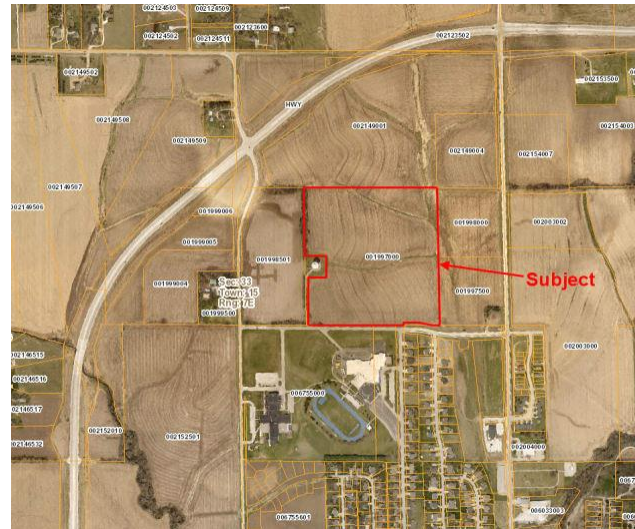
Comparable 4

Sale Information

Buyer	Water Tower Place, LLC
Seller	Laramie Lindgren, Personal Representative of the Estate of Russell D. Lindgren
Sale Date	7/14/2021
Transaction Status	Recorded
Sale Price	\$870,075 \$22,500 /AC
Recording Number	Book 563, Page 1,267
Rights Transferred	Fee Simple
Financing	Cash to Seller
Conditions of Sale	Market

Property

Land Area	38.67 Acres (1,684,465 SF)
Number of Parcels	1
Zoning	R-2/C-3
Shape	Generally Rectangular
Topography	Sloping
Corner	No
Proposed Land Use	Residential Development
View	Yes
Environmental	None
Frontage	1,280' 23rd Street
Flood Zones	No Flood Zones



Northwest of North Chestnut Street and 23rd Street
Wahoo, NE 68066

County
Saunders County

Submarket
Wahoo

APN
001997000



Remarks

This is the sale of vacant development land located along the north side of 23rd Street and west of North Chestnut Street, generally along the north edge of the City of Wahoo, Nebraska. The property includes adequate access from 23rd Street, an east-west roadway along the south edge of the site. This roadway generally sets the northern boundary of the current development of Wahoo. The sale property is proposed to be developed into a total of approximately 91 single-family residential lots over two phases of development.

At the time of agreement, the property was zoned primarily R-2 Residential District, which allows for single-family and two-family residential uses on a minimum lot area of 7,500 square feet. An estimated area of 4.50 acres across the northwest corner of the site is zoned C-3 General Commercial District. The overall property includes a future land use designation as medium-density residential per Wahoo's Comprehensive Plan. Based on demand factors, potential commercial use near the northwest corner of the property is considered speculative at the time of sale.

This is the sale of vacant development land located along the north side of 23rd Street and west of North Chestnut Street, generally along the north edge of the City of Wahoo, Nebraska. The property includes adequate access from 23rd Street, an east-west roadway along the south edge of the site. This roadway generally sets the northern boundary of the current development of Wahoo. The sale property is proposed to be developed into a total of approximately 91 single-family residential lots over two phases of development.

6251 G Road, Nebraska City, NE

Comparable 5

Sale Information

Buyer	Howard J. Scott and Brandin Scott-Hill, Co-Trustees	
Seller	Bruce E. Kreifels and Peggy S. Kreifels	
Sale Date	10/28/2022	
Transaction Status	Recorded	
Sale Price	\$400,000	\$10,132 /AC
Analysis Price	\$400,000	\$10,132 /AC
Recording Number	2022-02688 and 2022-02689	
Rights Transferred	Fee Simple	
Conditions of Sale	Market	

Property

Land Area	39.48 Acres (1,719,749 SF)
Number of Parcels	2
Zoning	TA
Shape	Irregular
Topography	Rolling



6251 G Rd
Nebraska City, NE 68410

County
Otoe

Submarket
Northeast



APN
004659500, 999555908

Remarks

The sale consists of vacant land located north of North 19th Street and 23rd Avenue (County Road G), roughly one-half mile north of the current city limits of Nebraska City, Nebraska. The overall property includes two contiguous parcels which comprise the flag-shaped property. The smaller parcel includes approximately 5.00 acres of the total site area including a home site area near the southwest corner of the primary site. In addition, the smaller parcel includes an approximate 50-foot-wide strip of land which extends south from near the southwest corner of the primary site area roughly one-quarter mile to the public road right-of-way of North 19th Street.

The primary site includes a generally rectangular-shaped piece of land with areas of dense tree cover along the west edge and across the central and southeast portions of the site. The property includes a rolling topography with drainage toward the low-ground wooded lands and generally to the northeast toward the Missouri River, which is located roughly one-quarter mile north and east of the subject. An estimated area of less than 1.00 acre located near the east-central edge of the site, is within the 100-year floodplain. The nominal amount of floodplain is not considered to restrict the potential uses.

Merrick County Lake Development

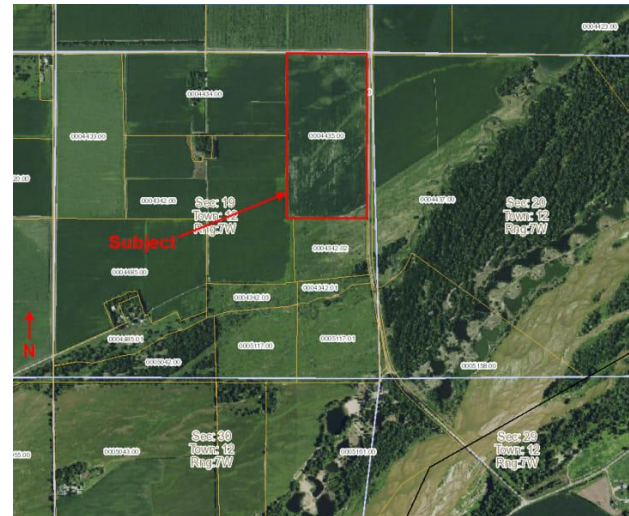
Comparable 6

Sale Information

Buyer	Eagle Group, LLC
Seller	Kari S. King and Andrew King
Sale Date	2/15/2022
Transaction Status	Recorded
Sale Price	\$737,900 \$9,643 /AC
Recording Number	2022-00243
Rights Transferred	Fee Simple
Conditions of Sale	Market

Property

Land Area	76.52 Acres (3,333,211 SF)
Number of Parcels	1
Zoning	LSR-1
Shape	Rectangular
Topography	Level to Sloping



F Rd and Bader Park Rd
Chapman, NE 68827

County
Merrick

Submarket
Southwest Merrick County

APN
0004435.00



Remarks

This is the sale of transitional agricultural land located on the southwest corner of Bader Park Road and F Road, roughly one mile south of the Village of Chapman, in the southwest portions of Merrick County, Nebraska. Access/visibility from two area roadways including Bader Park Road, a two-lane paved arterial roadway in the area along the east edge of the site, is considered adequate for most potential uses. The property was listed at an auction and the sale is considered to be an arm's length transaction.

The property includes a total land area 76.52 net acres of land, exclusive of adjacent road right-of-way. At the time of sale, the property consisted of irrigated agricultural land uses. The overall property is proposed to be developed into a residential lake subdivision including a total of 41 single-family lots and an approximate 21-acre sandpit lake.

1830 County Road L

Comparable 7

Sale Information

Buyer	Jonathon W. Mooberry and Cori Mooberry	
Seller	Joshua L. Kasischke and Tiffany J. Kasischke	
Sale Date	2/5/2021	
Transaction Status	Recorded	
Sale Price	\$150,000	\$15,641 /AC
Analysis Price	\$150,000	\$15,641 /AC
Recording Number	Book 553, Page 1	
Rights Transferred	Fee Simple	
Conditions of Sale	Market	

Property

Land Area	9.59 Acres (417,740 SF)
Number of Parcels	1
Zoning	LLR
Shape	Rectangular
Topography	Level
Frontage	380' County Road L



1830 County Road L
Wahoo, NE 68066

County
Saunders

APN
002147002



Remarks

The sale includes a residential acreage site located along the north edge of County Road L and west of Highway 77, near the northwest portions of Wahoo, Nebraska. Access from County Road L, a graveled roadway in the area along the south edge of the site, is considered adequate. The proximity of Highway 77 less than one mile to the east is a positive influence on the property and the accessibility of the area in general. The site includes a private graveled access drive that spans almost the entirety of the east edge of the property. Surrounding land uses include residential acreage lots adjacent to the west, north and east of the property.

Lambert Family Farms, LLC

Comparable 8

Sale Information

Buyer	Lambert Family Farms, LLC
Seller	Douglas M. Bundy a/k/a Douglas E. Bundy and Mary Bundy
Sale Date	2/14/2020
Transaction Status	Recorded
Sale Price	\$650,000 \$8,230 /AC
Recording Number	2020-00821
Rights Transferred	Fee Simple
Conditions of Sale	Market

Property

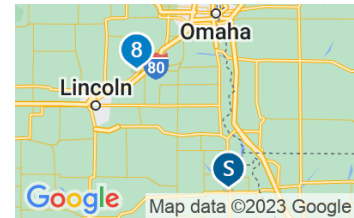
Land Area	78.98 Acres (3,440,369 SF)
Number of Parcels	1
Zoning	TA
Shape	Rectangular
Topography	Level to Sloping



214th Street and Church Road
Greenwood, NE 68366

County
Cass

Submarket
Northwest



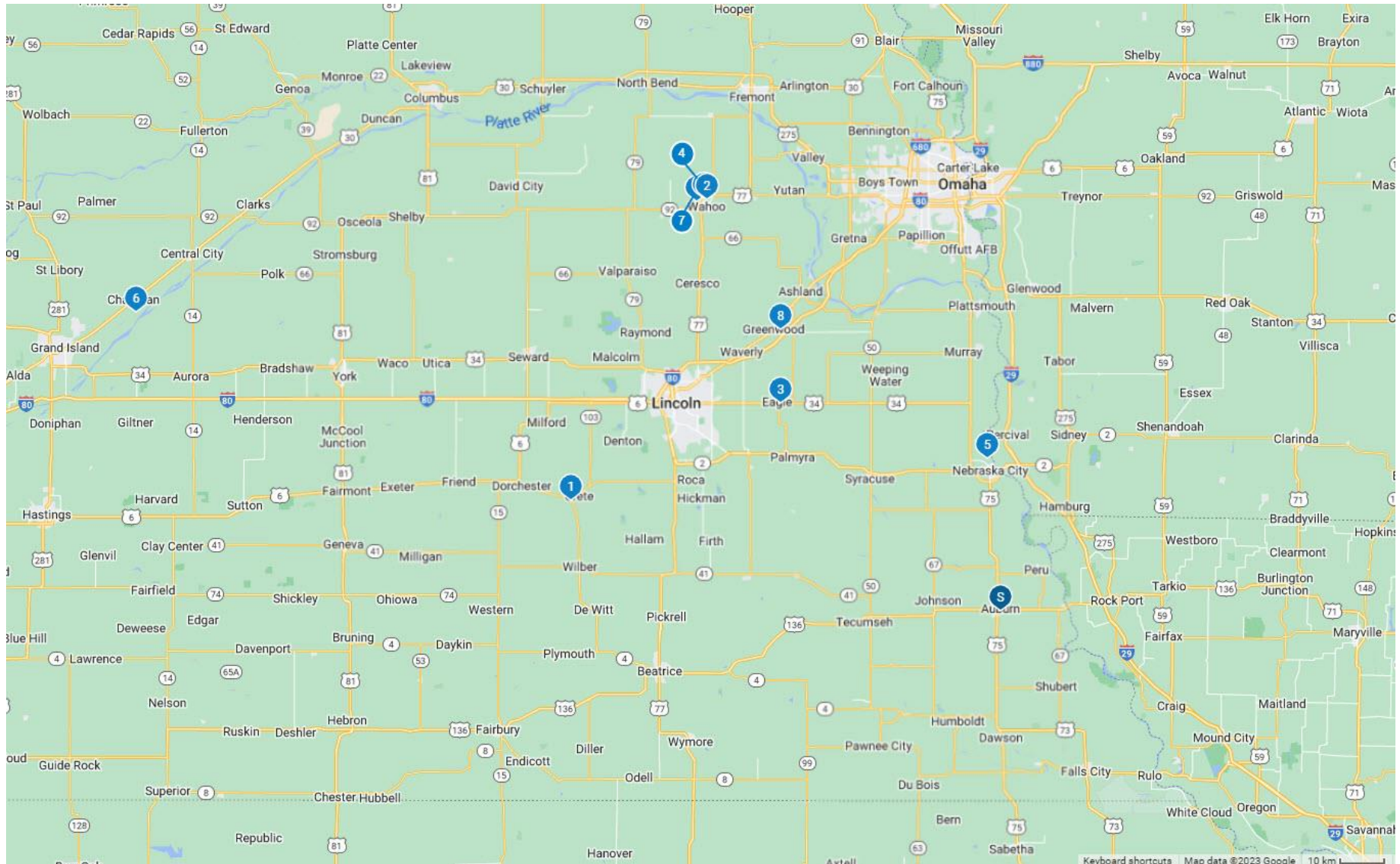
APN
130104973

Remarks

This is the sale of an agricultural parcel located along the east side of 214th Street and north of Church Road, approximately one mile east of the Village of Greenwood, in the northwest portions of Cass County, Nebraska. The site includes adequate access/visibility from 214th Street, a graveled area roadway along the west edge of the property. An estimated area of 17.74 acres of the property is located within the established 100-year floodplain. The floodplain lands are located in the eastern portions of the property and include some densely wooded lower-ground creek land.

The property consists of agricultural land including primarily dry cropland use, with limited areas classified as waste/trees.

Land Sales Map



Explanation of Adjustments

The land sales have been adjusted on the following grid for sale characteristics including property rights, financing, conditions of sale and date of sale. The modified sale price is then adjusted for physical characteristics such as location, size, access, visibility, utility, floodplain, and zoning/use. These factors are adjusted based on the following assumptions.

Property Rights: Sales which include anything less than a transfer of Fee Simple Estate must be adjusted to reflect the actual rights which were transferred relative to the subject property rights being appraised. None of the comparable sales required this adjustment.

Financing: Sales which transfer with below market financing or with non-typical financing should be adjusted to reflect the generally accepted forms of financing which are typical in any given market. None of the comparable sales required this adjustment.

Conditions of Sale: Sales which were subject to conditions other than those of a typical market transaction were adjusted accordingly. Values associated with site improvements decrease the overall cost of development, thus the sale is adjusted downward to reflect this value included in the sale. Atypical off-site or other excessive development costs will be adjusted upward as an expenditure made after purchase.

Expenditures Made Immediately After Purchase: A typical buyer considers expenses that will be required after a transfer because these expenses affect the price a buyer is willing to pay. These expenses can include costs to demolish or remove portions of improvements, costs associated with zoning changes or special permits, and costs for remediation of contamination. Generally, a cost incurred by the purchaser after the sale is reflected as a positive adjustment to the sale price.

Market Conditions: The comparable sales occurred between 2020 and 2022. The market for similar lands with various degrees of residential development potential located in the competitive subject area appears to have been relatively stable or slightly increasing during this time. Based on analysis of sales and observation by the appraisers, a slight upward adjustment for increasing market conditions is considered appropriate for this analysis. An annual adjustment of 3.0% from 2020 to the effective date of this report is applied to all of the comparable sales. The adjustment is considered warranted based on the increasing market conditions for similar land parcels with development potential.

Location: The subject is located near the east edge of the City of Auburn, in the central portions of Nemaha County, Nebraska. The competitive market area includes similar small towns and nearby rural areas generally across southeastern Nebraska. The subject property is located in an area which has observed limited development for urban-density or low-density/acreage residential uses. In addition, the location is adequate for agricultural uses and is generally similar in comparison to other portions of the county which are more rural in nature.

The adjustment for location considers the relative desirability of a parcel to the market. Sales located in actively developing areas may need to be adjusted downward to reflect superior locations, while parcels in more remote locations may require an upward adjustment. The sales located along small towns in closer proximity to the larger market areas of Lincoln and Omaha have witnessed active development and include superior locations than the subject.

Access and Visibility: This adjustment considers the access and visibility of the comparable properties as compared to the subject. Sales with inferior or superior access or visibility are adjusted for these differences.

Access to the subject is from a strip of land which includes limited frontage along F Street and extends east along the north edge of the South Parcel of the subject. Additional access may be available from Central Avenue / Highway 136 to the north of the North Parcel of the subject. Overall, the subject includes adequate access/visibility for most potential uses.

