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April 25, 2022

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

VIA ELECTRONIC FILING

**RE: The Borough of Ambler Supplement No. 40 to Tariff Water – PA. P.U.C. No. 5;
Docket No. R-2022-3031704**

Dear Secretary Chiavetta:

Attached please find for filing with the Pennsylvania Public Utility Commission the Responses of the Borough of Ambler (“Borough”) to the Bureau of Technical Utility Services (“TUS”) Set I Data Requests. Please note that responses to Nos. 2, 3, 6, 7, and 15 remain in progress. The Borough anticipates supplementing this filing with further responses by April 28, 2022, as well as signed Verifications for the completed set.

We are filing these documents electronically and can provide parties with a hard copy upon request. If you have any questions regarding the documents, please feel free to contact the undersigned. Thank you.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Adeolu A. Bakare', written over a white background.

Adeolu A. Bakare
MCNEES WALLACE & NURICK LLC

Counsel to the Borough of Ambler

c: Paul Zander, Bureau of Technical Utility Service (pzander@pa.gov)
Certificate of Service

Responses to TUS Data Request – Set 1

- TUS-1.** Ambler’s Supplement No. 40 to Tariff Water – Pa. P.U.C. No. 5 (Supplement No. 40), Page 2 indicated that Supplement No. 40 deleted the “Water Conservation Tariff” section of Ambler’s water tariff. However, 52 Pa. Code § 65.11 requires jurisdictional water utilities to file plans of their contingent mandatory conservation measures with the Commission as part of their tariff. Please provide responses for each of the following:
- a. Confirm that Ambler does not have plans for contingent mandatory water conservation measures for jurisdictional water service (Jurisdictional Service) to Jurisdictional Service customers (Jurisdictional Customers) and will not impose mandatory water conservation measures for Jurisdictional Service to Jurisdictional Customers that are not included in Ambler’s water tariff; and
 - b. Explain how removing the “Water Conservation Tariff” section of Ambler’s water tariff complies with 52 Pa. Code § 65.11.

Response:

- a. Ambler currently has a contingent mandatory water conservation program applicable to jurisdictional water service customers at page 20 of its current tariff.
- b. To comply with 52 Pa. Code § 65.11, Ambler will submit Direct Testimony in this proceeding to correct the inadvertent deletion of the Water Conservation Contingency Plan set forth in pages 20-21 of the current tariff.

Response Provided by: Mary Aversa, Borough Manager

Date: April 25, 2022

Responses to TUS Data Request – Set 1

TUS-4. Please provide a list of all local, state, and federal grants and low or no interest loans (i.e., PennVEST loans, etc.) that are projected to be used to fund capital improvements during the FTY and FPFTY. The list, at a minimum, should include details about each grant or loan, project scope, complete asset descriptions, funding amount, total estimated project cost, estimated construction start date, and expected date assets will be placed into service.

Response:

Please see the Attachment TUS I-4, which sets forth the listing of all additions projected by the Borough during the FTY and FPFTY. Each entry provides the amount of the addition as well as a description of the work to be completed. Projects are not identified by specific loan, etc.

Response Provided by: **Mary Aversa, Borough Manager**
John J. Spanos, President, Gannett Fleming Valuation and Rate Consultants, LLC

Date: **April 25, 2022**

Responses to TUS Data Request – Set 1

TUS-5. Ambler’s Annual Report for the 2020 calendar year, Page 2, Line 14 indicates that Ambler had an Investment in Plant at end Period of \$5,718,519. However, the 2021 Depreciation Study, Page II-4, indicated a cumulative depreciated original cost at the end of the 2020 calendar year of \$6,687,941. Please explain the apparent discrepancy of \$969,422 ($\$6,687,941 - \$5,718,519 = \$969,422$) between these two figures reported by Ambler that cover the same time period.

Response:

The apparent discrepancy between the two amounts referenced above is due to comparing depreciated original cost at two different periods of time. The \$5,718,519 of cumulative depreciated original cost (or net book value) was included in the Borough of Ambler’s 2020 Annual Report which was as of December 31, 2020. The \$6,687,941 of depreciated original cost shown on page II-4 of the 2021 Depreciation Study relates to the depreciated value of all vintages 2020 and prior as of September 31, 2021 after nine months of transactional additions and retirements as well as accrued depreciation. These amounts should not be equal as explained above.

Response Provided by: John J. Spanos, President, Gannett Fleming Valuation and Rate Consultants, LLC

Date: April 25, 2022

Responses to TUS Data Request – Set 1

TUS-8. Ambler’s 2021 Depreciation Study, Page II-4 identified an original cost balance of \$14,642,076 for the HTY, Ambler’s 2022 Depreciation Study, Page VII-4 identified an original cost balance of \$16,771,368 for the FTY, and Ambler’s 2023 Depreciation Study, Page II-4 identified an original cost balance of \$18,195,456 for the FPFTY. Also, the Depreciation Studies did not reflect any asset retirements. Thus, the Depreciation Studies appear to project that Ambler will invest approximately \$2,129,292 in utility plant in service ($\$16,771,368 - \$14,642,076 = \$2,129,292$) between the HTY and the FTY, and approximately \$1,424,088 in utility plant in service ($\$18,195,456 - \$16,771,368 = \$1,424,088$) between the FTY and the FPFTY. Please provide a detailed list that describes each capital investment for the FTY and the FPFTY, including, at a minimum, asset details (i.e., pipe sizes, lengths and material types of mains, size of tanks, pump sizes, etc.), scope of work, necessity for the project, plant account, construction start date, expected date for the asset to be placed in service, asset service life and projected project cost.

Response:

Please see Attachment TUS I-8(a).xlsx which sets forth the plant bringforward from September 30, 2021(\$14,642,076) of the HTY to September 30,2022(\$16,771,368) for the FTY for the depreciable plant. Additionally, Attachment TUS I-8(b) sets forth the plant bring forward from September 30, 2022(\$16,771,368) of the FTY to September 30,2023(\$18,195,456) for the FPFTY for the depreciable plant. Each schedule sets forth forecasted additions and retirements. For details related to the plant additions please refer to the attachment provided with the response to TUS-4.

Response Provided by: John J. Spanos, President, Gannett Fleming Valuation and Rate Consultants, LLC

Date: April 25, 2022

Responses to TUS Data Request – Set 1

TUS-9. The Rate Study, Page 1 indicated that Ambler is proposing to increase all rates by approximately 36.5% to 36.6%, except for outside-borough consumption charges, which Ambler is proposing to increase by approximately 46.8% to 48.3%. However, it does not appear that Ambler provided copies of, or references to, cost of service studies or similar documentation that is used to allocate its revenue requirement between Jurisdictional Service and non-Jurisdictional Service. Please provide a comparison of Ambler’s allocated Jurisdictional Service revenue requirement and Ambler’s allocated Jurisdictional Service proposed revenues and provide descriptions of all allocation methods used.

Response:

As the requested increase to proposed revenues is under \$1 million, it was not required to complete a cost allocation study for this rate case. However, the Borough agrees that the cost to provide service to the Jurisdictional customers is the same as serving non-Jurisdictional customers except for rate case expense. The additional increase to the outside-borough volumetric rates is set to recover rate case expense and is calculated as follows:

Additional volumetric charge of \$0.4738 per 1,000 gallons X Outside Borough Consumption of 238,495 (1,000 gallons) equals normalized rate case expense of \$113,000.

Response Provided by: Connie Heppenstall, Senior Project Manager, Gannett Fleming Valuation and Rate Consultants, LLC

Date: April 25, 2022

Responses to TUS Data Request – Set 1

TUS-10. The Rate Study, Page 5 included responses to 52 Pa. Code §§ 53.52(a)(2)-(3) that contain an apparent mathematical error, that do not provide the number of public fire protection customers (Public FPCs) and private fire protection customers (Private FPCs) served by Ambler, and, correspondingly, do not provide the number of Public and Private FPCs whose bills will be affected by Supplement No. 40. Please provide revised responses to 52 Pa. Code §§ 53.52(a)(2)-(3) to separately quantify the number of customers served by Ambler and the number of customers whose bills will be affected by Supplement No. 40, including Public and Private FPCs.

Response:

See below the number of private sprinkler and private hydrant units and the number of public hydrant units the Borough charges, broken down by inside and outside Borough, whose bills will be affected by Supplement No. 40.

Inside Borough	Number of Units
Public Fire	
Hydrants	79
Private Fire	
Sprinklers	30
Hydrants	0

Outside Borough	Number of Units
Public Fire	
Hydrants	214
Private Fire	
Sprinklers	75
Hydrants	34

Response Provided by: Connie Heppenstall, Senior Project Manager, Gannett Fleming Valuation and Rate Consultants, LLC

Date: April 25, 2022

Responses to TUS Data Request – Set 1

TUS-11. 52 Pa. Code § 53.52(c)(2) requires Ambler to provide a detailed balance sheet for its HTY. However, the Rate Study, Page 9 included a response to 52 Pa. Code § 53.52(c)(2) that provided a balance sheet for the period ending December 31, 2020, which does not match the HTY Ambler used in the Rate Study. Please provide a detailed balance sheet for Ambler as of the close of the HTY.

Response:

The Borough completes an audited financial statement for the twelve months ended December 31 of each year. Therefore, there will not be a balance sheet that will reflect the HTY ended September 30, 2021. Please see Attachment TUS I-11 for the Borough's most recent available balance sheet from its audited financial statement for the year ended December 31, 2021.

Response Provided by: Connie Heppenstall, Senior Project Manager, Gannett Fleming Valuation and Rate Consultants, LLC

Date: April 25, 2022

Docket No. R-2022-3031704
 Borough of Ambler Supplement No. 40 to Tariff Water – Pa. P.U.C. No. 5

Responses to TUS Data Request – Set 1

TUS-12. The Rate Study, Page 12, Line No. 56 identified a \$23,221 expense described as “hydrants”. Please provide a description of this expense, including whether this expense represents a capital investment, state whether this expense is expected to recur, and quantify the normalized amount of this expense.

Response:

The expenses represent replacement of 7 fire hydrants.



04/19/2022 09:27 | BOROUGH OF AMBLER | IP 1
 GGORDON | |G/L ACCOUNT DETAIL | |glactinq

Org: 06444 Object: 378
 Hydrants

06 -444-0-378

YEAR	PER	JOURNAL	EFF DATE	SRC T	PO/REF2	REFERENCE	AMOUNT	P	CHECK NO	MARRANT	VDR NAME/ITEM DESC	COMMENTS	
2021	12	151	12/31/2021	API	1	W 01132022	461.20	Y	3600901132022		HAJCOA CORPORATIO	Well #2	
2021	09	112	09/17/2021	API	1	W 09302021	74.98	Y	3542609302021		AMBLER COAL BUILD	3/4" Crus	
2021	04	120	04/29/2021	API	1	W 04302021	6,132.82	Y	3459404302021		HAJCOA CORPORATIO	Hydrants	
2021	04	82	04/16/2021	API	1	W 04292021	74.98	Y	3450304292021		AMBLER COAL BUILD	3/4 Crush	
2021	04	82	04/16/2021	API	1	W 04292021	145.56	Y	3450304292021		AMBLER COAL BUILD	Crushed C	
2021	03	112	03/11/2021	API	1	W 03312021	5,795.76	Y	3439003312021		HAJCOA CORPORATIO	Hydrant	
2021	02	87	02/19/2021	API	1	W 02252021	2,870.91	Y	3426802252021		HAJCOA CORPORATIO	Hydrant F	
2021	01	71	01/22/2021	API	1	W 01282021	8,125.87	Y	3414501282021		HAJCOA CORPORATIO	Hydrants	
Total Amount:							23,682.08						

** END OF REPORT - Generated by GAIL GORDON **

Response Provided by: Connie Heppenstall, Senior Project Manager, Gannett Fleming Valuation and Rate Consultants, LLC

Date: April 25, 2022

Responses to TUS Data Request – Set 1

TUS-13. The Rate Study, Page 13, Line No. 109 identified a \$85,873 expense described as “Legal Services”. Please quantify the amount of this expense that Ambler incurred for the 2018, 2019, and 2020 calendar years, and quantify the amount of this expense, if any, that represent either infrequently-recurring or non-recurring expenses.

Response:

The Legal Expenses of \$85,873 noted are for the period of Oct 1, 2020 to September 30, 2021 only. The Borough of Ambler retains a solicitor (Joseph Bresnan) with an allocated cost of \$4,083.10 (the total cost is allocated between the administrative functions, water department, and wastewater treatment plant) per month. In addition to the monthly retainer the additional costs can relate to various PUC annual filing costs, legal notices and in certain instances costs from outside firms with expertise in the matter at hand.

The costs for legal fees in total for the years 2018 to 2020, are listed below. Reference Attachment TUS-13 for the details of costs that make up the Legal Services account for each year.

2018: \$53,744

2019: \$71,467

2020: \$86,826

Response Provided by: Connie Heppenstall, Senior Project Manager, Gannett Fleming Valuation and Rate Consultants, LLC

Date: April 25, 2022

Responses to TUS Data Request – Set 1

TUS-14. The Rate Study’s Page 13, Line No. 127 identified a \$69,055 expense described as “Mattison Ave.”. Please provide a description of this expense, provide supporting invoices or similar documents detailing this expense and quantify the normalized amount of this expense.

Response:

The expense amount of \$69,055 for Mattison Ave. represents an annual debt service payment for a bond issued in 2014. The \$69,055 expense should not be included in the Rate Study.

Response Provided by: Connie Heppenstall, Senior Project Manager, Gannett Fleming Valuation and Rate Consultants, LLC

Date: April 25, 2022

Responses to TUS Data Request – Set 1

TUS-16. Please provide a copy of Ambler’s most recent audited financial statements.

Response:

See Attachment TUS I-16.

Response Provided by: Mary Aversa, Borough Manager

Date: April 25, 2022

Docket No. R-2022-3031704
Borough of Ambler Supplement No. 40 to Tariff Water – Pa. P.U.C. No. 5

Responses to TUS Data Request – Set 1

TUS-17. Please provide a copy of Ambler’s adopted budget for the 2022 calendar year.

Response:

See Attachment TUS I-17.

Response Provided by: Mary Aversa, Borough Manager

Date: April 25, 2022

Responses to TUS Data Request – Set 1

TUS-18. Please provide evidence that Ambler filed annual financial reports for the 2013 and 2019 calendar years with the Commission. Also, provide copies of the subject reports as part of the Ambler’s response to this data request.

Response: Ambler does not have any record of filed PUC Annual Reports for 2013 or 2019.

Response Provided by: Mary Aversa, Borough Manager

Date: April 25, 2022

Responses to TUS Data Request – Set 1

TUS-19. The Commission’s Order entered December 4, 2014, at Docket No. R-2014-2400003 (December 2014 Order), Ordering Paragraph No. 5 directed Ambler, at its next base rate proceeding, to prepare and submit a comparison of its actual expense and rate base additions for the 12 months ended June 30, 2015, to its FPFTY projections included in that docket. However, it does not appear that the filing contains a copy of this comparison. Please provide a comparison of Ambler’s actual expense and rate base additions for the 12 months ended June 30, 2015, to Ambler’s FPFTY projections filed at Docket No. R-2014-2400003.

Response:

Please see Attachment TUS I-19 which sets forth the comparison of the projected twelve months ended June 30, 2015 from Docket No. R-2014-2400003 to the actual amounts placed in service during the twelve months. However, it must be noted that some of the projects were not completed as of June 30, 2015, therefore, were closed to the books in the months that follow.

Response Provided by: John J. Spanos, President, Gannett Fleming Valuation and Rate Consultants, LLC

Date: April 25, 2022

Responses to TUS Data Request – Set 1

TUS-20. The Commission’s December 2014 Order, Ordering Paragraph No. 7 directed Ambler to continue to replace two isolation valves per year and required Ambler to submit a schedule by March 1 at the aforementioned docket showing work performed in the preceding calendar year. The schedule was to include the location, size, date installed, municipality for each valve replaced, and dates exercised. Ambler appears to have filed schedules with the Commission on February 21, 2017 and February 26, 2018 at Docket No. R-2014-2400003 for the 2016 and 2017 calendar years, respectively. However, Ambler does not appear to have to filed schedules for the calendar years between 2018 through 2021. Please submit a combined valve exercise schedule for the calendar years between 2018 through 2021 to include noting the two isolation valves that were replaced each calendar year between 2018 through 2021.

Response:

See Attachment TUS-20.

Response Provided by: Mary Aversa, Borough Manager

Date: April 25, 2022

Responses to TUS Data Request – Set 1

TUS-21. The Commission’s December 2014 Order, Ordering Paragraph No. 9 affirmed that Ambler will comply with the pressure survey requirements contained in 52 Pa. Code § 65.6. Please provide a copy of Ambler’s 2021 pressure survey.

Response: See Attachment TUS-21

Response Provided by: Mary Aversa, Borough Manager

Date: April 25, 2022

AccountNumber	TransactionYear	InstallationYear	Addition
33300	2022	2021	8,025.00
33300	2022	2022	24,075.00
33120	2022	2021	78,225.00
33120	2022	2022	234,675.00
33300	2022	2021	9,000.00
33300	2022	2022	27,000.00
33120	2022	2021	84,150.00
33120	2022	2022	252,450.00
32000	2022	2021	31,250.00
32000	2022	2022	93,750.00
33400	2022	2021	35,000.00
33400	2022	2022	105,000.00
31100	2022	2021	1,500.00
31100	2022	2022	4,500.00
31100	2022	2021	10,000.00
31100	2022	2022	30,000.00
34600	2022	2021	25,000.00
34600	2022	2022	75,000.00
30700	2022	2021	25,000.00
30700	2022	2022	75,000.00
34600	2022	2021	37,500.00
34600	2022	2022	112,500.00
31100	2022	2021	6,250.00
31100	2022	2022	18,750.00
31100	2022	2021	6,250.00
31100	2022	2022	18,750.00
31100	2022	2021	5,000.00
31100	2022	2022	15,000.00
31100	2022	2021	5,000.00
31100	2022	2022	15,000.00
31100	2022	2021	5,000.00
31100	2022	2022	15,000.00
31100	2022	2021	6,250.00
31100	2022	2022	18,750.00
31100	2022	2021	6,250.00
31100	2022	2022	18,750.00
31100	2022	2021	5,000.00
31100	2022	2022	15,000.00
31100	2022	2021	6,250.00
31100	2022	2022	18,750.00
33120	2022	2021	77,500.00
33120	2022	2022	232,500.00
32000	2022	2021	23,750.00
32000	2022	2022	71,250.00
33120	2022	2021	19,913.50
33120	2022	2022	59,740.50

33500	2022	2021	4,200.00
33500	2022	2022	12,600.00
33500	2022	2021	6,300.00
33500	2022	2022	18,900.00
33120	2022	2021	30,000.00
33120	2022	2022	90,000.00
34600	2022	2021	15,000.00
34600	2022	2022	45,000.00
34600	2022	2021	4,697.50
34600	2022	2022	14,092.50
33000	2022	2021	17,500.00
33000	2022	2022	52,500.00
31100	2023	2022	1,500.00
31100	2023	2023	4,500.00
31100	2023	2022	10,000.00
31100	2023	2023	30,000.00
34600	2023	2022	25,000.00
34600	2023	2023	75,000.00
30700	2023	2022	25,000.00
30700	2023	2023	75,000.00
31100	2023	2022	6,250.00
31100	2023	2023	18,750.00
31100	2023	2022	6,250.00
31100	2023	2023	18,750.00
31100	2023	2022	5,000.00
31100	2023	2023	15,000.00
31100	2023	2022	5,000.00
31100	2023	2023	15,000.00
31100	2023	2022	5,000.00
31100	2023	2023	15,000.00
31100	2023	2022	6,250.00
31100	2023	2023	18,750.00
31100	2023	2022	6,250.00
31100	2023	2023	18,750.00
31100	2023	2022	5,000.00
31100	2023	2023	15,000.00
31100	2023	2022	6,250.00
31100	2023	2023	18,750.00
33000	2023	2022	156,475.00
33000	2023	2023	469,425.00
33300	2023	2022	8,025.00
33300	2023	2023	24,075.00
33120	2023	2022	78,225.00
33120	2023	2023	234,675.00
33300	2023	2022	3,000.00
33300	2023	2023	9,000.00

