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March 31, 2022

VIA ELECTRONIC FILING

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor
Harrisburg, PA 17120

RE: The Borough of Ambler;
Supplement No. 40 to Tariff Water – PA. P.U.C. No. 5;
Docket No. R-2022-_____

Dear Secretary Chiavetta:

On behalf of the Borough of Ambler ("Borough"), please find attached for filing with the Pennsylvania Public Utility Commission ("Commission") the following documents and supporting information proposing to implement an overall rate increase of $637,691 per year in Ambler's water rates:

1. Supplement No. 40 to Tariff Water – PA. P.U.C. No. 5 ("Supplement No. 40") containing an issued date of March 31, 2022, and an effective date of May 30, 2022;
2. Information supporting Supplement No. 40, including information required under 52 Pa. Code § 53.52;
3. Notice to customers of the proposed increase;
4. Press Release to be published in a local newspaper serving the Borough's territory; and
5. An Affidavit verifying posting of the Customer Notice in the Borough's office, verifying mailing of individual Notices to all customers, verifying distribution of the Press Release to a local newspaper serving the Borough's territory, and verifying the factual nature of all information presented in this filing.

If you have any questions regarding the documents, please feel free to contact the undersigned. Thank you.

Very truly yours,

Adeolu A. Bakare
MCNEES WALLACE & NURICK LLC

Counsel to the Borough of Ambler

AAB/leh
Enclosures
c: Certificate of Service
Erin Laudenslager, Bureau of Technical Utility Services (via E-mail)

CERTIFICATE OF SERVICE

I hereby certify that I am this day serving a true copy of the foregoing document upon the participants listed below in accordance with the requirements of Section 1.54 (relating to service by a participant).

VIA E-MAIL

Teresa Reed Wagner, Executive Director
Office of Small Business Advocate
Forum Place
555 Walnut Street, 1st Floor
Harrisburg, PA 17101
tereswagne@pa.gov

Richard A. Kanaskie, Esq.
Bureau of Investigation and Enforcement
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
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Office of Consumer Advocate
555 Walnut Street
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Harrisburg, PA 17101
pcicero@paoca.org

Adeolu A. Bakare

Counsel to the Borough of Ambler

Dated this 31st day of March, 2022, in Harrisburg, Pennsylvania.

THE BOROUGH OF AMBLER RATES AND RULES GOVERNING THE FURNISHING OF WATER SERVICE TO CONSUMERS LOCATED OUTSIDE OF THE BOROUGH OF AMBLER IN THE TOWNSHIPS OF UPPER DUBLIN, WHITEMARSH, WHITPAIN AND LOWER GWYNEDD, ALL IN MONTGOMERY COUNTY, PENNSYLVANIA

NOTICE (C)

Supplement No. 40 increases rates to all water customers under Commission rules and regulations pursuant to a general rate increase application to produce an annual revenue increase of $637,691.00.

By: Steve Smallberger
Water Superintendent
Borough of Ambler Water Department
131 Rosemary Avenue
Ambler, PA 19002 (C)

(C) Indicates Change

ISSUED: March 31, 2022

EFFECTIVE: May 30, 2022

LIST OF CHANGES

Supplement No. 40 increases rates to all water customers under Commission rules and regulations pursuant to a general rate increase application to produce an annual revenue increase of $637,691.00.

Specifically, Supplement No. 40 makes the following changes:

Page No. 4:	For Customer Charges, increased Meter Size rates per month and per quarter. For Consumption Charges, increased block rates per 1,000 gallons of water.
Page Nos. 5:	For Fire Protection Service, increased public and private hydrant rates per month, per quarter and per annum and increased Sprinkler System rates per month, per quarter and per year.
Page No. 5A:	For Fire Protection Service, increased Fire Hose Connection rates per month, per quarter and per year. For Domestic Multiple Meter Sets, increased rates per month and per quarter.
Page No. 5B:	For the Distribution System Improvement Charge, added language stating that a surcharge of 0.00% will apply to all bills issued, excluding public fire hydrants, on or after "the effective date shown on the bottom of this page."
Page No. 5B1	For the Distribution System Improvement Charge, added definitions for "Depreciation," "Pre-Tax Return" and "DSIC Surcharge Amount."
Page No. 5C:	For the Distribution System Improvement Charge, updated the definition of "Rate of Return on Equity."
Page No. 8:	For the "Refund of Deposit" section, added a reference to 52 Pa. Code § 56.305.
Page No. 9:	For the "Refund of Deposit" section, added references to 52 Pa. Code § 56.283 and 52 Pa. Code § 56.305.
Page No. 11:	Increased the fee for Discontinuance of Service, increased the fee for Renewal of Service After Discontinuance and added an Emergency Shut Off Fee.
Page Nos. 18-21:	Deleted the "Water Conservation Tariff" section of the Tariff.

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(C) Indicates Change

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METER SERVICE RATE SCHEDULE

Applicable for all metered services to Domestic, Commercial, Industrial, and Public Customers.

CUSTOMER CHARGE

Each customer shall be billed the monthly or quarterly customer charge set forth below based on the size of the meter installed to serve the customer.

METER SIZE

	PER MONTH	PER QUARTER	
5/8”	$5.74	$17.22	(I)
3/4”	$7.02	$21.08	
1”	$8.83	$26.50	
1 ½”	$20.25	$60.75	
2”	$28.26	$84.80	
2 ½”	$91.31	$273.95	
4”	$231.18	$693.54	
6”	$364.48	$1,093.45	
8”	$480.73	$1,442.19	
10”	$633.84	$1,901.54	
12”	$835.76	$2,507.30	(I)

CONSUMPTION CHARGE

The following rates apply for all consumption.

GALLONS IN BLOCKS			RATE PER 1,000 GAL	
BLOCK:	MONTH	QUARTER		
First	36,667	110,000	$6.7788	(I)
All over	36,667	110,000	$5.9838	(I)

This rate will apply for all consumption including customers taking “Single Point Service” at a building housing two or more (multiple) dwelling Units.

SINGLE POINT SERVICE

The above customer charge and consumption charge is applied based upon the applicable meter size and total consumption as recorded by the single meter regardless of the number of units, with the rate as noted above applicable to the gallons of the total consumption.

(I) Indicates Increase

FLAT RATE SCHEDULE

	RATES PER			
FIRE PROTECTION SERVICE Public - per hydrant	Month	Quarter	Annum	
	$18.80	$56.40	$225.68	(I)

Applicable for hydrants furnished and maintained by the Borough of Ambler Water Department within the Townships of Upper Dublin, Whitpain, Whitemarsh, and Lower Gwynedd.

Private – per hydrant				
	$75.74	$227.22	$908.95	(I)

Applicable for hydrants furnished and maintained by the Borough of Ambler Water Department to individual customers located outside the limits of the Borough of Ambler.

Meters for private fire service will be furnished and maintained by the Borough of Ambler Water Department. Meters will be set in vaults constructed from masonry materials with drainage capability on the property of the customer. The vaults are to be constructed and maintained at the expense of the customer.

Sprinkler System (I)
For each service line of the sizes stated below connected to mains of the Borough of Ambler's Water System, the following rates apply:

		RATES PER		
SIZE	MTH	QTR	YEAR	
1"	$21.66	$64.98	$260.03	(I)
2"	$45.48	$136.44	$545.83	|
4"	$57.20	$171.60	$686.40	|
6"	$75.74	$227.22	$908.95	|
8"	$123.57	$370.71	$1,482.89	|
10"	$163.40	$490.20	$1,960.80	|
12"	$208.49	$625.47	$2,501.95	(I)

(I) Indicates Increase

FIRE PROTECTION SERVICE, continued

Fire Hose Connections

For each non-sprinkler fire system consisting of only an exterior fire hose connection with a service line of the sizes stated below connected to mains of the Borough of Ambler's Water System, the following rates apply:

	RATES PER			
SIZE	MTH	QTR	YEAR	
1"	$21.66	$64.98	$260.03	(I)
2"	$45.48	$136.44	$545.83	|
4"	$57.20	$171.60	$686.40	|
6"	$75.74	$227.22	$908.95	|
8"	$123.57	$370.71	$1,482.89	|
10"	$163.40	$490.20	$1,960.80	|
12"	$208.49	$625.47	$2,501.95	(I)

DOMESTIC MULTIPLE METER SETS

	RATES PER		
SIZE	MTH	QTR	
1"	$21.67	$65.01	(I)
2"	$45.48	$136.45	(I)

Where two meters serve a domestic premise from a single service, and one meter is for normal domestic service and the second meter is for fire protection service, billing will be based on the customer charge applicable to the smaller of the two meters plus the above applicable Fire Protection Domestic Multiple Meter Set Size Charge. The maximum size meter, in the instance of fire protection domestic multiple meter sets, shall be 2 inch. Includes 1st 10,000 gallons of usage.

(I) Indicates Increase

DISTRIBUTION SYSTEM IMPROVEMENT CHARGE ("DSIC")

In addition to the net charges provided for in this Tariff, a surcharge of 0.00% will apply to all bills issued, excluding public fire hydrants, on or after the effective date shown on the bottom of this page. (C)

1. General Description

Purpose: To recover the fixed costs (depreciation and return) of certain non-revenue producing, non-expense reducing distribution system improvement projects completed and placed in-service and to be recorded in the individual accounts, as noted below, between base rate cases and to provide the Borough with the resources to accelerate the replacement of its aging water distribution infrastructure, to comply with evolving regulatory requirements imposed by the Safe Drinking Water Act and to develop and implement solutions to regional water supply problems. PENNVEST funded distribution projects, if any are not DSIC eligible.

Eligible DSIC Property: Distribution System Facilities Defined as Follow:

Distribution Main Extensions installed to eliminate dead ends and to implement solutions to regional water supply problems that have been documented as presenting a significant health and safety concern for customers currently receiving service from the Borough.

Distribution Main and Valve Replacement for existing facilities that have worn out, are in deteriorated condition, or upgraded to meet Chapter 65 regulations of Title 52:

Services, Meters, and Hydrants installed as in-kind replacements for customers to improve safe, reliable and adequate service.

Formula: Calculation of DSIC surcharge is as follows:

$$DSIC = \frac{(DSI \times PTRR) + Dep + e}{PQR}$$

Where:

DSI = Original cost of eligible project(s), net of accumulated depreciation.
PTRR = Pre-tax return rate applicable to eligible project(s).
Dep = Depreciation expense related to project(s).
e = Calculated annual reconciliation feature described more fully below.
PQR = Non-DSIC Projected quarterly revenue from customer subject to DSIC.

(C)

* * *

(C)

(C) Indicates Change

DISTRIBUTION SYSTEM IMPROVEMENT CHARGE ("DSIC") (continued)

Depreciation:

The depreciation expense will be calculated by applying to the original cost of DSIC eligible property to the annual accrual rates employed in the Company's last base rate case for the plant accounts in which each retirement unit of DSIC-eligible property is recorded.

Pre-Tax Return:

The pre-tax return will be calculated using the state and federal income tax rates, the hypothetical capital structure approved as part of the Borough's most recent base rate case and actual cost rates for long-term debt as of the last day for the three-month period ending one month prior to the effective date of the DSIC and subsequent updates. The cost of equity will be the equity return rate approved in the Borough's last fully litigated base rate proceeding for which a final order was entered not more than two years prior to the effective date of the DSIC. If more than two years shall have elapsed between the entry of such a final order and the effective date of the DSIC, then the equity return rate used in the calculation will be the equity return rate calculated by the Commission Staff in the latest Quarterly Report on the Earnings of Jurisdictional Utilities released by the Commission.

DSIC Surcharge Amount:

The DSIC will be expressed as a percentage carried to two decimal places and will be applied to the total amount billed to each customer for service under the Borough's otherwise applicable rates and charges, excluding amounts billed for public fire protection service. To calculate the DSIC, one-fourth of the annual fixed costs associated with all property eligible for cost recovery under the DSIC will be divided by the Borough's projected revenue for sales of water (including all applicable clauses and riders) for the quarterly period during which the charge will be collected, exclusive of revenues from public fire protection service.

Quarterly Filings: Data to be submitted to appropriate offices before DSIC effect dates.

Sufficient data setting forth the underlying values in the above formula will be filed for each quarterly update with the Commission and served upon the Bureau of Investigation and Enforcement, the Office of Consumer Advocate and the Office of Small Business Advocate at least ten (10) days prior to the effective date of the update.

DISTRIBUTION SYSTEM IMPROVEMENT CHARGE ("DSIC") (continued)

2. Commission Rules and Regulatory Oversight

Cap: Under Commission rules and regulation, the DSIC surcharge will not exceed 5% of the amount billed to customers under otherwise applicable approved rates and charges.

DSIC Subject to Audit: The DSIC will be subject to audit at intervals determined by the Commission.

DSIC Subject to Reconciliation: The DSIC revenues billed/collected will be subject to an annual reconciliation based on a reconciliation period consisting of the twelve month period ending December 31, of each year. The revenue received under the DSIC will be compared to the eligible costs for that period. Differences between revenue and costs, i.e., over/under collections will be recouped or refunded, as appropriate, as a reconciliation factor "e" to be included in the above referenced formula. In addition, if DSIC revenues exceed DSIC-eligible costs, such overcollections will be refunded with interest at the Borough applicable PLIGIT interest rates. The DSIC and its related over/under collections shall be handled in accordance with Section 1307(e).

Resetting DSIC: The DSIC charge, if any, will be rest at zero as of the effective date of new Commission approved base rates, in that such base rates will provide for the prospective recovery of the annual costs that had until such time been included under the DSIC. Thereafter, only those eligible costs, that have not previously been reflected in the Borough's rate base would be reflected in the quarterly updates of the DSIC.

Rate of Return on Equity: The DSIC charge will also be rest at zero, if, in any quarter, data filed with the Commission in the Borough's then most recent Annual or Quarterly Earnings reports show that the Borough will earn a rate of return that would exceed the allowable rate of return used to calculate its fixed costs under the DSIC as described in the Pre-Tax Return section. The Borough shall file a tariff supplement implementing the reset to zero due to overearnings on one-days' notice, and such supplement shall be filed simultaneously with the filing of the most recent Annual or Quarterly Earnings reports indicating that the Borough has earned a rate of return that would exceed the allowable rate of return used to calculate its fixed cost. (C)

Customer Notice: Customers shall be notified of changes in the DSIC by including appropriate information on the first bill they receive following any change. An explanation insert shall also be included with the first billing.

(C) Indicates Change

DEPOSITS

Deposits may be required from ratepayer taking service for less than 30 days, in an amount equal to the estimated use for such temporary period. Deposits may be secured from all other rate-payers provided that, in no instance shall deposits be required in excess of the estimated gross billing for a single billing period plus one month (the maximum not to exceed four months) with a minimum deposit of $5.00.

The amount of any cash deposit may be adjusted at the request of the ratepayer or Water Department whenever the character or degree of the ratepayer's usage has materially changed, or when it is clearly established that the character or degree of service will materially change in the immediate future.

If a ratepayer has failed to pay an undisputed bill, or portion of an undisputed bill, immediately prior to the termination of service to that ratepayer, the Water Department shall apply that ratepayer's deposit insofar as it is necessary to satisfy such bill and to avoid termination, and may require that the deposit be restored to its original amount. When a deposit is applied to satisfy unpaid bills, the Water Department shall mail or deliver a statement showing the amount of the original cash deposit, accrued interest, the amount of any unpaid bills satisfied, and balance remaining.

REFUND OF DEPOSIT

A cash deposit will be refunded under the following conditions:

- Upon termination or discontinuance of service, the Water Department will apply the ratepayer's deposit, including accrued interest, to any outstanding balance for water service and refund the remainder to the ratepayer. A transfer of service from one location to another within a service area shall not be deemed discontinuance.
- When a ratepayer establishes his credit pursuant to 52 Pa. Code § 56.305 or its successor (relating to credit standards) the Water Department shall refund any cash deposit plus accrued interest. (C)

(C) Indicates Change

- When a customer becomes a bona fide member of a composite credit group, the Water Department shall refund any cash deposit plus accrued interest unless the customer requests that it be transferred to the credit group.
- When a customer substitutes a third-party guarantor in accordance with the provisions of 52 Pa. Code § 56.283 or its successor (relating to composite group; cash deposits; third party guarantor), the Water Department shall refund any cash deposit, plus accrued interest, up to the limits of the guarantee. (C) (C)
- After a customer has paid bills for service for 12 consecutive months without having service terminated and without having paid his bill subsequent to the due date or other permissible period as stated in this Chapter on more than two occasions, the Water Department shall refund any cash deposit, plus accrued interest, so long as the customer is not delinquent.
- At the option of the Water Department, a cash deposit, including accrued interest, may be refunded in whole or in part at any time earlier than the time stated in this section.
- The customer may elect to have a deposit applied to reduce bills for utility service in lieu of a cash refund.

If a customer is not entitled to refund as outlined above and pursuant to 52 Pa. Code § 56.305 or its successor, the Water Department will review the customer's account each succeeding month and shall make appropriate disposition of the deposit. (C) (C)

REFUND STATEMENT

When a cash deposit is refunded, the Water Department will mail or deliver to the customer a written statement showing the amount of the original deposit plus all accrued interest, the application of the deposit to any bill which had previously accrued, the amount of unpaid bills liquidated by the deposit and the remaining balance.

(C) Indicates Change

a. For refusal to have water pipes properly arranged for meter installation.
b. If water bills have not been paid within thirty (30) days following presentation, water service may be discontinued by the Borough in compliance with such regulations as the Pennsylvania Public Utility Commission shall from time to time adopt.
c. For violation of any rules of the Borough as filed with the Public Utility Commission.

Service termination will be performed in the manner prescribed by the Commission's regulations. In addition, service may be terminated for nonpayment of a sewer bill upon proper request of the Sewer System and receipt of a $50.00 fee per account. (I)

TURN OFF WATER WITHOUT AUTHORITY:
The customer shall not turn the water off or on at any corporation stop or curb stop or disconnect or remove the meter or permit its disconnection or remove without the consent of the Borough in writing. As necessity may cause, the Borough shall have the right to cut-off the water supply temporarily in order to make the necessary repairs, connections, etc.; but, the Borough will use all reasonable and practical measures to notify the customer of such discontinuance of service. IN such case, the Borough shall not in any way possible be found liable for any damage or any inconvenience suffered by the customer or any claim against it at any time for interruption in service, lessening of the supply, in adequate pressure, poor quality for water, or for any other cause beyond its control. When a supply of water is to be temporarily cut-off, notice will be given when practicable, to all customers affected by the shutting off, stating the probable duration of the interruption of service, and also the purpose for which the shut-off is made.

RESERVE SUPPLY:
The Borough shall have the right to reserve a sufficient supply of water at all times in its reservoirs to provide for fire and other emergencies or restrict or regulate the quantity of water used by a customer in case of scarcity or whenever the public welfare may require it.

RENEWAL OF SERVICE AFTER DISCONTINUANCE:
Service will be renewed under a proper application when the conditions under which such service was discontinued are corrected and upon the payment of all proper charges or amounts provided in the schedule of rates or rules of the Borough due from the applicant. When water has been turned off from any premises because of violation of the Borough's Rules and Regulations, including non-payment of a bill, a charge of $50.00 payable in advance will be made for again turning on the water. Water service will be restored only during regular business hours. (I)

EMERGENCY SHUT OFF FEE (C)
A $75.00 fee will be applied for any shut offs requested by customer after hours or on weekends. (C)

(I) Indicates Increase (C) Indicates Change

[RESERVED FOR FUTURE USE] (C)

* * *

(C)

(C) Indicates Change

[RESERVED FOR FUTURE USE] (C)

* * *

(C)

(C) Indicates Change

[RESERVED FOR FUTURE USE] (C)

* * *

(C)

(C) Indicates Change

[RESERVED FOR FUTURE USE] (C)

* * *

(C)

(C) Indicates Change

Exhibit No. JJS-1
Witness: John J. Spanos

BOROUGH OF AMBLER

AMBLER, PENNSYLVANIA

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF SEPTEMBER 30, 2021

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

Exhibit No. JJS-1
Witness: John J. Spanos

BOROUGH OF AMBLER – WATER DEPARTMENT

Ambler, Pennsylvania

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO WATER PLANT
AS OF SEPTEMBER 30, 2021

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | **F** 717.763.8510

gannettfleming.com

March 28, 2022

Borough of Ambler – Water Department
13 Rosemary Avenue
Ambler, PA 19002

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant as of September 30, 2021. Summaries of the original cost, book reserve and annual accruals are presented in Tables 1 and 2 beginning on page I-3.

A description of the methods and procedures upon which the study was based is set forth in a companion report "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of September 30, 2022."

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John J. Spanos

JOHN J. SPANOS
President

JJS:mle

069264.100

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PART I. RESULTS OF STUDY

BOROUGH OF AMBLER – WATER DEPARTMENT
DEPRECIATION STUDY

PART I. RESULTS OF STUDY

SUMMARY OF RESULTS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation and the ratemaking book depreciation reserve related to water plant in service as of September 30, 2021. Table 2 presents the bringforward of the book reserve to September 30, 2021 from December 31, 2020.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-3. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount.

BOROUGH OF AMBLER
WATER DEPARTMENT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF SEPTEMBER 30, 2021

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF SEPTEMBER 30, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
304.20	STRUCTURES AND IMPROVEMENTS - POWER AND PUMPING	55-R3	601,568.21	434,627	166,941	4,048	0.67	41.2
304.30	STRUCTURES AND IMPROVEMENTS - TREATMENT	60-S1.5	154,715.95	63,561	91,155	2,127	1.37	42.9
304.61	STRUCTURES AND IMPROVEMENTS - OFFICE BUILDINGS	60-S2.5	807,362.66	491,195	316,168	9,169	1.14	34.5
305.00	COLLECTING AND IMPOUNDING RESERVOIRS	80-R2.5	394,025.00	176,801	217,224	3,048	0.77	71.3
307.00	WELLS AND SPRINGS	50-S1	919,949.65	413,243	506,707	13,216	1.44	38.3
311.00	PUMPING EQUIPMENT	45-S0.5	658,775.33	193,231	465,544	12,828	1.95	36.3
320.00	WATER TREATMENT EQUIPMENT	45-R2.5	1,403,087.79	856,087	547,001	19,746	1.41	27.7
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-R3	3,318,455.67	1,460,182	1,858,274	38,970	1.17	47.7
331.10	TRANSMISSION MAINS	100-R2.5	140,656.00	102,530	38,126	687	0.49	55.5
331.20	DISTRIBUTION MAINS	100-R2.5	3,003,485.60	777,481	2,226,005	26,014	0.87	85.6
333.00	SERVICES	65-S2.5	382,132.28	274,872	107,260	2,372	0.62	45.2
334.00	METERS	25-L3	1,431,220.82	1,038,902	392,319	26,752	1.87	14.7
335.00	HYDRANTS	70-R2.5	144,242.47	57,969	86,273	1,652	1.15	52.2
340.10	OFFICE FURNITURE AND EQUIPMENT	20-SQ	38,769.67	38,770	0	0	- *	-
340.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS							
	FULLY ACCRUED	FULLY ACCRUED	401,237.31	401,237	0	0	-	-
	AMORTIZED	5-SQ	6,606.80	2,420	4,187	1,322	20.01	3.2
	TOTAL OFFICE FURNITURE AND EQUIPMENT - COMPUTERS		407,844.11	403,657	4,187	1,322	0.32	
341.00	TRANSPORTATION EQUIPMENT	15-L3	554,193.61	333,912	220,282	24,316	4.39	9.1
343.00	TOOLS, SHOP AND GARAGE EQUIPMENT							
	FULLY ACCRUED	FULLY ACCRUED	123,074.67	123,075	0	0	-	-
	AMORTIZED	25-SQ	94,099.89	64,565	29,535	2,856	3.04	10.3
	TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT		217,174.56	187,640	29,535	2,856	1.32	
345.00	POWER OPERATED EQUIPMENT	20-S0.5	63,907.50	41,969	21,938	1,424	2.23	15.4
346.00	COMMUNICATION EQUIPMENT	15-SQ	509.50	0	510	35	6.87	14.6
	TOTAL DEPRECIABLE PLANT		**14,642,076.38**	**7,346,629**	**7,295,449**	**190,582**	**1.30**	
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED							
303.00	LAND		2,328.00					
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED		**2,328.00**					
	TOTAL UTILITY PLANT IN SERVICE		**14,644,404.38**	**7,346,629**				

* NEW ADDITIONS TO ACCOUNT 340.10, OFFICE FURNITURE AND EQUIPMENT SHOULD USE A 5.00% ACCRUAL RATE BASED ON AMORTIZATION PERIOD.

BOROUGH OF AMBLER
WATER DEPARTMENT

TABLE 2. BRINGFORWARD TO SEPTEMBER 30, 2021 OF BOOK RESERVE AS OF DECEMBER 31, 2020

ACCOUNT	BOOK RESERVE AS OF DECEMBER 31, 2020	+	ANNUAL ACCRUAL	-	RETIREMENTS	+	GROSS SALVAGE	-	COST OF REMOVAL	=	BOOK RESERVE AS OF SEPTEMBER 30, 2021
(1)	(2)		(3)		(4)		(5)		(6)		(7)
304.20	431,604		3,023		0		0		0		434,627
304.30	61,960		1,601		0		0		0		63,561
304.61	484,292		6,903		0		0		0		491,195
305.00	173,522		3,280		0		0		0		176,801
307.00	403,481		9,762		0		0		0		413,243
311.00	183,713		9,518		0		0		0		193,231
320.00	841,144		14,943		0		0		0		856,087
330.00	1,433,090		27,092		0		0		0		1,460,182
331.10	102,013		517		0		0		0		102,530
331.20	761,579		15,902		0		0		0		777,481
333.00	273,095		1,777		0		0		0		274,872
334.00	1,019,388		19,514		0		0		0		1,038,902
335.00	56,757		1,212		0		0		0		57,969
340.10	38,740		30		0		0		0		38,770
340.20	402,666		991		0		0		0		403,657
341.00	316,291		17,621		0		0		0		333,912
343.00	181,125		6,515		0		0		0		187,640
345.00	40,900		1,069		0		0		0		41,969
TOTAL	**7,205,360**		**141,269**		**0**		**0**		**0**		**7,346,629**

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

BOROUGH OF AMBLER
WATER DEPARTMENT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1944	419,359	381,494	37,865	37,865	0.5
1945	2,251	2,242	9	37,874	0.5
1946	10,975	10,312	663	38,537	0.5
1947	15,368	15,316	52	38,589	0.5
1948	13,435	13,116	319	38,908	0.5
1949	4,883	4,730	153	39,061	0.5
1950	3,838	3,838		39,061	0.5
1951	2,505	2,505		39,061	0.5
1952	4,365	4,365		39,061	0.5
1953	14,964	14,560	404	39,465	0.5
1954	11,227	11,227		39,465	0.5
1955	35,950	31,820	4,130	43,595	0.6
1956	20,438	20,435	3	43,598	0.6
1957	9,396	8,774	622	44,220	0.6
1958	61,550	60,062	1,488	45,708	0.6
1959	22,543	22,543		45,708	0.6
1960	39,663	39,663		45,708	0.6
1961	12,199	10,795	1,404	47,112	0.6
1962	4,004	3,927	77	47,189	0.6
1963	10,638	10,011	627	47,816	0.7
1964	29,111	27,865	1,246	49,062	0.7
1965	10,932	8,883	2,049	51,111	0.7
1966	22,372	21,741	631	51,742	0.7
1967	7,056	6,880	176	51,918	0.7
1968	19,289	19,184	105	52,023	0.7
1969	67,391	54,612	12,779	64,802	0.9
1970	13,594	10,100	3,494	68,296	0.9
1971	45,027	30,995	14,032	82,328	1.1
1972	879,312	765,226	114,086	196,414	2.7
1973	3,273	3,136	137	196,551	2.7
1974	107,495	78,998	28,497	225,048	3.1
1975	31,678	28,494	3,184	228,232	3.1
1976	20,666	15,434	5,232	233,464	3.2
1977	74,500	43,718	30,782	264,246	3.6
1978	66,173	53,401	12,772	277,018	3.8
1979	243,919	157,140	86,779	363,797	5.0
1980	40,015	36,699	3,316	367,113	5.0
1981	144,681	91,502	53,179	420,292	5.8
1982	47,849	24,434	23,415	443,707	6.1
1983	85,076	70,567	14,509	458,216	6.3
1984	106,310	73,156	33,154	491,370	6.7
1985	79,387	54,259	25,128	516,498	7.1
1986	395,400	354,486	40,914	557,412	7.6
1988	17,894	12,836	5,058	562,470	7.7
1989	31,144	19,892	11,252	573,722	7.9

BOROUGH OF AMBLER
WATER DEPARTMENT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1990	44,182	25,849	18,333	592,055	8.1
1991	310,859	207,793	103,066	695,121	9.5
1992	23,387	18,217	5,170	700,291	9.6
1993	644,768	442,106	202,662	902,953	12.4
1994	101,517	81,406	20,111	923,064	12.7
1995	51,057	37,140	13,917	936,981	12.8
1996	411,644	338,430	73,214	1,010,195	13.8
1997	186,478	129,959	56,519	1,066,714	14.6
1998	164,758	109,423	55,335	1,122,049	15.4
1999	134,571	111,559	23,012	1,145,061	15.7
2000	168,089	115,770	52,319	1,197,380	16.4
2001	203,478	131,280	72,198	1,269,578	17.4
2002	985,286	558,344	426,942	1,696,520	23.3
2003	95,464	48,623	46,841	1,743,361	23.9
2004	864,670	654,917	209,753	1,953,114	26.8
2005	1,526,319	542,251	984,068	2,937,182	40.3
2006	325,013	107,517	217,496	3,154,678	43.2
2007	603,760	155,788	447,972	3,602,650	49.4
2008	31,694	11,708	19,986	3,622,636	49.7
2009	237,396	91,045	146,351	3,768,987	51.7
2010	65,010	25,516	39,494	3,808,481	52.2
2011	43,651	24,016	19,635	3,828,116	52.5
2012	932,526	275,351	657,175	4,485,291	61.5
2013	100,609	26,154	74,455	4,559,746	62.5
2014	218,855	53,867	164,988	4,724,734	64.8
2015	93,774	58,745	35,029	4,759,763	65.2
2016	882,588	138,147	744,441	5,504,204	75.4
2018	587,269	45,648	541,621	6,045,825	82.9
2019	426,746	26,468	400,278	6,446,103	88.4
2020	255,826	13,988	241,838	6,687,941	91.7
2021	611,737	4,232	607,505	7,295,446	100.0
TOTAL	14,642,076	7,346,629	7,295,449		

WATER PLANT IN SERVICE

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 304.20 STRUCTURES AND IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1944	1,985.00	1,845	1,985			
1945	353.00	327	353			
1946	2,255.00	2,075	2,255			
1947	4,375.00	4,006	4,375			
1948	11,011.00	10,030	11,011			
1949	3,942.00	3,572	3,942			
1950	811.00	731	811			
1952	242.00	216	242			
1953	164.00	145	164			
1954	5,984.00	5,274	5,984			
1955	12,510.00	10,957	12,510			
1956	10,046.00	8,742	10,046			
1957	449.00	388	449			
1958	23,926.00	20,537	23,926			
1959	22,543.00	19,211	22,543			
1960	25,452.00	21,523	25,452			
1964	15,011.00	12,260	15,011			
1966	17,969.00	14,382	17,969			
1968	14,425.00	11,291	14,425			
1969	10,237.00	7,920	10,237			
1970	591.00	452	591			
1975	22,953.00	16,334	22,953			
1976	3,182.00	2,229	3,182			
1977	333.00	229	333			
1978	11,605.00	7,856	11,605			
1979	59,066.00	39,274	59,066			
1981	3,672.00	2,350	3,672			
1983	2,900.00	1,781	2,900			
1985	1,338.00	786	1,329	9	22.69	
1989	5,275.00	2,805	4,742	533	25.75	21
1990	2,446.00	1,266	2,140	306	26.54	12
1993	7,245.00	3,429	5,797	1,448	28.97	50
1995	20,063.00	8,890	15,030	5,033	30.63	164
1996	3,408.00	1,457	2,463	945	31.48	30
1997	23,153.00	9,543	16,134	7,019	32.33	217
1998	3,626.00	1,438	2,431	1,195	33.19	36
2000	5,639.00	2,057	3,478	2,161	34.94	62
2002	15,385.00	5,113	8,644	6,741	36.72	184
2003	21,522.00	6,801	11,498	10,024	37.62	266
2004	6,617.00	1,981	3,349	3,268	38.53	85
2006	85,511.00	22,761	38,482	47,029	40.36	1,165

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 304.20 STRUCTURES AND IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2007	23,625.00	5,889	9,957	13,668	41.29	331
2008	15,000.00	3,485	5,892	9,108	42.22	216
2009	1,692.00	364	615	1,077	43.16	25
2013	45,405.00	6,637	11,222	34,183	46.96	728
2014	1,700.00	219	370	1,330	47.93	28
2015	6,880.00	764	1,292	5,588	48.89	114
2018	18,046.21	1,047	1,770	16,276	51.81	314
	601,568.21	312,669	434,627	166,941		4,048

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.2 0.67

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 304.30 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1.5						
NET SALVAGE PERCENT.. 0						
1997	77,209.00	28,670	39,887	37,322	37.72	989
1998	1,960.00	702	977	983	38.51	26
2000	34,082.00	11,281	15,695	18,387	40.14	458
2013	4,849.95	658	915	3,935	51.86	76
2014	36,615.00	4,375	6,087	30,528	52.83	578
	154,715.95	45,686	63,561	91,155		2,127

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.9 1.37

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 304.61 STRUCTURES AND IMPROVEMENTS - OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
NET SALVAGE PERCENT.. 0						
1960	12,589.00	9,847	12,589			
1961	5,924.00	4,597	5,924			
1985	4,787.00	2,677	3,737	1,050	26.45	40
1990	9,800.00	4,849	6,768	3,032	30.31	100
1993	536,822.00	243,272	339,554	197,268	32.81	6,012
1996	149,221.00	61,081	85,255	63,966	35.44	1,805
2000	2,830.00	986	1,376	1,454	39.10	37
2001	8,256.00	2,748	3,836	4,420	40.03	110
2002	60,424.00	19,154	26,735	33,689	40.98	822
2003	7,317.00	2,202	3,073	4,244	41.94	101
2004	1,456.00	415	579	877	42.90	20
2005	850.00	229	320	530	43.87	12
2009	4,445.00	905	1,263	3,182	47.79	67
2018	2,075.00	112	157	1,918	56.75	34
2019	566.66	21	29	538	57.75	9
	807,362.66	353,095	491,195	316,168		9,169

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.5 1.14

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1944	30,359.00	22,610	30,359			
2005	8,800.00	1,652	6,045	2,755	64.98	42
2012	354,866.00	38,368	140,397	214,469	71.35	3,006
	394,025.00	62,630	176,801	217,224		3,048

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 71.3 0.77

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 307.00 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S1						
NET SALVAGE PERCENT.. 0						
1944	15,538.00	13,546	15,538			
1947	6,537.00	5,577	6,537			
1948	258.00	219	258			
1953	5,466.00	4,452	5,466			
1954	44.00	36	44			
1955	526.00	421	526			
1956	9,054.00	7,191	9,054			
1957	5,184.00	4,081	5,184			
1958	27,006.00	21,070	27,006			
1964	5,419.00	3,991	5,419			
1969	8,081.00	5,636	8,054	27	15.13	2
1971	700.00	477	682	18	15.95	1
1974	120.00	79	113	7	17.22	
1978	31,398.00	19,454	27,799	3,599	19.02	189
1981	38,584.00	22,811	32,596	5,988	20.44	293
1983	15,586.00	8,906	12,727	2,859	21.43	133
1984	31,036.00	17,417	24,889	6,147	21.94	280
1985	42,105.00	23,200	33,152	8,953	22.45	399
1990	1,864.00	925	1,322	542	25.19	22
1991	3,669.00	1,778	2,541	1,128	25.77	44
1992	9,300.00	4,397	6,283	3,017	26.36	114
1993	7,743.00	3,568	5,099	2,644	26.96	98
1994	2,272.00	1,019	1,456	816	27.57	30
1997	13,738.00	5,635	8,052	5,686	29.49	193
2003	11,969.00	3,900	5,573	6,396	33.71	190
2004	44,024.00	13,674	19,540	24,484	34.47	710
2006	22,187.00	6,199	8,858	13,329	36.03	370
2007	151,424.00	39,855	56,952	94,472	36.84	2,564
2009	116,585.00	26,815	38,318	78,267	38.50	2,033
2013	22,500.00	3,586	5,124	17,376	42.03	413
2014	47,275.00	6,666	9,526	37,749	42.95	879
2015	5,460.00	668	955	4,505	43.88	103
2016	168,373.30	17,410	24,878	143,495	44.83	3,201
2018	39,214.25	2,533	3,619	35,595	46.77	761
2021	9,710.10	72	103	9,607	49.63	194
	919,949.65	297,264	413,243	506,707		13,216

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.3 1.44

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 311.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
NET SALVAGE PERCENT.. 0						
1983	17,069.00	9,801	13,610	3,459	19.16	181
1984	3,819.00	2,153	2,990	829	19.63	42
1989	2,610.00	1,329	1,846	764	22.09	35
1990	5,441.00	2,708	3,761	1,680	22.60	74
1991	984.00	478	664	320	23.13	14
1992	2,440.00	1,157	1,607	833	23.66	35
1993	3,639.00	1,682	2,336	1,303	24.20	54
1994	30,312.00	13,634	18,933	11,379	24.76	460
1995	642.00	281	390	252	25.32	10
1996	11,933.00	5,068	7,038	4,895	25.89	189
1998	3,725.00	1,484	2,061	1,664	27.07	61
2000	25,336.00	9,408	13,064	12,272	28.29	434
2001	24,618.00	8,797	12,216	12,402	28.92	429
2003	16,728.00	5,494	7,629	9,099	30.22	301
2004	20,894.00	6,552	9,099	11,795	30.89	382
2005	42,965.06	12,822	17,805	25,160	31.57	797
2008	16,694.00	4,188	5,816	10,878	33.71	323
2009	29,622.86	6,945	9,644	19,979	34.45	580
2012	32,962.00	6,028	8,371	24,591	36.77	669
2014	84,036.20	12,306	17,089	66,947	38.41	1,743
2015	6,788.40	867	1,204	5,584	39.25	142
2016	197,602.00	21,428	29,756	167,846	40.12	4,184
2018	53,773.40	3,693	5,129	48,644	41.91	1,161
2019	16,180.19	780	1,083	15,097	42.83	352
2021	7,961.22	65	90	7,871	44.63	176
	658,775.33	139,148	193,231	465,544		12,828