Size: The subject property includes a total site area of approximately 23.53 acres. Generally, small parcels sell for a higher per-acre price than larger parcels because the total price is accessible to a larger portion of the market, resulting in increased competition. Significantly smaller sales may require a downward adjustment while larger sales may be adjusted upward. However, larger-sized parcels may provide increased efficiencies which is considered an offsetting factor. Only modest adjustments for size were considered appropriate.

Utility: The subject property includes average overall site utility for development uses. Sales with 100% utilization of the total site area are considered generally similar to the subject property. Sales with excessive depth in comparison with frontage, with unusable areas of the site, or with multiple parcels may be considered to include inferior utility. Sales with superior or inferior access to public utilities and infrastructure are also considered within this adjustment, unless previously considered within the adjustment for holding period.

Zoning/Future Use Potential: This adjustment considers the probable and possible uses of the subject in comparison to the sales. The vast majority of the subject property, including the entire South Parcel, is currently zoned AGR Agricultural Residential District. The North Parcel (0.50 acres) is currently zoned C-R Commercial/Residential District. Although zoned for commercial and residential uses, based on physical characteristics, the most probable future use of the North Parcel is estimated to be for residential development uses in conjunction with the overall subject property.

The current AGR zoning of the South Parcel allows for residential development uses including a 1.00-acre minimum lot area. In addition, this subject parcel includes a future land use designation as Single Family Residential per Auburn's Comprehensive Plan. Based on the future land use, a zoning change to R-1 or R-2 Residential District is considered probable if a zoning change was applied for. Therefore, urban-density residential development uses are considered legally possible for the overall subject property.

However, demand characteristics in the area may affect the financial feasibility of similar urban-density development uses. Overall, the most probable future use of the subject is projected to be for low-density residential development, including the potential for urban-density residential development use of portions of the property.

Sales 1, 3 and 7 were adjusted upward for inferior use potential relative the subject. These sales include agricultural or transitional agricultural zoning at the time of sale, with significantly lower allowable residential density generally limited to large residential sites (10-acre minimum). In addition, the most probable future use of some of these sales may be for use as a larger-sized individual residential site. Overall, these sales are considered to include inferior development potential than the subject and a significant upward adjustment was applied to these sales.

Floodplain: The subject property is located outside of any identified flood hazard area. Properties located within the floodplain area are adjusted upward to reflect the additional costs associated with development in the floodplain.

Application: The property rights, financing, conditions of sale, and date of sale adjustments are applied directly to the sales price. The physical adjustments are expressed on the grid as positive or negative percentages. The total physical adjustment, however, is a factor that results from summing the individual adjustments. It is also expressed as a percentage.

Illustrative Land Sales Adjustment Grid

Subject Southeast of F Street and Central Avenue Auburn, Nebraska		Sale 1 Highway 103 and Highway 33 Crete, NE	Sale 2 County Road 17 and 23rd Street Wahoo, NE	Sale 3 1st Street and Highway 34 Eagle, NE	Sale 4 N Chestnut Street and 23rd Street Wahoo, NE	Sale 5 651 G Road Nebraska City, NE	Sale 6 F Road and Bader Park Road Chapman, NE	Sale 7 1830 County Road L Wahoo, NE	Sale 8 214th Street and Church Road Greenwood, NE
Transactional Characteristics									
Sale Price		\$180,000	\$800,000	\$1,040,000	\$870,075	\$400,000	\$737,900	\$150,000	\$650,000
Sale Price/Acre		\$18,000	\$20,518	\$21,138	\$22,500	\$10,132	\$9,643	\$15,641	\$8,230
Property Rights	Fee Simple	Similar	Similar	Similar	Similar	Similar	Similar	Similar	Similar
Adjustment		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Financing	Cash	Similar	Similar	Similar	Similar	Similar	Similar	Similar	Similar
Adjustment		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Conditions of Sale	Market	Similar	Similar	Similar	Similar	Similar	Similar	Similar	Similar
Adjustment		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Exp. Immediately After Sale	Market	Similar	Similar	Similar	Similar	Similar	Similar	Similar	Similar
Adjustment		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Market Conditions	6/1/2023	Similar	Similar	Similar	Similar	Similar	Similar	Similar	Similar
Adjustment		<u>7/1/2022</u>	<u>4/18/2022</u>	<u>4/6/2022</u>	<u>7/14/2021</u>	<u>10/28/2022</u>	<u>2/15/2022</u>	<u>2/5/2021</u>	<u>2/14/2020</u>
		<u>2.75%</u>	<u>3.50%</u>	<u>3.50%</u>	<u>5.75%</u>	<u>1.75%</u>	<u>4.00%</u>	<u>7.00%</u>	<u>10.00%</u>
Effective Sales Price		\$184,950	\$828,000	\$1,076,400	\$920,104	\$407,000	\$767,416	\$160,500	\$715,000
Effective Price/Acre		\$18,495	\$21,236	\$21,878	\$23,794	\$10,309	\$10,029	\$16,736	\$9,053
Physical Characteristics									
Location	Along east edge of Auburn, NE	SW Crete	NE Wahoo	East Eagle	NW Wahoo	NE Nebraska City	SW Merrick Co.	NW Wahoo	E of Greenwood
Adjustment		0%	-10%	-10%	-10%	0%	0%	-10%	0%
Access/Visibility	Avg./Avg.	Similar	Similar	Similar	Similar	Similar	Similar	Similar	Similar
Adjustment		0%	0%	0%	0%	0%	0%	0%	0%
Size - Acres	23.53	10.00	38.99	49.20	38.67	39.48	76.52	9.59	78.98
Adjustment	(overall property)	0%	0%	0%	0%	0%	10%	0%	10%
Utility	Average / Proximity to Public Utilities and Infrastructure	Similar	Similar	Similar	Similar	Inferior	Inferior	Inferior	Inferior
Adjustment		0%	0%	0%	0%	15%	15%	10%	15%
Zoning/Future Use Potential	AGR / Residential	R-2 / Similar	R-3 & C-3 / Superior	AG / Similar	R-2 / Similar	TA / Inferior	LSR-1 / Similar	LLR / Inferior	TA / Inferior
Adjustment	(urban-density allowable per comp plan)	0%	-5%	0%	0%	25%	0%	10%	25%
Floodplain	None	None	None	None	None	None	None	None	None
Adjustment		0%	0%	0%	0%	0%	0%	0%	0%
Holding Period at time of sale	Zero Years	0 Years	0 Years	0 Years	0 Years	0 Years	0 Years	0 Years	0 Years
Adjustment		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Net Adjustment		<u>0%</u>	<u>-15%</u>	<u>-10%</u>	<u>-10%</u>	<u>40%</u>	<u>25%</u>	<u>10%</u>	<u>50%</u>
Indicated Price/Acre		\$18,495	\$18,051	\$19,690	\$21,414	\$14,433	\$12,536	\$18,410	\$13,579
Indicated Mean Value		\$17,076							

Correlation of Market Data

The sales are summarized below to illustrate the important characteristics.

Sale	Address	Size - Acres	\$/Acre	Adj. \$/Acre
1	Highway 103 and Highway 33, Crete	10.00	\$18,000	\$18,495
2	County Road 17 and 23rd St., Wahoo	38.99	\$20,518	\$18,051
3	1st Street and Highway 34, Eagle	49.20	\$21,138	\$19,690
4	N Chestnut St. and 23rd St., Wahoo	38.67	\$22,500	\$21,414
5	651 G Road, Nebraska City	39.48	\$10,132	\$14,433
6	F Road and Bader Park Rd., Chapman	76.52	\$9,643	\$12,536
7	1830 County Road L, Wahoo	9.59	\$15,641	\$18,410
8	214th Street and Church Rd., Greenwood	78.98	\$8,230	\$13,579
				Minimum
				\$12,536
				Maximum
				\$21,414
				Mean
				\$17,076

The subject property is located along the east edge of Auburn, in the extreme southeast portions of Nebraska. The subject property includes a total site area of approximately 23.55 acres. The property includes adequate legal and physical characteristics for residential development purposes at the current time. It is noted that there has been limited recent residential development occurring in Auburn, as well as generally inactive development for residential uses in nearby competing rural areas of southeast Nebraska. Demand characteristics within the local and nearby competing market area may have an effect on the financial feasibility of urban-density development uses. For this reason, the most probable future land use of the subject is estimated to be for a combination of low-density and urban-density residential development uses.

The analysis of the market has provided multiple value indications for the subject property. Each of the comparable sales has been adjusted for differences relative to the subject property. The sales analysis clearly shows the competitiveness of the subject property in relation to the competing sales in the area. Both the number of adjustments necessary to compare the sales to the subject property, and the net adjustment of each sale can indicate the reliability of the approach.

The land sales utilized in this analysis show that an inactive market exists in the local and nearby competing market area for lands with similar development potential. The appraisers expanded the sales search geographically to find the most similar sales. The sales were located in various areas primarily across eastern Nebraska.

The sales required modest adjustments for differing physical characteristics than the subject. Some of the sales (primarily located in Wahoo) required an adjustment for superior location relative the subject, due to the proximity of these sales to larger-populated market areas and/or located in areas with active development occurring. Only two sales required a size adjustment for differing site areas compared to the subject. Sales 5 through 8 required an upward adjustment for inferior site utility primarily relating to availability of, or proximity to, all public utilities. Sales 5 and 8 required a large upward adjustment for inferior zoning/use potential based on the zoning of these sales as TA Transitional Agricultural District, generally limiting the sales to agricultural or large lot acreage uses, with inferior current and future development potential compared to the subject. None of the sales required an adjustment for differences in floodplain characteristics or projected holding periods prior to development.

Sale 1 includes a smaller tract of land located in Crete, in a generally similar locale as the subject. The site was zoned for residential development uses at the time of sale. Limited verification details were available and the planned future use of the site is unknown. Sale 1 indicates an unadjusted sale price of \$18,000 per-acre, which is at the lower end of the sales purchased for urban-density residential development purposes (Sales 1-4). The sale generally did not require any adjustments beyond a slight upward adjustment for market conditions. Sale 1 supports a value within the upper level of the indicated/adjusted price-per-acre range.

Sale 2 is located in the north/northeast portions of Wahoo in a slightly superior locale than the subject. This specific area of Wahoo has not seen active development, and development may require some off-site utility extension. The sale property is estimated to include slightly superior zoning/use potential due to the current residential and commercial zoning. The development plan for this property includes mostly single-family residential lots (roughly 70 lots total including some townhouse lots), one larger-sized (4.00-acre) commercial lot, and roughly 5.00 acres of excess land on the north edge of the site. Sale 2 supports a value near the middle to upper level of the adjusted value range indicated by the comparable sales.

Sale 3 includes a larger-sized (49.20-acre) parcel of land located along the north edge of Highway 34 just east of Highway 43, generally along the east edge of the Village of Eagle. The overall property includes a future land use as Commercial per the Comprehensive Plan; however, based on demand factors in the area, residential development of the vast majority of the property is considered the most probable future land use. This sale is considered to include similar zoning/future use potential as the subject. The location along the east edge of the Village of Eagle, roughly six miles east of Lincoln, is considered superior to the subject. Sale 3 supports a value within the upper levels of the adjusted price-per-acre range indicated by the comparable sales.

Sale 4 includes an approximate 39-acre piece of land located along the north edge of Wahoo, in a superior locale than the subject. The property was planned for a multi-phase single-family residential development at the time of sale. A slight downward adjustment was applied to the sale for superior location. Sale 4 supports a value at the upper end of the adjusted price-per-acre range indicated by the comparable sales.

Sale 6 includes a larger-sized agricultural parcel (76.52 net acres) located south of the Village of Chapman in the southwest portions of Merrick County, in a generally similar area of south-central Nebraska. At the time of sale, the property was utilized as irrigated agricultural land. It is unclear if the property was zoned LSR-1 Lakeside Residential District at the time of the sale, or if a zoning change was applied for and approved shortly after the sale. It is noted that the property generally met the requirements for Lakefront Residential uses per Merrick County's Comprehensive Plan, with similar properties along paved arterial roadways and located in close proximity to the Platte River. "After the sale, the property was developed into a residential lake subdivision including a total of 41 single-family lots, with many of the lots surrounding an approximate 21-acre sandpit lake.

Sale 6 was purchased as irrigated agricultural land with the intent to develop the property for lakeside residential lots in conjunction with a sandpit lake development located near the Platte River. The sale was considered as land with residential potential, and a slight upward adjustment was applied for increasing market conditions. It is noted that relatively larger time adjustments would be applicable for agricultural land. Overall, the value as irrigated agricultural land is considered generally similar to the value of land with similar characteristics with the potential for residential development. The sale property was adjusted upward for its significantly larger size and for inferior site utility than the subject. Sale 6 supports an unadjusted and adjusted price-per-acre at the lower end of the range indicated by the comparable sales.

Sale 7 includes an approximate 10-acre piece of land located near the northwest edge of Wahoo, in a slightly superior locale than the subject. The sale is located west of Highway 77 which generally acts as the western and northern highway loop around the areas with immediate development potential. An upward adjustment was applied for inferior utility relating to the location of existing public utilities east of Highway 77. An additional upward adjustment was applied for inferior zoning/use potential, with the most probable future use of Sale 7 as low-density residential or as an individual large residential site. The sale is surrounded by acreage uses and likely could be subdivided into approximately three (3) 3-acre lots. After adjustments, Sale 7 supports a value of \$18,000 per-acre, or within the upper levels of the adjusted value range indicated by the comparable sales.

Sale 8 includes a larger-sized parcel located roughly one-half mile east of the Village of Greenwood, a small community located along Highway 6 in proximity to the larger market area of Lincoln roughly 12 miles southwest of Greenwood. The property consisted of dry cropland agricultural uses at the time of sale. Upward adjustments were applied to the sale for larger site area, for inferior utility, and for inferior zoning/use potential. Overall, the sale includes agricultural land with limited development potential based on physical characteristics and location one-half mile away from a village. Sale 8 supports a value near the lower end of the adjusted price-per-acre range, or roughly \$13,000 per-acre after relatively large total gross adjustments.

Sales 1 through 4 were generally purchased for current or future urban-density residential development uses, with development on these properties projected to occur in the short term. These sales generally bracket the upper end of potential value for the subject. Sales 5 through 8 generally included inferior zoning/use potential than the subject, and these sales generally bracket the lower end of potential value for the subject. Sale 6 included agricultural land at the time of sale, but no adjustment was made for zoning/use potential since a zoning change to LSR-1 Lakeside Residential was obtained near the date of sale. Sale 6 supports the lower end of the value range with an adjusted value near \$12,400 per-acre. Sale 4 supports the upper end of the value range with an adjusted value near \$21,000 per-acre for land which was planned for a multi-phase single-family residential development which was completed shortly after the sale.

Sale 1 is the most recent sale and the location along the edge of Crete is considered generally similar to the subject. This sale includes a 10-acre site with residential development potential based on the current zoning and proximity to the edge of town with all public utilities available. Sale 1 supports an unadjusted, and adjusted, value of approximately \$18,000 per-acre. It is noted that this sale indicates a value at the lower end of the range indicated by the sales purchased for urban-density residential development uses, with Sales 2, 3 and 4 including sale prices between \$20,500 and \$22,500 per-acre. The primary difference between Sale 1 and Sales 2 through 4 is estimated to be inferior location, but slight differences in other physical characteristics could also influence value.

The location of the subject property in Auburn is considered slightly inferior to half of the sales, but only modest adjustments for location were applied to the sales. The inferior demand characteristics and limited recent development occurring in Auburn may not be fully accounted for in the adjustment for location. In summary, the sales required relatively few adjustments for differences in physical characteristics in comparison to the subject land. Furthermore, the differences in projected future uses between the sales, with Sales 1-4 consisting of urban-density residential development parcels and Sales 5-8 including limited development potential generally considered inferior to the subject (except for Sale 6). Overall, all of the sales are considered to include generally similar characteristics as the subject and all of the sales were given consideration in this analysis.

Value Conclusion – Before the Taking

Based upon the previous information and analysis, and with consideration given to all of the sales, the current market value of the overall subject property, including 23.53 acres of land with adequate legal and physical characteristics for residential development uses, is estimated to be in the range of \$14,000 to \$18,000 per-acre, with a most probable selling price of \$17,000 per-acre of net site area.

Therefore, based on an analyzed net site area of 23.53 acres, the estimated market value of the overall subject property is as follows:

Overall Subject: 23.53 acres x \$17,000 per acre = \$400,010

CALLED \$400,010

Based on the Sales Comparison Approach, the land value of the overall subject property before the taking is estimated to be \$400,010.