33120	2023	2022	28,050.00
33120	2023	2023	84,150.00
33500	2023	2022	4,200.00
33500	2023	2023	12,600.00
33500	2023	2022	2,100.00
33500	2023	2023	6,300.00
33400	2023	2022	35,000.00
33400	2023	2023	105,000.00
34600	2023	2022	4,697.50
34600	2023	2023	14,092.50

Asset Description

Services; Interconnection Pit and Water Main Extension in Ft. Washington Ave - Susquehanna Rd to Loch Alsh Ave
Services; Interconnection Pit and Water Main Extension in Ft. Washington Ave - Susquehanna Rd to Loch Alsh Ave
2,450 ft of 12" duct iron pipe; Interconnection Pit and Water Main Extension in Ft. Washington Ave - Susquehanna
2,450 ft of 12" duct iron pipe; Interconnection Pit and Water Main Extension in Ft. Washington Ave - Susquehanna
Services; Water Main Extension in Loch Alsh Ave - Lewis Ln to Ft. Washington Ave
Services; Water Main Extension in Loch Alsh Ave - Lewis Ln to Ft. Washington Ave
2,100 ft of 12" duct iron pipe; Water Main Extension in Loch Alsh Ave - Lewis Ln to Ft. Washington Ave
2,100 ft of 12" duct iron pipe; Water Main Extension in Loch Alsh Ave - Lewis Ln to Ft. Washington Ave
CL2, PH, Temp Analyzers for Wells
CL2, PH, Temp Analyzers for Wells
Meter replacements - 500 meters @\$280 each approx.
Meter replacements - 500 meters @\$280 each approx.
CL2 Scale Replacements
CL2 Scale Replacements
Distribution Water Panels - 4 @ 20k each
Distribution Water Panels - 4 @ 20k each
Scada Monitoring upgrades thru out system
Scada Monitoring upgrades thru out system
Well Piping Inside Buildings replacement 20k a building
Well Piping Inside Buildings replacement 20k a building
Water meter 360 computer system to monitor usage and leakages
Water meter 360 computer system to monitor usage and leakages
Well 2 Pump Replacement
Well 2 Pump Replacement
Well 6 Pump Replacement
Well 6 Pump Replacement
Well 7 Pump Replacement
Well 7 Pump Replacement
Well 9 Pump Replacement
Well 9 Pump Replacement
Well 11 Pump Replacement
Well 11 Pump Replacement
Well 12 Pump Replacement
Well 12 Pump Replacement
Well 8 Pump Replacement
Well 8 Pump Replacement
Well 4 Pump Replacement
Well 4 Pump Replacement
Well 14 Pump Replacement
Well 14 Pump Replacement
800 ft of 10" ductile pipe; Knight Rd Water Main Replacement from Francis to Norma
800 ft of 10" ductile pipe; Knight Rd Water Main Replacement from Francis to Norma
PFAS Treatment Center for Well No 2
PFAS Treatment Center for Well No 2
Loch Alsh 12" Main Extension
Loch Alsh 12" Main Extension

Fire Hydrant Assembly; Interconnection Pit and Water Main Extension in Ft. Washington Ave - Susquehanna Rd to
Fire Hydrant Assembly; Interconnection Pit and Water Main Extension in Ft. Washington Ave - Susquehanna Rd to
Fire Hydrant Assembly; Water Main Extension in Loch Alsh Ave - Lewis Ln to Ft. Washington Ave
Fire Hydrant Assembly; Water Main Extension in Loch Alsh Ave - Lewis Ln to Ft. Washington Ave
Increase cost of Loch Alsh avenue main replacement
Increase cost of Loch Alsh avenue main replacement
Neptune System 360
Neptune System 360
Neptune System 360
Neptune System 360
Loch Alsh Dam - upgrade top of Dam walkway
Loch Alsh Dam - upgrade top of Dam walkway
CL2 Scale Replacements
CL2 Scale Replacements
Distribution Water Panels - 4 @ 20k each
Distribution Water Panels - 4 @ 20k each
Scada Monitoring upgrades thru out system
Scada Monitoring upgrades thru out system
Well Piping Inside Buildings replacement 20k a building
Well Piping Inside Buildings replacement 20k a building
Well 2 Pump Replacement
Well 2 Pump Replacement
Well 6 Pump Replacement
Well 6 Pump Replacement
Well 7 Pump Replacement
Well 7 Pump Replacement
Well 9 Pump Replacement
Well 9 Pump Replacement
Well 11 Pump Replacement
Well 11 Pump Replacement
Well 12 Pump Replacement
Well 12 Pump Replacement
Well 8 Pump Replacement
Well 8 Pump Replacement
Well 4 Pump Replacement
Well 4 Pump Replacement
Well 14 Pump Replacement
Well 14 Pump Replacement
Loch Alsh tank refurbishment
Loch Alsh tank refurbishment
Services; Interconnection Pit and Water Main Extension in Ft. Washington Ave - Susquehanna Rd to Loch Alsh Ave
Services; Interconnection Pit and Water Main Extension in Ft. Washington Ave - Susquehanna Rd to Loch Alsh Ave
2,450 ft of 12" duct iron pipe; Interconnection Pit and Water Main Extension in Ft. Washington Ave - Susquehanna
2,450 ft of 12" duct iron pipe; Interconnection Pit and Water Main Extension in Ft. Washington Ave - Susquehanna
Services; Water Main Extension in Loch Alsh Ave - Lewis Ln to Ft. Washington Ave
Services; Water Main Extension in Loch Alsh Ave - Lewis Ln to Ft. Washington Ave

2,100 ft of 12" duct iron pipe; Water Main Extension in Loch Alsh Ave - Lewis Ln to Ft. Washington Ave
2,100 ft of 12" duct iron pipe; Water Main Extension in Loch Alsh Ave - Lewis Ln to Ft. Washington Ave
Fire Hydrant Assembly; Interconnection Pit and Water Main Extension in Ft. Washington Ave - Susquehanna Rd to
Fire Hydrant Assembly; Interconnection Pit and Water Main Extension in Ft. Washington Ave - Susquehanna Rd to
Fire Hydrant Assembly; Water Main Extension in Loch Alsh Ave - Lewis Ln to Ft. Washington Ave
Fire Hydrant Assembly; Water Main Extension in Loch Alsh Ave - Lewis Ln to Ft. Washington Ave
Meter replacements - 500 meters @ \$280 each approx.
Meter replacements - 500 meters @ \$280 each approx.
Neptune System 360
Neptune System 360

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a Rd to Loch Alsh Ave

a Rd to Loch Alsh Ave

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! a Rd to Loch Alsh Ave
! a Rd to Loch Alsh Ave

- Loch Alsh Ave
- Loch Alsh Ave

**BOROUGH OF AMBLER
WATER DEPARTMENT**

SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED SEPTEMBER 30, 2022

<u>ACCOUNT</u>	<u>BALANCE AS OF</u> <u>SEPTEMBER 30, 2021</u>	<u>+</u>	<u>ADDITIONS</u>	<u>-</u>	<u>RETIREMENTS</u>	<u>+</u>	<u>TRANSFERS AND</u> <u>ADJUSTMENTS</u>	<u>+</u>	<u>ACQUISITIONS</u>	<u>=</u>	<u>BALANCE AS OF</u> <u>SEPTEMBER 30, 2022</u>
(1)	(2)		(3)		(4)		(5)		(6)		(7)
304.20 STRUCTURES AND IMPROVEMENTS - POWER AND PUMPING	601,568.21										601,568.21
304.30 STRUCTURES AND IMPROVEMENTS - TREATMENT	154,715.95										154,715.95
304.61 STRUCTURES AND IMPROVEMENTS - OFFICE BUILDINGS	807,362.66										807,362.66
305.00 COLLECTING AND IMPOUNDING RESERVOIRS	394,025.00		70,000.00								464,025.00
307.00 WELLS AND SPRINGS	919,949.65		100,000.00		29,094.22						990,855.43
311.00 PUMPING EQUIPMENT	658,775.33		251,000.00		69,455.81						840,319.52
320.00 WATER TREATMENT EQUIPMENT	1,403,087.79		220,000.00								1,623,087.79
330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES	3,318,455.67										3,318,455.67
331.10 TRANSMISSION MAINS	140,656.00										140,656.00
331.20 DISTRIBUTION MAINS	3,003,485.60		1,159,154.00		78,679.72						4,083,959.88
333.00 SERVICES	382,132.28		68,100.00		12,091.39						438,140.89
334.00 METERS	1,431,220.82		140,000.00								1,571,220.82
335.00 HYDRANTS	144,242.47		42,000.00		7,457.25						178,785.22
340.10 OFFICE FURNITURE AND EQUIPMENT	38,769.67										38,769.67
340.20 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	407,844.11				36,390.58						371,453.53
341.00 TRANSPORTATION EQUIPMENT	554,193.61										554,193.61
343.00 TOOLS, SHOP AND GARAGE EQUIPMENT	217,174.56				16,583.00						200,591.56
345.00 POWER OPERATED EQUIPMENT	63,907.50										63,907.50
346.00 COMMUNICATION EQUIPMENT	509.50		328,790.00								329,299.50
TOTAL DEPRECIABLE PLANT	14,642,076.38		2,379,044.00		249,751.97		0.00		0.00		16,771,368.41
NONDEPRECIABLE PLANT	2,328.00		0.00		0.00		0.00		0.00		2,328.00
TOTAL NONDEPRECIABLE PLANT	2,328.00		0.00		0.00		0.00		0.00		2,328.00
TOTAL UTILITY PLANT IN SERVICE	14,644,404.38		2,379,044.00		249,751.97		0.00		0.00		16,773,696.41

BOROUGH OF AMBLER
WATER DEPARTMENT

SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED SEPTEMBER 30, 2023

ACCOUNT (1)	BALANCE AS OF SEPTEMBER 30, 2022 (2)	+	ADDITIONS (3)	-	RETIREMENTS (4)	+	TRANSFERS AND ADJUSTMENTS (5)	+	ACQUISITIONS (6)	=	BALANCE AS OF SEPTEMBER 30, 2023 (7)
304.20 STRUCTURES AND IMPROVEMENTS - POWER AND PUMPING	601,568.21										601,568.21
304.30 STRUCTURES AND IMPROVEMENTS - TREATMENT	154,715.95										154,715.95
304.61 STRUCTURES AND IMPROVEMENTS - OFFICE BUILDINGS	807,362.66										807,362.66
305.00 COLLECTING AND IMPOUNDING RESERVOIRS	464,025.00										464,025.00
307.00 WELLS AND SPRINGS	990,855.43		100,000.00		29,094.22						1,061,761.21
311.00 PUMPING EQUIPMENT	840,319.52		251,000.00		69,455.80						1,021,863.72
320.00 WATER TREATMENT EQUIPMENT	1,623,087.79										1,623,087.79
330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES	3,318,455.67		625,900.00		37,000.00						3,907,355.67
331.10 TRANSMISSION MAINS	140,656.00										140,656.00
331.20 DISTRIBUTION MAINS	4,083,959.88		425,100.00		35,983.60						4,473,076.28
333.00 SERVICES	438,140.89		44,100.00		7,830.11						474,410.78
334.00 METERS	1,571,220.82		140,000.00								1,711,220.82
335.00 HYDRANTS	178,785.22		25,200.00		4,474.35						199,510.87
340.10 OFFICE FURNITURE AND EQUIPMENT	38,769.67										38,769.67
340.20 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	371,453.53				119,071.50						252,382.03
341.00 TRANSPORTATION EQUIPMENT	554,193.61										554,193.61
343.00 TOOLS, SHOP AND GARAGE EQUIPMENT	200,591.56				3,093.00						197,498.56
345.00 POWER OPERATED EQUIPMENT	63,907.50										63,907.50
346.00 COMMUNICATION EQUIPMENT	329,299.50		118,790.00								448,089.50
TOTAL DEPRECIABLE PLANT	16,771,368.41		1,730,090.00		306,002.58		0.00		0.00		18,195,455.83
NONDEPRECIABLE PLANT	2,328.00		0.00		0.00		0.00		0.00		2,328.00
TOTAL NONDEPRECIABLE PLANT	2,328.00		0.00		0.00		0.00		0.00		2,328.00
TOTAL UTILITY PLANT IN SERVICE	16,773,696.41		1,730,090		306,003		0.00		0.00		18,197,783.83

**BOROUGH OF AMBLER
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021**

	Water Fund	Sewer Fund	Total
<u>Assets</u>			
Current Assets			
Cash and Cash Equivalents	\$ 3,216,345	\$ 198,344	\$ 3,414,689
Accounts Receivable (Net of Allowance for Uncollectibles)	284,940	43,407	328,347
Due from Other Funds	-	19,523	19,523
Grants Receivable	277,580	-	277,580
Other Assets	-	-	-
Inventories	<u>84,120</u>	<u>-</u>	<u>84,120</u>
Total Current Assets	<u>3,862,985</u>	<u>261,274</u>	<u>4,124,259</u>
Non-Current Assets			
Net Pension Asset	<u>585,725</u>	<u>146,400</u>	<u>732,125</u>
Capital Assets			
Land	2,328	-	2,328
Construction-In-Progress	1,173,794	-	1,173,794
Infrastructure (Net)	-	128,618	128,618
Building (Net)	818,304	6,909	825,213
Machinery, Vehicles, Furniture and Equipment (Net)	1,567,401	99,445	1,666,846
Accumulated Depreciation	(9,052,726)	(66,836)	(9,119,562)
Plant in Service (Net)	<u>15,084,362</u>	<u>-</u>	<u>15,084,362</u>
Total Capital Assets (Net of Accumulated Depreciation)	<u>9,593,463</u>	<u>168,136</u>	<u>9,761,599</u>
Total Non-Current Assets	<u>10,179,188</u>	<u>314,536</u>	<u>10,493,724</u>
Total Assets	<u>14,042,173</u>	<u>575,810</u>	<u>14,617,983</u>
<u>Deferred Outflows of Resources</u>			
Pension-Differences in Assumptions	<u>28,995</u>	<u>6,691</u>	<u>35,686</u>
Total Deferred Outflows of Resources	<u>28,995</u>	<u>6,691</u>	<u>35,686</u>
<u>Liabilities</u>			
Current Liabilities			
Accounts Payable	210,440	85,514	295,954
Accrued Expenses	6,580	1,032	7,612
Due to Other Funds	42,555	-	42,555
Capital Leases Payable - Due Within One Year	12,879	-	12,879
General Obligation Bonds Payable - Due Within One Year	<u>145,000</u>	<u>-</u>	<u>145,000</u>
Total Current Liabilities	<u>417,454</u>	<u>86,546</u>	<u>504,000</u>
Non-Current Liabilities			
Capital Leases Payable - Due in More than One Year	27,166	-	27,166
Unamortized Premium	312,924	-	312,924
General Obligation Bonds Payable - Due in More than One Year	<u>4,705,000</u>	<u>-</u>	<u>4,705,000</u>
Total Non-Current Liabilities	<u>5,045,090</u>	<u>-</u>	<u>5,045,090</u>
Total Liabilities	<u>5,462,544</u>	<u>86,546</u>	<u>5,549,090</u>
<u>Deferred Inflows of Resources</u>			
Related to Pension	<u>296,698</u>	<u>73,911</u>	<u>370,609</u>
Total Deferred Inflows of Resources	<u>296,698</u>	<u>73,911</u>	<u>370,609</u>
<u>Net Position</u>			
Net Investment in Capital Assets	4,390,494	168,136	4,558,630
Restricted for Pension	318,022	79,180	397,202
Unrestricted	<u>3,603,410</u>	<u>174,728</u>	<u>3,778,138</u>
Total Net Position	<u>\$ 8,311,926</u>	<u>\$ 422,044</u>	<u>\$ 8,733,970</u>

See accompanying Notes to Financial Statements.

ORG	OBJECT	PROJECT	ACCOUNT	DESCRIPTION	YEAR	PER	JOURNAL EFF DATE	SRC	T	REF1	PO/REF2	REF3	REFERENCE	AMOUNT	P	CHECK NO	WARRANT	VOUCHER	VDR NAME/ITEM DESC	COMMENTS			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	12	135 12/31/2020	API	1	003196		47160	W 01282021	2,999.50	Y	34,155	01282021	169626	McNees Wallace & Nurick LLC	PaPUC App. for Certification o			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	12	110 12/31/2020	API	1	003263		46907	W 01142021	4,083.10	Y	33,985	01142021	169368	The Law Offices of Joseph E. Bresnan	Monthly Retainer for December			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	12	87 12/17/2020	API	1	003196		46718	W 12302020	5,340.50	Y	33,935	12302020	169178	McNees Wallace & Nurick LLC	Per Ending 9/30/20 - PaPUC App			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	12	87 12/17/2020	API	1	003196		46719	W 12302020	5,469.50	Y	33,935	12302020	169179	McNees Wallace & Nurick LLC	Per Ending 7/31/20-PaPUC App F			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	11	107 11/13/2020	API	1	003196		46429	W 11252020	4,512.00	Y	33,793	11252020	168887	McNees Wallace & Nurick LLC	PaPUC App. for Certification O			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	10	105 10/30/2020	API	1	003263		46257	W 111220	4,083.10	Y	33,697	111220	168713	The Law Offices of Joseph E. Bresnan	Monthly Legal Retainer			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	9	120 09/25/2020	API	1	003263		45929	W 10152020	4,083.10	Y	33,525	10152020	168381	The Law Offices of Joseph E. Bresnan	Monthly Legal Retainer			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	9	70 09/11/2020	API	1	003196		45753	W 09242020	4,119.00	Y	33,483	09242020	168203	McNees Wallace & Nurick LLC	PaPUC App. For Certificate of			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	8	118 08/28/2020	API	1	003263		45617	W 09102020	4,083.10	Y	33,404	09102020	168063	The Law Offices of Joseph E. Bresnan	Monthly Retainer			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	7	108 07/31/2020	API	1	003263		45330	W 08132020	4,083.10	Y	33,291	08132020	167767	The Law Offices of Joseph E. Bresnan	Monthly Legal Retainer			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	6	83 06/26/2020	API	1	003114		44951	W 07162020	4,083.10	Y	33,158	07162020	167380	Dischell, Bartle & Dooley, P.C.	Monthly Legal Retainer			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	6	67 06/15/2020	API	1	003196		44864	W 06252020	1,602.50	Y	33,108	06252020	167291	McNees Wallace & Nurick LLC	PaPUC App. for Cert. of Public			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	5	95 05/31/2020	API	1	003114		44721	W 06112020	4,083.10	Y	33,030	06112020	167145	Dischell, Bartle & Dooley, P.C.	Legal Fee for June 2020			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	4	68 04/17/2020	API	1	003114		44388	W 04302020	4,083.10	Y	32,900	04302020	166807	Dischell, Bartle & Dooley, P.C.	Legal Fee for May 2020			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	3	131 03/31/2020	API	1	003196		44316	W 04162020	2,557.50	Y	32,865	04162020	166735	McNees Wallace & Nurick LLC	PaPUC App for Cert of Public C			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	3	120 03/30/2020	API	1	003114		44181	W 04022020	4,083.10	Y	32,821	04022020	166598	Dischell, Bartle & Dooley, P.C.	Monthly Legal Retainer - Aoril			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	3	98 03/13/2020	API	1	003196		44071	W 03262020	10,768.50	Y	32,778	03262020	166486	McNees Wallace & Nurick LLC	PAPUC Application for Certific			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	3	35 03/10/2020	CRP	1		50257			-106.00	Y	0			Refund- Dischell, Bartley	Refund			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	3	29 03/10/2020	APM	1	003114		43771	02272020	-443.21	Y	0		166179	Dischell, Bartle & Dooley, P.C.	Legal Notices 12/05/19 & 1			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	3	28 03/10/2020	APM	1	003114		43770	02272020	-1,207.87	Y	0		166178	Dischell, Bartle & Dooley, P.C.	Court Filings for the Auth			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	2	110 02/28/2020	API	1	003114		43876	W 03122020	4,083.10	Y	32,691	03122020	166289	Dischell, Bartle & Dooley, P.C.	Monthly Legal Service			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	2	84 02/19/2020	API	1	003114		43770	W 02272020	1,207.87	Y	0		166178	Dischell, Bartle & Dooley, P.C.	Court Filings for the Authorit			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	2	84 02/19/2020	API	1	003114		43771	W 02272020	443.21	Y	0		166179	Dischell, Bartle & Dooley, P.C.	Legal Notices 12/05/19 & 12/11			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	1	123 01/31/2020	API	1	003114		43601	W 02132020	459.85	Y	32,554	02132020	166008	Dischell, Bartle & Dooley, P.C.	Legal Notices & Filing Fees			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	1	123 01/31/2020	API	1	003114		43699	W 02132020	4,083.10	Y	32,554	02132020	166107	Dischell, Bartle & Dooley, P.C.	Legal Retainer - February 2020			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	1	95 01/22/2020	API	1	003177		43540	W 01302020	106.00	Y	32,479	01302020	165947	Joseph E. Bresnan, Esq.	Reimb. for Legal Notice of Ord			
06401	314	06	-401-0-314	LEGAL SERVICES	2,020	1	45 01/02/2020	API	1	003114		43294	W 01162020	4,083.10	Y	32,381	01162020	165699	Dischell, Bartle & Dooley, P.C.	Monthly Legal Retainer			
														TOTAL							86,826.05		