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.3 1.95

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 320.00 WATER TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. 0						
1986	374,123.00	240,187	333,787	40,336	16.11	2,504
1991	120,146.00	68,243	94,837	25,309	19.44	1,302
1996	1,345.00	655	910	435	23.10	19
1998	7,982.00	3,611	5,018	2,964	24.64	120
1999	1,120.00	487	677	443	25.42	17
2002	736,385.00	280,806	390,235	346,150	27.84	12,434
2006	32,090.00	9,848	13,686	18,404	31.19	590
2009	19,704.00	4,908	6,820	12,884	33.79	381
2013	17,000.00	2,890	4,016	12,984	37.35	348
2019	93,192.79	4,390	6,101	87,092	42.88	2,031
	1,403,087.79	616,025	856,087	547,001		19,746

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.7 1.41

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1972	842,371.00	554,019	734,340	108,031	22.25	4,855
1974	53,666.00	34,156	45,273	8,393	23.63	355
1989	19,045.00	8,740	11,585	7,460	35.17	212
1991	177,018.00	76,663	101,615	75,403	36.85	2,046
1999	21,321.32	6,941	9,200	12,121	43.84	276
2000	700.00	218	289	411	44.75	9
2005	1,296,375.03	312,128	413,718	882,657	49.35	17,886
2006	95,951.00	21,729	28,801	67,150	50.28	1,336
2012	479,528.00	66,544	88,203	391,325	55.98	6,990
2014	7,150.00	780	1,034	6,116	57.91	106
2016	232,232.63	18,365	24,343	207,890	59.86	3,473
2018	14,340.50	704	933	13,408	61.81	217
2020	14,497.00	274	363	14,134	63.77	222
2021	64,260.19	366	485	63,775	64.63	987
	3,318,455.67	1,101,627	1,460,182	1,858,274		38,970

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.7 1.17

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 331.10 TRANSMISSION MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1944	86,754.00	55,106	77,102	9,652	36.48	265
1948	6.00	4	6			
1956	14.00	8	11	3	44.60	
1957	516.00	282	395	121	45.32	3
1958	6,039.00	3,259	4,560	1,479	46.04	32
1964	422.00	209	292	130	50.47	3
1976	3,242.00	1,302	1,822	1,420	59.85	24
1977	45.00	18	25	20	60.66	
1982	14,019.00	4,937	6,907	7,112	64.78	110
1984	5,017.00	1,683	2,355	2,662	66.45	40
1985	5,818.00	1,902	2,661	3,157	67.30	47
1989	1,714.00	502	702	1,012	70.71	14
1994	262.00	65	91	171	75.05	2
1995	12,524.00	3,015	4,219	8,305	75.93	109
1996	4,264.00	988	1,382	2,882	76.82	38
	140,656.00	73,280	102,530	38,126		687

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.5 0.49

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 331.20 DISTRIBUTION MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1944	240,266.00	152,617	212,053	28,213	36.48	773
1945	66.00	41	57	9	37.13	
1946	4,892.00	3,044	4,229	663	37.77	18
1947	365.00	225	313	52	38.43	1
1948	2,072.00	1,262	1,753	319	39.09	8
1949	941.00	567	788	153	39.76	4
1953	2,010.00	1,156	1,606	404	42.49	10
1955	18,739.00	10,514	14,609	4,130	43.89	94
1957	2,086.00	1,141	1,585	501	45.32	11
1961	5,000.00	2,588	3,596	1,404	48.23	29
1962	263.00	134	186	77	48.97	2
1963	1,866.00	938	1,303	563	49.72	11
1964	3,581.00	1,774	2,465	1,116	50.47	22
1965	6,356.00	3,100	4,307	2,049	51.22	40
1966	1,894.00	909	1,263	631	51.98	12
1967	58.00	27	38	20	52.75	
1968	131.00	61	85	46	53.52	1
1969	34,373.00	15,712	21,831	12,542	54.29	231
1970	9,272.00	4,166	5,788	3,484	55.07	63
1971	35,904.00	15,848	22,020	13,884	55.86	249
1972	13,215.00	5,729	7,960	5,255	56.65	93
1974	46,993.00	19,624	27,267	19,726	58.24	339
1975	7,130.00	2,920	4,057	3,073	59.04	52
1976	7,309.00	2,935	4,078	3,231	59.85	54
1977	66,113.00	26,009	36,138	29,975	60.66	494
1978	18,277.00	7,042	9,785	8,492	61.47	138
1979	181,751.00	68,538	95,230	86,521	62.29	1,389
1981	94,577.00	34,104	47,386	47,191	63.94	738
1982	28,730.00	10,119	14,060	14,670	64.78	226
1984	39,970.00	13,410	18,633	21,337	66.45	321
1985	14,778.00	4,832	6,714	8,064	67.30	120
1989	2,500.00	732	1,017	1,483	70.71	21
1990	19,789.00	5,626	7,817	11,972	71.57	167
1994	6,694.00	1,670	2,320	4,374	75.05	58
1997	5,502.00	1,227	1,705	3,797	77.70	49
1998	52,455.00	11,231	15,605	36,850	78.59	469
1999	2,449.00	503	699	1,750	79.48	22
2000	11,439.00	2,244	3,118	8,321	80.38	104
2001	51,263.00	9,596	13,333	37,930	81.28	467
2002	25,856.00	4,608	6,403	19,453	82.18	237
2003	1,544.00	261	363	1,181	83.08	14

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 331.20 DISTRIBUTION MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
2004	37,894.00	6,067	8,430	29,464	83.99	351
2005	67,268.27	10,158	14,114	53,154	84.90	626
2006	88,670.00	12,582	17,482	71,188	85.81	830
2007	383,736.00	50,960	70,806	312,930	86.72	3,609
2009	10,519.64	1,203	1,671	8,849	88.56	100
2010	34,443.00	3,623	5,034	29,409	89.48	329
2014	2,495.00	170	236	2,259	93.19	24
2015	2,026.11	119	165	1,861	94.12	20
2016	160,262.68	7,917	11,000	149,263	95.06	1,570
2018	329,067.23	10,069	13,991	315,076	96.94	3,250
2019	237,038.22	5,025	6,982	230,056	97.88	2,350
2020	102,193.63	1,206	1,676	100,518	98.82	1,017
2021	479,402.82	1,678	2,331	477,072	99.65	4,787
	3,003,485.60	559,561	777,481	2,226,005		26,014

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 85.6 0.87

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S2.5						
NET SALVAGE PERCENT.. 0						
1944	31,975.00	26,721	31,975			
1945	577.00	480	577			
1946	1,332.00	1,101	1,332			
1947	3,829.00	3,149	3,829			
1950	2,803.00	2,265	2,803			
1951	2,046.00	1,643	2,046			
1952	4,123.00	3,290	4,123			
1953	5,303.00	4,203	5,303			
1954	5,199.00	4,093	5,199			
1955	4,175.00	3,264	4,175			
1956	1,110.00	861	1,110			
1957	772.00	594	772			
1958	3,529.00	2,696	3,529			
1960	1,622.00	1,219	1,622			
1961	1,275.00	950	1,275			
1962	3,741.00	2,761	3,741			
1963	7,778.00	5,688	7,778			
1964	4,678.00	3,388	4,678			
1965	4,576.00	3,280	4,576			
1966	2,509.00	1,780	2,509			
1967	5,625.00	3,947	5,625			
1968	4,269.00	2,961	4,269			
1969	13,200.00	9,049	13,200			
1970	3,731.00	2,527	3,721	10	20.98	
1971	8,423.00	5,632	8,293	130	21.54	6
1972	22,896.00	15,108	22,245	651	22.11	29
1973	3,273.00	2,130	3,136	137	22.70	6
1974	6,716.00	4,309	6,345	371	23.30	16
1975	1,595.00	1,008	1,484	111	23.91	5
1976	6,933.00	4,314	6,352	581	24.55	24
1977	8,009.00	4,905	7,222	787	25.19	31
1978	4,054.00	2,441	3,594	460	25.86	18
1979	2,000.00	1,183	1,742	258	26.54	10
1980	8,067.00	4,688	6,903	1,164	27.23	43
1982	100.00	56	82	18	28.67	1
1983	29,192.00	15,984	23,535	5,657	29.41	192
1984	2,340.00	1,254	1,846	494	30.16	16
1986	618.00	316	465	153	31.72	5
1988	17,894.00	8,718	12,836	5,058	33.33	152
1994	6,925.00	2,825	4,160	2,765	38.48	72
1998	3,750.00	1,319	1,942	1,808	42.14	43

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S2.5						
NET SALVAGE PERCENT.. 0						
1999	5,000.00	1,686	2,482	2,518	43.08	58
2000	3,250.00	1,049	1,545	1,705	44.02	39
2001	6,650.00	2,049	3,017	3,633	44.97	81
2002	16,641.00	4,882	7,188	9,453	45.93	206
2003	24,288.00	6,767	9,964	14,324	46.89	305
2004	34,028.00	8,973	13,212	20,816	47.86	435
2005	4,060.00	1,009	1,485	2,575	48.84	53
2006	604.00	141	208	396	49.82	8
2009	7,272.00	1,367	2,013	5,259	52.78	100
2016	3,193.64	258	380	2,814	59.75	47
2018	12,796.55	640	942	11,855	61.75	192
2019	6,825.87	236	347	6,479	62.75	103
2020	4,961.22	95	140	4,821	63.75	76
	382,132.28	197,252	274,872	107,260		2,372

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.2 0.62

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 334.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L3						
NET SALVAGE PERCENT.. 0						
1990	1,883.00	1,409	1,883			
1991	7,091.00	5,242	7,091			
1992	8,897.00	6,498	8,897			
1993	8,827.00	6,377	8,827			
1994	19,982.00	14,283	19,804	178	7.13	25
1995	17,828.00	12,622	17,501	327	7.30	45
1996	3,330.00	2,336	3,239	91	7.46	12
1997	61,703.00	42,871	59,443	2,260	7.63	296
1998	73,506.00	50,513	70,039	3,467	7.82	443
1999	75,047.00	50,942	70,634	4,413	8.03	550
2000	33,013.00	22,079	30,614	2,399	8.28	290
2001	8,794.00	5,776	8,009	785	8.58	91
2002	26,164.00	16,808	23,305	2,859	8.94	320
2003	6,618.00	4,138	5,738	880	9.37	94
2004	681,274.00	412,307	571,682	109,592	9.87	11,104
2005	13,122.00	7,642	10,596	2,526	10.44	242
2007	1,246.00	658	912	334	11.79	28
2009	47,556.00	22,142	30,701	16,855	13.36	1,262
2010	16,671.00	7,195	9,976	6,695	14.21	471
2011	43,651.00	17,321	24,016	19,635	15.08	1,302
2012	31,008.00	11,188	15,513	15,495	15.98	970
2013	10,854.00	3,517	4,877	5,977	16.90	354
2015	26,140.32	6,483	8,989	17,151	18.80	912
2016	13,680.84	2,862	3,968	9,713	19.77	491
2018	84,288.37	10,957	15,192	69,096	21.75	3,177
2019	19,663.32	1,770	2,454	17,209	22.75	756
2020	64,609.64	3,230	4,479	60,131	23.75	2,532
2021	24,773.33	377	523	24,250	24.62	985
	1,431,220.82	749,543	1,038,902	392,319		26,752

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.7 1.87

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 335.00 HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1956	214.00	156	214			
1958	1,050.00	748	1,041	9	20.11	
1963	994.00	668	930	64	22.96	3
1967	1,373.00	874	1,217	156	25.43	6
1968	464.00	291	405	59	26.07	2
1969	1,500.00	927	1,290	210	26.72	8
1972	830.00	489	681	149	28.73	5
1978	839.00	444	618	221	32.97	7
1980	7,346.00	3,731	5,194	2,152	34.45	62
1982	5,000.00	2,432	3,385	1,615	35.95	45
1983	7,500.00	3,567	4,966	2,534	36.71	69
1984	4,770.00	2,216	3,085	1,685	37.48	45
1985	10,561.00	4,789	6,666	3,895	38.26	102
1986	1,106.00	489	681	425	39.04	11
1990	1,788.00	709	987	801	42.24	19
1991	1,951.00	751	1,045	906	43.05	21
1992	2,750.00	1,027	1,430	1,320	43.87	30
1994	833.00	291	405	428	45.53	9
1997	770.00	241	335	435	48.06	9
1998	10,966.00	3,302	4,597	6,369	48.92	130
1999	2,599.00	751	1,045	1,554	49.78	31
2000	2,888.00	799	1,112	1,776	50.64	35
2001	8,749.00	2,311	3,217	5,532	51.51	107
2002	7,323.00	1,843	2,566	4,757	52.38	91
2003	1,040.00	249	347	693	53.26	13
2004	5,819.00	1,318	1,835	3,984	54.15	74
2007	27,131.00	5,104	7,105	20,026	56.83	352
2014	2,790.21	271	377	2,413	63.21	38
2015	384.25	32	45	339	64.14	5
2018	14,473.38	633	881	13,592	66.94	203
2019	5,943.90	180	250	5,694	67.88	84
2021	2,496.73	12	17	2,480	69.65	36
	144,242.47	41,645	57,969	86,273		1,652

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.2 1.15

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 340.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	750.00	750	750			
1993	35,687.67	35,688	35,688			
1999	1,733.00	1,733	1,733			
2001	599.00	599	599			
	38,769.67	38,770	38,770			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 340.20 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1993	33,907.58	33,908	33,908			
1994	2,483.00	2,483	2,483			
1996	238,143.00	238,143	238,143			
1997	283.00	283	283			
1998	3,700.00	3,700	3,700			
1999	21,361.82	21,362	21,362			
2000	2,629.00	2,629	2,629			
2001	3,412.00	3,412	3,412			
2002	40,445.24	40,445	40,445			
2003	4,438.00	4,438	4,438			
2004	4,339.58	4,340	4,340			
2015	46,095.09	46,095	46,095			
	401,237.31	401,238	401,237			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	3,838.68	1,727	1,728	2,111	2.75	768
2020	2,768.12	692	692	2,076	3.75	554
	6,606.80	2,419	2,420	4,187		1,322
	407,844.11	403,657	403,657	4,187		1,322

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.2 0.32

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 341.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. 0						
1994	24,965.00	22,136	24,965			
2000	26,269.86	20,771	24,769	1,501	3.14	478
2001	84,557.00	65,390	77,976	6,581	3.40	1,936
2002	16,262.82	12,306	14,675	1,588	3.65	435
2004	15,711.11	11,406	13,601	2,110	4.11	513
2005	87,198.63	62,260	74,244	12,955	4.29	3,020
2010	13,896.00	8,810	10,506	3,390	5.49	617
2012	34,162.00	19,176	22,867	11,295	6.58	1,717
2014	24,793.62	11,405	13,600	11,194	8.10	1,382
2016	107,243.21	36,749	43,822	63,421	9.86	6,432
2018	3,199.00	691	824	2,375	11.76	202
2019	26,516.00	3,977	4,742	21,774	12.75	1,708
2020	66,796.28	5,566	6,638	60,158	13.75	4,375
2021	22,623.08	573	683	21,940	14.62	1,501
	554,193.61	281,216	333,912	220,282		24,316

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.1 4.39

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 343.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1944	12,482.00	12,482	12,482			
1945	1,255.00	1,255	1,255			
1946	2,496.00	2,496	2,496			
1947	262.00	262	262			
1948	88.00	88	88			
1950	224.00	224	224			
1951	459.00	459	459			
1953	2,021.00	2,021	2,021			
1957	389.00	389	389			
1979	1,102.00	1,102	1,102			
1980	24,602.00	24,602	24,602			
1981	7,848.00	7,848	7,848			
1983	12,079.00	12,079	12,079			
1984	19,358.00	19,358	19,358			
1986	19,553.00	19,553	19,553			
1990	1,171.00	1,171	1,171			
1993	10,897.15	10,897	10,897			
1994	6,788.52	6,789	6,789			
	123,074.67	123,075	123,075			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	4,120.00	3,996	4,120			
1998	3,088.00	2,872	3,053	35	1.75	20
1999	3,940.00	3,507	3,728	212	2.75	77
2000	20,013.17	17,011	18,081	1,932	3.75	515
2001	6,580.00	5,330	5,665	915	4.75	193
2002	5,472.72	4,214	4,479	994	5.75	173
2004	12,613.00	8,703	9,250	3,363	7.75	434

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 343.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	5,680.00	3,692	3,924	1,756	8.75	201
2007	16,598.00	9,461	10,056	6,542	10.75	609
2018	15,995.00	2,079	2,210	13,785	21.75	634
	94,099.89	60,865	64,565	29,535		2,856
	217,174.56	183,940	187,640	29,535		2,856

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 1.32

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0.5						
NET SALVAGE PERCENT.. 0						
2002	34,927.50	21,812	33,669	1,258	7.51	168
2014	12,000.00	3,594	5,548	6,452	14.01	461
2019	16,980.00	1,783	2,752	14,228	17.90	795
	63,907.50	27,189	41,969	21,938		1,424

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.4 2.23

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 346.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
ORIGINAL COST AS OF SEPTEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	509.50	13		510	14.62	35
	509.50	13		510		35

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.6 6.87

Exhibit No. JJS-2
Witness: John J. Spanos

BOROUGH OF AMBLER

AMBLER, PENNSYLVANIA

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF SEPTEMBER 30, 2022

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

Exhibit No. JJS-2
Witness: John J. Spanos

BOROUGH OF AMBLER – WATER DEPARTMENT

Ambler, Pennsylvania

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO WATER PLANT
AS OF SEPTEMBER 30, 2022

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | **F** 717.763.8510

gannettfleming.com

March 28, 2022

Borough of Ambler – Water Department
13 Rosemary Avenue
Ambler, PA 19002

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant in service. The results of our study as of September 30, 2022 are presented in the attached report. The results of our study as of September 30, 2021 are presented in our report titled "2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of September 30, 2021". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation as of September 30, 2022. Summaries of the original cost, book reserve and annual accruals are presented in Tables 1 through 3 set forth on pages V-3 through V-5.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John J. Spanos

JOHN J. SPANOS
President

JJS:mle

069264.100

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PART I. INTRODUCTION

BOROUGH OF AMBLER – WATER DEPARTMENT
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

The report presents the methods used in and the results of the depreciation study conducted for the Borough of Ambler – Water Department related to the original cost of water plant in service as of September 30, 2022. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to water plant in service as of September 30, 2022.

Part I, Introduction, contains statements with respect to the basis of the study and the development of original cost. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VI, Service Life Statistics presents the statistical analysis of service life estimates, and Part VII, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

The purpose of the depreciation study was to determine the annual depreciation accruals applicable to the cost of water plant in service as of September 30, 2022. The straight line remaining life method, using attained ages, estimated survivor curves, and the ratemaking book depreciation reserve, was the basis for the calculation of annual depreciation. The calculated accrued depreciation using the equal life group method was used to allocate the ratemaking book depreciation reserve to plant accounts and vintages.

The survivor curve estimates were based on judgment which incorporated (1) consideration of the character, use and location of the property and the observed features at the time of visible inspection; (2) probable future events and management plans; and (3) a general knowledge of waterworks property lives. The use of Iowa type survivor curves is a generally accepted method of estimating average service life when the actual lives of individual property units are dispersed. When the majority of the units within a property group were expected to experience a common retirement date, the life span procedure was used.

DEVELOPMENT OF ORIGINAL COST

The original cost as of September 30, 2022, represents a bringforward of the original cost as of September 30, 2021, based on the Borough's current recorded assets. The bringforward consisted of adjusting the December 31, 2020, balance for subsequent activity including additions and retirements. The original cost of additions and retirements during the period December 31, 2020 through September 31, 2021, was developed from project descriptions and accounting records. The original cost of

additions during the future test year was based on the Borough's capital budget. The original cost of retirements was identified based on the location of the facility, the cost of the replacement, the identified age or anticipated age of the assets being replaced and combinations of these factors.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

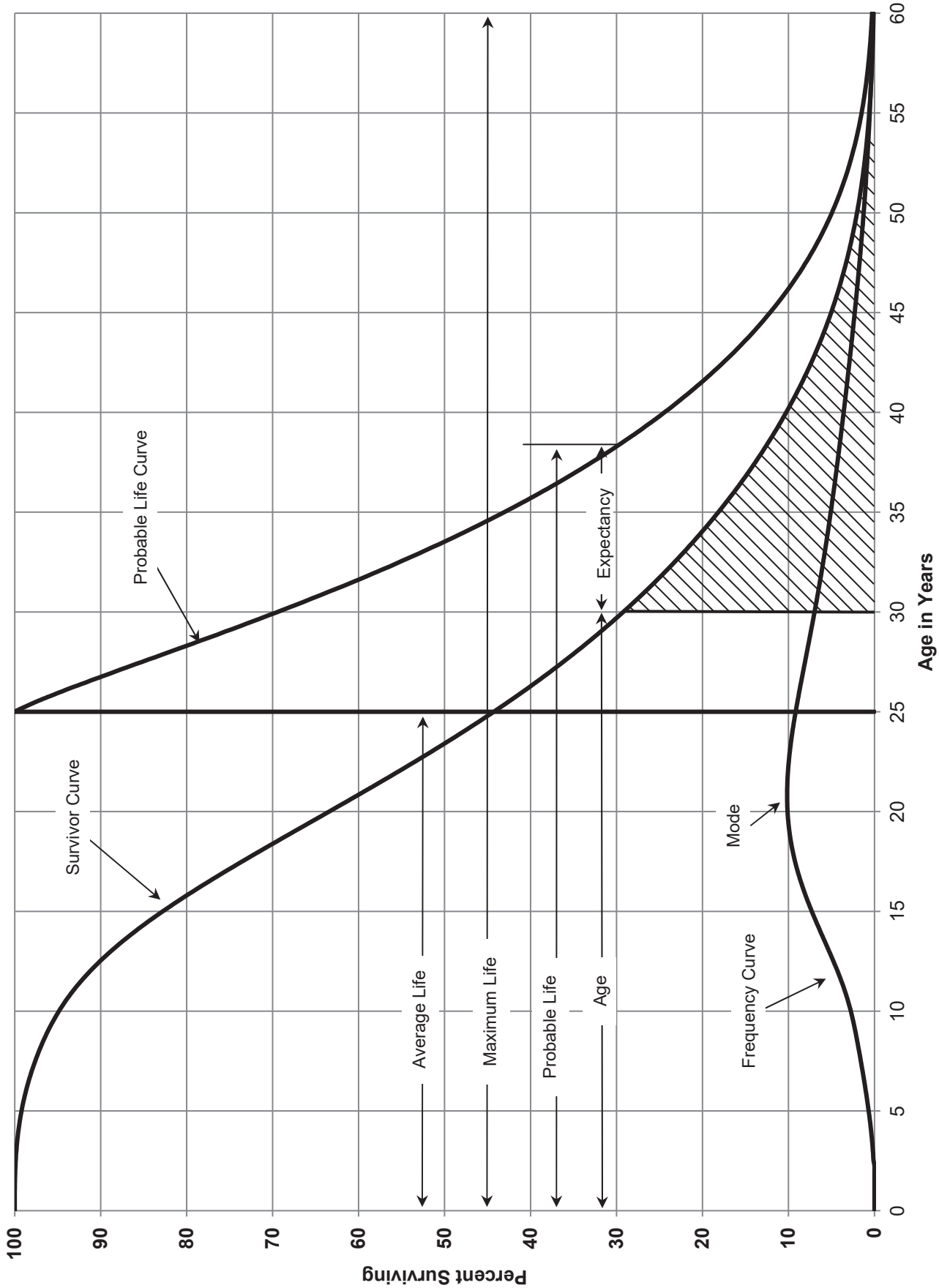


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

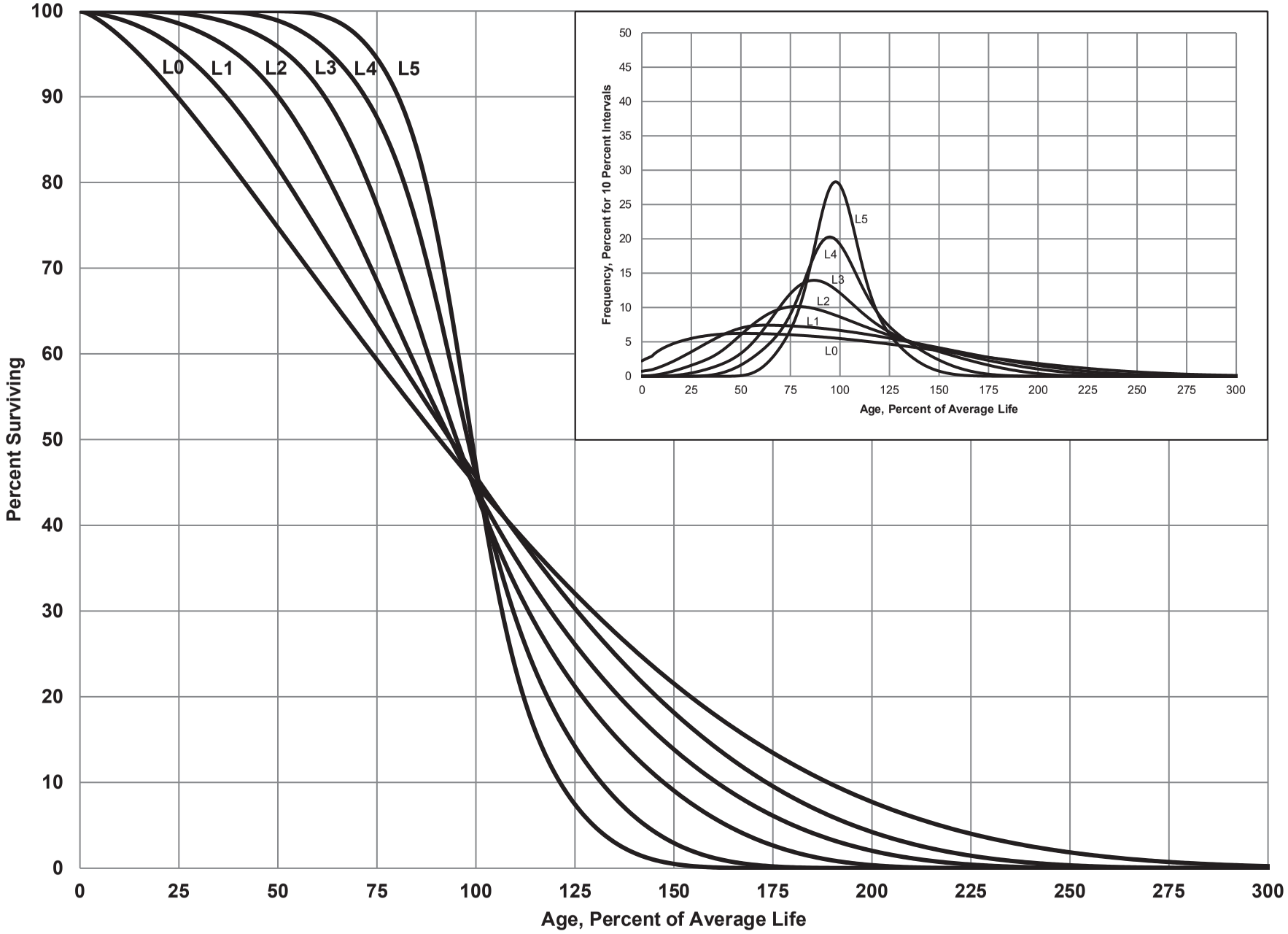


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

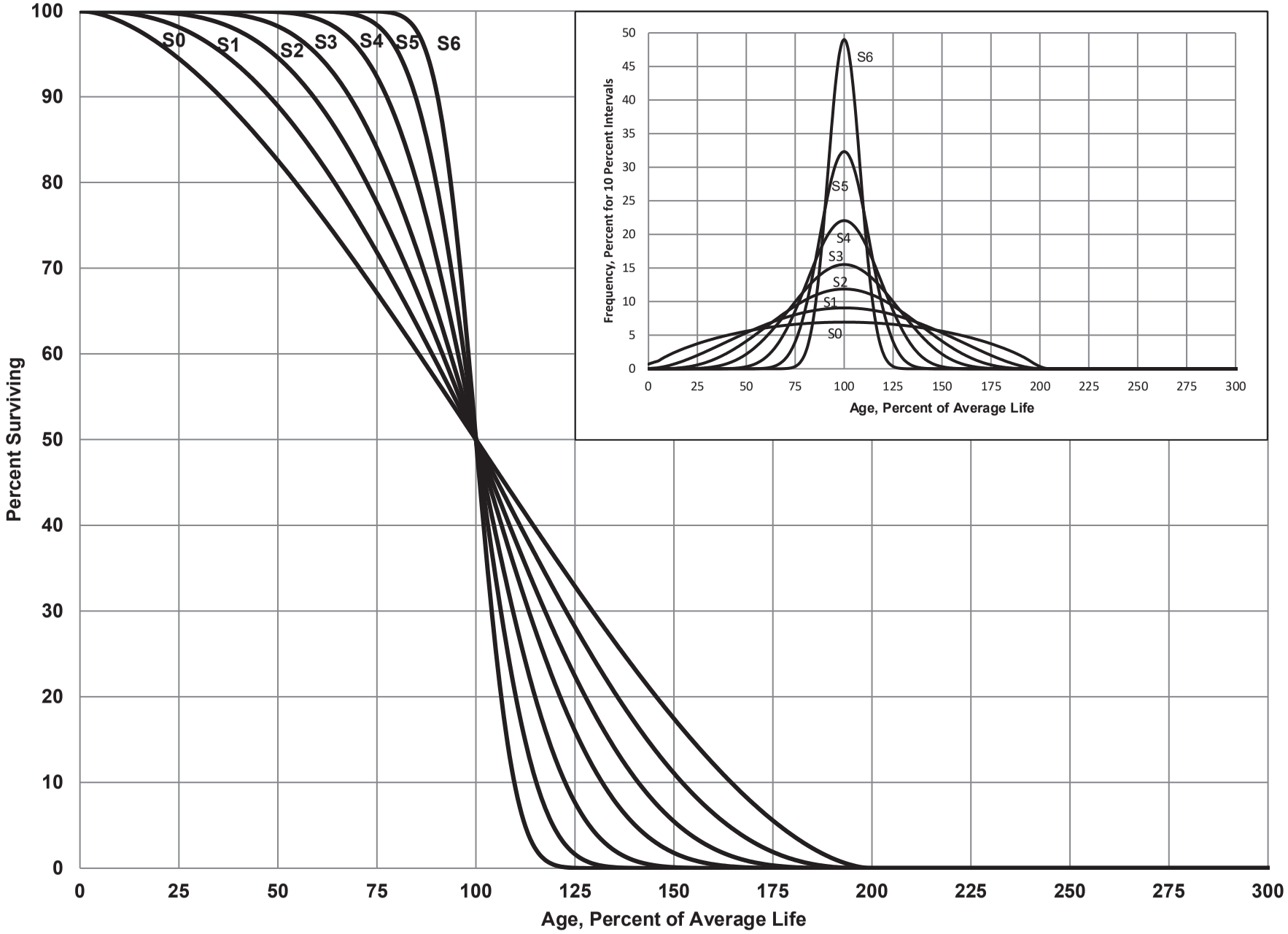


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

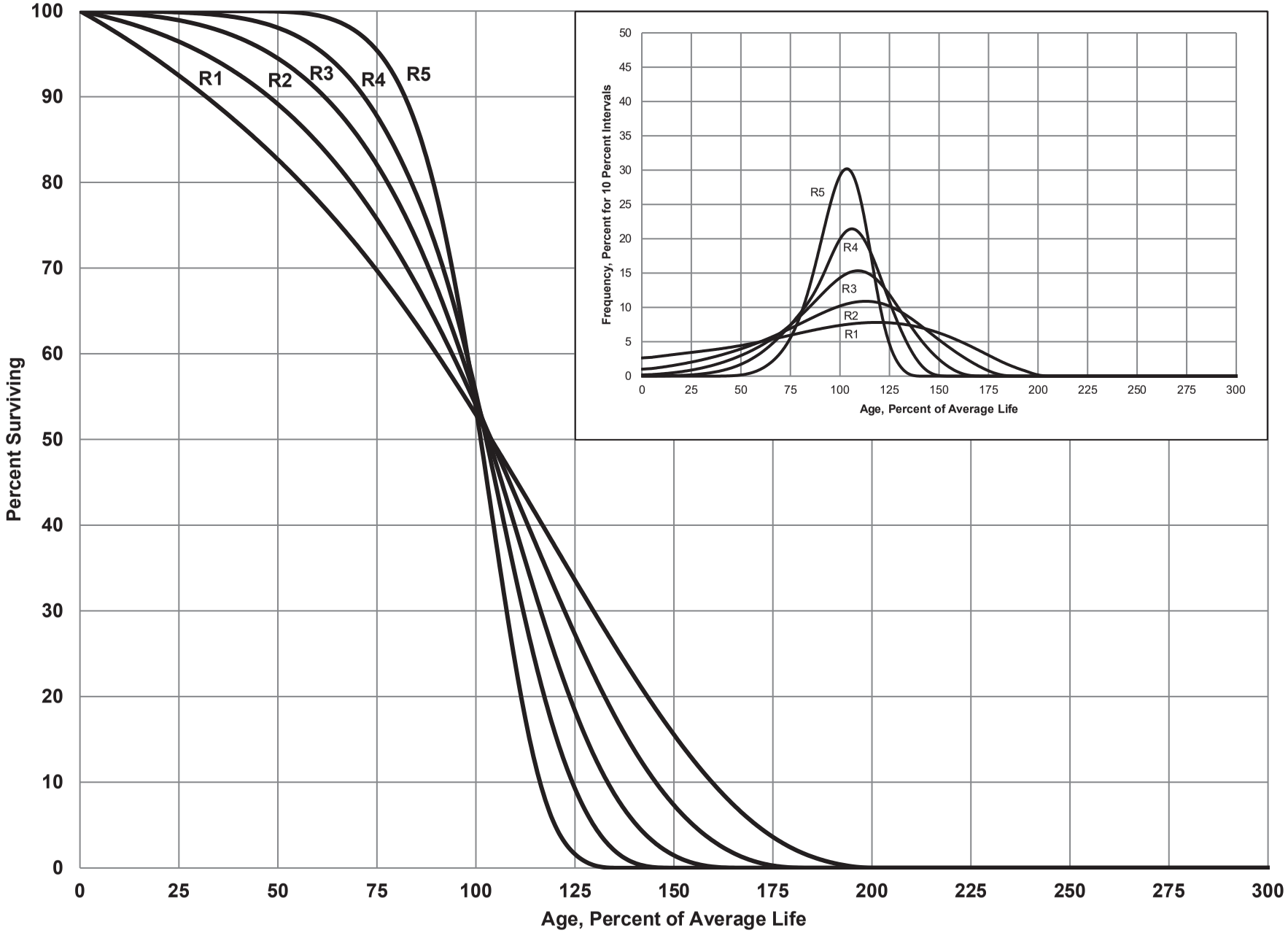


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

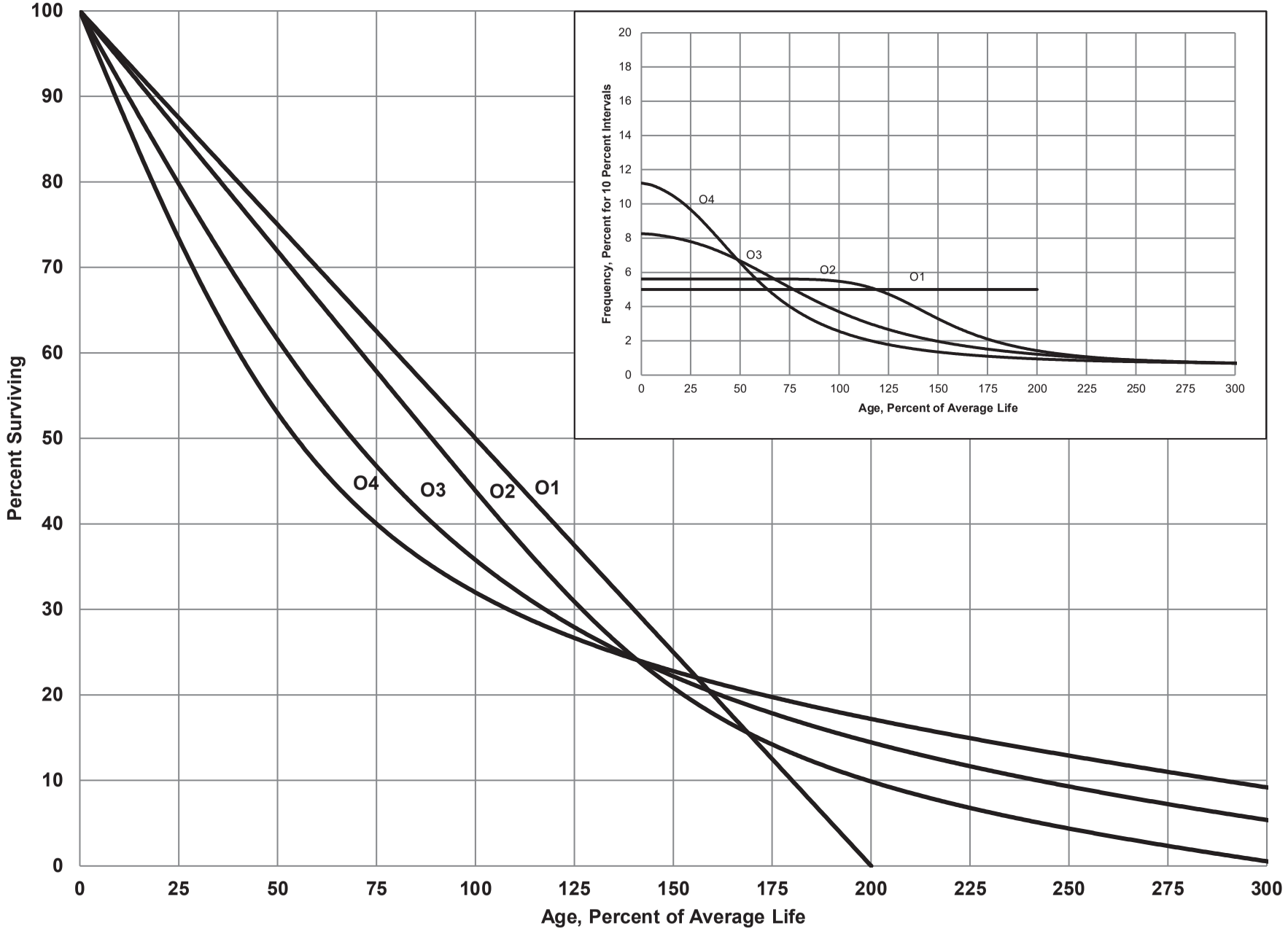


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

---

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2012-2021 for which there were placements during the years 2007-2021. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2007 were retired in 2012. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2012 retirements of 2007 installations and ending with the 2021 retirements of the 2016 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Experience Band 2012-2021