SECTION IV - THE TAKING

DESCRIPTION OF TAKING

The taking consists of the following elements and is illustrated on exhibits within the following pages.

Fee Simple Acquisition: None noted.

Permanent Easement: A total of approximately 1.70 acres of permanent easement area is required from the subject property. Based on information provided by representatives of the client, the total easement area is allocated between each subject parcel as follows: North Parcel – 0.20 acres; and South Parcel – 1.50 acres.

The permanent easement will be utilized for future maintenance of an existing public sanitary sewer main and appurtenances thereto. In general, the easement holder (City of Auburn) is estimated to have the permanent right to use, access, ingress/egress in connection with the, maintenance and repair of said existing sanitary sewer main. It is noted that the proposed easement is for the above-noted uses in association with an existing sanitary sewer main, while in most cases the easement is obtained at the time of installation/construction of the sewer main. Furthermore, the use of the easement and associated land restrictions have been estimated by the appraisers, and no actual language for the proposed easement was provided.

The easement area may be used for agricultural uses, but no buildings or structures may be constructed over the easement area. The applicable use restrictions in the easement area have been estimated by the appraisers based on similar permanent easements in the nearby competing market area. Therefore, the estimated use restrictions associated with the proposed easement are considered typical of similar permanent easements in the market area.

The proposed easement travels along the west edge of the entire North Parcel and continues generally south across the western and central portions of South Parcel. Based on the general easement maps and descriptions provided to the appraisers, it is estimated that the proposed easement will encumber the West 30' to 35' of the North Parcel.

The easement continues south from near the north edge of the western portions of the South Parcel roughly 480 feet, then east roughly 300 feet, and lastly south approximately 570 feet to near the center of the south edge of the South Parcel. There is an additional lateral line and proposed easement which extends west off the main line to the west edge of the north-central portions of the South Parcel. Based on descriptions provided, the proposed easement area affecting the South Parcel will include an average width of approximately 30 feet.

Based on general measurements used from the appraisers, the proposed easement area within the South Parcel may be less than 1.50 acres. The appraisers utilized the easement areas provided by the client. If the actual easement area differs from the areas utilized in this report, this could affect the value estimate. (See Extraordinary Assumptions.)

Temporary Easement: None noted.

Summary

The proposed taking includes acquiring a permanent easement generally located along the west edge of the North Parcel and continuing in a general north-south direction across the western portions of the South Parcel, then east toward the center of the South Parcel, and lastly continuing south to near the center of the south edge of the subject. There is also a small lateral line extending west off the main line to the west edge of the north-central portions of the South Parcel. Based on descriptions provided by client, the proposed easement area includes an average width of approximately 30 feet.

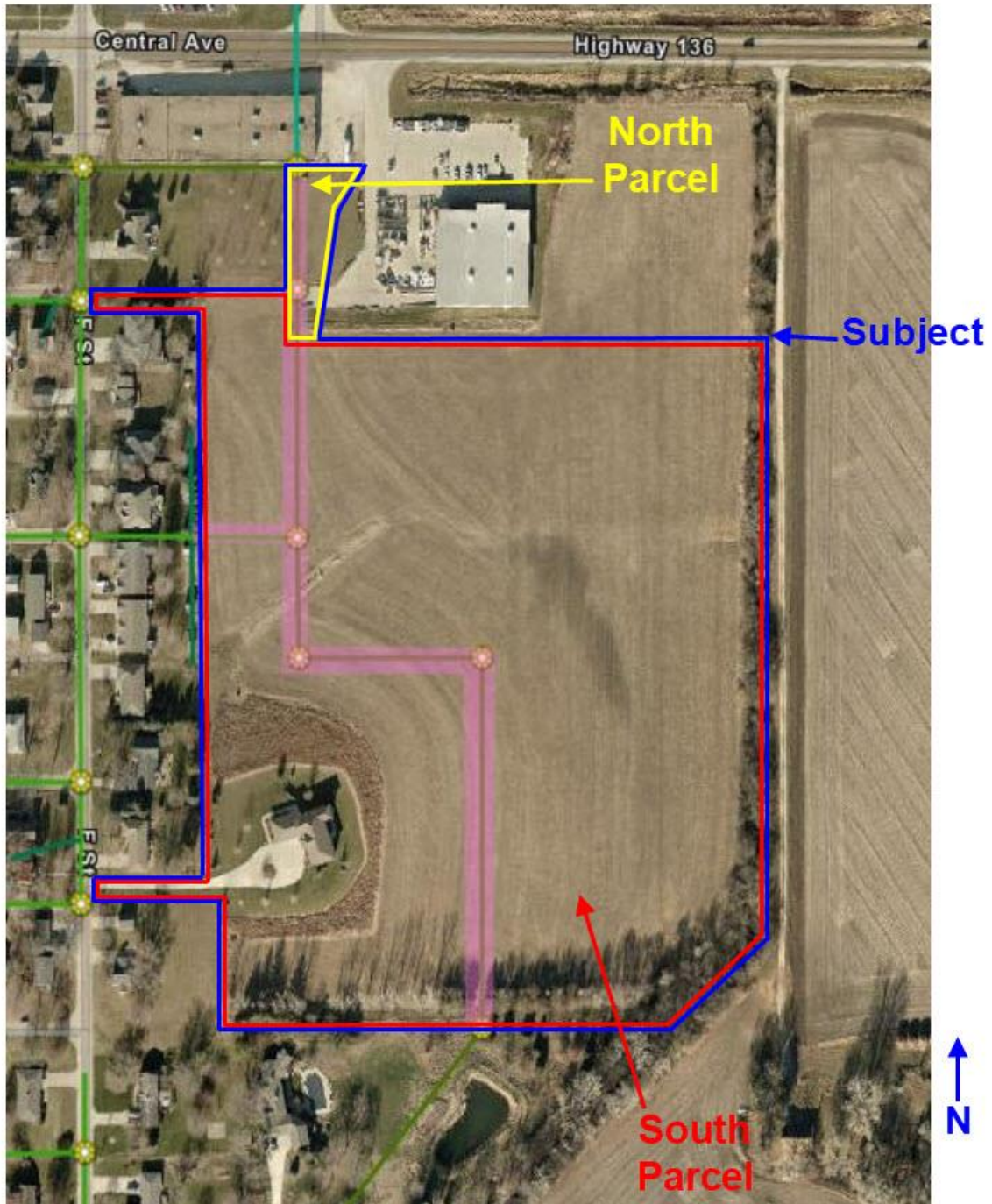
The permanent easement is for public utility purposes including an existing sanitary sewer main. The easement area is slightly irregular in shape with an average width of approximately 30 feet. The proposed utility easement is not considered to diminish the utility of the remainder site outside the easement area.

The subject ownership will retain ownership of the permanent easement area but will lose some rights of use. The easement is located across lands with adequate use potential for residential development uses. However, the underlying land within the easement area could be utilized as future streets and/or for limited open space or drainage uses in conjunction with a potential development plan. Therefore, the taking is considered to have minimal impact on the use potential of the overall property, and no damages are considered to accrue to the remainder property as a result of the taking.

An exhibit showing the proposed easement area, photographs of portions of this area, and a copy of the general legal description of the easement area are included within the following pages.

Taking Exhibit

Exsting 1906 Sewer Line and Easement Area (hightlited in pink)



The Taking Exhibit was provided by the client and shows the proposed easement area in relation to the overall subject property. The easement area is depicted by pink highlighting which was completed by representatives of the client. All other outlining and labeling were completed by the analysts for illustration purposes only. The overall subject property is outlined in blue. The North Parcel is outlined in yellow while the South Parcel is outlined in red.

Descriptions of Acquisition

Permanent Easement Description

North Parcel:

The easement on Tract One (PIN #640103421) would read as:

Starting on the Northwest Property line Corner proceed east until you are 10 feet east of the center line of the existing sewer main then from that point proceed South maintaining a 10 ft parallel distance from the existing sewer main to the South Property Line then proceed West to the west property line, then proceed North along the property line to the starting point.

South Parcel:

The easement on Tract Two (PIN #64005343) would read as:

At a starting at the point where center line of the sewer main intersects the north property line of PIN# 640053343 proceed east along the property line 10 feet, then go south maintaining a 10 ft distance parallel of the sewer main until you are to a point 10 feet NE of manhole #230, then proceed east maintaining a 10 ft parallel distance from the sewer main until you are 10 feet NE of Manhole #229, then proceed south maintaining a 10 ft parallel distance from the sewer main to south property Line, then proceed West 30 feet along the property line, then proceed north towards manhole #229 maintaining a 20 ft parallel distance from the sewer main to a point 20 feet SW of manhole #229, then proceed west maintaining a 20 ft parallel distance to a point 20 feet SW of manhole #230, then proceed north maintaining a 20 ft. parallel distance of the sewer main to a point 20 feet SW of manhole #132, then proceed west maintaining a 20 ft. parallel distance from the sewer main to the west property line, then proceed north along the property line 30 feet, then proceed east maintaining 10 ft distance from the sewer main to a point 20 feet Northwest of manhole #132, then proceed north maintaining a 20 ft. parallel distance to the north property line 20 feet west of the starting point of the center line of the sewer main.

The final metes and bounds legal description of the proposed easement area was not available during the normal course of business. Based on information provided by the client or their representatives, the proposed easement includes a total area of approximately 1.70 acres, with roughly 0.20 acres within the North Parcel and the remaining 1.50 acres within the South Parcel of the subject property. Based on the general descriptions above, the proposed easement area appears to include an average width of approximately 30 feet, including roughly 20' west of the actual existing sewer main and roughly 10' east of the actual main line for most of the easement area.

The exact dimensions of the taking area are relatively unclear and are based on the previous Taking Exhibit (depicted by highlighting on an aerial map) and the above permanent easement descriptions, and this data was provided by the client or their representatives. If the actual easement area differs from the areas utilized in this report, this could affect the value estimate. (See Extraordinary Assumptions.)

Subject Photographs – Taking Area (North Parcel)



SUBJECT PHOTOGRAPH: LOOKING NORTH ALONG PROPOSED EASEMENT
AREA FROM NEAR SOUTHWEST PORTIONS OF NORTH PARCEL.
(PORTIONS OF AREA SHOWN ARE WITHIN PROPOSED EASEMENT AREA.)

Subject Photographs – Taking Area (South Parcel)



SUBJECT PHOTOGRAPH: LOOKING SOUTH/SOUTHWEST ACROSS SITE FROM NEAR NORTH EDGE OF WESTERN PORTIONS OF SOUTH PARCEL. (PORTIONS OF AREA SHOWN ARE WITHIN PROPOSED EASEMENT AREA.)



SUBJECT PHOTOGRAPH: LOOKING SOUTH ACROSS SITE FROM NEAR NORTH EDGE OF WESTERN PORTIONS OF SOUTH PARCEL. (PORTIONS OF AREA SHOWN ARE WITHIN PROPOSED EASEMENT AREA.)

EFFECT OF TAKING

The appraisers have considered all factors of the potential impact of the taking on the subject property. The effect of the taking as it relates to the overall subject property and individual characteristics of the property are discussed below.

The area of taking is generally located along the north edge of the western portions of the subject property. The underlying land in the area of taking includes agricultural land with limited development potential due to the location entirely within the regulatory floodway, with severe use restrictions placed on land in the floodway.

Fee Taking: None required.

Permanent Easement: The gaining of a permanent easement is the permanent right to occupy and use the area for the purposes described in this report. The effect of the easement is dependent upon the current use of the area, the proposed use by virtue of the easement, and the impact on the underlying land value of the area.

The subject property will be affected by a permanent easement for an existing public sanitary sewer main. Similar easements for public utility purposes may affect the surface and/or subsurface rights of a property. The existing sanitary sewer main travels below the existing grade with manholes generally at the existing grade. Based on typical use restrictions, the proposed easement is considered to impact both the surface and subsurface rights within the easement area.

The exact use restrictions are unknown, but typically lands subject to a permanent utility easement may be used for any purpose except the construction of buildings thereon. Therefore, continued agricultural uses are considered allowable uses of the underlying land within the permanent easement area. Development uses of surrounding lands adjacent to the easement area are generally allowable uses. However, considering no building improvements are anticipated to be allowed within the easement area, a potential development plan would likely need to incorporate the proposed easement area as future open space or drainage uses, or similarly for public utilities and streets or other infrastructure.

The proposed sanitary sewer easement on the subject property will encumber an area of approximately 1.70 acres. The vast majority of the easement area includes an approximate width of 30 feet and generally extends north-south across the western portions of the subject. A small portion extends west off the main easement area across the western portions of the site. The underlying lands within the easement area include land with residential development potential.

The proposed easement is located across the western and south-central portions of the site, affecting lands with adequate use potential for residential development purposes. It is estimated that an adequate site plan of a potential development could effectively incorporate the areas within the proposed permanent easement. Therefore, the proposed easement is not considered to have a significant impact on the use potential of the property and no damages are considered to accrue to the remainder property after the easement is acquired.

Compensation for permanent easements typically ranges from 25% to 90% of the underlying land value depending upon the use of the permanent easement. Surface uses such as drainage and changes in grading are typically within the upper levels of the range and subsurface rights are typically at or near the lower end of the range.

The permanent easement for public utility purposes, specifically for a proposed sanitary sewer main line, includes acquisition of surface and subsurface rights. The proposed easement area is primarily located across the central portions of the site, encumbering lands with adequate use potential for residential development purposes. However, it is estimated that an adequate development plan could effectively incorporate the proposed easement areas as open space/drainage or in areas within future streets and/or other public utilities and infrastructure. For this reason, the permanent sanitary sewer easement is not considered to have a significant impact on the future use potential or site utility of the remainder property after the taking. However, the use potential of the actual easement area is severely limited based on the property rights taken.

The easement area may be used for maintenance of the existing sanitary sewer main, access to said facilities and appurtenances thereto, and generally for all other purposes relating to the existing public sanitary sewer main line. Since the sanitary sewer main already exists, there is no construction or other site preparation work anticipated for the proposed easement.

Based on the need to maintain the existing public sanitary sewer main and appurtenance thereto, and other related uses, as well as the perpetual rights of access including ingress/egress to the underlying easement lands, it is estimated that the permanent easement will result in diminution of the underlying land value in the easement area by approximately 50%.

The proposed easement affects typical subject lands, without any current legal restrictions. The underlying land value of the overall subject was previously estimated at \$17,000 per acre. Therefore, diminution of the underlying land value resulting from the proposed permanent easement is calculated as follows:

<i>Permanent Easement Use</i>	<i>Affected Area</i>	<i>Underlying Value</i>	<i>Diminution in Fee Value</i>	<i>Applicable Damages</i>
Sanitary Sewer	1.70 acres x	\$17,000 / acre x	50% =	\$14,450
			Called	\$14,450

Temporary Easement: None required.

Landscaping: Compensation for loss of landscaping is premised upon recognition that the appropriate measure of compensation reflects the contributory value of the landscaping cost which may or may not be the same as replacement cost. No landscaping or other site improvements are considered to be affected by the taking.

Cost-To-Cure Items: No yard improvements appear to be impacted by the taking.

Severance/Diminished Utility: The appraisers have considered the potential for damages to the remainder as a result of the taking. These potential damages are summarized as follows:

The proposed taking is generally located across the western and south-central portions of the subject property. Considering all factors pertaining to the proposed taking, it is the analysts' opinion that the subject is considered to have no impaired utility to the remainder property due to severance and diminished utility.

The appraisers continually review sales of properties of this type to determine whether damages to the remainder accrue beyond the area impacted by the taking as a result of the proposed taking. The data reviewed indicates that no measurable damages accrue to the remainder. Therefore, premised upon the studies completed by Great Plains Appraisal Company, Inc., it is the opinion of the analysts that no damages accrue to the remainder of the property as a result of the proposed uses of the area taken.

EFFECT OF TAKING – SUMMARY AND CONCLUSION

In summary and conclusion, the impact of the taking is considered to be limited to the value of the part taken, including a permanent easement for utility purposes. More specifically, the utility easement is for the sole purpose of obtaining permanent rights of ingress/egress in association with future maintenance of an existing public sanitary sewer main and appurtenances thereto. The proposed taking is not considered to result in any diminution of value of the property beyond the elements cited above. The proposed taking is not considered to accrue damages to the remainder of the property outside the described taking areas.

The proposed taking includes acquiring a permanent easement area of approximately 1.70 acres of the subject property. The proposed easement area is considered to be damaged at 50% of before-taking value. The underlying lands within the proposed easement include lands with adequate use potential for residential development purposes. No severance or diminished site utility to the remainder property is considered to result from the taking.