ORG	OBJECT	PROJECT	ACCOUNT	DESCRIPTION	YEAR	PER	JOURNAL	EFF DATE	SRC	T	REF1	PO/REF2	REF3	REFERENCE	AMOUNT	P	CHECK NO	WARRANT	VOUCHER	VDR NAME/ITEM DESC	COMMENTS
06401	314	06	-401-0-314	LEGAL SERVICES	2,019	12	129	12/31/2019	API	1	003196		43519	W 01302020	6,717.00	Y	32,499	01302020	165926	McNees Wallace & Nurick LLC	PAPUC App. for Certificate of
06401	314	06	-401-0-314	LEGAL SERVICES	2,019	11	124	11/30/2019	API	1	003114		42931	W 12122019	4,083.10	Y	32,231	12122019	165331	Dischell, Bartle & Dooley, P.C.	Monthly Legal Retainer
06401	314	06	-401-0-314	LEGAL SERVICES	2,019	10	120	10/25/2019	API	1	003114		42404	W 11142019	4,083.10	Y	32,079	11142019	164792	Dischell, Bartle & Dooley, P.C.	Monthly Legal Retainer - Novem
06401	314	06	-401-0-314	LEGAL SERVICES	2,019	9	106	09/30/2019	API	1	003114		42215	W 10102019	4,083.10	Y	31,924	10102019	164600	Dischell, Bartle & Dooley, P.C.	Monthly Legal Retainer
06401	314	06	-401-0-314	LEGAL SERVICES	2,019	8	130	08/29/2019	API	1	003114		41842	W 09122019	4,083.10	Y	31,764	09122019	164221	Dischell, Bartle & Dooley, P.C.	Legal Retainer for September 2
06401	314	06	-401-0-314	LEGAL SERVICES	2,019	7	120	07/26/2019	API	1	003114		41626	CK 19369	32.00	Y	193,690	08152019	164003	Dischell, Bartle & Dooley, P.C.	Lien 276 E Park Avenue
06401	314	06	-401-0-314	LEGAL SERVICES	2,019	7	119	07/26/2019	API	1	003114		41329	W 08152019	4,083.10	Y	31,553	08152019	163700	Dischell, Bartle & Dooley, P.C.	Monthly Legal Retainer
06401	314	06	-401-0-314	LEGAL SERVICES	2,019	7	119	07/26/2019	API	1	003114		41552	W 08152019	16.50	Y	31,553	08152019	163927	Dischell, Bartle & Dooley, P.C.	Default Judgement for Dolores
06401	314	06	-401-0-314	LEGAL SERVICES	2,019	7	83	07/12/2019	API	1	003114		41249	CK 19367	32.00	Y	193,675	07252019	163620	Dischell, Bartle & Dooley, P.C.	Lien 236 E Butler Ave - Ambler
06401	314	06	-401-0-314	LEGAL SERVICES	2,019	7	83	07/12/2019	API	1	003114		41250	CK 19367	32.00	Y	193,676	07252019	163621	Dischell, Bartle & Dooley, P.C.	Lien 90 W. Bulter Ave - Ambler
06401	314	06	-401-0-314	LEGAL SERVICES	2,019	6	126	06/27/2019	API	1	003114		41078	W 07112019	4,083.10	Y	31,398	07112019	163444	Dischell, Bartle & Dooley, P.C.	Legal Retainer
06401	314	06	-401-0-314	LEGAL SERVICES	2,019	6	95	06/14/2019	API	1	003114		40864	W 06272019	4,083.10	Y	31,318	06272019	163226	Dischell, Bartle & Dooley, P.C.	Legal Retainer for June 2019
06401	314	06	-401-0-314	LEGAL SERVICES	2,019	6	95	06/14/2019	API	1	003196		40889	W 06272019	8,030.00	Y	31,344	06272019	163252	McNees Wallace & Nurick LLC	PaPUC App. for Certificate of
06401	314	06	-401-0-314	LEGAL SERVICES	2,019	4	107	04/30/2019	API	1	003114		40319	W 05162019	4,083.10	Y	31,111	05162019	162653	Dischell, Bartle & Dooley, P.C.	Monthly Legal Fee
06401	314	06	-401-0-314	LEGAL SERVICES	2,019	3	118	03/29/2019	API	1	003114		39969	W 04112019	4,083.10	Y	30,507	04112019	162286	Dischell, Bartle & Dooley, P.C.	Monthly Legal Retainer
06401	314	06	-401-0-314	LEGAL SERVICES	2,019	3	118	03/29/2019	API	1	003196		40000	W 04112019	7,578.50	Y	30,529	04112019	162321	McNees Wallace & Nurick LLC	PAPUC App for Certificate of P
06401	314	06	-401-0-314	LEGAL SERVICES	2,019	2	107	02/27/2019	API	1	003114		39595	CK 19362	32.00	Y	193,620	03142019	161903	Dischell, Bartle & Dooley, P.C.	Lien 222 Highland Avenue - Nic
06401	314	06	-401-0-314	LEGAL SERVICES	2,019	2	106	02/27/2019	API	1	003114		39543	W 03142019	4,083.10	Y	30,329	03142019	161850	Dischell, Bartle & Dooley, P.C.	Monthly Legal Retainer
06401	314	06	-401-0-314	LEGAL SERVICES	2,019	1	160	01/31/2019	API	1	003114		39192	W 02142019	4,083.10	Y	30,183	02142019	161492	Dischell, Bartle & Dooley, P.C.	Monthly Legal Retainer
06401	314	06	-401-0-314	LEGAL SERVICES	2,019	1	31	01/02/2019	API	1	003114		38864	W 01102019	4,083.10	Y	30,000	01102019	161154	Dischell, Bartle & Dooley, P.C.	Monthly Retainer Fee

TOTAL 71,467.20

ORG	OBJECT	PROJECT	ACCOUNT	DESCRIPTION	YEAR	PER	JOURNAL	EFF DATE	SRC	T	REF1	PO/REF2	REF3	REFERENCE	AMOUNT	P	CHECK NO	WARRANT	VOUCHER	VDR NAME/ITEM DESC	COMMENTS
06401	314		06 -401-0-314	LEGAL SERVICES	2,018	11	121	11/30/2018	API	1	003114		38335	W 12132018	4,083.10	Y	29,858	12132018	160607	Dischell, Bartle & Dooley, P.C.	Monthly Legal Retainer
06401	314		06 -401-0-314	LEGAL SERVICES	2,018	10	110	10/31/2018	API	1	003114		38062	W 11152018	4,083.10	Y	29,705	11152018	160330	Dischell, Bartle & Dooley, P.C.	Monthly Legal Retainer
06401	314		06 -401-0-314	LEGAL SERVICES	2,018	10	110	10/31/2018	API	1	003114		38092	W 11152018	246.50	Y	29,704	11152018	160362	Dischell, Bartle & Dooley, P.C.	Legal Notices - 10/4 - 10/24
06401	314		06 -401-0-314	LEGAL SERVICES	2,018	9	106	09/28/2018	API	1	003114		37661	W 10112018	4,083.10	Y	29,535	10112018	159920	Dischell, Bartle & Dooley, P.C.	Monthly Legal Retainer
06401	314		06 -401-0-314	LEGAL SERVICES	2,018	8	115	08/31/2018	API	1	003114		37366	W 09132018	4,083.10	Y	29,405	09132018	159619	Dischell, Bartle & Dooley, P.C.	Monthly Legal Fees for Sept 20
06401	314		06 -401-0-314	LEGAL SERVICES	2,018	8	95	08/17/2018	API	1	003196		37150	W 08302018	4,500.00	Y	29,345	08302018	159402	McNees Wallace & Nurick LLC	Feasibility of Authority Forma
06401	314		06 -401-0-314	LEGAL SERVICES	2,018	7	96	07/27/2018	API	1	003114		36913	W 08022018	4,083.10	Y	29,207	08022018	159160	Dischell, Bartle & Dooley, P.C.	Monthly Retainer for August 20
06401	314		06 -401-0-314	LEGAL SERVICES	2,018	6	108	06/29/2018	API	1	003114		36613	W 07122018	4,083.10	Y	29,088	07122018	158851	Dischell, Bartle & Dooley, P.C.	Monthly Legal Fees
06401	314		06 -401-0-314	LEGAL SERVICES	2,018	5	324	05/31/2018	API	1	003114		36173	W 06142018	4,083.10	Y	28,878	06142018	158405	Dischell, Bartle & Dooley, P.C.	Monthly Legal Fees for June 20
06401	314		06 -401-0-314	LEGAL SERVICES	2,018	5	277	05/11/2018	API	1	003114		36092	CK 18347	32.00	Y	183,479	05302018	158322	Dischell, Bartle & Dooley, P.C.	Lien for Belmont Avenue
06401	314		06 -401-0-314	LEGAL SERVICES	2,018	4	116	04/30/2018	API	1	003114		35747	W 04302018	4,083.10	Y	28,695	05102018	157972	Dischell, Bartle & Dooley, P.C.	Legal Retainer for May 20108
06401	314		06 -401-0-314	LEGAL SERVICES	2,018	3	120	03/30/2018	GEN	1				WTR MAR	-64.00	Y					Water Receipts for Mar
06401	314		06 -401-0-314	LEGAL SERVICES	2,018	3	109	03/31/2018	API	1	003114		35510	W 04122018	4,083.10	Y	28,550	04122018	157731	Dischell, Bartle & Dooley, P.C.	Monthly Legal Retainer - Apri
06401	314		06 -401-0-314	LEGAL SERVICES	2,018	2	136	02/28/2018	GEN	1				water	-96.00	Y					Water Receipts for February
06401	314		06 -401-0-314	LEGAL SERVICES	2,018	2	130	02/28/2018	API	1	003114		35142	W 03152018	4,083.10	Y	28,415	03152018	157354	Dischell, Bartle & Dooley, P.C.	Monthly Legal Retainer
06401	314		06 -401-0-314	LEGAL SERVICES	2,018	2	129	02/28/2018	API	1	003114		35194	CK 18347	32.00	Y	183,478	03152018	157408	Dischell, Bartle & Dooley, P.C.	Lien_Denis Stewart_427 N Sprin
06401	314		06 -401-0-314	LEGAL SERVICES	2,018	2	111	02/20/2018	API	1	003114		35084	CK 18347	32.00	Y	183,475	03012018	157294	Dischell, Bartle & Dooley, P.C.	Lien 410 Stuart Lane
06401	314		06 -401-0-314	LEGAL SERVICES	2,018	2	111	02/20/2018	API	1	003114		35085	CK 18347	32.00	Y	183,474	03012018	157295	Dischell, Bartle & Dooley, P.C.	Lien -244 E Park Avenue
06401	314		06 -401-0-314	LEGAL SERVICES	2,018	1	152	01/31/2018	API	1	003114		34966	CK 18346	32.00	Y	183,468	02152018	157174	Dischell, Bartle & Dooley, P.C.	Lien - 803 Seminole Gdn _ Mari
06401	314		06 -401-0-314	LEGAL SERVICES	2,018	1	151	01/31/2018	API	1	003114		34777	W 02152018	4,083.10	Y	28,271	02152018	156980	Dischell, Bartle & Dooley, P.C.	Monthly Retainer
06401	314		06 -401-0-314	LEGAL SERVICES	2,018	1	30	01/02/2018	API	1	003114		34380	W 01112018	4,083.10	Y	28,018	01112018	156575	Dischell, Bartle & Dooley, P.C.	Monthly Legal Fees
TOTAL															53,743.70						

BOROUGH OF AMBLER
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2021

**BOROUGH OF AMBLER
DIRECTORY**

MAYOR

Jeanne Sorg

(Term expires January 1, 2022)

MEMBERS OF BOROUGH COUNCIL

(Terms expire January 1, 2024)

Karen Sheedy

Frank DeRuosi

Jennifer Henderson

Haley Welch

(Terms expire January 1, 2022)

Nellie DiPietro

Sara Hertz

Erin McKenna-Endicott

Glynnis Siskind

Nancy Deininger

OFFICERS

Frank DeRuosi

Sara Hertz

Marita Bondi

President of Council

Vice President

Treasurer

BOROUGH MANAGER

Mary Aversa

FINANCE MANAGER

Gail Gordon

TAX COLLECTOR

Jennifer Stomsky

SOLICITOR

Joseph E. Bresnan

ACCOUNTANTS

ZELENKOFKSKE AXELROD LLC

Certified Public Accountants

BOROUGH OF AMBLER
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CERTIFIED PUBLIC ACCOUNTANTS
EXPERIENCE | EXPERTISE | ACCOUNTABILITY

INDEPENDENT AUDITOR'S REPORT

Honorable Borough Council
Borough of Ambler
Ambler, Pennsylvania

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Borough of Ambler, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Borough of Ambler's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate each major fund, and the aggregate remaining fund information of the Borough of Ambler, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Borough of Ambler and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The Borough of Ambler's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Borough of Ambler's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Borough of Ambler's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Borough of Ambler's ability to continue as a going concern for a reasonable period of time.



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Honorable Borough Council
Borough of Ambler
Ambler, Pennsylvania

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Adoption of Governmental Accounting Standards Board Pronouncements

As described in Note 1 to the financial statements, in 2021 the Borough of Ambler adopted the provisions of Governmental Accounting Standards Board's Statement No. 84, *Fiduciary Activities*, Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, applicable portions of Statement No. 93, *Replacement of Interbank Offered Rates*, Statement No. 97, *Certain Component Unit Criteria*, and *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84*, and a supersession of *GASB Statement No. 32*, and Statement No. 98, *The Annual Comprehensive Financial Report*. Our opinion is not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules of pension and other postemployment benefit (OPEB) information, and budgetary comparison information on pages 3-11 and 52-58 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Borough of Ambler's basic financial statements. The combining nonmajor fund financial statements and combining schedules of fiduciary funds on pages 60-63 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements and combining statements of fiduciary funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements and combining statements of fiduciary funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Jamison, Pennsylvania
March 23, 2022

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

This section of Ambler Borough's annual financial report presents our discussion and analysis of the Borough's financial performance during the fiscal year that ended on December 31, 2021.

Our discussion and analysis of Ambler Borough's financial performance provides an overview of the Borough's financial activities for the fiscal year ended December 31, 2021. Please read it in conjunction with the Borough's financial statements, which begin with the statement of net position.

Financial Highlights

- The assets and deferred outflows of the Borough exceeded its liabilities and deferred inflows by \$19,695,133 (net position).

- The Borough's total net position increased by \$2,343,746.

Overview of the Financial Statements

The Borough's annual financial report consists of several sections. Taken together, they provide a comprehensive financial look at the Borough. The components of the report include the independent auditor's report, management's discussion and analysis, government-wide financial statements, fund financial statements and notes to the basic financial statements. This report also contains other required and not required supplementary information in addition to the basic financial statements.

The independent auditor's report briefly describes the audit engagement and also renders an opinion as to the material components of the Borough's financial position.

Management's discussion and analysis (MD&A), prepared by the Borough's management, provides a narrative introduction and overview that users of the financial statements need to interpret the basic financial statements. The MD&A also provides analysis of some key data that is presented in the basic financial statements. It also addresses any other currently known facts, decisions, or conditions that are expected to have a significant effect on financial position or results of operations.

The basic financial statements include the statement of net position, statement of activities, fund financial statements and the notes to the basic financial statements. Statements of net position and activities focus on an entity-wide presentation using the accrual basis of accounting. They are designed to be more corporate-like in that all activities are consolidated into a total for the Borough.

- The statement of net position focuses on resources available for future operations. This statement presents a snapshot view of the assets the Borough owns, the liabilities it owes and the net difference.

- The statement of activities focuses on gross and net costs of the Borough's programs and the extent to which such programs rely upon taxes and other revenues. This statement summarizes and simplifies the user's analysis to determine the extent to which programs are self-supporting and/or subsidized by other sources.

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

Overview of the Financial Statements (Continued)

- Fund financial statements focus separately on major Governmental Funds, Proprietary Funds and Fiduciary Funds. Governmental Funds statements follow the more traditional presentation of financial statements. The Borough's major Governmental Funds are presented in their own columns, and the remaining funds are combined into a column titled "Other Governmental Funds." Statements for the Borough's Proprietary Funds follow the Governmental Funds and include net position, revenues, expenses and changes in fund net position and cash flows. The Proprietary Funds represent the Borough's Sanitary Sewer and Water Funds and can be found in more detail beginning with the statement of net position-Proprietary Funds. Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. The Borough's Fiduciary Funds consist of the Borough's Pension Funds, which are Component Units of the Borough. Fiduciary Funds are not reflected in the governmental-wide statements because the Borough cannot use these assets to finance its operations.
- The notes to the basic financial statements provide additional disclosures required by governmental accounting standards and provide information to assist the reader in understanding the Borough's financial condition.

Required supplementary information is additional information consisting of budgetary comparisons for the General Fund and Refuse Fund and pension and OPEB plans funding progress.

Other supplementary information consists of the combining statements of Other Nonmajor Governmental Funds and combining statements of Fiduciary Funds.

Reporting the Borough as a Whole

Statement of Net Position and Statement of Activities:

Our analysis of the Borough as a whole begins with the statement of net position. One of the most important questions asked about the Borough's finances is, "Is the Borough as a whole better off or worse off as a result of the year's activities?" The statement of net position and the statement of activities report information about the Borough as a whole and about its activities in a way that helps answer this question. In these statements, we divide the Borough into two kinds of activities.

- **Governmental Activities** – Most of the Borough's basic services are reported here, including police, public works, refuse, safety and codes, parks and recreation and administration. Real Estate, Business and Earned Income Taxes, fees and charges and grants finance most of these activities.
- **Business-Type Activities** – The Borough charges a fee to customers to cover the cost of certain services it provides. The Borough's Sanitary Sewer and the Water Funds are reported here.

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

Reporting the Borough as a Whole (Continued)

Statement of Net Position and Statement of Activities (Continued):

The analysis below focuses on the net position of the Borough's governmental and business-type activities.

**Condensed Statement of Net Position
December 31, 2021**

	2021			2020
	Governmental Activities	Business-Type Activities	Total Primary Governmental	
ASSETS				
Current and Other Assets	\$ 9,826,672	\$ 4,813,829	\$ 14,640,501	\$ 10,179,008
Capital Assets	11,813,326	9,761,599	21,574,925	20,148,423
Total Assets	21,639,998	14,575,428	36,215,426	30,327,431
DEFERRED OUTFLOWS OF RESOURCES	859,994	35,686	895,680	697,567
LIABILITIES				
Other Liabilities	667,268	303,566	970,834	457,137
Long-Term Debt Outstanding	9,140,675	5,202,969	14,343,644	11,312,061
Total Liabilities	9,807,943	5,506,535	15,314,478	11,769,198
DEFERRED INFLOWS OF RESOURCES	1,730,886	370,609	2,101,495	1,904,413
NET POSITION				
Net Investment in Capital Assets	8,584,447	4,558,630	13,143,077	14,343,007
Restricted	3,338,425	397,202	3,735,627	2,744,617
Unrestricted (Deficit)	(961,709)	3,778,138	2,816,429	263,763
Total Net Position	\$ 10,961,163	\$ 8,733,970	\$ 19,695,133	\$ 17,351,387

Cash represents 22% of Ambler Borough's total governmental assets.