Placement Band 2007-2021

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2007	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2008	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2009	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2010	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2011	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2012	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2013		5	11	12	13	14	15	16	18	20	113	7½-8½
2014			6	12	13	15	16	17	19	19	124	6½-7½
2015				6	13	15	16	17	19	19	131	5½-6½
2016					7	14	16	17	19	20	143	4½-5½
2017						8	18	20	22	23	146	3½-4½
2018							9	20	22	25	150	2½-3½
2019								11	23	25	151	1½-2½
2020									11	24	153	½-1½
2021										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Experience Band 2012-2021 Placement Band 2007-2021

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2007	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2008	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2009	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2010	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2011	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2012	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2013		-	-	-	-	-	-	-	-	-	6	7½-8½
2014			-	-	-	-	-	-	-	-	-	6½-7½
2015				-	-	-	-	(12)[b]	-	-	-	5½-6½
2016					-	-	-	-	22[a]	-	-	4½-5½
2017						-	-	(19)[b]	-	-	10	3½-4½
2018							-	-	-	-	-	2½-3½
2019								-	-	(102)[c]	(121)	1½-2½
2020									-	-	-	½-1½
2021											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2012 through 2021 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2017 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Experience Band 2012-2021

Placement Band 2007-2021

Year Placed	Exposures, Thousands of Dollars Annual Survivors at the Beginning of the Year 2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total at Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2007	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2008	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2009	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2010	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2011	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2012	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2013		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2014			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2015				580[a]	574	561	546	530	501	482	3,057	5½-6½
2016					660[a]	653	639	623	628	609	3,789	4½-5½
2017						750[a]	742	724	685	663	4,332	3½-4½
2018							850[a]	841	821	799	4,955	2½-3½
2019								960[a]	949	926	5,719	1½-2½
2020									1,080[a]	1,069	6,579	½-1½
2021										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2012-2021, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2012-2021 Placement Band 2007-2021

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

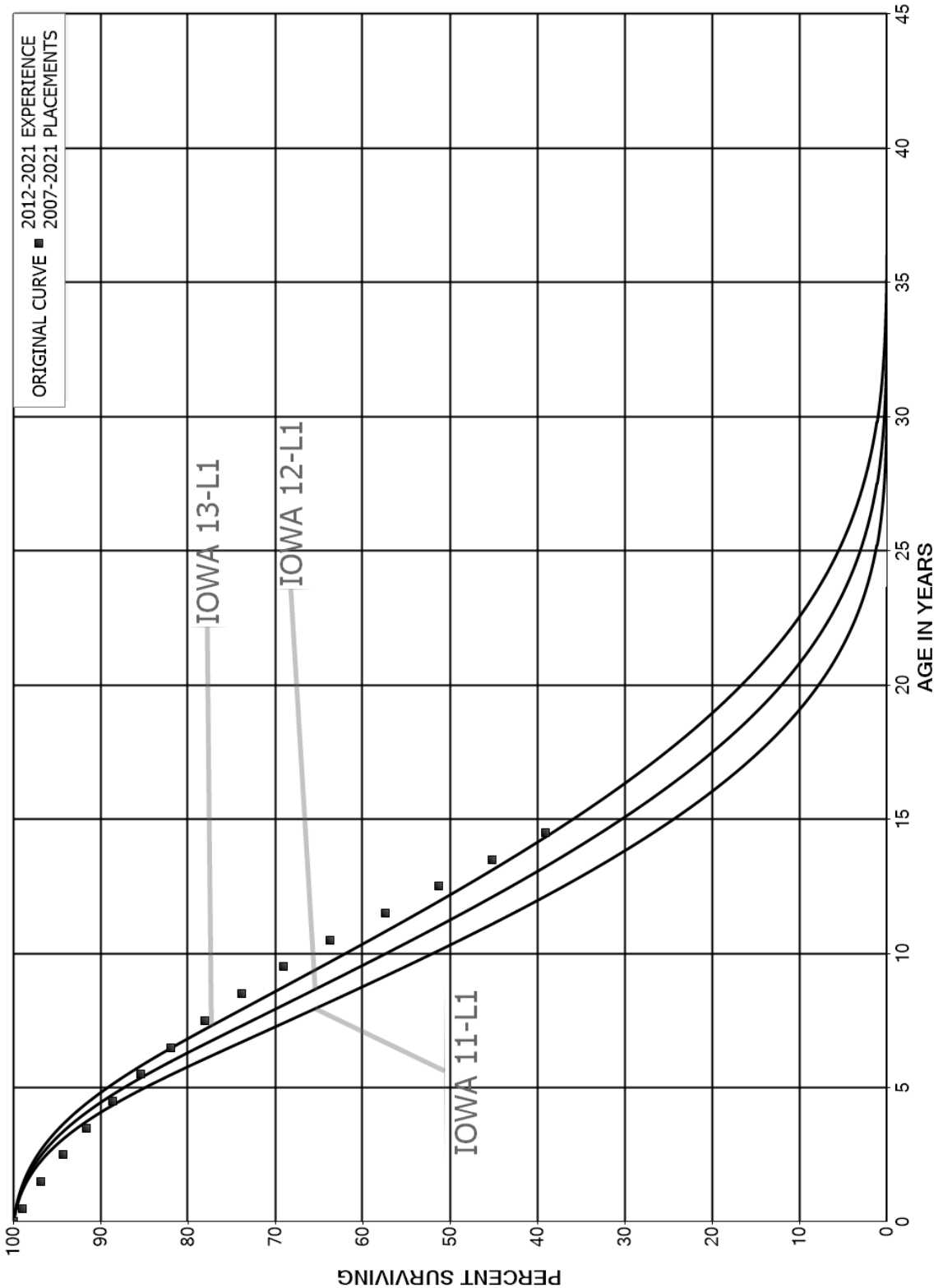


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

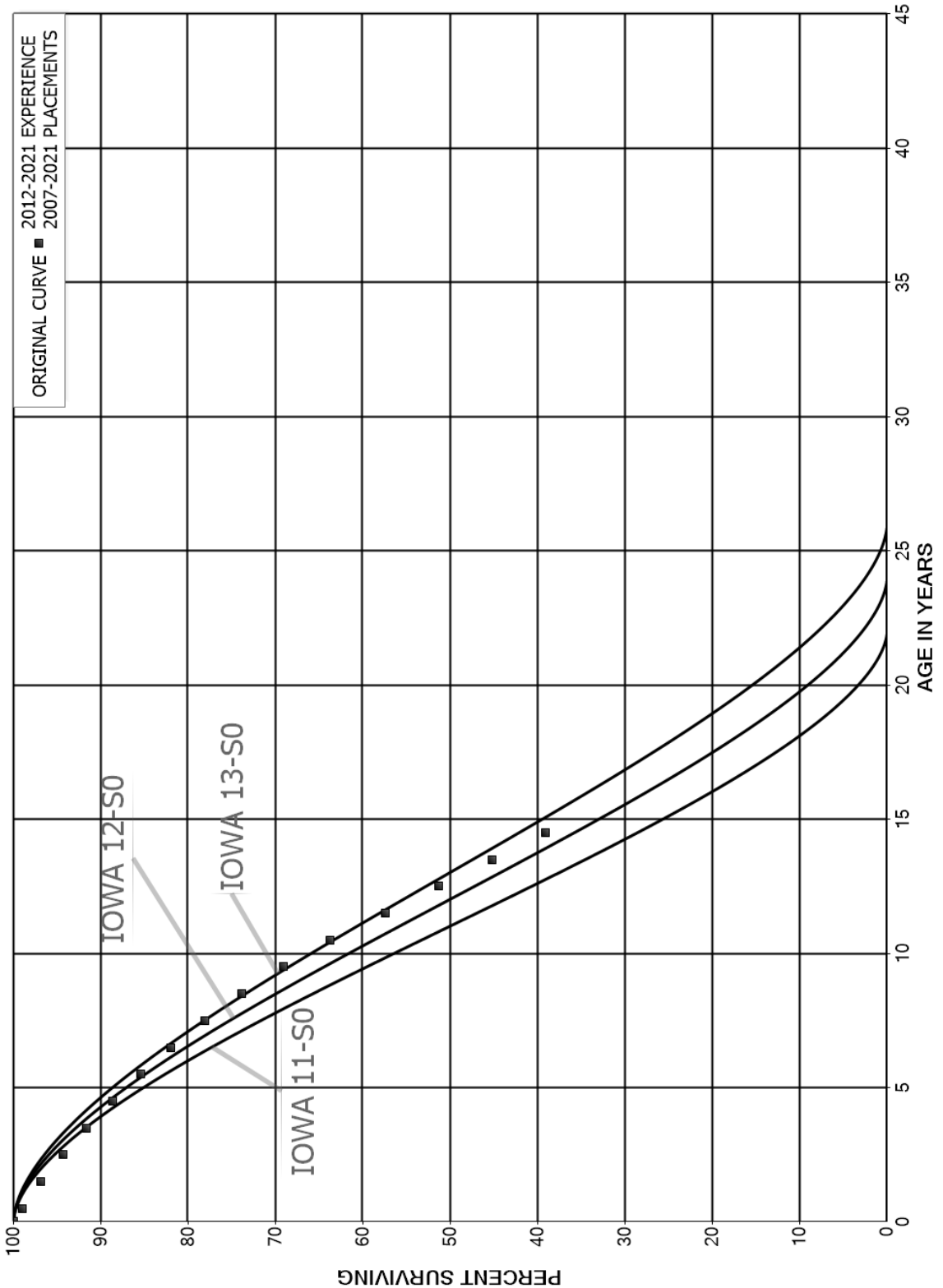


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

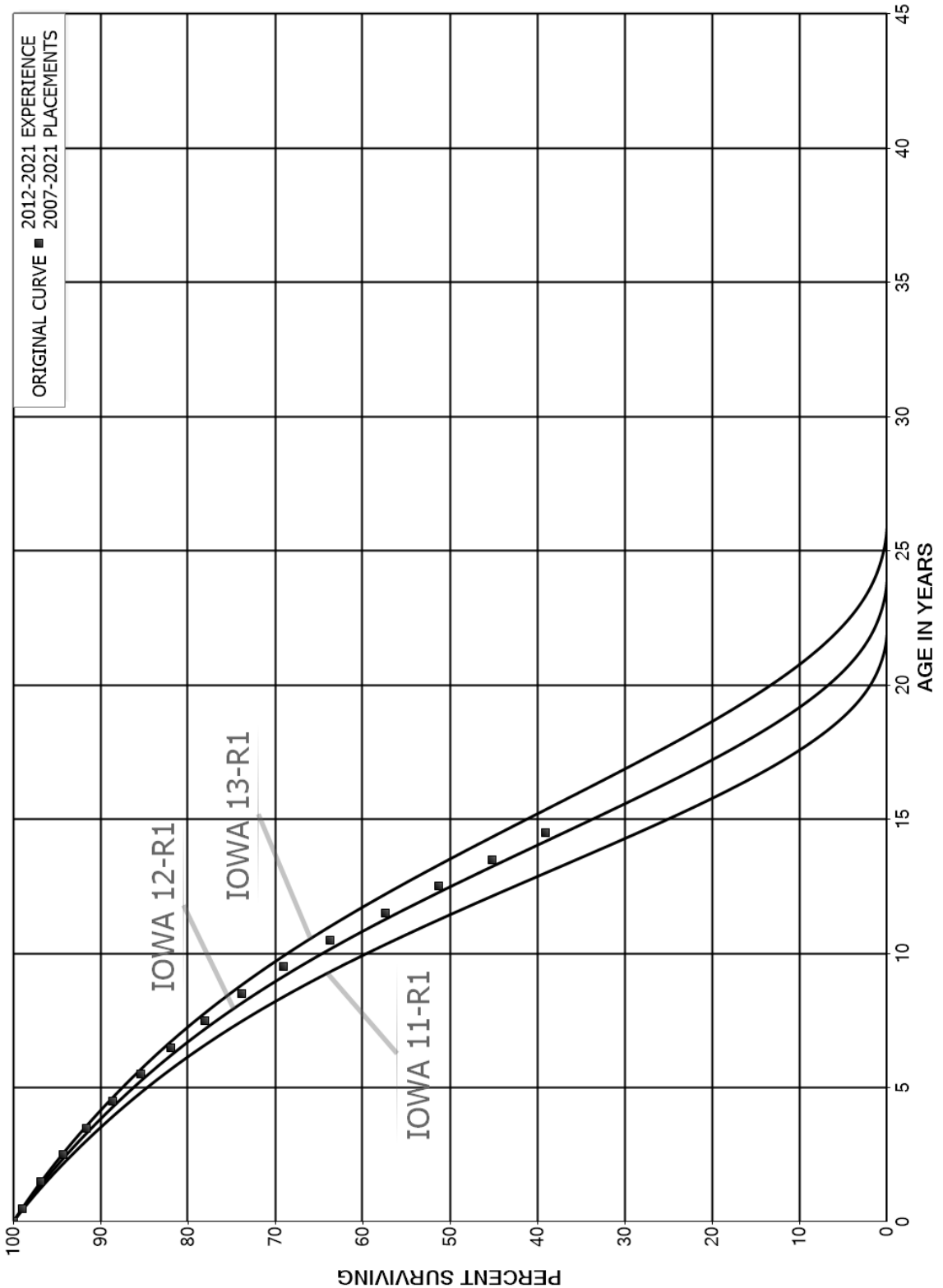
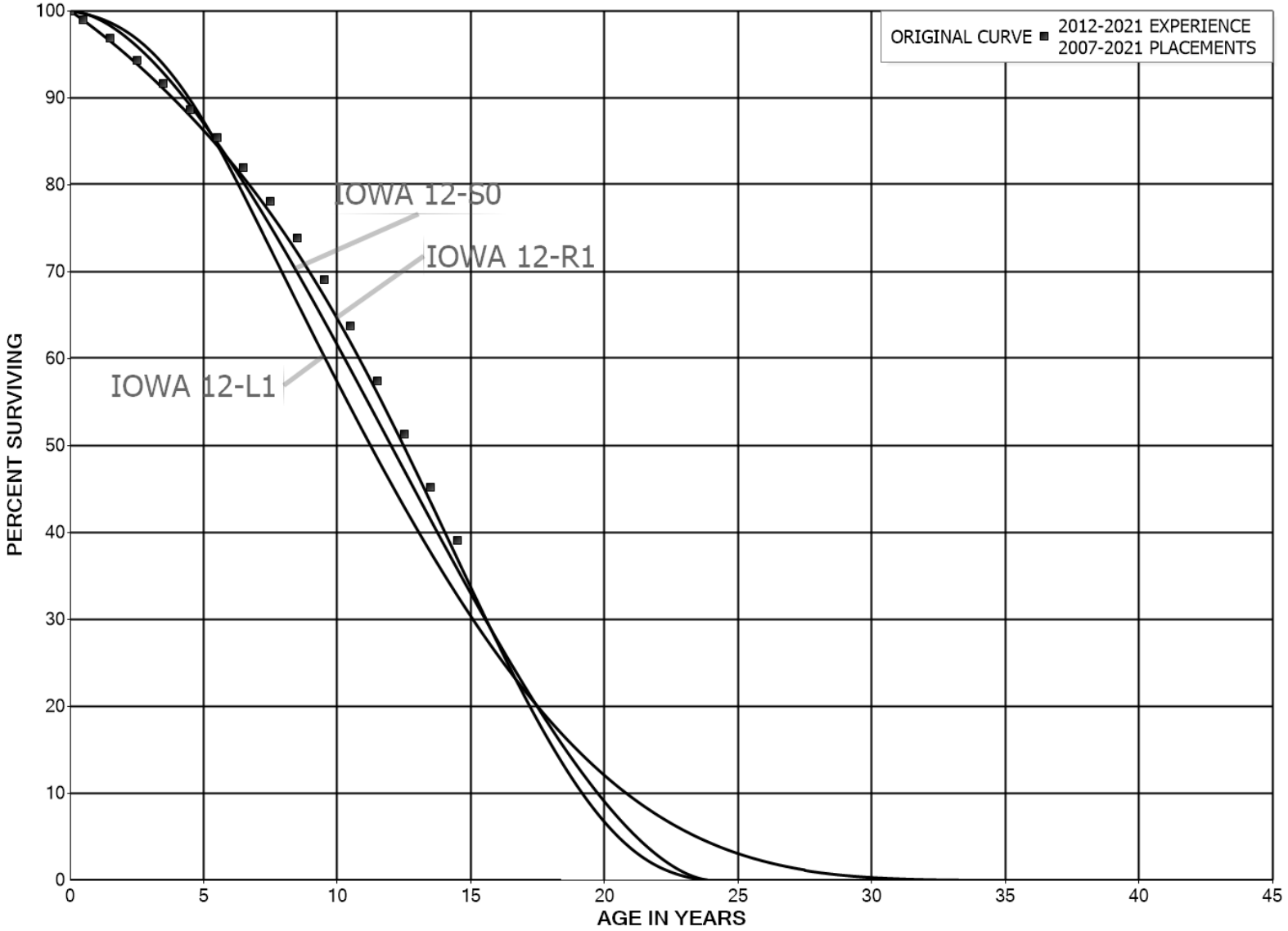


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips are conducted for each study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the initial field trip.

November 17, 2021
- Loch Alsh Tank and Well 8
- Well 14
- Horsham Road Tank
- Whitemarsh Treatment Center

Judgments. The survivor curve estimates were based on informed judgment which considered factors including statistical analyses of retirements, Borough policies and outlook as determined during discussions with management, and survivor curve estimates from other water companies. For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group.

Account 311, Electric Pumping Equipment, is used to illustrate the manner in which the study was conducted. Aged plant accounting data have been compiled for the years through 2020. These data have been coded according to account or property group, type of transaction, year in which the transaction took place, and year in which

the water plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for this account is the 45-S0.5. The statistical analyses for the period 2001-2020 is set forth on page VI-6, however, does not set forth conclusive results of life characteristics for the entire life cycle of the assets in the account. Based on industry expectations, the type of assets in the account and management outlook a 45-year average life is reasonable.

The amortization periods selected for general plant Accounts 340, 343 and 346 are discussed in the section, “Amortization of General Plant Accounts.”

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

BOOK RESERVE

The book reserve as of September 30, 2021, is the result of a bringforward of the book reserves established and reported in financial statements as of December 31, 2020. The projected book reserve as of September 30, 2022, is a bringforward of the September 30, 2021 book reserve based on projected accruals and retirements.

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1{,}000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1{,}000 \left(1 - \frac{6}{10}\right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of September 30, 2022, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of September 30, 2022, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be

allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life}{Average\ Service\ Life}.$$

CALCULATION OF ANNUAL DEPRECIATION

The annual depreciation accruals as of September 30, 2022, are based on the straight line remaining life method using the average service life procedure. For the purpose of calculating the remaining life accruals as of September 30, 2022, the book reserve is allocated among vintages in proportion to the calculated accrued depreciation as of September 30, 2022.

The remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of the vintage. The composite remaining life is derived by weighting the individual equal life group remaining lives in accordance with the following equation:

$$Composite\ Remaining\ Life = \frac{\sum\left(\frac{Book\ Cost}{Life}\ x\ Remaining\ Life\right)}{\sum\frac{Book\ Cost}{Life}}.$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated survivor curve.

The composite remaining life for the account is calculated by dividing the sum of the future book accruals by the sum of the remaining life accruals.

AMORTIZATION OF GENERAL PLANT ACCOUNTS

In order to use a more efficient and cost effective accounting process for equipment recorded in general plant Accounts 340, 343 and 346; amounts capitalized in these accounts are amortized rather than depreciated. Amortization as defined in the Uniform System of Accounts is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

The primary reasons for the amortization of certain general plant accounts is that the effort required to unitize additions, periodically inventory equipment and determine amounts to be retired for equipment recorded in these accounts is disproportionate to the original cost of the equipment when compared to other water plant accounts.

Accounting for such equipment using an amortization concept consists of capitalization of amounts to these accounts based on the same criteria as used previously under depreciation accounting, amortization of the asset over a fixed period, retirement of the equipment at the end of the amortization period and recognition of any net salvage related to disposition of equipment in these accounts as a gain or loss. For equipment in these accounts that was placed in service prior to implementation of amortization accounting, the net book value by vintage amortized over the remaining amortization period specified for each account and the original cost will be retired at the end of this period.

The amortization periods selected for each account or subaccount are based on a review of the existing depreciation rates for the accounts, typical service lives used for each type of equipment and a consideration of the period during which it is anticipated that most of the benefit of the equipment will be realized. The amortization periods are as follows:

Account Number	Description	Amortization Period, Years
340	Office Furniture and Equipment	
	Furniture and Equipment	20
	Computers	5
343	Tools, Shop and Garage Equipment	25
346	Communication Equipment	15

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

SUMMARY OF RESULTS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation and the ratemaking book depreciation reserve related to Water Plant in Service as of September 30, 2022. Table 2 presents the bringforward of the ratemaking book depreciation reserve from September 30, 2021 to September 30, 2022. Table 3 sets forth the annual depreciation accruals for the twelve months ended September 30, 2022.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page VII-2. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount.

BOROUGH OF AMBLER
WATER DEPARTMENT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF SEPTEMBER 30, 2022

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF SEPTEMBER 30, 2022	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE		COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)		(8)
	DEPRECIABLE PLANT								
304.20	STRUCTURES AND IMPROVEMENTS - POWER AND PUMPING	55-R3	601,568.21	438,658	162,910	4,044	0.67		40.3
304.30	STRUCTURES AND IMPROVEMENTS - TREATMENT	60-S1.5	154,715.95	65,681	89,035	2,120	1.37		42.0
304.61	STRUCTURES AND IMPROVEMENTS - OFFICE BUILDINGS	60-S2.5	807,362.66	500,399	306,964	9,135	1.13		33.6
305.00	COLLECTING AND IMPOUNDING RESERVOIRS	80-R2.5	464,025.00	180,104	283,921	3,925	0.85		72.3
307.00	WELLS AND SPRINGS	50-S1	990,855.43	397,907	592,949	15,141	1.53		39.2
311.00	PUMPING EQUIPMENT	45-S0.5	840,319.52	138,391	701,929	18,133	2.16		38.7
320.00	WATER TREATMENT EQUIPMENT	45-R2.5	1,623,087.79	877,422	745,666	24,564	1.51		30.4
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-R3	3,318,455.67	1,499,008	1,819,448	38,936	1.17		46.7
331.10	TRANSMISSION MAINS	100-R2.5	140,656.00	103,219	37,437	683	0.49		54.8
331.20	DISTRIBUTION MAINS	100-R2.5	4,083,959.88	729,631	3,354,329	37,620	0.92		89.2
333.00	SERVICES	65-S2.5	438,140.89	265,324	172,817	3,442	0.79		50.2
334.00	METERS	25-L3	1,571,220.82	1,066,975	504,246	32,081	2.04		15.7
335.00	HYDRANTS	70-R2.5	178,785.22	52,369	126,416	2,243	1.25		56.4
340.10	OFFICE FURNITURE AND EQUIPMENT	20-SQ	38,769.67	38,770	0	0	-	*	-
340.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS								
	FULLY ACCRUED	FULLY ACCRUED	364,846.73	364,847	0	0	-		-
	AMORTIZED	5-SQ	6,606.80	3,741	2,866	1,321	19.99		2.2
	TOTAL OFFICE FURNITURE AND EQUIPMENT - COMPUTERS		371,453.53	368,588	2,866	1,321	0.36		
341.00	TRANSPORTATION EQUIPMENT	15-L3	554,193.61	358,241	195,953	23,029	4.16		8.5
343.00	TOOLS, SHOP AND GARAGE EQUIPMENT								
	FULLY ACCRUED	FULLY ACCRUED	110,611.67	110,612	0	0	-		-
	AMORTIZED	25-SQ	89,979.89	64,209	25,771	2,585	2.87		10.0
	TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT		200,591.56	174,821	25,771	2,585	1.29		
345.00	POWER OPERATED EQUIPMENT	20-S0.5	63,907.50	43,394	20,514	1,404	2.20		14.6
346.00	COMMUNICATION EQUIPMENT	15-SQ	329,299.50	10,999	318,300	22,104	6.71		14.4
	TOTAL DEPRECIABLE PLANT		**16,771,368.41**	**7,309,900**	**9,461,471**	**242,510**	**1.45**		
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
303.00	LAND		2,328.00						
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED		**2,328.00**						
	TOTAL UTILITY PLANT IN SERVICE		**16,773,696.41**	**7,309,900**					

* NEW ADDITIONS TO ACCOUNT 340.10, OFFICE FURNITURE AND EQUIPMENT SHOULD USE A 5.00% ACCRUAL RATE BASED ON AMORTIZATION PERIOD.

BOROUGH OF AMBLER
WATER DEPARTMENT

TABLE 2. BRINGFORWARD TO SEPEMBER 30, 2022 OF BOOK RESERVE AS OF SEPTEMBER 30, 2021

ACCOUNT	BOOK RESERVE AS OF SEPTEMBER 30, 2021	+	ANNUAL ACCRUAL	-	RETIREMENTS	+	GROSS SALVAGE	-	COST OF REMOVAL	=	BOOK RESERVE AS OF SEPTEMBER 30, 2022
(1)	(2)		(3)		(4)		(5)		(6)		(7)
304.20	434,627		4,031		0		0		0		438,658
304.30	63,561		2,120		0		0		0		65,681
304.61	491,195		9,204		0		0		0		500,399
305.00	176,801		3,303		0		0		0		180,104
307.00	413,243		13,758		29,094		0		0		397,907
311.00	193,231		14,616		69,456		0		0		138,391
320.00	856,087		21,335		0		0		0		877,422
330.00	1,460,182		38,826		0		0		0		1,499,008
331.10	102,530		689		0		0		0		103,219
331.20	777,481		30,830		78,680		0		0		729,631
333.00	274,872		2,543		12,091		0		0		265,324
334.00	1,038,902		28,073		0		0		0		1,066,975
335.00	57,969		1,857		7,457		0		0		52,369
340.10	38,770		0		0		0		0		38,770
340.20	403,657		1,321		36,391		0		0		368,588
341.00	333,912		24,329		0		0		0		358,241
343.00	187,640		3,764		16,583		0		0		174,821
345.00	41,969		1,425		0		0		0		43,394
346.00	0		10,999		0		0		0		10,999
TOTAL	**7,346,629**		**213,023**		**249,752**		**0**		**0**		**7,309,900**

BOROUGH OF AMBLER
WATER DEPARTMENT

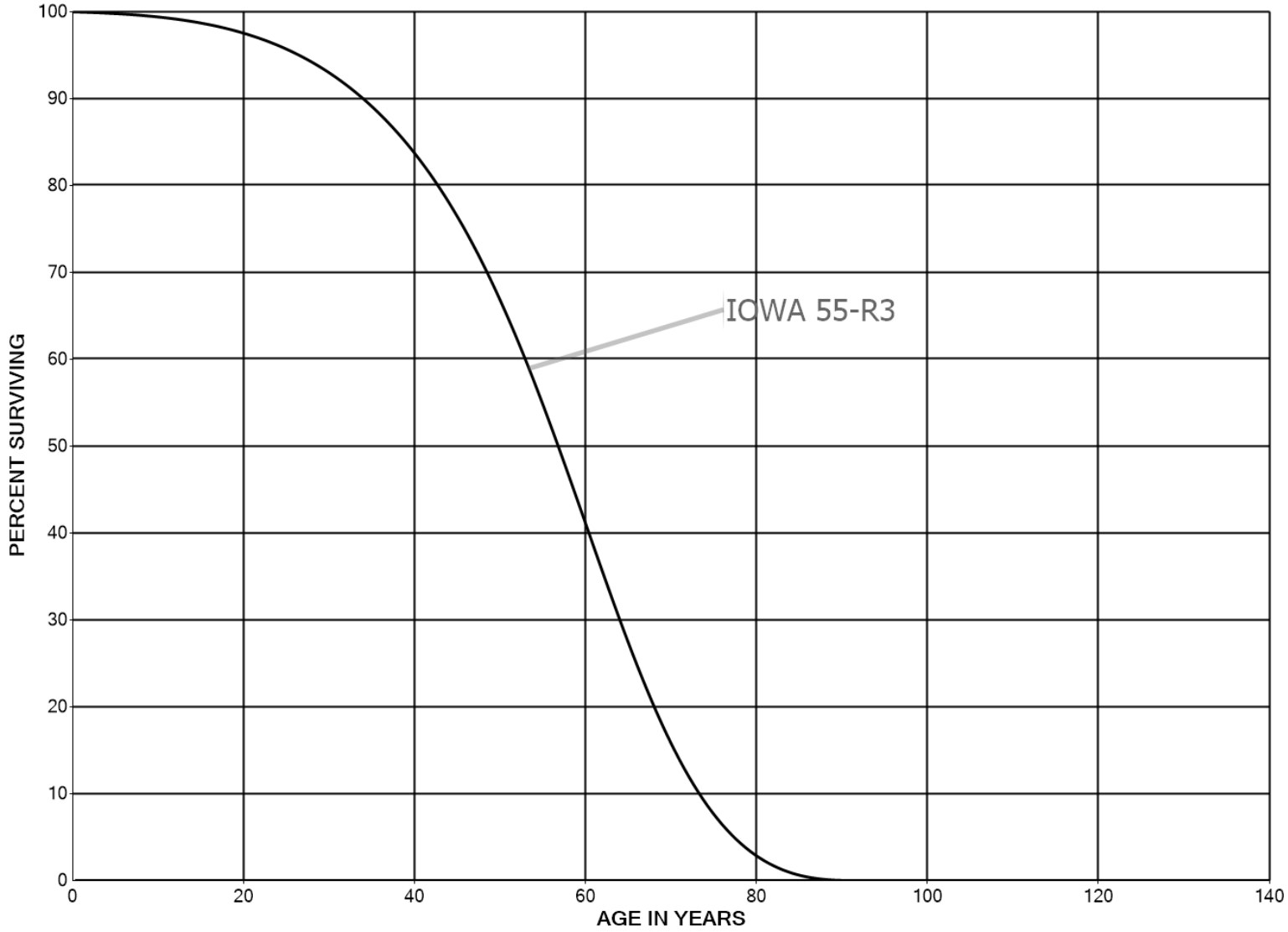
TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2022

ACCOUNT	ORIGINAL COST AS OF 9/30/2021	ORIGINAL COST AS OF 9/30/2022	ACCRUAL RATE		ANNUAL ACCRUAL AMOUNT	
(1)	(2)	(3)	(4)		(5)=([(2)+(3)]/2)*(4)	
304.20	601,568.21	601,568.21	0.67		4,031	
304.30	154,715.95	154,715.95	1.37		2,120	
304.61	807,362.66	807,362.66	1.14		9,204	
305.00	394,025.00	464,025.00	0.77		3,303	
307.00	919,949.65	990,855.43	1.44		13,758	
311.00	658,775.33	840,319.53	1.95		14,616	
320.00	1,403,087.79	1,623,087.79	1.41		21,335	
330.00	3,318,455.67	3,318,455.67	1.17		38,826	
331.10	140,656.00	140,656.00	0.49		689	
331.20	3,003,485.60	4,083,959.87	0.87		30,830	
333.00	382,132.28	438,140.88	0.62		2,543	
334.00	1,431,220.82	1,571,220.82	1.87		28,073	
335.00	144,242.47	178,785.22	1.15		1,857	
340.10	38,769.67	38,769.67	0.00		0	
340.20	407,844.11	371,453.53	20.00	*	1,321	**
341.00	554,193.61	554,193.61	4.39		24,329	
343.00	217,174.56	200,591.56	4.00	*	3,764	**
345.00	63,907.50	63,907.50	2.23		1,425	
346.00	509.50	329,299.50	6.67	*	10,999	**
TOTAL	**14,642,076.38**	**16,771,368.40**			**213,023**	

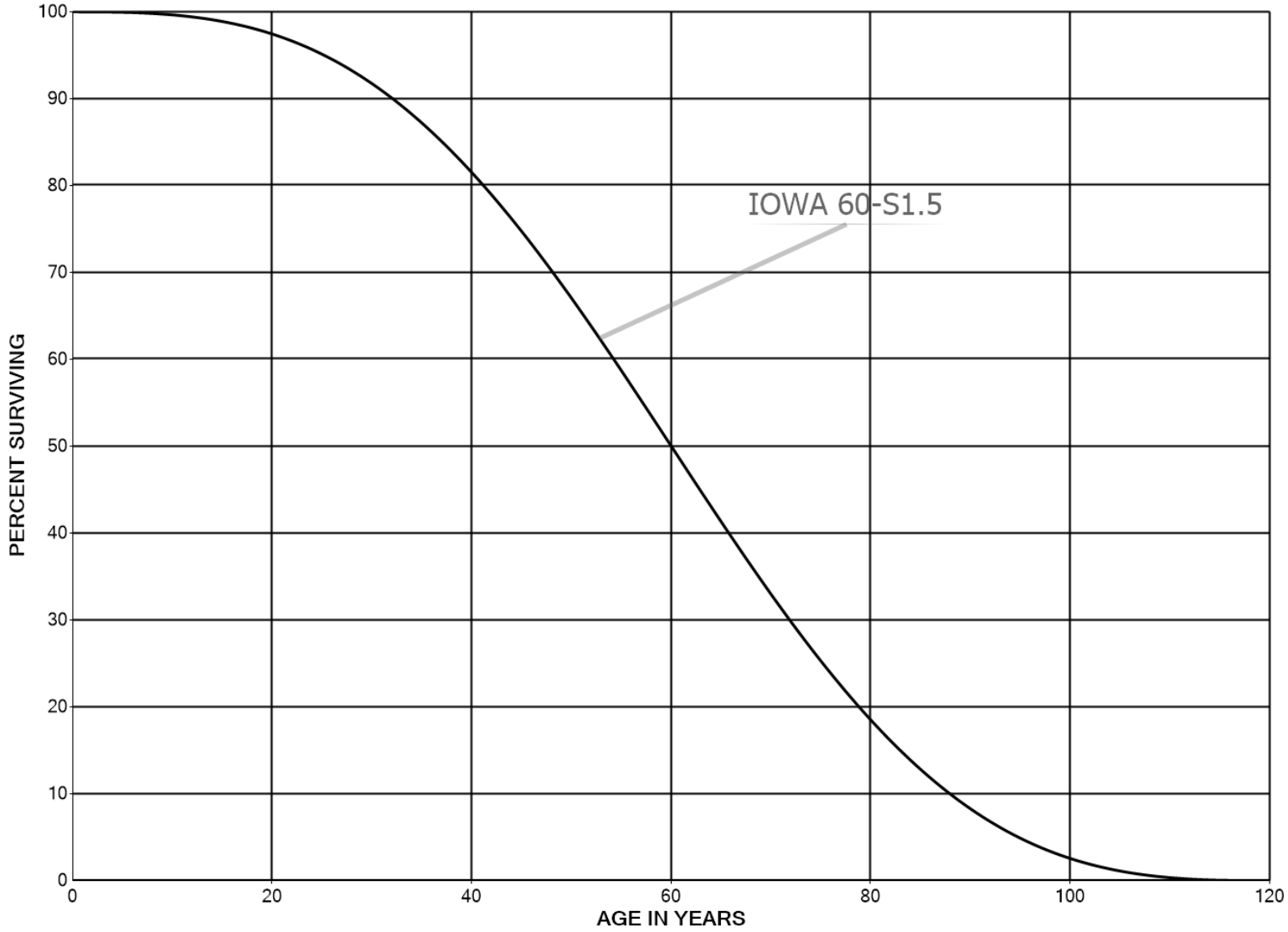
* ACCRUAL RATE CALCULATED USING 1 DIVIDED BY THE AMORTIZATION PERIOD.
** ACCRUAL CALCULATED USING AMORTIZATION RATE APPLIED TO THE AMORTIZABLE PLANT BALANCE BY ACCOUNT.