SECTION V - AFTER TAKING VALUE ANALYSIS

The following summarizes the impact of the taking on the property. The summary includes the impact of the proposed fee simple acquisition on value, including consideration of the parts taken and potential damages to the remainder.

SUMMARY - LAND VALUE AFTER TAKING

The same data and analysis utilized in the before taking land value analysis is considered applicable in estimating the land value of the subject after the taking. There is no change in the highest and best use of the property as-if vacant or as-improved. The taking is considered to result in no diminution of the value of the remaining land other than the loss of the portion of land taken in the case of a fee simple acquisition and/or the loss of a portion of the bundle of rights in the case of permanent easements.

In the case of temporary easements, no permanent damage is considered to accrue to the remaining land, and compensation is based upon a land use fee that was previously detailed in this report, if applicable.

After the taking, the total site area of the subject will not change. However, an area of 1.70 acres of the property will be encumbered by a permanent easement for public sanitary sewer purposes.

Based upon the preceding analysis, combined with the data and analysis cited in the *Value Conclusion - Before the Taking*, the estimated land value of the overall property after the taking is summarized as follows:

Unencumbered Site Area	Size	Base Value	Residual Value
Residential Development Land	21.83 Acres @	\$17,000 /acres x	100% = \$371,110
Proposed Encumbered Site Area			
Permanent Utility Easement	1.70 Acres @	\$17,000 /acres x	50% = \$14,450
			Total \$385,560
			Called \$385,560

The base value estimate of \$17,000 per-acre was previously estimated for the overall subject property. This previous per-unit value estimate remains applicable in the after-taking analysis.

SECTION VI - SUMMARY - PARTS TAKEN & DAMAGES (STATE RULE - NEBRASKA STATUTE)

Value - Before Taking						\$400,010
Less Value of Part Taken - Fee Taking:						\$0
Less Value of Part Taken - Permanent Easements:						
Utility Easement	1.70 Acres @	\$17,000 /acre	x	50% Damages	=	\$14,450
Total of Parts Taken						<u>\$14,450</u>
Value - Remainder Before Taking						\$385,560
Value - Remainder After Taking (Rounded)						\$385,560
Damages to Remainder						\$0
Value of Part Taken						<u>\$14,450</u>
Value of Parts Taken & Damages to Remainder						\$14,450
Other Compensation						<u>\$0</u>
Total Recommended Compensation						\$14,450
				CALLED		\$14,450

Recap - Parts Taken & Damages

Fee Taking:						\$0
Permanent Easement:						
Utility Easement	1.70 Sq. Ft. @	\$17,000 /acre	x	50% Damages	=	\$14,450
Damages to Remainder						\$0
Other Compensation						<u>\$0</u>
Total						\$14,450
				CALLED		\$14,450

RECAPITULATION

The following table illustrates the before-taking and after-taking value estimates of the underlying subject land. There was no landscaping or other site improvements considered to be impacted by the taking. In addition, no severance or diminished site utility to the remainder property is considered to result from the taking. A summary of the before- taking and after-taking values of the subject land are illustrated below:

Estimated Market Value Before the Taking	\$400,010
Estimated Market Value After the Taking	<u>\$385,560</u>
Indicated Compensation	\$14,450
Plus Other Compensation	\$0
Contributory Value of Landscaping Lost	<u>\$0</u>
Total Indicated Compensation	\$14,450
Called	\$14,450

The total compensation to the subject property as a result of the proposed permanent easement for public sanitary sewer main purposes is estimated at \$14,450.

In addition, the size of the proposed easement area is broken down between each identified subject parcel. For this reason, the analysts have allocated the total damages to each subject parcel. The highest and best use analysis has estimated the highest and best use of the overall property to be for residential development uses, including potential low-density and/or urban-density residential development which maximizes the development potential without exceeding the demands of the market. Based on the consistent highest and best use of the overall subject property, which includes two contiguous parcels as described throughout this report, the underlying land value of each subject parcel is estimated to be similar to each other. Therefore, the previous per-unit value estimation of \$17,000 per-acre is applicable to the overall subject property and to each identified parcel comprising the property.

Allocation by Parcel

<i>North Parcel:</i>	0.20	acres x	\$17,000	/ acre x	50%	=	\$1,700
<i>South Parcel:</i>	1.50	acres x	\$17,000	/ acre x	50%	=	<u>\$12,750</u>
							\$14,450
						Called	\$14,450

Based on the attached data and analysis, the estimated compensation for the proposed easement acquisition on the subject property, subject to *Extraordinary Assumptions, Hypothetical Conditions, and General Limiting Conditions* cited herein, as of **June 1, 2023**, is estimated to be:

FOURTEEN THOUSAND FOUR HUNDRED FIFTY DOLLARS
(\$14,450.00)

SECTION VII - ADDENDA

QUALIFICATIONS OF APPRAISER

Cody Gerdes, MAI

EXPERIENCE

Great Plains Appraisal Company, Nebraska
 Commercial Division
 -President 2018-present
 -Staff Appraiser 2007-present
 -Real Estate Appraisal Trainee 2004-2007
 -Real Estate Appraisal Technician 2003-2004

Wide-ranging understanding since 2004 in the appraisal of commercial, industrial, agricultural, residential, and special-purpose properties. Primary experience related to general appraisal, real property tax, condemnation, and litigation issues with a special interest in transitional agricultural parcels for future residential and commercial development.

LICENSES

Nebraska Real Estate Appraiser
 -Certified General Appraiser CG 270077

PROFESSIONAL AFFILIATIONS

Appraisal Institute – MAI Designation - 2011
 -Member, Board of Directors 2009-2011
 Nebraska Real Property Appraisal Board – 2020-2025
 -1st Congressional District Representative
 Lancaster County Board of Equalization
 -Referee Coordinator 2019-Present
 -Tax Equalization and Review Commission Coordinator 2020-present

EDUCATION

University of Nebraska-Lincoln, Lincoln, Nebraska
 Bachelor of Science, Business Marketing 2004

Appraisal Institute - Course work
 "Basic Income Capitalization - course 310" 2005
 "Advanced Income Capitalization – course 510" 2006
 "Highest and Best Use and Market Analysis – course 520" 2006
 "Uniform Standards of Professional Appraisal Practice" 2007
 "Advanced Sales Comparison and Cost Approaches – course 530" 2007
 "Report Writing and Valuation Analysis – course 540" 2007
 "Advanced Applications – course 550" 2007
 "Business Practices and Ethics – online course 420" 2008
 "Real Estate Finance, Statistics and Valuation Modeling" – 2013

Appraisal Institute - Seminars
 "Spotlight on USPAP: Common Errors and Issues - course NE #C2850" 2008
 "The Appraiser as an Expert Witness: Preparation & Testimony – course 700GRE" - 2010
 "Commercial Appraisal Engagement and Review – course #2859" 2011
 "Leadership Development and Advisory Council" – 2012 & 2013 Sessions
 "Commercial Appraisal Engagement and Review" - 2011
 "Analyzing Tenant Credit Risk and Commercial Lease Analysis" – 2012
 "Effective Appraisal Writing" – 2012
 "Evaluating Commercial Construction" – 2013
 "The Discounted Cash Flow Model: Concepts, Issues, and Apps." – 2014
 "Local Market Snapshot"-2016
 "Understanding the Basics of Excel and Linear Regression" - 2016

QUALIFICATIONS OF APPRAISER

Cody Gerdes, MAI
(Page 2)

EDUCATION (Continued)

"Online Cool Tools: New Technology for Real Estate Appraisers" - 2016
"Uniform Appraisal Standards for Federal Land Acquisitions" – 2017
"Eminent Domain and Condemnation" – 2018
"Forecasting Revenue" – 2020

Appraisal Institute – Seminars - Continued
"Appraising Automobile Dealerships" – 2020
"Subdivision Valuation" - 2020

Southeast Community College
"Fundamentals of Real Estate Appraisal" 2004

The Moore Group
"Sales Comparison Approach" 2004
"Cost Approach" 2004
"Uniform Standards of Professional Appraisal Practice" 2006
"Uniform Standards of Professional Appraisal Practice – 7 hour update" 2008
"Nebraska Supervisory Appraiser and Trainee Appraiser Training" - 2015

Larabee School of Real Estate
"Narrative Report Writing" 2004

Other Education Providers
Crew Midwest
"2013 Commercial Real Estate Workshop" – 2013
McKissock
"Green Guide to Appraising Workshop" – 2013

State of Nebraska

Real Property Appraiser Board



Hereby certifies that: CODY J GERDES

GREAT PLAINS APPRAISAL INC
PO BOX 6415
Lincoln, NE 68506-0415

Is credentialed in the State of Nebraska as a:

Certified General Real Property Appraiser

Holding credential number: CG270077

Effective Date: Jan 01, 2023 Expiration Date: Dec 31, 2023

Nebraska Real Property Appraiser Board Director:

All address changes, business or residence, must be reported to the Real Property Appraiser Board immediately.

This Credentialing Card is proof that such person is credentialed under the Real Property Appraiser Act unless credential has been canceled, surrendered, suspended, or revoked.

Nebraska Real Property Appraiser Board
301 Centennial Mall South, First Floor PO Box 94963
Lincoln, Nebraska 68509-4963
Phone: 402-471-9015 Fax: 402-471-9017 <https://appraiser.ne.gov/>

Administrative Identification Number:	10936-2023	Registration Fee Paid:	\$275.00
Random Fingerprint Audit Program Fee Paid:	\$5.00	Federal Registry Fee Paid:	\$40.00

QUALIFICATIONS OF APPRAISER

Jay Seiffert

EXPERIENCE

Great Plains Appraisal Company, Lincoln, Nebraska
Commercial Division
-Staff Appraiser 2017-present
-Commercial Real Property Appraiser Trainee 2014-2017

Extensive experience since 2014 in the appraisal of commercial, industrial, agricultural, residential, and special-purpose properties. Primary experience related to general appraisal, real property tax, condemnation, and litigation issues.

LICENSES

Nebraska Real Estate Appraiser
-Certified General Appraiser CG 2017033

PROFESSIONAL AFFILIATIONS

Appraisal Institute – Candidate for Designation – 2018

EDUCATION

University of Nebraska-Lincoln, Lincoln, Nebraska
Bachelor of Science, Finance 2013

Appraisal Institute - Course work

“General Appraiser Income Approach/Part 1” 2014
“General Appraiser Income Approach/Part 2” 2014
“General Appraiser Market Analysis and Highest & Best Use” 2014
“General Appraiser Sales Comparison Approach” 2015
“Business Practices and Ethics” 2015
“General Appraiser Site Valuation and Cost Approach” 2015
“Advanced Income Capitalization” 2016
“General Appraiser Report Writing and Case Studies” 2017
“Advanced Market Analysis and Highest and Best Use” 2018
“Advanced Concepts & Case Studies” 2019
“Quantitative Analysis” 2021

The Moore Group

“Basic Appraisal Principles” 2014
“Basic Appraisal Procedures” 2014
“National USPAP 2014-2015” 2014
“Statistics, Modeling and Finance” 2014
“Nebraska Supervisory Appraiser and Trainee Appraiser Training” 2015
“Report Writing Update & Case Studies” 2015
“National USPAP Update Course 2021-2022” 2022

State of Nebraska Real Property Appraiser Board



Hereby certifies that: JAY R SEIFFERT

GREAT PLAINS APPRAISAL INC
PO BOX 6415
LINCOLN, NE 68506-0415

Is credentialed in the State of Nebraska as a:

Certified General Real Property Appraiser

Holding credential number: CG2017033

Effective Date: Jan 01, 2023 Expiration Date: Dec 31, 2023

Nebraska Real Property Appraiser Board Director:

All address changes, business or residence, must be reported to the Real Property Appraiser Board immediately.

This Credentialing Card is proof that such person is credentialed under the Real Property Appraiser Act unless credential has been canceled, surrendered, suspended, or revoked.

Nebraska Real Property Appraiser Board
301 Centennial Mall South, First Floor PO Box 94963
Lincoln, Nebraska 68509-4963
Phone: 402-471-9015 Fax: 402-471-9017 <https://appraiser.ne.gov/>

Administrative Identification Number:	10913-2023	Registration Fee Paid:	\$275.00
Random Fingerprint Audit Program Fee Paid:	\$5.00	Federal Registry Fee Paid:	\$40.00



Cody Gerdes, MAI
Lori L. Johnson, MAI
Jason L. PickereI, MAI

Date of Agreement: Sunday, April 23, 2023

Tamara Westhart
Accounting and Finance Manager
Auburn Board of Public Works
1600 O Street
Auburn, NE 68305
twesthart@auburnbpw.com

Cody Gerdes, MAI
President, Great Plains Appraisal
402-476-1144
cgerdes@gpappraisal.com

Contact: Richard or Jane Andrew

PROFESSIONAL SERVICE AGREEMENT ("Agreement")

This Professional Services Agreement (this "Agreement") is made and entered into on April 23, 2023 (the "Effective Date"), by and between Great Plains Appraisal and Auburn Board of Public Works (herein referred to as "Client").

Project Name	Andrew Auburn Easements
Property Identification	1509 F St, Auburn, NE 68305
Property Type	Land
Property Contact	Richard or Jane Andrew
Interest Valued	Market Value - Fee Simple
Intended User(s)	The appraisal will be prepared for the above-mentioned client. Intended users include the client and Angelo Ligouri, County Attorney, Nemaha County, 1805 N St., Auburn, NE 68305. <i>Note: No other users are intended by Appraiser. Appraiser shall consider the intended users when determining the level of detail to be provided in the Appraisal Report.</i> <i>The client is also hereby informed that if this engagement is directly with the owner of the Property, the Appraisal may not be accepted by many federally insured lenders due to FIRREA Compliance and would likely not be accepted for future financing of said property.</i>
Intended Use	The report to be performed under this Agreement ("Appraisal") is intended for Acquisition/Disposition. <i>Note: No other use is intended by Appraiser. The intended use as stated shall be used by Appraiser in determining the appropriate Scope of Work for the assignment.</i>
Type of Value	As-Is
Date of Value	Date of inspection
Report Type	Appraisal Report
Level of Analysis	Summary
Professional Fee	\$4,400 for appraisal, \$300/hour for testimony, depositions, travel, and prep as needed
Expenses	Fees include all associated expenses.
Payment Terms	Appraiser shall invoice Client for services rendered pursuant to this Agreement based upon the fees specified in this Agreement. Appraiser's invoices are considered due upon receipt by Client and shall be deemed delinquent if not paid within five (5) days of the date of Appraiser's invoice.

SCOPE OF WORK

Site Inspection	on-site
Valuation Approaches	<p>Appraiser will provide the Appraisal in accordance with Uniform Standards of Professional Appraisal (USPAP), The Code of Professional Ethics of the Appraisal Institute, Standards of Professional Appraisal Practice of the Appraisal Institute, and State Licensing Laws.</p> <p>Appraiser will research relevant market data, and perform analysis to the extent necessary to produce credible appraisal results. Appraiser anticipates developing the following valuation approaches:</p> <ul style="list-style-type: none"> ► Sales Comparison Approach <p>The scope of work will be included in the Appraisal. A copy of the Assumptions and Limiting Conditions, which appear in the Appraisal, is available upon request.</p> <p><i>Note: Appraiser shall use all approaches necessary to develop a credible opinion of value.</i></p>
Delivery	5-6 weeks (effective from date of signed/returned engagement contract)
Number of Reports	One (1) Electronic Final Appraisal
Acceptance Date	These specifications are subject to modification if this Agreement is not accepted within 5 business days from the date of this letter.

PROPERTY DATA REQUEST

Please forward any additional materials you would consider relevant in the analysis of the subject property. Such items may include, as applicable, an accurate property description, site survey, current rent roll, copies of leases, at least three years of historical operating statements, purchase and sale agreement, title report, any environmental reports or other third party reports, or any other sources of information known to exist that may impact the valuation of the property.

Our ability to honor the terms of this Agreement will require Client's response within five (5) business days. If you have questions regarding the enclosed, please feel free to contact me. Great Plains Appraisal appreciates this opportunity to be of service to you on this assignment and looks forward to serving you. If you have additional questions, please contact us.

I, Tamara Westhart, agree to the above stated terms and authorize Great Plains Appraisal to prepare the above referenced appraisal.