The largest portion of the Borough's governmental assets, 55%, is reflected in its investment in capital assets (e.g. land, buildings and recreation equipment). The Borough uses these capital assets to provide services to residents; consequently, these assets are not available for future spending.

Assets in the business-type activities column reflect the Borough's investment in its Sanitary Sewer System and Water System. The Borough's Water System services parts of four municipalities in addition to the Borough.

Total revenues exceeded total expenses by \$1,609,361 for Governmental Activities and total revenue exceeded total expenses by \$734,385 for Business-Type Activities.

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

Reporting the Borough as a Whole (Continued)

Government-Wide Activities:

The Borough generates governmental (General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Fund) revenues from a variety of sources. Total general revenue for governmental activities for fiscal 2021 was \$4,524,175. General revenues by source were as follows:

<u>General Revenues</u>	2021		2020	
	Amount	% of Total	Amount	% of Total
Property Taxes	\$ 2,286,136	50.53%	\$ 2,261,158	55.38%
Earned Income Tax	1,219,771	26.96%	1,050,163	25.72%
Business Privilege Tax	146,864	3.25%	120,007	2.94%
Local Services Tax	142,440	3.15%	124,967	3.06%
State Motor Vehicle Fuel Tax	159,993	3.54%	172,319	4.22%
Deed Transfer Tax	281,630	6.23%	130,900	3.21%
Public Utility Realty Tax	3,239	0.07%	3,153	0.08%
Investment Earnings and Rent	70,642	1.56%	76,131	1.86%
Miscellaneous	213,460	4.72%	144,063	3.53%
Total General Revenues and Other Items	<u>\$ 4,524,175</u>	<u>100.00%</u>	<u>\$ 4,082,861</u>	<u>100.00%</u>

The Borough's governmental programs (General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Fund) consist of 8 operating departments to include police (protection to persons and property), zoning and code enforcement, health and sanitation, highways, street lighting, fire protection, recreation and administration. Total expenses, net of program revenues, for fiscal 2021 were \$2,914,814. Expenses (Net of Program Revenues) by source were as follows:

	2021	2020
General	\$ 200,923	\$ 212,071
Police (Protection to Persons and Property)	1,829,552	2,363,486
Health and Sanitation	(191,873)	(81,868)
Highways	507,644	517,799
Street Lighting	37,503	26,717
Streets and Roads	120,579	56,849
Fire Protection	202,697	205,709
Recreation	101,350	96,283
Revitalization	9,435	(83,192)
Bond Issuance Costs	54,650	-
Interest	42,354	62,666
Total Governmental Activities	<u>\$ 2,914,814</u>	<u>\$ 3,376,520</u>
Change in Net Position (Governmental Activities)	<u>\$ 1,609,361</u>	<u>\$ 706,341</u>

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

Reporting the Borough as a Whole (Continued)

Business-Type Activities:

The Borough's proprietary funds (Water Fund and Sewer Fund) total revenue and expenses, net of program revenues, were as follows:

	<u>2021</u>	<u>2020</u>
<u>General Revenues</u>		
Interest Earnings	\$ 2,433	\$ 7,105
Other Items	<u>\$ 2,433</u>	<u>\$ 7,105</u>
 <u>Expenses Net of Program Revenues</u>		
Water	\$ 749,704	\$ 134,230
Sewer	<u>(17,752)</u>	<u>43,208</u>
Total Business-Type Activities	<u>\$ 731,952</u>	<u>\$ 177,438</u>
Change in Net Position (Business-Type Activities)	<u>\$ 734,385</u>	<u>\$ 184,543</u>

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

Reporting the Borough as a Whole (Continued)
Government-Wide Activities:

**CHANGES IN NET POSITION
YEAR ENDED DECEMBER 31, 2021**

	2021			2020
	Governmental Activities	Business-Type Activities	Total Primary Governmental	
Revenues				
Program Revenues:				
Charges for Services	\$ 1,419,391	\$ 4,305,077	\$ 5,724,468	\$ 4,531,125
Operating Grants and Contributions	329,956	-	329,956	420,417
Capital Grants and Contributions	10,200	-	10,200	132,141
General Revenues:				
Property Taxes	2,286,136	-	2,286,136	2,261,158
Other Taxes	1,953,937	-	1,953,937	1,601,509
Investment Income	70,642	2,433	73,075	83,236
Miscellaneous	213,460	-	213,460	144,063
Total Revenues	<u>6,283,722</u>	<u>4,307,510</u>	<u>10,591,232</u>	<u>9,173,649</u>
Expenses				
Operating	-	3,573,125	3,573,125	3,353,898
General	935,875	-	935,875	945,438
Police (Protection to Persons/Property)	1,879,803	-	1,879,803	2,363,486
Health and Sanitation	766,921	-	766,921	602,098
Highways	512,994	-	512,994	520,396
Street Lighting	37,503	-	37,503	26,717
Streets and Roads	120,579	-	120,579	56,849
Fire Protection	202,697	-	202,697	205,709
Recreation	101,350	-	101,350	96,559
Revitalization	19,635	-	19,635	48,949
Bond Issuance Costs	54,650	-	-	-
Interest	42,354	-	42,354	62,666
Total Expenses	<u>4,674,361</u>	<u>3,573,125</u>	<u>8,192,836</u>	<u>8,282,765</u>
Changes in Net Position	1,609,361	734,385	2,343,746	890,884
Net Position - Beginning of Year	<u>9,351,802</u>	<u>7,999,585</u>	<u>17,351,387</u>	<u>16,460,503</u>
Net Position - End of Year	<u>\$ 10,961,163</u>	<u>\$ 8,733,970</u>	<u>\$ 19,695,133</u>	<u>\$ 17,351,387</u>

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

Financial Analysis

Governmental Funds:

General Fund – The \$647,778 net change in fund balance was due in part to increased enabling taxes as a result of the economic recovery from the effects of COVID including EIT, LST, Property Transfer Taxes as well as Parking Revenues. Additionally, hiring delays resulted in lower actual expenses from the Police Department.

Refuse Fund – The \$134,987 net change in fund balance was due to an increase in rates charged to Borough residents for refuse collection.

Proprietary Funds:

Water Fund – The \$751,910 change in Net Position was due to recognition of funds from the PFAS and MIRIA grants the expenses for which were capital in nature.

Sewer Fund – The \$(17,525) excess of expenditures over revenues were due to lower revenues due to the lingering effects of COVID-19.

Revenue Budgetary Highlights (as noted in General Fund budget and actual schedule on page 56)

Revenues were above what was projected and anticipated by the 2021 Budget due to ongoing economic recovery from the effects of COVID 19.

Expenditures Budgetary Highlights

Expenditures were under budget due to hiring delays in the Police Department as well as lower than anticipated labor expenses from the Public Works Department.

Capital Assets and Debt Administration

Capital Assets:

Ambler Borough's capital assets for its governmental and business-type activities as of December 31, 2021 totals \$21,574,925 (net of accumulated depreciation). Borough capital assets include land, plant, infrastructure, site improvements, buildings and machinery and equipment.

**CAPITAL ASSETS AT YEAR END
(NET OF DEPRECIATION)
DECEMBER 31, 2021**

	Governmental Activities	Business-Type Activities	Total 2021	Total 2020
Land	\$ 2,179,081	\$ 2,328	\$ 2,181,409	\$ 2,181,409
Construction in Progress	125,910	1,173,794	1,299,704	1,280,739
Buildings and Improvements	5,228,943	224,764	5,453,707	5,628,729
Site Improvements	153,192	-	153,192	127,529
Machinery, Vehicles, Furniture & Equipment	626,841	442,909	1,069,750	1,014,177
Plant in Service	-	7,801,851	7,801,851	7,300,230
Infrastructure	3,499,359	115,953	3,615,312	2,615,610
	<u>\$ 11,813,326</u>	<u>\$ 9,761,599</u>	<u>\$ 21,574,925</u>	<u>\$ 20,148,423</u>
Total Capital Assets, Net of Depreciation				

Infrastructure, site improvements, building and machinery and equipment are depreciated using the straight-line method.

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

Debt

At year end, the Borough had \$8,573,081 in outstanding debt, \$282,703 of which is due within one year. The Borough's business-type activities (Water & Sewer Funds) debt represents 61% of the total debt.

<u>Governmental Activities</u>	<u>2021</u>	<u>2020</u>
General Obligation Bonds/Notes	\$ 3,150,000	\$ 3,315,131
Unamortized Premiums	141,233	-
Capital Lease Payable	<u>78,879</u>	<u>82,825</u>
Total	<u>\$ 3,370,112</u>	<u>\$ 3,397,956</u>
 <u>Business-Type Activities</u>		
General Obligation Bonds	\$ 4,850,000	\$ 2,347,000
Unamortized Premiums	312,924	-
Capital Lease Payable	<u>40,045</u>	<u>60,460</u>
Total	<u>\$ 5,202,969</u>	<u>\$ 2,407,460</u>

Economic Factors and Next Year's Budget and Rates

Governmental Activities:

Ambler Borough services an area of approximately one square mile and a community of 6,807 residents. The major employers in the Borough are: the Artman Home, LTK Engineering Services, Gessnar Products, and the U.S. Post Office. The average median household income is \$110,041 compared to the national average of \$67,521 (economic statistics from the 2020 U.S. Census Bureau).

In 2021, Ambler Borough completed the beautiful green pocket park project called Ambler Square located on Butler Pike, partially funded by the 2019 DCNR grant. Borough Council and all dedicated members of the community have been working hard to transform this vacant asphalt lot into a gathering place for people of all ages. This 10,000 sq ft lot which was previously a sea of asphalt and an unofficial "used car lot" was donated to the Borough in 2016. After months of planning and public input the Borough secured a \$102,000 dollar grant from the Pennsylvania Department of Conservation and Natural Resources to create the urban oasis you see today. Ambler Square has the potential to become a lively community space that highlights the use of sustainable materials and practices, like the use of pervious pavers, and native landscaping. This project also helped the Borough with stormwater management requirements at a minimal cost to taxpayers.

The Borough was also able to complete a steep slope restoration project along Edgewood Drive using funds provided by PA DEP. This project will assist with erosion along this slope.

In 2021, we saw and felt the effects of Storm Ida, particularly around the culverts that run along Butler Pike, we have been working diligently with FEMA in accessing federal funding that may be able to be used to repair and replace some or all of the damaged infrastructure for stormwater management.

The Borough, with partial funding from the State and help from the Community Garden Committee also broke ground on what will become a Community Garden at Knights Park.

The Borough was able to resume our vibrant downtown events starting Summer of 2021 including our Annual Auto Show, Music Festival, Oktoberfest, and Holiday Parade.

BOROUGH OF AMBLER
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021

Business-Type Activities:

The Borough Water Department services approximately 5,700 customers in a six square mile radius. In addition to Amber Borough residents, it also services portions of Upper Dublin, Lower Gwynedd, Whitpain and Whitemarsh Townships.

In 2021 the Water Department completed projects associated with infrastructure improvements as a result of scope of work presented and approved to be funded by a PFAS and a MIRIA grant. While the infrastructure of the Water Department saw the effects of the Storm Ida and experienced losses to roofs, generators and well houses, we have been working with both the Borough's insurance company as well as FEMA to find sources of funding for the damages. In 2021 the Water Department completed the Butler Water Main Project and commenced work on the Knights Road project and the Loch Alsh project.

Next Year's Budget:

The 2022 Approved Budget for the Borough presents no tax or otherwise fee increases for the residents of the Borough. The General Fund balance includes the costs associated with increasing the Police Department staff to fourteen (14) officers as voted on by the Council in 2019. The Budget also includes the funds to purchase a truck for the Public Works Department which would replace a 21-year-old truck with over 118K miles.

While the Parks Budget includes a full time Parks employee with an additional \$32K allocated for Capital Projects, it is being balanced using reserve funds. Moving forward with the full-time employee may require an increase to the Parks millage in future years pending review of the Parks Plan. The Borough Planning Commission is currently working on completing the Park System Plan incorporating and prioritizing all of the recommendations / suggestions from the workshops via zoom and the survey late last year. These were great sources of input from the public and the Borough was beyond impressed with the interest from Borough residents in the Borough Parks. The Planning Commission hopes to have the Parks System Plan completed this summer.

The Borough is also working on a much-awaited PUC rate increase for the Water Department and in the meantime balancing the Water Budget using available reserves. Capital Projects for the Water Department are being funded by the \$3M Bond issued in 2021.

The Borough will also be working on a \$400K road project utilizing funds made available by the Liquid Fuels Budget.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Borough's finances and show the Borough's accountability for the funds it receives and disburses. If you have any questions about this report or to request additional financial information, please contact the Borough Manager or Finance Manager at 131 Rosemary Avenue, Ambler, PA 19002.

BOROUGH OF AMBLER
STATEMENT OF NET POSITION
DECEMBER 31, 2021

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and Cash Equivalents	\$ 4,725,060	\$ 3,414,689	\$ 8,139,749
Restricted Cash	382,842	-	382,842
Taxes Receivable	381,557	-	381,557
Accounts Receivable - Net	59,497	328,347	387,844
Mortgage Receivable	310,000	-	310,000
Internal Balances	23,032	(23,032)	-
Prepaid Expenses	6,405	-	6,405
Grants Receivable	57,072	277,580	334,652
Inventories	-	84,120	84,120
Due from Other Governments	50,251	-	50,251
Net Pension Asset	3,830,956	732,125	4,563,081
Capital Assets - Not Being Depreciated			
Land	2,179,081	2,328	2,181,409
Construction in Progress	125,910	1,173,794	1,299,704
Capital Assets - Net of Depreciation:			
Buildings and Improvements	5,228,943	224,764	5,453,707
Site Improvements	153,192	-	153,192
Machinery, Vehicles, Furniture and Equipment	626,841	442,909	1,069,750
Plant in Service	-	7,801,851	7,801,851
Infrastructure	3,499,359	115,953	3,615,312
Total Assets	<u>21,639,998</u>	<u>14,575,428</u>	<u>36,215,426</u>
<u>Deferred Outflows of Resources</u>			
Pension - Differences in Assumptions	302,246	35,686	337,932
OPEB - Differences in Experience	557,748	-	557,748
Total Deferred Outflows of Resources	<u>859,994</u>	<u>35,686</u>	<u>895,680</u>
Liabilities			
Accounts Payable	142,116	295,954	438,070
Accrued Expenses	17,486	7,612	25,098
Long Term Debt			
Due Within One Year	85,000	145,000	230,000
Due Beyond One Year	3,065,000	4,705,000	7,770,000
Unamortized Premium	141,233	312,924	454,157
Capital Leases Payable			
Due Within One Year	39,824	12,879	52,703
Due Beyond One Year	39,055	27,166	66,221
Other Postemployment Benefits			
Due Beyond One Year	5,895,387	-	5,895,387
Escrow Funds Payable	382,842	-	382,842
Total Liabilities	<u>9,807,943</u>	<u>5,506,535</u>	<u>15,314,478</u>
<u>Deferred Inflows of Resources</u>			
Related to Pension	1,535,767	370,609	1,906,376
Related to OPEB	195,119	-	195,119
Total Deferred Inflows of Resources	<u>1,730,886</u>	<u>370,609</u>	<u>2,101,495</u>
Net Position			
Net Investment in Capital Assets	8,584,447	4,558,630	13,143,077
Restricted for:			
Net Pension Asset	1,992,943	397,202	2,390,145
Refuse Collection	266,666	-	266,666
Highway Fund	294,731	-	294,731
Debt Service	281,913	-	281,913
Revolving Loan Fund	350,018	-	350,018
Recreation	173,167	-	173,167
Street Lighting	(21,013)	-	(21,013)
Unrestricted (Deficit)	(961,709)	3,778,138	2,816,429
Total Net Position	<u>\$ 10,961,163</u>	<u>\$ 8,733,970</u>	<u>\$ 19,695,133</u>

See accompanying Notes to Financial Statements.

**BOROUGH OF AMBLER
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary Government:							
Governmental Activities							
General	\$ 935,875	\$ 471,974	\$ 262,978	\$ -	\$ (200,923)	\$ -	\$ (200,923)
Protection to Persons and Property	1,879,803	-	50,251	-	(1,829,552)	-	(1,829,552)
Health and Sanitation	766,921	947,417	11,377	-	191,873	-	191,873
Highways	512,994	-	5,350	-	(507,644)	-	(507,644)
Street Lighting	37,503	-	-	-	(37,503)	-	(37,503)
Streets and Roads	120,579	-	-	-	(120,579)	-	(120,579)
Fire Protection	202,697	-	-	-	(202,697)	-	(202,697)
Recreation	101,350	-	-	-	(101,350)	-	(101,350)
Revitalization	19,635	-	-	10,200	(9,435)	-	(9,435)
Bond Issuance Costs	54,650	-	-	-	(54,650)	-	(54,650)
Interest on Long Term Debt	42,354	-	-	-	(42,354)	-	(42,354)
Total Governmental Activities	<u>4,674,361</u>	<u>1,419,391</u>	<u>329,956</u>	<u>10,200</u>	<u>(2,914,814)</u>	<u>-</u>	<u>(2,914,814)</u>
Business-Type Activities:							
Water	2,564,324	3,314,028	-	-	-	749,704	749,704
Sewer	1,008,801	991,049	-	-	-	(17,752)	(17,752)
Total Business-Type Activities	<u>3,573,125</u>	<u>4,305,077</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>731,952</u>	<u>731,952</u>
Total Primary Government	<u>\$ 8,247,486</u>	<u>\$ 5,724,468</u>	<u>\$ 329,956</u>	<u>\$ 10,200</u>	<u>(2,914,814)</u>	<u>731,952</u>	<u>(2,182,862)</u>

See accompanying Notes to Financial Statements.

BOROUGH OF AMBLER
STATEMENT OF ACTIVITIES (CONTINUED)
YEAR ENDED DECEMBER 31, 2021

	Net (Expense) Revenue and Changes in Net Position		
	Governmental	Business-Type	Total
	Activities	Activities	
General Revenues:			
Property Taxes	2,286,136	-	2,286,136
Earned Income Tax	1,219,771	-	1,219,771
Business Privilege Tax	146,864	-	146,864
Local Services Tax	142,440	-	142,440
State Motor Vehicle Fuel Tax	159,993	-	159,993
Deed Transfer Tax	281,630	-	281,630
Public Utility Realty Tax	3,239	-	3,239
Investment Earnings and Rent	70,642	2,433	73,075
Miscellaneous	213,460	-	213,460
Total General Revenues and Other Items	<u>4,524,175</u>	<u>2,433</u>	<u>4,526,608</u>
Change in Net Position	1,609,361	734,385	2,343,746
Net Position - Beginning of Year	<u>9,351,802</u>	<u>7,999,585</u>	<u>17,351,387</u>
Net Position - End of Year	<u>\$ 10,961,163</u>	<u>\$ 8,733,970</u>	<u>\$ 19,695,133</u>

See accompanying Notes to Financial Statements.

BOROUGH OF AMBLER
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	<u>Major Funds</u>		Nonmajor Governmental Funds	Total Governmental Funds
	General	Refuse		
<u>Assets</u>				
Cash and Cash Equivalents	\$ 3,616,959	\$ 230,931	\$ 877,170	\$ 4,725,060
Restricted Cash	382,842	-	-	382,842
Taxes Receivable	376,074	-	5,483	381,557
Accounts Receivable, Net	180	48,733	10,584	59,497
Miscellaneous Receivables	-	-	310,000	310,000
Due from Other Funds	129,025	22,999	-	152,024
Prepaid Expenses	-	-	6,405	6,405
Grants Receivable	57,072	-	-	57,072
Due from Other Governments	50,251	-	-	50,251
Total Assets	<u>\$ 4,612,403</u>	<u>\$ 302,663</u>	<u>\$ 1,209,642</u>	<u>\$ 6,124,708</u>
<u>Liabilities and Fund Balances</u>				
Liabilities				
Accounts Payable	\$ 104,285	\$ 5,997	\$ 31,834	\$ 142,116
Accrued Expenses	17,486	-	-	17,486
Due to Other Funds	-	30,000	98,992	128,992
Escrow Funds Payable	382,842	-	-	382,842
Total Liabilities	<u>504,613</u>	<u>35,997</u>	<u>130,826</u>	<u>671,436</u>
Fund Balances				
Restricted	-	266,666	1,078,816	1,345,482
Assigned	95,780	-	-	95,780
Unassigned	4,012,010	-	-	4,012,010
Total Fund Balances	<u>4,107,790</u>	<u>266,666</u>	<u>1,078,816</u>	<u>5,453,272</u>
Total Liabilities and Fund Balances	<u>\$ 4,612,403</u>	<u>\$ 302,663</u>	<u>\$ 1,209,642</u>	<u>\$ 6,124,708</u>

See accompanying Notes to Financial Statements.

