

Group Exhibit A

Illustrative Example of the “True-Up” Process

Pages A-1 through A-7

**MORTON GROVE - NILES Water Supply
 QUANTITY RATE TRUE UP CALCULATION
 FOR SERVICE YEAR 2016**

SY 2016 Estimated Quantity Rate	\$0.3509
SY 2016 True Up Quantity Rate	\$0.3542

MONTH	YEAR	PUMPAGE (1,000 GALLONS)	ORIGINAL AMOUNT BILLED	ADJUSTED AMOUNT BILLED	DIFFERENCE
JANUARY	2016	192,500	\$ 67,548.25	\$ 68,183.50	\$ 635.25
FEBRUARY	2016	153,242	\$ 53,772.62	\$ 54,278.32	\$ 505.70
MARCH	2016	160,063	\$ 56,166.11	\$ 56,694.31	\$ 528.21
APRIL	2016	150,254	\$ 52,724.13	\$ 53,219.97	\$ 495.84
MAY	2016	153,280	\$ 53,785.95	\$ 54,291.78	\$ 505.82
JUNE	2016	175,514	\$ 61,587.86	\$ 62,167.06	\$ 579.20
JULY	2016	201,753	\$ 70,795.13	\$ 71,460.91	\$ 665.78
AUGUST	2016	226,287	\$ 79,404.11	\$ 80,150.86	\$ 746.75
SEPTEMBER	2016	198,463	\$ 69,640.67	\$ 70,295.59	\$ 654.93
OCTOBER	2016	172,448	\$ 60,512.00	\$ 61,081.08	\$ 569.08
NOVEMBER	2016	161,224	\$ 56,573.50	\$ 57,105.54	\$ 532.04
DECEMBER	2016	145,559	\$ 51,076.65	\$ 51,557.00	\$ 480.34
TOTALS		2,090,587	\$ 733,586.98	\$ 740,485.92	\$ 6,898.94

TOTAL AMOUNT OWED \$ 6,898.94

NOTE: Monthly Pumpage amount is not actual - quantity used for illustration purposes only

MORTON GROVE - NILES Water Supply
Estimated Quantity Rate for Service Year 2016
Based on FY 2014 Audited Information

Quantity Charge Calculation:		1000 Gallons
Water Treatment Plant		
<u>Actual usage in FY 2014 (Jan - Dec 2014)</u>	Northwest Water Commission	7,941,653
	MG-N	2,544,132
	Evanston	2,719,978
	Skokie	2,766,348
	Total	15,972,111
 FY 2014 expenses	Administration	\$1,099,395
	Pumping	\$2,023,601
	Filtration	\$2,331,616
	Total	\$5,454,612
 Water Treatment Quantity Rate = Total Plant Expenses / Total Pumpage (per 1,000 gal)	<i>subtotal</i>	\$0.34
Water Transmission System		
<u>Actual pumpage in FY 2015 (1000 gallons)</u>	Evanston	2,719,978
	Skokie	2,766,348
	MG-N	2,544,132
	Total	8,030,458
 FY 2015 expenses	Distribution	\$1,444,158
	% allocated to MG-N	5.23%
		\$75,529
 Water Transmission Quantity Rate = Water Transmission Expenses / Total Pumpage (per 1,000 gal)	<i>subtotal</i>	\$0.01
 Estimated Quantity Charge =	TOTAL	Rate \$0.3509
		\$892,771.27

2014 Audited Information

CITY OF EVANSTON, ILLINOIS

Water Fund - Operations and Maintenance Account

Schedule of Revenues, Expenditures, and Changes in Unreserved Fund Balance - Budget and Actual

For the Fiscal Year ended December 31, 2014

(With Comparative Totals for the Fiscal Year ended December 31, 2013)

	Budget	Actual	Prior Period Actual
Operating Revenues			
Charges for services	\$ 13,913,400	\$ 14,379,362	\$ 13,903,482
Miscellaneous	411,316	672,370	754,266
Total Operating Revenues	14,324,716	15,051,732	14,657,748
Operating Expenses Excluding Depreciation			
Administration	933,989	1,099,395	960,028
Operations			
Pumping	2,355,718	2,023,601	2,226,781
Filtration	2,740,856	2,331,616	2,435,092
Distribution	1,425,352	1,444,158	1,389,136
Meter maintenance	300,760	280,083	249,474
Other	491,700	759,985	915,196
Total Operating Expenses Excluding Depreciation	8,248,375	7,938,838	8,175,707
Operating Income Before Depreciation	6,076,341	7,112,894	6,482,041
Depreciation	-	1,569,014	1,449,757
Operating Income	6,076,341	5,543,880	5,032,284
Nonoperating Revenues (Expenses)			
Interest Income	2,500	17,552	12,256
Change in unrealized depreciation on investments	-	(61,547)	-
Interest Expense	-	(376,677)	(298,850)
Amortization of bond discount and costs	-	1,129	1,129
Bond issuance and amortization costs	-	1,624	(19,777)
Net book value of fixed assets disposed	-	(772,649)	(60,762)
Total Nonoperating Revenues (Expenses)	2,500	(1,190,568)	(366,004)
Income Before Transfers	6,078,841	4,353,312	4,666,280
Transfers In (Out)			
General Fund	(3,356,300)	(3,369,559)	(3,356,300)
Insurance Fund	(468,492)	-	-
Total Transfers In (Out)	(3,356,300)	(3,369,559)	(3,356,300)
Net Income	\$ 2,722,541	983,753	1,309,980
Other Changes in Unreserved Net Position			
Intrafund transfers in (out) - Net Position reserved - restricted accounts		6,267,672	(4,290,942)
Increase (Decrease) in Unreserved Net Position		7,251,425	(2,980,962)
Unreserved Net Position			
Beginning of year		55,120,773	58,101,735
End of year	\$ 62,372,198	\$ 55,120,773	

MORTON GROVE - NILES Water Supply
True-up Quantity Rate for Service Year 2016
Based on FY 2015 Audited Information

Quantity Charge Calculation:		1000 Gallons
Water Treatment Plant		
<u>Actual usage in FY 2015 (Jan - Dec 2015)</u>	Northwest Water Commission	7,846,900
	MG-N	2,090,587
	Evanston	2,790,010
	Skokie	2,786,870
	Total	15,514,367
 FY 2015 expenses	Administration	\$1,473,338
	Pumping	\$1,752,932
	Filtration	\$2,015,362
	Total	\$5,241,632
 Water Treatment Quantity Rate = Total Plant Expenses / Total Pumpage (per 1,000 gal)	<i>subtotal</i>	\$0.34
 Water Transmission System		
<u>Actual pumpage in FY 2015 (1000 gallons)</u>	Evanston	2,790,010
	Skokie	2,786,870
	MG-N	2,090,587
	Total	7,667,467
 FY 2015 expenses	Distribution	\$2,395,818
	% allocated to MG-N	5.23%
		\$125,301
 Water Transmission Quantity Rate = Water Transmission Expenses / Total Pumpage (per 1,000 gal)	<i>subtotal</i>	\$0.02
 Actual Quantity Charge =	TOTAL	Rate \$0.3542 \$740,482.96

2015 Audited Information

CITY OF EVANSTON, ILLINOIS

Water Fund

Schedule of Revenues, Expenditures, and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2015

	Budget	Actual
Operating Revenues		
Charges for services	\$ 15,253,000	\$ 15,005,360
Miscellaneous	506,100	716,246
Total Operating Revenues	15,759,100	15,721,606
Operating Expenses Excluding Depreciation		
Administration	1,528,130	1,473,338
Operations		
Pumping	2,426,701	1,752,932
Filtration	2,612,781	2,015,362
Distribution	1,724,142	2,395,818
Meter maintenance	194,336	202,921
Other	19,349,100	420,562
Total Operating Expenses Excluding Depreciation	27,835,190	8,260,933
Operating Income (Loss) Before Depreciation	(12,076,090)	7,460,673
Depreciation	-	2,096,633
Operating Income (Loss)	(12,076,090)	5,364,040
Non-Operating Revenues (Expenses)		
Investment income	10,000	5,981
Interest Expense	(434,254)	(390,461)
Net book value of fixed assets disposed	-	302,700
Total Non-Operating Revenues (Expenses)	(424,254)	(81,780)
Income (Loss) Before Transfers	(12,500,344)	5,282,260
Transfers		
Transfers (out)	(3,194,053)	(3,194,053)
Total Transfers In (Out)	(3,194,053)	(3,194,053)
Net Income	\$ (15,694,397)	2,088,207
Net Position		
Beginning of Year		66,279,631
Change in accounting principle		(101,305)
Prior period adjustment		(55,806)
Beginning of Year, Restated		66,122,520
End of Year		\$ 68,210,727

(See independent auditor's report.)

Calculation of Distribution Expenses allocated to MG-N

Total Evanston Distribution System

pipe size dia (in)	Length (ft)	(in-ft)
3	608	1,824
4	6,621	26,484
6	387,032	2,322,192
8	152,754	1,222,032
10	67,658	676,580
12	93,238	1,118,856
14	1,950	27,300
16	33,076	529,216
18	4,389	79,002
20	2,960	59,200
24	45,430	1,090,320
30	8,912	267,360
36	17,405	626,580
42	186	7,812
48	3,568	171,264
	825,787	8,226,022

Portion of Evanston Distribution System Used by MG-N

pipe size dia (in)	Length (ft)	(in-ft)
36	7,198	259,128
48	3,568	171,264
	10,766	430,392

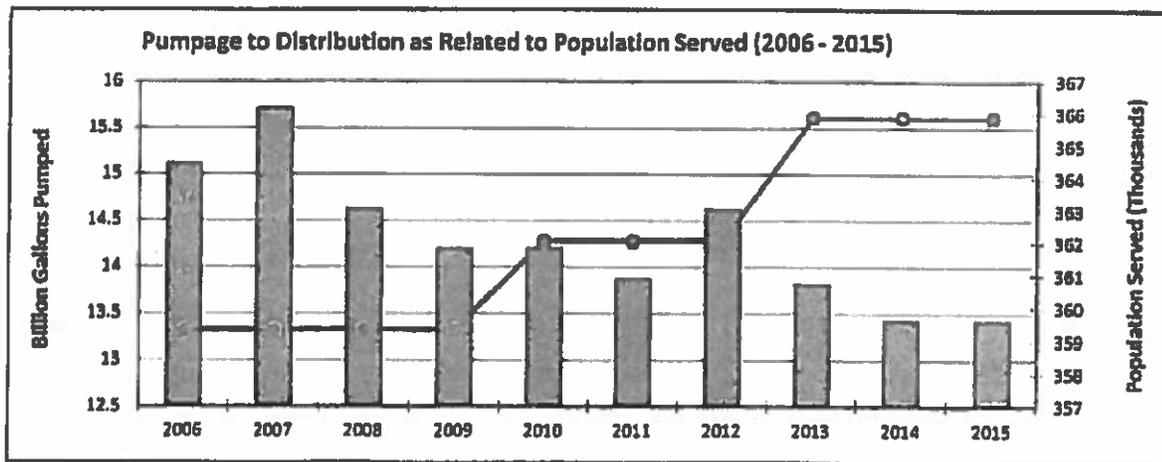
% in-ft used by MG-N of Evanston Total
 $430,392 / 8,226,022 = 5.23\%$

Pumping

Annual Pumpage (MG)

Year	Lake Water Pumpage	Wash Water Recycled	Total Raw Water Pumpage	Finished Water Pumpage	Pumpage To		
					Evanston	Skokie	N.W.C.
2015	13,471.823	200.285	13,672.108	13,423.806	2,790.010	2,786.896	7,848.900
2014	13,416.872	239.647	13,656.419	13,427.979	2,719.978	2,766.348	7,941.653
2013	13,925.102	247.609	14,172.711	13,814.461	2,930.278	2,767.256	8,086.927
2012	14,817.637	322.302	15,110.485	14,827.116	2,939.417	3,088.004	8,819.694
2011	13,839.618	212.425	14,152.042	13,941.187	2,981.848	2,866.652	8,062.667
2010	14,087.849	218.251	14,306.100	14,268.257	2,701.569	3,094.554	8,472.134
2009	14,363.047	193.841	14,556.888	14,350.335	3,140.898	2,829.824	8,379.613
2008	14,872.552	134.695	15,007.147	14,893.877	3,142.816	2,861.341	8,589.720
2007	15,905.381	192.068	16,097.469	15,771.451	3,207.422	3,564.781	8,999.248
2006	15,332.651	180.528	15,493.179	15,174.631	2,950.699	3,329.305	8,894.627

MG-N
2,690,527
2,544,132



Group Exhibit B

Example of Rate Calculation for MG-N Water Rate for Service Year 2017
Based on Evanston Audited Information for Fiscal Year 2015

Pages B-1 through B-21

EXAMPLE OF RATE CALCULATION FOR MG-N WATER SUPPLY

prepared 12/14/2016 by Dave Stoneback
**MORTON GROVE - NILES WATER SUPPLY RATE CALCULATION FOR
 SERVICE YEAR 2017, based on FY 2015 actual information**