 Date: 4-23-23

Tamara Westhart

Respectfully,

GREAT PLAINS APPRAISAL



Cody Gerdes, MAI
President, Great Plains Appraisal

PDF+PIN: 001+640053343 1509 F ST, AUBURN										Nemaha County, NE Deed: ANDREW RICHARD & JANE (LVG TST) Contract: 3957-00-0-10275-000-0005 DBA: 1000 MLS: 1000										Map Area: AUBURN RES - LARGE AG > 10 Route: 001-055-000 Tax Dist: AUBURN Plat Page: 1 Subdiv: 10275-SHERIDAN CROSSING 2ND ADD										Wed, 5/24/2023, 2:04 AM Page 1									
Legal Section: : Twp: : Rng: : Block: : Lot: : Deeded Acres: 22.930 SHERIDAN CROSSING 2ND ADD (22.93 AC) & SHERIDAN CROSSING ADD EXTENSION OF 13TH ST 150' E OF F ST (WHICH ST IS 60' WIDE)										Map Area: AUBURN RES - LARGE AG > 10 Route: 001-055-000 Tax Dist: AUBURN Plat Page: 1 Subdiv: 10275-SHERIDAN CROSSING 2ND ADD										Checks/Tags: Lister/Date: TL, 08/23/2019 Review/Date: ML, 10/03/2022 Entry Status: Inspected																			
Dist TIF Fund: NONE School Base: 64-0029 Affiliated Code: [EMPTY]										Neighborhood: 8300 Greenbelt Acres: NO Greenbelt Loss:										Status: 01 - Improved Use: 01 - Single Family Zoning: 01 - Single Family Location: 01 - Urban City Size: 05 - 2,501 - 5,000 Lot Size: 08 - 20.01 acres - 40.0 acres																			
Land										Land										Land																			
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land																													
Acre X Rate						145,490.40	3.340			AC-6000.00																													
Subtotal						145,490.40	3.340																																
Ag Land							19.590																																
Grand Total						998,830.80	22.930																																
Street										Utilities										Zoning										Land Use									
Acre X Rate	None					None					None					None					None					None					None								
Ag Land	None					None					None					None					None					None					None								
Sales										Building Permits										Values																			
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Override																													
07/13/2020	\$0	D4	133 559						Land	\$100,887																													
08/27/2010	\$124,630	DX	124 548						Dwlg	\$397,949																													
08/19/2010	\$0	D4	003 072						Impr	\$0																													
07/01/2010	\$0	D4	58 434						Exempt	\$0																													
									Total	\$498,836																													

PDF+PIN: 001+640112048										Nemaha County, NE										Wed, 5/24/2023, 2:05 AM										Page 1									
1509 F ST, AUBURN										Deed: ANDREW RICHARD & JANE (LVG TST)										Map Area: AUBURN RES - GREEN										Checks/Tags:									
										Contract:										Route: 003-014-000										Lister/Date: TL, 08/23/2019									
										CID#: 3957-00-0-10185-001-0014										Tax Dist: AUBURN										Review/Date: ML, 01/30/2020									
										DBA:										Plat Page: 1										Entry Status: Inspected									
										MLS: 1000										Subdiv: 10185-SHERIDAN'S CROSSING ADD																			
Legal: Section: ; Twp: ; Rng: ; Block: ; Lot: ; Deeded Acres: 0.100										Status: 01 - Improved										Location: 01 - Urban																			
SHERIDAN CROSSING ADD TO AUBURN LOT A (REPLAT BLK 1 N30' OF LOT 8)										Use: 01 - Single Family										City Size: 05 - 2,501 - 5,000																			
Dist TIF Fund: NONE										Neighborhood:										Zoning: 01 - Single Family										Lot Size: 01 - 1 sf - 10,000 sf									
School Base: 64-0029										Greenbelt Acres:																													
Affiliated Code: [EMPTY]										Greenbelt Loss:																													

Land										Land										Land									
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual/Land																			
SqFt X Rate						4,500.00	0.100			SF-1.80																			
Subtotal						4,500.00	0.100																						
Grand Total						4,500.00	0.100																						

Street										Utilities										Zoning										Land Use									
SqFt X Rate	Concrete									HOUSE - RURAL WATER																													
										Not Applicable																													

Sales										Building Permits										Values									
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Override																			
07/13/2020	\$0	D4	133 559						Land	\$4,050																			
12/10/2010	\$10,000	D1	124 733						Dwig	\$1,476																			
									Impr	\$0																			
									Exempt	\$0																			
									Total	\$5,526																			

§ 152.031 AGR AGRICULTURAL RESIDENTIAL.

(A) *Intent.* The intent of this district is to provide a transition from land used for agriculture to a low density residential use and other urban development. This district permits farm and non-farm dwellings and agricultural uses which are most unlikely to be a nuisance for residential uses.

(B) *Permitted principal uses and structure.*

- (1) Farms, agriculture, excluding feedlots and excluding intensive feeding facilities;
- (2) Single-family dwellings;
- (3) Ranch and farm dwellings;
- (4) The sale and distribution of farm products, produce and machinery that are to be used for farming purposes;
- (5) Public uses, including, but not limited to, public parks, playgrounds, golf courses, recreational uses, fire stations, public elementary and high schools, public utilities and utility distribution systems;
- (6) Churches, places of worship and cemeteries;
- (7) Railroads;
- (8) Child care home; and
- (9) Animal clinics, animal hospitals, veterinarian services and associated uses.

(C) *Permitted accessory uses and structures.*

- (1) Home occupations, in conformance with § 152.060;
- (2) Roadside stands; and
- (3) Accessory uses and structures normally appurtenant to the permitted uses and structures when established within the area of the Agricultural District.

(D) *Permitted conditional uses.* A building or premises may be used for the following in conformance with the conditions prescribed herein;

- (1) Bed and breakfast guest home:
 - (a) Parking, as required in § 152.145;
 - (b) Signs as required in § 152.111;
 - (c) A maximum of four rooms or suites of rooms are made available for use as transient lodging; and
 - (d) The remainder of the dwelling shall be used and owned as a residence by the host family.
- (2) Domestic shelter: the maximum number of occupants of the facility shall not exceed one person per 1,000 square feet of lot area; and
- (3) Utility substation: provide a fence of chain link type bordering the station with a minimum height of six feet with a barrier guard to prevent encroachment.

(E) *Special exception uses.* In accordance with §§ 152.160 through 152.162:

- (1) Cemeteries, crematories, mausoleum and columbaria;
- (2) Child care center;
- (3) Airport;
- (4) Commercial recreational facilities;
- (5) Country club, riding stables;
- (6) Nursing and care homes;
- (7) Hospitals, penal institutions, sanitariums and other special care facilities;
- (8) Wind generating systems;
- (9) Golf courses and driving ranges;
- (10) Private elementary and high schools;
- (11) Communication structures;
- (12) Public or private warehouse or storage facilities;
- (13) Camping areas; and

(14) Nursery and/or landscape business.

(F) *Prohibited uses and structures.* All other uses and structures which are not specifically permitted or not permissive as special uses shall be prohibited from the AGR Agriculture Residential District.

<i>Minimum Area Regulations</i>	
<i>Minimum Area Regulations</i>	
Lot requirement	One acre
Required front yard	17 feet
Required rear yard	50 feet or 20% of lot depth, whichever is less
Required side yard	15 feet
Lot width	150 feet
Maximum height of structures:	
Permitted uses	35 feet

(G) *Parking regulations.* Parking within the AGR Agriculture Residential District shall be in conformance with the provisions of § 152.145.

(H) *Sign regulations.* Signs within the AGR Agriculture Residential District shall be in conformance with the provisions of § 152.111.

(Prior Code, § 11-402) (Ord. 19-07, passed 9-10-2007)

§ 152.037 C-R COMMERCIAL/RESIDENTIAL DISTRICT.

(A) *Intent.* To provide for the trade, service, cultural and recreational uses which are appropriate to be developed in conjunction with a highway or major street and offer a desired convenience in location and accessibility to the motoring public and allow for single- and multi-family dwelling units.

(B) *Permitted principle uses and structures.*

- (1) ATM;
- (2) Automobile sales;
- (3) Automotive wash facilities;
- (4) Construction sales and services;
- (5) Commercial recreation facilities (bowling alleys, miniature golf courses and similar uses);
- (6) Detached banking facilities;
- (7) Farm implement sales and services;
- (8) Finance, insurance and real estate services;
- (9) Food service, restaurants and taverns;
- (10) Freight terminals;
- (11) Garden centers and nurseries;
- (12) Mini-warehouses;
- (13) Mobile and modular home sales;
- (14) Motels and hotels;
- (15) Museums and art galleries;
- (16) Public and private charitable institutions;
- (17) Public and quasi-public uses of an educational, recreational or religious type including public and parochial elementary schools and junior high schools, high schools; private non-profit schools, churches, parsonages and other religious institutions; parks and playgrounds;
- (18) Public uses of an administrative, public service or cultural type including city, county, state or federal administrative centers and courts, libraries, police and fire stations and other public buildings, structures and facilities;
- (19) Residential single- and multi-family dwelling units;
- (20) Service stations and convenience stores;
- (21) Stores or shops for the sale of goods at retail;
- (22) Temporary shelter for homeless;
- (23) Theaters;
- (24) Transportation warehousing;
- (25) Veterinary services; and
- (26) Wholesale sales and services.

(C) *Permitted accessory uses and structures.* Accessory uses normally appurtenant to the permitted principal uses and structures when established in conformance within the space limits of this district.

(D) *Special exception uses.* In conformance with §§ 152.160 through 152.162:

- (1) Campgrounds;
- (2) Pre-school; and
- (3) Recycling center.

(E) *Prohibited uses and structures.* All uses and structures which are not specifically permitted as special uses shall be prohibited from the C-R Commercial/Residential District.

(F) *Height and area regulations.* The maximum height and minimum area regulations shall be as follows:

	<i>Lot Area (sq. ft.)</i>	<i>Lot Width (ft.)</i>	<i>Required Front Yard (ft.)</i>	<i>Required Side Yard (ft.)</i>	<i>Required Rear Yard (ft.)</i>	<i>Height (ft.)</i>
Permitted uses	7,000	50	17	0	25	35

(G) *Screening.* A solid or semi-solid fence or wall at least six feet, but not more than eight feet high or a ten-foot landscape buffer consisting of trees, shrubs and evergreens, shall be provided adjacent to any adjoining residential district; however, in the event the adjacent residential district and the commercial development are separated by a street right-of-way, the fence, wall or landscape buffer shall not be required. All fences, walls or buffers shall be maintained by the owner or owners of this property in the C-R District.

(H) *Parking regulations.* Parking within the C-R Commercial/Residential District shall be in conformance with the provisions in § 152.145.

(I) *Sign regulations.* Signs within the C-R Commercial/Residential District shall be in conformance with the provisions in § 152.111.

(Prior Code, § 11-408)








Subsurface Solutions
9819 South 168th Ave, Unit 6D, Omaha, Nebraska, 68136
www.SubsurfaceSolutions.com

QUOTE 31412**Attention to: Darren Oestmann**

Valid Till Jul 14, 2023
Sales Person Brent Briley
Phone 402-770-7695
Email brent@subsurfacesolutions.com

Bill To
Auburn - City of
1604 O Street,
Auburn, NE, 68305

Ship To
Auburn - City of
1604 O Street,
Auburn, NE, 68305

Item & Description	List Price	Qty	Total
RD8200 10W iLoc Kit 10/RD8200 10B Kit 2023 Radiodetection RD8200 and 10 Watt Transmitter with iLoc Kit includes: - 20+ active frequencies from 256Hz to 200kHz, Power, Radio & CPS frequencies - 5 custom user frequencies - 512Hz, 640Hz, 8kHz, 33kHz Sonde frequencies - Guidance Mode, Peak Mode, Null Mode & Peak Plus - Fault Find mode (A-frame compatible) - Auto digital depth with over 50ft range, Directional compass, Current measurement - Enhanced Power mode with Power filters and depth - Dynamic Overload Protection auto-filtering - USB port for free updates, Bluetooth 2.0 and 5.0 BLE for communicating to external devices - Enhanced Self Test, eCal calibration - Enhanced Volume (Vol 0-5 and high low audio freq) - Swing Warning - 10 Watt Transmitter (up to 500ma, 90 volts) - iLoc (Bluetooth communication with locator to transmitter) - direct connect, induction, and ring clamp functionality - set of direct connect leads - 32ft extension cable spool - Hi strength magnet with M4 Eyebolt - Locator soft carry bag - Transmitter comes standard for use with 8 D-Cell batteries - Receiver comes standard for use with 2 D-Cell batteries - 3 Year Warranty after registration & much more...	 \$ 8,398.00	1	Discount -\$ 419.90 \$ 7,978.10
TX RING CLAMP 2" 10/TX-CLAMP-2 2023 2" (50mm) Transmitter Clamp	\$ 502.00	1	Discount -\$ 25.10 \$ 476.90
TX-LION with AC Charger 10/TX-MBATPACK-V2 2023 Li-Ion rechargeable battery mains kit (Includes mains charger)	 \$ 634.00	1	Discount -\$ 31.70 \$ 602.30
RX BATPACK-LION V2 10/RX-MBATPACK-V2 2023 Li-Ion rechargeable battery for RD7100/RD8100 series receivers with AC charger	 \$ 458.00	1	Discount -\$ 22.90 \$ 435.10

Contact me if you have questions**Sub Total****\$ 9,492.40**

Tax

\$ 0.00 Not Configured

Service Center Tools

Harbor Freight - estimated cost

US General 44 Inch tool box	499.00
Pittsburgh SAE and Metric Combo Wrench set 22 p	19.99
Pittsburg Pro Impact Socket Set 10 piece	32.99
Pittsburgh Toque wrnech 20 - 150 ft. Lb.	21.99
Pittsburgh Socket set 1/2	14.99
Pittsburgh Socket set 3/8	15.99
Pittsburgh Socket set 1/4	10.99
Pittsburg Panel trim removal tools 6 piece	21.99
Pittsburg Crescent Wrench 4 piece	17.99
Warrier - 115 piece Drill bit set	64.99
Icon - Nut dirver set SAE	44.99
Icon - Nut dirver set Metric	44.99
Pittsburg Plier set 6 piece	14.99
Pittsburg Pro punch & chisel set 10 piece	15.99
Quinn - Metric .flare Nut wrench set 5 Piece	44.99
Pittsburg Pick and Hook set 7 piece	9.99
Pittsburg - pry bar set 4 piece	14.99
Icon - Snap Ring Pliers 8 piece	74.99
Pittsburgh 3 ton floor jack	159.95
Pittsburgh Allen sockets	14.95
Pittsburgh breaker bar	17.95