BOROUGH OF AMBLER
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO
THE GOVERNMENT-WIDE STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2021

Fund Balances - Total Governmental Funds	\$ 5,453,272
Amounts reported for governmental activities in the statement of net position are different because:	
Net Pension Asset and Deferrals are not financial resources and, therefore are not reported in the governmental funds	2,597,435
Net OPEB Liability and Deferrals are not financial resources and, therefore are not reported in the governmental funds	(5,532,758)
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	11,813,326
Long term liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds.	
Capital Lease	(78,879)
Unamortized Premium	(141,233)
General Obligation Bonds and Note Payable	<u>(3,150,000)</u>
Net Position of Governmental Activities	<u>\$ 10,961,163</u>

BOROUGH OF AMBLER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2021

	<u>Major Funds</u>		Nonmajor Governmental Funds	Total Governmental Funds
	General	Refuse		
Revenues				
Taxes	\$ 3,748,582	\$ -	\$ 328,259	\$ 4,076,841
Foreign Fire Relief	-	-	36,582	36,582
State Motor Vehicle Fuel Tax	-	-	159,993	159,993
Licenses and Permits	158,203	-	-	158,203
Fines, Forfeits and Costs	81,973	-	-	81,973
Interest on Investments	62,173	5,211	3,258	70,642
Grants and Revenue Sharing	340,156	-	-	340,156
Charges for Services	313,771	947,417	-	1,261,188
Public Utility Realty Tax	3,239	-	-	3,239
Miscellaneous	80,466	530	-	80,996
Sale of Assets	<u>2,800</u>	<u>-</u>	<u>-</u>	<u>2,800</u>
Total Revenues	<u>4,791,363</u>	<u>953,158</u>	<u>528,092</u>	<u>6,272,613</u>
Expenditures				
General	665,007	-	-	665,007
Protection to Persons and Property	2,415,493	-	-	2,415,493
Health and Sanitation	-	766,921	-	766,921
Highways	483,282	-	29,712	512,994
Streets and Roads	120,579	-	-	120,579
Street Lighting	-	-	37,503	37,503
Fire Protection	-	-	202,697	202,697
Recreation	26,800	-	74,550	101,350
Revitalization	19,635	-	-	19,635
Debt Service	160,543	-	-	160,543
Capital Outlays	<u>317,941</u>	<u>21,250</u>	<u>51,720</u>	<u>390,911</u>
Total Expenditures	<u>4,209,280</u>	<u>788,171</u>	<u>396,182</u>	<u>5,393,633</u>
Excess (Deficit) of Revenues Over Expenditures	<u>582,083</u>	<u>164,987</u>	<u>131,910</u>	<u>878,980</u>
Other Financing Sources (Uses)				
Proceeds from Bond Issuance	3,291,233	-	-	3,291,233
Principal Retirement	(3,236,583)	-	-	(3,236,583)
Bond Issuance Costs	(54,650)	-	-	(54,650)
Proceeds from Capital Lease	35,695	-	-	35,695
Transfers In (Out)	<u>30,000</u>	<u>(30,000)</u>	<u>11,110</u>	<u>11,110</u>
Total Other Financing Sources (Uses)	<u>65,695</u>	<u>(30,000)</u>	<u>11,110</u>	<u>46,805</u>
Net Change in Fund Balances	<u>647,778</u>	<u>134,987</u>	<u>143,020</u>	<u>925,785</u>
Fund Balances - Beginning of Year	<u>3,460,012</u>	<u>131,679</u>	<u>935,796</u>	<u>4,527,487</u>
Fund Balances - End of Year	<u>\$ 4,107,790</u>	<u>\$ 266,666</u>	<u>\$ 1,078,816</u>	<u>\$ 5,453,272</u>

See accompanying Notes to Financial Statements.

BOROUGH OF AMBLER
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES
YEAR ENDED DECEMBER 31, 2021

Net Change in Fund Balances - Total Governmental Funds	\$	925,785
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense</p>		
Expenditures less disposals for general capital assets, infrastructure, and other related capital assets adjustments		390,911
Current year depreciation		(468,106)
The change in Net Pension Asset and Deferrals are reported in the Statement of Activities but are not reported in the Governmental Funds.		1,178,286
<p>The issuance of long term debt provides current financial resources to governmental funds, while the repayment of the principal of long term debt consumes the current financial resources of governmental funds.</p>		
This amount is the proceeds of the issuance of Capital Leases.		(35,695)
This amount is the proceeds of the issuance of General Obligation Bonds.		(3,291,233)
<p>The governmental funds report debt proceeds as financing sources, while repayment of debt principal is reported as an expenditure. In the statement of net position, however, issuing debt increases long term liabilities and does not affect the statement of activities and repayment of principal reduces the liability. The net effect of these differences in the treatment of long-term debt is as follows:</p>		
<p>Principal repayments:</p>		
General Obligation Note		3,315,131
Capital Leases		39,641
<p>Other postemployment benefits do not require the use of current financial resources, therefore, are not reported as expenditures in Governmental Funds as follows:</p>		
Change in postemployment benefits		<u>(445,359)</u>
Change in Net Position of Governmental Activities	\$	<u>1,609,361</u>

**BOROUGH OF AMBLER
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021**

	Water Fund	Sewer Fund	Total
<u>Assets</u>			
Current Assets			
Cash and Cash Equivalents	\$ 3,216,345	\$ 198,344	\$ 3,414,689
Accounts Receivable (Net of Allowance for Uncollectibles)	284,940	43,407	328,347
Due from Other Funds	-	19,523	19,523
Grants Receivable	277,580	-	277,580
Other Assets	-	-	-
Inventories	84,120	-	84,120
Total Current Assets	<u>3,862,985</u>	<u>261,274</u>	<u>4,124,259</u>
Non-Current Assets			
Net Pension Asset	585,725	146,400	732,125
Capital Assets			
Land	2,328	-	2,328
Construction-In-Progress	1,173,794	-	1,173,794
Infrastructure (Net)	-	128,618	128,618
Building (Net)	818,304	6,909	825,213
Machinery, Vehicles, Furniture and Equipment (Net)	1,567,401	99,445	1,666,846
Accumulated Depreciation	(9,052,726)	(66,836)	(9,119,562)
Plant in Service (Net)	15,084,362	-	15,084,362
Total Capital Assets (Net of Accumulated Depreciation)	<u>9,593,463</u>	<u>168,136</u>	<u>9,761,599</u>
Total Non-Current Assets	<u>10,179,188</u>	<u>314,536</u>	<u>10,493,724</u>
Total Assets	<u>14,042,173</u>	<u>575,810</u>	<u>14,617,983</u>
<u>Deferred Outflows of Resources</u>			
Pension-Differences in Assumptions	28,995	6,691	35,686
Total Deferred Outflows of Resources	<u>28,995</u>	<u>6,691</u>	<u>35,686</u>
<u>Liabilities</u>			
Current Liabilities			
Accounts Payable	210,440	85,514	295,954
Accrued Expenses	6,580	1,032	7,612
Due to Other Funds	42,555	-	42,555
Capital Leases Payable - Due Within One Year	12,879	-	12,879
General Obligation Bonds Payable - Due Within One Year	145,000	-	145,000
Total Current Liabilities	<u>417,454</u>	<u>86,546</u>	<u>504,000</u>
Non-Current Liabilities			
Capital Leases Payable - Due in More than One Year	27,166	-	27,166
Unamortized Premium	312,924	-	312,924
General Obligation Bonds Payable - Due in More than One Year	4,705,000	-	4,705,000
Total Non-Current Liabilities	<u>5,045,090</u>	<u>-</u>	<u>5,045,090</u>
Total Liabilities	<u>5,462,544</u>	<u>86,546</u>	<u>5,549,090</u>
<u>Deferred Inflows of Resources</u>			
Related to Pension	296,698	73,911	370,609
Total Deferred Inflows of Resources	<u>296,698</u>	<u>73,911</u>	<u>370,609</u>
<u>Net Position</u>			
Net Investment in Capital Assets	4,390,494	168,136	4,558,630
Restricted for Pension	318,022	79,180	397,202
Unrestricted	3,603,410	174,728	3,778,138
Total Net Position	<u>\$ 8,311,926</u>	<u>\$ 422,044</u>	<u>\$ 8,733,970</u>

See accompanying Notes to Financial Statements.

BOROUGH OF AMBLER
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2021

	Water Fund	Sewer Fund	Total
Operating Revenues			
Metered Water Sales	\$ 2,211,776	\$ -	\$ 2,211,776
PFAS Grant	747,822	-	747,822
Sewer Rents	-	918,628	918,628
Water Tower Rental	248,040	-	248,040
Water Line Protection	5,768	-	5,768
Miscellaneous	100,622	72,421	173,043
Total Operating Revenue	3,314,028	991,049	4,305,077
Operating Expenses			
Source of Supply	96,692	-	96,692
Purification	118,993	-	118,993
Pumping	267,430	-	267,430
Distribution	654,375	-	654,375
Meter Installation	7,588	-	7,588
Collection System	-	687,480	687,480
Administrative	1,325,998	321,321	1,647,319
Total Operating Expenses	2,471,076	1,008,801	3,479,877
Operating Income (Loss)	842,952	(17,752)	825,200
Nonoperating Revenue (Expense)			
Interest Income	2,206	227	2,433
Transfers to General Fund	-	-	-
Debt Service Expense	(93,248)	-	(93,248)
Total Nonoperating Revenue (Expense)	(91,042)	227	(90,815)
Change in Net Position	751,910	(17,525)	734,385
Net Position - Beginning of Year	7,560,016	439,569	7,999,585
Net Position - End of Year	\$ 8,311,926	\$ 422,044	\$ 8,733,970

See accompanying Notes to Financial Statements.

BOROUGH OF AMBLER
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2021

	Water Fund	Sewer Fund	Total
Cash Flows Operating Activities			
Receipts from Customers and Users	\$ 2,280,248	\$ 949,959	\$ 3,230,207
Receipts from Others	824,672	72,421	897,093
Payments to Suppliers and Vendors	(1,089,367)	(798,295)	(1,887,662)
Payments to Employees	(1,010,355)	(203,872)	(1,214,227)
Net Cash Provided by (Used in) Operating Activities	<u>1,005,198</u>	<u>20,213</u>	<u>1,025,411</u>
Cash Flows from Non-Capital Financing Activities			
Operating Interfund Advances, Net	<u>(17,603)</u>	<u>14,071</u>	<u>(3,532)</u>
Net Cash Provided by (Used in) Non-Capital Financing Activities	<u>(17,603)</u>	<u>14,071</u>	<u>(3,532)</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition and Construction of Capital Assets	(1,825,915)	(42,714)	(1,868,629)
Repayment of Capital Lease	(20,415)	-	(20,415)
Proceeds from Bond Issuance	4,850,000	-	4,850,000
Unamortized Premium on Issuance	312,924	-	312,924
Principal Paid on General Obligation Bonds	(2,347,000)	-	(2,347,000)
Debt Issuance Expense	(93,248)	-	(93,248)
Net Cash Used in Capital and Related Financing Activities	<u>876,346</u>	<u>(42,714)</u>	<u>833,632</u>
Cash Flows from Investing Activities			
Reinvested Interest on Investment	<u>2,206</u>	<u>227</u>	<u>2,433</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,866,147	(8,203)	1,857,944
Cash and Cash Equivalents - Beginning of Year	<u>1,350,198</u>	<u>206,547</u>	<u>1,556,745</u>
Cash and Cash Equivalents - End of Year	<u>\$ 3,216,345</u>	<u>\$ 198,344</u>	<u>\$ 3,414,689</u>

See accompanying Notes to Financial Statements.

BOROUGH OF AMBLER
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2021

	Water Fund	Sewer Fund	Total
Reconciliation of Operating Income To			
Net Cash Provided By (Used in) Operating Activities			
Operating Income (Loss)	\$ 842,952	\$ (17,752)	\$ 825,200
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation Expense	358,431	6,502	364,933
Change in Assets and Liabilities:			
Change in Accounts Receivable	68,472	31,331	99,803
Change in Grants Receivable	(277,580)	-	(277,580)
Change in Inventory	4,961	-	4,961
Change in Accounts Payable	131,916	27,541	159,457
Change in Accrued Expense	(16,087)	434	(15,653)
Change in Other Assets	3,500	-	3,500
Change in Pension Asset and Deferrals	(111,367)	(27,843)	(139,210)
Total Adjustments	162,246	37,965	200,211
Net Cash Provided by (Used in) Operating Activities	\$ 1,005,198	\$ 20,213	\$ 1,025,411

Noncash Transactions:

The Borough's Water Fund had proceeds from bond issuance in 2021 totaling \$4,850,000.

BOROUGH OF AMBLER
STATEMENT OF PLAN NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2021

	<u>Component Unit</u>
Assets	
Cash and Cash Equivalents	\$ 150,856
Accrued Income	107,270
Investments	
Stocks, at Fair Value	8,346,485
Mutual Funds, at Fair Value	<u>11,382,834</u>
Total Assets	<u>\$ 19,987,445</u>
 Net Position Restricted for Pensions	 <u>\$ 19,987,445</u>

See accompanying Notes to Financial Statements.

BOROUGH OF AMBLER
SCHEDULE OF CHANGES IN PLAN NET POSITION
FIDUCIARY FUNDS
YEAR ENDED DECEMBER 31, 2021

	<u>Component Unit</u>
Additions	
Contributions:	
Plan Members	\$ 101,844
Employer	<u>284,410</u>
Total Contributions	<u>386,254</u>
Investment Earnings:	
Net Appreciation in Fair Value of Investments	2,127,643
Interest and Dividends	<u>363,109</u>
Total Investment Earnings	2,490,752
Less Investment Expense	<u>(159,749)</u>
Net Investment Earnings	<u>2,331,003</u>
Total Additions	<u>2,717,257</u>
Deductions	
Benefits	<u>755,301</u>
Total Deductions	<u>755,301</u>
Change in Net Position	1,961,956
Net Position Held in Trust for Pension Benefits	
Net Position - Beginning of Year	<u>18,025,489</u>
Net Position - End of Year	<u>\$ 19,987,445</u>

See accompanying Notes to Financial Statements.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Borough's financial statements are prepared in accordance with U.S. generally accepted accounting principles (GAAP) for the year ended December 31, 2021. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations) and Implementation Guide.

A. Financial Reporting Entity

The Borough of Ambler ("Borough") was incorporated in 1888 under the laws of the Commonwealth of Pennsylvania. The Borough operates under a council-mayor form of government in accordance with the Pennsylvania Borough Code.

B. Basic Financial Statements

1. Government-Wide Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) display information about the primary government and its component units. Based on the criteria set forth by GASB, the Borough has determined that there are no organizations or agencies which qualify as component units which should be included in these financial statements. These statements include the financial activities of the overall Borough government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external parties for support.

In the government-wide statement of net position, both the governmental and business-type activities columns: (a) are presented on a consolidated basis by column; and (b) are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Borough's net position is reported in three parts: (1) net investment in capital assets; (2) restricted net position; and (3) unrestricted net position. The Borough first utilizes restricted resources to finance qualifying activities.

The statement of activities demonstrates the degree to which the direct expenses of each function of the Borough's governmental activities and different business-type activity are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. Program revenues include: (1) charges for services paid by the recipients of goods, services, or privileges provided by a given function or activity; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or activity. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

2. Fund Financial Statements

The fund financial statements provide information about the Borough's funds, including its fiduciary funds. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of governmental and proprietary fund financial statements is on major individual governmental and enterprise funds, with each displayed as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or incidental activities.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basic Financial Statements (Continued)

2. Fund Financial Statements (Continued)

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods. The principal operating revenues of the Borough's proprietary funds are charges to customers for services. Operating expenses include the cost of providing services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The Borough reports the following major governmental funds:

The General Fund is the general operating fund of the Borough and accounts for all revenues and expenditures of the Borough not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to other funds are accounted for in this fund. General operating expenditures and capital improvement costs not paid through other funds are paid from the General Fund. The primary sources of revenues are from property taxes and earned income taxes.

The Refuse Fund is used to account for revenues and expenses related to refuse collection.

Additionally, the Borough reports the following fund types: (special revenue funds, and debt service funds which are included as nonmajor funds in Other Governmental Funds).

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Street Lighting Fund, Recreation Fund, Fire Fund, Liquid Fuels, Highway Fund and the Revolving Loan Fund are classified as special revenue funds.

Debt Service Fund is used to account for the servicing of general long-term debt not being financed by proprietary funds.

Fiduciary Component Unit

The Borough's Non-Uniform and Police Pension Plans ("Plans") were established to provide retirement benefits to eligible retirees of the Borough. The Plans are included in the financial reporting entity as fiduciary funds because the Plans are (1) considered to be legally separate entities, (2) the Borough appoints a voting majority of the governing board, and (3) the Plans impose a financial burden on the Borough as it is legally obligated to make contributions to the Plans.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting

The government-wide, proprietary fund, and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. The Borough of Ambler considers all revenues to be available if they are collected within 60 days after the end of the current period. Property and other taxes, licenses, and interest are all considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, compensated absences, and claims and judgments, which are recognized as expenditures to the extent that they have matured. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources. Acquisition of capital assets is recorded as expenditures.

When both restricted and unrestricted resources are available for use, it is the Borough's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Budgets and Budgetary Accounting

Budgets are prepared on the same basis of accounting as the financial statements. Each fall, the Borough Council adopts an annual budget for the following year for the General, Refuse, Proprietary and certain Special Revenue Funds as set forth in the Borough code. Legal budgetary control is at the fund level. The accompanying statements of revenues, expenditures and changes in fund balance budget and actual – general fund and refuse fund are included in required supplementary information.

Interfund transfers not approved in the budget must be approved by Council motion in accordance with the Borough Code.

Budgeted amounts are reported as originally adopted, and amended, if any. Unexpended budget amounts lapse at the end of the year. The Council may take specific action to commit or assign fund equity.

E. Assets, Liabilities, and Net Position or Fund Balance

1. *Cash and Cash Equivalents*

Bank accounts, certificates of deposits and investment in the Pennsylvania Local Government Investment Trust are all highly liquid investments and are considered to be cash and cash equivalents as presented on the statement of net position, balance sheet and statement of cash flows.

2. *Receivables and Payables*

During the course of operations numerous transactions occur between funds for goods or services, which require reimbursement. Amounts unpaid at the end of the year are reflected as due to / due from other funds. Long term interfund loans expected to be paid back within a defined time period are reflected as advances to / advances from other funds.

Taxes receivable reflect amounts receivable for real estate, earned income, local services and transfer taxes collected by the tax collector for 2020 and remitted to the Borough after year end.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, and Net Position or Equity (Continued)

3. *Inventories*

The Borough does not maintain accounting records relating to the minor cost of materials and supplies inventories, other than those in the Water Fund. Accordingly, such items are not included in the financial statements. Water Fund inventories are recorded at fair value. The Water Fund inventory includes small parts used for repairs and maintenance.

4. *Capital Assets*

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' estimated useful lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Other Improvements	25-75
Site Improvement	25-75
Infrastructure	25-75
Machinery, Vehicles, Furniture and Equipment	3-15

5. *Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, and Net Position or Equity (Continued)

6. *Long-Term Obligation*

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issues is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

7. *Net Position*

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources in the government-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets, net of any unspent debt proceeds. Net investment in capital assets excludes unspent debt proceeds. The Borough applies restricted resources when an expense is incurred for purposes for which restricted net position is available.