Return on Rate Base Calculation:	As of 12/31/2015	Multiplier	
Water Treatment Plant Assets			
Original Cost New Less Depreciation	\$26,511,026	0.5	\$13,255,513
Reproduction Cost New Less Depreciation	\$82,689,439	0.5	\$41,344,720
Total Fair Value Rate Base			\$54,600,233
Percent allocable to MG-N based on IDNR allocations			13.13%
Fair Value Rate Base Allocated to MG-N - JAWA		<i>subtotal</i>	\$7,169,011
Water Transmission System Assets - Evanston/Skokie/MG-N			
Original Cost New Less Depreciation	\$332,994	0.5	\$166,497
Reproduction Cost New Less Depreciation	\$2,751,468	0.5	\$1,375,734
Total Fair Value Rate Base			\$1,542,231
Percent allocable to MG-N based on IDNR allocations			29.88%
Fair Value Rate Base Allocated to MG-N - JAWA		<i>subtotal</i>	\$460,819
Water Transmission System Assets - Skokie/MG-N only			
Original Cost New Less Depreciation	\$58,300	0.5	\$29,150
Reproduction Cost New Less Depreciation	\$579,133	0.5	\$289,567
Total Fair Value Rate Base			\$318,717
Percent allocable to MG-N based on IDNR allocations			44.57%
Fair Value Rate Base Allocated to MG-N - JAWA		<i>subtotal</i>	\$142,052
Fair Value Rate Base Allocated to MG-N - Total Water Utility		TOTAL	\$7,771,881
Fair Value Rate Base Annual Return			10.00%
Total Annual Fair Value Return on Rate Base Charge			\$777,188
Monthly Charge for Fair Value Return on Rate Base			\$64,766
Cost per 1,000 gallons for Fair Value Return on Rate Base			\$0.37
Depreciation Calculation:			
Depreciation Expense Plant			
MG-N percentage IDNR allocations			\$1,411,291
Amount of Annual Depreciation allocated to MG-N		<i>subtotal</i>	\$185,303
Depreciation Expense Transmission Assets - Evanston/Skokie/MG-N			
Percent allocable to MG-N based on IDNR allocations			\$7,937
Amount of Annual Depreciation allocated to MG-N		<i>subtotal</i>	\$2,372
Depreciation Expense Transmission Assets - Skokie/MG-N only			
Percent allocable to MG-N based on IDNR allocations			\$1,476
Amount of Annual Depreciation allocated to MG-N		<i>subtotal</i>	\$658
Total Annual Depreciation Charge		TOTAL	\$188,332
Monthly Charge for Depreciation			\$15,694
Cost per 1,000 gallons for Depreciation Charge			\$0.09

**MORTON GROVE - NILES WATER SUPPLY RATE CALCULATION FOR
SERVICE YEAR 2017, based on FY 2015 actual information**

Quantity Charge Calculation:		1000 Gallons
<u>Water Treatment Plant</u>		
Actual usage in FY 2015 (Jan - Dec 2015)	Northwest Water Commission	7,846,900
	MG-N	2,090,587
	Evanston	2,790,010
	Skokie	2,786,870
	Total	15,514,367
<hr/>		
FY 2015 expenses	Administration	\$1,473,338
	Pumping	\$1,752,932
	Filtration	\$2,015,362
	Total	\$5,241,632
Water Treatment Quantity Rate = Total Plant Expenses / Total Pumpage (per 1,000 gal)	<i>subtotal</i>	\$0.34
<hr/>		
<u>Water Transmission System</u>		
Actual pumpage in FY 2015 (1000 gallons)	Evanston	2,790,010
	Skokie	2,786,870
	MG-N	2,090,587
	Total	7,667,467
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FY 2015 expenses	Distribution	\$2,395,818
	% allocated to MG-N	5.23%
		\$125,301
Water Transmission Quantity Rate = Water Transmission Expenses / Total Pumpage (per 1,000 gal)	<i>subtotal</i>	\$0.02
<hr/>		
Estimated Quantity Charge =	TOTAL	\$0.3542
		\$740,482.96
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Cost per 1,000 gallons for Fair Value Return on Rate Base		\$0.37
Cost per 1,000 gallons for Depreciation Charge		\$0.09
Estimated cost per 1,000 gallons for Quantity Charge		\$0.35
Total Equivalent Rate per 1,000 gallons (2017)		\$0.82

MG-N shall not pay or contribute to any portion of the insurance cost relative to Evanston or the Evanston Water Utility during any Term or Extended Term of this Agreement.

Evanston Water Utility Component Sheets

TABLE B-1
REPRODUCTION COST NEW LESS DEPRECIATION AS OF DECEMBER 31, 2015
CITY OF EVANSTON

Location	Date Acquired	Disp Date	Old Asset#	Asset #	Description	Asset Cost (\$)	RCN Jan. 1, 1990 or year acq [1]	Indices [2]	Index # 1990 or year acq after	Index # Dec. 31, 2015	Trend Factor [3]	RCN Dec. 31, 2015 (\$)	Iowa Survivor Curve [4] (%)	Depreciation [5] (\$)	RCNLD (\$)
PUMPING	3/1/1975		17	47	'15LOW LIFT PUMP ROOM W/B	26,477	336,960	8	264	616	2.333	786,240	0.59	321,048	465,192
PUMPING	1/1/1951	12/30/2013	18	49	HOT WATER CIRC PUMP	0	0	0	0	0	0.000	0	0.00	0	0
PUMPING	1/1/1951	12/30/2013	22	54	BOOSTER PMP-HYDRO-PNEUMAT	0	0	0	0	0	0.000	0	0.00	0	0
PUMPING	1/1/1951	12/30/2013	24	55	VACUUM PRIMING SYS-ENGINE	0	0	0	0	0	0.000	0	0.00	0	0
PUMPING	1/1/1951	2/27/2007	25	57	VACUUM PRIMING SYS-ENGINE	0	0	0	0	0	0.000	0	0.00	0	0
PUMPING	1/1/1951		26	58	VACUUM PRIMING SYS ELEC DR	4,647	15,265	9	349	931	2.668	40,721	0.74	40,721	0
PUMPING	1/1/1951		30	64	15 MGD HGH LFT SERV PMP 5	27,884	206,776	9	349	931	2.668	551,600	0.74	421,812	129,788
PUMPING	1/1/1951		31	66	10 MGD HGH LFT SERV PMP 2	40,704	264,090	9	349	931	2.668	704,492	0.74	654,171	50,321
PUMPING	1/1/1951		33	70	DISCHARGE HEADER	77,312	471,976	9	349	931	2.668	1,259,053	0.74	962,806	296,248
PUMPING	7/1/1957		36	79	VACUUM PRIMING SYS ELEC DR	2,299	23,731	9	349	931	2.668	63,305	0.77	48,944	14,362
PUMPING	7/1/1957		37	82	VACUUM PRIMING SYS ELEC DR	2,628	21,094	9	349	931	2.668	56,271	0.77	43,505	12,766
PUMPING	7/1/1957		38	85	NORSHORE HEADR PMP DISCHG	5,204	23,869	8	264	616	2.333	55,694	0.74	38,331	17,364
PUMPING	7/1/1958	12/30/2013	40	87	SMP PMP HGH LFT PMPING ST	0	0	0	0	0	0.000	0	0.00	0	0
PUMPING	7/1/1961		42	91	DISCHARGE HEADER	42,082	169,861	9	349	931	2.668	453,125	0.71	290,533	162,592
PUMPING	7/1/1962		43	93	25 MGD HGH LFT SERV PMP 9	59,874	351,518	9	349	931	2.668	937,717	0.70	656,183	281,534
PUMPING	7/1/1962		44	96	25 MGD HGH LFT SERV PMP 8	59,874	351,518	8	264	616	2.333	820,209	0.70	573,954	246,254
PUMPING	3/1/1964	12/30/2013	49	109	HOT WATER TANK & PIPING	0	0	0	0	0	0.000	0	0.00	0	0
PUMPING	7/1/1965		52	115	E-W HEADER PMP DISCHARGE	34,152	169,306	9	349	931	2.668	451,644	0.68	268,330	183,314
PUMPING	7/1/1968	2/27/2006	54	118	25 MGD LOW LFT SERV PMP 7	0	0	0	0	0	0.000	0	0.00	0	0
PUMPING	3/1/1972	2/27/2006	58	126	20 MGD H LIFT SERV PMP 7	0	0	0	0	0	0.000	0	0.00	0	0
PUMPING	3/1/1975	2/27/2006	59	129	BATTERY CHARGER	0	0	0	0	0	0.000	0	0.00	0	0
PUMPING	7/1/1975	2/27/2006	60	133	BATTERY CHARGR POWR TMG LT	0	0	0	0	0	0.000	0	0.00	0	0
PUMPING	3/1/1976		61	136	15 MGD LOW LFT SERV PMP 4	21,234	214,547	9	349	931	2.668	572,330	0.58	329,974	242,356
PUMPING	3/1/1976		62	139	15 MGD LOW LFT SERV PMP 5	29,685	207,608	9	349	931	2.668	553,820	0.58	319,302	234,518
PUMPING	3/1/1976		63	142	15 MGD LOW LFT SERV PMP 6	30,178	210,384	8	264	616	2.333	490,896	0.58	283,023	207,873
PUMPING	7/1/1976		65	146	LOW LFT PMPG STAT W/CR&HT	227,121	1,190,359	8	264	616	2.333	2,777,504	0.58	1,097,114	1,680,390
PUMPING	1/1/1980	12/31/2015	66	149	SUMP PUMP	0	0	0	0	0	0.000	0	0.00	0	0
PUMPING	3/1/1981	2/27/2005	67	151	H L STA CALCIUM BATTERY	0	0	0	0	0	0.000	0	0.00	0	0
PUMPING	3/1/1981		68	153	LOW LFT HGH VOLT MOTR STR	15,000	20,816	8	264	616	2.333	48,571	0.74	36,067	12,503
PUMPING	1/1/1982		69	156	CLEANOMATIC PARTS CLNR P	808	1,016	8	264	616	2.333	2,371	0.79	1,883	488
PUMPING	12/31/1982		71	160	UPGRADE ELEC SYS LOW LIFT	80,743	106,820	9	349	931	2.668	284,955	0.67	189,855	95,100
PUMPING	12/31/1982		72	162	UPGRADE ELEC SYS HIGH LIFT	80,743	106,820	9	349	931	2.668	284,955	0.67	189,855	95,100
PUMPING	12/31/1983		73	165	2 30MGD LL PUMP	572,613	718,407	9	349	931	2.668	1,916,438	0.65	1,247,417	669,021
PUMPING	12/31/1984		74	167	PUMP 7 LOW LFT VIB ISOL	2,502	3,082	9	349	931	2.668	8,222	0.54	4,475	3,747
PUMPING	3/1/1985		76	170	EAST OVRHD DR PMPING	6,493	7,376	9	349	931	2.668	19,676	0.76	14,919	4,757
PUMPING	3/1/1985		77	173	36IN BUTTERFLY AWAY VALVE	10,500	12,660	9	349	931	2.668	33,772	0.64	21,625	12,148
PUMPING	2/28/1986		78	175	PLANT AUTO. CSTS CONT B82	299,764	332,445	16	299	700	2.341	778,299	0.62	485,552	292,748
PUMPING	12/31/1986		80	179	PT AUTO. CSTS CONT B-82	45,372	50,318	16	299	700	2.341	117,801	0.61	72,155	45,646
PUMPING	3/1/1987		82	182	18IN BALL VALV HGH LIFT 7	9,781	11,467	9	349	931	2.668	30,590	0.61	18,737	11,853
PUMPING	3/1/1987		83	185	REFURB PMPG STATION CRANE	16,036	17,234	8	264	616	2.333	40,213	0.73	29,367	10,845
PUMPING	3/1/1954		84	188	1894 LL SUCTION WELLS	23,518	520,603	8	264	616	2.333	1,214,740	0.74	689,096	525,645

[1] From Valuation of Evanston Water Works 12/31/1989 Provided by Alvord, Burdick & Howson

[2] Indices:

- HWI = Handy-Whitman Index, Cost Trends of Water Utility Construction, North Central Region
- HWI-8 = Pumping Plant - Structures & Improvements
- HWI-9 = Pumping Plant - Electric Pumping Equipment
- HWI-15 = Water Treatment Plant - Structures & Improvements
- HWI-16 = Water Treatment Plant - Large Treatment Plant Equipment
- ENRCCI = Engineering News Record Construction Cost Index - 20 City

[3] Trend factor calculated using indices at respective years

[4] Iowa Type Survivor Curve estimates useful life based on condition percent factors for industrial property- shown here as % of life used

[5] Depreciation calculated using Iowa Type Survivor Curve. Depreciation for assets with an estimated life over 60 years were calculated using a straight line approach

