

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

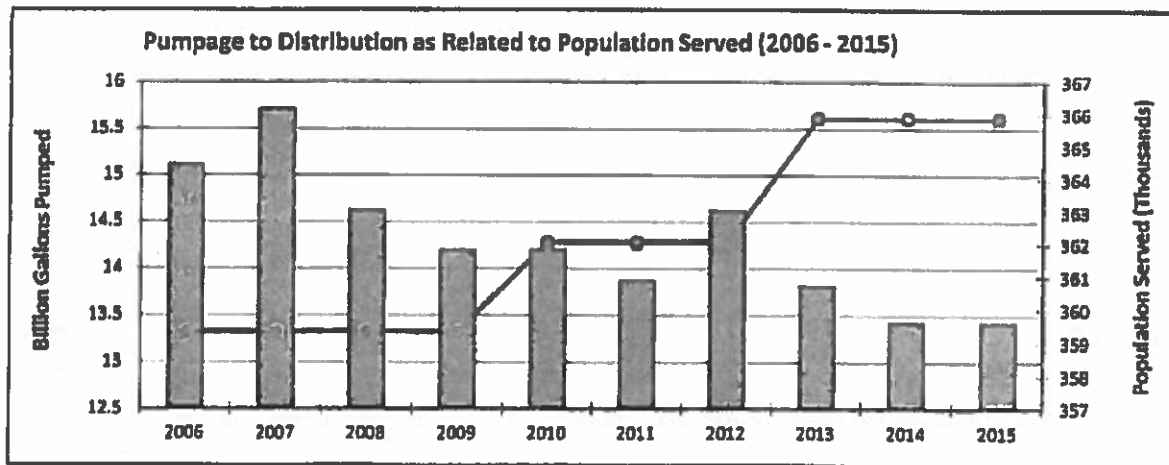
$$430,392 / 8,226,022 = 5.23\%$$

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 | 13,423.808 | 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 | 2,787.258 | 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 | 8,082.667 |
| 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 | 192.088 | 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 | | | \$1,411,291 |
| MG-N percentage IDNR allocations | | | 13.13% |
| Amount of Annual Depreciation allocated to MG-N | | <i>subtotal</i> | \$185,303 |
| Depreciation Expense Transmission Assets - Evanston/Skokie/MG-N | | | \$7,937 |
| Percent allocable to MG-N based on IDNR allocations | | | 29.88% |
| Amount of Annual Depreciation allocated to MG-N | | <i>subtotal</i> | \$2,372 |
| Depreciation Expense Transmission Assets - Skokie/MG-N only | | | \$1,476 |
| Percent allocable to MG-N based on IDNR allocations | | | 44.57% |
| 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 |
| <hr/> | | |
| 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 |
| <hr/> | | |
| 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
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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-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. CTR | 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 | 12/30/2013 | 1080 | 1553 | CONTROL RM HEAT/AC | 0 | 0 | 0 | 0 | 0 | 0.000 | 0 | 0.00 | 0 | 0 |
| PUMPING | 12/31/1986 | | 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 |

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[3] Trend factor calculated using indices at respective years
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CITY OF EVANSTON

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|----------|---------------|-----------|------------|---------|----------------------------------|------------------|----------------------------------|-------------|--------------------------------|-----------------------|------------------|------------------------|-----------------------------|-----------------------|-------------------|
| 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 REPLACEMT | 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 | 4888 | 10037 | 2.053 | 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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|-----------|---------------|------------|------------|---------|------------------------------|-----------------|----------------------------------|-------------|--------------------------------|-----------------------|------------------|------------------------|-----------------------------|-----------------------|------------|
| 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 SETTLNG 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 |

[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

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 # 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 |

[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
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- 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 # Jan. 1, Dec 31, 2015 | Trend Factor [3] | RCN Dec. 31, 2015 (\$) | Iowa Survivor Curve [4] (%) | Depreciation [5] (\$) | RCNLD (\$) |
|-----------|---------------|------------|------------|---------|-------------------------------|-----------------|----------------------------------|-------------|--------------------------------|------------------------------|------------------|------------------------|-----------------------------|-----------------------|------------|
| 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 |

[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 | 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 (\$) |
|-----------|---------------|-----------|------------|---------|----------------------------------|-------------------|----------------------------------|-------------|--------------------------------|-----------------------|------------------|------------------------|-----------------------------|-----------------------|-------------------|
| 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 | 7/1/1965 | 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
- Line 8 = Pumping Plant - Structures & Improvements
- Line 9 = Pumping Plant - Electric Pumping Equipment
- Line 15 = Water Treatment Plant - Structures & Improvements
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- 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 (\$) |
|--------------|---------------|----------------|---------|---------------------------|------------------------|-------------|------------------|-----------------------|------------------|---------------------------|--------------------------------|--------------------------|------------------|
| 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
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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 | | OC LD at 12/31/2014 |
| | | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | | (\$) |
| OC LD 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 |
| Minus | | | | | | | | | | | | |
| | | 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 | Depreciation on Retirements 1/1/2015 | Minus 1/2 yr Depreciation on Additions | Plus 1/2 yr Depreciation on Retirements | Total Depreciation at 12/31/2015 | OC LD at 12/31/2015 |
| | | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) |
| OC LD 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 |
| Minus | | | | | | | | | | | | |
| | | 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 | Depreciation on Retirements 1/1/2016 | Minus 1/2 yr Depreciation on Additions | Plus 1/2 yr Depreciation on Retirements | Total Depreciation at 12/31/2016 | OC LD at 12/31/2016 |
| | | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) |
| OC LD 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 |
| Minus | | | | | | | | | | | | |
| | | 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 | Depreciation on Retirements 1/1/2017 | Minus 1/2 yr Depreciation on Additions | Plus 1/2 yr Depreciation on Retirements | Total Depreciation at 12/31/2017 | OC LD at 12/31/2017 |
| | | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) |
| OC LD 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 |
| Minus | | | | | | | | | | | | |
| | | 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 | Depreciation on Retirements 1/1/2018 | Minus 1/2 yr Depreciation on Additions | Plus 1/2 yr Depreciation on Retirements | Total Depreciation at 12/31/2018 | OC LD at 12/31/2018 |
| | | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) |
| OC LD 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> |