Wastewater Treatment Plant

Pittsburg Tool set - 301 piece set	219.99
	<hr/>
	1,399.67

Combined Financial Statements														
2023	YTD	Dec 2023	Nov 2023	Oct 2023	Sept 2023	Aug 2023	Jul 2023	Jun 2023	YTD	May 2023	Apr 2023	Mar 2023	Feb 2023	Jan 2023
Total Operating Rev	2,935,876	0	0	0	0	0	0	0	2,935,876	177,638	596,643	729,447	709,146	723,002
Total Other Revenue	713,248	0	0	0	0	0	0	0	713,248	12,278	597,031	10,981	23,706	69,252
Total Non Operating Rev	102,843	0	0	0	0	0	0	0	102,843	435	96,038	1,491	706	4,173
TOTAL REVENUE	3,751,967	0	0	0	0	0	0	0	3,751,967	190,352	1,289,712	741,919	733,558	796,427
Total Operating Exp	(1,690,798)	0	0	0	0	0	0	0	(1,690,798)	(77,940)	(356,916)	(403,594)	(422,855)	(429,493)
Total Admin & Gen Exp	(620,606)	0	0	0	0	0	0	0	(620,606)	(82,007)	(126,683)	(150,221)	(136,291)	(125,404)
Total Depreciation Exp	(366,906)	0	0	0	0	0	0	0	(366,906)	(47,886)	(79,755)	(79,755)	(79,755)	(79,755)
Total Non Operating Exp	(41,026)	0	0	0	0	0	0	0	(41,026)	(7,345)	(9,038)	(8,878)	(8,661)	(7,104)
TOTAL EXPENSES	(2,719,336)	0	0	0	0	0	0	0	(2,719,336)	(215,178)	(572,392)	(642,449)	(647,562)	(641,756)
NET INCOME	1,032,631	0	0	0	0	0	0	0	1,032,631	(24,826)	717,320	99,471	85,996	154,671
less W & WW P&I	283,439	0	0	0	0	0	0	0	283,439	56,688	56,688	56,688	56,688	56,687
Adjusted Net Income	749,192	0	0	0	0	0	0	0	749,192	(81,514)	660,632	42,783	29,308	97,983
2022	YTD	Dec 2022	Nov 2022	Oct 2022	Sept 2022	Aug 2022	Jul 2022	Jun 2022	YTD	May 2022	Apr 2022	Mar 2022	Feb 2022	Jan 2022
Total Operating Rev	8,228,289	776,224	626,196	601,139	729,239	769,011	746,215	722,599	3,257,665	599,620	582,223	689,182	676,370	710,271
Total Other Revenue	463,494	32,313	33,832	34,466	57,517	39,432	36,047	35,968	193,919	38,358	32,480	58,547	31,713	32,821
Total Non Operating Rev	245,964	18,110	10,219	74,503	1,564	10,006	10,344	13,223	107,995	5,679	70,315	2,328	21,436	8,237
TOTAL REVENUE	8,937,747	826,648	670,247	710,108	788,320	818,449	792,606	771,789	3,559,580	643,657	685,017	750,058	729,518	751,330
Total Operating Exp	(5,124,353)	(525,635)	(379,143)	(377,162)	(470,920)	(454,941)	(450,533)	(457,194)	(2,008,824)	(379,583)	(349,805)	(395,488)	(405,648)	(478,301)
Total Admin & Gen Exp	(1,556,046)	(129,928)	(124,763)	(132,155)	(122,017)	(148,687)	(123,266)	(114,768)	(660,462)	(131,004)	(138,653)	(151,302)	(107,385)	(132,119)
Total Depreciation Exp	(957,060)	(79,755)	(79,755)	(79,755)	(79,755)	(79,755)	(79,755)	(79,755)	(398,775)	(79,755)	(79,755)	(79,755)	(79,755)	(79,755)
Total Non Operating Exp	(115,892)	(6,618)	(6,010)	(6,211)	(12,137)	(7,257)	(12,667)	(9,268)	(55,725)	(9,368)	6,018	(31,958)	(7,340)	(13,076)
TOTAL EXPENSES	(7,753,350)	(741,936)	(589,671)	(595,283)	(684,829)	(690,640)	(666,221)	(660,985)	(3,123,786)	(599,711)	(562,195)	(658,502)	(600,128)	(703,250)
NET INCOME	1,184,366	84,713	80,545	114,826	103,491	127,809	126,385	110,805	435,793	43,946	122,822	91,555	129,391	48,080
less P&I Payment	677,064	56,422	56,422	56,422	56,422	56,422	56,422	56,422	282,110	56,422	56,422	56,422	56,422	56,422
Adjusted Net Income	507,302	28,291	24,123	58,404	47,069	71,387	69,963	54,383	153,683	(12,476)	66,400	35,133	72,969	(8,342)

Electric Department													
								YTD					
2023	Dec 2023	Nov 2023	Oct 2023	Sept 2023	Aug 2023	Jul 2023	Jun 2023	5/31/2023	May 2023	Apr 2023	Mar 2023	Feb 2023	Jan 2023
Total Operating Rev	0	0	0	0	0	0	0	2,537,964	447,307	428,952	560,708	545,407	555,590
Total Other Revenue	0	0	0	0	0	0	0	149,647	22,158	21,107	25,647	24,722	56,013
Total Non Operating Rev	0	0	0	0	0	0	0	104,654	15,626	74,856	6,326	3,147	4,699
TOTAL REVENUE	0	0	0	0	0	0	0	2,792,265	485,091	524,915	592,680	573,276	616,302
Total Operating Exp	0	0	0	0	0	0	0	(1,460,251)	(148,372)	(284,174)	(333,677)	(345,300)	(348,728)
Total Admin & Gen Exp	0	0	0	0	0	0	0	(518,056)	(161,116)	(82,856)	(101,679)	(88,551)	(83,855)
Total Depreciation Exp	0	0	0	0	0	0	0	(159,345)	(31,869)	(31,869)	(31,869)	(31,869)	(31,869)
Total Non Operating Exp	0	0	0	0	0	0	0	(2,423)	(71)	(391)	(1,568)	(392)	0
TOTAL EXPENSES	0	0	0	0	0	0	0	(2,140,074)	(341,427)	(399,290)	(468,793)	(466,112)	(464,452)
NET INCOME	0	0	0	0	0	0	0	652,190	143,664	125,625	123,887	107,165	151,849
								YTD					
2022	Dec 2022	Nov 2022	Oct 2022	Sept 2022	Aug 2022	Jul 2022	Jun 2022	5/31/2022	May 2022	Apr 2022	Mar 2022	Feb 2022	Jan 2022
Total Operating Rev	610,183	459,627	426,487	548,167	586,567	572,365	552,251	2,447,498	436,293	422,074	525,926	521,600	541,605
Total Other Revenue	22,102	17,996	18,503	22,417	22,824	22,369	23,370	133,862	25,351	20,731	47,880	20,073	19,827
Total Non Operating Rev	11,797	8,751	59,713	320	5,021	9,909	8,731	88,853	5,703	60,498	2,196	14,690	5,766
TOTAL REVENUE	644,082	486,374	504,703	570,904	614,412	604,643	584,351	2,670,212	467,346	503,302	576,003	556,364	567,197
Total Operating Exp	(435,266)	(286,797)	(304,052)	(328,777)	(381,567)	(379,874)	(392,088)	(1,683,587)	(321,589)	(278,333)	(327,173)	(344,412)	(412,079)
Total Admin & Gen Exp	(88,944)	(73,968)	(80,120)	(77,240)	(101,385)	(84,233)	(72,664)	(417,961)	(89,350)	(77,875)	(90,894)	(69,790)	(90,051)
Total Depreciation Exp	(31,869)	(31,869)	(31,869)	(31,869)	(31,869)	(31,869)	(31,869)	(159,345)	(31,869)	(31,869)	(31,869)	(31,869)	(31,869)
Total Non Operating Exp	(142)	(70)	(142)	(2,676)	(429)	0	0	(11,637)	(101)	17,506	(23,707)	98	(5,435)
TOTAL EXPENSES	(556,221)	(392,704)	(416,183)	(440,562)	(515,250)	(495,976)	(496,621)	(2,272,530)	(442,909)	(370,571)	(473,643)	(445,973)	(539,434)
NET INCOME	87,861	93,670	88,520	130,342	99,162	108,667	87,730	397,682	24,437	132,732	102,360	110,390	27,763

Water Department													
								YTD					
2023	Dec 2023	Nov 2023	Oct 2023	Sept 2023	Aug 2023	Jul 2023	Jun 2023	5/31/2023	May 2023	Apr 2023	Mar 2023	Feb 2023	Jan 2023
Total Operating Rev	0	0	0	0	0	0	0	380,213	83,864	74,858	76,823	70,958	73,711
Total Other Revenue	0	0	0	0	0	0	0	620,136	8,650	572,353	8,669	20,932	9,531
Total Non Operating Rev	0	0	0	0	0	0	0	4,387	** Peru connection fee (944)	6,113	73	(502)	(354)
TOTAL REVENUE	0	0	0	0	0	0	0	1,004,736	91,571	653,324	85,565	91,389	82,888
Total Operating Exp	0	0	0	0	0	0	0	(177,655)	(35,309)	(31,953)	(31,792)	(38,205)	(40,395)
Total Admin & Gene Exp	0	0	0	0	0	0	0	(160,542)	(48,174)	(26,903)	(30,076)	(29,930)	(25,458)
Total Depreciation Exp	0	0	0	0	0	0	0	(119,715)	(23,943)	(23,943)	(23,943)	(23,943)	(23,943)
Total Non Operating Exp	0	0	0	0	0	0	0	(35,933)	(6,815)	(8,117)	(6,687)	(7,739)	(6,574)
TOTAL EXPENSES	0	0	0	0	0	0	0	(493,844)	(114,241)	(90,916)	(92,499)	(99,818)	(96,370)
NET INCOME	0	0	0	0	0	0	0	510,892	(22,671)	562,408	(6,934)	(8,430)	(13,482)
less P&I Accrual for NEDQ								99,540	19,908	19,908	19,908	19,908	19,908
Adjusted Net Income	0	0	0	0	0	0	0	411,352 (565,000)	(42,579)	542,500 (565,000)	(26,842)	(28,338)	(33,389)
								(153,648)		(22,500)			
2022	Dec 2022	Nov 2022	Oct 2022	Sept 2022	Aug 2022	Jul 2022	Jun 2022	YTD 5/31/2022	May 2022	Apr 2022	Mar 2022	Feb 2022	Jan 2022
Total Operating Rev	73,856	70,531	81,630	88,851	91,633	82,985	82,373	369,059	75,474	70,564	76,348	67,331	79,342
Total Other Revenue	\$8,282	\$11,896	\$10,991	\$32,450	\$13,061	\$9,749	\$10,390	\$48,065	\$9,967	\$10,011	\$7,853	\$9,686	\$10,548
Total Non Operating Rev	\$5,059	\$122	\$4,200	\$815	\$4,127	\$37	\$4,168	\$5,543	(\$261)	\$152	(\$55)	\$3,432	\$2,275
TOTAL REVENUE	\$87,197	\$82,548	\$96,822	\$122,116	\$108,820	\$92,771	\$96,932	422,666	\$85,180	80,726	84,146	80,449	92,165
Total Operating Exp	(\$41,459)	(\$47,688)	(\$33,979)	(\$107,352)	(\$36,653)	(\$38,517)	(\$28,832)	(\$125,871)	(\$22,975)	(\$25,256)	(\$24,667)	(\$23,707)	(\$29,266)
Total Admin & General Exp	(\$26,556)	(\$30,522)	(\$35,622)	(\$28,618)	(\$30,786)	(\$23,932)	(\$28,436)	(\$148,001)	(\$25,942)	(\$34,832)	(\$35,909)	(\$24,672)	(\$26,647)
Total Depreciation Exp	(\$23,943)	(\$23,943)	(\$23,943)	(\$23,943)	(\$23,943)	(23,943)	(23,943)	(119,715)	(23,943)	(23,943)	(23,943)	(23,943)	(23,943)
Total Non Operating Exp	(\$5,946)	(\$5,410)	(\$5,539)	(\$8,732)	(\$6,139)	(\$11,978)	(\$8,579)	(\$40,623)	(\$8,579)	(\$10,779)	(\$7,562)	(\$6,749)	(\$6,953)
TOTAL EXPENSES	(\$97,904)	(\$107,563)	(\$99,083)	(\$168,645)	(\$97,521)	(\$98,370)	(\$89,790)	(\$434,210)	(\$81,439)	(\$94,810)	(\$92,081)	(\$79,072)	(\$86,809)
NET INCOME	(\$10,707)	(\$25,045)	(\$2,261)	(\$46,529)	\$11,299	(\$5,600)	\$7,142	(\$11,544)	\$3,741	(\$14,085)	(\$7,935)	\$1,377	\$5,357
less P&I Accrual for NEDQ	20,316.00	20,316.00	20,316.00	20,316.00	20,316.00	20,316.00	20,316.00	101,580.08	20,316.00	20,316.00	20,316.00	20,316.04	20,316.04
Adjusted Net Income	(\$31,023)	(\$45,361)	(\$22,577)	(\$66,845)	(\$9,017)	(\$25,916)	(\$13,174)	(\$113,124)	(\$16,575)	(\$34,401)	(\$28,251)	(\$18,935)	(\$14,959)

Wastewater Department													
								YTD					
2023	Dec 2023	Nov 2023	Oct 2023	Sept 2023	Aug 2023	Jul 2023	Jun 2023	5/31/2023	May 2023	Apr 2023	Mar 2023	Feb 2023	Jan 2023
Total Operating Rev	0	0	0	0	0	0	0	365,723	73,846	72,944	72,086	73,012	73,835
Total Other Rev	0	0	0	0	0	0	0	8,864	2,203	2,256	763	1,439	2,203
Total Non Operating Rev	0	0	0	0	0	0	0	18,901	1,379	15,069	1,418	1,208	(172)
TOTAL REVENUE	0	0	0	0	0	0	0	393,488	77,428	90,269	74,267	75,658	75,866
Total Operating Exp	0	0	0	0	0	0	0	(96,628)	(21,444)	(20,202)	(17,340)	(18,398)	(19,244)
Total Admin & Gen Exp	0	0	0	0	0	0	0	(103,124)	(33,833)	(16,924)	(18,466)	(17,809)	(16,092)
Total Depreciation Exp	0	0	0	0	0	0	0	(119,715)	(23,943)	(23,943)	(23,943)	(23,943)	(23,943)
Total Non Operating Exp	0	0	0	0	0	0	0	(2,741)	(530)	(530)	(623)	(530)	(530)
TOTAL EXPENSES	0	0	0	0	0	0	0	(322,209)	(79,750)	(61,599)	(60,372)	(60,679)	(59,809)
NET INCOME	0	0	0	0	0	0	0	71,279	(2,322)	28,670	13,895	14,979	16,058
less P&I Payment Accrual	0	0	0	0	0	0	0	183,900	36,780	36,780	36,780	36,780	36,780
Adjusted Net Income	0	0	0	0	0	0	0	(112,620)	(39,102)	(8,110)	(22,885)	(21,801)	(20,722)
								YTD					
2022	Dec 2022	Nov 2022	Oct 2022	Sept 2022	Aug 2022	Jul 2022	Jun 2022	5/31/2022	May 2022	Apr 2022	Mar 2022	Feb 2022	Jan 2022
Total Operating Rev	72,337	76,194	77,253	76,405	75,027	75,044	72,204	362,657	72,116	73,872	71,245	71,795	73,630
Total Other Rev	609	2,503	2,712	1,058	2,325	2,429	687	6,195	1,728	576	1,675	980	1,236
Total Non Operating Rev	1,254	1,347	10,590	429	858	398	323	13,600	237	9,665	187	3,314	197
TOTAL REVENUE	74,200	80,044	90,555	77,892	78,209	77,871	73,214	382,453	74,080	84,113	73,108	76,089	75,062
Total Operating Exp	(27,977)	(24,005)	(17,764)	(17,816)	(19,902)	(15,205)	(19,446)	(116,227)	(18,244)	(29,601)	(27,093)	(21,056)	(20,233)
Total Admin & General Exp	(14,428)	(20,273)	(16,413)	(16,159)	(16,516)	(15,101)	(13,668)	(94,500)	(15,712)	(25,946)	(24,499)	(12,922)	(15,421)
Total Depreciation Exp	(23,943)	(23,943)	(23,943)	(23,943)	(23,943)	(23,943)	(23,943)	(119,715)	(23,943)	(23,943)	(23,943)	(23,943)	(23,943)
Total Non Operating Exp	(530)	(530)	(530)	(729)	(689)	(689)	(689)	(3,465)	(689)	(709)	(689)	(689)	(689)
TOTAL EXPENSES	(66,878)	(68,751)	(58,650)	(58,647)	(61,050)	(54,938)	(57,746)	(333,907)	(58,587)	(80,200)	(76,223)	(58,610)	(60,286)
NET INCOME	7,323	11,293	31,906	19,245	17,159	22,933	15,469	48,546	15,493	3,913	(3,115)	17,479	14,776
less P&I Payment Accrual	36,106	36,106	36,106	36,106	36,106	36,106	36,106	180,530	36,106	36,106	36,106	36,106	36,106
Adjusted Net Income	(28,783)	(24,813)	(4,200)	(16,861)	(18,947)	(13,173)	(20,637)	(131,984)	(20,613)	(32,193)	(39,221)	(18,627)	(21,330)

Garbage Department													
								YTD					
2023	Dec 2023	Nov 2023	Oct 2023	Sept 2023	Aug 2023	Jul 2023	Jun 2023	5/31/2023	May 2023	Apr 2023	Mar 2023	Feb 2023	Jan 2023
Total Operating Rev	0	0	0	0	0	0	0	99,282	19,928	19,889	19,830	19,769	19,866
Total Other Revenue	0	0	0	0	0	0	0	7,129	1,425	1,315	1,550	1,335	1,504
Total Non Operating Rev	0	0	0	0	0	0	0	-	0	0	0	0	0
TOTAL REVENUE	0	0	0	0	0	0	0	106,411	21,353	21,204	21,379	21,104	21,371
Total Operating Exp	0	0	0	0	0	0	0	(104,636)	(21,186)	(20,587)	(20,785)	(20,952)	(21,126)
Total Admin & Gen Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Non Operating Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	(104,636)	(21,186)	(20,587)	(20,785)	(20,952)	(21,126)
NET INCOME	0	0	0	0	0	0	0	1,775	167	617	594	151	245
less Principal Payment	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted Net Income	0	0	0	0	0	0	0	1,775	167	617	594	151	245
2022	Dec 2022	Nov 2022	Oct 2022	Sept 2022	Aug 2022	Jul 2022	Jun 2022	YTD 5/31/2022	May 2022	Apr 2022	Mar 2022	Feb 2022	Jan 2022
Total Operating Rev	19,849	19,843	15,769	15,815	15,785	15,822	15,771	78,451	15,738	15,714	15,662	15,644	15,694
Total Other Revenue	1,321	1,437	2,259	1,592	1,223	1,499	1,520	5,798	1,312	1,163	1,138	974	1,211
Total Non Operating Rev	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	21,170	21,280	18,028	17,407	17,008	17,321	17,292	84,249	17,050	16,876	16,801	16,617	16,905
Total Operating Exp	(20,933)	(20,653)	(21,367)	(16,975)	(16,819)	(16,937)	(16,828)	(83,139)	(16,775)	(16,615)	(16,555)	(16,473)	(16,722)
Total Admin & Gen Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Non Operating Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	(20,933)	(20,653)	(21,367)	(16,975)	(16,819)	(16,937)	(16,828)	(83,139)	(16,775)	(16,615)	(16,555)	(16,473)	(16,722)
NET INCOME	236	627	(3,339)	432	188	385	464	1,110	275	261	246	145	184
less Principal Payment										0	0	0	0
Adjusted Net Income	236	627	(3,339)	432	188	385	464	1,110	275	261	246	145	184