PART VI. SERVICE LIFE STATISTICS

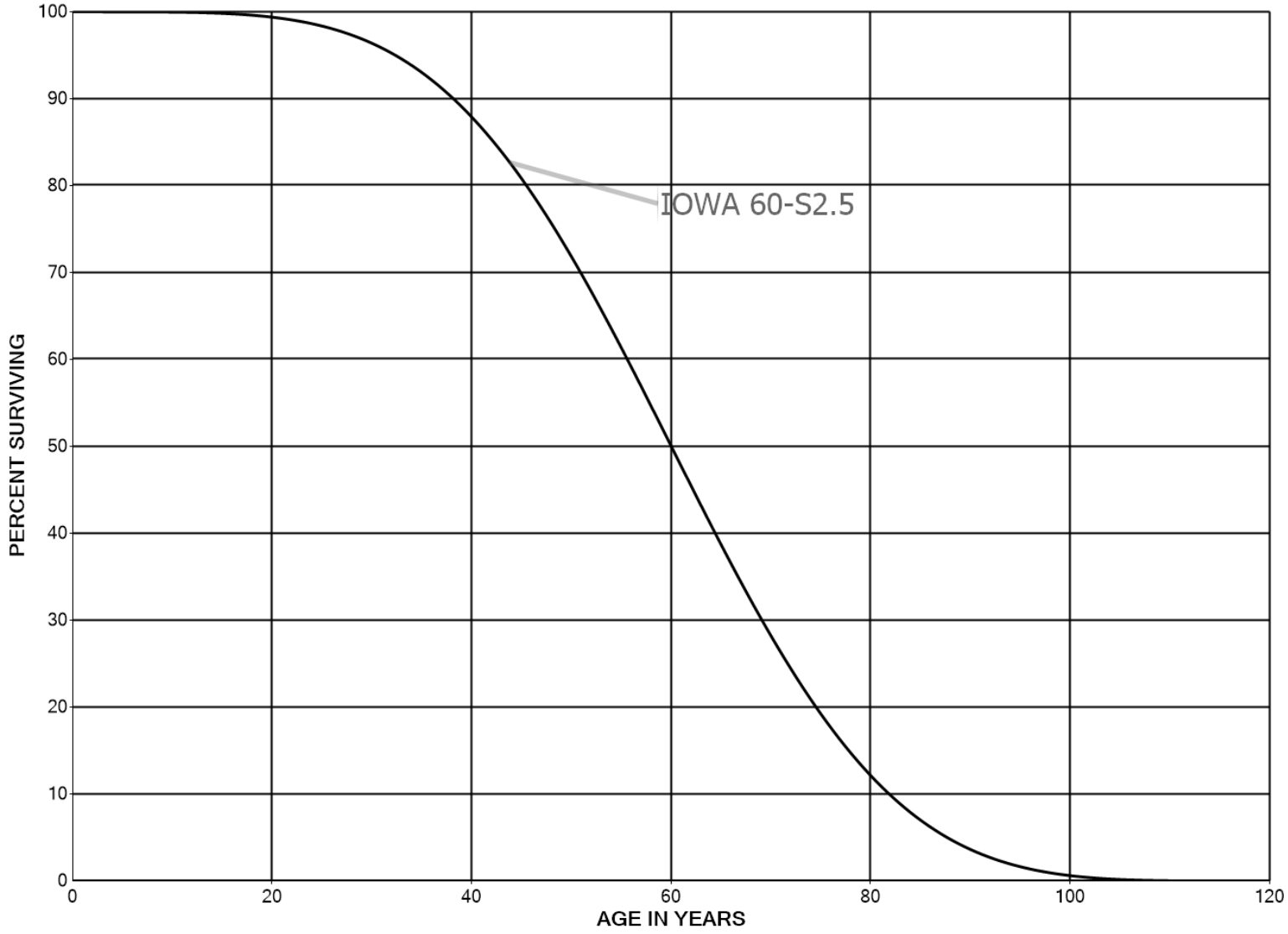
BOROUGH OF AMBLER
WATER DEPARTMENT
ACCOUNT 304.20 STRUCTURES AND IMPROVEMENTS - POWER AND PUMPING
SMOOTH SURVIVOR CURVE



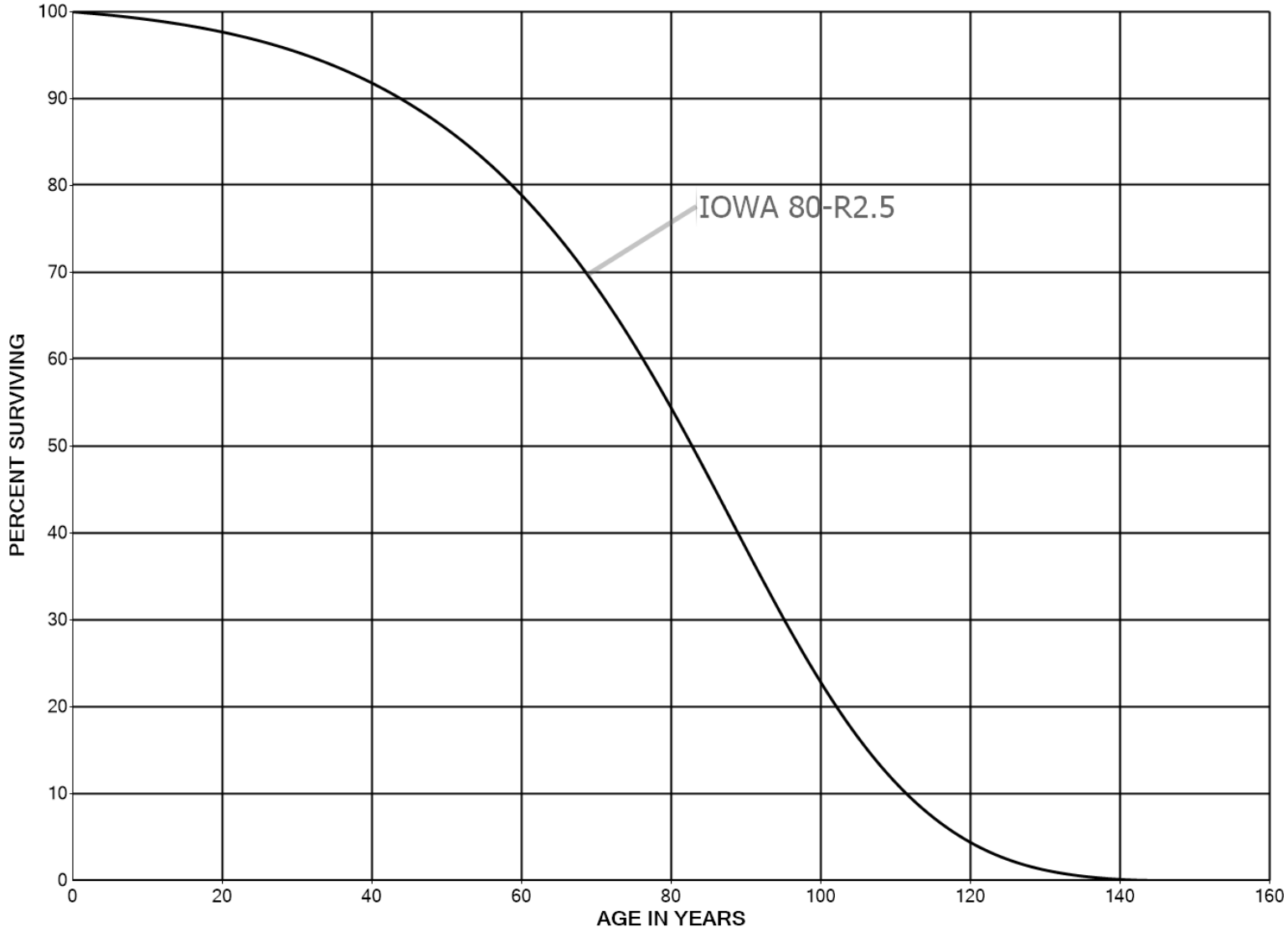
BOROUGH OF AMBLER
WATER DEPARTMENT
ACCOUNT 304.30 STRUCTURES AND IMPROVEMENTS - TREATMENT
SMOOTH SURVIVOR CURVE

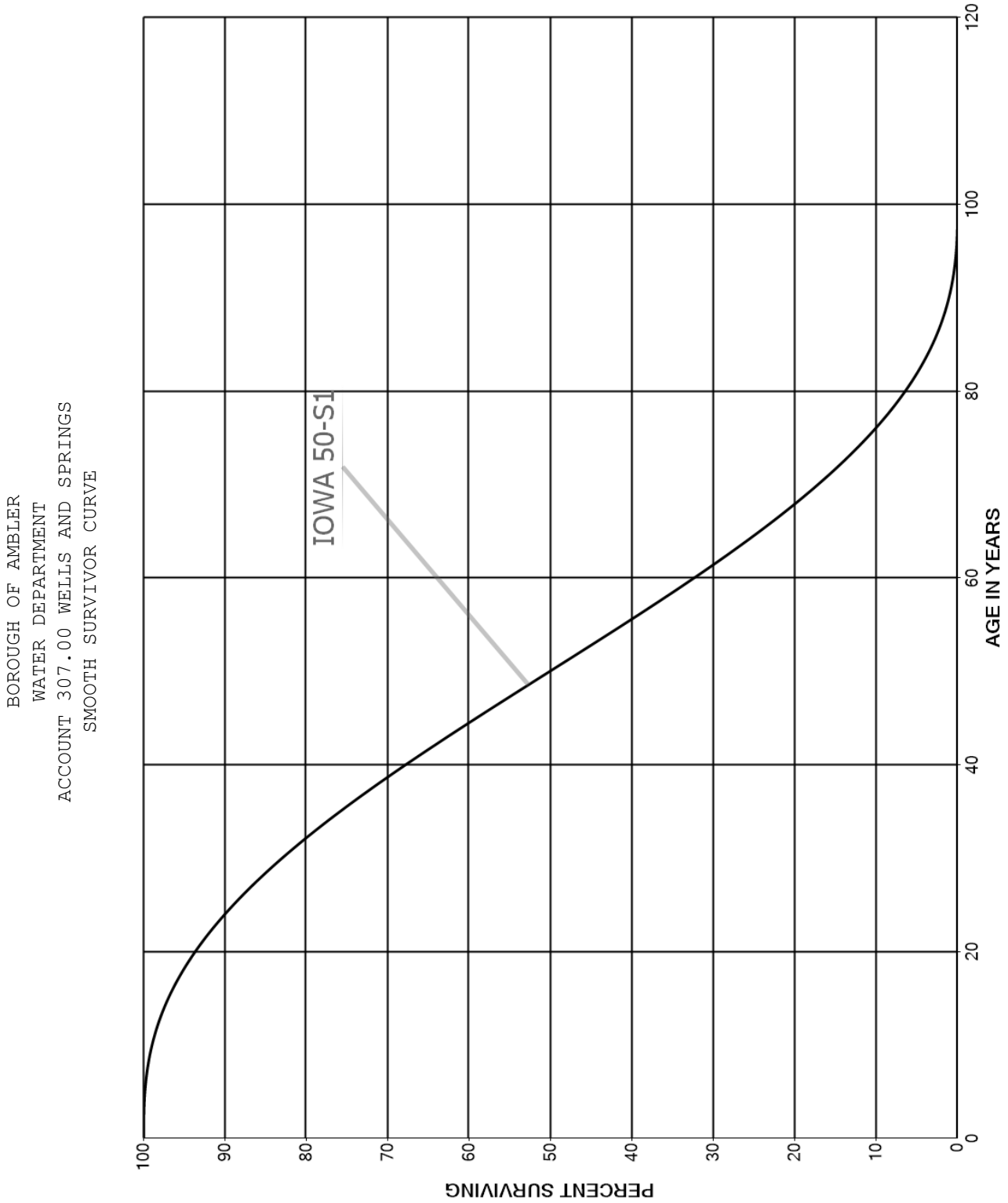


BOROUGH OF AMBLER
WATER DEPARTMENT
ACCOUNT 304.61 STRUCTURES AND IMPROVEMENTS - OFFICE BUILDINGS
SMOOTH SURVIVOR CURVE

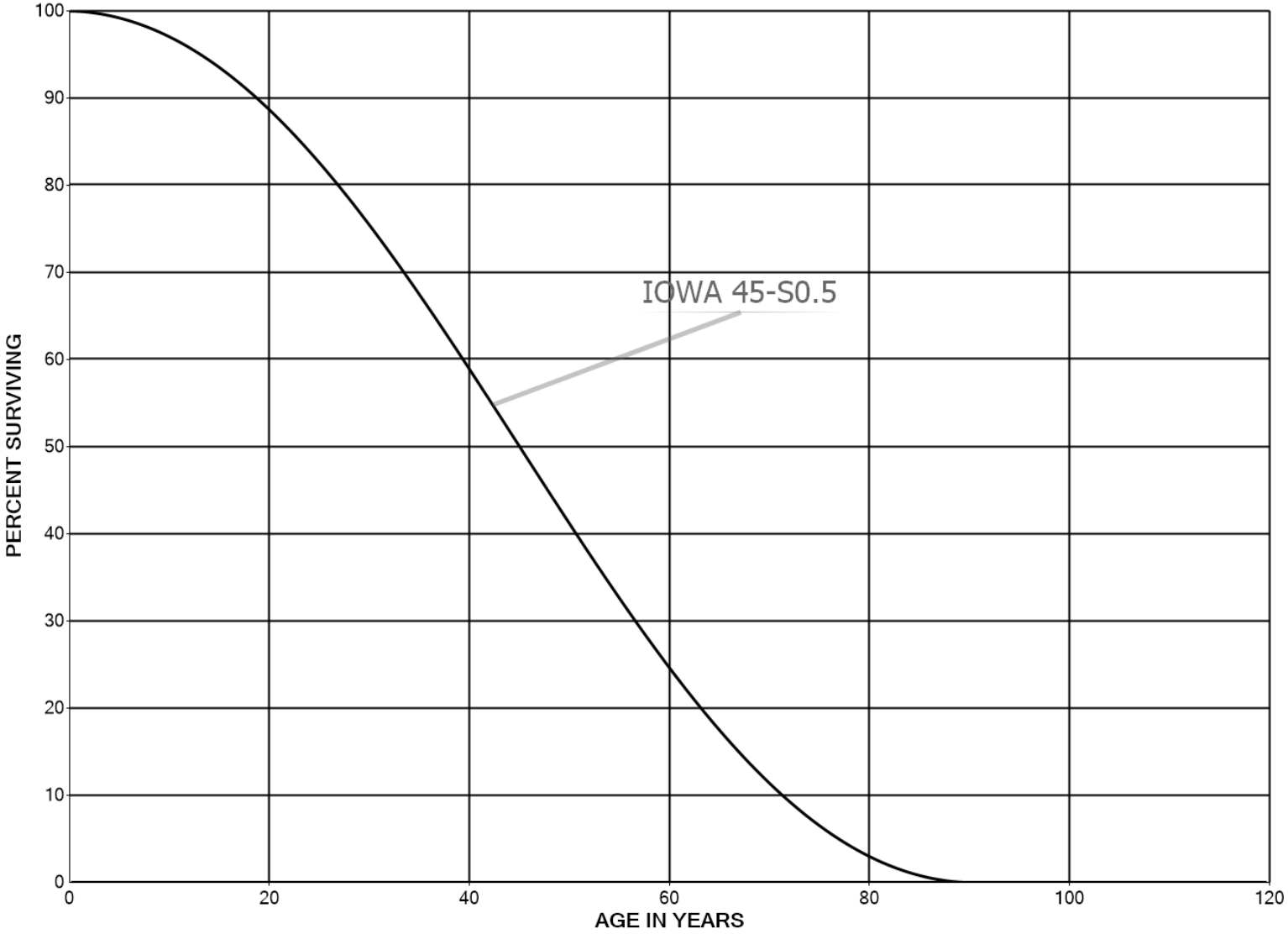


BOROUGH OF AMBLER
WATER DEPARTMENT
ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS
SMOOTH SURVIVOR CURVE

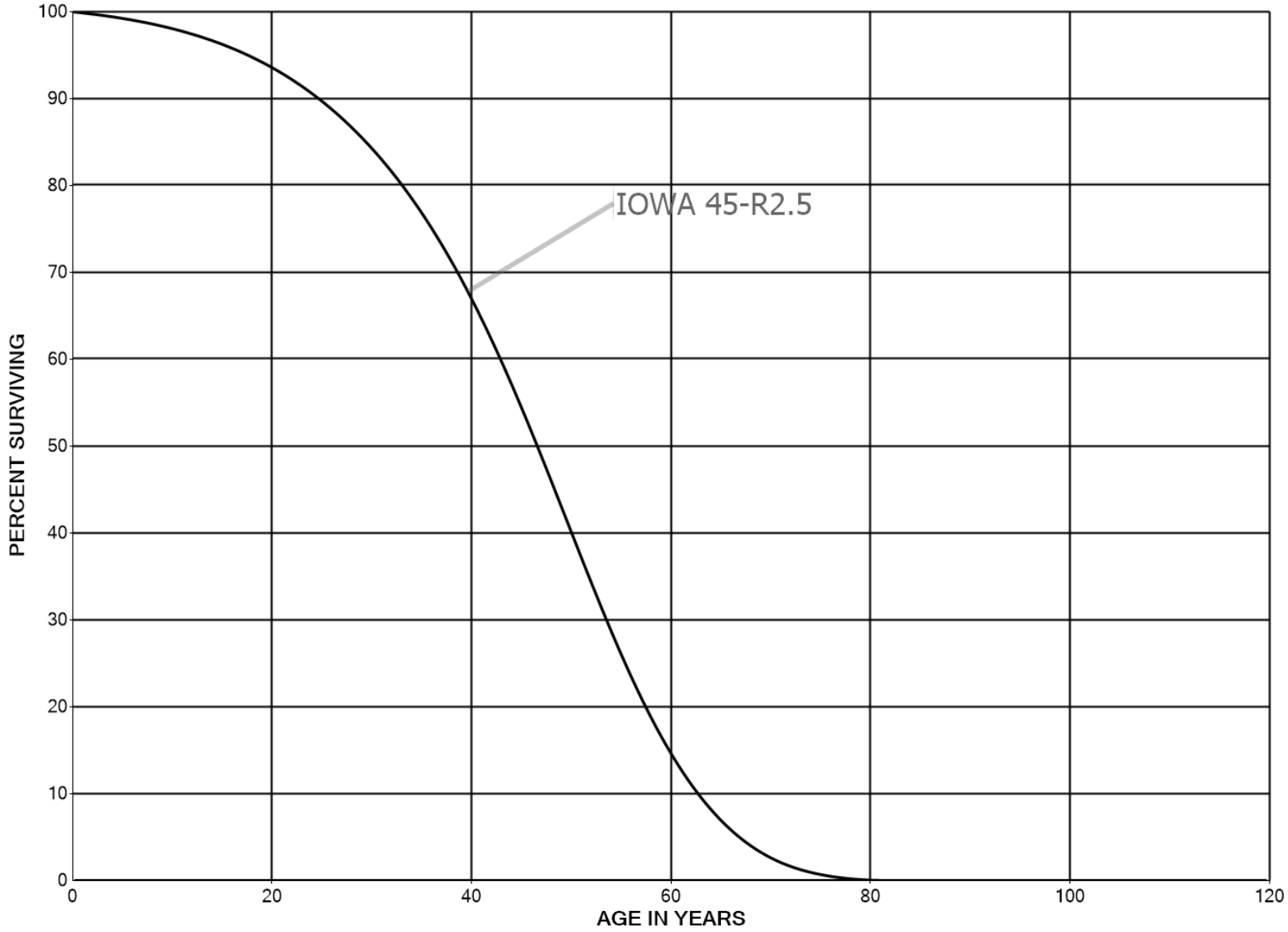



BOROUGH OF AMBLER
WATER DEPARTMENT
ACCOUNT 307.00 WELLS AND SPRINGS
SMOOTH SURVIVOR CURVE
IOWA 50-S1
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
0
20
40
60
80
100
120
AGE IN YEARS

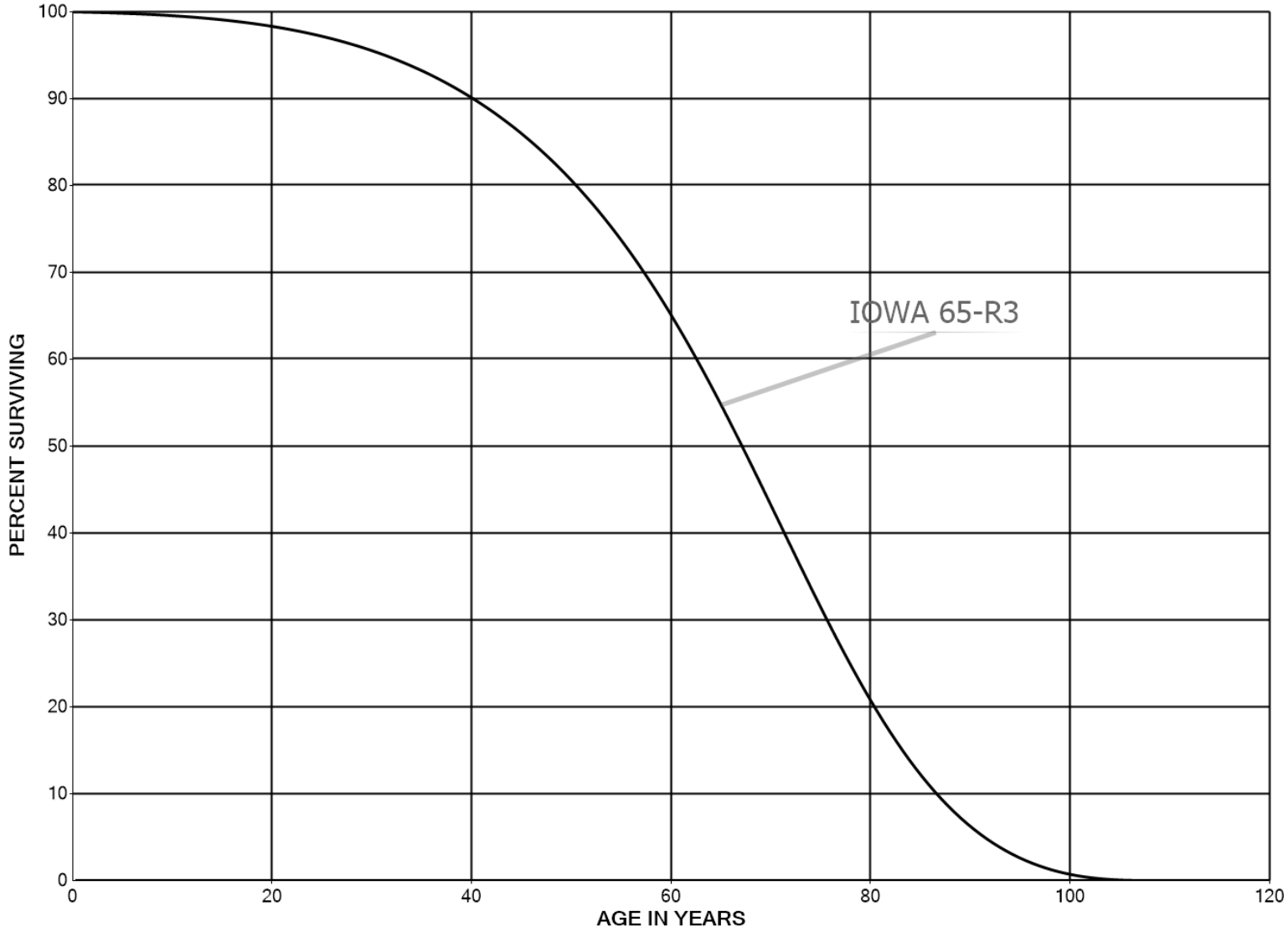
BOROUGH OF AMBLER
WATER DEPARTMENT
ACCOUNT 311.00 PUMPING EQUIPMENT
SMOOTH SURVIVOR CURVE



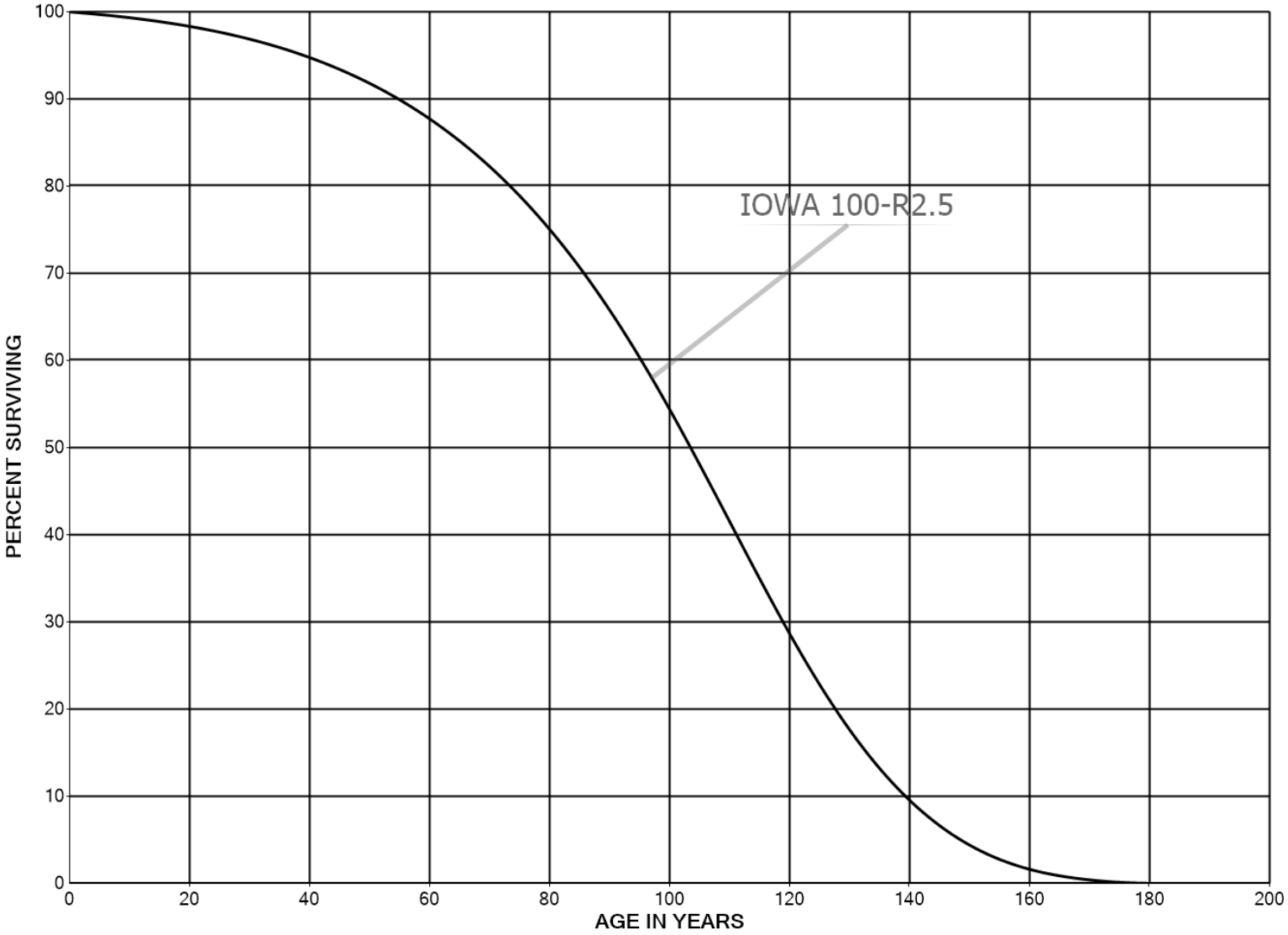
BOROUGH OF AMBLER
WATER DEPARTMENT
ACCOUNT 320.00 WATER TREATMENT EQUIPMENT
SMOOTH SURVIVOR CURVE



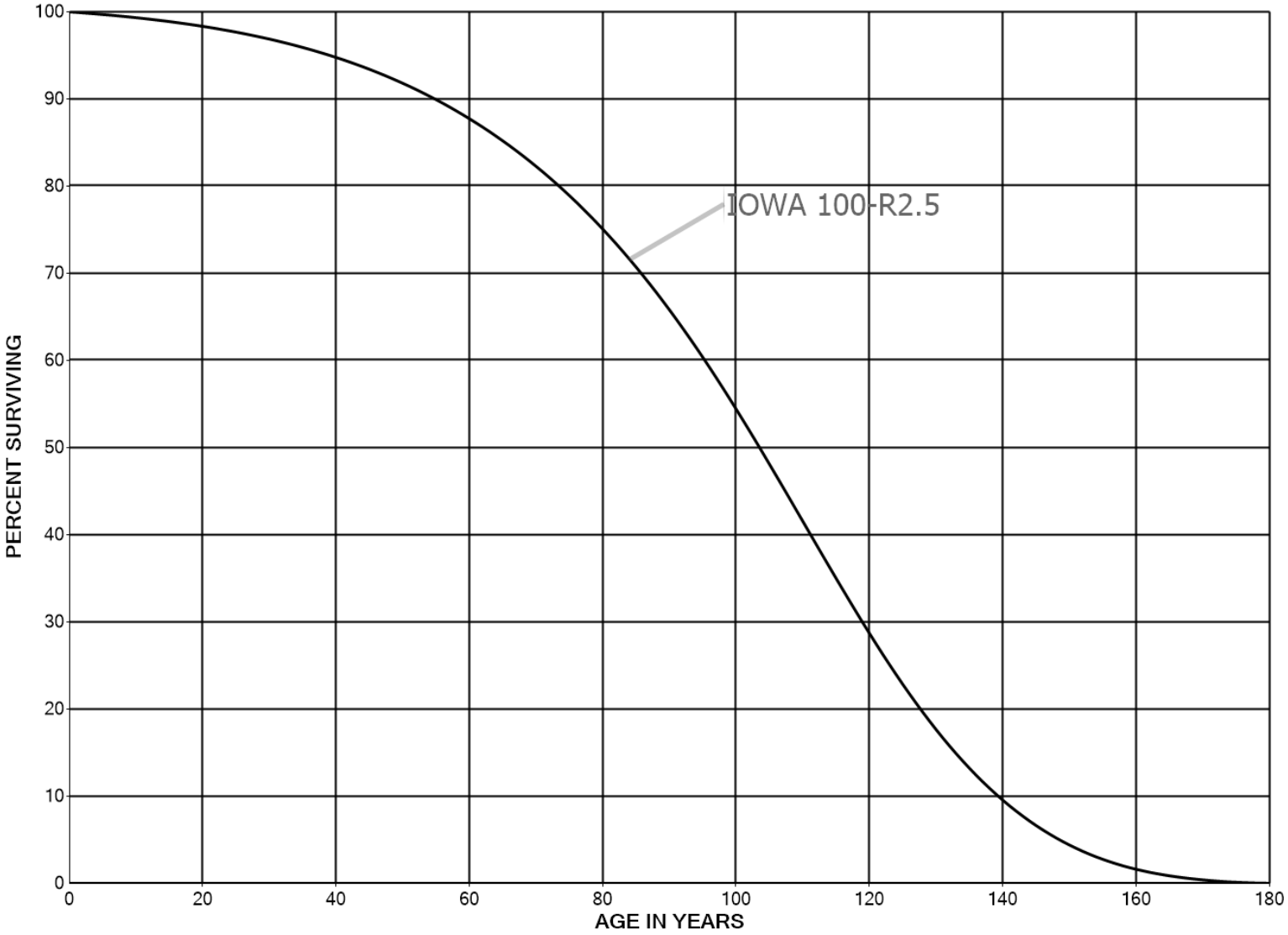
BOROUGH OF AMBLER
WATER DEPARTMENT
ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES
SMOOTH SURVIVOR CURVE

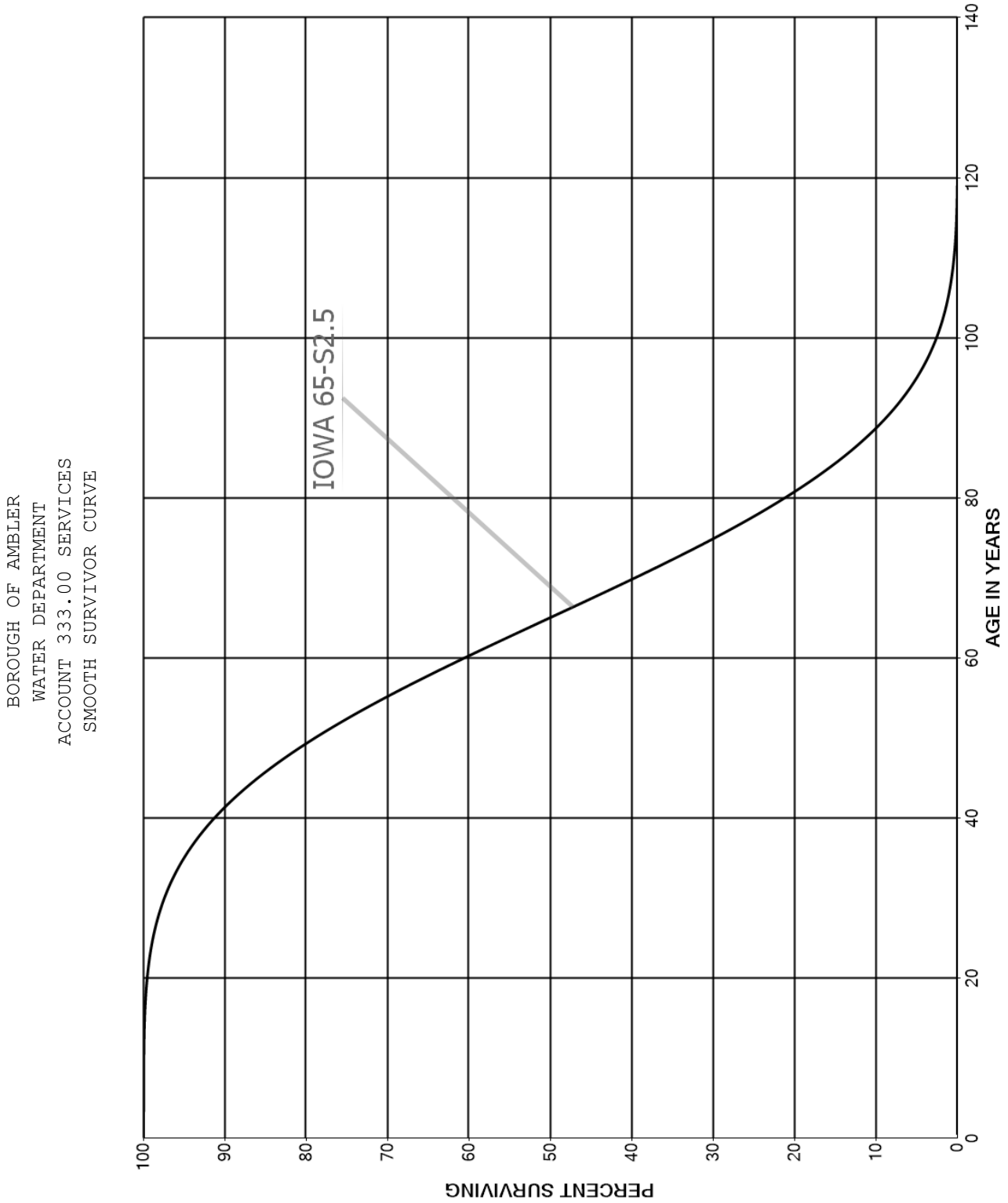


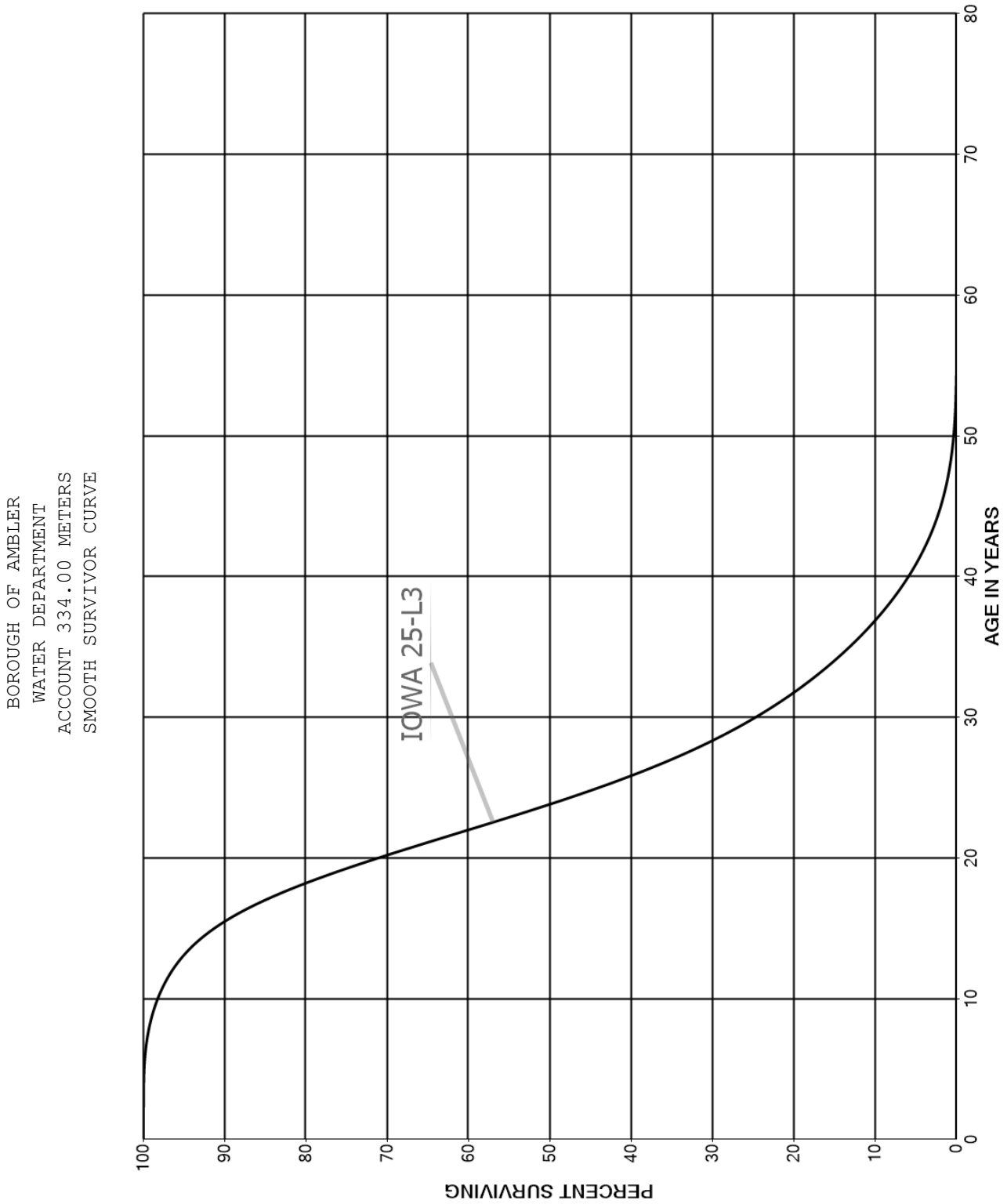
BOROUGH OF AMBLER
WATER DEPARTMENT
ACCOUNT 331.10 TRANSMISSION MAINS
SMOOTH SURVIVOR CURVE