Evanston Water Utility Component Sheets

TABLE B-1
REPRODUCTION COST NEW LESS DEPRECIATION AS OF DECEMBER 31, 2015
CITY OF EVANSTON

Location	Date Acquired	Disp Date	Old Asset#	Asset #	Description	Asset Cost (\$)	RCN Jan. 1, 1990 or year acq [1] (\$)	Indices [2]	Index # 1990 or year acq after	Index # Dec. 31, 2015	Trend Factor [3]	RCN Dec. 31, 2015 (\$)	Iowa Survivor Curve [4] (%)	Depreciation [5] (\$)	RCNLD (\$)
PUMPING	7/1/1988		766	1039	REPLAC SEALS LL PUMP #8	9,056	10,162	9	349	931	2.668	27,108	0.79	21,344	5,764
PUMPING	2/28/1989		777	1055	H L LOOP BALL VALVE 36IN	31,243	31,615	9	349	931	2.668	84,337	0.58	49,147	35,190
PUMPING	12/31/1989	12/30/2013	782	1061	HIGH LIFT PMP STA ROOF	0	0	0	0	0	0.000	0	0.00	0	0
PUMPING	12/31/1989	12/30/2013	786	1069	SEWAGE EJECTOR	0	0	0	0	0	0.000	0	0.00	0	0
PUMPING	12/31/1989		804	1101	SUCTION WELL COMB STARTRS	1,101	1,084	8	264	616	2.333	2,529	0.76	1,918	612
PUMPING	8/31/1989		805	1103	FLAMMABL LIQ STOR CABINET	579	586	ENRCCI	4680	10037	2.145	1,257	0.76	953	304
PUMPING	12/31/1982		808	1108	HPS LITES GAR 3/HELIPORT	2,625	3,300	8	264	616	2.333	7,700	0.78	6,009	1,691
PUMPING	12/31/1984		810	1110	WEST LOW LIFT ALUM DOORS	3,135	3,658	8	264	616	2.333	8,535	0.76	6,472	2,064
PUMPING	12/31/1986	2/27/2006	811	1112	N.7 LL SUCTION PIPING MOD	0	0	0	0	0	0.000	0	0.00	0	0
PUMPING	12/31/1984	12/30/2013	812	1114	COND RECEIVER LEVEL CONTR	0	0	0	0	0	0.000	0	0.00	0	0
PUMPING	12/31/1987	2/27/2007	813	1116	BOILER COND LEVEL CONTROL	0	0	0	0	0	0.000	0	0.00	0	0
PUMPING	2/28/1990		823	1128	WINDOW FRAME REPLACEMENT	7,850	7,850	8	264	616	2.333	18,317	0.76	13,888	4,428
PUMPING	12/31/1991		872	1211	A91 ELECT SUBSTATN/SWGR	692,235	692,235	9	368	931	2.530	1,751,281	0.53	929,430	821,851
PUMPING	6/25/1991		873	1213	250 KW GENERATOR HOOK-UP	8,045	8,045	9	368	931	2.530	20,353	0.74	15,114	5,239
PUMPING	12/31/1991		874	1215	5KV CABLE REPLACEMENT	9,458	9,458	9	368	931	2.530	23,928	0.73	17,374	6,554
PUMPING	12/31/1991		875	1217	6IN PLANT SERV RPZ	5,748	5,748	9	368	931	2.530	14,541	0.81	11,835	2,706
PUMPING	1/1/1982		887	1239	HL 5KV MTR STR CNTR	125,287	163,837	9	349	931	2.668	437,055	0.68	295,519	141,536
PUMPING	6/3/1992		894	1253	MECHANICAL SEALS-PMP#9LL	9,156	9,156	8	281	616	2.192	20,071	0.81	16,336	3,735
PUMPING	12/31/1992		895	1255	A90 HL PUMP 3	269,648	269,648	9	386	931	2.412	650,369	0.52	336,125	314,244
PUMPING	12/31/1992		896	1257	A90 2 HL SV F.32,F-33	130,550	130,550	9	386	931	2.412	314,876	0.52	162,735	152,141
PUMPING	8/5/1992		913	1291	7 MOTOR PROTECT IQ1000	17,646	17,646	8	281	616	2.192	38,684	0.80	30,854	7,830
PUMPING	1/1/1951		924	1310	HL PMP STA W/CRANE & HOIST	654,728	4,710,404	8	264	616	2.333	10,990,943	0.74	7,144,113	3,846,830
PUMPING	7/21/1993		932	1326	IQ1000 MOTOR PROTECT	6,200	6,200	8	295	616	2.088	12,946	0.78	10,103	2,844
PUMPING	12/31/1993		933	1328	HEAT EXCH 6 HL AFT COOLER	12,831	12,831	9	428	931	2.175	27,910	0.78	21,779	6,131
PUMPING	12/12/1995		987	1424	LL HOIST MODIF	9,471	9,471	8	312	616	1.974	18,699	0.38	7,021	11,678
PUMPING	12/15/1995		988	1426	20 KVA X-FORMER LL BASE	1,780	1,780	8	450	931	2.069	3,683	0.38	1,383	2,300
PUMPING	9/25/1995		989	1428	YEOMAN SUMP PUMP HL BSMT	2,288	2,288	8	312	616	1.974	4,517	0.74	3,354	1,163
PUMPING	12/31/1995		991	1432	LL6 NAT GAS ENGINE	66,243	66,243	9	450	931	2.069	137,049	0.58	79,015	58,034
PUMPING	12/31/1995		992	1434	HI-PRESS GAS PIPING	6,939	6,939	8	312	616	1.974	13,700	0.65	8,917	4,783
PUMPING	2/27/1997		1032	1505	#7 H.L. ENGINE REBUILD	49,779	49,779	9	489	931	1.904	94,774	0.72	68,413	26,360
PUMPING	3/31/1996	12/31/2015	1033	1506	H.L. WINDOWS	0	0	8	0	0	0.000	0	0.00	0	0
PUMPING	10/1/1996		1034	1507	H.L. #3 VOLT. CTLR	23,970	23,970	9	473	931	1.968	47,180	0.72	34,057	13,123
PUMPING	6/10/1997		1046	1519	DEHUMIDIFIER - LL & HL BASE.	96,188	96,188	9	489	931	1.904	183,131	0.84	152,979	30,152
PUMPING	2/28/1998		1051	1524	#2 H.L. ENGINE INSTALL	147,540	147,540	9	505	931	1.844	272,000	0.61	165,029	106,971
PUMPING	11/24/1998	12/30/2013	1066	1539	PMP SHOP WINDOW MODIF.	0	0	0	0	0	0.000	0	0.00	0	0
PUMPING	2/28/1999		1067	1540	#5 L.L. ENGINE INSTALL	77,069	77,069	9	530	931	1.757	135,379	0.58	78,892	56,487
PUMPING	2/28/1999		1068	1541	#7 L.L. ENGINE INSTALL	157,172	157,172	9	530	931	1.757	276,089	0.58	160,890	115,199
PUMPING	7/26/1999		1079	1552	PERIMETER FENCE S.E. SECTION	3,287	3,287	8	351	616	1.755	5,769	0.77	4,439	1,330
PUMPING	2/29/2000		1080	1553	CONTROL RM HEAT/AC	0	0	0	0	0	0.000	0	0.00	0	0
PUMPING	12/31/1986	12/30/2013	1085	1557	REMAINING ASSET #81 PMPING (HL	932,610	1,060,493	9	349	931	2.668	2,828,994	0.61	1,732,801	1,096,193
PUMPING	2/15/2000		1086	1558	NEW ENGINE HL#6 (ASSET#81)	241,903	241,903	9	531	931	1.753	424,128	0.77	326,357	97,771

[1] From Valuation of Evanston Water Works 12/31/1989 Provided by Alvord, Burdick & Howson
[2] Indices:

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[3] Trend factor calculated using indices at respective years
[4] Iowa Type Survivor Curve estimates useful life based on condition percent factors for industrial property- shown here as % of life used
[5] Depreciation calculated using Iowa Type Survivor Curve. Depreciation for assets with an estimated life over 60 years were calculated using a straight line approach

TABLE B-1
REPRODUCTION COST NEW LESS DEPRECIATION AS OF DECEMBER 31, 2015
CITY OF EVANSTON

Location	Date Acquired	Disp Date	Old Asset#	Asset #	Description	Asset Cost (\$)	RCN Jan. 1, 1990 or year acq [1]	Indices [2]	Index # 1990 or year acq after	Index # Dec. 31, 2015	Trend Factor [3]	RCN Dec. 31, 2015 (\$)	Iowa Survivor Curve [4] (%)	Depreciation [5] (\$)	RCNLD (\$)
PUMPING	7/10/2001		1110	1582	HL#9	7,530	7,530	9	516	931	1.804	13,587	0.87	11,840	1,747
PUMPING	12/18/2001		1111	1583	HL#3 CONV TO DUAL DR	321,081	321,081	9	516	931	1.804	579,315	0.50	291,144	288,171
PUMPING	11/12/2002		1125	9520	HL#4 PUMP & ENGINE REPLACEMENT	653,293	673,293	9	534	931	1.743	1,173,849	0.25	290,400	883,450
PUMPING	12/14/2004			36396	STATION BATTERIES	24,015	24,015	9	604	931	1.541	37,016	0.27	9,863	27,153
PUMPING	9/13/2005			38367	LOW LIFT # 4 ENGINE REPL	128,589	128,589	9	620	931	1.502	193,091	0.38	72,501	120,589
PUMPING	1/31/2006			38375	HI LIFT # 7 PUMP REPL	104,507	104,507	9	639	931	1.457	152,263	0.16	24,300	127,962
PUMPING	11/28/2006			39239	LOW LIFT PUMP # 7	557,929	557,929	9	639	931	1.457	812,882	0.15	121,683	691,199
PUMPING	3/1/2007			39642	LOW LIFT VACUUM PRIMING SYSTEM	36,175	36,175	9	640	931	1.455	52,624	0.29	15,013	37,611
PUMPING	10/28/2008			40221	#4 HL REPLACEMENT MOTOR GE	36,765	36,765	9	679	931	1.371	50,410	0.27	13,431	36,978
PUMPING	12/21/2010			41030	SOLAR PILOT PANELS	144,772	144,772	8	544	616	1.132	163,933	0.24	38,981	124,952
PUMPING	3/1/2010			41048	MASONRY PUMPING STATION	95,298	95,298	8	544	616	1.132	107,911	0.38	40,518	67,393
PUMPING	12/11/2012			42024	HL PUMP STA WINDOW REPLACEMENT	52,000	52,000	8	573	616	1.075	55,902	0.15	8,368	47,534
PUMPING	5/14/2013			42526	SWITCHGEAR	628,402	628,402	9	844	931	1.103	693,178	0.15	103,764	589,414
PUMPING	9/30/2013			42518	SECURITY DOOR REPLACEMENT	24,840	24,840	8	581	616	1.060	26,336	0.10	2,632	23,704
PUMPING	12/31/2013			42500	ARC FLASH & ELECTRICAL STUDY	54,915	54,915	9	844	931	1.103	60,576	0.19	11,458	49,117
PUMPING	3/31/2014			10098	INSRR LUBE STATION	22,455	22,455	9	900	931	1.034	23,228	0.13	3,016	20,212
PUMPING	3/31/2014			10100	SECURITY IMPROVEMENTS BZPP	84,108	84,108	9	900	931	1.034	87,006	0.19	16,458	70,548
PUMPING	5/28/2014			10104	SCADA SYSTEM	304,318	304,318	9	900	931	1.034	314,800	0.13	40,872	273,927
PUMPING	8/17/2004			36425	480 VOLT SWITCHGEAR REPLACEMENT	74,102	74,102	9	604	931	1.541	114,221	0.50	56,574	57,647
PUMPING	7/25/2011			41460	1997 ROOF SWITCHGEAR REPLACEMENT	83,500	83,500	8	557	616	1.106	92,345	0.19	17,468	74,877
PUMPING	11/9/2010			41005	WATER TREATMENT FACILITY ROOF	109,845	109,845	8	544	616	1.132	124,384	0.24	29,577	94,807
PUMPING	7/28/2015			10317	ROOF 1 and 31	148,373	148,373	8	616	616	1.000	148,373	0.00	0	148,373
						9,365,400	17,892,873					39,330,285		22,485,209	16,845,076