Report Criteria:

Print Outstanding Checks and Deposits and Bank and Book Adjustments

Auburn State Bank (Checking Acct) (1)
May 31, 2023

Account: 1010202

Bank Account Number: 191494

Bank Statement Balance:	3,176,860.44	Book Balance Previous Month:	3,148,586.43
Outstanding Deposits:	3,242.24	Total Receipts:	770,870.72
Outstanding Checks:	19,084.39	Total Disbursements:	757,735.14
Bank Adjustments:	703.72	Book Adjustments:	.00
Bank Balance:	3,161,722.01	Book Balance:	3,161,722.01

Outstanding Deposits

Deposit Number	Deposit Amount	Deposit Number	Deposit Amount	Deposit Number	Deposit Amount	Deposit Number	Deposit Amount
1204	982.59	1209	1,565.86	1210	693.79		
						Total:	3,242.24

Deposits cleared: 64 items Deposits Outstanding: 3 items

Outstanding Checks

Check Number	Check Amount	Check Number	Check Amount	Check Number	Check Amount	Check Number	Check Amount
5	71.65	47426	297.66	48228	24.00	48326	222.19
6	3.85	47498	3.80	48249	201.66	48328	269.63
7	2.51	47504	103.26	48253	149.11	48329	130.72
47087	142.10	47505	186.56	48294	82.00	531231	15,101.37
47155	15.61	47676	30.00	48303	10.00	531231	1,333.68
47157	32.53	47733	32.55	48324	94.98		
47235	113.23	48191	250.00	48325	192.46	Total:	19,084.39

Checks cleared: 116 items Checks Outstanding: 26 items

Bank Adjustments

Description	Amount	Description	Amount
Mid American Benefit o/s	355.74	Mutual of Omaha 0 o/s	347.98
		Total:	703.72

Book Adjustments

No book adjustments found!

Report Criteria:

Print Outstanding Checks and Deposits and Bank and Book Adjustments

Report Criteria:

Print Outstanding Checks and Deposits and Bank and Book Adjustments

Auburn State Bank-DESIGNATED FUNDS (MMG) (2)

May 31, 2023

Account: 1010204

Bank Account Number: 457285

Bank Statement Balance:	1,072,812.75	Book Balance Previous Month:	1,071,771.40
Outstanding Deposits:	.00	Total Receipts:	1,041.35
Outstanding Checks:	.00	Total Disbursements:	.00
Bank Adjustments:	.00	Book Adjustments:	.00
Bank Balance:	1,072,812.75	Book Balance:	1,072,812.75

Outstanding Deposits

No outstanding deposits found!

Deposits cleared: 1 items Deposits Outstanding: 0 items

Outstanding Checks

No outstanding checks found!

Checks cleared: 0 items Checks Outstanding: 0 items

Bank Adjustments

No bank adjustments found!

Book Adjustments

No book adjustments found!

CD - INVESTMENTS - May 2023

GL	ISSUED/ RENEWED DATE	MATURITY DATE	NUM.	TERM	INT.	RATE	OWNER	BANK	ORIGINAL\$	CURRENT\$
ELECTRIC DEPARTMENT										
1200	10/16/18	09/16/23	24493	59 MO	CMPSA	3.29%	Capitol Reserves	ASB	557,918.77	645,424.32
1200	10/16/18	09/16/23	24494	59 MO	CMPSA	3.29%	Capitol Reserves	ASB	442,540.14	511,949.37
1200	10/16/18	09/16/23	24495	59 MO	CMPSA	3.29%	Capitol Reserves	ASB	442,540.14	511,949.37
1200	10/16/18	09/16/23	24496	59 MO	CMPSA	3.29%	Capitol Reserves	ASB	417,524.06	483,009.73
1200	10/16/18	09/16/23	24497	59 MO	CMPSA	3.29%	Capitol Reserves	ASB	207,255.55	239,762.10
1200	10/16/18	09/16/23	24498	59 MO	CMPSA	3.29%	Capitol Reserves	ASB	255,809.71	295,931.62
1200	10/16/18	09/16/23	24499	59 MO	CMPSA	3.29%	Capitol Reserves	ASB	286,669.02	331,631.00
1200	01/06/23	07/06/24	25513	18 MO	CMPQ	3.75%	Capitol Reserves	ASB	731,965.61	738,733.78
1200	01/06/23	07/06/24	25514	18 MO	CMPQ	3.75%	Capitol Reserves	ASB	584,556.69	589,961.84
1200	01/06/23	07/06/24	25515	18 MO	CMPQ	3.75%	Capitol Reserves	ASB	584,556.92	589,962.07
1200	03/16/23	04/16/24	25693	12 MO	CMPQ	3.80%	Capitol Reserves	ASB	199,778.04	199,778.04
1200	10/29/18	10/29/23	764563	60MO	CMPQ	3.29%	Capitol Reserves	UBT	185,527.44	214,627.93
1200	10/29/18	10/29/23	764605	60MO	CMPQ	3.29%	Capitol Reserves	UBT	166,270.64	192,350.67
1200	10/29/18	10/29/23	764633	60MO	CMPQ	3.29%	Capitol Reserves	UBT	189,537.15	219,266.60
1200	05/26/23	05/26/24	972680	12 MO	CMPQ	4.52%	Capitol Reserves	UBT	536,138.08	536,135.08

TOTAL ELECTRIC INVESTMENTS \$6,300,473.52

WATER DEPARTMENT

1200	10/16/2018	09/16/23	24500	59 MO	CMPSA	3.29%	Capitol Reserves	ASB	\$ 211,525.58	\$ 244,701.84
1200	8/3/2018	7/3/2023	24427	59 MO	CMPSA	3.14%	Capitol Reserves	ASB	191,071.52	219,662.03
1200	5/26/2023	5/26/2024	972687	12 MO	CMPQ	4.52%	Capitol Reserves	UBT	280,622.56	280,622.56

TOTAL WATER INVESTMENTS \$744,986.43

SEWER DEPARTMENT

1200	10/16/18	09/16/23	24501	59 MO	CMPQ	3.29%	Capitol Reserves	ASB	\$ 457,305.34	\$ 529,030.42
1200	10/16/18	09/16/23	24502	59 MO	CMPQ	3.29%	Capitol Reserves	ASB	71,900.01	83,177.00
1200	01/06/23	07/06/24	25516	18 MO	CMPQ	3.75%	Capitol Reserves	ASB	422,276.54	426,181.15

TOTAL W.W. INVESTMENTS \$1,038,388.57

TOTAL INVESTMENTS \$8,083,848.52

CMPQ = compound quarterly
 CMPSA = compound semi-annually
 CMPA = compound annually

INTEREST ALLOCATION								
AUBURN STATE BANK RECONCILIATION - Through 5/31/2023								
		Prior Months balance #457285 \$1,071,771.40	Allocation		Deposits/ Transfers	Increase/ Decrease in Designated Funds	Checks/ Transfers/ Adjustments	Ending Balance #457285 \$1,072,812.75
E.Prev.Bal. \$794.50 E. REV.%	76.3%	\$817,706.04 \$794.50 \$817,706.04	76.3% 100.0% 100.0%	interest rounding	\$794.50 -\$0.05	794.45	\$0.01 \$0.00	\$818,500.50
		\$817,706.04 \$0.00						\$818,500.50
W Prev. Bal. \$154.43 W. REV.%	14.83%	\$158,911.93 \$154.43 \$158,911.93	14.83% 100.0% 100.00%	interest rounding	\$154.43	154.43	\$0.00	\$159,066.36
		\$158,911.93 \$0.00						\$159,066.36
WW.Prev.Bal. \$92.47 WW. REV.%	8.88%	\$95,153.42 \$92.47 \$95,153.42	8.88% 100.0% 100.00%	rounding interest	\$92.47	92.47	\$0.00	\$95,245.89
		\$95,153.42 \$0.00						\$95,245.89
Interest =	1,041.35	\$1,071,771.40	√		\$1,041.35	1,041.35		\$1,072,812.75
** adjusted for rounding								
						INTEREST		\$794.45
						INTEREST		154.43
						INTEREST		\$92.47
Total Interest								1,041.35

2022 Interest

Dec	3,587.57
Nov	3,186.78
Oct	3,083.63
Sept	1,441.97
Aug	1,446.43
Jul	1,357.76
June	813.21
May	451.53
Apr	436.81
Mar	427.19
Feb	369.61
Jan	400.48

13,415.40 YTD Interest

2023 Interest

Dec	
Nov	
Oct	
Sept	
Aug	
Jul	
Jun	
May	3,997.88
Apr	3,919.32
Mar	3,863.84
Feb	3,333.27
Jan	3,640.79

18,755.10 YTD Interest

PLEDGING ANALYSIS						
Auburn State Bank - May 2023 Pledge Analysis						
PLEDGE#	ISSUE DATE	ORIGINAL AMOUNT	MATURITY	SECURITY PLEDGED	RATING-SP/Moodys	5/31/2023
91282CCE9	03/28/22	\$ 2,000,000.00	05/31/28	UNITED STATES TREASURY	NR	\$ 1,767,890.62
912828Z94	07/18/22	\$ 500,000.00	02/15/30	UNITED STATES TREASURY	NR	\$ 434,062.50
91282CBS9	08/17/22	\$ 500,000.00	03/01/28	UNITED STATES TREASURY	NR	\$ 443,515.63
112128KG7	12/19/17	\$ 100,000.00	12/15/23	BROKEN BOW NEB GO	NR	\$ 98,464.00
112128KN2	12/19/17	\$ 130,000.00	12/15/29	BROKEN BOW NEB GO	NR	\$ 123,649.50
31395WHN0	07/01/05	\$ 1,330,000.00	07/15/25	FHLMC REMIC SERIES 3005 ED	NR	\$ 31,846.71
3137H5FZ5	04/25/23	\$ 500,000.00	11/25/30	FHLMC REMIC Series K-J37	NR	\$ 441,521.45
3137FL2Q6	04/20/20	\$ 2,000,000.00	01/25/26	FHLMC REMIC SERIES K-F58	NR	\$ 533,055.56
3137FL7L2	03/28/19	\$ 1,300,000.00	02/25/26	FHLMC REMIC SERIES K-F60	NR	\$ 402,092.14
3137FMCW0	08/07/19	\$ 2,000,000.00	05/25/29	FHMS KF63 A	NR	\$ 1,083,798.62
3140LANP6	01/01/21	\$ 500,000.00	01/01/31	FNMA MBS BLLN MULTI 7+	NR	\$ 407,334.57
3140LE6E2	09/20/22	\$ 500,000.00	12/01/27	FNMA MBS 2ND LIEN MULT	NR	\$ 449,478.87
3136AYEX7	09/01/17	\$ 500,000.00	09/25/35	FNMA REMIC TRUST 2017-83	NR	\$ 136,535.31
34682EML4	03/01/19	\$ 330,000.00	09/01/36	FORT BEND CNTY TEX MUN UTIL DI	NR	\$ 293,082.90
3617LUUA4	06/27/22	\$ 1,100,000.00	02/20/70	GNMA HMBS	NR	\$ 519,146.44
38376RB70	04/09/20	\$ 1,150,000.00	10/20/66	GNMA REMIC TRUST 2016-H23	NR	\$ 566,486.60
38378BA74	08/01/12	\$ 875,000.00	11/16/51	GNMA REMIC TRUST 2012-100 AC	NR	\$ 200,557.21
414108KB5	05/15/20	\$ 375,000.00	08/15/36	HARRIS CO TX FRESH WTR SUPP	NR	\$ 274,687.50
564386SA9	02/14/22	\$ 700,000.00	02/15/31	MANSFIELD TEX INDPT SCH DIST	NR	\$ 575,806.00
64044XCH2	05/15/19	\$ 290,000.00	12/15/29	NEMAHA. CO NE SCH DIST LTD TAX	NR	\$ 275,070.80
803770WZ5	01/19/23	\$ 1,000,000.00	12/15/43	SARPY COUNTY NEB SCH DIST NO 037	NR	\$ 971,800.00
83165BBH4	03/01/19	\$ 1,000,000.00	08/25/28	SBA PC VAR QTRLY ADJ	NR	\$ 371,096.42
83165BBN1	04/18/19	\$ 1,000,000.00	07/25/29	SBA POOL VARIABLE RATE	NR	\$ 467,945.79
78443VAG7	01/25/07	\$ 1,000,000.00	01/25/42	SLM STUDENT LOAN TR 2007-1	NR	\$ 694,760.00
78443FAF4	07/19/07	\$ 1,000,000.00	01/25/43	SLM STUDENT LOAN TR 2007-5	NR	\$ 485,273.80
878867AF7	04/15/20	\$ 600,000.00	11/01/34	TECUMSEH NE RFD BDS	NR	\$ 527,730.00
BOOK VALUE		\$22,280,000.00		MKT. VALUE		\$12,576,688.94

PLEDGING ANALYSIS (cont.)

AUBURN STATE BANK BALANCES - May 2023

Flexible Spending #443450	\$9,091.95
MMG # 457285 (T/D,Ins.,Rev.)	\$1,072,812.75
MMG #191494 E,W,WW Rev.	\$2,692,316.31
SNA #191460 E,W,WW Rev.	\$484,544.13
	\$4,258,765.14

Bank/CDs Total

\$10,899,610.82

RECAP:	Original Pledge	Market Value
F.D.I.C.	\$250,000.00	\$250,000.00
Pledges	\$22,280,000.00	\$12,576,688.94
Sub-total	\$22,530,000.00	\$12,826,688.94
Bank/CDx1.05	\$11,444,591.36	\$11,444,591.36
Difference	\$11,085,408.64	\$1,382,097.58

Need additional pledge in the amount of = \$00.00

Auburn State Bank C.D.'s - May 2023

24427	\$219,662.03
24493	\$645,424.32
24494	\$511,949.37
24495	\$511,949.37
24496	\$483,009.73
24497	\$239,762.10
24498	\$295,931.62
24499	\$331,631.00
24500	\$244,701.84
24501	\$529,030.42
24502	\$83,177.00
25513	\$738,733.78
25514	\$589,961.84
25515	\$589,962.07
25516	\$426,181.15
25693	\$199,778.04
	\$6,640,845.68

Proof

CD Totals All Institutions \$8,083,848.52

Union Bank & Trust Company - May 2023 Pledge Analysis

PLEDGE #	ISSUE DATE	AMOUNT	MATURITY	SECURITY PLEDGED	RATING-SP/Moodys	5/31/2023
91282CCZ2	11/17/21	310,000.00	9/30/2026	UNITED STATES TREASURY NOTE		\$280,404.61
38381WT99	09/05/19	153,602.37	07/20/49	US TREASURER BILL	AAA	\$148,710.90
91282CDR9	05/31/23	1,000,000.00	07/20/49	GNR 1029-92		\$973,906.00
	BOOK VALUE	\$1,463,602.37			MKT. VALUE	\$1,403,021.51

BANK BALANCES - May 2023

	\$4,258,765.14

Bank/CDs Total

\$1,443,002.84 ✓

RECAP:	Original Pledge	Market Value
F.D.I.C.	\$250,000.00	\$250,000.00
Pledges	<u>\$1,463,602.37</u>	<u>\$1,403,021.51</u>
Sub-total	\$1,713,602.37	\$1,653,021.51
Bank/CDx1.05	\$1,515,152.98	\$1,515,152.98
Difference	\$198,449.39	\$137,868.53