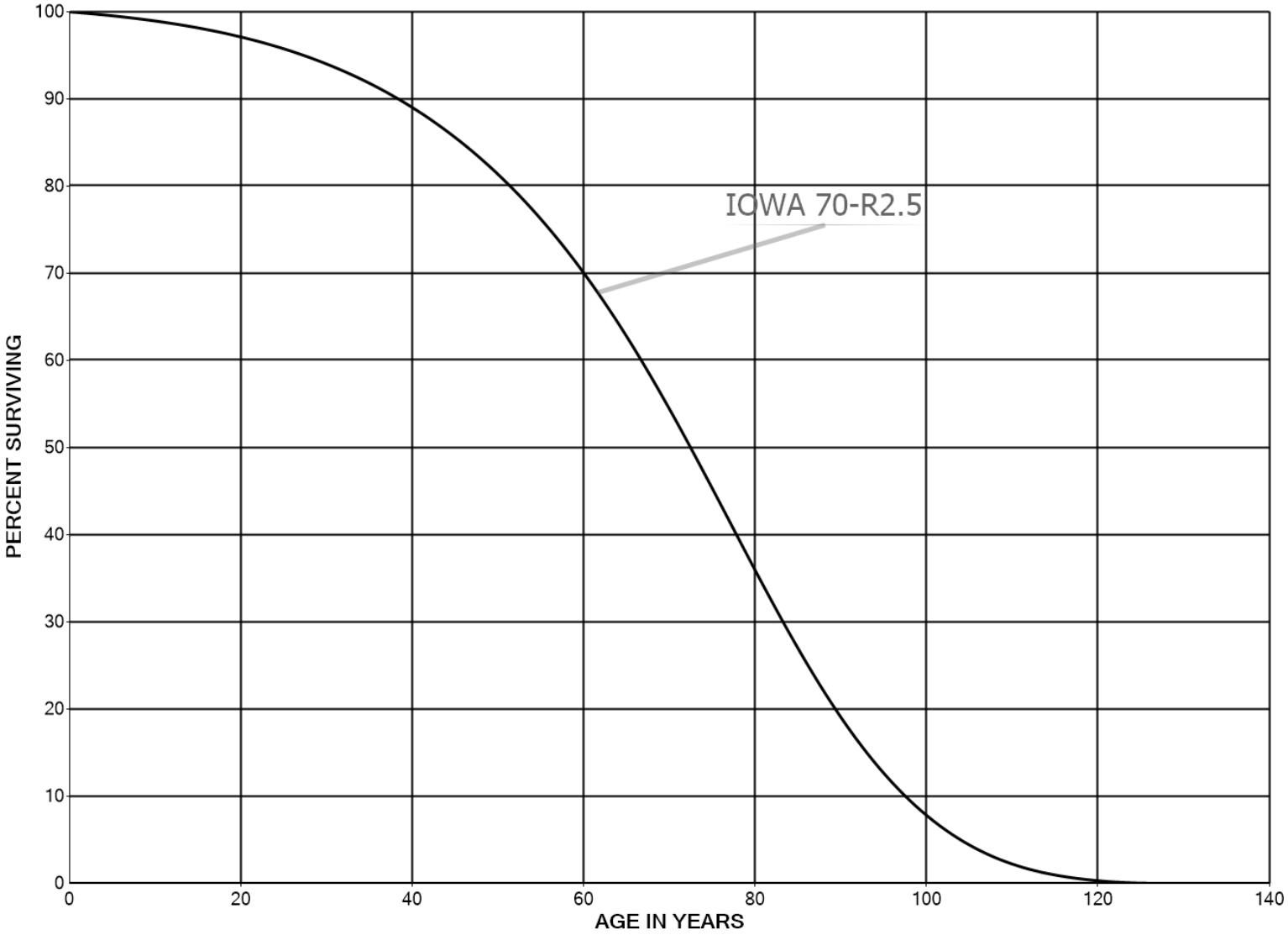
BOROUGH OF AMBLER
WATER DEPARTMENT
ACCOUNT 331.20 DISTRIBUTION MAINS
SMOOTH SURVIVOR CURVE



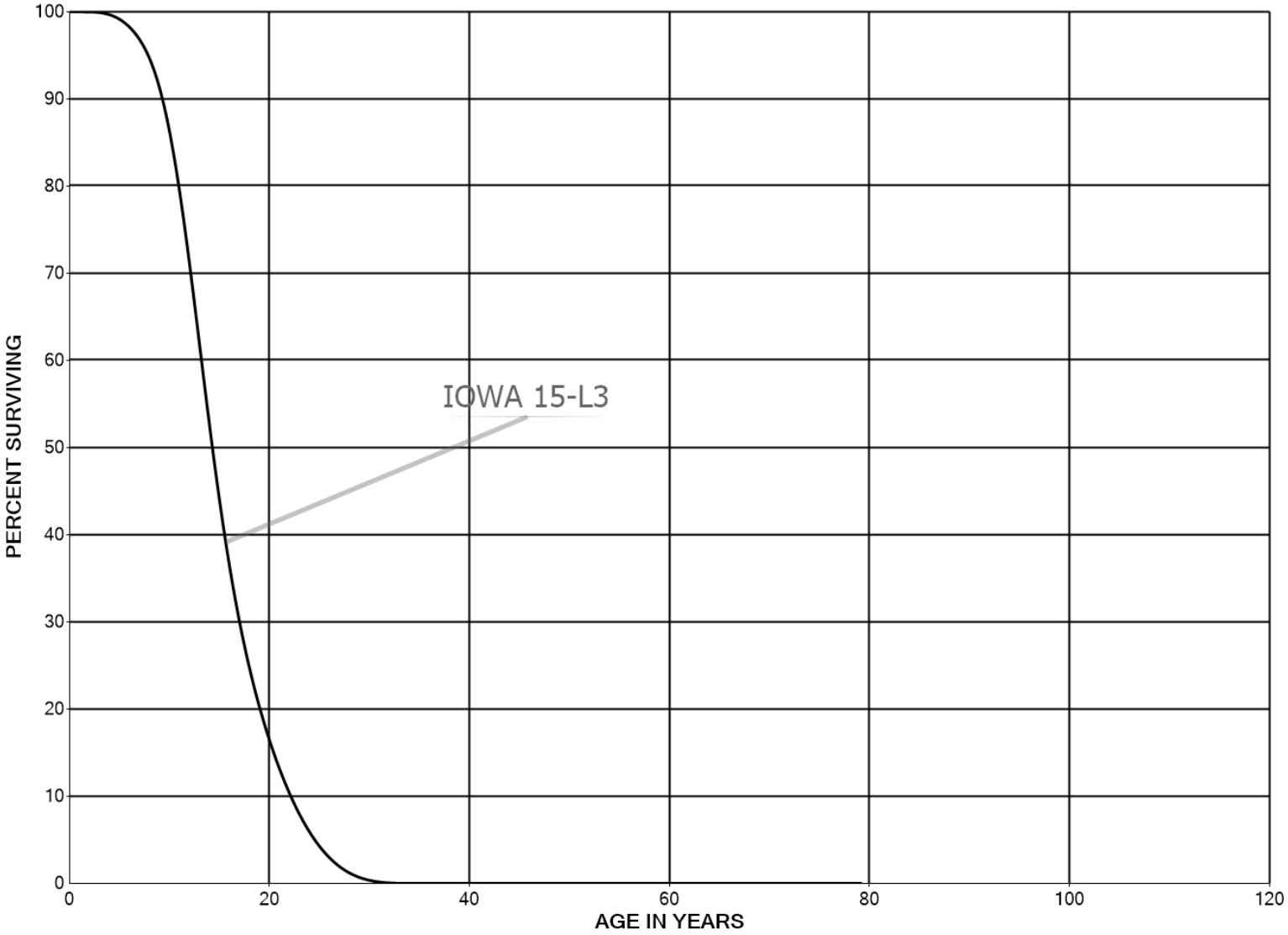

BOROUGH OF AMBLER
WATER DEPARTMENT
ACCOUNT 333.00 SERVICES
SMOOTH SURVIVOR CURVE
IOWA 65-S2.5
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
0
20
40
60
80
100
120
140
AGE IN YEARS


BOROUGH OF AMBLER
WATER DEPARTMENT
ACCOUNT 334.00 METERS
SMOOTH SURVIVOR CURVE
IOWA 25-L3
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
0
10
20
30
40
50
60
70
80
AGE IN YEARS

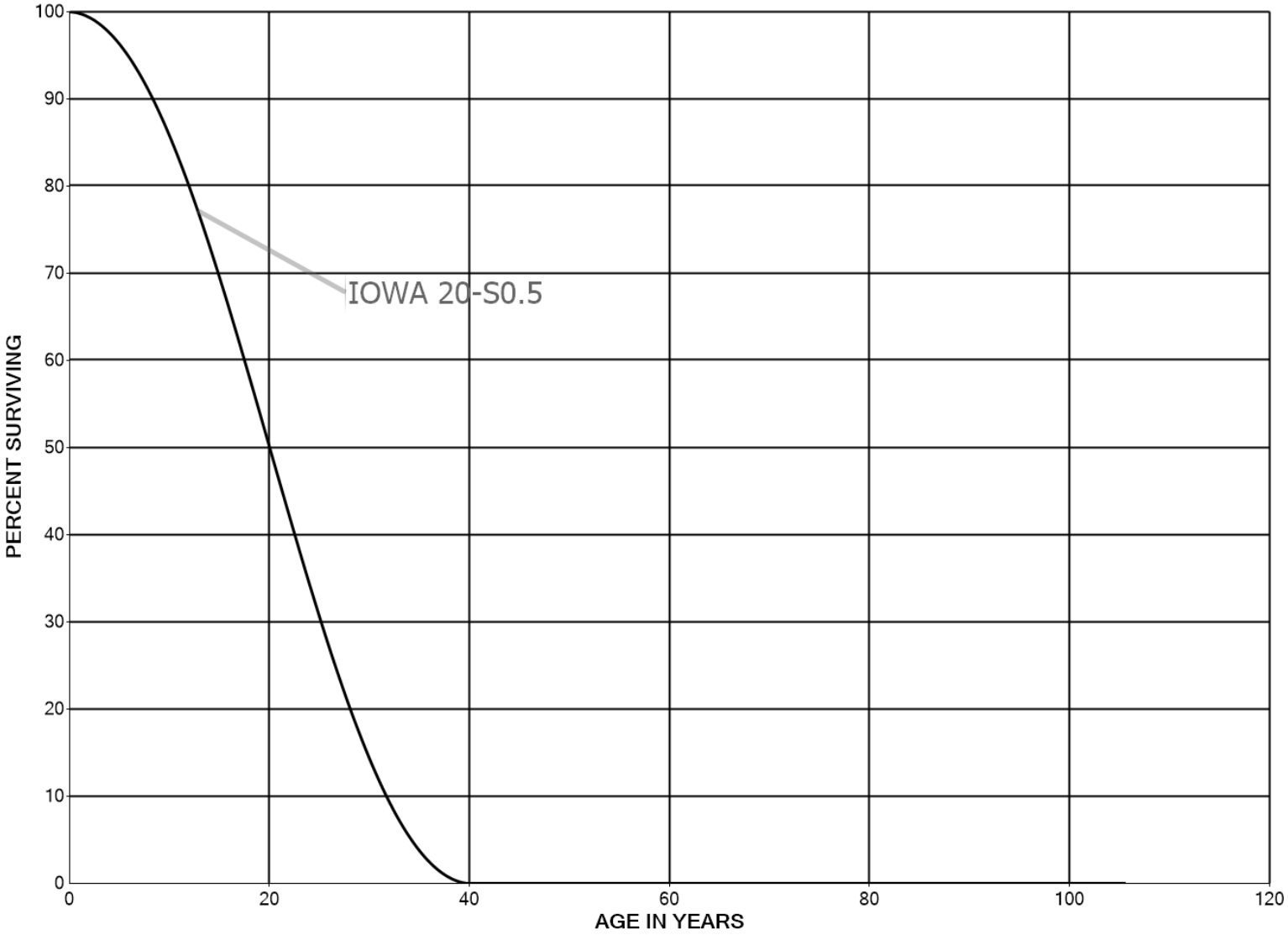
BOROUGH OF AMBLER
WATER DEPARTMENT
ACCOUNT 335.00 HYDRANTS
SMOOTH SURVIVOR CURVE



BOROUGH OF AMBLER
WATER DEPARTMENT
ACCOUNT 341.00 TRANSPORTATION EQUIPMENT
SMOOTH SURVIVOR CURVE



BOROUGH OF AMBLER
WATER DEPARTMENT
ACCOUNT 345.00 POWER OPERATED EQUIPMENT
SMOOTH SURVIVOR CURVE



PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

BOROUGH OF AMBLER
WATER DEPARTMENT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1944	367,167	327,019	40,148	40,148	0.4
1945	996	986	10	40,158	0.4
1946	8,479	7,660	819	40,977	0.4
1947	15,106	15,042	64	41,041	0.4
1948	13,347	12,965	382	41,423	0.4
1949	4,883	4,701	182	41,605	0.4
1950	3,838	3,838		41,605	0.4
1951	2,505	2,505		41,605	0.4
1952	4,365	4,365		41,605	0.4
1953	14,383	13,922	461	42,066	0.4
1954	11,227	11,227		42,066	0.4
1955	33,126	29,182	3,944	46,010	0.5
1956	20,438	20,427	11	46,021	0.5
1957	9,396	8,722	674	46,695	0.5
1958	61,550	60,042	1,508	48,203	0.5
1959	22,543	22,543		48,203	0.5
1960	39,663	39,663		48,203	0.5
1961	12,199	10,676	1,523	49,726	0.5
1962	4,004	3,921	83	49,809	0.5
1963	9,786	9,074	712	50,521	0.5
1964	29,111	27,788	1,323	51,844	0.5
1965	10,932	8,744	2,188	54,032	0.6
1966	22,372	21,701	671	54,703	0.6
1967	7,056	6,826	230	54,933	0.6
1968	19,289	19,163	126	55,059	0.6
1969	60,765	49,055	11,710	66,769	0.7
1970	13,594	9,877	3,717	70,486	0.7
1971	45,027	30,222	14,805	85,291	0.9
1972	876,803	764,317	112,486	197,777	2.1
1973	3,273	3,102	171	197,948	2.1
1974	100,414	74,323	26,091	224,039	2.4
1975	31,678	28,364	3,314	227,353	2.4
1976	20,666	15,286	5,380	232,733	2.5
1977	74,500	42,664	31,836	264,569	2.8
1978	37,079	27,295	9,784	274,353	2.9
1979	216,531	140,649	75,882	350,235	3.7
1980	35,541	33,412	2,129	352,364	3.7
1981	144,681	89,856	54,825	407,189	4.3
1982	44,866	22,140	22,726	429,915	4.5
1983	65,089	54,139	10,950	440,865	4.7
1984	106,310	71,879	34,431	475,296	5.0
1985	79,387	53,571	25,816	501,112	5.3
1986	395,400	355,735	39,665	540,777	5.7
1988	17,894	12,842	5,052	545,829	5.8
1989	31,144	19,745	11,399	557,228	5.9

BOROUGH OF AMBLER
WATER DEPARTMENT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1990	44,182	25,159	19,023	576,251	6.1
1991	310,859	210,167	100,692	676,943	7.2
1992	23,387	17,895	5,492	682,435	7.2
1993	610,861	413,563	197,298	879,733	9.3
1994	69,408	60,186	9,222	888,955	9.4
1995	51,057	37,091	13,966	902,921	9.5
1996	403,415	335,164	68,251	971,172	10.3
1997	186,478	130,368	56,110	1,027,282	10.9
1998	164,758	108,590	56,168	1,083,450	11.5
1999	134,571	111,580	22,991	1,106,441	11.7
2000	153,276	109,123	44,153	1,150,594	12.2
2001	203,478	131,609	71,869	1,222,463	12.9
2002	985,286	571,696	413,590	1,636,053	17.3
2003	95,464	48,311	47,153	1,683,206	17.8
2004	864,670	663,393	201,277	1,884,483	19.9
2005	1,526,319	560,452	965,867	2,850,350	30.1
2006	325,013	111,181	213,832	3,064,182	32.4
2007	603,760	159,956	443,804	3,507,986	37.1
2008	31,694	11,235	20,459	3,528,445	37.3
2009	237,396	93,711	143,685	3,672,130	38.8
2010	65,010	26,685	38,325	3,710,455	39.2
2011	43,651	25,640	18,011	3,728,466	39.4
2012	932,526	287,382	645,144	4,373,610	46.2
2013	100,609	28,457	72,152	4,445,762	47.0
2014	218,855	56,489	162,366	4,608,128	48.7
2015	93,774	60,172	33,602	4,641,730	49.1
2016	882,588	155,082	727,506	5,369,236	56.7
2018	587,269	56,821	530,448	5,899,684	62.4
2019	426,746	36,909	389,837	6,289,521	66.5
2020	255,826	24,856	230,970	6,520,491	68.9
2021	1,206,498	32,682	1,173,816	7,694,307	81.3
2022	1,784,283	17,121	1,767,162	9,461,469	100.0
TOTAL	16,771,368	7,309,900	9,461,471		

WATER PLANT IN SERVICE

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 304.20 STRUCTURES AND IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1944	1,985.00	1,855	1,985			
1945	353.00	328	353			
1946	2,255.00	2,086	2,255			
1947	4,375.00	4,027	4,375			
1948	11,011.00	10,082	11,011			
1949	3,942.00	3,591	3,942			
1950	811.00	735	811			
1952	242.00	217	242			
1953	164.00	146	164			
1954	5,984.00	5,304	5,984			
1955	12,510.00	11,025	12,510			
1956	10,046.00	8,798	10,046			
1957	449.00	391	449			
1958	23,926.00	20,681	23,926			
1959	22,543.00	19,350	22,543			
1960	25,452.00	21,690	25,452			
1964	15,011.00	12,374	15,011			
1966	17,969.00	14,532	17,969			
1968	14,425.00	11,422	14,425			
1969	10,237.00	8,013	10,237			
1970	591.00	457	591			
1975	22,953.00	16,589	22,953			
1976	3,182.00	2,264	3,182			
1977	333.00	233	333			
1978	11,605.00	7,993	11,605			
1979	59,066.00	39,982	59,066			
1981	3,672.00	2,396	3,672			
1983	2,900.00	1,819	2,900			
1985	1,338.00	804	1,318	20	21.95	1
1989	5,275.00	2,880	4,721	554	24.97	22
1990	2,446.00	1,301	2,133	313	25.75	12
1993	7,245.00	3,537	5,798	1,447	28.15	51
1995	20,063.00	9,196	15,074	4,989	29.79	167
1996	3,408.00	1,510	2,475	933	30.63	30
1997	23,153.00	9,901	16,230	6,923	31.48	220
1998	3,626.00	1,495	2,451	1,175	32.33	36
2000	5,639.00	2,147	3,519	2,120	34.06	62
2002	15,385.00	5,362	8,790	6,595	35.83	184
2003	21,522.00	7,153	11,726	9,796	36.72	267
2004	6,617.00	2,091	3,428	3,189	37.62	85
2006	85,511.00	24,192	39,656	45,855	39.44	1,163

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 304.20 STRUCTURES AND IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2007	23,625.00	6,289	10,309	13,316	40.36	330
2008	15,000.00	3,739	6,129	8,871	41.29	215
2009	1,692.00	393	644	1,048	42.22	25
2013	45,405.00	7,421	12,165	33,240	46.01	722
2014	1,700.00	249	408	1,292	46.96	28
2015	6,880.00	884	1,449	5,431	47.93	113
2018	18,046.21	1,368	2,243	15,803	50.83	311
	601,568.21	320,292	438,658	162,910		4,044

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.3 0.67

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 304.30 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1.5						
NET SALVAGE PERCENT.. 0						
1997	77,209.00	29,687	40,736	36,473	36.93	988
1998	1,960.00	728	999	961	37.72	25
2000	34,082.00	11,747	16,119	17,963	39.32	457
2013	4,849.95	736	1,010	3,840	50.90	75
2014	36,615.00	4,968	6,817	29,798	51.86	575
	154,715.95	47,866	65,681	89,035		2,120

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.0 1.37

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 304.61 STRUCTURES AND IMPROVEMENTS - OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
NET SALVAGE PERCENT.. 0						
1960	12,589.00	9,924	12,589			
1961	5,924.00	4,634	5,924			
1985	4,787.00	2,735	3,765	1,022	25.72	40
1990	9,800.00	4,980	6,855	2,945	29.51	100
1993	536,822.00	250,873	345,352	191,470	31.96	5,991
1996	149,221.00	63,295	87,132	62,089	34.55	1,797
2000	2,830.00	1,030	1,418	1,412	38.17	37
2001	8,256.00	2,876	3,959	4,297	39.10	110
2002	60,424.00	20,111	27,685	32,739	40.03	818
2003	7,317.00	2,319	3,192	4,125	40.98	101
2004	1,456.00	438	603	853	41.94	20
2005	850.00	242	333	517	42.90	12
2009	4,445.00	978	1,347	3,098	46.80	66
2018	2,075.00	147	202	1,873	55.75	34
2019	566.66	31	43	524	56.75	9
	807,362.66	364,613	500,399	306,964		9,135

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.6 1.13

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1944	30,359.00	22,792	30,359			
2005	8,800.00	1,751	5,867	2,933	64.08	46
2012	354,866.00	42,449	142,243	212,623	70.43	3,019
2021	17,500.00	258	864	16,636	78.82	211
2022	52,500.00	230	771	51,729	79.65	649
	464,025.00	67,480	180,104	283,921		3,925

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 72.3 0.85

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 307.00 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S1						
NET SALVAGE PERCENT.. 0						
1944	15,538.00	13,642	15,538			
1947	6,537.00	5,619	6,537			
1948	258.00	220	258			
1953	5,466.00	4,488	5,466			
1954	44.00	36	44			
1955	526.00	425	526			
1956	9,054.00	7,252	9,054			
1957	5,184.00	4,117	5,184			
1958	27,006.00	21,259	27,006			
1964	5,419.00	4,032	5,419			
1969	8,081.00	5,700	7,906	175	14.73	12
1971	700.00	482	669	31	15.54	2
1974	120.00	80	111	9	16.79	1
1978	2,303.78	1,449	2,010	294	18.56	16
1981	38,584.00	23,181	32,151	6,433	19.96	322
1983	15,586.00	9,062	12,569	3,017	20.93	144
1984	31,036.00	17,734	24,596	6,440	21.43	301
1985	42,105.00	23,629	32,773	9,332	21.94	425
1990	1,864.00	946	1,312	552	24.62	22
1991	3,669.00	1,821	2,526	1,143	25.19	45
1992	9,300.00	4,507	6,251	3,049	25.77	118
1993	7,743.00	3,661	5,078	2,665	26.36	101
1994	2,272.00	1,047	1,452	820	26.96	30
1997	13,738.00	5,814	8,064	5,674	28.84	197
2003	11,969.00	4,077	5,655	6,314	32.97	192
2004	44,024.00	14,343	19,893	24,131	33.71	716
2006	22,187.00	6,550	9,085	13,102	35.24	372
2007	151,424.00	42,308	58,679	92,745	36.03	2,574
2009	116,585.00	28,773	39,907	76,678	37.66	2,036
2013	22,500.00	3,996	5,542	16,958	41.12	412
2014	47,275.00	7,536	10,452	36,823	42.03	876
2015	5,460.00	770	1,068	4,392	42.95	102
2016	168,373.30	20,609	28,584	139,789	43.88	3,186
2018	39,214.25	3,294	4,568	34,646	45.80	756
2021	34,710.10	868	1,204	33,506	48.75	687
2022	75,000.00	555	770	74,230	49.63	1,496
	990,855.43	293,882	397,907	592,949		15,141

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.2 1.53

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 311.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
NET SALVAGE PERCENT.. 0						
1983	281.10	164	188	93	18.70	5
1984	3,819.00	2,193	2,511	1,308	19.16	68
1989	2,610.00	1,358	1,555	1,055	21.58	49
1990	5,441.00	2,770	3,172	2,269	22.09	103
1991	984.00	490	561	423	22.60	19
1992	2,440.00	1,186	1,358	1,082	23.13	47
1993	3,639.00	1,726	1,976	1,663	23.66	70
1994	686.30	317	363	323	24.20	13
1995	642.00	289	331	311	24.76	13
1996	3,703.64	1,620	1,855	1,849	25.32	73
1998	3,725.00	1,534	1,756	1,969	26.47	74
2000	10,523.15	4,050	4,637	5,886	27.68	213
2001	24,618.00	9,141	10,466	14,152	28.29	500
2003	16,728.00	5,740	6,572	10,156	29.56	344
2004	20,894.00	6,862	7,857	13,037	30.22	431
2005	42,965.06	13,472	15,425	27,540	30.89	892
2008	16,694.00	4,459	5,106	11,588	32.98	351
2009	29,622.86	7,432	8,510	21,113	33.71	626
2012	32,962.00	6,607	7,565	25,397	35.98	706
2014	84,036.20	13,857	15,866	68,170	37.58	1,814
2015	6,788.40	994	1,138	5,650	38.41	147
2016	197,602.00	25,250	28,911	168,691	39.25	4,298
2018	53,773.40	4,780	5,473	48,300	41.00	1,178
2019	16,180.19	1,111	1,272	14,908	41.91	356
2021	70,711.22	1,917	2,195	68,516	43.78	1,565
2022	188,250.00	1,547	1,772	186,478	44.63	4,178
	840,319.52	120,866	138,391	701,929		18,133

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.7 2.16

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 320.00 WATER TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. 0						
1986	374,123.00	245,425	335,060	39,063	15.48	2,523
1991	120,146.00	70,085	95,682	24,464	18.75	1,305
1996	1,345.00	677	924	421	22.34	19
1998	7,982.00	3,750	5,120	2,862	23.86	120
1999	1,120.00	507	692	428	24.64	17
2002	736,385.00	294,230	401,689	334,696	27.02	12,387
2006	32,090.00	10,454	14,272	17,818	30.34	587
2009	19,704.00	5,294	7,227	12,477	32.91	379
2013	17,000.00	3,230	4,410	12,590	36.45	345
2019	93,192.79	6,317	8,624	84,569	41.95	2,016
2021	55,000.00	1,442	1,969	53,031	43.82	1,210
2022	165,000.00	1,284	1,753	163,247	44.65	3,656
	1,623,087.79	642,695	877,422	745,666		24,564

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.4 1.51

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1972	842,371.00	562,830	736,364	106,007	21.57	4,915
1974	53,666.00	34,734	45,443	8,223	22.93	359
1989	19,045.00	8,983	11,753	7,292	34.34	212
1991	177,018.00	78,950	103,292	73,726	36.01	2,047
1999	21,321.32	7,233	9,463	11,858	42.95	276
2000	700.00	228	298	402	43.84	9
2005	1,296,375.03	330,679	432,636	863,739	48.42	17,838
2006	95,951.00	23,102	30,225	65,726	49.35	1,332
2012	479,528.00	73,627	96,329	383,199	55.02	6,965
2014	7,150.00	886	1,159	5,991	56.95	105
2016	232,232.63	21,865	28,606	203,627	58.88	3,458
2018	14,340.50	920	1,204	13,136	60.83	216
2020	14,497.00	493	645	13,852	62.79	221
2021	64,260.19	1,216	1,591	62,669	63.77	983
	3,318,455.67	1,145,746	1,499,008	1,819,448		38,936

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.7 1.17

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 331.10 TRANSMISSION MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1944	86,754.00	55,653	77,336	9,418	35.85	263
1948	6.00	4	6			
1956	14.00	8	11	3	43.89	
1957	516.00	286	397	119	44.60	3
1958	6,039.00	3,302	4,589	1,450	45.32	32
1964	422.00	212	295	127	49.72	3
1976	3,242.00	1,328	1,845	1,397	59.04	24
1977	45.00	18	25	20	59.85	
1982	14,019.00	5,055	7,024	6,995	63.94	109
1984	5,017.00	1,725	2,397	2,620	65.61	40
1985	5,818.00	1,952	2,713	3,105	66.45	47
1989	1,714.00	517	718	996	69.85	14
1994	262.00	68	94	168	74.18	2
1995	12,524.00	3,125	4,343	8,181	75.05	109
1996	4,264.00	1,026	1,426	2,838	75.93	37
	140,656.00	74,279	103,219	37,437		683

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.8 0.49

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 331.20 DISTRIBUTION MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1944	204,059.78	130,904	173,330	30,730	35.85	857
1945	66.00	42	56	10	36.48	
1946	4,892.00	3,076	4,073	819	37.13	22
1947	365.00	227	301	64	37.77	2
1948	2,072.00	1,276	1,690	382	38.43	10
1949	941.00	573	759	182	39.09	5
1953	2,010.00	1,170	1,549	461	41.80	11
1955	15,915.18	9,041	11,971	3,944	43.19	91
1957	2,086.00	1,156	1,531	555	44.60	12
1961	5,000.00	2,626	3,477	1,523	47.49	32
1962	263.00	136	180	83	48.23	2
1963	1,866.00	952	1,261	605	48.97	12
1964	3,581.00	1,801	2,385	1,196	49.72	24
1965	6,356.00	3,148	4,168	2,188	50.47	43
1966	1,894.00	924	1,223	671	51.22	13
1967	58.00	28	37	21	51.98	
1968	131.00	62	82	49	52.75	1
1969	29,193.26	13,569	17,967	11,226	53.52	210
1970	9,272.00	4,238	5,612	3,660	54.29	67
1971	35,904.00	16,132	21,360	14,544	55.07	264
1972	13,215.00	5,833	7,723	5,492	55.86	98
1974	39,911.52	16,986	22,491	17,421	57.44	303
1975	7,130.00	2,977	3,942	3,188	58.24	55
1976	7,309.00	2,994	3,964	3,345	59.04	57
1977	66,113.00	26,544	35,147	30,966	59.85	517
1978	18,277.00	7,190	9,520	8,757	60.66	144
1979	154,362.54	59,476	78,752	75,611	61.47	1,230
1981	94,577.00	34,880	46,185	48,392	63.12	767
1982	28,730.00	10,360	13,718	15,012	63.94	235
1984	39,970.00	13,746	18,201	21,769	65.61	332
1985	14,778.00	4,958	6,565	8,213	66.45	124
1989	2,500.00	754	998	1,502	69.85	22
1990	19,789.00	5,796	7,675	12,114	70.71	171
1994	6,694.00	1,728	2,288	4,406	74.18	59
1997	5,502.00	1,275	1,688	3,814	76.82	50
1998	52,455.00	11,697	15,488	36,967	77.70	476
1999	2,449.00	524	694	1,755	78.59	22
2000	11,439.00	2,347	3,108	8,331	79.48	105
2001	51,263.00	10,058	13,318	37,945	80.38	472
2002	25,856.00	4,840	6,409	19,447	81.28	239
2003	1,544.00	275	364	1,180	82.18	14

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 331.20 DISTRIBUTION MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
2004	37,894.00	6,412	8,490	29,404	83.08	354
2005	67,268.27	10,770	14,261	53,007	83.99	631
2006	88,670.00	13,389	17,728	70,942	84.90	836
2007	383,736.00	54,452	72,100	311,636	85.81	3,632
2009	10,519.64	1,300	1,721	8,799	87.64	100
2010	34,443.00	3,940	5,217	29,226	88.56	330
2014	2,495.00	193	256	2,239	92.26	24
2015	2,026.11	138	183	1,843	93.19	20
2016	160,262.68	9,423	12,477	147,786	94.12	1,570
2018	329,067.23	13,163	17,429	311,638	96.00	3,246
2019	237,038.22	7,253	9,603	227,435	96.94	2,346
2020	102,193.63	2,167	2,869	99,325	97.88	1,015
2021	769,191.32	9,076	12,018	757,173	98.82	7,662
2022	869,365.50	3,043	4,029	865,336	99.65	8,684
	4,083,959.88	551,038	729,631	3,354,329		37,620

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 89.2 0.92

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S2.5						
NET SALVAGE PERCENT.. 0						
1944	28,471.21	23,912	28,471			
1945	577.00	482	577			
1946	1,332.00	1,107	1,332			
1947	3,829.00	3,166	3,829			
1950	2,803.00	2,279	2,803			
1951	2,046.00	1,653	2,046			
1952	4,123.00	3,311	4,123			
1953	4,721.90	3,768	4,722			
1954	5,199.00	4,121	5,199			
1955	4,175.00	3,287	4,175			
1956	1,110.00	868	1,110			
1957	772.00	599	772			
1958	3,529.00	2,717	3,529			
1960	1,622.00	1,229	1,622			
1961	1,275.00	958	1,275			
1962	3,741.00	2,787	3,741			
1963	6,925.69	5,112	6,926			
1964	4,678.00	3,421	4,678			
1965	4,576.00	3,314	4,576			
1966	2,509.00	1,798	2,509			
1967	5,625.00	3,990	5,625			
1968	4,269.00	2,996	4,269			
1969	11,753.56	8,153	11,710	44	19.91	2
1970	3,731.00	2,558	3,674	57	20.44	3
1971	8,423.00	5,704	8,193	230	20.98	11
1972	20,387.08	13,631	19,578	809	21.54	38
1973	3,273.00	2,160	3,102	171	22.11	8
1974	6,716.00	4,371	6,278	438	22.70	19
1975	1,595.00	1,023	1,469	126	23.30	5
1976	6,933.00	4,383	6,295	638	23.91	27
1977	8,009.00	4,984	7,159	850	24.55	35
1978	4,054.00	2,483	3,566	488	25.19	19
1979	2,000.00	1,204	1,729	271	25.86	10
1980	8,067.00	4,773	6,856	1,211	26.54	46
1982	100.00	57	82	18	27.94	1
1983	25,993.17	14,528	20,867	5,126	28.67	179
1984	2,340.00	1,281	1,840	500	29.41	17
1986	618.00	324	465	153	30.93	5
1988	17,894.00	8,941	12,842	5,052	32.52	155
1994	6,925.00	2,920	4,194	2,731	37.59	73
1998	3,750.00	1,372	1,971	1,779	41.21	43

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S2.5						
NET SALVAGE PERCENT.. 0						
1999	5,000.00	1,758	2,525	2,475	42.14	59
2000	3,250.00	1,096	1,574	1,676	43.08	39
2001	6,650.00	2,146	3,082	3,568	44.02	81
2002	16,641.00	5,128	7,366	9,275	44.97	206
2003	24,288.00	7,126	10,235	14,053	45.93	306
2004	34,028.00	9,481	13,618	20,410	46.89	435
2005	4,060.00	1,071	1,538	2,522	47.86	53
2006	604.00	150	215	389	48.84	8
2009	7,272.00	1,478	2,123	5,149	51.79	99
2016	3,193.64	307	441	2,753	58.75	47
2018	12,796.55	837	1,203	11,594	60.75	191
2019	6,825.87	341	490	6,336	61.75	103
2020	4,961.22	172	247	4,714	62.75	75
2021	17,025.00	327	470	16,555	63.75	260
2022	51,075.00	291	418	50,657	64.63	784
	438,140.89	193,434	265,324	172,817		3,442

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.2 0.79

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 334.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L3						
NET SALVAGE PERCENT.. 0						
1990	1,883.00	1,427	1,883			
1991	7,091.00	5,307	7,091			
1992	8,897.00	6,577	8,897			
1993	8,827.00	6,447	8,774	53	6.74	8
1994	19,982.00	14,435	19,646	336	6.94	48
1995	17,828.00	12,743	17,343	485	7.13	68
1996	3,330.00	2,358	3,209	121	7.30	17
1997	61,703.00	43,291	58,918	2,785	7.46	373
1998	73,506.00	51,072	69,508	3,998	7.63	524
1999	75,047.00	51,572	70,188	4,859	7.82	621
2000	33,013.00	22,409	30,498	2,515	8.03	313
2001	8,794.00	5,881	8,004	790	8.28	95
2002	26,164.00	17,185	23,388	2,776	8.58	324
2003	6,618.00	4,251	5,785	833	8.94	93
2004	681,274.00	425,933	579,684	101,590	9.37	10,842
2005	13,122.00	7,941	10,808	2,314	9.87	234
2007	1,246.00	694	945	301	11.08	27
2009	47,556.00	23,683	32,232	15,324	12.55	1,221
2010	16,671.00	7,762	10,564	6,107	13.36	457
2011	43,651.00	18,840	25,640	18,011	14.21	1,267
2012	31,008.00	12,304	16,745	14,263	15.08	946
2013	10,854.00	3,916	5,330	5,524	15.98	346
2015	26,140.32	7,487	10,190	15,950	17.84	894
2016	13,680.84	3,393	4,618	9,063	18.80	482
2018	84,288.37	14,295	19,455	64,833	20.76	3,123
2019	19,663.32	2,556	3,478	16,185	21.75	744
2020	64,609.64	5,815	7,914	56,696	22.75	2,492
2021	59,773.33	2,989	4,068	55,705	23.75	2,345
2022	105,000.00	1,596	2,172	102,828	24.62	4,177
	1,571,220.82	784,159	1,066,975	504,246		32,081