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SOURCE	3/1/1969		1	9	1909 36IN CI PIPE INTAKE	44,888	1,001,886	ENRCCI	4680	10037	2.145	2,148,703	0.65	923,219	1,225,483
SOURCE	3/1/1969		2	13	1909 42IN CI PIPE INTAKE	56,452	1,291,123	ENRCCI	4680	10037	2.145	2,769,017	0.65	1,189,746	1,579,271
SOURCE	7/1/1957		3	14	48IN INTAKE BRANCH CONN.	15,754	63,320	ENRCCI	4680	10037	2.145	135,800	0.74	72,883	62,916
SOURCE	7/1/1957		5	18	36IN INTAKE BRANCH	68,821	94,782	ENRCCI	4680	10037	2.145	203,275	0.74	109,097	94,178
SOURCE	7/1/1957		6	20	SOUTH SHORE SCREEN WELL	153,713	799,896	ENRCCI	4680	10037	2.145	1,715,503	0.74	1,180,670	534,833
SOURCE	7/1/1957		7	23	NORTH SHORE SCREEN WELL	153,713	799,896	ENRCCI	4680	10037	2.145	1,715,503	0.74	1,180,670	534,833
SOURCE	7/1/1957		8	25	INTAKE TUNNEL	171,942	946,233	ENRCCI	4680	10037	2.145	2,029,346	0.74	1,396,668	632,679
SOURCE	7/1/1957		9	28	48IN CI PIPE SOURCE INTAK	397,092	830,432	ENRCCI	4680	10037	2.145	1,780,993	0.74	955,854	825,139
SOURCE	7/1/1969		10	30	TRAVELING WATER SCREENS	38,855	93,196	ENRCCI	4680	10037	2.145	199,874	0.72	143,420	56,453
SOURCE	7/1/1969		11	32	TRAVELING WATER SCREENS	38,855	93,196	ENRCCI	4680	10037	2.145	199,874	0.72	143,420	56,453
SOURCE	12/3/1976		12	34	54IN CONCRETE PIPE INTAKE	32,040	77,465	ENRCCI	4680	10037	2.145	166,136	0.56	59,562	106,574
SOURCE	12/3/1976		13	37	48IN CONCRETE INTAKE	684,850	1,675,274	ENRCCI	4680	10037	2.145	3,592,890	0.56	1,288,093	2,304,797
SOURCE	12/3/1976		14	39	54IN CONCRETE PIPE INTAKE	740,385	1,177,305	ENRCCI	4680	10037	2.145	2,524,917	0.56	1,160,802	1,364,115
SOURCE	12/3/1976		15	42	54IN CONCRETE INTAKE PIPE	1,034,251	2,536,507	ENRCCI	4680	10037	2.145	5,439,940	0.56	1,950,282	3,489,658
SOURCE	3/1/1954		16	44	1894 6FT RAW WATER TUNNEL	3,644	158,631	ENRCCI	4777	10037	2.101	340,209	0.74	192,993	147,216
SOURCE	12/31/1990		827	1136	48IN RAW WATER INTAKE/EXT	77,149	77,149	ENRCCI	4777	10037	2.101	162,099	0.46	74,178	87,922
SOURCE	10/1/1991		876	1219	COMB STARTERS A1 & A2 VLV	3,115	3,115	ENRCCI	4888	10037	2.053	6,396	0.81	5,206	1,190
SOURCE	12/31/1993	12/31/2015	934	1330	ZEBRA MUSSEL CONTROL A92	0	0	ENRCCI	0	0	0.000	0	0.00	0	0
SOURCE	7/7/1993		935	1332	A3/A7 ELEC STARTER	3,585	3,585	ENRCCI	5336	10037	1.881	6,744	0.78	5,262	1,481
SOURCE	1/12/2010			40686	REHAB 1894 WELL	702,139	702,139	ENRCCI	8938	10037	1.123	788,473	0.29	224,936	563,537
SOURCE	2/9/2010			40707	54" INTAKE ANCHOR ICE CONTROL	584,537	584,537	ENRCCI	8938	10037	1.123	656,411	0.38	246,468	409,943
SOURCE	12/31/1993	2/27/2010	934	133001	HDPE PIPE REPLACED	0	0	0	0	0	0.000	0	0.00	0	0
						5,005,781	13,009,668					26,582,103		12,503,431	14,078,673

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Evanston Water Utility Component Sheets

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CITY OF EVANSTON

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TREATMENT	3/1/1975		85	190	'15 FILTER BUILDING #1	26,512	309,759	15	264	616	2.333	722,771	0.75	545,249	177,522
TREATMENT	3/1/1975		86	193	'15RAPD SND FLTRS 12MGD S	57,357	391,404	16	299	700	2.341	916,330	0.75	691,267	225,063
TREATMENT	3/1/1983		87	196	'23 FILTER BUILDING #2	20,983	124,684	15	264	616	2.333	290,929	0.78	227,021	63,908
TREATMENT	7/1/1983		88	198	'23 CLEAR WELLS #3 & #4	76,848	536,505	16	299	700	2.341	1,256,032	0.67	836,847	419,185
TREATMENT	7/1/1983		89	200	RAPD SND FILTERS '23 ADD	140,073	391,404	16	299	700	2.341	916,330	0.67	610,517	305,814
TREATMENT	7/1/1994		90	203	'34 CLEAR WATER RESRV 5MG	119,506	3,339,993	16	337	700	2.077	6,937,671	0.69	4,790,547	2,147,123
TREATMENT	3/1/1947		91	204	YD PIPNG CLEARWELL PUMPS	877	55,895	16	299	700	2.341	130,858	0.74	82,637	48,221
TREATMENT	1/1/1951		95	208	WASH WATER PUMP #3 10MGD	10,168	108,543	16	299	700	2.341	254,114	0.74	235,963	18,151
TREATMENT	1/1/1951		96	209	WASH WATER PUMP #4 10MGD	10,168	108,543	16	299	700	2.341	254,114	0.74	254,114	0
TREATMENT	1/1/1951		97	212	SLOW MIXING EQUIP 2 UNITS	37,018	282,297	16	299	700	2.341	660,896	0.74	660,896	0
TREATMENT	1/1/1951		98	214	RAPD SND FILTERS '48 ADD	87,841	971,947	16	299	700	2.341	2,275,461	0.74	1,740,059	535,403
TREATMENT	1/1/1951		99	217	FILTER BUILDING #3	110,895	646,459	15	264	616	2.333	1,508,404	0.74	980,463	527,942
TREATMENT	1/1/1951		100	220	FILTERED WATER PIPELINES	115,819	691,627	16	299	700	2.341	1,619,194	0.74	965,574	653,619
TREATMENT	1/1/1951		101	223	CLEAR WELLS #5 & #6	143,426	888,529	16	299	700	2.341	2,080,168	0.74	1,240,467	839,701
TREATMENT	1/1/1951		102	226	RAPD SND FILTERS 24 MGD S	194,384	759,660	16	299	700	2.341	1,778,468	0.74	1,060,554	717,914
TREATMENT	1/1/1951		103	229	CHEMICAL BUILDING STRUCT	276,597	1,608,793	15	264	616	2.333	3,753,850	0.74	2,870,591	883,259
TREATMENT	1/1/1951		104	232	SETTLING BASIN DRAINS	364,467	1,148,100	16	299	700	2.341	2,687,860	0.74	1,602,852	1,085,008
TREATMENT	1/1/1951		105	235	MIXING AND SETTLING BASINS	436,673	2,751,404	16	299	700	2.341	6,441,414	0.74	3,841,210	2,600,204
TREATMENT	7/1/1965		109	245	ELECT TRAV HOIST MONORAIL	3,253	13,536	15	264	616	2.333	31,584	0.75	23,704	7,880
TREATMENT	7/1/1965		113	252	ELEVATOR REMOVED 1963	8,813	67,678	15	264	616	2.333	157,915	0.75	118,515	39,400
TREATMENT	7/1/1965		114	256	WASH WEAR DRAIN PT PIPNG	10,137	88,359	16	299	700	2.341	206,861	0.68	95,839	111,021
TREATMENT	7/1/1965		116	259	WASH WATER PMP DISC HEADE	26,173	118,565	16	299	700	2.341	277,577	0.68	164,913	112,664
TREATMENT	7/1/1965		117	262	WASH WATER PUMP #1 20 MGD	33,697	216,522	16	299	700	2.341	506,908	0.68	342,750	164,157
TREATMENT	7/1/1965		120	270	CARBON SLURRY SYSTEM	53,820	223,579	16	299	700	2.341	523,429	0.75	392,832	130,597
TREATMENT	7/1/1965		121	273	ALUM SULPH SYS LIQ AL SYS	58,032	254,349	16	299	700	2.341	595,466	0.75	446,895	148,570
TREATMENT	7/1/1965		122	276	LOW LIFT DISCH PIPE LINES	66,895	361,763	16	299	700	2.341	846,937	0.68	503,180	343,757
TREATMENT	7/1/1965		124	282	SURFACE WASH PUMP	80,654	345,813	16	299	700	2.341	809,596	0.68	480,995	328,601
TREATMENT	7/1/1965		125	285	FILTER BUILDING #4	97,481	427,077	15	264	616	2.333	996,513	0.68	503,239	493,274
TREATMENT	7/1/1965		126	288	CLEAR WELLS #1 AND #2	110,804	1,620,947	16	299	700	2.341	3,794,859	0.68	1,758,169	2,036,690
TREATMENT	7/1/1965		127	291	CHEMICAL BUILDING ADDITIO	112,052	481,558	15	264	616	2.333	1,123,635	0.68	567,436	556,199
TREATMENT	7/1/1965		130	300	CLEAR WELLS #7 AND #8	210,118	967,854	16	299	700	2.341	2,265,879	0.68	1,049,788	1,216,091
TREATMENT	7/1/1965		131	301	RAPD SND FILTERS '63 ADD	207,390	683,694	16	299	700	2.341	1,600,621	0.68	741,572	859,049
TREATMENT	7/1/1965		132	304	MIXING & SETTLING BASINS	926,229	4,304,600	16	299	700	2.341	10,077,659	0.68	5,987,315	4,090,344
TREATMENT	10/15/1973		133	307	FILTER WASH WAST & SET BAS	606,272	1,395,675	16	299	700	2.341	3,267,467	0.59	1,622,628	1,644,838
TREATMENT	7/1/1977	12/31/2015	135	311	BUTTERFLY VLVE 30IN PNEU	0	0	16	0	0	0.000	0	0.00	0	0
TREATMENT	12/31/1977		136	314	FIBERGLASS PHOSPHAT TK PM	7,707	12,703	16	299	700	2.341	29,739	0.72	21,468	8,272
TREATMENT	3/1/1979		137	317	2 CENTRIFUGAL PUMPS	2,385	3,952	16	299	700	2.341	9,252	0.77	7,085	2,167
TREATMENT	3/1/1981		138	319	8IN FORCE MAIN	3,498	6,508	15	264	616	2.333	15,185	0.74	11,276	3,909
TREATMENT	3/1/1982		141	326	ADJUSTMENTS 1982	55,067	69,235	15	264	616	2.333	161,548	0.51	60,730	100,818
TREATMENT	3/1/1982		142	329	IMPRV MXG BASINS #1 & #2	219,223	278,753	16	299	700	2.341	652,599	0.51	245,329	407,270
TREATMENT	7/1/1982		143	332	20" BUTTERFLY VALVES '68 ADD	9,009	11,455	16	299	700	2.341	26,818	0.51	9,982	16,836
TREATMENT	12/31/1983		144	336	UPGRADE 12-2MGD FILT W/BF	898,653	1,077,653	16	299	700	2.341	2,522,933	0.49	740,678	1,782,256