8. *Fund Balance*

The Borough follows GASB Statement No. 54, *Fund Balance Reporting and Government Fund Type Definitions*. This statement provides defined fund balance categories to make the nature and extent of the constraints placed upon a government's fund balance more transparent. Fund balances of the government funds are classified as follows:

Nonspendable – Amounts that cannot be spent because of their form or because they are legally or contractually required to be maintained intact.

Restricted – Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – Amounts that can be used only for specific purposes determined by a formal action of the Borough Council. The Council is the highest decision making authority of the Borough. Commitments may be established, modified or rescinded only through ordinances or resolutions approved by the Borough Council.

Assigned – Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.

Unassigned – Residual net resources.

The Borough typically uses restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Revenues, Expenditures and Expenses

Tax revenues – General Fund property taxes and earned income taxes collected within sixty days subsequent to December 31 are recognized as revenue, if material and they apply to the prior year.

Real estate property tax – Real estate property taxes attach as an enforceable lien on property on January 1. Taxes are billed March 1 and payable under the following terms: a 2% discount March 1 through April 30; face amount May 1 through June 30; and a 10% penalty after June 30. The Borough elects a tax collector to collect the property tax levied. The tax collector remits Borough taxes at least monthly and is paid a salary.

Transfers and dividends – Operating transfers between governmental and nongovernmental fund types are reported as other financing sources (uses) within those funds.

G. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 DEPOSITS AND INVESTMENTS

Pennsylvania statutes provide for investment of municipal funds into certain authorized investment types including U.S. Treasury bills, other short-term U.S. and Pennsylvania government obligations, and insured or collateralized time deposits and certificates of deposit. The statutes do not prescribe regulations related to demand deposits; however, they do allow the pooling of governmental funds for investment purposes. The Borough may also place deposits that are insured by the Federal Deposit Insurance Corporation (“FDIC”) and deposits that are collateralized on an individual or on a pooled basis in accordance with Act No. 72 of the Commonwealth of Pennsylvania, August 6, 1971.

The deposit and investment policy of the Borough adheres to state statutes and prudent business practice. Deposits of the Borough are either maintained in demand deposits, highly liquid money market funds or pooled for investment purposes in the Pennsylvania Local Government Investment Trust (PLGIT) and are captioned as “cash and cash equivalents” in the balance sheet and statement of net position. The deposits and investments of the fiduciary funds are administered by trustees and are held separately from those of other municipal funds. There were no deposit or investment transactions during the year that were in violation of either the state statutes or the policy of the Borough.

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Borough’s deposits may not be returned to it. The Borough does not have a deposit policy for custodial credit risk. As of December 31, 2021, the Borough’s cash balances, excluding fiduciary funds, were exposed to custodial credit risk as follows:

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

Deposits (Continued)

Insured by FDIC	\$ 250,000
Collateralized	-
Uninsured and Collateral Held by the Pledging Bank's Trust Department not in the Government's Name	<u>8,918,573</u>
Total	<u>\$ 9,168,573</u>

Reconciliation to the Financial Statements

Uninsured Amount Above	\$ 8,918,573
Plus: Insured Amount	250,000
Less: Outstanding Checks	(653,001)
Plus: Deposits in Transit	5,715
Other Reconciling Items	<u>1,304</u>
Carrying Amount - Bank Balances	8,522,591
Plus: Petty Cash	<u>-</u>
Total Cash per Financial Statements	<u>\$ 8,522,591</u>

The Borough's cash balance includes \$382,842 of restricted escrow deposits. These monies are held by the Borough in a custodial capacity for developers.

NOTE 3 ACCOUNTS RECEIVABLE

Following is a summary of receivables at December 31, 2021:

	Governmental Funds				Proprietary Funds		
	General Fund	Refuse Fund	Other Governmental Funds	Total	Water Fund	Sewer Fund	Total
Refuse Fees	\$ -	\$ 50,733	\$ -	\$ 50,733	\$ -	\$ -	\$ -
Utility User Fees	180	-	-	180	307,090	48,407	355,497
Mortgage Receivable	-	-	310,000	310,000	-	-	-
Other Receivables	-	-	10,584	10,584	-	-	-
Less: Allowance for Doubtful Accounts	-	(2,000)	-	(2,000)	(22,150)	(5,000)	(27,150)
Net Accounts Receivable	<u>\$ 180</u>	<u>\$ 48,733</u>	<u>\$ 320,584</u>	<u>\$ 369,497</u>	<u>\$ 284,940</u>	<u>\$ 43,407</u>	<u>\$ 328,347</u>

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 4 PROPERTY AND EQUIPMENT

Governmental Activities capital assets consist of the following at December 31, 2021:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 2,179,081	\$ -	\$ -	\$ 2,179,081
Construction in Progress	1,042,956	236,816	1,153,862	125,910
Total Capital Assets, Not Being Depreciated	3,222,037	236,816	1,153,862	2,304,991
Capital Assets, Depreciated:				
Buildings and Other Improvements	6,697,039	2,464	-	6,699,503
Site Improvements	315,059	41,649	-	356,708
Machinery, Vehicles, Furniture and Equipment	1,413,957	73,954	2,593	1,485,318
Infrastructure	3,761,834	1,190,797	-	4,952,631
Total Capital Assets, Being Depreciated	12,187,889	1,308,864	2,593	13,494,160
Accumulated Depreciation for:				
Buildings and Other Improvements	1,313,132	157,428	-	1,470,560
Site Improvements	187,531	15,985	-	203,516
Machinery, Vehicles, Furniture and Equipment	753,864	106,299	1,686	858,477
Infrastructure	1,264,878	188,394	-	1,453,272
Total Accumulated Depreciation	3,519,405	468,106	1,686	3,985,825
Total Capital Assets, Being Depreciated, Net	8,668,484	840,758	907	9,508,335
Governmental Activities Capital Assets, Net	\$ 11,890,521	\$ 1,077,574	\$ 1,154,769	\$ 11,813,326

Business-Type Activities capital assets consist of the following at December 31, 2021:

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 2,328	\$ -	\$ -	\$ 2,328
Construction in Progress	237,783	1,519,061	583,050	1,173,794
Total Capital Assets, Not Being Depreciated	240,111	1,519,061	583,050	1,176,122
Capital Assets, Being Depreciated				
Infrastructure	128,618	-	-	128,618
Buildings and Other Improvements	822,749	2,464	-	825,213
Machinery, Vehicles, Furniture and Equipment	1,533,418	133,428	-	1,666,846
Plant in Service	14,287,636	796,726	-	15,084,362
Total Capital Assets, Being Depreciated	16,772,421	932,618	-	17,705,039
Accumulated Depreciation for:				
Infrastructure	9,963	2,701	-	12,664
Buildings and Other Improvements	577,926	22,523	-	600,449
Machinery, Vehicles, Furniture and Equipment	1,179,333	44,604	-	1,223,937
Plant in Service	6,987,408	295,104	-	7,282,512
Total Accumulated Depreciation	8,754,630	364,932	-	9,119,562
Total Capital Assets, Being Depreciated, Net	8,017,791	567,686	-	8,585,477
Business-Type Activities Capital Assets, Net	\$ 8,257,902	\$ 2,086,747	\$ 583,050	\$ 9,761,599

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 5 CAPITAL LEASE OBLIGATIONS

The Borough acquired several pieces of equipment under the provisions of long term leases. For financial reporting purposes, minimum lease payments relating to the leases have been capitalized.

The cost and depreciation under the capital leases are as follows:

	<u>Amount</u>
Cost	\$ 242,632
Accumulated Depreciation	<u>(19,202)</u>
Total	<u>\$ 223,430</u>

The future minimum lease payments under the capital lease and the net present value of future minimum capital lease payments at December 31, 2021 are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2022	\$ 57,576
2023	41,137
2024	<u>28,642</u>
Total Minimum Lease Payments	127,354
Less: Amount of Representing Interest	<u>8,430</u>
	<u>\$ 118,924</u>
Present Value of Future Lease Payments	
Current Portion	\$ 52,703
Long-Term Portion	<u>66,221</u>
	<u>\$ 118,924</u>

NOTE 6 LONG-TERM DEBT

On August 19, 2021, the Borough issued \$8,000,000 of General Obligation Bonds, Series of 2021. Proceeds of the Bond will be used to: (1) currently refund the Borough's General Obligation note, Series of 2015, currently outstanding in the principal amount of \$2,704,000, (2) currently refund the Borough's General Obligation Bonds, Series of 2016, currently outstanding in the principal amount of \$3,185,000; (3) fund various capital improvements of the Borough, and (4) pay the costs of issuing the bonds.

The General Obligation Bonds are direct obligations of the Borough.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 6 LONG-TERM DEBT (CONTINUED)

The following is a schedule of aggregate principal and interest payments of the Borough's Governmental Activities for each of the next five years and each five-year period thereafter for the 2021 General Obligation Bond:

Year Ending December 31,	Principal	Interest	Total
2022	\$ 85,000	\$ 95,517	\$ 180,517
2023	105,000	72,653	177,653
2024	115,000	67,153	182,153
2025	115,000	61,403	176,403
2026	125,000	55,403	180,403
2027-2031	675,000	228,038	903,038
2032-2036	755,000	156,638	911,638
2037-2041	820,000	78,188	898,188
2042-2043	355,000	7,329	362,329
Total	<u>\$ 3,150,000</u>	<u>\$ 822,322</u>	<u>\$ 3,972,322</u>

The following is a schedule of aggregate principal and interest payments of the Borough's Business-Type Activities for each of the next five years and each five-year period thereafter for the 2021 General Obligation Bonds:

Year Ending December 31,	Principal	Interest	Total
2022	\$ 145,000	\$ 162,064	\$ 307,064
2023	260,000	121,200	381,200
2024	275,000	107,825	382,825
2025	290,000	93,700	383,700
2026	295,000	79,075	374,075
2027-2031	1,635,000	278,050	1,913,050
2032-2036	1,790,000	107,000	1,897,000
2037	160,000	1,600	161,600
Total	<u>\$ 4,850,000</u>	<u>\$ 950,514</u>	<u>\$ 5,800,514</u>

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 6 LONG-TERM DEBT (CONTINUED)

Changes in Long-Term Debt:

Long-term debt activity for the year ended December 31, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Series 2016 Bonds	\$ 3,315,131	\$ -	\$ 3,315,131	\$ -	\$ -
Series 2021 Bonds	-	3,150,000	-	3,150,000	85,000
Unamortized Premiums	-	141,233	-	141,233	-
Capital Leases	82,825	35,695	55,639	78,879	39,824
Governmental Activity Long-Term Debt	<u>\$ 3,397,956</u>	<u>\$ 3,326,928</u>	<u>\$ 3,370,770</u>	<u>\$ 3,370,112</u>	<u>\$ 124,824</u>
Business-Type Activities:					
Series 2015 Note	\$ 2,347,000	\$ -	\$ 2,347,000	\$ -	\$ -
Series 2021 Bonds	-	4,850,000	-	4,850,000	145,000
Unamortized Premiums	-	312,924	-	312,924	-
Capital Leases	60,460	-	20,415	40,045	12,879
Business -Type Activity Long-Term Debt	<u>\$ 2,407,460</u>	<u>\$ 5,162,924</u>	<u>\$ 2,367,415</u>	<u>\$ 5,202,969</u>	<u>\$ 157,879</u>

NOTE 7 JOINT VENTURE

The Borough is one of five participating municipalities in the Ambler Waste Water Treatment Plant, which provides sewage treatment services to its members. The Borough of Ambler is the plant administrator.

The cost of operating and maintaining the Treatment Plant including the costs of administrative expenses and record keeping are shared by each municipality in proportion to the resident population equivalents of the units connected to the representative collection system. The annual operating fee varies each year based on the budget and usage. The Borough's operating fee paid to the Treatment Plant by the Sewer Fund amounted to \$498,805 in 2021.

The participant's share of capital improvements and additions is based on each municipality's purchased capacity as per a 1959 agreement and its subsequent amendments. The current rates in effect were fixed as of 1978. The Borough's capital contribution paid by the Sewer Fund to the Treatment Plant amounted to \$158,402 in 2021.

The Treatment Plant reimburses the Borough of Ambler for administrative costs related to plant operations. An administrative fee of \$209,693 was recognized as revenue for the year ended December 31, 2021.

Separate financial statements for the Treatment Plant are prepared and available.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 8 INTERFUND PAYABLE AND RECEIVABLE

The composition of interfund balances for the fund financial statements as of December 31, 2021, is as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 129,025	\$ -
Street Light	-	(80,000)
Fire Fund	-	(18,992)
Refuse Fund	22,999	(30,000)
Water Fund	-	(42,555)
Sewer Fund	<u>19,523</u>	<u>-</u>
Total	<u>\$ 171,547</u>	<u>\$ (171,547)</u>

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds".

NOTE 9 EARNED INCOME TAX

Earned income tax was levied at a rate of one percent of gross wages for all individuals living or working in the Borough of Ambler in 2021. The Borough is entitled to 50% of the tax collected and the Wissahickon School District is entitled to the other 50% of the tax receipts. Earned income tax revenue recognized by the Borough for the year ended December 31, 2021 amounted to \$1,219,771.

NOTE 10 RISK MANAGEMENT

The Borough is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Accordingly, the Borough has entered into a participation agreement with certain surrounding municipalities in Montgomery and Bucks Counties, Pennsylvania to form the Delaware Valley Insurance Trust (Trust). The Trust has created a self insurance pool to offer coverage to eligible municipalities. The Borough is participating in the Trust insurance coverage.

For the pool coverage there is a total risk and cost sharing for all participants. Liabilities in excess of assets of the Trust may be assessed to participating members. Specific excess insurance is provided to protect against catastrophic losses.

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage from the previous year in the Borough's insurance policies.

NOTE 11 COMMITMENTS

In September 2020, the Borough entered into a contract for refuse, dumpster, and yard waste services over a five-year period. The contract was extended until December 31, 2025, at a cost of approximately \$44,568 per month.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 12 CONTINGENT LIABILITIES

The Borough is involved in certain legal matters through the normal course of business. It is not presently possible to determine the ultimate outcome or settlement cost, if any, of these matters. Management believes that any liability that may result from the resolution of these matters will not have a material adverse effect on the accompanying financial statements and, accordingly, no provision has been recorded.

NOTE 13 PENSION PLANS

MUNICIPAL EMPLOYEES (NON-UNIFORMED) DEFINED BENEFIT PENSION PLAN

A. Plan Description:

The plan is a single employer defined benefit plan administered by the Borough of Ambler. The authority to establish and amend benefit provisions rests with the Borough of Ambler Council. Covered employees are full-time non-uniform employees who were hired prior to January 1, 2014. The normal retirement benefit is the greater of 25% of average monthly salary paid to such employee during three calendar years of highest earnings ending with December 31st on or next preceding his or her 65th birthday, reduced by 1/15 for each full year of service by which the employee's service at retirement is less than fifteen years, and is 40% of the average monthly salary paid to such employee during the three calendar years of highest earnings ending with the December 31st on or next preceding his or her 65th birthday, reduced by 1/25 for each full year of service by which the employee's service at retirement is less than twenty five years. A member is eligible for normal retirement on the last day of the month in which the member's 65th birthday occurs. There are 14 active employees currently covered. There are 17 persons receiving benefits.

Early retirement is provided for upon the attainment of age 55 and at least 25 years of service. Ten years of service are required for vesting. If a member dies before the 60 monthly payments have been received, the remainder of the 60 months will automatically continue to the member's beneficiary. The funds are invested primarily in stocks and mutual funds.

All full time non-uniform employees hired after January 1, 2014 will be enrolled in a defined contribution plan as described in Note 14.

B. Summary of Significant Accounting Policies:

Basis of Accounting

The plan's policy is to prepare its financial statements on the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 13 PENSION PLANS (CONTINUED)

MUNICIPAL EMPLOYEES (NON-UNIFORMED) DEFINED BENEFIT PENSION PLAN (CONTINUED)

Valuation of Investments

Investments are reported at fair value. Quoted market prices are used to value investments. Shares of mutual funds are valued at the net asset value of shares held by the plan at year end. Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

Risks and Uncertainties

The plan provides for investment in a variety of investment funds. In general, investments are exposed to various risks, such as interest rate, credit and overall market volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of the investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of plan net position.

C. Funding Policy and Contributions

The plan is funded by member contributions, funds paid by the Commonwealth of Pennsylvania and by Borough contributions, if required.

Employees are required to contribute 3% of compensation to the plan. Employee contributions amounted to \$31,964 for the year ended December 31, 2021.

D. Cash and Cash Equivalents

Custodial credit risk is the risk that in the event of a bank failure, the Borough's deposits may not be returned to it. The Borough does not have a deposit policy for custodial credit risk. The law provides that the Borough's Pension Trust funds may invest in any form or type of investment, financial instrument, or financial transaction if determined by the Borough to be prudent. As of December 31, 2021, the Borough's pension cash and cash equivalents were not exposed to custodial credit risk since the balance is covered by FDIC insurance.

E. Investments

As of December 31, 2021, the Borough had the following pension plan investments:

	Fair Value
Money Market Fund	\$ 59,165
Accrued Income	37,001
Corporate Debt and Equities	2,899,220
Other Investments	<u>3,957,100</u>
Total Investments	<u>\$ 6,952,486</u>

As of December 31, 2021, none of the Borough's pension plan investments are rated.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 13 PENSION PLANS (CONTINUED)

MUNICIPAL EMPLOYEES (NON-UNIFORMED) DEFINED BENEFIT PENSION PLAN (CONTINUED)

F. Investment Concentration

Total plan net position as of December 31, 2021 amounted to \$6,952,486. Five percent of total plan assets amounted to \$347,624 as of December 31, 2021. The following funds represent 5% or more of the total net plan assets at December 31:

Investments	Amount	Percent of Total
Univest Special Money Market Fund	\$ 1,740,253	27.39%

G. Actuarial Assumptions

The information presented in the required supplementary schedules was determined as part of the biennial actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows:

Valuation date	January 1, 2021 projected to December 31, 2021
Actuarial cost method	Normal entry age actuarial cost method (a)
Asset Valuation method	Market Value
Actuarial assumptions	
Investment rate of return	6.50% per annum
Projected salary increases	3.75% average, including inflation

(a) Under the normal entry age actuarial cost method, the actuarial present value of the projected benefits of each individual included in the valuation is allocated on a level basis over the compensation of the individual between entry age and assumed exit age.

MUNICIPAL POLICE DEFINED BENEFIT PENSION PLAN

A. Plan Description

The plan is a single employer defined benefit plan administered by the Borough of Ambler. The plan provides retirement disability and death benefits to plan members and beneficiaries. The authority to establish and amend benefit provisions rests with the Borough of Ambler Council.

The plan's normal retirement is age 50 with 25 years of service. Twelve years of service is required for vesting. The normal retirement benefit is life income consisting of one-half of the member's average salary for the last 36 months plus \$100 per month for each year of service in excess of 25 years up to a maximum of 30 years of service, or \$500 per month including any social security from police service and any pension from a previous fund. Retirement is mandatory at age 70. The plan allows members to retire with a reduced benefit after 20 years of service. The amount of early retirement pension is the actuarial equivalent of the normal retirement benefit reduced by service at retirement over expected service at normal retirement.

If an officer is killed in the line of duty, then 100% of the salary is payable to the surviving spouse or children, if no spouse.

A survivor benefit of 50% of the member's pension is provided to the survivor spouse or children under 18.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 13 PENSION PLANS (CONTINUED)

MUNICIPAL POLICE DEFINED BENEFIT PENSION PLAN

A. Plan Description (Continued)

The plan also provides a disability benefit. Upon total and permanent disability, a member will receive 75 percent of the monthly salary rate effective at the time of applying for disability benefits, offset by benefits under workers compensation, until normal retirement, at which time the employee receives their retirement benefit.

After each anniversary of retirement, the retirement benefit is adjusted annually to reflect the cost of living change in the preceding calendar year, based upon the increase in the Consumer Price Index of the U.S. Department of Labor for the Philadelphia area.

Covered employees are full-time police officers.