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.7 2.04

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 335.00 HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1956	214.00	157	206	8	18.54	
1958	1,050.00	756	992	58	19.57	3
1963	994.00	676	887	107	22.36	5
1967	1,373.00	887	1,164	209	24.79	8
1968	464.00	295	387	77	25.43	3
1969	1,500.00	941	1,235	265	26.07	10
1972	830.00	497	652	178	28.05	6
1978	839.00	453	594	245	32.24	8
1980	2,871.65	1,489	1,954	918	33.70	27
1982	2,017.10	1,003	1,316	701	35.19	20
1983	7,500.00	3,648	4,786	2,714	35.95	75
1984	4,770.00	2,268	2,976	1,794	36.71	49
1985	10,561.00	4,906	6,437	4,124	37.48	110
1986	1,106.00	501	657	449	38.26	12
1990	1,788.00	730	958	830	41.43	20
1991	1,951.00	774	1,015	936	42.24	22
1992	2,750.00	1,059	1,389	1,361	43.05	32
1994	833.00	301	395	438	44.70	10
1997	770.00	251	329	441	47.21	9
1998	10,966.00	3,437	4,509	6,457	48.06	134
1999	2,599.00	783	1,027	1,572	48.92	32
2000	2,888.00	834	1,094	1,794	49.78	36
2001	8,749.00	2,420	3,175	5,574	50.64	110
2002	7,323.00	1,934	2,538	4,785	51.51	93
2003	1,040.00	262	344	696	52.38	13
2004	5,819.00	1,392	1,826	3,993	53.26	75
2007	27,131.00	5,453	7,155	19,976	55.93	357
2014	2,790.21	307	403	2,387	62.29	38
2015	384.25	37	49	335	63.21	5
2018	14,473.38	827	1,085	13,388	66.00	203
2019	5,943.90	260	341	5,603	66.94	84
2021	12,996.73	219	287	12,710	68.82	185
2022	31,500.00	158	207	31,293	69.65	449
	178,785.22	39,915	52,369	126,416		2,243

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 56.4 1.25

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 340.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	750.00	750	750			
1993	35,687.67	35,688	35,688			
1999	1,733.00	1,733	1,733			
2001	599.00	599	599			
	38,769.67	38,770	38,770			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 340.20 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1996	238,143.00	238,143	238,143			
1997	283.00	283	283			
1998	3,700.00	3,700	3,700			
1999	21,361.82	21,362	21,362			
2000	2,629.00	2,629	2,629			
2001	3,412.00	3,412	3,412			
2002	40,445.24	40,445	40,445			
2003	4,438.00	4,438	4,438			
2004	4,339.58	4,340	4,340			
2015	46,095.09	46,095	46,095			
	364,846.73	364,847	364,847			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	3,838.68	2,495	2,495	1,344	1.75	768
2020	2,768.12	1,246	1,246	1,522	2.75	553
	6,606.80	3,741	3,741	2,866		1,321
	371,453.53	368,588	368,588	2,866		1,321

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2 0.36

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 341.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. 0						
1994	24,965.00	22,485	24,965			
2000	26,269.86	21,226	25,286	984	2.88	342
2001	84,557.00	66,857	79,646	4,911	3.14	1,564
2002	16,262.82	12,577	14,983	1,280	3.40	376
2004	15,711.11	11,637	13,863	1,848	3.89	475
2005	87,198.63	63,306	75,416	11,783	4.11	2,867
2010	13,896.00	9,153	10,904	2,992	5.12	584
2012	34,162.00	20,566	24,500	9,662	5.97	1,618
2014	24,793.62	12,727	15,162	9,632	7.30	1,319
2016	107,243.21	43,184	51,445	55,798	8.96	6,227
2018	3,199.00	896	1,067	2,132	10.80	197
2019	26,516.00	5,727	6,823	19,693	11.76	1,675
2020	66,796.28	10,019	11,935	54,861	12.75	4,303
2021	22,623.08	1,885	2,246	20,377	13.75	1,482
	554,193.61	302,245	358,241	195,953		23,029

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.5 4.16

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 343.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1950	224.00	224	224			
1951	459.00	459	459			
1953	2,021.00	2,021	2,021			
1957	389.00	389	389			
1979	1,102.00	1,102	1,102			
1980	24,602.00	24,602	24,602			
1981	7,848.00	7,848	7,848			
1983	12,079.00	12,079	12,079			
1984	19,358.00	19,358	19,358			
1986	19,553.00	19,553	19,553			
1990	1,171.00	1,171	1,171			
1993	10,897.15	10,897	10,897			
1994	6,788.52	6,789	6,789			
1997	4,120.00	4,120	4,120			
	110,611.67	110,612	110,612			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	3,088.00	2,995	3,088			
1999	3,940.00	3,664	3,897	43	1.75	25
2000	20,013.17	17,812	18,943	1,070	2.75	389
2001	6,580.00	5,593	5,948	632	3.75	169
2002	5,472.72	4,433	4,714	758	4.75	160
2004	12,613.00	9,207	9,792	2,821	6.75	418
2005	5,680.00	3,919	4,168	1,512	7.75	195
2007	16,598.00	10,125	10,768	5,830	9.75	598
2018	15,995.00	2,719	2,892	13,103	20.75	631
	89,979.89	60,467	64,209	25,771		2,585
	200,591.56	171,079	174,821	25,771		2,585

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0 1.29

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0.5						
NET SALVAGE PERCENT.. 0						
2002	34,927.50	22,563	33,688	1,240	7.08	175
2014	12,000.00	3,996	5,966	6,034	13.34	452
2019	16,980.00	2,505	3,740	13,240	17.05	777
	63,907.50	29,064	43,394	20,514		1,404

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.6 2.20

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 346.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	82,707.00	6,892	5,770	76,937	13.75	5,595
2022	246,592.50	6,246	5,229	241,364	14.62	16,509
	329,299.50	13,138	10,999	318,300		22,104

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4 6.71

Exhibit No. JJS-3
Witness: John J. Spanos

BOROUGH OF AMBLER

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO WATER PLANT
AS OF SEPTEMBER 30, 2023

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

Exhibit No. JJS-3
Witness: John J. Spanos

BOROUGH OF AMBLER – WATER DEPARTMENT

Ambler, Pennsylvania

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF SEPTEMBER 30, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

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March 28, 2022

Borough of Ambler – Water Department
13 Rosemary Avenue
Ambler, PA 19002

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant as of September 30, 2023. Summaries of the original cost, book reserve and annual accruals are presented in Tables 1 through 3 beginning on page I-3.

A description of the methods and procedures upon which the study was based is set forth in a companion report "2023 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of September 30, 2023." The same methods, procedures and estimates are used in both studies.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John J. Spanos

JOHN J. SPANOS
President

JJS:mle

069264.100

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PART I. RESULTS OF STUDY

BOROUGH OF AMBLER – WATER DEPARTMENT
DEPRECIATION STUDY

PART I. RESULTS OF STUDY

SUMMARY OF RESULTS

Tables 1 through 3 presented on pages I-3 through I-5 summarize the results of the depreciation study as of September 30, 2023. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of September 30, 2023, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to September 30, 2023. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2023.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-2. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount.

BOROUGH OF AMBLER
WATER DEPARTMENT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF SEPTEMBER 30, 2023

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF SEPTEMBER 30, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE		COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)		(8)
	DEPRECIABLE PLANT								
304.20	STRUCTURES AND IMPROVEMENTS - POWER AND PUMPING	55-R3	601,568.21	442,689	158,879	4,041	0.67		39.3
304.30	STRUCTURES AND IMPROVEMENTS - TREATMENT	60-S1.5	154,715.95	67,801	86,915	2,111	1.36		41.2
304.61	STRUCTURES AND IMPROVEMENTS - OFFICE BUILDINGS	60-S2.5	807,362.66	509,522	297,841	9,093	1.13		32.8
305.00	COLLECTING AND IMPOUNDING RESERVOIRS	80-R2.5	464,025.00	184,048	279,977	3,923	0.85		71.4
307.00	WELLS AND SPRINGS	50-S1	1,061,761.21	384,516	677,245	17,037	1.60		39.8
311.00	PUMPING EQUIPMENT	45-S0.5	1,021,863.71	89,047	932,817	23,279	2.28		40.1
320.00	WATER TREATMENT EQUIPMENT	45-R2.5	1,623,087.79	901,931	721,157	24,396	1.50		29.6
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-R3	3,907,355.67	1,504,279	2,403,077	48,934	1.25		49.1
331.10	TRANSMISSION MAINS	100-R2.5	140,656.00	103,908	36,748	681	0.48		54.0
331.20	DISTRIBUTION MAINS	100-R2.5	4,473,076.29	733,009	3,740,067	41,851	0.94		89.4
333.00	SERVICES	65-S2.5	474,410.78	261,099	213,312	4,136	0.87		51.6
334.00	METERS	25-L3	1,711,220.82	1,100,456	610,765	37,309	2.18		16.4
335.00	HYDRANTS	70-R2.5	199,510.87	50,259	149,252	2,597	1.30		57.5
340.10	OFFICE FURNITURE AND EQUIPMENT	20-SQ	38,769.67	38,770	0	0	-	*	-
340.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS								
	FULLY ACCRUED	FULLY ACCRUED	245,775.23	245,775	0	0	-		-
	AMORTIZED	5-SQ	6,606.80	5,063	1,544	1,129	17.09		1.4
	TOTAL OFFICE FURNITURE AND EQUIPMENT - COMPUTERS		252,382.03	250,838	1,544	1,129	0.45		
341.00	TRANSPORTATION EQUIPMENT	15-L3	554,193.61	381,295	172,899	21,701	3.92		8.0
343.00	TOOLS, SHOP AND GARAGE EQUIPMENT								
	FULLY ACCRUED	FULLY ACCRUED	110,606.67	110,607	0	0	-		-
	AMORTIZED	25-SQ	86,891.89	64,597	22,295	2,223	2.56		10.0
	TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT		197,498.56	175,204	22,295	2,223	1.13		
345.00	POWER OPERATED EQUIPMENT	20-S0.5	63,907.50	44,800	19,108	1,374	2.15		13.9
346.00	COMMUNICATION EQUIPMENT	15-SQ	448,089.50	36,925	411,164	29,929	6.68		13.7
	TOTAL DEPRECIABLE PLANT		**18,195,455.83**	**7,260,395**	**10,935,062**	**275,744**	**1.52**		
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
303.00	LAND		2,328.00						
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED		**2,328.00**						
	TOTAL UTILITY PLANT IN SERVICE		**18,197,783.83**	**7,260,395**					

* NEW ADDITIONS TO ACCOUNT 340.10, OFFICE FURNITURE AND EQUIPMENT SHOULD USE A 5.00% ACCRUAL RATE BASED ON AMORTIZATION PERIOD.

BOROUGH OF AMBLER
WATER DEPARTMENT

TABLE 2. BRINGFORWARD TO SEPTEMBER 30, 2023 OF BOOK RESERVE AS OF SEPTEMBER 30, 2022

ACCOUNT	BOOK RESERVE AS OF SEPTEMBER 30, 2022	+	ANNUAL ACCRUAL	-	RETIREMENTS	+	GROSS SALVAGE	-	COST OF REMOVAL	=	BOOK RESERVE AS OF SEPTEMBER 30, 2023
(1)	(2)		(3)		(4)		(5)		(6)		(7)
304.20	438,658		4,031		0		0		0		442,689
304.30	65,681		2,120		0		0		0		67,801
304.61	500,399		9,123		0		0		0		509,522
305.00	180,104		3,944		0		0		0		184,048
307.00	397,907		15,703		29,094		0		0		384,516
311.00	138,391		20,112		69,456		0		0		89,047
320.00	877,422		24,509		0		0		0		901,931
330.00	1,499,008		42,271		37,000		0		0		1,504,279
331.10	103,219		689		0		0		0		103,908
331.20	729,631		39,362		35,984		0		0		733,009
333.00	265,324		3,605		7,830		0		0		261,099
334.00	1,066,975		33,481		0		0		0		1,100,456
335.00	52,369		2,364		4,474		0		0		50,259
340.10	38,770		0		0		0		0		38,770
340.20	368,588		1,321		119,072		0		0		250,838
341.00	358,241		23,054		0		0		0		381,295
343.00	174,821		3,476		3,093		0		0		175,204
345.00	43,394		1,406		0		0		0		44,800
346.00	10,999		25,926		0		0		0		36,925
TOTAL	**7,309,900**		**256,497**		**306,003**		**0**		**0**		**7,260,395**

BOROUGH OF AMBLER
WATER DEPARTMENT

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2023

ACCOUNT	ORIGINAL COST AS OF 9/30/2022	ORIGINAL COST AS OF 9/30/2023	ACCRUAL RATE		ANNUAL ACCRUAL AMOUNT	
(1)	(2)	(3)	(4)		(5)=([(2)+(3)]/2)*(4)	
304.20	601,568.21	601,568.21	0.67		4,031	
304.30	154,715.95	154,715.95	1.37		2,120	
304.61	807,362.66	807,362.66	1.13		9,123	
305.00	464,025.00	464,025.00	0.85		3,944	
307.00	990,855.43	1,061,761.21	1.53		15,703	
311.00	840,319.52	1,021,863.72	2.16		20,112	
320.00	1,623,087.79	1,623,087.79	1.51		24,509	
330.00	3,318,455.67	3,907,355.67	1.17		42,271	
331.10	140,656.00	140,656.00	0.49		689	
331.20	4,083,959.88	4,473,076.28	0.92		39,362	
333.00	438,140.89	474,410.78	0.79		3,605	
334.00	1,571,220.82	1,711,220.82	2.04		33,481	
335.00	178,785.22	199,510.87	1.25		2,364	
340.10	38,769.67	38,769.67	0.00		0	
340.20	371,453.53	252,382.03	20.00	*	1,321	**
341.00	554,193.61	554,193.61	4.16		23,054	
343.00	200,591.56	197,498.56	4.00	*	3,476	**
345.00	63,907.50	63,907.50	2.20		1,406	
346.00	329,299.50	448,089.50	6.67	*	25,926	**
TOTAL	**16,771,368.41**	**18,195,455.83**			**256,497**	

* ACCRUAL RATE CALCULATED USING 1 DIVIDED BY THE AMORTIZATION PERIOD.
** ACCRUAL CALCULATED USING AMORTIZATION RATE APPLIED TO THE AMORTIZABLE PLANT BALANCE BY ACCOUNT.

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

BOROUGH OF AMBLER
WATER DEPARTMENT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1944	348,339	307,821	40,518	40,518	0.4
1945	996	984	12	40,530	0.4
1946	8,479	7,581	898	41,428	0.4
1947	15,106	15,035	71	41,499	0.4
1948	13,347	12,932	415	41,914	0.4
1949	4,883	4,686	197	42,111	0.4
1950	3,614	3,614		42,111	0.4
1951	2,046	2,046		42,111	0.4
1952	4,365	4,365		42,111	0.4
1953	11,986	11,498	488	42,599	0.4
1954	11,227	11,227		42,599	0.4
1955	31,835	28,023	3,812	46,411	0.4
1956	20,438	20,421	17	46,428	0.4
1957	9,007	8,309	698	47,126	0.4
1958	61,550	60,039	1,511	48,637	0.4
1959	22,543	22,543		48,637	0.4
1960	39,663	39,663		48,637	0.4
1961	12,199	10,621	1,578	50,215	0.5
1962	4,004	3,918	86	50,301	0.5
1963	9,234	8,475	759	51,060	0.5
1964	29,111	27,754	1,357	52,417	0.5
1965	10,932	8,685	2,247	54,664	0.5
1966	22,372	21,684	688	55,352	0.5
1967	7,056	6,789	267	55,619	0.5
1968	19,289	19,139	150	55,769	0.5
1969	57,459	46,134	11,325	67,094	0.6
1970	13,594	9,770	3,824	70,918	0.6
1971	45,027	29,872	15,155	86,073	0.8
1972	875,178	751,827	123,351	209,424	1.9
1973	3,273	3,076	197	209,621	1.9
1974	97,175	71,607	25,568	235,189	2.2
1975	31,678	28,314	3,364	238,553	2.2
1976	20,666	15,228	5,438	243,991	2.2
1977	74,500	42,291	32,209	276,200	2.5
1978	37,079	27,134	9,945	286,145	2.6
1979	204,005	133,628	70,377	356,522	3.3
1980	35,541	33,338	2,203	358,725	3.3
1981	115,587	65,141	50,446	409,171	3.7
1982	44,866	22,127	22,739	431,910	3.9
1983	58,262	49,149	9,113	441,023	4.0
1984	102,491	68,845	33,646	474,669	4.3
1985	79,387	52,969	26,418	501,087	4.6
1986	395,400	357,732	37,668	538,755	4.9
1988	17,894	12,881	5,013	543,768	5.0
1989	28,534	18,153	10,381	554,149	5.1

BOROUGH OF AMBLER
WATER DEPARTMENT

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1990	38,741	22,035	16,706	570,855	5.2
1991	309,875	210,511	99,364	670,219	6.1
1992	20,947	16,455	4,492	674,711	6.2
1993	607,222	417,265	189,957	864,668	7.9
1994	68,722	59,768	8,954	873,622	8.0
1995	50,415	36,853	13,562	887,184	8.1
1996	280,640	216,168	64,472	951,656	8.7
1997	186,478	130,940	55,538	1,007,194	9.2
1998	161,033	106,722	54,311	1,061,505	9.7
1999	124,571	106,976	17,595	1,079,100	9.9
2000	142,753	106,243	36,510	1,115,610	10.2
2001	180,746	123,904	56,842	1,172,452	10.7
2002	985,286	585,585	399,701	1,572,153	14.4
2003	87,235	44,939	42,296	1,614,449	14.8
2004	864,670	669,764	194,906	1,809,355	16.5
2005	1,499,319	560,201	939,118	2,748,473	25.1
2006	325,013	114,496	210,517	2,958,990	27.1
2007	603,760	164,801	438,959	3,397,949	31.1
2008	31,694	10,212	21,482	3,419,431	31.3
2009	237,396	95,032	142,364	3,561,795	32.6
2010	65,010	27,776	37,234	3,599,029	32.9
2011	43,651	27,229	16,422	3,615,451	33.1
2012	932,526	296,024	636,502	4,251,953	38.9
2013	100,609	30,658	69,951	4,321,904	39.5
2014	218,855	56,613	162,242	4,484,146	41.0
2015	93,774	61,380	32,394	4,516,540	41.3
2016	882,588	165,965	716,623	5,233,163	47.9
2018	587,269	66,688	520,581	5,753,744	52.6
2019	426,746	46,758	379,988	6,133,732	56.1
2020	255,826	35,463	220,363	6,354,095	58.1
2021	1,206,498	58,244	1,148,254	7,502,349	68.6
2022	2,216,806	70,097	2,146,709	9,649,058	88.2
2023	1,297,568	11,563	1,286,005	10,935,063	100.0
TOTAL	18,195,456	7,260,395	10,935,062		

WATER PLANT IN SERVICE

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 304.20 STRUCTURES AND IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1944	1,985.00	1,864	1,985			
1945	353.00	330	353			
1946	2,255.00	2,096	2,255			
1947	4,375.00	4,047	4,375			
1948	11,011.00	10,134	11,011			
1949	3,942.00	3,609	3,942			
1950	811.00	739	811			
1952	242.00	218	242			
1953	164.00	147	164			
1954	5,984.00	5,334	5,984			
1955	12,510.00	11,088	12,510			
1956	10,046.00	8,853	10,046			
1957	449.00	393	449			
1958	23,926.00	20,820	23,926			
1959	22,543.00	19,485	22,543			
1960	25,452.00	21,847	25,452			
1964	15,011.00	12,486	15,011			
1966	17,969.00	14,676	17,969			
1968	14,425.00	11,545	14,425			
1969	10,237.00	8,106	10,237			
1970	591.00	463	591			
1975	22,953.00	16,835	22,953			
1976	3,182.00	2,300	3,182			
1977	333.00	237	333			
1978	11,605.00	8,128	11,605			
1979	59,066.00	40,681	59,066			
1981	3,672.00	2,442	3,672			
1983	2,900.00	1,856	2,900			
1985	1,338.00	822	1,310	28	21.22	1
1989	5,275.00	2,954	4,708	567	24.20	23
1990	2,446.00	1,336	2,129	317	24.97	13
1993	7,245.00	3,644	5,808	1,437	27.34	53
1995	20,063.00	9,495	15,134	4,929	28.97	170
1996	3,408.00	1,562	2,490	918	29.79	31
1997	23,153.00	10,259	16,351	6,802	30.63	222
1998	3,626.00	1,551	2,472	1,154	31.48	37
2000	5,639.00	2,236	3,564	2,075	33.19	63
2002	15,385.00	5,611	8,943	6,442	34.94	184
2003	21,522.00	7,501	11,955	9,567	35.83	267
2004	6,617.00	2,199	3,505	3,112	36.72	85
2006	85,511.00	25,606	40,812	44,699	38.53	1,160

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 304.20 STRUCTURES AND IMPROVEMENTS - POWER AND PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2007	23,625.00	6,684	10,653	12,972	39.44	329
2008	15,000.00	3,993	6,364	8,636	40.36	214
2009	1,692.00	422	673	1,019	41.29	25
2013	45,405.00	8,214	13,092	32,313	45.05	717
2014	1,700.00	278	443	1,257	46.01	27
2015	6,880.00	1,006	1,604	5,276	46.96	112
2018	18,046.21	1,686	2,687	15,359	49.86	308
	601,568.21	327,818	442,689	158,879		4,041

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.3 0.67

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 304.30 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1.5						
NET SALVAGE PERCENT.. 0						
1997	77,209.00	30,677	41,596	35,613	36.16	985
1998	1,960.00	754	1,022	938	36.93	25
2000	34,082.00	12,207	16,552	17,530	38.51	455
2013	4,849.95	812	1,101	3,749	49.95	75
2014	36,615.00	5,553	7,530	29,085	50.90	571
	154,715.95	50,003	67,801	86,915		2,111

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.2 1.36

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 304.61 STRUCTURES AND IMPROVEMENTS - OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S2.5						
NET SALVAGE PERCENT.. 0						
1960	12,589.00	9,998	12,589			
1961	5,924.00	4,670	5,924			
1985	4,787.00	2,792	3,795	992	25.01	40
1990	9,800.00	5,109	6,944	2,856	28.72	99
1993	536,822.00	258,303	351,098	185,724	31.13	5,966
1996	149,221.00	65,483	89,008	60,213	33.67	1,788
2000	2,830.00	1,073	1,458	1,372	37.25	37
2001	8,256.00	3,004	4,083	4,173	38.17	109
2002	60,424.00	21,047	28,608	31,816	39.10	814
2003	7,317.00	2,435	3,310	4,007	40.03	100
2004	1,456.00	462	628	828	40.98	20
2005	850.00	256	348	502	41.94	12
2009	4,445.00	1,050	1,427	3,018	45.82	66
2018	2,075.00	182	248	1,827	54.75	33
2019	566.66	40	54	513	55.75	9
	807,362.66	375,904	509,522	297,841		9,093

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.8 1.13

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1944	30,359.00	22,974	30,359			
2005	8,800.00	1,850	5,735	3,065	63.18	49
2012	354,866.00	46,487	144,116	210,750	69.52	3,032
2021	17,500.00	464	1,438	16,062	77.88	206
2022	52,500.00	774	2,400	50,100	78.82	636
	464,025.00	72,549	184,048	279,977		3,923

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 71.4 0.85

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 307.00 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S1						
NET SALVAGE PERCENT.. 0						
1944	15,538.00	13,736	15,538			
1947	6,537.00	5,660	6,537			
1948	258.00	222	258			
1953	5,466.00	4,524	5,466			
1954	44.00	36	44			
1955	526.00	428	526			
1956	9,054.00	7,314	9,054			
1957	5,184.00	4,152	5,184			
1958	27,006.00	21,448	27,006			
1964	5,419.00	4,072	5,419			
1969	8,081.00	5,765	7,732	349	14.33	24
1971	700.00	488	654	46	15.13	3
1974	120.00	81	109	11	16.37	1
1978	2,303.78	1,469	1,970	334	18.11	18
1981	9,489.78	5,793	7,769	1,721	19.48	88
1983	15,586.00	9,214	12,357	3,229	20.44	158
1984	31,036.00	18,044	24,200	6,836	20.93	327
1985	42,105.00	24,059	32,267	9,838	21.43	459
1990	1,864.00	967	1,297	567	24.06	24
1991	3,669.00	1,862	2,497	1,172	24.62	48
1992	9,300.00	4,615	6,189	3,111	25.19	124
1993	7,743.00	3,752	5,032	2,711	25.77	105
1994	2,272.00	1,074	1,440	832	26.36	32
1997	13,738.00	5,990	8,033	5,705	28.20	202
2003	11,969.00	4,249	5,699	6,270	32.25	194
2004	44,024.00	14,995	20,111	23,913	32.97	725
2006	22,187.00	6,891	9,242	12,945	34.47	376
2007	151,424.00	44,700	59,949	91,475	35.24	2,596
2009	116,585.00	30,685	41,153	75,432	36.84	2,048
2013	22,500.00	4,396	5,896	16,604	40.23	413
2014	47,275.00	8,396	11,260	36,015	41.12	876
2015	5,460.00	870	1,167	4,293	42.03	102
2016	168,373.30	23,741	31,840	136,533	42.95	3,179
2018	39,214.25	4,055	5,438	33,776	44.83	753
2021	34,710.10	1,555	2,086	32,624	47.76	683
2022	100,000.00	2,500	3,353	96,647	48.75	1,983
2023	75,000.00	555	744	74,256	49.63	1,496
	1,061,761.21	292,353	384,516	677,245		17,037

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.8 1.60

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 311.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
NET SALVAGE PERCENT.. 0						
2001	1,885.74	726	591	1,295	27.68	47
2003	8,498.64	3,037	2,474	6,025	28.92	208
2004	20,894.00	7,169	5,840	15,054	29.56	509
2005	42,965.06	14,111	11,496	31,469	30.22	1,041
2008	16,694.00	4,723	3,848	12,846	32.27	398
2009	29,622.86	7,913	6,446	23,177	32.98	703
2012	32,962.00	7,171	5,842	27,120	35.21	770
2014	84,036.20	15,369	12,521	71,515	36.77	1,945
2015	6,788.40	1,119	912	5,876	37.58	156
2016	197,602.00	28,937	23,573	174,029	38.41	4,531
2018	53,773.40	5,831	4,750	49,023	40.12	1,222
2019	16,180.19	1,438	1,172	15,008	41.00	366
2021	70,711.22	3,410	2,778	67,933	42.83	1,586
2022	251,000.00	6,805	5,544	245,456	43.78	5,607
2023	188,250.00	1,547	1,260	186,990	44.63	4,190
	1,021,863.71	109,306	89,047	932,817		23,279

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.1 2.28

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 320.00 WATER TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. 0						
1986	374,123.00	250,498	337,069	37,054	14.87	2,492
1991	120,146.00	71,900	96,748	23,398	18.07	1,295
1996	1,345.00	699	941	404	21.60	19
1998	7,982.00	3,885	5,228	2,754	23.10	119
1999	1,120.00	526	708	412	23.86	17
2002	736,385.00	307,316	413,522	322,863	26.22	12,314
2006	32,090.00	11,060	14,882	17,208	29.49	584
2009	19,704.00	5,675	7,636	12,068	32.04	377
2013	17,000.00	3,566	4,799	12,201	35.56	343
2019	93,192.79	8,242	11,090	82,103	41.02	2,002
2021	55,000.00	2,591	3,487	51,513	42.88	1,201
2022	165,000.00	4,326	5,821	159,179	43.82	3,633
	1,623,087.79	670,284	901,931	721,157		24,396

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.6 1.50

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1972	842,371.00	571,389	725,697	116,674	20.91	5,580
1974	53,666.00	35,296	44,828	8,838	22.25	397
1989	19,045.00	9,224	11,715	7,330	33.52	219
1991	177,018.00	81,237	103,176	73,842	35.17	2,100
1999	11,321.32	3,996	5,075	6,246	42.06	149
2000	700.00	237	301	399	42.95	9
2005	1,269,375.03	341,944	434,288	835,087	47.49	17,584
2006	95,951.00	24,475	31,085	64,866	48.42	1,340
2012	479,528.00	80,633	102,408	377,120	54.07	6,975
2014	7,150.00	992	1,260	5,890	55.98	105
2016	232,232.63	25,332	32,173	200,060	57.91	3,455
2018	14,340.50	1,134	1,440	12,900	59.86	216
2020	14,497.00	712	904	13,593	61.81	220
2021	64,260.19	2,185	2,775	61,485	62.79	979
2022	156,475.00	2,961	3,761	152,714	63.77	2,395
2023	469,425.00	2,671	3,393	466,032	64.63	7,211
	3,907,355.67	1,184,418	1,504,279	2,403,077		48,934

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.1 1.25

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 331.10 TRANSMISSION MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1944	86,754.00	56,199	77,579	9,175	35.22	261
1948	6.00	4	6			
1956	14.00	8	11	3	43.19	
1957	516.00	290	400	116	43.89	3
1958	6,039.00	3,346	4,619	1,420	44.60	32
1964	422.00	215	297	125	48.97	3
1976	3,242.00	1,354	1,869	1,373	58.24	24
1977	45.00	18	25	20	59.04	
1982	14,019.00	5,170	7,137	6,882	63.12	109
1984	5,017.00	1,767	2,439	2,578	64.78	40
1985	5,818.00	2,001	2,762	3,056	65.61	47
1989	1,714.00	532	734	980	68.99	14
1994	262.00	70	97	165	73.30	2
1995	12,524.00	3,234	4,464	8,060	74.18	109
1996	4,264.00	1,064	1,469	2,795	75.05	37
	140,656.00	75,272	103,908	36,748		681

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.0 0.48

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 331.20 DISTRIBUTION MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1944	187,501.13	121,463	156,158	31,343	35.22	890
1945	66.00	42	54	12	35.85	
1946	4,892.00	3,107	3,994	898	36.48	25
1947	365.00	229	294	71	37.13	2
1948	2,072.00	1,289	1,657	415	37.77	11
1949	941.00	579	744	197	38.43	5
1953	2,010.00	1,184	1,522	488	41.11	12
1955	14,623.73	8,410	10,812	3,812	42.49	90
1957	2,086.00	1,170	1,504	582	43.89	13
1961	5,000.00	2,662	3,422	1,578	46.76	34
1962	263.00	138	177	86	47.49	2
1963	1,866.00	966	1,242	624	48.23	13
1964	3,581.00	1,827	2,349	1,232	48.97	25
1965	6,356.00	3,196	4,109	2,247	49.72	45
1966	1,894.00	938	1,206	688	50.47	14
1967	58.00	28	36	22	51.22	
1968	131.00	63	81	50	51.98	1
1969	26,824.34	12,675	16,296	10,528	52.75	200
1970	9,272.00	4,310	5,541	3,731	53.52	70
1971	35,904.00	16,412	21,100	14,804	54.29	273
1972	13,215.00	5,937	7,633	5,582	55.07	101
1974	36,672.86	15,898	20,439	16,234	56.65	287
1975	7,130.00	3,035	3,902	3,228	57.44	56
1976	7,309.00	3,052	3,924	3,385	58.24	58
1977	66,113.00	27,080	34,815	31,298	59.04	530
1978	18,277.00	7,338	9,434	8,843	59.85	148
1979	141,836.63	55,799	71,738	70,099	60.66	1,156
1981	94,577.00	35,665	45,852	48,725	62.29	782
1982	28,730.00	10,596	13,623	15,107	63.12	239
1984	39,970.00	14,077	18,098	21,872	64.78	338
1985	14,778.00	5,082	6,534	8,244	65.61	126
1989	2,500.00	775	996	1,504	68.99	22
1990	19,789.00	5,966	7,670	12,119	69.85	174
1994	6,694.00	1,787	2,297	4,397	73.30	60
1997	5,502.00	1,324	1,702	3,800	75.93	50
1998	52,455.00	12,159	15,632	36,823	76.82	479
1999	2,449.00	546	702	1,747	77.70	22
2000	11,439.00	2,449	3,149	8,290	78.59	105
2001	51,263.00	10,519	13,524	37,739	79.48	475
2002	25,856.00	5,073	6,522	19,334	80.38	241
2003	1,544.00	289	372	1,172	81.28	14

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 331.20 DISTRIBUTION MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
2004	37,894.00	6,753	8,682	29,212	82.18	355
2005	67,268.27	11,382	14,633	52,635	83.08	634
2006	88,670.00	14,196	18,251	70,419	83.99	838
2007	383,736.00	57,944	74,495	309,241	84.90	3,642
2009	10,519.64	1,397	1,796	8,724	86.72	101
2010	34,443.00	4,257	5,473	28,970	87.64	331
2014	2,495.00	216	278	2,217	91.33	24
2015	2,026.11	157	202	1,824	92.26	20
2016	160,262.68	10,914	14,031	146,232	93.19	1,569
2018	329,067.23	16,256	20,900	308,167	95.06	3,242
2019	237,038.22	9,482	12,190	224,848	96.00	2,342
2020	102,193.63	3,127	4,020	98,174	96.94	1,013
2021	769,191.32	16,307	20,965	748,226	97.88	7,644
2022	975,640.50	11,513	14,802	960,838	98.82	9,723
2023	318,825.00	1,116	1,435	317,390	99.65	3,185
	4,473,076.29	570,151	733,009	3,740,067		41,851

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 89.4 0.94

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S2.5						
NET SALVAGE PERCENT.. 0						
1944	26,202.23	22,115	26,202			
1945	577.00	485	577			
1946	1,332.00	1,113	1,332			
1947	3,829.00	3,183	3,829			
1950	2,803.00	2,292	2,803			
1951	2,046.00	1,663	2,046			
1952	4,123.00	3,332	4,123			
1953	4,345.59	3,490	4,346			
1954	5,199.00	4,149	5,199			
1955	4,175.00	3,309	4,175			
1956	1,110.00	874	1,110			
1957	772.00	603	772			
1958	3,529.00	2,739	3,529			
1960	1,622.00	1,239	1,622			
1961	1,275.00	966	1,275			
1962	3,741.00	2,811	3,741			
1963	6,373.76	4,748	6,374			
1964	4,678.00	3,453	4,678			
1965	4,576.00	3,346	4,576			
1966	2,509.00	1,817	2,509			
1967	5,625.00	4,032	5,625			
1968	4,269.00	3,028	4,257	12	18.89	1
1969	10,816.88	7,590	10,671	146	19.39	8
1970	3,731.00	2,588	3,638	93	19.91	5
1971	8,423.00	5,774	8,118	305	20.44	15
1972	18,762.36	12,706	17,863	899	20.98	43
1973	3,273.00	2,188	3,076	197	21.54	9
1974	6,716.00	4,432	6,231	485	22.11	22
1975	1,595.00	1,038	1,459	136	22.70	6
1976	6,933.00	4,448	6,253	680	23.30	29
1977	8,009.00	5,063	7,118	891	23.91	37
1978	4,054.00	2,523	3,547	507	24.55	21
1979	2,000.00	1,225	1,722	278	25.19	11
1980	8,067.00	4,858	6,830	1,237	25.86	48
1982	100.00	58	82	18	27.23	1
1983	23,921.68	13,639	19,175	4,747	27.94	170
1984	2,340.00	1,308	1,839	501	28.67	17
1986	618.00	331	465	153	30.16	5
1988	17,894.00	9,162	12,881	5,013	31.72	158
1994	6,925.00	3,013	4,236	2,689	36.72	73
1998	3,750.00	1,426	2,005	1,745	40.29	43

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S2.5						
NET SALVAGE PERCENT.. 0						
1999	5,000.00	1,830	2,573	2,427	41.21	59
2000	3,250.00	1,143	1,607	1,643	42.14	39
2001	6,650.00	2,243	3,153	3,497	43.08	81
2002	16,641.00	5,371	7,551	9,090	44.02	206
2003	24,288.00	7,484	10,522	13,766	44.97	306
2004	34,028.00	9,983	14,035	19,993	45.93	435
2005	4,060.00	1,131	1,590	2,470	46.89	53
2006	604.00	159	224	380	47.86	8
2009	7,272.00	1,589	2,234	5,038	50.80	99
2016	3,193.64	356	500	2,694	57.75	47
2018	12,796.55	1,034	1,454	11,343	59.75	190
2019	6,825.87	446	627	6,199	60.75	102
2020	4,961.22	248	349	4,612	61.75	75
2021	17,025.00	589	828	16,197	62.75	258
2022	62,100.00	1,194	1,679	60,421	63.75	948
2023	33,075.00	188	264	32,811	64.63	508
	474,410.78	193,145	261,099	213,312		4,136

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.6 0.87

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 334.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L3						
NET SALVAGE PERCENT.. 0						
1990	1,883.00	1,447	1,883			
1991	7,091.00	5,375	7,091			
1992	8,897.00	6,659	8,897			
1993	8,827.00	6,525	8,742	85	6.52	13
1994	19,982.00	14,595	19,554	428	6.74	64
1995	17,828.00	12,879	17,255	573	6.94	83
1996	3,330.00	2,380	3,189	141	7.13	20
1997	61,703.00	43,686	58,529	3,174	7.30	435
1998	73,506.00	51,572	69,095	4,411	7.46	591
1999	75,047.00	52,143	69,860	5,187	7.63	680
2000	33,013.00	22,687	30,395	2,618	7.82	335
2001	8,794.00	5,969	7,997	797	8.03	99
2002	26,164.00	17,498	23,443	2,721	8.28	329
2003	6,618.00	4,347	5,824	794	8.58	93
2004	681,274.00	437,650	586,352	94,922	8.94	10,618
2005	13,122.00	8,204	10,992	2,130	9.37	227
2007	1,246.00	726	973	273	10.44	26
2009	47,556.00	25,129	33,667	13,889	11.79	1,178
2010	16,671.00	8,302	11,123	5,548	12.55	442
2011	43,651.00	20,324	27,229	16,422	13.36	1,229
2012	31,008.00	13,383	17,930	13,078	14.21	920
2013	10,854.00	4,307	5,770	5,084	15.08	337
2015	26,140.32	8,469	11,347	14,793	16.90	875
2016	13,680.84	3,918	5,249	8,432	17.84	473
2018	84,288.37	17,633	23,624	60,664	19.77	3,068
2019	19,663.32	3,335	4,468	15,195	20.76	732
2020	64,609.64	8,399	11,253	53,357	21.75	2,453
2021	59,773.33	5,380	7,208	52,565	22.75	2,311
2022	140,000.00	7,000	9,379	130,621	23.75	5,500
2023	105,000.00	1,596	2,138	102,862	24.62	4,178
	1,711,220.82	821,517	1,100,456	610,765		37,309