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CITY OF EVANSTON

Location	Date Acquired	Disp Date	Old Asset#	Asset #	Description	Asset Cost (\$)	RCN Jan. 1, 1990 or year acq [1] (\$)	Indices [2]	Index # 1990 or year acq after	Index # Jan. 1, Dec. 31, 2015	Trend Factor [3]	RCN Dec. 31, 2015 (\$)	Iowa Survivor Curve [4] (%)	Depreciation [5] (\$)	RCNLD (\$)
TREATMENT	2/28/1985		147	345	6 FILT INFLU BUTTR VALVES	48,893	55,475	16	299	700	2.341	129,875	0.64	83,160	46,715
TREATMENT	3/1/1985	2/27/2011	149	350	DEHUM CARGO CR WEST FLTR	0	0	0	0	0	0.000	0	0.00	0	0
TREATMENT	3/1/1985	12/31/2014	150	352	FILT CONTR UPGRD WEST PLT	0	0	0	0	0	0.000	0	0.00	0	0
TREATMENT	2/28/1986		151	355	SYSTEM AUTOMAT CHEM BLDG	575,801	638,576	16	299	700	2.341	1,494,994	0.62	932,671	562,323
TREATMENT	2/28/1986		152	357	SYSTEM AUTOM TREAT PLANT	299,764	332,445	16	299	700	2.341	778,298	0.62	485,551	292,747
TREATMENT	12/31/1986		156	363	LOW LFT SUPP TO FLASH MIX	7,766	8,559	15	264	616	2.333	19,971	0.61	12,233	7,738
TREATMENT	12/31/1986		157	365	ENG COSTS SYSTEM AUTOMATI	87,684	97,243	16	299	700	2.341	227,659	0.61	139,445	88,215
TREATMENT	3/1/1987		160	373	22 FLUOR FIXTURES -W PLT	1,023	1,099	15	264	616	2.333	2,564	0.80	2,054	510
TREATMENT	3/1/1987		161	376	TWO FLUORIDE FEED PUMPS	2,218	2,388	16	299	700	2.341	5,591	0.80	4,478	1,113
TREATMENT	3/1/1987		164	382	TWO POLYMER FEED PUMPS	8,995	9,684	16	299	700	2.341	22,672	0.80	18,158	4,513
TREATMENT	3/1/1987	12/31/2014	165	384	FILTR CONTR UPGRD EAST PL	0	0	0	0	0	0.000	0	0.00	0	0
TREATMENT	1/1/1982		244	626	2 30X16 SPOOL PIECES	464	590	16	299	700	2.341	1,381	0.51	522	859
TREATMENT	1/1/1982	12/31/2015	245	629	BRASS NOZZLES SURFACE WASH	0	0	0	0	0	0.000	0	0.00	0	0
TREATMENT	1/1/1982		246	632	4 30IN UNI-FLANG FIL14&18	2,084	2,650	16	299	700	2.341	6,204	0.51	2,344	3,860
TREATMENT	1/1/1982		249	641	FILTER 14 & 18 30IN BFV	12,833	16,318	16	299	700	2.341	38,203	0.51	14,432	23,771
TREATMENT	2/1/1988	2/27/2009	755	1019	2 CHLORINE CYLINDER SCALE	0	0	0	0	0	0.000	0	0.00	0	0
TREATMENT	5/1/1988	2/27/2005	758	1025	ROOF SERVICE BUILDING	1,350	1,399	15	264	616	2.333	3,264	0.79	2,570	694
TREATMENT	5/1/1988		759	1027	MATERIAL FOR INST. FIL.	6,140	6,378	16	299	700	2.341	14,932	0.77	11,544	3,387
TREATMENT	11/1/1988	12/30/2013	769	1044	CARBON DUST COLLECTOR	0	0	0	0	0	0.000	0	0.00	0	0
TREATMENT	12/31/1989		800	1094	HEAD HOUSE ROOF	361,450	355,953	15	264	616	2.333	830,557	0.41	198,115	632,442
TREATMENT	12/31/1989		801	1095	SLUDGE LINE EXTENSION	220,715	217,358	15	264	616	2.333	507,169	0.76	384,550	122,619
TREATMENT	12/31/1989		803	1099	SLUDGE LINE APPURTENANCES	443	447	ENRCCI	4680	10037	2.145	959	0.76	727	232
TREATMENT	7/31/1989		806	1105	FLAMMABL LIQ STOR CABINET	4,530	5,146	15	264	616	2.333	12,007	0.74	8,916	3,091
TREATMENT	12/31/1985		818	1121	CONTROL ROOM HVAC	0	0	0	0	0	0.000	0	0.00	0	0
TREATMENT	12/31/1986	12/31/2014	820	1124	ADDL FILTER CONTR EAST PL	43,920	43,920	16	303	700	2.310	101,465	0.47	47,989	53,476
TREATMENT	2/28/1990		825	1132	RECT DRAIN VLV56 EFF VLV4	47,475	47,475	16	303	700	2.310	109,678	0.74	81,444	28,234
TREATMENT	12/31/1990		837	1157	FLASH MIX EQUIP	7,851	7,851	16	303	700	2.310	18,137	0.74	13,468	4,669
TREATMENT	10/23/1990		838	1157	2 METERING PUMPS/ALUM	1,675	1,675	16	303	700	2.310	3,869	0.74	2,873	996
TREATMENT	9/7/1990		840	1160	SECURITY EQUIPMENT	945	945	ENRCCI	4777	10037	2.101	1,986	0.76	1,506	480
TREATMENT	5/22/1990		841	1162	BLUE PRINT CABINET F	1,363	1,363	16	303	700	2.310	3,149	0.74	2,338	811
TREATMENT	11/20/1990		842	1164	SUMP PUMP/3 LEVEL	373	373	ENRCCI	4777	10037	2.101	783	0.74	582	202
TREATMENT	12/31/1990		843	1165	FIRE SAFETY CABINET LAB	502	502	16	303	700	2.310	1,159	0.74	861	298
TREATMENT	12/31/1990		844	1167	CHEM FEEDER DRIVE MOTOR	9,956	9,956	15	269	616	2.290	22,799	0.81	18,556	4,242
TREATMENT	12/31/1991		884	1233	UPGRADE L304 & T304	0	0	0	0	0	0.000	0	0.00	0	0
TREATMENT	6/25/1991	2/27/2007	885	1235	CHLORINATORS V100-3	0	0	0	0	0	0.000	0	0.00	0	0
TREATMENT	3/1/1982	12/31/2015	890	1245	W PLT GUNITE WORK TREAT	0	0	0	0	0	0.000	0	0.00	0	0
TREATMENT	2/28/1992		892	1249	FILTER SWITCHGEAR	72,924	72,924	16	321	700	2.181	159,024	0.53	84,397	74,628
TREATMENT	12/31/1992		901	1267	A90 IMPR MXG BASINS 3&4	761,780	761,780	16	321	700	2.181	1,661,203	0.63	1,054,701	606,501
TREATMENT	12/31/1992		902	1269	A90 W 36IN CLEARWELL PIPI	151,711	151,711	16	321	700	2.181	330,834	0.37	89,520	241,314
TREATMENT	12/31/1992		903	1271	A90 W FILTER INF PIPING	273,993	273,993	16	321	700	2.181	597,493	0.37	161,674	435,818
TREATMENT	12/31/1992		904	1273	B91 FLUORIDE FEED SYSTEM	134,917	134,917	16	321	700	2.181	294,212	0.43	125,279	168,934
TREATMENT	12/31/1992		905	1275	B91 W PLANT GRAT & HANDRL	8,198	8,198	16	321	700	2.181	17,878	0.43	7,613	10,265

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TREATMENT	12/31/1992		906	1277	B91 LL PIPING	397,404	397,404	16	321	700	2.181	866,613	0.43	369,013	497,600
TREATMENT	8/4/1992		907	1279	ADDN #803 SLUDGE LINE	4,988	4,988	16	321	700	2.181	10,877	0.80	8,676	2,202
TREATMENT	12/31/1992		908	1281	CLEAR WELL VLV F3, F4	25,969	25,969	16	321	700	2.181	56,631	0.43	24,114	32,517
TREATMENT	6/17/1992		909	1283	SUMP PUMP W-3 SUB	4,128	4,128	16	321	700	2.181	9,001	0.81	7,326	1,675
TREATMENT	7/9/1992		910	1285	PRAT LIN ACT FIL 15&16-2	3,813	3,813	16	321	700	2.181	8,315	0.80	6,632	1,683
TREATMENT	11/18/1992		911	1287	PHOSPHATE FEED SYSTEM	5,339	5,339	16	321	700	2.181	11,642	0.80	9,286	2,356
TREATMENT	12/31/1992		912	1289	DEHUM CARGO CR EAST FLTR	51,978	51,978	16	321	700	2.181	113,348	0.52	58,580	54,767
TREATMENT	12/14/1993		944	1348	PRAT DUR ACT-12 63 ADDN	30,068	30,068	16	328	700	2.134	64,169	0.78	50,073	14,096
TREATMENT	12/31/1993		945	1350	PHOS FEED SYSTEM	2,300	2,300	16	328	700	2.134	4,909	0.78	3,830	1,078
TREATMENT	5/19/1993		946	1352	PRAT LIN ACT FIL 13&14	3,814	3,814	16	328	700	2.134	8,140	0.80	6,493	1,648
TREATMENT	9/27/1994		968	1387	SUBMERS SLUDGE PUMP	20,463	20,463	16	337	700	2.077	42,504	0.76	32,389	10,115
TREATMENT	9/13/1994		970	1391	PHOS FEED SYSTEM ADDN	14,785	14,785	16	337	700	2.077	30,711	0.76	23,402	7,308
TREATMENT	11/8/1994		971	1393	PRAT DUR ACT-15 63 ADDN	57,988	57,988	16	337	700	2.077	120,450	0.76	91,786	28,664
TREATMENT	9/13/1994	12/31/2014	974	1398	UPGRADE PH I INSTR/SOFTWR	0	0	0	0	0	0.000	0	0.00	0	0
TREATMENT	5/24/1994		978	1406	FLUORIDE X-FER PUMP	2,499	2,499	16	337	700	2.077	5,191	0.78	4,051	1,140
TREATMENT	2/28/1995		982	1414	ALUM STOR TANKS (3) EPOXY	57,428	57,428	16	446	700	1.570	90,133	0.76	68,683	21,449
TREATMENT	7/11/1995		984	1418	SLOW MIX VFD F	2,283	2,283	16	446	700	1.570	3,584	0.74	2,661	923
TREATMENT	12/31/1995		985	1420	2 PERISTALIC CARB PUMPS F	600	600	16	446	700	1.570	942	0.74	699	242
TREATMENT	2/28/1996		986	1422	CL2 BUILDING	1,001,189	1,001,189	15	319	616	1.931	1,933,331	0.38	725,924	1,207,408
TREATMENT	12/31/1995	12/31/2014	1010	1465	UPGRADE PH II INSTR/SOFTW	0	0	0	0	0	0.000	0	0.00	0	0
TREATMENT	6/13/1996		1027	1499	FLOURIDE X-FER PUMP	1,958	1,958	16	361	700	1.939	3,797	0.74	2,819	977
TREATMENT	10/17/1996	12/31/2015	1028	1501	CL2 MASS FLOWMETER	0	0	0	0	0	0.000	0	0.00	0	0
TREATMENT	2/13/1997		1029	1502	LIMITORQ VALVE ACT - 12	22,492	22,492	16	372	700	1.882	42,324	0.72	30,552	11,772
TREATMENT	2/25/1997		1030	1503	(2) W PLT SUMP PUMPS	599	599	16	372	700	1.882	1,127	0.84	941	186
TREATMENT	2/28/1997		1031	1504	1949 FILTER ROOF REPL	662,232	662,232	15	325	616	1.895	1,255,184	0.56	699,674	555,510
TREATMENT	5/20/1997		1047	1520	OH DOOR W PLT DOCK	3,647	3,647	15	325	616	1.895	6,913	0.72	4,991	1,923
TREATMENT	11/20/1997		1048	1521	FILT 19-24 VALVE SEATS 42IN	14,247	14,247	16	372	700	1.882	26,809	0.61	16,266	10,543
TREATMENT	2/28/1998		1049	1522	NO. INFLUENT STOP GATE	9,500	9,500	16	384	700	1.823	17,318	0.81	14,095	3,222
TREATMENT	2/28/1998		1050	1523	W FLTR PLT DOCK	52,412	52,412	15	334	616	1.844	96,664	0.61	58,648	38,016
TREATMENT	8/18/1998	12/31/2015	1064	1537	(3) CL2 MASS FLOWMETERS	0	0	0	0	0	0.000	0	0.00	0	0
TREATMENT	2/28/1999	12/31/2014	1065	1538	UPGRADE PH IV INSTR/SOFTW	0	0	0	0	0	0.000	0	0.00	0	0
TREATMENT	10/26/1999	12/31/2015	1076	1549	CC 4" TURBINE METER	0	0	0	0	0	0.000	0	0.00	0	0
TREATMENT	11/9/1999		1077	1550	WEST FILTER BLDG TUCKPOINTING	162,623	162,623	15	351	616	1.755	285,401	0.77	219,609	65,791
TREATMENT	1/11/2000		1078	1551	WEST SHOP DOORS	7,099	7,099	15	357	616	1.725	12,250	0.56	6,828	5,421
TREATMENT	2/13/2001	12/31/2014	1090	1562	TURBIDITY MONITOR SYSTEM F	0	0	0	0	0	0.000	0	0.00	0	0
TREATMENT	9/26/2000		1091	1563	HYDRAULIC BOOSTER PUMP F	3,268	3,268	16	399	700	1.754	5,734	0.62	3,577	2,157
TREATMENT	7/25/2000	12/31/2014	1092	1564	UTICOR INTERFACE F	0	0	0	0	0	0.000	0	0.00	0	0
TREATMENT	6/13/2000		1102	1574	WINDOW REPLACEMENT	101,710	101,710	15	357	616	1.725	175,500	0.65	114,233	61,266
TREATMENT	2/12/2002		1106	1578	FILTDOORS(2)LR+WEST ENT	6,900	6,900	15	390	616	1.579	10,898	0.50	5,477	5,421
TREATMENT	12/18/2001		1107	1579	REHAB OF 1948 FILTERS	1,278,522	1,278,522	16	414	700	1.691	2,161,753	0.27	575,985	1,585,768
TREATMENT	8/14/2001		1108	1580	LAB HVAC	88,434	88,434	15	372	616	1.656	146,438	0.50	73,595	72,843
TREATMENT	8/14/2001		1109	1581	CHAIN DECK DEHUMIDIFIER	60,571	60,571	16	414	700	1.691	102,414	0.33	33,928	68,486

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TREATMENT	7/1/1965		128	9511	RAPD SND FILTERS '63 ADD	115,373	540,239	16	299	700	2.341	1,264,773	0.68	751,424	513,349
TREATMENT	7/1/1965		118	9512	WASH WATER PUMP #2 20 MGD	33,697	157,788	16	299	700	2.341	369,402	0.68	249,775	119,628
TREATMENT	2/28/2003		1123	9522	FIL. FLUME & WASH RATE	20,611	20,611	16	443	700	1.580	32,568	0.56	18,364	14,203
TREATMENT	11/12/2002		1124	9524	SETTLING BASIN EFFLUENT	139,679	139,679	15	390	616	1.579	220,621	0.21	34,095	186,526
TREATMENT	2/1/1988		756	34729	4 20IN BUTTR VALV EAST PL	7,109	7,598	16	299	700	2.341	17,789	0.72	12,765	5,024
TREATMENT	5/31/2003			35131	LAB CABINETS	70,855	70,855	ENRCCI	6825	10037	1.471	104,201	0.56	58,757	45,443
TREATMENT	6/30/2004			36433	COMPRESSOR SYSTEM	65,313	65,313	16	462	700	1.515	98,959	0.53	52,519	46,440
TREATMENT	8/16/2005			38412	SCRUBBER	1,024,792	1,024,792	16	482	700	1.452	1,488,287	0.38	558,819	929,468
TREATMENT	2/28/2008			39669	VACUUM ALUM TANK SYSTEM	64,783	64,783	16	580	700	1.207	78,187	0.65	50,892	27,295
TREATMENT	1/12/2010			40723	FILTER SHOP EXPANSION	791,433	791,433	15	544	616	1.132	896,181	0.10	53,497	842,684
TREATMENT	2/28/2011			41021	MUNTERS DEHUMIDIFIER	47,850	47,850	16	622	700	1.125	53,850	0.32	17,351	36,499
TREATMENT	12/31/2012			42032	TURBIDI METERS	102,753	102,753	16	652	700	1.074	110,318	0.29	31,472	78,846
TREATMENT	12/31/2012			42041	FILTER REHAB ROOF STRUCTURE285	980,962	980,962	16	652	700	1.074	1,053,180	0.15	157,654	895,525
TREATMENT	12/31/2012			42059	FILTER REHAB STEEL STRUCTUR285	742,279	742,279	15	573	616	1.075	797,982	0.07	55,851	742,132
TREATMENT	12/31/2012			42067	FILTER REHAB FILTERS 301	2,156,738	2,156,738	15	573	616	1.075	2,318,587	0.07	162,277	2,156,310
TREATMENT	9/30/2013			42542	SECURITY DOOR REPLACEMENT	49,680	49,680	15	581	616	1.060	52,672	0.10	5,265	47,408
TREATMENT	12/31/2013			42534	ARC FLASH & ELECTRICAL STUDY	18,305	18,305	16	671	700	1.043	19,096	0.19	3,612	15,484
TREATMENT	3/31/2014			10095	WASH WATER PUMPS	40,773	40,773	16	697	700	1.004	40,948	0.04	1,638	39,311
TREATMENT	3/31/2014			10099	SECURITY IMPROVEMENTS BZPP	84,108	84,108	16	697	700	1.004	84,470	0.19	15,978	68,492
TREATMENT	3/31/2014			10101	RATE OF FLOW LOSS OF HD TRSMTR	65,630	65,630	16	697	700	1.004	65,912	0.10	6,588	59,325
TREATMENT	5/28/2014			10103	SCADA SYSTEM	1,643,315	1,643,315	16	697	700	1.004	1,650,388	0.13	214,279	1,436,109
TREATMENT	12/15/2015			10311	CLEARWELL 1&2 IMPROVEMENTS	319,784	319,784	15	616	616	1.000	319,784	0.00	0	319,784
TREATMENT	7/28/2015			10318	ROOF 15, 17, 27 IMPROVEMENTS	560,936	560,936	15	616	616	1.000	560,936	0.00	0	560,936
TREATMENT	4/4/2015			10319	CHLORINATION EQUIPMENT	404,779	404,779	16	700	700	1.000	404,779	0.04	16,191	388,588
TREATMENT	2/28/2006			38383	ROOF REPL FILTER PUMP HOUSE	68,675	68,675	15	474	616	1.300	89,249	0.46	40,841	48,408
TREATMENT	8/17/2004			42551	480 VOLT SWITCH GEAR REPLACEMENT	148,204	148,204	16	462	700	1.515	224,552	0.50	111,221	113,331
TREATMENT	8/16/2005			38404	EAST END STAIR TOWER	378,341	378,341	15	450	616	1.369	517,906	0.19	97,967	419,939
						23,506,715	46,276,116					93,072,407		49,261,347	43,811,060