Need additional pledge in the amount of = \$0.00

Union Bank C.D.'s - May 2023

764563	\$214,627.93
764605	\$192,350.67
764633	\$219,266.60
972680	\$536,135.08
972687	280,622.56
TOTAL	\$1,443,002.84

City of Auburn
Board of Public Works

Check Register - For Board Claims - no signature line
Check Issue Dates: 6/1/2023 - 6/30/2023

Page: 1
Jun 16, 2023 08:08PM

Report Criteria:
Report type: Summary

Check Issue Date	Check Number	Payee	Description	Amount
06/21/2023	48331	American Recycling & Sanitation	CONTRACTED AMOUNT	20,555.68
06/21/2023	48332	Ameritas Life Insurance Corp	PLAN ADMIN FEES	250.00
06/21/2023	48333	Auburn Auto Center	MOWER TIRE REPAIR	12.50
06/21/2023	48334	B 103	COOP AD	171.00
06/21/2023	48335	Beard's Salvage	FLAT IRON	19.07
06/21/2023	48336	Blackburn Manufacturing	Krylon Quick Mark Inverted Solvent Marking Paint - Blue 12/C	158.87
06/21/2023	48337	Board Of Public Works	NORTH WELL FIELD	16,113.08
06/21/2023	48338	Boden LS LLC	RESIDENTIAL LOT SURVEY	400.00
06/21/2023	48339	Border States Industries Inc	ELBOW - #2 URD 220/175 MIL	9,383.68
06/21/2023	48340	Bulldog Auto Supply	QUICK CONNECT	652.85
06/21/2023	48341	Capital Business Systems, Inc	LANIER COPIER	486.12
06/21/2023	48342	Capital One Spark Business	DESK CHAIR	4,929.43
06/21/2023	48343	Caselle Inc	CONTRACT SUPPORT 7/01/2023-7/31/2023	1,940.00
06/21/2023	48344	CCS Inc	BORING #2 PIPE	13,584.00
06/21/2023	48345	City of Auburn	FRANCHISE FEE	14,602.59
06/21/2023	48346	County Publications	HOLIDAY HOURS AD	188.46
06/21/2023	48347	Credit Information Services	CREDIT CHECKS	49.80
06/21/2023	48348	DHHS State of Nebraska	COLIERT QUANITRAY	920.00
06/21/2023	48349	Dutton-Lainson Company	ELECTRIC METER - FORM 2S CL200 480V	888.21
06/21/2023	48350	Eggers Brothers Inc	KUBOTA REPAIRS	241.99
06/21/2023	48351	Frontier Cooperative	CROSSBOW FOR SPRAYING	2,067.67
06/21/2023	48352	Glenn's Corner Market	RESTROOM SUPPLIES	253.15
06/21/2023	48353	GPM	7ME6520-3MJ12-2LA2 - Siemens Electromagnetic Flow Sens	2,667.59
06/21/2023	48354	Green Care Lawn Service	LAWN CARE	920.00
06/21/2023	48355	Hach Chemical Company	FLUORIDE RGT	378.12
06/21/2023	48356	Hawkins Inc	CYLINDERS	1,875.15
06/21/2023	48357	Husker Electric	INSULINK - 6 TO 6	627.05
06/21/2023	48358	Jackson Services Inc.	UNIFORMS	2,020.43
06/21/2023	48359	Johnny's Tire & Battery	UNIT 2 MOUNT & BALANCE TIRES	80.00
06/21/2023	48360	Kansas Municipal Utilities	CLASSIFIED AD - GM	525.00
06/21/2023	48361	Kruse, Darrell	REBATE	30.00
06/21/2023	48362	LifeGuard MD, Inc.	BATTERY/PAD AED	251.34
06/21/2023	48363	Lincoln Winwater	1" LEATHER MEATER TAIL GASKETS	38.85
06/21/2023	48364	LRE Water	Professional Service thru 5/25/23	9,896.40
06/21/2023	48365	Lynch's Hardware & Gifts	PLUNGERS	108.52
06/21/2023	48366	Metering and Technology Solutions	57799-001 - M25 Mast Iron Frost Plate	103.79
06/21/2023	48367	Metron-Farnier LLC	WATER METER - 1 IN SMART	3,753.06
06/21/2023	48368	Mid-Iowa Solid Waste Equipment Co Inc	PN 663-0108 - 1-1/4" Swivel Repair Kit	363.72
06/21/2023	48369	Mike's Window Service	WINDOW CLEANING	43.14
06/21/2023	48370	Municipal Supply of NE Inc	0899115 - Watts RK 777SI-Gasket for 2" 777SI Strainer	147.78
06/21/2023	48371	Nebraska Water Resources Association	MEMBERSHIP RENEWAL	105.00
06/21/2023	48372	Nemaha County Clerk	LEIN RELEASE	10.00
06/21/2023	48373	Northern Safety Co Inc	Lens Cleaning Towelettes	22.83
06/21/2023	48374	Olsson	PROF SERVICES RENDERED THRU 5/6/23	2,332.02
06/21/2023	48375	One Call Concepts Inc	LOCATES	206.64
06/21/2023	48376	Petty Cash	VEHICLE RIMS - REIB WYNN	650.00
06/21/2023	48377	Pinpoint Auburn, Inc	PHONE SERVICE 6/01/2023-6/30/2023	432.13
06/21/2023	48378	PIP Marketing Signs & Print	DELINQUENT NOTICE	2,192.10
06/21/2023	48379	Rewound Power Motors	CLARIFIER MOTOR REPAIR & PARTS	256.99
06/21/2023	48380	Rhodus, Cady	CLEANING	426.00
06/21/2023	48381	Sack Lumber Company	CONCRETE MIX	302.65
06/21/2023	48382	Safety-Kleen Systems Inc	Antifreeze Container 16Gal	164.13
06/21/2023	48383	Sauber Manufacturing Co.	Tapered Insert Sleeve Casting 2.25" Bronze - S3625	93.92
06/21/2023	48384	SECUR-SERV	BACKUP MANAGEMENT	22,277.95
06/21/2023	48385	Smith & Loveless Inc	1L410H - FLOAT CHECK FILTER ASSEMBLY	244.91

City of Auburn
Board of Public Works

Check Register - For Board Claims - no signature line
Check Issue Dates: 6/1/2023 - 6/30/2023

Page: 2
Jun 16, 2023 08:08PM

Check Issue Date	Check Number	Payee	Description	Amount
06/21/2023	48386	Subsurface Solutions	Maggie 10 (2023) Magnetic Locator	1,018.25
06/21/2023	48387	Summit Fire Protection	ANNUAL FIRE EXT. MAINTENANCE	1,045.00
06/21/2023	48388	Sunbelt Solomon Services, LLC.	Regulator Repair - Siemens 76.2V SN 989104132	8,408.16
06/21/2023	48389	T & R Electric Incorporated	TRANSFORMER - 25 KVA POLE 7200 120/240	20,188.51
06/21/2023	48390	U.S. Postal Service	PO BOX RENTAL	186.00
06/21/2023	48391	ULINE	S-17295 - UNIV SORBENT ROLLS - 30"X150' MEDIUM	382.40
06/21/2023	48392	United States Postal Service	POSTAGE	4,000.00
06/21/2023	48393	US Cellular	MONTHLY SERVICE CHG - 5/01/2023-6/09/2023	767.98
06/21/2023	48394	Vesco Inc	VR1CACX - EVOQUA VACUUM REGULATOR SET	4,243.35
06/21/2023	48395	Village of Brownville	WATER	6,926.19
06/21/2023	48396	Village of Nemaha	GARBAGE	4,344.98
06/21/2023	48397	Water Engineering Inc	MONTHLY AGREEMENT	432.11
06/21/2023	48398	Wesco Distribution Inc	HLFP242 - 27X20X12 RUBBER GOODS CONTAINER	2,428.20
06/21/2023	48399	Western Area Power Administration	ENERGY- MAY 2023	29,350.66
06/21/2023	48400	Zoro Tools Inc	FLOWMETER 1 IN FNPT 50 PSI	1,656.21
Grand Totals:				226,793.36

Report Criteria:
Report type: Summary

Report Criteria:

Summary report

Check Issue Date	Check Number	Payee	Amount
06/14/2023	48249	Anderson, Tatiana	201.66-
06/21/2023	48401	Anderson, Tatiana	201.66
06/21/2023	48402	St of NE-DHHS Acct	595.00
06/21/2023	48403	638th Avenue LLC	149.61
06/21/2023	48404	Chavarria, Alexandra	23.98
06/21/2023	48405	Dreyer, Lanie	241.98
06/21/2023	48406	Fiddler, Matthew	126.63
06/21/2023	48407	Hughes, Andrew	82.62
06/21/2023	48408	Johnson, Jadelynn, Joe or Jacey	206.04
06/21/2023	48409	Johnson, Jordan	206.94
06/21/2023	48410	Oquendo, Diego	250.18
06/21/2023	48411	Roti, Randy	150.00
06/21/2023	48412	Sandra Armstrong	93.28
06/21/2023	48413	St of Ne-DHHS Acct	587.12
Grand Totals:			2,713.38

Checks Written Need Ratified

AFLAC	271.16
Ameritas	5861.48
ASB	250
Guardian	102.79
BCBS	15101.37
Black Hills Energy	144.47
NSF Checks	404.5
Chase	1900.97
Constellation Energy	78.78
DIRECT DEPOSIT TOTAL	42682.42
First National Capital Market	119446.25
Guardian	1398.97
IBEW 1536	675.43
IRS	15871.4
Mid-American Benefits	8943.55
Mutual of Omaha	362.38
NDOR W/H	12470.4
NE Dept of Revenue	22115.38
NPPD	155449.76
Quadient	100
Southwest Power Pool	28653.02
The Principal Group	1505.4
United Parcel Service	210.9
Verizon Wireless	135.4
WEX Fleet Universal	2509.24
Windstream	100.24
Xpress Bill Pay	551.27
	<u>437296.93</u>

Claim by Fund Totals

Electric	113,879.66
Water	43,591.36
Wastewater	40,304.05
Garbage	20,460.50
Villages	11,271.17
	<u>229,506.74</u>

May Claims Transfer Request - ASB Money Market to Checking

Vendor Claims		229,506.74	Prior Month ACH Claims	437,296.93
Prior Month ACH Claims		437,296.93	AFLAC	271.16
Payroll		100,000.00	Ameritas	5,861.48
	Payments	<u>766,803.67</u>	ASB	250.00
			Guardian	102.79
			BCBS	15,101.37
			Black Hills Energy	144.47
			NSF Checks	404.50
Bank Balance Checking	5/31/2023	484,544.13	Chase	1,900.97
O/S Checks & ACH		19,788.11	Constellation Energy	78.78
O/S Deposits		<u>3,242.24</u>	DIRECT DEPOSIT TOTAL	42,682.42
		<u>467,998.26</u>	First National Capital Market	119,446.25
			Guardian	1,398.97
Payments - Balance		(298,805.41)	IBEW 1536	675.43
			IRS	15,871.40
Operational Transfer Request		359,000.00	Mid-American Benefits	8,943.55
			Mutual of Omaha	362.38
Estimated Ending Balance		60,194.59	NDOR W/H	12,470.40
			NE Dept of Revenue	22,115.38
			NPPD	155,449.76
			Quadient	100.00
			Southwest Power Pool	28,653.02
			The Principal Group	1,505.40
			United Parcel Service	210.90

**Cost of Unbilled
Services Provided to the City of Auburn
2023**

Month	Labor	Equipment	Materials	Street Lights Utility Bill	Total
January	19,704.19	12,915.00	1,374.31	2,445.17	36,438.67
February	8,108.68	5,305.00	66.97	2,140.73	15,621.38
March	4,067.32	1,150.00	338.84	2,279.97	7,836.13
April	1,701.51	720.00	55.40	1,743.24	4,220.15
May	1,000.45	460.00	720.69	1,651.28	3,832.42
June					0.00
July					0.00
August					0.00
September					0.00
October					0.00
November					0.00
December					0.00
Grand Totals	\$34,582.15	\$20,550.00	\$2,556.21	\$10,260.39	\$67,948.75

City of Auburn
Board of Public Works

Task and Activity Report - Task Hours for Board Meetings
Report Dates: 5/1/2023 - 5/31/2023

Page: 1
Jun 16, 2023 08:24PM

Activity Code	Activity Description	Task Number	Task Title	Date	Hours
	Total Activity: 100 Regular:				2,954.50
	Total Activity: 200 Overtime:				72.75
	Total Activity: 300 Vacation:				310.00
	Total Activity: 401 Sick:				145.50
	Total Activity: 500 Leave Without Pay:				15.25
	Total Activity: 701 Holiday:				168.00
	Total Activity: 810 Peru - Regular:				46.50
	Total Activity: 811 Peru - Overtime:				4.00
	Total Activity: 812 Nemaha - Regular:				13.00
	Total Activity: 827 Peru - CTE:				12.50
	Total Activity: 829 Auburn - Overtime:				1.00
	Total Activity: 901 Comp Time Used:				38.00
	Total Activity: 902 Comp Time Earned:				16.50
	Total Activity: 903 Holiday Double CTE:				2.00
	Grand Totals:				3,799.50

Village of Brownville

2023 Costs Incurred and Billed

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Labor for Billing	250.00	250.00	250.00	250.00	250.00								1250.00
Billing Charge for Bills Sent	56.50	57.00	57.50	57.50	57.50								286.00
Verizon SCADA	45.53	46.16	-46.16										45.53
Shipping Samples													0.00
Mileage				25.81									25.81
Materials	15.07												15.07
Credit													0.00
Water Meters													0.00
Meals													0.00
Labor - Electric REG													0.00
Labor - Elec OT													0.00
Labor- Water REG	100.00												100.00
Labor- WW REG				550.00									550.00
Labor- Admin REG	100.00												100.00
Labor - Water OT													0.00
Labor - WW OT													0.00
Labor - HOLDBL													0.00
Equipment				500.00									500.00
Monthly Totals	567.10	353.16	261.34	1,383.31	307.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,872.41

Village of Johnson

2023 Costs Incurred and Billed

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Shipping Samples													0.00
Mileage			13.10		14.74								27.84
Materials													0.00
Water Meters													0.00
Meals													0.00
Labor - Electric REG													0.00
Labor- Water REG													0.00
Labor- WW REG		300.00	50.00		125.00								475.00
Labor- Admin REG													0.00
Labor - Water OT													0.00
Labor - WW OT													0.00
Labor - HOLDBL													0.00
Equipment		345.00			250.00								595.00
Monthly Totals	0.00	645.00	63.10	0.00	389.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,097.84

Village of Nemaha

2023 Costs Incurred and Billed

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Labor for Billing	200.00	200.00	200.00	200.00	200.00								1000.00
Billing Charge for Bills Sent	50.00	50.00	50.00	50.00	50.00								250.00
Verizon SCADA			89.93	40.01	40.01								
Shipping Samples	11.69	11.67	23.24	11.59	11.56								69.75
Mileage	149.54	101.26	152.29	112.66	129.89								645.64
Materials		316.75	63.05										379.80
Water Meters													0.00
Meals													0.00
Labor- Water REG	387.50	1,937.50	1,050.00	375.00	425.00								4,175.00
Labor- WW REG	75.00	37.50	75.00	50.00	25.00								262.50
Labor- Admin REG	100.00	100.00	100.00	100.00	100.00								500.00
Labor - Water OT													0.00
Labor - WW OT													0.00
Labor - HOLDBL													0.00
Equipment		400.00											400.00
Monthly Totals	973.73	3,154.68	1,803.51	939.26	981.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,682.69

City of Peru

2023 Costs Incurred and Billed

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Verizon SCADA	91.07	92.32	87.55	101.34	95.39								467.67
Shipping Samples	11.69	11.67	11.62	11.59	11.56								58.13
Mileage	534.61	433.74	529.17	485.09	676.81								2,659.42
Materials	712.41	149.84		269.83	-20.70								1,111.38
Water Meters													0.00
Bulk Water													0.00
Meals													0.00
Finance Fees	85.10												
Labor- Water REG	2,450.00	2,150.00	2,475.00	2,025.00	2,312.50								11,412.50
Labor- WW REG	225.00			150.00	350.00								725.00
Labor- Admin REG	350.00	350.00	350.00	350.00	350.00								1,750.00
Labor - Water OT/CTE	850.00	850.00	1,075.00	1,050.00	825.00								4,650.00
Labor - WW OT													0.00
Labor - HOLDBL	100.00			200.00									300.00
Equipment	655.00			150.00	400.00								1,205.00
Monthly Totals	6,064.88	4,037.57	4,528.34	4,792.85	5,000.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,339.10