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.4 2.18

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 335.00 HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1956	214.00	159	200	14	18.04	1
1958	1,050.00	764	959	91	19.05	5
1963	994.00	685	859	135	21.78	6
1967	1,373.00	899	1,128	245	24.17	10
1968	464.00	300	376	88	24.79	4
1969	1,500.00	955	1,198	302	25.43	12
1972	830.00	505	634	196	27.38	7
1978	839.00	461	578	261	31.53	8
1980	2,871.65	1,519	1,906	966	32.97	29
1982	2,017.10	1,024	1,285	732	34.45	21
1983	3,025.65	1,505	1,888	1,138	35.19	32
1984	4,770.00	2,320	2,911	1,859	35.95	52
1985	10,561.00	5,022	6,301	4,260	36.71	116
1986	1,106.00	514	645	461	37.48	12
1990	1,788.00	750	941	847	40.63	21
1991	1,951.00	796	999	952	41.43	23
1992	2,750.00	1,091	1,369	1,381	42.24	33
1994	833.00	311	390	443	43.87	10
1997	770.00	260	326	444	46.37	10
1998	10,966.00	3,570	4,480	6,486	47.21	137
1999	2,599.00	815	1,023	1,576	48.06	33
2000	2,888.00	870	1,092	1,796	48.92	37
2001	8,749.00	2,527	3,171	5,578	49.78	112
2002	7,323.00	2,025	2,541	4,782	50.64	94
2003	1,040.00	275	345	695	51.51	13
2004	5,819.00	1,465	1,838	3,981	52.38	76
2007	27,131.00	5,798	7,275	19,856	55.04	361
2014	2,790.21	344	432	2,358	61.37	38
2015	384.25	42	53	331	62.29	5
2018	14,473.38	1,019	1,278	13,195	65.07	203
2019	5,943.90	340	427	5,517	66.00	84
2021	12,996.73	394	494	12,503	67.88	184
2022	37,800.00	637	799	37,001	68.82	538
2023	18,900.00	94	118	18,782	69.65	270
	199,510.87	40,055	50,259	149,252		2,597

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.5 1.30

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 340.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	750.00	750	750			
1993	35,687.67	35,688	35,688			
1999	1,733.00	1,733	1,733			
2001	599.00	599	599			
	38,769.67	38,770	38,770			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 340.20 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1996	119,071.50	119,072	119,072			
1997	283.00	283	283			
1998	3,700.00	3,700	3,700			
1999	21,361.82	21,362	21,362			
2000	2,629.00	2,629	2,629			
2001	3,412.00	3,412	3,412			
2002	40,445.24	40,445	40,445			
2003	4,438.00	4,438	4,438			
2004	4,339.58	4,340	4,340			
2015	46,095.09	46,095	46,095			
	245,775.23	245,776	245,775			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	3,838.68	3,263	3,264	575	0.75	575
2020	2,768.12	1,799	1,799	969	1.75	554
	6,606.80	5,062	5,063	1,544		1,129
	252,382.03	250,838	250,838	1,544		1,129

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.4 0.45

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 341.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. 0						
1994	24,965.00	22,835	24,965			
2000	26,269.86	21,664	25,734	536	2.63	204
2001	84,557.00	68,322	81,156	3,401	2.88	1,181
2002	16,262.82	12,859	15,275	988	3.14	315
2004	15,711.11	11,888	14,121	1,590	3.65	436
2005	87,198.63	64,585	76,717	10,482	3.89	2,695
2010	13,896.00	9,412	11,180	2,716	4.84	561
2012	34,162.00	21,659	25,728	8,434	5.49	1,536
2014	24,793.62	13,917	16,531	8,263	6.58	1,256
2016	107,243.21	49,332	58,599	48,644	8.10	6,005
2018	3,199.00	1,096	1,302	1,897	9.86	192
2019	26,516.00	7,424	8,819	17,697	10.80	1,639
2020	66,796.28	14,428	17,138	49,658	11.76	4,223
2021	22,623.08	3,393	4,030	18,593	12.75	1,458
	554,193.61	322,814	381,295	172,899		21,701

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 3.92

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 343.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1979	1,102.00	1,102	1,102			
1980	24,602.00	24,602	24,602			
1981	7,848.00	7,848	7,848			
1983	12,079.00	12,079	12,079			
1984	19,358.00	19,358	19,358			
1986	19,553.00	19,553	19,553			
1990	1,171.00	1,171	1,171			
1993	10,897.15	10,897	10,897			
1994	6,788.52	6,789	6,789			
1997	4,120.00	4,120	4,120			
1998	3,088.00	3,088	3,088			
	110,606.67	110,607	110,607			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	3,940.00	3,822	3,940			
2000	20,013.17	18,612	19,762	251	1.75	143
2001	6,580.00	5,856	6,218	362	2.75	132
2002	5,472.72	4,652	4,940	533	3.75	142
2004	12,613.00	9,712	10,312	2,301	5.75	400
2005	5,680.00	4,146	4,402	1,278	6.75	189
2007	16,598.00	10,789	11,456	5,142	8.75	588
2018	15,995.00	3,359	3,567	12,428	19.75	629
	86,891.89	60,948	64,597	22,295		2,223
	197,498.56	171,555	175,204	22,295		2,223

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0 1.13

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0.5						
NET SALVAGE PERCENT.. 0						
2002	34,927.50	23,279	33,795	1,132	6.67	170
2014	12,000.00	4,380	6,358	5,642	12.70	444
2019	16,980.00	3,201	4,647	12,333	16.23	760
	63,907.50	30,860	44,800	19,108		1,374

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.9 2.15

BOROUGH OF AMBLER
WATER DEPARTMENT

ACCOUNT 346.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	82,707.00	12,406	12,155	70,552	12.75	5,533
2022	276,290.00	23,023	22,559	253,731	13.75	18,453
2023	89,092.50	2,257	2,211	86,882	14.62	5,943
	448,089.50	37,686	36,925	411,164		29,929

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 6.68

BOROUGH OF AMBLER – WATER DEPARTMENT

Ambler, Pennsylvania

RATE STUDY AND DATA
IN SUPPORT OF
PROPOSED SUPPLEMENT NO. 40 TO
TARIFF WATER PA. P.U.C. NO. 5

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

March 31, 2022

Ambler Borough – Water Fund
131 Rosemary Avenue
Ambler, PA 19002

Attention: Mary Aversa, Borough Manager

Pursuant to your authorization, we have prepared a water rate study for the Borough of Ambler based on the level of operations of the Borough of Ambler – Water Department (Ambler or Borough) for the twelve-month periods ended September 30, 2021, September 30, 2022 and September 30, 2023. Appropriate ratemaking adjustments for known and measurable changes were made in order to reflect a more current level of cost of service.

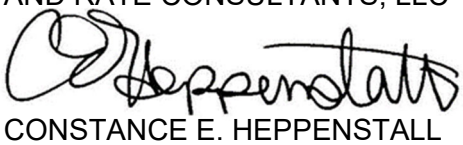
On the basis of the supporting data presented in the following report, it is our opinion that the Borough of Ambler cannot continue to operate its water system without rate relief. An increase in water rates will afford the Borough an opportunity to achieve an adequate return on the original cost measure of value of its used and useful property that services outside-Borough customers.

We recommend that the Borough file with the Public Utility Commission, Supplement No. 40 to Tariff Water-Pa. P.U.C. No. 5, which proposes an increase in water rates for all general classes of service outside the Borough by approximately 45.4 percent. The overall increase in annual operating revenue from outside-Borough customers is approximately 37.3 percent.

The following report presents our conclusions in appropriate form for filing with the Pennsylvania Public Utility Commission in response to the data required under Subchapter 53.52 of the Commission's Tariff Regulations at Chapter 53 of Title 52 Pa. Code.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



CONSTANCE E. HEPPENSTALL
Senior Project Manager, Rate Studies

GREGORY R. HERBERT
Rate Analyst

CEH:mle

069264.200

BOROUGH OF AMBLER – WATER DEPARTMENT

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BOROUGH OF AMBLER – WATER DEPARTMENT

SPECIFIC REASONS FOR PROPOSED INCREASE IN WATER RATES

Pursuant to Subsection 53.52(a)(1) and (b)(1) of Tariff Regulations

The Borough of Ambler – Water Department (Ambler or Borough) submits herewith the data required under 52 PA Code § 53.52 of the Pennsylvania Public Utility Commission Tariff Regulations in support of the proposed rates under Supplement No. 40 to Tariff Water-Pa. P.U.C. No. 5. The supporting data for the tariff revision is for the twelve-month periods ended September 30, 2021, September 30, 2022, and September 30, 2023, adjusted for ratemaking purposes. The last rate revision was effective in 2015, based on a fully projected future test year ended January 1, 2015.

Since the date of the last rate increase, the Borough has experienced higher levels of operation and maintenance expenses as a result of inflation and labor cost increases. The effect of these increases has reduced the rate of return on rate base to approximately negative 1.74%.

The specific reasons for Ambler's proposal to increase its rates for water service are as follows:

(a) To provide sufficient revenues to enable it to continue to discharge, properly, its public duty to furnish adequate, safe, and reliable water service pursuant to the safe drinking water standards prescribed and enforced by the PA Department of Environmental Protection and the Federal Environmental Protection Agency;

(b) To provide the cash flow necessary to continue to operate, maintain and renew its facilities properly and meet its financial obligations; and

(c) To afford the opportunity to achieve an adequate rate of return on the original cost invested in the water property.

UTILITY BASIS OF RATEMAKING

Pursuant to 52 PA Code § 53.52 of the Tariff Regulations, the supporting data are presented using the utility basis for ratemaking purposes. The utility basis includes, in addition to operating expenses, a provision for annual depreciation expense and a return on the depreciated original cost of the property (rate base) in place of debt service (lease rental) and renewals and replacements. The rate base and annual depreciation expense are calculated in Exhibit JJS-1, Exhibit JJS-2 and Exhibit JJS-3, as of September 30, 2021, September 30, 2022 and September 30, 2023, respectively.

RATE OF RETURN

Under present and proposed rates, the indicated rates of return for outside-Borough are presented below.

Rate of Return	Under Present Rates	Under Proposed Rates
Ambler Borough	–1.74%	6.54%

The outside Borough rate of return of negative 1.74% under present rates is less than the 6.54% return that the Borough can justify based on an imputed capital structure of 50.2% debt, 49.7% equity, as set forth below. The capital structure weightings are based on comparable public utilities.

Debt/Equity	Capital Structure	Cost Rates	Recommended Weighted Cost
Debt	50.3%	2.36	1.19
Fund Equity	49.7%	10.75	5.35
Total	100.0%		6.54

PROPOSED RATES

Under Supplement No. 40 to Tariff Water-Pa. P.U.C. No. 5, general service water rates are increased by varying percentages by classification which would provide an overall 45.4% increase in revenues from outside-Borough customers. Refer to Schedule 2 for the increases by classification for outside-Borough customers. The revenues under proposed rates are developed in Schedule 8. Schedule 9 provides a comparison of present and proposed rates as well as a comparison of customers' bills at various consumption levels by classification.

The Pennsylvania Public Utility Commission has jurisdiction and power under Section 1301 of the Public Utility Code to regulate rates for utility service furnished by a municipality to customers beyond its corporate boundaries. The requisite data and information in the following report and related exhibits, in support of the proposed rates, include analyses of Ambler's entire water system property and its operation as well as for outside-Borough customers separately.

The data presented in support of proposed Supplement No. 40 to Tariff Water-Pa. P.U.C. No. 5 clearly indicate that the level of revenues from Ambler's present water rates is inadequate, and immediate rate relief is necessary. It is essential that the rates proposed under Supplement No. 40 to Tariff Water-Pa. P.U.C. No. 5 become effective as soon as possible, in order that Ambler recover the cost of rendering water service, including a return on the depreciated original cost of the water system's used or useful property, and continue to provide its customers with efficient, safe and reliable service.

BOROUGH OF AMBLER – WATER DEPARTMENT

TOTAL NUMBER OF CUSTOMERS SERVED OUTSIDE THE BOROUGH

Pursuant to Subsection 53.52(a)(2) of Tariff Regulations

OUTSIDE	**2020**	**2021**
RESIDENTIAL	3,519	3,541
COMMERCIAL	82	87
INDUSTRIAL	3	3
PUBLIC	13	13
TOTAL OUTSIDE	**3,715**	**3,747**

NUMBER OF CUSTOMERS WHOSE BILL WILL INCREASE OUTSIDE THE BOROUGH

Pursuant to Subsection 53.52(a)(3) of Tariff Regulations

OUTSIDE	**2020**	**2021**
RESIDENTIAL	3,519	3,541
COMMERCIAL	82	87
INDUSTRIAL	3	3
PUBLIC	13	13
TOTAL OUTSIDE	**3,715**	**3,747**

BOROUGH OF AMBLER – WATER DEPARTMENT

STATEMENT OF THE EFFECT OF THE PROPOSED
TARIFF CHANGES ON THE UTILITY'S CUSTOMERS

Pursuant to Subsection 53.52(a)(4) through (a)(11)
of Tariff Regulations

(a)(4): The proposed tariff changes will increase all customers' rates for outside-Borough water service by 45.4 percent. The overall increase in revenues is approximately 37.3 percent.

(a)(5): Refer to Schedule 1 in response to Subsection 53.52(c)(1), for the effect of the proposed tariff changes on the Borough's revenues and expenses.

(a)(6): The proposed tariff changes will not change the service rendered by the Ambler Borough – Water Department.

(a)(7): Not applicable.

(a)(8): Not applicable.

(a)(9): Customer polls were not taken to indicate customer acceptance and desire for the proposed tariff changes. The tariff changes are in the public interest as stated in response to Subsection 53.52(a)(1) of the tariff regulations.

(a)(10): The Borough of Ambler will implement the proposed tariff changes upon the Commission's approval.

(a)(11): Not applicable.

BOROUGH OF AMBLER – WATER DEPARTMENT

NUMBER OF CUSTOMERS WHOSE BILLS WILL BE DECREASED

Pursuant to Subsection 53.52(b)(5) of Tariff Regulations

Under the proposed rates, no customers' bills will be decreased for water service.

CALCULATION OF TOTAL REVENUE DECREASE
UNDER THE PROPOSED RATES PROJECTED TO AN ANNUAL BASIS

Pursuant to Subsection 53.52(b)(6) of Tariff Regulations

Under the proposed rates, operating revenues for water service will not decrease.

BOROUGH OF AMBLER – WATER DEPARTMENT

SUMMARY BY DETAILED PLANT ACCOUNTS
OF THE BOOK VALUE OF WATER UTILITY PLANT IN SERVICE
AS OF SEPTEMBER 30, 2021, SEPTEMBER 30, 2022 AND SEPTEMBER 30, 2023

Pursuant to Subsection 53.52(c)(3) of Tariff Regulations

Refer to Exhibit JJS1, Exhibit JJS-2 and Exhibit JJS-3 titled, "Depreciation Study - Calculated Annual Depreciation Accruals Related to Utility Plant at September 30, 2021", "Depreciation Study - Calculated Annual Depreciation Accruals Related to Utility Plant at September 30, 2022" and "Depreciation Study - Calculated Annual Depreciation Accruals Related to Utility Plant at September 30, 2023," for the book value of water utility plant by plant account.

DEPRECIATION RESERVE PER BOOKS AS OF SEPTEMBER 30, 2021, SEPTEMBER 30, 2022 AND SEPTEMBER 30, 2023, APPLICABLE TO WATER UTILITY PLANT IN SERVICE

Pursuant to Subsection 53.52(c)(4) of Tariff Regulations

Refer to Exhibit JJS1, Exhibit JJS-2 and Exhibit JJS-3 titled, "Depreciation Study - Calculated Annual Depreciation Accruals Related to Utility Plant at September 30, 2021", "Depreciation Study - Calculated Annual Depreciation Accruals Related to Utility Plant at September 30, 2022" and "Depreciation Study - Calculated Annual Depreciation Accruals Related to Utility Plant at September 30, 2023," for the depreciation reserve applicable to water utility plant in service.

BOROUGH OF AMBLER - WATER DEPARTMENT
BALANCE SHEET AS OF 12/31/2020

Pursuant to Subsection 53.52 (C)(2) of Tariff Regulations

ASSETS	As of 12/31/2020
Current Assets:	
Cash	$ 1,350,196
Interfund Receivable	353,532
Grants Receivable	-
Other Assets	3,500
Inventories	89,081
Total Current Assets	1,796,309
Non-Current Assets:	
Net Pension Asset	$ 421,323
Capital Assets	
Land	2,328
Construction-In-Progress	237,783
Infrastructure (Net)	-
Building (Net)	243,931
Machinery, Vehicles, Furniture and Equipment (Net)	341,707
Plant in Service (Net)	7,300,230
Total Capital Assets (Net of Accumulated Depreciation)	8,125,979
Total Non-Current Assets	8,547,302
Total Assets	$ 10,343,611
DEFERRED OUTFLOWS OF RESOURCES	
Pension-Differences in Assumptions	$ 14,324
Total Deferred Outflows of Resources	14,324
LIABILITIES AND NET ASSETS	
Current Liabilities:	
Accounts Payable	$ 78,524
Accrued Expenses	22,667
Due to Other Funds	60,278
Capital Leases Payable - Due Within One Year	40,045
General Obligation Bonds - Due Within One Year	273,000
Total Current Liabilities	474,514
Non-Current Liabilities:	
Capital Leases Payable - Due in More than One Year	20,415
General Obligation Bonds - Due in More than One Year	2,074,000
Total Non-Current Liabilities	2,094,415
Total Liabilities	$ 2,568,929
DEFERRED INFLOWS OF RESOURCES	
Pension - Investment Earnings	$ 157,746
Pension - Difference in Experience	71,246
Total Deferred Inflows of Resources	228,992
NET POSITION	
Net Investment in Capital Assets	5,718,519
Restricted for Pension	206,655
Unrestricted	1,634,842
Total Net Position	$ 7,560,016

BOROUGH OF AMBLER - BUREAU OF WATER

STATEMENT OF THE CALCULATION OF THE RATE OF RETURN UNDER PRESENT RATES FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2021
AND SEPTEMBER 30, 2023, AND THE ANTICIPATED RATE OF RETURN UNDER PROPOSED RATES
FOR INSIDE-BOROUGH AND OUTSIDE-BOROUGH CUSTOMERS

Pursuant To Subsection 53.52 (b)(2) and (c)(1) of Tariff Regulations

Line No.	Description	12 Months Ended 30-Sep-21	Pro Forma Test Year Adjustments Ref.	Pro Forma Test Year Adjustments Amount	Pro Forma Present Rates, 30-Sep-21	Pro Forma Future Test Year Adjustments Ref.	Pro Forma Future Test Year Adjustments Amount	Pro Forma Present Rates, 30-Sep-23	Under Proposed Rates, Supplement No. 40 to Tariff Water Pa-PUC No. 5 Increase	Under Proposed Rates, Supplement No. 40 to Tariff Water Pa-PUC No. 5 Pro Forma 30-Sep-23
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Operating Revenue (Inside and Outside)									
2	Revenue from Sale of Water (Inside)	$ 787,647	Sch. 5	$ 13,328	$ 800,975	Sch. 5	$ 978	$ 801,953	$ 293,077	$ 1,095,030
3	Revenue from Sale of Water(Outside)	1,386,144	Sch. 5	5,363	1,391,507	Sch. 5	12,904	1,404,411	637,691	2,042,102
4	Other Operating Revenue	346,765		-	346,765	Sch. 5	(60,000)	286,765	-	286,765
5	Total Operating Revenue	$ 2,520,556		$ 18,691	$ 2,539,247		$ (46,118)	$ 2,493,129	$ 930,768	$ 3,423,897
6										
7	Operating Revenue Deductions:									
8	Operation and Maintenance									
9	Expenses	2,572,363	Sch. 6	(238,961)	2,333,402	Sch. 6	79,463	2,412,865		2,412,865
10	Depreciation	344,987	Sch. 6	(154,405)	190,582	Sch. 6	85,162	275,744		275,744
11										
12	Total Operating									
13	Revenue Deductions	2,917,350		(393,366)	2,523,984		164,625	2,688,609	-	2,688,609
14										
15										
16	Net Operating Income									
17	Available for Return	$ (396,794)		$ 412,056	$ 15,263		$ (210,743)	$ (195,480)	$ 930,768	$ 735,288
18										
19										
20	Original Cost Measure of Value	$ 7,599,384		$ -	$ 7,599,384		$ 3,637,287	$ 11,236,670	$ -	$ 11,236,670
21										
22	Rate of Return	-5.22%			0.20%			-1.74%		6.54%

BOROUGH OF AMBLER - BUREAU OF WATER

STATEMENT OF OPERATING REVENUES FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2021 AND SEPTEMBER 30, 2023
AND THE CALCULATION OF THE PROPOSED REVENUE INCREASE FROM INSIDE-BOROUGH CUSTOMERS BY CUSTOMER CLASSIFICATION

Pursuant To Subsection 53.52 (b)(4) and (c)(5) of Tariff Regulations

Line No.	Customer Classification	Revenues Per Books, 12 Months Ended 30-Sep-21	Historic Test Year Pro Forma Adjustments Under Present Rates Ref.	Historic Test Year Pro Forma Adjustments Under Present Rates Amount	Pro Forma, Present Rates, 30-Sep-21	Future Test Year Pro Forma Adjustments Under Present Rates Ref.	Future Test Year Pro Forma Adjustments Under Present Rates Amount	Pro Forma, Present Rates, 30-Sep-23	Under Proposed Rates, Supplement No. 22 to Tariff Water Pa-PUC No. 4 Increase Percent	Under Proposed Rates, Supplement No. 22 to Tariff Water Pa-PUC No. 4 Increase Amount	Pro Forma, Proposed Rates 30-Sep-23
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	**INSIDE-BOROUGH**										
2	Sales of Water										
3	Residential	$ 625,804	R1	$ 1,276	$ 627,080	R4	$ 3,722	$630,802	36.5%	$ 230,528	$ 861,330
4	Non-Residential	136,607	R1	(1,004)	135,603	R4	(2,744)	132,859	36.5%	48,553	181,411
5	Private Fire	25,235			25,235			25,235	36.6%	9,224	34,459
6	Public Fire	-	R3	13,056	13,056			13,056	36.6%	4,772	17,829
7											
8	Total Inside-Borough Sales of Water	787,647		13,328	800,975		978	801,953	36.5%	293,077	1,095,030
9											
10	**OUTSIDE-Borough**										
11	Sales of Water										
12	Residential	$ 1,137,643	R2	$ 3,519	$ 1,141,162	R5	$ 12,904	$1,154,066	45.0%	$ 519,575	$ 1,673,641
13	Commercial/Public	154,113	R2	1,843	155,956	R5	-	155,956	53.6%	83,616	239,572
14	Private Fire	59,021			59,021		-	59,021	36.6%	21,572	80,593
15	Public Fire	35,368			35,368		-	35,368	36.6%	12,928	48,296
16											
17	Total Outside-Borough Sales of Water	1,386,144		5,363	1,391,507		12,904	1,404,411	45.4%	637,691	2,042,102
18											
19	Other Operating Revenues										
20	Sewer Reimbursement	69,898			69,898			69,898		-	69,898
21	Water Tower Revenue	223,728			223,728	R6	(60,000)	163,728		-	163,728
22	Miscellaneous Revenues	53,139			53,139			53,139		-	53,139
23											
24	Total Other Revenues	346,765		-	346,765		(60,000)	286,765	0.0%	-	286,765
25											
26	Total Inside & Outside City	$ 2,520,556		$ 18,691	$ 2,539,247		$ (46,118)	$ 2,493,129		$ 930,768	$ 3,423,897

BOROUGH OF AMBLER - BUREAU OF WATER

STATEMENT OF PRO FORMA OPERATING EXPENSES FOR THE TWELVE MONTHS ENDED SEPTEMBER 31, 2023

Pursuant To Subsection 53.52 (c)(5) of Tariff Regulations

Line No.	Account		Per Books, 12 Months Ended 30-Sep-21	Historic Test Year Pro Forma Adjustments App. B	Historic Test Year Pro Forma Adjustments Amount	Pro Forma, 30-Sep-21	Fully Projected FutureTest Year Pro Forma Adjustments App. B	Fully Projected FutureTest Year Pro Forma Adjustments Amount	Pro Forma, 30-Sep-23
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
1									
2	**OPERATION AND MAINTENANCE EXPENSES**								
3									
4	**Source of Supply**								
5	6441-130	SALARIES - Source of Supply	$ 15,454	E1	$ 761	$ 16,214	E8	$ 970	$ 17,185
6	6441-250	REPAIRS/MAINTENANCE SUPPLIES	7,692			7,692			7,692
7	6441-313	ENGINEERING SERVICES	31,134			31,134			31,134
8	6441-327	COMUUNICATION EXPENSES	2,238			2,238			2,238
9	6441-370	CONTRACTED SERVICE/REPAIRS	11,528			11,528			11,528
10	6441-374	REAL ESTATE TAX	76			76			76
11	6441-450	LAWN MAINTENANCE	25,614			25,614			25,614
12	6441-560	SCADA	510	E7	(510)	-			-
13	6441-580	Loch Alsh Dam	-			-			-
14	6441-740	Capital Outlay	9,710	E7	(9,710)	-			-
		Purchased Water					E11	27,375	27,375
15	**Total Source of Supply**		$ 103,955		$ (9,459)	$ 94,496		$ 28,345	$ 122,842
16									
17									
18	**Water Treatment**								
19									
20	6442-130	SALARIES - Laboratory	$ 38,043	E1	$ 761	$ 38,804	E8	$ 970	$ 39,774
21	6442-250	REPAIRS/MAINTENANCE SUPPLIES	-			-			-
22	6442-313	ENGINEERING SERICES	3,009			3,009			3,009
23	6442-370	CONTRACTED SERVICE/REPAIRS	5,924			5,924			5,924
24	6442-371	LABORATORY TESTING	76,769			76,769			76,769
25	6442-375	CARBON FILTERS	-			-			-
26	6442-377	CHEMICALS	25,053	E2	2,112	27,165	E10	10,866	38,031
27	6442-379	PFAS GRANT	43,627	E7	(43,627)	-			-
28	**Total Water Treatment**		$ 192,425		$ (40,754)	$ 151,671		$ 11,836	$ 163,508
29									
30	**Power and Pumping**								
31	6443-130	SALARIES - Pumping	$ 80,106	E1	$ 1,602	$ 81,708	E8	$ 2,043	$ 83,750
32	6443-250	REPAIRS/MAINTENANCE SUPPLIES	38,492			38,492			38,492
33	6443-313	ENGINEERING SERVICES	-			-			-
34	6443-361	ELECTRICITY	131,059			131,059			131,059
35	6443-366	WATER PURCHASED FOR RESALE	-			-			-
36	6443-370	CONTRACTED SERVICE/REPAIRS	14,871			14,871			14,871
37	6443-451	VEHICLE MAINTENANCE	-			-			-
38	6443-740	Capital Outlay	7,961	E7	(7,961)	-			-
39	**Total Power and Pumping**		$ 272,488		$ (6,359)	$ 266,129		$ 2,043	$ 268,172
40									
41									
42									
43	**Transmission and Distribution**								
44	6444-130	SALARIES - Distribution	$ 236,866	E1	$ 4,737	$ 241,604	E8	$ 6,040	$ 247,644
45	6444-230	HEATING FUEL	1,265			1,265			1,265
46	6444-231	VEHICLE FUEL	8,117			8,117			8,117
47	6444-237	UNIFORMS	1,366			1,366			1,366
48	6444-250	REPAIRS/MAINTENANCE SUPPLIES	130,049			130,049			130,049
49	6444-260	MINOR EQUIPMENT	330			330			330
50	6444-313	ENGINEERING SERVICES	25,496			25,496			25,496
51	6444-321	TELEPHONE	1,739			1,739			1,739
52	6444-327	Communication Expense	10,949			10,949			10,949
53	6444-361	ELECTRICITY	17,151			17,151			17,151
54	6444-368	WATER	493			493			493
55	6444-370	CONTRACTED SERVICE/REPAIRS	58,823			58,823			58,823
56	6444-378	Hydrants	23,221			23,221			23,221
57	6444-451	VEHICLE MAINTENANCE	12,206			12,206			12,206
58	6444-452	DISPOSAL FEE	-			-			-
59	6444-457	LEAK DETECTION	15,180			15,180			15,180
60	6444-600	PA ONE CALL	5,271			5,271			5,271
61	6444-660	Broad Axe Tank Recoating	-			-			-
62	6444-740	Capital Outlay	95,490	E7	(95,490)	-			-
63	6444-748	Butler Bridge/Wiss Pipeline	41,765	E7	(41,765)	-			-
64	6444-751	BroadAxe/Skippack Pipeline	387,498	E7	(387,498)	-			-
65	6444-761	NEW TRUCKS	-			-			-
66	6444-786	New Trucks	2,506	E7	(2,506)	-			-
67	6444-789	Valves	(681)	E7	681	-			-
68	**Total Transmission and Distribution**		$ 1,075,099		$ (521,840)	$ 553,259		$ 6,040	$ 559,299

BOROUGH OF AMBLER - BUREAU OF WATER

STATEMENT OF PRO FORMA OPERATING EXPENSES FOR THE TWELVE MONTHS ENDED SEPTEMBER 31, 2023

Pursuant To Subsection 53.52 (c)(5) of Tariff Regulations

Line No.	Account		Per Books, 12 Months Ended 30-Sep-21	Historic Test Year Pro Forma Adjustments App. B	Historic Test Year Pro Forma Adjustments Amount	Pro Forma, 30-Sep-21	Fully Projected FutureTest Year Pro Forma Adjustments App. B	Fully Projected FutureTest Year Pro Forma Adjustments Amount	Pro Forma, 30-Sep-23
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
69									
70	**Meter Reading**								
71	6440-130	SALARIES - Meter Reading	$ 4,730	E1	$ 95	$ 4,824	E8	$ 121	$ 4,945
72	6440-210	OFFICE SUPPLIES	2,537			2,537			2,537
73	6440-231	VEHICLE FUEL	4,059			4,059			4,059
74	6440-237	UNIFORMS	698			698			698
75	6440-250	REPAIRS/MAINTENANCE SUPPLIES	851			851			851
76	6440-313	ENGINEERING SERVICES	-			-			-
77	6440-319	COMPUTER PROGRAMS	(10,018)	E7	10,877	859			859
78	6440-325	POSTAGE	8,103			8,103			8,103
79	6440-342	PRINTING	95			95			95
80	6440-370	CONTRACTED SERVICE/REPAIRS	-			-			-
81	6440-451	VEHICLE MAINTENANCE	-			-			-
82	**Total Meter Reading**		$ 11,054		$ 10,972	$ 22,026		$ 121	$ 22,146
83									
84	**Meter Installation**								
85	6449-130	SALARIES - Meter Installation	7,905	E1	$ 158	8,063	E8	$ 202	8,264
86	6449-250	REPAIRS/MAINTENANCE SUPPLIES	9,793			9,793			9,793
87	6449-740	Capital Outlay	(48,478)	E7	48,478	-			-
88	**Total Meter Installation**		$ (30,780)		$ 48,636	$ 17,856		$ 202	$ 18,058
89									
90									
91	**Administrative and General Expenses**								
92	6400-131	SALARY - ELECTED OFFICIALS	$ 7,499	E1	187	$ 7,687	E8	192	$ 7,879
93	6401-130	SALARIES - Water Admin	403,368	E1	10,084	413,453	E8	10,336	423,789
94	6401-152	EMPLOYEE MEDICAL EXP REIMBURSE	1,780			1,780			1,780
95	6401-156	MEDICAL BENEFITS	184,237	E5	70,024	254,261			254,261
96	6401-158	LIFE INSURANCE	5,464			5,464			5,464
97	6401-160	PENSION EXPENSE	(85,317)	E6	85,317	-			-
98	6401-161	SOCIAL SECURITY	61,489	E1	1,230	62,719	E8	1,568	64,287
99	6401-162	STATE UNEMPLOYMENT	3,687			3,687			3,687
100	6401-119	RF 100 Green	-			-			-
101	6401-210	OFFICE SUPPLIES	1,827			1,827			1,827
102	6401-226	CLEANING SUPPLIES	869			869			869
103	6401-230	HEATING FUEL	3,512			3,512			3,512
104	6401-237	UNIFORMS	-			-			-
105	6401-250	REPAIRS/MAINTENANCE SUPPLIES	2,949			2,949			2,949
106	6401-260	MINOR EQUIPMENT	-			-			-
107	6401-311	AUDITING/ACCTG SERVICES	10,333			10,333			10,333
108	6401-313	ENGINEERING SERVICES	31,316			31,316			31,316
109	6401-314	LEGAL SERVICES	85,873			85,873			85,873
110	6401-316	GENERAL EXPENSE	790			790			790
111	6401-319	COMPUTER PROGRAMS	3,546			3,546	E12	18,780	22,326
112	6401-321	TELEPHONE	7,451			7,451			7,451
113	6401-325	POSTAGE	2,431			2,431			2,431
114	6401-327	COMMUNICATION EXPENSES	94			94			94
115	6401-341	ADVERTISING	2,494			2,494			2,494
116	6401-342	PRINTING	860			860			860
117	6401-352	LIABILITY INSURANCE	46,772			46,772			46,772
118	6401-354	WORKMEN'S COMPENSATION	21,934			21,934			21,934
119	6401-361	ELECTRICITY	12,000			12,000			12,000
120	6401-368	Water/Sewer Expense	20,319			20,319			20,319
121	6401-370	CONTRACTED SERVICE/REPAIRS	21,053			21,053			21,053
122	6401-384	EQUIPMENT RENTAL	1,000			1,000			1,000
123	6401-386	Consumer Confidence Report	11,000			11,000			11,000
124	6401-420	TRAINING/DUES	8,439			8,439			8,439
125	6401-451	Vehicle Maintenance	-			-			-
126	6401-740	10 Capital - Radios	-			-			-
127	6401-800	Mattison Ave.	69,055			69,055			69,055
128		RATE CASE EXPENSE		E3	113,000	113,000			113,000
129	**Total Administrative and General Expenses**		948,123		279,842	1,227,965		30,876	1,258,841
130									
131									
132	**Total Operation and Maintenance Exp.**		$ 2,572,363		$ (238,961)	$ 2,333,402		$ 79,463	$ 2,412,865

BOROUGH OF AMBLER - BUREAU OF WATER

ORIGINAL COST MEASURE OF VALUE AS OF SEPTEMBER 30, 2021
SEPTEMBER 30, 2022 AND SEPTEMBER 30, 2023*

Pursuant to Subsection 53.52 (C)(1) of Tariff Regulations

	As of 9/30/2021	As of 9/30/2022	As of 9/30/2023
Original Cost of Utility Plant In Service	$ 14,644,404	$ 16,773,696	$ 18,197,784
Less: Accumulated Depreciation	(7,346,629)	(7,309,900)	(7,262,722)
Net Utility Plant	7,297,775	9,463,796	10,935,062
Add:			
Cash Working Capital	301,608	301,608	301,608
Total Original Cost Measure of Value	$ 7,599,384	$ 9,765,404	$ 11,236,670

* See Exhibit JJS-1, Exhbit JJS-2 and Exhibit JJS-3.

BOROUGH OF AMBLER - BUREAU OF WATER
HISTORIC TEST YEAR

PRO FORMA OPERATING REVENUE ADJUSTMENTS
UNDER PRESENT RATES

Adj. Ref.	Explanation	Adjustment Increase (Decrease)

R1 To adjust Inside-Borough Operating Revenues for the gain in the number of customers during the twelve months ended 09/30/2021

Customer Classification	Number of Customers 31-Dec-20	Number of Customers 30-Sep-21	Customer Gain/(Loss)	Average Annual Bill, Present Rates	Annualized Revenue Adjustment (Qtr Year)	
(1)	(2)	(3)	(4)	(6)	(7)	
Residential	1,960	1,968	8	$ 319.00	$ 1,276	$ 1,276
Commercial	168	166	(2)	741.42	(556)	(556)
Industrial	14	13	(1)	1,194.87	(448)	(448)
Public	4	4	-	242.77	-	-
Total	2,145	2,151	6		272	

R2 To annualize Outside-Borough Operating Revenues for the gain or loss in the customers during the twelve months ended 09/30/2021

Customer Classification	Number of Customers 31-Dec-20	Number of Customers 30-Sep-21	Customer Gain/(Loss)	Annual Bill, Present Rates	Average Revenue Adjustment (Qtr Year)	
(1)	(2)	(3)	(4)	(6)	(7)	
Residential	3,519	3,541	22	$ 319.92	$ 3,519	$ 3,519
Commercial	82	87	5	737.35	1,843	1,843
Industrial	3	3	-		-	-
Public	13	13	-		-	-
Total	3,617	3,644	27		5,363	

R3 To impute revenue for Inside-Borough public fire at present Outside Borough hydrant rates.

	Number of Hydrants	Annual Rate	Imputed Revenue	
Public Fire	79	$ 165.27	$ 13,056	$ 13,056

Total Historic Test Year, Pro Forma Operating Revenue Adjustments Under Present Rates $ 18,691

BOROUGH OF AMBLER - BUREAU OF WATER
FULLY PROJECTED FUTURE TEST YEAR

PRO FORMA OPERATING REVENUE ADJUSTMENTS
UNDER PRESENT RATES

Adj. Ref.	Explanation	Adjustment Increase (Decrease)

R4 To adjust Inside-Borough Operating Revenues for the projected gain in the number of customers during the twelve months ended 09/30/2023

Customer Classification	Increase in Number of Customers 31-Dec-20	30-Sep-21	Average Customer Gain/(Loss)	Average Annual Bill, Present Rates	2022-2023 Annualized Revenue Adjustment	
Residential	1	8	6	$ 319.00	$ 3,722	$ 3,722
Commercial	1	(2)	(1)	741.42	(926)	(926)
Industrial	(0)	(1)	(1)	1,194.87	(1,494)	(1,494)
Public	-	(1)	(1)	242.77	(324)	(324)
Total	2	5	4		978	

R5 To adjust Outside-Borough Operating Revenues for the projected gain in the number of customers during the twelve months ended 09/30/2023.