[1] From Valuation of Evanston Water Works 12/31/1989 Provided by Alvord, Burdick & Howson
[2] Indices:

- HWI = Handy-Whitman Index, Cost Trends of Water Utility Construction, North Central Region
- Line 8 = Pumping Plant - Structures & Improvements
- Line 9 = Pumping Plant - Electric Pumping Equipment
- Line 15 = Water Treatment Plant - Structures & Improvements
- Line 16 = Water Treatment Plant - Large Treatment Plant Equipment
- ENRCCI = Engineering News Record Construction Cost Index - 20 City

[3] Trend factor calculated using Indices at respective years
[4] Iowa Type Survivor Curve estimates useful life based on condition percent factors for industrial property- shown here as % of life used
[5] Depreciation calculated using Iowa Type Survivor Curve. Depreciation for assets with an estimated life over 60 years were calculated using a straight line approach

TABLE B-1
REPRODUCTION COST NEW LESS DEPRECIATION AS OF DECEMBER 31, 2015
CITY OF EVANSTON

Location	Date Acquired	Life in Months	Asset #	Description	Asset Cost [1] (\$)	Indices [2]	Index # Acquired	Index # Dec 31, 2015	Trend Factor [3]	RCN Dec. 31, 2015 (\$)	Iowa Survivor Curve [4] (%)	Depreciation [5] (\$)	RCNLD (\$)
WATER PLANT	1/12/2010	1080	40678	ADMIN OFFICE EXPANSION	1,564,192	ENRCCI	8938	10037	1.123	1,756,522	0.10	104,855	1,651,667
WATER PLANT	8/16/2005	600	38391	GARAGE # 7	377,729	ENRCCI	7660	10037	1.310	494,944	0.19	93,623	401,320
WATER PLANT	1/1/1951	1080	709	SERVICE BUILDING	422,159	ENRCCI	569	10037	17.640	7,446,766	0.74	4,840,398	2,606,368
WATER PLANT	12/30/2013	240	42471	2012 ROOF REPLACEMENT	135,480	ENRCCI	9552	10037	1.051	142,359	0.10	14,229	128,131
WATER PLANT	1/1/1963	960	734	SHORE PROTECTION BKWATER	194,514	ENRCCI	936	10037	10.723	2,085,830	0.70	1,228,322	857,508
WATER PLANT	10/29/2013	168	42497	#919 VEHICLE	124,177	ENRCCI	9552	10037	1.051	130,482	0.19	24,682	105,800
WATER PLANT	12/11/2012	240	42008	HVAC	105,736	ENRCCI	9324	10037	1.076	113,821	0.15	17,038	96,783
WATER PLANT	12/11/2012	240	42009	HVAC	99,576	ENRCCI	9324	10037	1.076	107,191	0.15	16,046	91,145
WATER PLANT	7/1/1957	1080	721	SERVICE BLDG SHOP ADDITIO	129,408	ENRCCI	759	10037	13.224	1,711,289	0.74	1,001,104	710,185
WATER PLANT	1/1/1982	480	1237	EMERGENCY GENERATR 500KW T	302,105	ENRCCI	4066	10037	2.469	745,752	0.68	504,247	241,505
WATER PLANT	7/1/1965	180	34702	SERVICE BLDG ADDITION	105,374	ENRCCI	1019	10037	9.850	1,037,918	0.75	778,955	258,964
WATER PLANT	7/9/2002	240	9518	2002 ROOF PROJECT	181,090	ENRCCI	6581	10037	1.525	276,189	0.56	155,739	120,450
WATER PLANT	11/9/2010	300	40993	SECURITY FENCE	72,000	ENRCCI	8938	10037	1.123	80,853	0.19	15,294	65,559
WATER PLANT	6/26/2012	144	42016	BACKHOE # 955	76,957	ENRCCI	9324	10037	1.076	82,842	0.38	31,105	51,737
WATER PLANT	7/29/2014	180	10096	# 915 VEHICLE	34,511	ENRCCI	9835	10037	1.021	35,220	0.00	0	35,220
WATER PLANT	7/1/1965	1080	759	GARAGE ADDITION #5 & #6	36,527	ENRCCI	1019	10037	9.850	359,786	0.68	181,692	178,094
WATER PLANT	11/28/2006	600	39247	GARAGE 5 & 6 & RETAINING WALL	27,041	ENRCCI	7880	10037	1.274	34,442	0.17	5,837	28,605
WATER PLANT	9/30/2013	240	42489	SECURITY DOOR REPLACEMENT	24,840	ENRCCI	9552	10037	1.051	26,101	0.10	2,609	23,492
WATER PLANT	3/31/2014	120	10097	FIRE PROTECTION SYSTEM	26,288	ENRCCI	9835	10037	1.021	26,828	0.19	5,075	21,753
WATER PLANT	12/18/2001	600	1585	GAR#4FLOOR	22,845	ENRCCI	6462	10037	1.553	35,483	0.27	9,454	26,029
WATER PLANT	8/17/2004	240	36425	VOLT SWITCH GEAR REPLACEMT	24,701	ENRCCI	7297	10037	1.375	33,976	0.50	16,828	17,148
WATER PLANT	7/1/1965	1080	757	SHOP ADDITION F	14,832	ENRCCI	1019	10037	9.850	146,093	0.68	73,777	72,316
WATER PLANT	12/31/1992	360	1295	B91 GARAGE #6 FLOOR	23,054	ENRCCI	5071	10037	1.979	45,631	0.63	28,971	16,660
WATER PLANT	9/30/1997	240	1517	1997 ROOF REPLACEMENT	82,073	ENRCCI	5852	10037	1.715	140,767	0.70	98,504	42,263
WATER PLANT	6/13/2000	240	1568	GARAGE #4 OH DOOR N	18,847	ENRCCI	6281	10037	1.598	30,117	0.65	19,604	10,514
WATER PLANT	7/1/1982	720	756	LANDSCAPING	9,216	ENRCCI	1019	10037	9.850	90,776	0.68	61,379	29,397
WATER PLANT	1/1/1982	480	1241	HTG SYM BOILR SELF CONST	6,785	ENRCCI	4066	10037	2.469	16,749	0.68	11,325	5,424
WATER PLANT	3/1/1971	720	763	BRICKUP 30 WINDOWS F	2,695	ENRCCI	1753	10037	5.726	15,431	0.62	9,627	5,804
WATER PLANT	6/11/1992	300	1297	PWR CABLE-XFORMER RM TO PS	10,367	ENRCCI	5071	10037	1.979	20,519	0.73	14,899	5,620
WATER PLANT	3/1/2008	96	40230	I P PHONE SYSTEM	31,324	ENRCCI	8549	10037	1.174	36,776	0.65	23,938	12,838
WATER PLANT	12/31/1995	300	1444	GAR #5 DOCK LEVELER	2,194	ENRCCI	5523	10037	1.817	3,987	0.65	2,595	1,392
WATER PLANT	2/13/2001	180	1570	EAST PARKING LOT IMPROVEMENT	65,763	ENRCCI	6462	10037	1.553	102,146	0.74	75,851	26,295
WATER PLANT	10/3/1996	240	1493	GAR #5 OH DOOR	7,989	ENRCCI	5765	10037	1.741	13,909	0.72	10,041	3,869
WATER PLANT	10/3/1996	240	1495	GAR #6 OH DOOR	7,989	ENRCCI	5765	10037	1.741	13,909	0.72	10,041	3,869
WATER PLANT	6/17/1992	300	1293	DRINKING FOUNTAIN-OUTSIDE	1,155	ENRCCI	5071	10037	1.979	2,286	0.73	1,660	626
WATER PLANT	3/1/1981	480	772	3PH AITKEN HEATER F	389	ENRCCI	4295	10037	2.337	909	0.69	628	281
					4,371,921					17,444,599		9,489,970	7,954,630

[1] Values based on City fixed asset records as of December 31, 2015.

[2] Indices:

- HWI = Handy-Whitman Index, Cost Trends of Water Utility Construction, North Central Region
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[3] Trend factor calculated using Indices at respective years

[4] Iowa Type Survivor Curve estimates useful life based on condition percent factors for industrial property- shown here as % of life used

[5] Depreciation calculated using Iowa Type Survivor Curve. Depreciation for assets with an estimated life over 60 years were calculated using a straight line approach

TABLE B-1
REPRODUCTION COST NEW LESS DEPRECIATION AS OF DECEMBER 31, 2015
CITY OF EVANSTON

Location	Date Acquired	Life in Months	Asset #	Description	Asset Cost [1] (\$)	Indices [2]	Index # Acquired	Index # Dec. 31, 2015	Trend Factor [3]	RCN Dec. 31, 2015 (\$)	Iowa Survivor Curve [4] (%)	Depreciation [5] (\$)	RCNLD (\$)
TRANSMISSION	7/1/1956	1188	498	PRSTD CON JT MN 36IN14329	248,521	ENRCCI	724	10037	13.863	3,445,311	0.74	1,880,697	1,564,614
TRANSMISSION	7/1/1961	960	524	BUTTERFLY VALVES 48IN 2	13,800	ENRCCI	872	10037	11.510	158,843	0.71	96,188	62,655
TRANSMISSION	7/1/1961	1188	528	PRE CON JTMN 48IN 3895 LF	295,966	ENRCCI	872	10037	11.510	3,406,664	0.71	1,703,332	1,703,332
					556,287					7,010,818		3,680,217	3,330,600

[1] Values based on City fixed asset records as of December 31, 2015.