Number of covered active employees	14
Number of persons receiving benefits	10
Terminated employees vested, but not receiving benefits	1

B. Summary of Significant Accounting Policies:

Basis of Accounting

The plan's policy is to prepare its financial statements on the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Valuation of Investments

Investments, which consist primarily of common stock and mutual funds, are reported at fair value. Quoted market prices are used to value investments. Shares of mutual funds are valued at the net asset value of shares held by the plan at year end.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

Administrative Expenses

The plan pays the administrative expenses.

Risks and Uncertainties

The plan provides for investment in a variety of investment funds. In general, investments are exposed to various risks, such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of the investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of plan net position.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 13 PENSION PLANS (CONTINUED)

MUNICIPAL POLICE DEFINED BENEFIT PENSION PLAN (CONTINUED)

C. Funding Policy and Contributions

The plan is funded from contributions by all full time police officers, funds paid by the Commonwealth of Pennsylvania and by Borough contributions, if required.

Members were required to contribute at least five percent of compensation to the plan, but not more than 8%. Effective September 20, 2000 for any year in which it is determined by an actuarial valuation report prepared in accordance with the Municipal Plan Funding Standard and Recovery Act (Act 205) that the plan has a balance that is twenty-five percent (25%) in excess of the minimum amount needed to declare it actuarially sound, then the Borough Council could, on an annual basis by ordinance or resolution, reduce or eliminate payments into the pension fund by plan members. When required by the actuary in accordance with any such report, funding must resume as necessary to keep the balance at or over 25% in excess of the minimum needed for actuarial soundness, but member contributions will in such event remain within the parameters set forth above.

Employees contributed 5% for the year ended December 31, 2021. Amount contributed was \$69,880.

D. Cash and Cash Equivalents

Custodial credit risk is the risk that in the event of a bank failure, the Borough's deposits may not be returned to it. The Borough does not have a deposit policy for custodial credit risk. The law provides that the Borough's Pension Trust funds may invest in any form or type of investment, financial instrument, or financial transaction if determined by the Borough to be prudent. As of December 31, 2021, the Borough's pension plan cash and cash equivalents were not exposed to custodial credit risk since the balance is covered by FDIC insurance.

E. Investments

As of December 31, 2021, the plan had the following investments:

	Fair Value
Money Market Fund	\$ 91,691
Accrued Income	70,269
Domestic Equities	5,447,265
Mutual Funds	<u>7,425,734</u>
Total Investments	<u>\$ 13,034,959</u>

F. Investment Concentration

Total plan net position as of December 31, 2021 amounted to \$13,034,959. Five percent of total plan assets amounted to \$651,748.

The following funds represent 5% or more of the total plan assets at December 31, 2021:

Investments	Amount	Percent of Total
Univest Special Money Market Fund	\$ 2,999,648	25.79%

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 13 PENSION PLANS (CONTINUED)

MUNICIPAL POLICE DEFINED BENEFIT PENSION PLAN (CONTINUED)

G. Actuarial Assumptions

The information presented in the required supplementary schedules was determined as part of the biennial actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows.

Valuation date	January 1, 2021 projected to December 31, 2021
Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value
Actuarial assumptions	
Investment rate of return	6.50% per annum
Projected salary increases	4.25% average, including inflation

GASB STATEMENTS NO. 67 and NO. 68 – FINANCIAL REPORTING FOR PENSION PLANS

The Borough has adopted GASB Statement No. 67, *Financial Reporting for Pension Plans – An Amendment of GASB Statement No. 25* in 2014 and GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27* in 2015. These Statements enhance the Borough's accounting and footnote disclosures and expand the Required Supplemental Information (RSI) data with new schedules. The Statements were issued to improve financial reporting by state and local government pension plans. The following provides information required to be disclosed under Statements No. 67 and 68 for both plans.

Plan Administration

Management of the Police Pension and Non-Uniform Plans is overseen by a Pension Committee under Ordinance 851. Per the Plan Document, the Pension Committee is comprised of nine members of Borough Council and a full time member of the Ambler Borough Police department. The duly appointed Borough Manager is designated as the chief administrative officer who has the discretion and authority to interpret the plan and to determine the eligibility and benefits of Participants and beneficiaries pursuant to the provisions of the plans. The Committee meets annually with the investment advisor to review the plan earning and investment policies. Management of the plan is overseen by Ambler Borough Council; however, Borough Council may delegate the following responsibilities:

- A) Council may appoint a subcommittee to review the performance of the investment manager and to review the Funds' compliance with Act 205.
- B) Council may assign the daily administrative operations of the Fund to the Borough Manager.
- C) Council may appoint a corporate trustee.
- D) Council may delegate other responsibilities as it deems appropriate.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 13 PENSION PLANS (CONTINUED)

GASB STATEMENTS NO. 67 and NO. 68 – FINANCIAL REPORTING FOR PENSION PLANS
(CONTINUED)

Investment Policy

The Pension Fund Board is responsible for administering the investment policies of the plans and providing oversight for the management of the plans' assets. The investment strategy of the plans is to emphasize total return (defined as the aggregate return from capital appreciation and dividend and interest income). The investment policy requires that all plan assets be invested in liquid securities, defined as securities that can be transacted quickly and efficiently for the plan, with minimal impact on market price. The following was the plans' adopted asset allocation policy as of December 31, 2021:

<u>Asset Category</u>	<u>Target Asset Allocation</u>
Return-Seeking Assets	60%
Risk-Mitigating Assets	40%
Diversifying Assets	0%
	<u>100%</u>

Net Pension (Asset) Liability

The net pension (asset) liability of the plans for measurement date December 31, 2021, were as follows:

	<u>Non-Uniform Pension Plan</u>	<u>Police Pension Plan</u>
Total Pension Liability	\$ 5,157,556	\$ 10,266,808
Plan Fiduciary Net Position	<u>(6,952,486)</u>	<u>(13,034,959)</u>
Net Pension Liability (Asset)	<u>\$ (1,794,930)</u>	<u>\$ (2,768,151)</u>

NON-UNIFORM PENSION PLAN

Changes in Net Pension Liability

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability</u>
Balances at 12/31/20	\$ 5,062,246	\$ 6,363,244	\$ (1,300,998)
Changes for the Year			
Service Cost	89,609	-	89,609
Interest on Total Pension Liability	337,406	-	337,406
Changes in benefits	-	-	-
Difference between expected and actual experience	(141,946)	-	(141,946)
Changes in assumptions	116,734	-	116,734
Employer Contributions	-	69,210	(69,210)
Employee Contributions	-	31,964	(31,964)
Net investment income	-	856,387	(856,387)
Benefit payments, including employee refunds	(306,493)	(306,493)	-
Administrative expense	-	(61,826)	61,826
Other changes	-	-	-
Net Changes	<u>95,310</u>	<u>589,242</u>	<u>(493,932)</u>
Balances at 12/31/21	<u>\$ 5,157,556</u>	<u>\$ 6,952,486</u>	<u>\$ (1,794,930)</u>

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 13 PENSION PLANS (CONTINUED)

GASB STATEMENTS NO. 67 and NO. 68 – FINANCIAL REPORTING FOR PENSION PLANS
(CONTINUED)

POLICE PENSION PLAN Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at 12/31/20	\$ 9,660,009	\$ 11,662,245	\$ (2,002,236)
Changes for the Year			
Service Cost	284,619	-	284,619
Interest on Total Pension Liability	656,115	-	656,115
Changes in benefits	-	-	-
Difference between expected and actual experience	(184,772)	-	(184,772)
Changes in assumptions	299,645	-	299,645
Employer Contributions	-	215,200	(215,200)
Employee Contributions	-	69,880	(69,880)
Net investment income	-	1,634,365	(1,634,365)
Benefit payments, including employee refunds	(448,808)	(448,808)	-
Administrative expense	-	(97,923)	97,923
Other changes	-	-	-
Net Changes	606,799	1,372,714	(765,915)
Balances at 12/31/21	\$ 10,266,808	\$ 13,034,959	\$ (2,768,151)

Method and assumptions used to determine Net Pension Liability (Asset) of the plans were as follows:

Police:

Valuation Date	January 1, 2021, projected to December 31, 2021
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar, closed
Remaining Amortization	Zero
Asset Valuation Method	Market Value
Actuarial Assumptions:	
Investment Rate of Return	6.50%
Projected Salary Increases	4.25%, average, including inflation
Retirement age	Normal retirement age
General Inflation	3.00% per year
Mortality Rate	RP-2000 Mortality Table (Blue Collar) with Scale AA

Non-Uniformed:

Valuation Date	January 1, 2021, projected to December 31, 2021
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar, closed
Remaining Amortization	Zero
Asset Valuation Method	Market Value
Actuarial Assumptions:	
Investment Rate of Return	6.50% per year compounded annually, net of investment expenses
Projected Salary Increases	3.75%, average, including inflation
Retirement age	Age 65 and 5 years of service, age 62 and 25 years of service, or attained age plus one year, if later.
General Inflation	3.00% per year
Mortality Rate	RP-2000 Mortality Table (Blue Collar) with Scale AA

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 13 PENSION PLANS (CONTINUED)

GASB STATEMENTS NO. 67 and NO. 68 – FINANCIAL REPORTING FOR PENSION PLANS
(CONTINUED)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rate of return for each major asset class are included in the pension plan's target asset allocation of December 31, 2021.

The plans have not had an experience study completed.

<u>Asset Class</u>	<u>Estimated Long-Term Rates of Return</u>
Cash and Cash Equivalents	2.0%
Domestic Equities	7.2%
Emerging Markets	6.0%
International Equities	7.9%
Fixed Income	4.1%

Discount Rate

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flow to determine the discount rate assumed the contributions will be made at contractually required rates specified under Act 205. Act 205 requires full funding of the entry age normal cost plus plan expenses in addition to amortization of the unfunded liability to ultimately achieve a 100% funded status. Based on those assumptions, the pension plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on the pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability (asset) calculated using the discount rate of 6.50%, as well as what the plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50%), or 1-percentage-point higher (7.50%) than the current rate:

	1% Decrease 5.50%	Current Discount Rate 6.50%	1% Increase 7.50%
Net Pension Liability (Asset) - Non-Uniform Pension Plan	\$ (1,243,187)	\$ (1,794,930)	\$ (2,209,393)
Net Pension Liability (Asset) - Police Pension Plan	\$ (1,345,169)	\$ (2,768,151)	\$ (3,935,129)

Rate of Return on Investments

The annual money-weighted rate of return on pension plan investments, net of pension plan investment expenses, for plan year 2021 was 14.20%. The money-weighted rate of return expresses investment performance, net of expenses, adjusted for the changing amounts actually invested.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 13 PENSION PLANS (CONTINUED)

GASB STATEMENTS NO. 67 and NO. 68 – FINANCIAL REPORTING FOR PENSION PLANS
(CONTINUED)

Deferred Outflows and Inflows of Resources

At December 31, 2021, the Borough reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual investment earnings	\$ -	\$ (1,498,817)
Differences in assumptions	337,932	-
Differences in experience	-	(407,559)
	<u>\$ 337,932</u>	<u>\$ (1,906,376)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2022	\$ (418,623)
2023	(681,213)
2024	(250,642)
2025	(238,525)
2026	18,863
Thereafter	1,696
	<u>\$ (1,568,444)</u>

NOTE 14 NON-UNIFORMED DEFINED CONTRIBUTION PENSION PLAN

The Borough has a defined contribution plan covering all eligible employees hired subsequent to January 1, 2014. Employees may contribute to the plan between 3% and 5% of annual compensation. The Borough may contribute at a rate determined by the Borough Council at the beginning of each year. Borough employee members of the plan contributed \$47,332 in 2021. Plan contributions totaled \$72,226 from the Borough in 2021. These amounts are classified as payroll taxes and benefits within the functional expenses on the financial statements.

NOTE 15 POSTEMPLOYMENT BENEFITS

Plan Description

The Borough provides postemployment healthcare benefits, in accordance with Borough policies and collective bargaining agreements, for Police and Non-Uniform employees. The plan is a single-employer defined benefit plan. Separate financial statements are not issued for the plan.

For police, the Borough will provide medical coverage to retired officers and their spouses at age fifty and ending at sixty-five years of age for all full time police officers employed by the Borough as of December 31, 2008. For retired officers hired on or after January 1, 2009, the Borough shall provide only single coverage from age fifty to sixty-five years of age. Subsequent to January 1, 2009, if an officer remarries after divorce or the spouse's death, the new spouse shall not be provided with post-retirement medical benefits.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 15 POSTEMPLOYMENT BENEFITS (CONTINUED)

Plan Description (Continued)

All full-time non-uniformed employees, who retire under the terms of the Non-Uniform Pension Plan, are not offered coverage in the Borough's group health plan; therefore, the Borough has no postemployment healthcare liability for these individuals.

The net OPEB liability of the plan for measurement date December 31, 2021, was as follows:

<u>Changes in Net OPEB Liability</u>	<u>Total OPEB Liability</u>	<u>Increase (Decrease)</u>	<u>Net OPEB Liability</u>
		<u>Plan Fiduciary Net Position</u>	
Balances at 12/31/20	\$ 5,506,645	\$ -	\$ 5,506,645
Changes for the Year			
Service Cost	306,098	-	306,098
Interest on Total Pension Liability	122,817	-	122,817
Changes in benefits	-	-	-
Difference between expected and actual experience	(1,157)	-	(1,157)
Changes in assumptions	-	-	-
Employer Contributions	-	39,016	(39,016)
Net investment income	-	-	-
Benefit payments, including employee refunds	(39,016)	(39,016)	-
Administrative expense	-	-	-
Other changes	-	-	-
Net Changes	<u>388,742</u>	<u>-</u>	<u>388,742</u>
Balances at 12/31/21	\$ <u>5,895,387</u>	\$ <u>-</u>	\$ <u>5,895,387</u>

Employer Contributions

The Borough's contractually required contribution rate for fiscal year ended December 31, 2021 was 2.73% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the OPEB plan from the Borough were \$39,016 for the year ended December 31, 2021.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows or Resources Related to OPEB:

At December 31, 2021, the Borough reported a net OPEB liability of \$5,893,387. The net OPEB liability was measured as of January 1, 2021, and the total OPEB liability used to determine the net OPEB liability was determined by rolling forward the total OPEB liability as of January 1, 2020 to December 31, 2021.

For the year ended December 31, 2021, the Borough recognized OPEB expense of \$484,375. At December 31, 2021, the Borough reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
	<u>of Resources</u>	<u>of Resources</u>
Difference between expected and actual experience	\$ 557,748	\$ 195,119

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 15 POSTEMPLOYMENT BENEFITS (CONTINUED)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows or Resources Related to OPEB (Continued):

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

2022	\$	55,460
2023		55,460
2024		55,460
2025		55,460
2026		66,793
Thereafter		73,996
	\$	<u>362,629</u>

Actuarial Assumptions

A summary of the actuarial assumptions used in the valuation is presented below:

- Investment Return – The assumed rates used to discount obligations are as follows: 2.12% as of December 31, 2020 and 2.06% as of 12/31/2021. These rates are reflective of Bond Buyer Municipal Bond Index AA.
- Salary scale – 4.25% per annum, was assumed.
- Retirement Rates – Age 50 and 25 years of service for the police.
- Termination – Sarason T-1.
- Pre-retirement and Post-retirement Mortality – RP-2000 Healthy Annuitant Mortality Table (Blue Collar) for males and females with generational mortality using Scale BB.
- Rates of Disablement – None assumed.
- Post-Disablement Mortality – Ten year set forward from the standard mortality rates were used.
- Administrative Expenses – None assumed.
- Medical Inflation – 8% in the first year gradually decreasing by 1% per year, to an ultimate rate of 5%.

Actuarial Methods

- Valuation of Obligations – The Entry Age Normal Method (level percentage of pay) was used.
- Valuation of Assets – Market Value of assets was used.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 15 POSTEMPLOYMENT BENEFITS (CONTINUED)

Discount Rate

The following presents the net OPEB liability of the Borough, calculated using the discount rate of 2.06%, as well as what the Borough's net OPEB liability would be if it were calculated using a discount rate that is 1-percent-point lower (1.06 percent) or 1-percent-point higher (3.06 percent) than the current rate:

Sensitivity of the Net Pension Liability to Changes in the Discount Rate			
	1% Decrease <u>(1.06%)</u>	Current Discount Rate <u>2.06%</u>	1% Increase <u>(3.06%)</u>
Net OPEB Liability	\$ 6,570,148	\$ 5,895,387	\$ 5,301,869

Medical Inflation Rate

The following presents the net OPEB liability of the Borough, calculated using current medical inflation rate as well as what the Borough's net OPEB liability would be if it were calculated using an inflation rate that is 1-percent-point lower or 1-percent-point higher than the current rate:

Sensitivity of the Net Pension Liability to Changes in the Medical Inflation Rate			
	1% Decrease	Current Medical Inflation Rate	1% Increase
Net OPEB Liability	\$ 5,094,055	\$ 5,895,387	\$ 6,851,280

NOTE 16 NEW ACCOUNTING PRONOUNCEMENTS

Adoption of Governmental Accounting Standards Board (GASB) Statements

In May 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The adoption of this statement requires Borough Pension Plans to be classified as component units.

In October 2021, the GASB issued Statement No. 98, *The Annual Comprehensive Financial Report*. The Township has implemented the effects of this Statement for the reporting period ended December 31, 2021. This Statement establishes the term *annual comprehensive financial report* and its acronym *ACFR*. That new term and acronym release replace instances of *comprehensive annual financial report* and its acronym in generally accepted accounting principles for state and local government.

BOROUGH OF AMBLER
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 16 NEW ACCOUNTING PRONOUNCEMENTS (CONTINUED)

Pending Changes in Accounting Principles

In June 2017, the GASB issued Statement No. 87, *Leases*. The Borough is required to adopt Statement No. 87 for its fiscal year 2022 financial statements.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The Borough is required to adopt Statement No. 89 for its fiscal 2021 financial statements.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The Borough is required to adopt Statement No. 91 for its fiscal 2022 financial statements.

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The Borough is required to adopt Statement No. 92 for its fiscal 2022 financial statements.

In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The Borough is required to adopt Statement No. 93 for its fiscal 2021 and 2022 financial statements.

In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The Borough is required to adopt Statement No. 94 for its fiscal 2023 financial statements.

In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. The Borough is required to adopt Statement No. 96 for its fiscal 2023 financial statements.

Borough management is in the process of analyzing these pending changes in accounting principles and the impact they will have on the Township's financial reporting process.

The effect of implementation of these Statements has not yet been determined.

NOTE 17 RISKS AND UNCERTAINTIES

As the effects of the Coronavirus pandemic continue to evolve and are dependent upon future developments, the impact of the Coronavirus on the Borough of Ambler's operations and financial results are uncertain at this time.

NOTE 18 SUBSEQUENT EVENTS

The Borough has evaluated subsequent events for disclosure or recording through March 23, 2022 the date the audit was ready for release.