Customer Classification	Increase in Number of Customers 31-Dec-20	30-Sep-21	Average Customer Gain/(Loss)	Annual Bill, Present Rates	2022-2023 Annualized Revenue Adjustment	
Residential	11	22	20	$ 319.92	$ 12,904	$ 12,904
Commercial	5	5	6	737.35	8,418	8,418
Industrial	-	-	-		-	-
Public	-	-	-		-	-
Total	16	27	26		21,322	

R6 To adjust for fewer water tower rentals during the twelve months ended 09/30/2023

Projected twelve months of Water Tower Revenue	$ 163,728	
Less: Water Tower Revenue - per books 09/310/2021	223,728	
Adjustment	(60,000)	$ (60,000)
Total Future Test Year, Pro Forma Operating Revenue Adjustments Under Present Rates		$ (37,700)

BOROUGH OF AMBLER - BUREAU OF WATER
HISTORIC TEST YEAR

PRO FORMA OPERATING EXPENSE ADJUSTMENTS
UNDER PRESENT RATES

Adj. Ref.	Explanation	Adjustment Increase (Decrease)
E1	To adjust actual test year salaries and wages to reflect the change in wage rates and number of employees as of January 1, 2022	

Account		Test Year 9/30/2021	Pro Forma 2022**	Increase (Decrease)	
Source of Supply					
6441-130	SALARIES - Source of Supply	$ 38,043	$ 38,804	$ 761	$ 761
Water Treatment					
6442-130	SALARIES - Laboratory	38,043	$ 38,804	761	$ 761
Power and Pumping					
6443-130	SALARIES - Pumping	80,106	$ 81,708	1,602	$ 1,602
Transmission and Distribution					
6444-130	SALARIES - Distribution	236,866	$ 241,604	4,737	$ 4,737
Meter Reading					
6440-130	SALARIES - Meter Reading	4,730	$ 4,824	95	$ 95
Meter Installation					
6449-130	SALARIES - Meter Installation	7,905	$ 8,063	158	$ 158
Administration					
6400-131	SALARY - ELECTED OFFICIALS	7,499	7,687	187	$ 187
6401-130	SALARIES - Water Admin	403,368	413,453	10,084	$ 10,084
Total Labor		**$ 816,560**	**$ 834,945**	**$ 18,386**	
Payroll Taxes					
6401-161	SOCIAL SERCURITY	61,489	62,719	1,230	1,230

** Based on average increase of wage rates effective 1/1/2022.

BOROUGH OF AMBLER - BUREAU OF WATER
HISTORIC TEST YEAR

PRO FORMA OPERATING EXPENSE ADJUSTMENTS
UNDER PRESENT RATES

Adj. Ref.	Explanation	Adjustment Increase (Decrease)

E2 To adjust chemical expense to reflect the projected annual usage of chemicals required at the treatment plant and current unit prices.

Chemical	Projected Quantity	Units	Current Unit Cost	Units	Pro Forma Cost
CES PACL 900S	10	560 lb. drum	449.40	560 lb. drum	$ 4,494
SLI-5135	35	30 lb. drum	323.10	30 lb. drum	11,309
Chlorine CY 543	62	150 lb. cylinder	183.27	150 lb. cylinder	11,363
Total Pro Forma					27,165
Less Test Year Chemical Expense					25,053
Adjustment					$ 2,112

E3 To normalize operating expenses for the estimated cost of this rate case over 3 years.

Revenue Requirement, Rate Base, Depreciation, Rate of Return, Rate Design and Application	$ 208,000	
Legal Fees	130,000	
Customer Notice and Postage (estimated)	1,000	
Total	339,000	
Normalized Amount (3-year amortization)		$ 113,000
Less: Test Year Rate Case Expense		-
Adjustment		$ 113,000

E4 To adjust depreciation expense as of September 30, 2021 (See Exhibit_(JJS-1))

Annual Depreciation Expense as of September 30, 2021		$ 190,582
Less: Depreciation Expense Per Books		344,987
Adjustment		$ (154,405)

BOROUGH OF AMBLER - BUREAU OF WATER
HISTORIC TEST YEAR

PRO FORMA OPERATING EXPENSE ADJUSTMENTS
UNDER PRESENT RATES

Adj. Ref.	Explanation	Adjustment Increase (Decrease)

E5 To adjust actual test year Health Insurance to reflect percentage change in Health Insurance as of January 1, 2022.

Account		Test Year 9/30/2021	Budget 2021	Increase (Decrease)	
Administration					
6401-156	MEDICAL BENEFITS	184,237	254,261	70,024	
	Total Administration			70,024	70,024

E6 To Adjust OPEB GASB 67 and GASB 68 for a one-time credit.

	2021 Amount		
OPEB GASB 67 and 68 Pension Expense	$ -		
Less: Expense Per Books		(85,317)	
Adjustment			85,317

E7 To eliminate the following test year capital outlay expenses for ratemaking purposes.

		Test Year 9/30/2021	Pro Forma Expense	Increase (Decrease)	
6440-319	Computer Programs	(10,018)	859	10,877	10,877
6441-560	SCADA	510	-	(510)	(510)
6441-740	Source of Supply - Capital Outlay	9,710	-	(9,710)	(9,710)
6442-379	PFAS Grant - Capital Outlay	43,627	-	(43,627)	(43,627)
6443-740	Power and Pumping - Capital Outlay	7,961	-	(7,961)	(7,961)
6444-740	T&D - Capital Outlay	95,490	-	(95,490)	(95,490)
6444-748	Butler Bridge/Wiss Pipeline	41,765	-	(41,765)	(41,765)
6444-751	Broad Axe/Skippack Pipeline	387,498	-	(387,498)	(387,498)
6444-786	New Trucks	2,506	-	(2,506)	(2,506)
6444-789	Valves	(681)	-	681	681
6449-740	Meter Installation - Capital Outlay	(48,478)	-	48,478	48,478

Total Test Year, Pro Forma Operating Expense Adjustments $ (393,366)

BOROUGH OF AMBLER - BUREAU OF WATER
FULLY PROJECTED FUTURE TEST YEAR

PRO FORMA OPERATING EXPENSE ADJUSTMENTS
UNDER PRESENT RATES

Adj. Ref.	Explanation	Adjustment Increase (Decrease)

E8 To adjust Pro Forma 2022 salaries and wages to reflect the change in wage rates as of January 1, 2023.

Account		Pro Forma 2022	Pro Forma FPFTY	Increase (Decrease)	
Water Treatment					
448.120	Wages - Supervision	$ 38,804	$ 39,774	$ 970	$ 970
Water Treatment					
6442-130	SALARIES - Laboratory	38,804	39,774	970	970
Power and Pumping					
6443-130	SALARIES - Pumping	81,708	83,750	2,043	2,043
Transmission and Distribution					
6444-130	SALARIES - Distribution	241,604	247,644	6,040	6,040
Meter Reading					
6440-130	SALARIES - Meter Reading	4,824	4,945	121	121
Meter Installation					
6449-130	SALARIES - Meter Installation	8,063	8,264	202	202
Administration					
6400-131	SALARY - ELECTED OFFICIALS	7,687	7,879	192	192
6401-130	SALARIES - Water Admin	413,453	423,789	10,336	10,336
Total Labor		**$ 834,945**	**$ 855,819**	**$ 20,874**	
Payroll Taxes					
6401-161	SOCIAL SERCURITY	62,719	$ 64,287	$ 1,568	$ 1,568

E9 To adjust depreciation expense as of September 30, 2023 (See Exhibit_(JJS-2))

Annual Depreciation Expense as of September 30, 2023	$ 275,744	
Less: Annual Depreciation Expense as of September 30, 2021	(190,582)	
Adjustment		$ 85,162

E10 To adjust chemical expense to reflect the projected annual usage of chemicals required at the treatment plant and current unit prices.

Chemical	Projected Quantity	Units	Current Unit Cost	Estimated Unit Cost Increase	FPFTY Unit Cost	Pro Forma Cost
CES PACL 900S	10	560 lb. drum	449.40	40%	629.16	$ 6,292
SLI-5135	35	30 lb. drum	323.10	40%	452.34	$ 15,832
Chlorine CY 543	62	150 lb. cylinder	183.27	40%	256.58	$ 15,908
Total Pro Forma						38,031
Less Test Year Chemical Expense						27,165
Adjustment						$ 10,866

BOROUGH OF AMBLER - BUREAU OF WATER
FULLY PROJECTED FUTURE TEST YEAR

PRO FORMA OPERATING EXPENSE ADJUSTMENTS
UNDER PRESENT RATES

Adj. Ref.	Explanation	Annual Purchased Amount 1000 gallons	Cost per 1000 gallons	Total Adjustment	Adjustment Increase (Decrease)
E11	To adjust for future purchased water from the North Wales Authority	10,950	$ 2.50	$ 27,375	$ 27,375
E12	To adjust for additional computer hosting charge - Neptune System				
	Additional Annual Costs			$ 18,780	$ 18,780
	Total Test Year, Pro Forma Operating Expense Adjustments				$ 164,625

BOROUGH OF AMBLER - BUREAU OF WATER

SUMMARY OF APPLICATION OF PRESENT AND PROPOSED RATES TO CONSUMPTION ANALYSIS AS OF 12/31/201
AND PRO FORMA REVENUES UNDER PROPOSED RATES AS OF 12/31/2016

Customer Classification	Revenues Per Books, 9/30/2021	Application of Present Rates to Bill Analysis	Adjustment Factor	Application of Proposed Rates to Bill Analysis	Adjusted Revenues Under Proposed Rates	Historic Test Year Pro Forma Adjustments Under Proposed Rates Ref.	Historic Test Year Pro Forma Adjustments Under Proposed Rates Amount	Pro Forma, Proposed Rates, 9/30/2021	Future Test Year Pro Forma Adjustments Under Proposed Rates Ref.	Future Test Year Pro Forma Adjustments Under Proposed Rates Amount	Pro Forma, Proposed Rates, 9/30/2023
(1)	(2)	(3)	(4)=(2)/(3)	(5)	(6)=(5)x(4)	(7)	(8)	(9)=(6)+(8)	(10)	(11)	(12)
INSIDE-CITY											
Residential	$ 625,804	$ 625,553	1.000402	$ 854,163	$ 854,506	R7	$ 1,742	$ 856,248	R10	$ 5,082	$ 861,330
Non-Residential	136,607	138,370	0.987258	188,938	186,530	R7	(1,371)	185,159	R10	(3,748)	181,411
Private Fire	25,235	25,235	1.000000	34,459	34,459			34,459			34,459
Public Fire	-	-				R9	17,829	17,829			17,829
Total Inside	787,647	789,158		1,077,560	1,075,496		18,200	1,093,696		1,334	1,095,030
OUTSIDE-CITY											
Residential	$ 1,137,643	$ 1,138,487	0.999258	$ 1,652,441	$ 1,651,216	R8	$ 4,805	$ 1,656,021	R11	$ 17,620	$ 1,673,641
Non-Residential	154,113	153,944	1.001098	225,314	225,561	R8	2,517	228,078	R11	11,494	239,572
Private Fire	59,021	59,021	1.000002	80,593	80,593			80,593			80,593
Public Fire	35,368	35,368	1.000000	48,296	48,296			48,296			48,296
Total Outside	1,386,144	1,386,819		2,006,644	2,005,666		7,322	2,012,988		$ 29,114	2,042,102
Total	**$ 2,173,791**	**$ 2,175,978**		**$ 3,084,204**	**$ 3,081,161**		**$ 25,522**	**$ 3,106,684**		**$ 30,448**	**$ 3,137,132**

BOROUGH OF AMBLER - BUREAU OF WATER
HISTORIC TEST YEAR

PRO FORMA OPERATING REVENUE ADJUSTMENTS
UNDER PROPOSED RATES

Adj. Ref.	Explanation	Adjustment Increase (Decrease)

R7 To annualize Inside-Borough Operating Revenues for the net gain or loss in the number of customers during the twelve months ended 09/30/2021

Customer Classification	Number of Customers 31-Dec-20	Number of Customers 30-Sep-21	Customer Gain/(Loss)	Average Annual Bill, Proposed Rates	Annualized Revenue Adjustment (Qtr Year)	
(1)	(2)	(3)	(4)	(6)	(7)	
Residential	1,960	1,968	8	$ 435.58	$ 1,742	1,742
Commercial	168	166	(2)	1,012.36	(759)	(759)
Industrial	14	13	(1)	1,631.51	(612)	(612)
Public	4	4	-	331.47	-	-
Total	2,145	2,151	6		371	

R8 To annualize Outside-Borough Operating Revenues for the net gain or loss in the number of customers during the twelve months ended 09/30/2021

Customer Classification	Number of Customers 31-Dec-20	Number of Customers 30-Sep-21	Customer Gain/(Loss)	Average Annual Bill, Proposed Rates	Annualized Revenue Adjustment (Qtr Year)	
(1)	(2)	(3)	(4)	(6)	(7)	
Residential	3,519	3,541	22	$ 436.84	$ 4,805	$ 4,805
Commercial	82	87	5	1,006.81	2,517	2,517
Industrial	3	3	-		-	-
Public	13	13	-		-	-
Total	3,617	3,644	27		7,322	

R9 To impute revenue for Inside-Borough public fire at present Outside Borough hydrant rates.

	Number of Hydrants	Annual Rate	Imputed Revenue	
Public Fire	79	$ 225.68	$ 17,829	$ 17,829

Total Historic Test Year, Pro Forma Operating Revenue Adjustments Under Proposed Rates $ 25,522

BOROUGH OF AMBLER - BUREAU OF WATER
FULLY PROJECTED FUTURE TEST YEAR

PRO FORMA OPERATING REVENUE ADJUSTMENTS
UNDER PROPOSED RATES

Adj. Ref.	Explanation	Adjustment Increase (Decrease)

R10 To adjust Inside-Borough Operating Revenues for the projected gain in the number of customers during the twelve months ended 09/30/2023.

Customer Classification	Change in Number of Customers 31-Dec-20	30-Sep-21	Average Customer Gain/(Loss)	Average Annual Bill, Proposed Rates	Annualized Revenue Adjustment	
Residential	1	8	6	$ 435.58	$ 5,082	$ 5,082
Commercial	1	(2)	(1)	1,012.36	(1,266)	(1,266)
Industrial	(0)	(1)	(1)	1,631.51	(2,040)	(2,040)
Public	-	(1)	(1)	331.47	(442)	(442)
Total	2	5	4		1,334	

R11 To adjust Outside-Borough Operating Revenues for the projected gain in the number of customers during the twelve months ended 09/30/2023.

Customer Classification	Change in Number of Customers 31-Dec-20	30-Sep-21	Average Customer Gain/(Loss)	Average Annual Bill, Proposed Rates	Annualized Revenue Adjustment	
Residential	11	22	20	$ 436.84	$ 17,620	$ 17,620
Commercial	5	5	6	1,006.81	11,494	11,494
Industrial	-	-	-		-	-
Public	-	-	-		-	-
Total	16	27	26		29,114	

Total Future Test Year, Pro Forma Operating Revenue Adjustments Under Proposed Rates	$ 30,448

BOROUGH OF AMBLER - BUREAU OF WATER
INSIDE THE BOROUGH

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS
YEAR ENDED DECEMBER 31, 2015

Rate Block 1000 Gallons	Number Of Bills	Total Consumption	Present Rate	Present Revenue	Proposed Rates	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Residential - Quarterly			
Water Fund Surcharge						
5/8	7,678		$ 12.61	$ 96,820	$ 17.22	$ 132,215
3/4	6		15.44	93	21.08	126
1	120		19.41	2,329	26.50	3,180
1 1/2	38		44.49	1,691	60.75	2,309
2	28		62.10	1,739	84.80	2,374
3			200.62	0	273.95	0
4			507.90	0	693.54	0
6			800.77	0	1,093.45	0
8			1,056.16	0	1,442.19	0
Subtotal	7,870			102,672		140,204
Consumption						
Up to 110,000 Gallons	-	104,918	4.6176	484,467	6.3050	661,505
Over 110,000 Gallons	-	9,520	4.0351	38,414	5.5100	52,454
Subtotal	-	114,437		522,881		713,959
Total	7,870	114,437		$ 625,553		$ 854,163
			Commercial - Quarterly			
Water Fund Surcharge						
5/8	490		$ 12.61	$ 6,179	$ 17.22	$ 8,438
3/4	4		15.44	62	21.08	84
1	103		19.41	1,999	26.50	2,730
1 1/2	40		44.49	1,780	60.75	2,430
2	28		62.10	1,739	84.80	2,374
3			200.62	0	273.95	0
4			507.90	0	693.54	0
6			800.77	0	1,093.45	0
8			1,056.16	0	1,442.19	0
Subtotal	665			11,759		16,056
Consumption						
Up to 110,000 Gallons	-	13,449	4.6176	62,100	6.3050	84,793
Over 110,000 Gallons	-	11,432	4.0351	46,129	5.5100	62,990
Subtotal	-	24,881		108,229		147,783
Total	665	24,881		$ 119,988		$ 163,839

BOROUGH OF AMBLER - BUREAU OF WATER
INSIDE THE BOROUGH

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS
YEAR ENDED DECEMBER 31, 2015

Rate Block 1000 Gallons	Number Of Bills	Total Consumption	Present Rate	Present Revenue	Proposed Rates	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Industrial - Quarterly			
Water Fund Surcharge						
5/8	24		$ 12.61	$ 303	$ 17.22	$ 413
1	8		19.41	155	26.50	212
1 1/2	8		44.49	356	60.75	486
2	8		62.10	497	84.80	678
3			200.62	0	273.95	0
4	4		507.90	2,032	693.54	2,774
6			800.77	0	1,093.45	0
8			1,056.16	0	1,442.19	0
Subtotal	52			3,343		4,563
Consumption						
Up to 110,000 Gallons	-	1,610	4.6176	7,434	6.3050	10,151
Over 110,000 Gallons	-	1,612	4.0351	6,505	5.5100	8,882
Subtotal	-	3,222		13,939		19,033
Total	52	3,222		$ 17,282		$ 23,596
			Public - Quarterly			
Water Fund Surcharge						
5/8	4		$ 12.61	$ 50	$ 17.22	$ 69
3/4	1		15.44	15	21.08	21
1	8		19.41	155	26.50	212
1 1/2	4		44.49	178	60.75	243
2			62.10	0	84.80	0
3			200.62	0	273.95	0
4			507.90	0	693.54	0
6			800.77	0	1,093.45	0
8			1,056.16	0	1,442.19	0
Subtotal	17			398		545
Consumption						
Up to 110,000 Gallons	-	152	4.6176	702	6.3050	958
Over 110,000 Gallons	-	-	4.0351	0	5.5100	0
Subtotal	-	152		702		958
Total	17	152		$ 1,100		$ 1,503

BOROUGH OF AMBLER - BUREAU OF WATER
INSIDE THE BOROUGH

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS
YEAR ENDED DECEMBER 31, 2015

Rate Block 1000 Gallons	Number Of Bills	Total Consumption	Present Rate	Present Revenue	Proposed Rates	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Private Fire - Annually			
Sprinkler Charges						
1"			$ 190.43	$ -	$ 260.03	$ -
2"			399.73	-	545.83	-
4"	17		502.67	8,545	686.40	11,669
6"	8		665.65	5,325	908.95	7,272
8"	5		1,085.97	5,430	1,482.89	7,414
10"			1,435.96	-	1,960.80	-
12"			1,832.26	-	2,501.95	-
Total	30	-		19,300		26,355
Hydrant		-	$ 665.65	-	$ 908.95	-
Total	-	-		0		0
			Public Fire - Annually			
Hydrant	79	-	$ 165.27	$ 13,056	$ 225.68	$ 17,829
Total	79	-		13,056		17,829
Total - Inside	8,713	142,692		$ 796,279		$ 1,087,285

BOROUGH OF AMBLER - BUREAU OF WATER
OUTSIDE THE BOROUGH

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS
YEAR ENDED DECEMBER 31, 2015

Rate Block 1000 Gallons	Number Minimum Bills	Total Consumption	Present Rate	Present Revenue	Proposed Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(8)	(9)
			Residential - Quarterly			
Customer Charges						
5/8	13,157	-	$ 12.61	$ 165,910	$ 17.22	$ 226,564
3/4	5	-	15.44	77	21.08	105
1	892	-	19.41	17,314	26.50	23,638
1 1/2	89	-	44.49	3,960	60.75	5,407
2	22	-	62.10	1,366	84.80	1,866
3		-	200.62	0	273.95	0
4		-	507.90	0	693.54	0
6			800.77	0	1,093.45	0
8			1,056.16	0	1,442.19	0
Subtotal	14,165	-		188,627		257,580
Consumption						
Up to 110,000 Gallons	-	199,417	4.6176	920,826	6.7788	1,351,805
Over 110,000 Gallons	-	7,195	4.0351	29,034	5.9838	43,056
Subtotal	-	206,612		949,860		1,394,861
Total	14,165	206,612		$ 1,138,487		$ 1,652,441
			Commercial - Quarterly			
Customer Charges						
5/8	200	-	$ 12.61	$ 2,522	$ 17.22	$ 3,444
1	88	-	19.41	1,708	26.50	2,332
1 1/2	36	-	44.49	1,602	60.75	2,187
2	21	-	62.10	1,304	84.80	1,781
3	4	-	200.62	802	273.95	1,096
4		-	507.90	0	693.54	0
6		-	800.77	0	1,093.45	0
8		-	1,056.16	0	1,442.19	0
10		-	1,392.56	0	1,901.54	0
Subtotal	349	-		7,938		10,840
Consumption						
Up to 110,000 Gallons		7,502	4.6176	34,640	6.7788	50,852
Over 110,000 Gallons	-	5,479	4.0351	22,108	5.9838	32,785
Subtotal	-	12,981		56,748		83,637
Total	349	12,981		$ 64,686		$ 94,477

* Includes a rate case surcharge.

BOROUGH OF AMBLER - BUREAU OF WATER
OUTSIDE THE BOROUGH

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS
YEAR ENDED DECEMBER 31, 2015

Rate Block 1000 Gallons	Number Minimum Bills	Total Consumption	Present Rate	Present Revenue	Proposed Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(8)	(9)
			Industrial - Quarterly			
Customer Charges						
5/8			$ 12.61	$ -	$ 17.22	$ -
1	8		19.41	155	26.50	212
1 1/2			44.49	0	60.75	0
2	4		62.10	248	84.80	339
3			200.62	0	273.95	0
4			507.90	0	693.54	0
6			800.77	0	1,093.45	0
8			1,056.16	0	1,442.19	0
Subtotal	12	-		403		551
Consumption						
Up to 110,000 gallons	-	786	4.6176	3,629	6.7788	5,328
Over 110,000 gallons	-	6,289	4.0351	25,377	5.9838	37,632
Subtotal	-	7,075		29,006		42,960
Total	12	7,075		$ 29,409		$ 43,511
			Public - Quarterly			
Customer Charges						
5/8			$ 12.61	$ -	$ 17.22	$ -
1	4		19.41	78	26.50	106
1 1/2	20		44.49	890	60.75	1,215
2	20		62.10	1,242	84.80	1,696
3			200.62	0	273.95	0
4			507.90	0	693.54	0
6	4		800.77	3,203	1,093.45	4,374
8	4		1,056.16	4,225	1,442.19	5,769
Subtotal	52	-		9,638		13,160
Consumption						
Up to 110,000 Gallons	-	4,271	4.6176	19,722	6.7788	28,952
Over 110,000 Gallons	-	7,556	4.0351	30,489	5.9838	45,214
Subtotal	-	11,827		50,211		74,166
Total	52	11,827		$ 59,849		$ 87,326
			Private Fire - Annually			
Sprinkler Charges						
1"	46		$ 190.43	$ 8,760	$ 260.03	$ 11,961
2"	3		399.73	1,199	545.83	1,637
4"	9		502.67	4,524	686.40	6,178
6"	13		665.65	8,653	908.95	11,816
8"	3		1,085.97	3,258	1,482.89	4,449
10"	1		1,435.96	1,436	1,960.80	1,961
12"			1,832.26	-	2,501.95	-
Total	75	-		27,830		38,002
Hydrant	34	-	$ 665.65	22,632	$ 908.95	30,904
Total	34	-		22,632		30,904

BOROUGH OF AMBLER - BUREAU OF WATER
OUTSIDE THE BOROUGH

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS
YEAR ENDED DECEMBER 31, 2015

Rate Block 1000 Gallons	Number Minimum Bills	Total Consumption	Present Rate	Present Revenue	Proposed Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(8)	(9)
Hydrant	214	-	$ 165.27	$ 35,368	$ 225.68	$ 48,296
Total	214	-		35,368		48,296
Total - Outside	14,901	238,495		$ 1,378,261		$ 1,994,957

BOROUGH OF AMBLER - BUREAU OF WATER
INSIDE & OUTSIDE-BOROUGH
COMPARISON OF PRESENT AND PROPOSED RATES

	Present	Proposed	Increase
Quarterly Customer Charge			
5/8	$ 12.61	$ 17.22	36.6%
3/4	15.44	21.08	36.5%
1	19.41	26.50	36.5%
1 1/2	44.49	60.75	36.5%
2	62.10	84.80	36.6%
3	200.62	273.95	36.6%
4	507.90	693.54	36.6%
6	800.77	1,093.45	36.5%
8	1,056.16	1,442.19	36.6%
10	1,392.56	1,901.54	36.5%
12	1,836.18	2,507.30	36.5%
Quarterly Domestic Multiple Meter			
1	$ 47.61	$ 65.01	36.5%
2	99.93	136.45	36.5%
Inside Consumption Charge per Quarter	Per Thousand Gallons		
First 110,000 gallons	4.6176	6.3050	36.5%
Over 110,000 gallons	4.0351	5.5100	36.6%
Outside Consumption Charge per Quarter			
First 110,000 gallons	4.6176	6.7788	46.8%
Over 110,000 gallons	4.0351	5.9838	48.3%

Fire Protection - Annual Charge:

	Present	Proposed	Increase
Public Fire Hydrant	$ 165.27	$ 225.68	36.6%
Private Fire Hydrant	665.65	908.95	36.6%

Private Fire - Annual Charge:

1	Sprinkler/Standby	$ 190.43	$ 260.03	36.5%
2	Sprinkler/Standby	399.73	545.83	36.5%
4	Sprinkler/Standby	502.67	686.40	36.6%
6	Sprinkler/Standby	665.65	908.95	36.6%
8	Sprinkler/Standby	1,085.97	1,482.89	36.5%
10	Sprinkler/Standby	1,435.96	1,960.80	36.5%
12	Sprinkler/Standby	1,832.26	2,501.95	36.5%

BOROUGH OF AMBLER - BUREAU OF WATER
OUTSIDE-BOROUGH
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES

RESIDENTIAL QUARTERLY - 5/8 INCH METER

Usage Gallons		Present Rates	Proposed Rates	Dollar Increase	Percentage Increase
-		$ 12.61	$ 17.22	$ 4.61	36.6%
1,000		17.23	24.00	6.77	39.3%
2,000		21.85	30.78	8.93	40.9%
3,000		26.46	37.56	11.09	41.9%
4,000		31.08	44.34	13.25	42.6%
5,000		35.70	51.11	15.42	43.2%
10,000		58.79	85.01	26.22	44.6%
14,600	*	80.03	116.19	36.16	45.2%
15,000		81.87	118.90	37.03	45.2%
20,000		104.96	152.80	47.83	45.6%
25,000		128.05	186.69	58.64	45.8%
30,000		151.14	220.58	69.45	45.9%

* Average Usage.

BOROUGH OF AMBLER - BUREAU OF WATER
OUTSIDE-BOROUGH
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES

COMMERCIAL QUARTERLY - 5/8 INCH METER

Quarterly Usage Gallons		Present Rates	Proposed Rates	Dollar Increase	Percentage Increase
-		$ 12.61	$ 17.22	$ 4.61	36.6%
1,000		17.23	24.00	6.77	39.3%
2,000		21.85	30.78	8.93	40.9%
3,000		26.46	37.56	11.09	41.9%
4,000		31.08	44.34	13.25	42.6%
5,000		35.70	51.11	15.42	43.2%
10,000		58.79	85.01	26.22	44.6%
15,000		81.87	118.90	37.03	45.2%
20,000		104.96	152.80	47.83	45.6%
25,000		128.05	186.69	58.64	45.8%
30,000		151.14	220.58	69.45	45.9%
35,000		174.23	254.48	80.25	46.1%
37,200	*	184.38	269.39	85.01	46.1%
50,000		243.49	356.16	112.67	46.3%
60,000		289.67	423.95	134.28	46.4%
70,000		335.84	491.74	155.89	46.4%
80,000		382.02	559.52	177.51	46.5%
90,000		428.19	627.31	199.12	46.5%
100,000		474.37	695.10	220.73	46.5%
110,000		520.55	762.89	242.34	46.6%
120,000		560.90	822.73	261.83	46.7%
130,000		601.25	882.56	281.32	46.8%
140,000		641.60	942.40	300.80	46.9%
150,000		681.95	1,002.24	320.29	47.0%
160,000		722.30	1,062.08	339.78	47.0%
170,000		762.65	1,121.92	359.26	47.1%

* Average Usage

BOROUGH OF AMBLER - BUREAU OF WATER
OUTSIDE-BOROUGH
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES

INDUSTRIAL QUARTERLY - 2 INCH METER

Quarterly Usage Gallons		Present Rates	Proposed Rates	Dollar Increase	Percentage Increase
-		$ 62.10	$ 84.80	$ 22.70	36.6%
10,000		108.28	152.59	44.31	40.9%
20,000		154.45	220.38	65.92	42.7%
30,000		200.63	288.16	87.54	43.6%
50,000		292.98	423.74	130.76	44.6%
100,000		523.86	762.68	238.82	45.6%
150,000		731.44	1,069.82	338.38	46.3%
200,000		933.20	1,369.01	435.82	46.7%
250,000		1,134.95	1,668.20	533.25	47.0%
300,000		1,336.71	1,967.39	630.69	47.2%
400,000		1,740.22	2,565.77	825.56	47.4%
500,000		2,143.73	3,164.15	1,020.43	47.6%
589,600	*	2,505.27	3,700.30	1,195.03	47.7%
600,000		2,547.24	3,762.53	1,215.30	47.7%
700,000		2,950.75	4,360.91	1,410.17	47.8%
800,000		3,354.26	4,959.29	1,605.04	47.9%
900,000		3,757.77	5,557.67	1,799.91	47.9%
1,000,000		4,161.28	6,156.05	1,994.78	47.9%

* Average Usage

BOROUGH OF AMBLER - BUREAU OF WATER
OUTSIDE-BOROUGH
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES

PUBLIC QUARTERLY - 8 INCH METER

Quarterly Usage Gallons		Present Rates	Proposed Rates	Dollar Increase	Percentage Increase
-		$ 1,056.16	$ 1,442.19	$ 386.03	36.6%
100,000		1,517.92	2,120.07	602.15	39.7%
200,000		1,927.26	2,726.40	799.15	41.5%
227,400	*	2,037.82	2,890.36	852.54	41.8%
300,000		2,330.77	3,324.78	994.02	42.6%
400,000		2,734.28	3,923.16	1,188.89	43.5%
500,000		3,137.79	4,521.54	1,383.76	44.1%
630,000		3,662.35	5,299.43	1,637.09	44.7%
600,000		3,541.30	5,119.92	1,578.63	44.6%
700,000		3,944.81	5,718.30	1,773.50	45.0%
800,000		4,348.32	6,316.68	1,968.37	45.3%
900,000		4,751.83	6,915.06	2,163.24	45.5%
1,000,000		5,155.34	7,513.44	2,358.11	45.7%
1,100,000		5,558.85	8,111.82	2,552.98	45.9%
1,200,000		5,962.36	8,710.20	2,747.85	46.1%
1,300,000		6,365.87	9,308.58	2,942.72	46.2%
1,439,000		6,926.74	10,140.33	3,213.58	46.4%
1,400,000		6,769.38	9,906.96	3,137.59	46.3%
1,650,000		7,778.15	11,402.91	3,624.76	46.6%
1,900,000		8,786.93	12,898.86	4,111.94	46.8%
2,150,000		9,795.70	14,394.81	4,599.11	47.0%

* Average Usage

March 31, 2022

NOTICE OF PROPOSED RATE CHANGES

TO OUR CUSTOMERS:

The Borough of Ambler ("Borough") is filing a request with the Pennsylvania Public Utility Commission ("PUC" or "Commission") to increase your water rates as of May 30, 2022. This notice describes the Borough's rate request, the PUC's role, and what actions you can take.

The Borough has requested an overall rate increase of $637,691 per year. The Borough last increased water rates on January 1, 2015. While the Borough has maintained the present rates since January 1, 2015, additional revenues are now required to meet rising operational costs and fund various system improvements. The additional revenues will enable the Borough to improve pipeline integrity and replace aging pipelines.

If the Borough's entire request is approved, the total bill for a residential customer using 14,600 gallons per quarter with a 5/8-inch meter would increase from $80.03 to $116.19 per quarter, or by 45.2%.

The total bill for a commercial customer using 37,200 gallons per quarter with a 5/8-inch meter would increase from $184.38 to $269.39 per quarter, or by 46.1%.

Rates for an industrial customer using 589,600 gallons per quarter with a 2-inch meter would increase from $2,505.27 to $3,700.30 quarter, or by 47.7%.

To find out your customer class or how the requested increase may affect your water bill, contact the Borough of Ambler at (215) 646-1000. The rates requested by the Borough may be found in Supplement No. 40 to Tariff Water-Pa. P.U.C. No. 5. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A copy of this material is kept at the Borough of Ambler's office. Upon request, the Borough will send you the Statement of Reasons for Supplement No. 40 to Tariff Water-Pa. P.U.C. No. 5, explaining why the rate increase has been requested.

The state agency which approves rates for public utilities is the PUC. The PUC will examine the requested rate increase and can prevent existing rates from changing until it investigates and/or holds hearings on the request. The Borough must prove that the requested rates are reasonable. After examining the evidence, the PUC may grant all, some, or none of the request or may reduce existing rates.

The PUC may change the amount of the rate increase or decrease requested by the utility for each customer class. As a result, the rate charged to you may be different than the rate requested by the Borough as shown above.

There are three (3) ways to challenge the Borough's request to change its rates:

1. You can file a formal complaint. If you want a hearing before a judge, you must file a formal complaint. By filing a formal complaint, you assure yourself the opportunity to take part in hearings about the rate increase request. All complaints should be filed with the PUC before May 30, 2022. If no formal complaints are filed, the Commission may grant all, some, or none of the requests without holding a hearing before a judge.

2. You can send us a letter telling why you object to the requested rate increase. Sometimes there is information in the letters that makes us aware of problems with the Borough's service or management. This information can be helpful when we investigate the rate request. Send your letter or request for a formal complaint form to the Pennsylvania Public Utility Commission, P.O. Box 3265, Harrisburg, PA, 17105-3265.

3. You can be a witness at a public input hearing. Public input hearings are held if the Commission opens an investigation of the Borough's rate increase request and if there is a large number of customers interested in the case. At these hearings, you have the opportunity to present your views in person to the PUC judge hearing the case and the Borough representatives. All testimony given "under oath" becomes part of the official rate case record. These hearings are held in the service area of the Borough.

BOROUGH OF AMBLER

Steve Smallberger Water Superintendent

Borough of Ambler

Montgomery County, PA
(215) 646-1000

PRESS RELEASE

(For Immediate Release)

The Borough of Ambler ("Borough"), March 31, 2022, filed a new tariff with the Pennsylvania Public Utility Commission ("PUC") for an increase in water rates applicable to customers residing outside the Borough. The Borough last increased water rates on January 1, 2015. While the Borough has maintained the present rates since January 1, 2015, additional revenues are now required to meet rising operational costs and fund various system improvements. The additional revenues will enable the Borough to improve pipeline integrity and replace aging pipelines. The new water rates are scheduled to become effective on May 30, 2022, and will increase the Borough's revenues from outside customers by $637,691 per year. The total bill for an average residential customer will increase by $36.16, from $80.03 to $116.19 per quarter. The total bill for an average commercial customer will increase by $85.01, from $184.38 to $269.39 per quarter. The total bill for an average industrial customer will increase by $1,195.03 from $2,505.27 to $3,700.30 per quarter. Questions regarding the water rate increase can be directed to the Borough Office at (215) 646-1000.

AFFIDAVIT

COMMONWEALTH OF PENNSYLVANIA)
) ss:
COUNTY OF MONTGOMERY)

Mary Aversa, Affiant, being duly sworn according to law, deposes and says that:

She is the Municipal Manager of the Borough of Ambler, and that she is authorized to make this affidavit on behalf of said Company;

The Borough of Ambler herein certifies that it has caused the Notice of the filing of its proposed Supplement No. 40 to Tariff Water – PA. P.U.C. No. 5 to be mailed to all customers on March 30, 2022, and posted in the Company's office on March 31, 2022;

The Borough of Ambler herein certifies that it has caused the Press Release of the filing of its proposed Supplement No. 40 to Tariff Water – PA. P.U.C. No. 5 to be distributed to a local newspaper serving the Company's territory on March 31, 2022; and

The facts above set forth are true and correct to the best of her knowledge, information and belief, and she expects the Company to be able to prove the same at hearing.

Mary Aversa

SWORN TO and subscribed
before me this 28th day
of March, 2022.

Notary Public
(SEAL)

Commonwealth of Pennsylvania - Notary Seal
Tara Jean Jones, Notary Public
Montgomery County
My commission expires May 28, 2023
Commission number 1290946
Member, Pennsylvania Association of Notaries