[2] Indices:

- HWI = Handy-Whitman Index, Cost Trends of Water Utility Construction, North Central Region
- Line 8 = Pumping Plant - Structures & Improvements
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[3] Trend factor calculated using Indices at respective years

[4] Iowa Type Survivor Curve estimates useful life based on condition percent factors for industrial property- shown here as % of life used

[5] Depreciation calculated using Iowa Type Survivor Curve. Depreciation for assets with an estimated life over 60 years were calculated using a straight line approach

Evanston Water Utility Component Sheets

TABLE B-2

REPRODUCTION COST NEW LESS DEPRECIATION DECEMBER 31, 2015
CITY OF EVANSTON

		RCN Balance at 12/31/2015	Additions at cost 12/31/2014 to 12/31/2015	Retirements at RCN 12/31/2014 to 12/31/2015	RCN Balance at 12/31/2015 Adjusted for Additions & Retirements	Depreciation at 12/31/2015	RCNLD at 12/31/2015
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
RCNLD at 12/31/2015 with additions and retirements	Source of Supply	27,367,429	0	785,326	26,582,103	12,503,431	14,078,673
	Pumping Plant	39,293,559	148,373	111,646	39,330,285	22,485,209	16,845,076
	Treatment Plant	92,558,317	1,285,499	771,409	93,072,407	49,261,347	43,811,060
	Water Plant	17,413,276	31,324	0	17,444,599	9,489,970	7,954,630
	Transmission	7,010,818	0	0	7,010,818	3,680,217	3,330,600
	TOTAL	183,643,399	1,465,196	1,668,381	183,440,213	97,420,174	86,020,039

		RCN Balance at 12/31/2016	Additions at cost 12/31/2015 to 12/31/2016	Retirements at RCN 12/31/2015 to 12/31/2016	RCN Balance at 12/31/2016 Adjusted for Additions & Retirements	Depreciation at 12/31/2016	RCNLD at 12/31/2016
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
RCNLD at 12/31/2016 with additions and retirements	Source of Supply	27,257,448	1,677,900	0	28,935,348	13,155,589	15,779,759
	Pumping Plant	40,875,695	0	0	40,875,695	23,931,632	16,944,063
	Treatment Plant	95,784,139	636,064	168,800	96,251,404	52,052,500	44,198,904
	Water Plant	17,887,797	0	0	17,887,797	9,967,487	7,920,310
	Transmission	7,188,934	0	0	7,188,934	3,839,986	3,348,949
	TOTAL	188,994,013	2,313,964	168,800	191,139,178	102,947,194	88,191,984

		RCN Balance at 12/31/2017	Additions at cost 12/31/2016 to 12/31/2017	Retirements at RCN 12/31/2016 to 12/31/2017	RCN Balance at 12/31/2017 Adjusted for Additions & Retirements	Depreciation at 12/31/2017	RCNLD at 12/31/2017
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
RCNLD at 12/31/2017 with additions and retirements	Source of Supply	29,669,134	200,000	0	29,869,134	13,931,324	15,937,810
	Pumping Plant	42,487,911	525,000	0	43,012,911	25,516,703	17,496,208
	Treatment Plant	99,079,806	1,335,000	0	100,414,806	54,972,941	45,441,866
	Water Plant	18,341,422	0	0	18,341,422	10,455,496	7,885,926
	Transmission	7,371,242	0	0	7,371,242	4,005,316	3,365,927
	TOTAL	196,949,516	2,060,000	0	199,009,516	108,881,780	90,127,736

		RCN Balance at 12/31/2018	Additions at cost 12/31/2017 to 12/31/2018	Retirements at RCN 12/31/2017 to 12/31/2018	RCN Balance at 12/31/2018 Adjusted for Additions & Retirements	Depreciation at 12/31/2018	RCNLD at 12/31/2018
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
RCNLD at 12/31/2018 with additions and retirements	Source of Supply	30,627,679	0	0	30,627,679	14,755,573	15,872,107
	Pumping Plant	44,747,558	0	0	44,747,558	27,183,273	17,564,286
	Treatment Plant	103,315,263	20,000,000	7,581,883	115,733,380	52,455,234	63,278,146
	Water Plant	18,807,214	0	0	18,807,214	10,961,959	7,845,255
	Transmission	7,558,440	0	0	7,558,440	4,176,708	3,381,731
	TOTAL	205,056,155	20,000,000	7,581,883	217,474,272	109,532,747	107,941,524

Evanston Water Utility Component Sheets

TABLE B-3

ORIGINAL COST LESS DEPRECIATION DECEMBER 31, 2015
CITY OF EVANSTON

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
		Original Cost Balance at 2/28/2005 [1]	Additions Original Cost 2/28/2005 to 12/31/2014	Retirements Original Cost 2/28/2005 to 12/31/2014	Original Cost Balance at 12/31/2014	Adjusted Depreciation on OC Balance 2/28/2005 [2]	Depreciation on (A) 2/28/2005 to 12/31/2014	Depreciation on (B) 2/28/2005 to 12/31/2014	Depreciation on (C) 2/28/2005 to 12/31/2014	Depreciation Balance at 12/31/2014	OCLD at 12/31/2014	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
OCLED at 12/31/2014	Source of Supply Pumping Plant	4,212,409	1,286,677	75,799	5,423,286	1,525,757	457,933	70,488	44,600	2,009,578	3,413,708	
	Treatment Plant	7,543,974	2,542,520	814,306	9,272,188	3,008,792	1,367,834	202,438	390,595	4,188,470	5,083,718	
	Water Plant	15,107,834	8,408,620	1,037,068	22,479,385	5,003,638	2,677,848	496,223	411,142	7,766,567	14,712,819	
	TOTAL	26,864,217	12,237,816	1,927,174	37,174,860	9,538,187	4,503,616	769,148	846,337	13,964,614	23,210,245	
		Original Cost Balance at 12/31/2014	Additions 1/1/2015 to 12/31/2015	Retirements 1/1/2015 to 12/31/2015	Original Cost Balance at 12/31/2015	Depreciation Balance at 12/31/2014	Depreciation on OC 1/1/2015 to 12/31/2015	Minus Depreciation on Retirements 1/1/2015	Plus 1/2 yr Depreciation on Additions	Total Depreciation on Retirements 12/31/2015	OCLD at 12/31/2015	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
OCLED at 12/31/2015	Source of Supply Pumping Plant	5,423,286	0	417,505	5,005,781	2,009,578	55,564	59,377	0	2,317	2,008,082	2,997,700
	Treatment Plant	9,272,188	148,373	55,161	9,365,400	4,188,470	169,514	10,827	1,343	499	4,346,313	5,019,087
	Water Plant	22,479,385	1,285,499	258,170	23,506,715	7,766,567	401,965	47,872	10,991	2,207	8,111,875	15,394,840
	Transmission	4,340,597	31,324	0	4,371,921	1,157,337	117,143	0	1,958	0	1,272,523	3,099,399
	Asset # 498	248,521	0	0	248,521	74,541	2,510	0	0	0	77,051	171,470
	Asset # 524	13,800	0	0	13,800	5,751	173	0	0	0	5,923	7,877
	Asset # 528	295,966	0	0	295,966	81,030	2,990	0	0	0	84,019	211,947
	TOTAL	42,073,744	1,465,196	730,836	42,808,104	15,283,273	749,859	118,076	14,292	5,023	15,905,786	26,902,320
		Original Cost Balance at 12/31/2015	Additions 1/1/2016 to 12/31/2016	Retirements 1/1/2016 to 12/31/2016	Original Cost Balance at 12/31/2016	Depreciation Balance at 12/31/2015	Depreciation on OC 1/1/2016 to 12/31/2016	Minus Depreciation on Retirements 1/1/2016	Plus 1/2 yr Depreciation on Additions	Total Depreciation on Retirements 12/31/2016	OCLD at 12/31/2016	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
OCLED at 12/31/2016	Source of Supply Pumping Plant	5,005,781	1,677,900	0	6,683,681	2,008,082	74,189	0	9,312	0	2,072,959	4,610,723
	Treatment Plant	9,365,400	0	0	9,365,400	4,346,313	169,514	0	0	0	4,515,827	4,849,573
	Water Plant	23,506,715	636,064	95,000	24,047,779	8,111,875	411,217	18,920	5,438	812	8,499,547	15,548,232
	Transmission	4,371,921	0	0	4,371,921	1,272,523	117,143	0	0	0	1,389,666	2,982,255
	Asset # 498	248,521	0	0	248,521	77,051	2,510	0	0	0	79,562	168,959
	Asset # 524	13,800	0	0	13,800	5,923	173	0	0	0	6,096	7,704
	Asset # 528	295,966	0	0	295,966	84,019	2,990	0	0	0	87,009	208,957
	TOTAL	42,808,104	2,313,964	95,000	45,027,068	15,905,786	777,736	18,920	14,750	812	16,650,665	28,376,403
		Original Cost Balance at 12/31/2016	Additions 1/1/2017 to 12/31/2017	Retirements 1/1/2017 to 12/31/2017	Original Cost Balance at 12/31/2017	Depreciation Balance at 12/31/2016	Depreciation on OC 1/1/2017 to 12/31/2017	Minus Depreciation on Retirements 1/1/2017	Plus 1/2 yr Depreciation on Additions	Total Depreciation on Retirements 12/31/2017	OCLD at 12/31/2017	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
OCLED at 12/31/2017	Source of Supply Pumping Plant	6,683,681	200,000	0	6,883,681	2,072,959	76,409	0	1,110	0	2,148,258	4,735,424
	Treatment Plant	9,365,400	525,000	0	9,890,400	4,515,827	179,016	0	4,751	0	4,690,092	5,200,308
	Water Plant	24,047,779	1,335,000	0	25,382,779	8,499,547	434,046	0	11,414	0	8,922,179	16,460,600
	Transmission	4,371,921	0	0	4,371,921	1,389,666	117,143	0	0	0	1,506,809	2,865,112
	Asset # 498	248,521	0	0	248,521	79,562	2,510	0	0	0	82,072	166,449
	Asset # 524	13,800	0	0	13,800	6,096	173	0	0	0	6,268	7,532
	Asset # 528	295,966	0	0	295,966	87,009	2,990	0	0	0	89,998	205,968
	TOTAL	45,027,068	2,060,000	0	47,087,068	16,650,665	812,287	0	17,275	0	17,445,676	29,641,393
		Original Cost Balance at 12/31/2017	Additions 1/1/2018 to 12/31/2018	Retirements 1/1/2018 to 12/31/2018	Original Cost Balance at 12/31/2018	Depreciation Balance at 12/31/2017	Depreciation on OC 1/1/2018 to 12/31/2018	Minus Depreciation on Retirements 1/1/2018	Plus 1/2 yr Depreciation on Additions	Total Depreciation on Retirements 12/31/2018	OCLD at 12/31/2018	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
OCLED at 12/31/2018	Source of Supply Pumping Plant	6,883,681	0	0	6,883,681	2,148,258	76,409	0	0	0	2,224,667	4,659,015
	Treatment Plant	9,890,400	0	0	9,890,400	4,690,092	179,016	0	0	0	4,869,108	5,021,292
	Water Plant	25,382,779	20,000,000	119,506	45,263,273	8,922,179	774,002	119,506	171,000	1,022	9,406,697	35,856,576
	Transmission	4,371,921	0	0	4,371,921	1,506,809	117,143	0	0	0	1,623,953	2,747,968
	Asset # 498	248,521	0	0	248,521	82,072	2,510	0	0	0	84,582	163,939
	Asset # 524	13,800	0	0	13,800	6,268	173	0	0	0	6,441	7,359
	Asset # 528	295,966	0	0	295,966	89,998	2,990	0	0	0	92,988	202,978
	TOTAL	47,087,068	20,000,000	119,506	66,967,562	17,445,676	1,152,243	119,506	171,000	1,022	18,308,435	48,659,127

[1] Original Cost from prior Table 3 at 12/31/2005 before adjustments.
[2] From Evanston Table 4; Depreciation on OC Balance 2/28/2005.

TABLE B-4

OCLD AND RCNLD AT DECEMBER 31, 2015
CITY OF EVANSTON

ORIGINAL COST LESS DEPRECIATION AT DECEMBER 31, 2015			
	OC (\$)	Acc. Depr. (\$)	OCLD (\$)
Source of Supply	5,005,781	2,008,082	2,997,700
Pumping Plant	9,365,400	4,346,313	5,019,087
Treatment Plant	23,506,715	8,111,875	15,394,840
Water Plant	4,371,921	1,272,523	3,099,399
Transmission	558,287	166,994	391,293
Total	42,808,104	15,905,786	26,902,319

REPRODUCTION COST NEW LESS DEPRECIATION AT DECEMBER 31, 2015			
	RCN (\$)	Acc. Depr. (\$)	RCNLD (\$)
Source of Supply	26,582,103	12,503,431	14,078,673
Pumping Plant	39,330,285	22,485,209	16,845,076
Treatment Plant	93,072,407	49,261,347	43,811,060
Water Plant	17,444,599	9,489,970	7,954,630
Transmission	7,010,818	3,680,217	3,330,600
Total	183,440,213	97,420,174	86,020,039

FAIR VALUE RATE BASE DECEMBER 31, 2015			
	(\$)	(%)	(\$)
OCLD Rate Base	26,902,319	50	13,451,160
RCNLD Rate Base	86,020,039	50	43,010,019
Fair Value Rate Base			56,461,179

IDNR Allocations

INDR Allocations as of November 2011

Lake Michigan Water Allocations (millions of gallons per day)																	
SYSTEM NAME	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Arlington Heights	9,715	9,745	9,775	9,805	9,835	9,865	9,895	9,925	9,955	9,985	10,015	10,045	10,074	10,102	10,131	10,160	10,188
Buffalo Grove	4,857	4,875	4,893	4,912	4,930	4,948	4,966	4,985	5,003	5,021	5,040	5,058	5,076	5,094	5,112	5,130	5,148
Palatine	7,933	7,964	7,995	8,027	8,058	8,090	8,121	8,152	8,184	8,215	8,246	8,278	8,309	8,341	8,372	8,403	8,435
Wheeling	5,607	5,720	5,785	5,850	5,915	5,980	6,045	6,091	6,137	6,182	6,228	6,274	6,292	6,311	6,329	6,348	6,366
Des Plaines	7,982	7,996	8,009	8,023	8,037	8,050	8,064	8,077	8,091	8,105	8,118	8,132	8,143	8,154	8,166	8,177	8,189
Total	36,093	36,300	36,458	36,617	36,775	36,933	37,091	37,230	37,370	37,509	37,648	37,787	37,895	38,002	38,110	38,218	38,326
Morton Grove	3,497	3,521	3,546	3,570	3,595	3,619	3,644	3,668	3,693	3,717	3,742	3,766	3,789	3,812	3,835	3,857	3,880
Niles	4,977	4,988	4,999	5,010	5,022	5,033	5,044	5,055	5,066	5,078	5,089	5,100	5,109	5,118	5,128	5,137	5,146
Total	8,473	8,509	8,545	8,581	8,616	8,652	8,688	8,723	8,759	8,795	8,831	8,866	8,898	8,930	8,962	8,994	9,026
Evanston	9,411	9,428	9,445	9,461	9,478	9,495	9,512	9,528	9,545	9,562	9,578	9,595	9,612	9,628	9,644	9,661	9,677
Skokie	10,505	10,560	10,616	10,671	10,727	10,782	10,838	10,838	10,838	10,838	10,838	10,838	10,838	10,838	10,838	10,838	10,838
PLANT TOTAL	64,483	64,797	65,064	65,330	65,596	65,862	66,129	66,320	66,512	66,703	66,895	67,086	67,242	67,399	67,555	67,711	67,867
% MG-N OF PLANT	13.14%	13.13%	13.13%	13.13%	13.14%	13.14%	13.14%	13.15%	13.17%	13.19%	13.20%	13.22%	13.23%	13.25%	13.27%	13.28%	13.30%

Lake Michigan Water Allocations (millions of gallons per day)																	
SYSTEM NAME	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Morton Grove	3,497	3,521	3,546	3,570	3,595	3,619	3,644	3,668	3,693	3,717	3,742	3,766	3,789	3,812	3,835	3,857	3,880
Niles	4,977	4,988	4,999	5,010	5,022	5,033	5,044	5,055	5,066	5,078	5,089	5,100	5,109	5,118	5,128	5,137	5,146
Total	8,473	8,509	8,545	8,581	8,616	8,652	8,688	8,723	8,759	8,795	8,831	8,866	8,898	8,930	8,962	8,994	9,026
Evanston	9,411	9,428	9,445	9,461	9,478	9,495	9,512	9,528	9,545	9,562	9,578	9,595	9,612	9,628	9,644	9,661	9,677
Skokie	10,505	10,560	10,616	10,671	10,727	10,782	10,838	10,838	10,838	10,838	10,838	10,838	10,838	10,838	10,838	10,838	10,838
48/36" MAIN TOTAL	28,389	28,497	28,605	28,713	28,821	28,929	29,037	29,090	29,142	29,195	29,247	29,299	29,348	29,396	29,445	29,493	29,541
% MG-N OF PIPE	29.85%	29.86%	29.87%	29.88%	29.90%	29.91%	29.92%	29.99%	30.06%	30.12%	30.19%	30.26%	30.32%	30.38%	30.44%	30.50%	30.55%

Lake Michigan Water Allocations (millions of gallons per day)																	
SYSTEM NAME	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Morton Grove	3,497	3,521	3,546	3,570	3,595	3,619	3,644	3,668	3,693	3,717	3,742	3,766	3,789	3,812	3,835	3,857	3,880
Niles	4,977	4,988	4,999	5,010	5,022	5,033	5,044	5,055	5,066	5,078	5,089	5,100	5,109	5,118	5,128	5,137	5,146
Total	8,473	8,509	8,545	8,581	8,616	8,652	8,688	8,723	8,759	8,795	8,831	8,866	8,898	8,930	8,962	8,994	9,026
Skokie	10,505	10,560	10,616	10,671	10,727	10,782	10,838	10,838	10,838	10,838	10,838	10,838	10,838	10,838	10,838	10,838	10,838
36" MAIN TOTAL	18,978	19,069	19,161	19,252	19,343	19,434	19,526	19,561	19,597	19,633	19,669	19,704	19,736	19,768	19,800	19,832	19,864
% MG-N OF PIPE	44.65%	44.62%	44.60%	44.57%	44.54%	44.52%	44.49%	44.60%	44.70%	44.80%	44.90%	45.00%	45.09%	45.17%	45.26%	45.35%	45.44%

CITY OF EVANSTON, ILLINOIS

Notes to the Financial Statements
For the Fiscal Year ended December 31, 2015

NOTE 5. CAPITAL ASSETS - Continued

A. Capital Asset Activity - Continued

	Beginning	Additions	Deletions	Ending
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 4,644,510	\$ -	\$ -	\$ 4,644,510
Construction in progress	2,463,073	4,741,809	1,667,281	5,537,601
Artwork	359,752	-	-	359,752
Total Capital Assets, not being Depreciated	7,467,335	4,741,809	1,667,281	10,541,863
Capital assets, being depreciated/amortized:				
Land improvements	3,925,463	985,681	-	4,911,144
Buildings and improvements	77,282,216	-	-	77,282,216
Leasehold improvements	304,052	-	-	304,052
Plant	42,176,651	1,433,872	924,661	42,685,862
Transmission and distribution system	49,257,816	4,215,269	-	53,473,085
Sewer system and underground lines	249,439,877	1,295,207	-	250,735,084
Intangible assets	509,834	750,424	-	1,260,258
Equipment	3,086,113	87,284	340,755	2,832,642
Parking meters	1,698,308	160,720	-	1,859,028
Total Capital Assets being Depreciated/Amortized	427,680,330	8,928,457	1,265,416	435,343,371
Less accumulated depreciation/amortization for:				
Land improvements	1,631,955	141,290	-	1,773,245
Buildings and improvements	22,197,612	2,462,535	-	24,660,147
Leasehold improvements	302,753	-	20,222	282,531
Plant	15,311,894	1,411,291	865,721	15,857,464
Transmission and distribution system	6,934,574	636,142	-	7,570,716
Sewer system and underground lines	49,589,233	3,404,364	-	52,993,597
Intangible assets	315,774	106,182	-	421,956
Equipment	2,373,535	100,425	314,428	2,159,532
Parking meters	686,984	124,354	-	811,338
Total Accumulated Depreciation/Amortization	99,344,314	8,386,583	1,200,371	106,530,526
Total Capital Assets being Depreciated/Amortized, Net	328,336,016	541,874	65,045	328,812,845
Governmental Activities Capital Assets, Net	\$ 335,803,351	\$ 5,283,683	\$ 1,732,326	\$ 339,354,708

**City of Evanston
SCHEDULE OF FIXED ASSETS AND DEPRECIATION
YEAR ENDED DECEMBER 31, 2014**

	ASSETS					Depreciation FY2015
	OC Balance FY End 12/31/14	Additions 1/1/2015 to 12/31/2015	Retirements 1/1/2015 to 12/31/2015	Transfers 1/1/2015 to 12/31/2015	OC Balance FY End 12/31/15	
Source of supply Pumping plant	5,423,287		417,505		5,005,782	159,952
Water treatment plant	9,065,101	355,454.00	55,161		9,365,394	379,386
	21,788,283	1,978,608.00	258,170		23,506,721	733,086
Total Plant	41,246,137	2,334,062.00	730,836	0	37,877,897	1,272,424

Asset Name	Asset No	Cost	FY2015 Depreciation
PRSTD Con JT MN 36' 14329	498	248,521.00	4,341.00
Butterfly Valves 48"	524	13,800.00	308.90
PRSTD Con JT MN 48' 3895 LF	528	295,966.00	4,762.85
Total		558,287.00	9,412.75

2015 Monthly Pumpage (MG)

Month	Lake	Wash	Net	Finished	Pumpage To		
	Water	Water	Raw Water	Water	Evanston	Skokie	N.W.C.
	Pumpage	Recycled	Pumpage	Pumpage			
Jan-15	1,105.958	15.243	1,121.201	1,091.684	219.493	224.994	647.197
Feb-15	993.608	14.742	1,008.350	979.494	197.429	203.955	578.110
Mar-15	1,051.862	14.352	1,066.214	1,037.606	214.803	221.063	601.740
Apr-15	1,038.910	13.795	1,052.705	1,094.833	254.304	208.254	632.275
May-15	1,170.487	21.359	1,191.846	1,131.353	216.660	233.280	681.413
Jun-15	1,134.827	15.467	1,150.294	1,122.625	220.010	235.514	667.101
Jul-15	1,241.264	19.130	1,260.394	1,231.148	244.142	255.542	731.464
Aug-15	1,345.617	27.227	1,372.844	1,326.781	244.260	286.287	796.234
Sep-15	1,201.943	21.155	1,223.098	1,187.660	235.267	244.463	707.930
Oct-15	1,122.857	15.050	1,137.907	1,113.129	224.286	239.720	649.123
Nov-15	1,026.820	16.823	1,043.643	1,013.638	275.273	204.665	533.700
Dec-15	1,037.670	5.942	1,043.612	1,093.855	244.083	229.159	620.613
Total	13,471.823	200.285	13,672.108	13,423.806	2,790.010	2,786.896	7,846.900

2015 Average Day Pumpage (MGD)

Month	Lake	Wash	Net	Finished	Pumpage To		
	Water	Water	Raw Water	Water	Evanston	Skokie	N.W.C.
	Pumpage*	Recycled	Pumpage	Pumpage			
Jan-15	35.676	0.492	36.168	35.216	7.080	7.258	20.877
Feb-15	35.486	0.527	36.013	34.982	7.051	7.284	20.647
Mar-15	34.400	0.463	34.394	33.471	6.929	7.131	19.411
Apr-15	33.939	0.460	35.090	36.494	8.477	6.942	21.076
May-15	37.758	0.445	33.958	36.495	6.989	7.525	21.981
Jun-15	37.828	0.516	38.343	37.421	7.334	7.850	22.237
Jul-15	40.041	0.617	40.658	39.714	7.876	8.243	23.596
Aug-15	43.407	0.878	44.285	42.799	7.879	9.235	25.685
Sep-15	40.065	0.705	40.770	39.589	7.842	8.149	23.598
Oct-15	36.221	0.485	36.707	35.907	7.235	7.733	20.939
Nov-15	34.227	0.561	34.788	33.788	9.176	6.822	17.790
Dec-15	33.473	0.192	33.665	35.286	7.874	7.392	20.020
Average	36.909	0.549	37.458	36.778	7.644	7.635	21.498

Note: "Pumpage to Evanston" includes process and domestic water uses at the water treatment plant.

2015 Audited Information

CITY OF EVANSTON, ILLINOIS

Water Fund

Schedule of Revenues, Expenditures, and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2015

	Budget	Actual
Operating Revenues		
Charges for services	\$ 15,253,000	\$ 15,005,360
Miscellaneous	506,100	716,246
Total Operating Revenues	15,759,100	15,721,606
Operating Expenses Excluding Depreciation		
Administration	1,528,130	1,473,338
Operations		
Pumping	2,426,701	1,752,932
Filtration	2,612,781	2,015,362
Distribution	1,724,142	2,395,818
Meter maintenance	194,336	202,921
Other	19,349,100	420,562
Total Operating Expenses Excluding Depreciation	27,835,190	8,260,933
Operating Income (Loss) Before Depreciation	(12,076,090)	7,460,673
Depreciation	-	2,096,633
Operating Income (Loss)	(12,076,090)	5,364,040
Non-Operating Revenues (Expenses)		
Investment income	10,000	5,981
Interest Expense	(434,254)	(390,461)
Net book value of fixed assets disposed	-	302,700
Total Non-Operating Revenues (Expenses)	(424,254)	(81,780)
Income (Loss) Before Transfers	(12,500,344)	5,282,260
Transfers		
Transfers (out)	(3,194,053)	(3,194,053)
Total Transfers In (Out)	(3,194,053)	(3,194,053)
Net Income	\$ (15,694,397)	2,088,207
Net Position		
Beginning of Year		66,279,631
Change in accounting principle		(101,305)
Prior period adjustment		(55,806)
Beginning of Year, Restated		66,122,520
End of Year		\$ 68,210,727

(See independent auditor's report.)

**EVANSTON DISTRIBUTION SYSTEM
 CALCULATION OF PERCENT OF SYSTEM ALLOCATED TO MG-N
 CALCULATION OF DEPRECIATION CHARGES**

Total Evanston Distribution System

pipe size dia (in)	Length (ft)	(in-ft)			
3	608	1,824			
4	6,621	26,484			
6	387,032	2,322,192			
8	152,754	1,222,032			
10	67,658	676,580			
12	93,238	1,118,856			
14	1,950	27,300			
16	33,076	529,216	asset #	Transmission	Depreciation
18	4,389	79,002	528	3,568' 48" dia 1961	\$ 4,763
20	2,960	59,200	524	2 48" BF valves 1961	\$ 309
24	45,430	1,090,320	498	7,198' 36" dia 1956	\$ 4,341
30	8,912	267,360			\$ 9,413
36	17,405	626,580			
42	186	7,812			
48	3,568	171,264			
	825,787	8,226,022			

Portion of Evanston Distribution System Used by MG-N

pipe size dia (in)	Length (ft)	(in-ft)		Depreciaton
36	7,198	259,128	Evan/Skok/MG-N	
48	3,568	171,264	3,568' 48" dia 1961	4,763
	10,766	430,392	2 48" BF valves 1961	309
			4,763' (66%) 36" dia	2,865
			Total	7,937
% in-ft used by MG-N of Evanston Total			Skokie / MG-N Only	Depreciation
5.23%			2,435' (34%) 36" dia	1,476
			Confirm Total	9,413

Group Exhibit C

Depreciation Rates

Page C-1

DEPRECIATION RATES

The Depreciation Charge pursuant to this Agreement shall be based on the depreciation rates for the various classes of plant set forth below:

<u>Class of Plant</u>	<u>Annual Rate of Depreciation</u>
<u>Source of Supply</u>	<u>1.11%</u>
<u>Pumping Plant</u>	<u>1.81%</u>
<u>Treatment Plant</u>	<u>1.71%</u>
<u>Water Plant</u>	<u>2.68%</u>
<u>Transmission</u>	<u>1.02%</u>