Required Supplementary Information

BOROUGH OF AMBLER
REQUIRED SUPPLEMENTARY INFORMATION –
PENSION PLANS – SCHEDULES OF CHANGES IN THE EMPLOYER’S
NET PENSION LIABILITY AND RELATED RATIOS CALCULATED IN ACCORDANCE
WITH GASB 68
LAST 10 FISCAL YEARS*
DECEMBER 31, 2021
(UNAUDITED)

	Non-Uniform Pension Plan 2021	Police Pension Plan 2021	Non-Uniform Pension Plan 2020	Police Pension Plan 2020	Non-Uniform Pension Plan 2019	Police Pension Plan 2019
Total Pension Liability						
Service Cost	\$ 89,609	\$ 284,619	\$ 86,489	\$ 240,828	\$ 96,462	\$ 263,891
Interest	337,406	656,115	329,567	622,275	341,409	592,457
Benefit Payments	(306,493)	(448,808)	(341,345)	(396,181)	(251,533)	(322,904)
Difference Between Actual and Expected Assumption Changes	(141,946)	(184,772)	20,881	16,933	(306,896)	(31,990)
Net Change in Total Pension Liability	<u>95,310</u>	<u>606,799</u>	<u>95,592</u>	<u>483,855</u>	<u>(120,558)</u>	<u>501,454</u>
Total Pension Liability - Beginning	<u>5,062,246</u>	<u>9,660,009</u>	<u>4,966,654</u>	<u>9,176,154</u>	<u>5,087,212</u>	<u>8,674,700</u>
Total Pension Liability - Ending (a)	<u>\$ 5,157,556</u>	<u>\$ 10,266,808</u>	<u>\$ 5,062,246</u>	<u>\$ 9,660,009</u>	<u>\$ 4,966,654</u>	<u>\$ 9,176,154</u>
Plan Fiduciary Net Position						
Contribution - Employer and State Aid	\$ 69,210	\$ 215,200	\$ 32,205	\$ 288,290	\$ 34,297	\$ 116,622
Contribution - Member	31,964	69,880	60,880	70,168	32,155	71,851
Net Investment Income	856,387	1,634,365	704,577	1,293,419	1,010,941	1,757,347
Benefit Payments	(306,493)	(448,808)	(341,345)	(396,181)	(251,533)	(322,904)
Administrative Expense	(61,826)	(97,923)	(48,605)	(72,969)	-	-
Other	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	<u>589,242</u>	<u>1,372,714</u>	<u>407,712</u>	<u>1,182,727</u>	<u>825,860</u>	<u>1,622,916</u>
Plan Fiduciary Net Position - Beginning	<u>6,363,244</u>	<u>11,662,245</u>	<u>5,955,532</u>	<u>10,479,518</u>	<u>5,129,672</u>	<u>8,856,602</u>
Plan Fiduciary Net Position - End (b)	<u>\$ 6,952,486</u>	<u>\$ 13,034,959</u>	<u>\$ 6,363,244</u>	<u>\$ 11,662,245</u>	<u>\$ 5,955,532</u>	<u>\$ 10,479,518</u>
Net Pension Liability (Asset) (a-b)	<u>\$ (1,794,930)</u>	<u>\$ (2,768,151)</u>	<u>\$ (1,300,998)</u>	<u>\$ (2,002,236)</u>	<u>\$ (988,878)</u>	<u>\$ (1,303,364)</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	134.80%	126.96%	125.70%	120.73%	119.91%	114.20%
Covered Payroll	\$ 1,059,790	\$ 1,431,614	\$ 1,107,801	\$ 1,426,446	\$ 1,022,504	\$ 1,438,308
Net Pension Liability (Asset) as a Percentage of Covered Payroll	-169.37%	-193.36%	-117.44%	-140.37%	-96.71%	-90.62%

(Continued)

*Schedules are intended to show information for 10 years. Additional years will be disclosed as they become available, in future years.

BOROUGH OF AMBLER
 REQUIRED SUPPLEMENTARY INFORMATION –
 PENSION PLANS – SCHEDULES OF CHANGES IN THE EMPLOYER'S
 NET PENSION LIABILITY AND RELATED RATIOS CALCULATED IN ACCORDANCE
 WITH GASB 68
 LAST 10 FISCAL YEARS*
 DECEMBER 31, 2021
 (UNAUDITED)

	Non-Uniform Pension Plan 2017	Police Pension Plan 2017	Non-Uniform Pension Plan 2016	Police Pension Plan 2016	Non-Uniform Pension Plan 2015	Police Pension Plan 2015
Total Pension Liability						
Service Cost						
Interest	\$ 112,308	\$ 215,986	\$ 96,856	\$ 193,189	\$ 141,552	\$ 189,639
Benefit Payments	327,801	567,664	316,301	541,021	280,003	476,105
Difference Between Actual and Expected	(221,842)	(263,271)	(221,658)	(348,029)	(80,689)	(238,114)
Assumption Changes	(60,890)	(329,953)	(36,479)	(18,823)	(31,150)	(8,523)
Net Change in Total Pension Liability	-	-	-	203,617	272,441	537,035
Total Pension Liability - Beginning	157,377	190,426	155,020	570,975	582,157	956,142
Total Pension Liability - Ending (a)	4,854,931	8,325,492	4,699,911	7,754,517	4,117,754	6,798,375
	<u>\$ 5,012,308</u>	<u>\$ 8,515,918</u>	<u>\$ 4,854,931</u>	<u>\$ 8,325,492</u>	<u>\$ 4,699,911</u>	<u>\$ 7,754,517</u>
Plan Fiduciary Net Position						
Contribution - Employer and State Aid						
Contribution - Member	\$ -	\$ -	\$ 17,213	\$ -	\$ 50,699	\$ 31,499
Other Income	37,765	-	43,835	-	46,764	-
Net Investment Income	-	-	-	-	-	-
Benefit Payments	615,455	1,263,839	385,800	648,519	(109,802)	(609,254)
Administrative Expense	(221,842)	(263,271)	(221,658)	(348,029)	(80,689)	(238,114)
Other	(41,038)	(87,900)	(25,651)	(64,075)	(27,492)	(72,210)
Net Change in Plan Fiduciary Net Position	-	-	-	14,826	7,634	(7,634)
Plan Fiduciary Net Position - Beginning	390,340	912,668	199,539	251,241	(112,886)	(895,713)
Plan Fiduciary Net Position - End (b)	5,216,087	8,939,109	5,016,548	8,687,868	5,129,434	9,583,581
	<u>\$ 5,606,427</u>	<u>\$ 9,851,777</u>	<u>\$ 5,216,087</u>	<u>\$ 8,939,109</u>	<u>\$ 5,016,548</u>	<u>\$ 8,687,868</u>
Net Pension Liability (Asset) (a-b)	<u>\$ (594,119)</u>	<u>\$ (1,335,859)</u>	<u>\$ (361,156)</u>	<u>\$ (613,617)</u>	<u>\$ (316,637)</u>	<u>\$ (933,351)</u>
Plan Fiduciary Net Position as a Percentage of Total	111.85%	115.69%	107.44%	107.37%	106.74%	112.04%
Covered Payroll	\$ 1,448,998	\$ 1,084,947	\$ 1,432,148	\$ 1,040,716	\$ 1,793,834	\$ 968,450
Net Pension Liability (Asset) as a Percentage of Covered	-41.00%	-123.13%	-25.22%	-58.96%	-17.65%	-96.38%

*Schedules are intended to show information for 10 years. Additional years will be disclosed as they become available, in future years.

**BOROUGH OF AMBLER
REQUIRED SUPPLEMENTARY INFORMATION –
PENSION PLANS – SCHEDULES OF EMPLOYER CONTRIBUTIONS, INVESTMENT
RETURNS AND EMPLOYER’S NET PENSION LIABILITY
LAST 10 FISCAL YEARS*
DECEMBER 31, 2021
(UNAUDITED)**

Schedule of Employer Contributions*						
	Year Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a Percentage of Covered Payroll
Non-Uniform Pension Plan	2014	\$ 89,819	\$ 106,693	\$ (16,874)	\$ 1,845,636	5.78%
Non-Uniform Pension Plan	2015	50,699	50,699	-	1,695,313	2.99%
Non-Uniform Pension Plan	2016	17,213	17,213	-	1,432,148	1.20%
Non-Uniform Pension Plan	2017	-	-	-	1,448,998	-
Non-Uniform Pension Plan	2018	-	29,271	-	1,172,396	2.50%
Non-Uniform Pension Plan	2019	-	34,297	-	1,022,504	3.35%
Non-Uniform Pension Plan	2020	-	32,205	-	1,107,801	2.91%
Non-Uniform Pension Plan	2021	-	69,210	-	1,059,790	6.53%
Police Pension Plan	2014	-	28,315	(28,315)	1,030,020	2.75%
Police Pension Plan	2015	31,094	31,094	-	1,010,427	3.08%
Police Pension Plan	2016	-	-	-	1,040,716	0.00%
Police Pension Plan	2017	-	-	-	1,084,947	-
Police Pension Plan	2018	-	125,434	-	1,169,711	10.72%
Police Pension Plan	2019	-	116,622	-	1,438,308	8.11%
Police Pension Plan	2020	-	288,290	-	1,426,446	20.21%
Police Pension Plan	2021	-	448,808	-	1,431,614	31.35%

Schedule of Investment Returns*					
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actual Money Weighted Rate of Return, Net of Investment Expense	14.20%	10.89%	18.20%	-6.10%	11.70%
	<u>2016</u>	<u>2015</u>	<u>2014</u>		
	7.69%	-6.27%	6.20%		

Schedule of the Employer's Net Pension Liability*							
	Year Ended December 31,	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Asset	Plan Net Position as a % of Total Pension Liability	Covered Payroll	Net Pension Liability as a % of Covered Payroll
Non-Uniform Pension Plan	2014	\$ 4,117,764	\$ 5,129,434	\$ (1,011,670)	124.57%	\$ 1,845,636	-54.81%
Non-Uniform Pension Plan	2015	4,699,911	5,016,547	(316,636)	106.74%	1,695,313	-18.68%
Non-Uniform Pension Plan	2016	4,854,930	5,216,087	(361,157)	107.44%	1,432,148	-25.22%
Non-Uniform Pension Plan	2017	5,012,308	5,606,427	(594,119)	111.85%	1,448,998	-41.00%
Non-Uniform Pension Plan	2018	5,087,212	5,129,672	(42,460)	100.83%	1,172,396	-3.62%
Non-Uniform Pension Plan	2019	4,966,654	5,955,532	(988,878)	119.91%	1,022,504	-96.71%
Non-Uniform Pension Plan	2020	5,062,246	6,363,244	(1,300,998)	125.70%	1,107,801	-117.44%
Non-Uniform Pension Plan	2021	5,157,556	6,952,486	(1,794,930)	134.80%	1,059,790	-169.37%
Police Pension Plan	2014	7,077,640	9,583,581	(2,505,941)	135.41%	1,030,020	-243.29%
Police Pension Plan	2015	8,033,782	8,963,997	(930,215)	111.58%	1,010,427	-92.06%
Police Pension Plan	2016	8,325,492	9,142,726	(817,234)	109.82%	1,040,716	-78.53%
Police Pension Plan	2017	8,515,918	9,851,777	(1,335,859)	115.69%	1,084,947	-123.13%
Police Pension Plan	2018	8,674,700	8,856,602	(181,902)	102.10%	1,169,711	-15.55%
Police Pension Plan	2019	9,176,154	10,479,518	(1,303,364)	114.20%	1,438,308	-90.62%
Police Pension Plan	2020	9,660,009	11,662,245	(2,002,236)	120.73%	1,426,446	-140.37%
Police Pension Plan	2021	10,266,808	13,034,959	(2,768,151)	126.96%	1,431,614	-193.36%

* Schedules are intended to show information for 10 years. Additional years will be disclosed as they become available, in future years.

BOROUGH OF AMBLER
REQUIRED SUPPLEMENTARY INFORMATION –
OPEB – SCHEDULE OF CHANGES IN PLAN'S NET OPEB LIABILITY
LAST 10 FISCAL YEARS*
DECEMBER 31, 2021
(UNAUDITED)

	2021	2020	2019	2018
Service Cost	\$ 306,098	\$ 262,202	\$ 217,726	\$ 212,897
Interest	122,817	141,108	143,959	145,418
Differences (Expected vs Actual)	(1,157)	230,409	595,945	(359,611)
Benefit Payments	(39,016)	(29,564)	(44,546)	(47,308)
Net Change in Total OPEB Liability	388,742	604,155	913,084	(48,604)
Net OPEB Obligation, Beginning of Year	5,506,645	4,902,490	3,989,406	4,038,010
Net OPEB Obligation, End of Year	<u>\$ 5,895,387</u>	<u>\$ 5,506,645</u>	<u>\$ 4,902,490</u>	<u>\$ 3,989,406</u>

Notes to Schedule:

Valuation Date: January 1, 2020 projected to December 31, 2021.

Methods and Assumptions:

Actuarial cost method	Entry Age Normal Percentage of Pay
Medical inflation rate	8% increase in the first year, decreasing by 1% per year to an ultimate rate of 5%
Asset valuation method	Market Value
Inflation	3%
Wage inflation	3.50%
Salary Increases	4.25%, average, including inflation
Long-term investment rate of return	4.10% (12/31/2018 Bond Buyer Municipal Bond Index AA) 2.74% (12/31/2019 Bond Buyer Municipal Bond Index AA) 2.12% (12/31/2020 Bond Buyer Municipal Bind Index AA) 2.06% (12/31/2021 Bond Buyer Municipal Bind Index AA)
Retirement age	Age 50 and 25 years of service
Mortality	RP-2000 Mortality Table (Blue Collar) with Scale BB

* Schedules are intended to show information for 10 years. Additional years will be disclosed as they become available, in future years.

BOROUGH OF AMBLER
REQUIRED SUPPLEMENTARY INFORMATION –
OPEB – SCHEDULE OF BOROUGH'S CONTRIBUTIONS
LAST 10 FISCAL YEARS*
YEAR ENDED DECEMBER 31, 2021
(UNAUDITED)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ 506,874	\$ 506,874	\$ 438,125	\$ 438,125
Contributions in relation to the contractually required contribution	<u>39,016</u>	<u>29,564</u>	<u>44,546</u>	<u>47,308</u>
Contribution deficiency (excess)	<u>\$ 467,858</u>	<u>\$ 477,310</u>	<u>\$ 393,579</u>	<u>\$ 390,817</u>
Borough's covered payroll	\$ 1,431,614	\$ 1,519,742	\$ 1,438,308	\$ 1,305,028
Contributions as a percentage of covered payroll	2.73%	1.95%	3.10%	3.63%

BOROUGH OF AMBLER
REQUIRED SUPPLEMENTARY INFORMATION –
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 2021
(UNAUDITED)

	Original	Final	Actual	Variance with Final Budget Pos (Neg)
Revenues				
Taxes	\$ 3,310,800	\$ 3,310,800	\$ 3,748,582	\$ 437,782
Licenses and Permits	181,300	181,300	158,203	(23,097)
Fines, Forfeits and Costs	46,000	46,000	81,973	35,973
Interest on Investments and Rent	91,500	91,500	62,173	(29,327)
Grants and Revenue Sharing	317,623	317,623	340,156	22,533
Charges for Services	197,481	197,481	313,771	116,290
Public Utility Realty Tax	2,500	2,500	3,239	739
Miscellaneous	69,973	69,973	80,466	10,493
Sale of Assets	50	50	2,800	2,750
Total Revenues	<u>4,217,227</u>	<u>4,217,227</u>	<u>4,791,363</u>	<u>574,136</u>
Expenditures				
General	748,040	748,040	665,007	83,033
Protection to Persons and Property	2,533,907	2,533,907	2,415,493	118,414
Public Works - Highways, Streets & Parking	733,532	733,532	603,861	129,671
Recreation	28,733	28,733	26,800	1,933
Revitalization	20,100	20,100	19,635	465
Debt Service	99,588	99,588	160,543	(60,955)
Capital Outlays	52,931	52,931	317,941	(265,010)
Total Expenditures	<u>4,216,831</u>	<u>4,216,831</u>	<u>4,209,280</u>	<u>7,551</u>
Excess (Deficit) of Revenues Over Expenditures	<u>396</u>	<u>396</u>	<u>582,083</u>	<u>581,687</u>
Other Financing Sources (Uses)				
Proceeds from Debt Issuance	-	-	3,291,233	3,291,233
Principal Retirement	-	-	(3,236,583)	(3,236,583)
Proceeds from Capital Lease	-	-	35,695	35,695
Bond Issuance Cost	-	-	(54,650)	(54,650)
Transfers In (Out)	30,000	30,000	30,000	-
Total Other Financing Sources (Uses)	<u>30,000</u>	<u>30,000</u>	<u>65,695</u>	<u>35,695</u>
Net Change in Fund Balances	<u>\$ 30,396</u>	<u>\$ 30,396</u>	<u>647,778</u>	<u>\$ 617,382</u>
Fund Balances - Beginning of Year			<u>3,460,012</u>	
Fund Balances - End of Year			<u>\$ 4,107,790</u>	

BOROUGH OF AMBLER
REQUIRED SUPPLEMENTARY INFORMATION –
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
REFUSE FUND
YEAR ENDED DECEMBER 31, 2021
(UNAUDITED)

	Original	Final	Actual	Variance with Final Budget Pos (Neg)
Revenues				
Interest on Investments	\$ 300	\$ 300	\$ 5,211	\$ 4,911
Charges for Services	929,200	929,200	947,417	18,217
Miscellaneous	900	900	530	(370)
Total Revenues	<u>930,400</u>	<u>930,400</u>	<u>953,158</u>	<u>22,758</u>
Expenditures				
Health and Sanitation	769,340	769,340	766,921	2,419
Capital Outlays	-	-	21,250	(21,250)
Total Expenditures	<u>769,340</u>	<u>769,340</u>	<u>788,171</u>	<u>(18,831)</u>
Excess (Deficit) of Revenues Over Expenditures	<u>161,060</u>	<u>161,060</u>	<u>164,987</u>	<u>3,927</u>
Other Financing Sources (Uses)				
Transferred In (Out)	(161,060)	(161,060)	(30,000)	131,060
Total Other Financing Sources (Uses)	<u>(161,060)</u>	<u>(161,060)</u>	<u>(30,000)</u>	<u>131,060</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	134,987	<u>\$ 134,987</u>
Fund Balances - Beginning of Year			<u>131,679</u>	
Fund Balances - End of Year			<u>\$ 266,666</u>	

Other Supplementary Information

BOROUGH OF AMBLER
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021
(SEE INDEPENDENT AUDITOR'S REPORT)

	Nonmajor Special Revenue Funds						Debt Service	Total Nonmajor Funds
	Street Lighting Fund	Fire Fund	Recreation Fund	Revolving Loan Fund	Highway	Total		
<u>Assets</u>								
Cash and Cash Equivalents	\$ 50,769	\$ 36,944	\$ 172,795	\$ 40,018	\$ 294,731	\$ 595,257	\$ 281,913	\$ 877,170
Miscellaneous Receivables	10,584	-	-	-	-	-	-	10,584
Taxes Receivable	1,066	2,438	1,979	-	-	5,483	-	5,483
Prepaid Expenses	-	6,405	-	-	-	6,405	-	6,405
Mortgage Receivable	-	-	-	310,000	-	310,000	-	310,000
Total Assets	<u>\$ 62,419</u>	<u>\$ 45,787</u>	<u>\$ 174,774</u>	<u>\$ 350,018</u>	<u>\$ 294,731</u>	<u>\$ 927,729</u>	<u>\$ 281,913</u>	<u>\$ 1,209,642</u>
<u>Liabilities and Fund Balance</u>								
Liabilities								
Accounts Payable	\$ 3,432	\$ 26,795	\$ 1,607	\$ -	\$ -	\$ 31,834	\$ -	\$ 31,834
Due to Other Funds	80,000	18,992	-	-	-	98,992	-	98,992
Total Liabilities	<u>83,432</u>	<u>45,787</u>	<u>1,607</u>	<u>-</u>	<u>-</u>	<u>130,826</u>	<u>-</u>	<u>130,826</u>
Fund Balances								
Restricted	(21,013)	-	173,167	350,018	294,731	796,903	281,913	1,078,816
Total Fund Balances	<u>(21,013)</u>	<u>-</u>	<u>173,167</u>	<u>350,018</u>	<u>294,731</u>	<u>796,903</u>	<u>281,913</u>	<u>1,078,816</u>
Total Liabilities and Fund Balances	<u>\$ 62,419</u>	<u>\$ 45,787</u>	<u>\$ 174,774</u>	<u>\$ 350,018</u>	<u>\$ 294,731</u>	<u>\$ 927,729</u>	<u>\$ 281,913</u>	<u>\$ 1,209,642</u>

BOROUGH OF AMBLER
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2021
(SEE INDEPENDENT AUDITOR'S REPORT)

	Nonmajor Special Revenue Funds						Debt Service	Total Nonmajor Funds
	Street Light Fund	Fire Fund	Recreation Fund	Revolving Loan Fund	Highway	Total		
Revenues								
Taxes	\$ 60,639	\$ 154,973	\$ 112,647	\$ -	\$ -	\$ 328,259	\$ -	\$ 328,259
Foreign Fire Relief	-	36,582	-	-	-	36,582	-	36,582
Interest Income	57	32	200	2,404	283	2,976	282	3,258
State Motor Vehicle Fuel Tax	-	-	-	-	159,993	159,993	-	159,993
Total Revenues	60,696	191,587	112,847	2,404	160,276	527,810	282	528,092
Expenditures								
Street Lighting	37,503	-	-	-	-	37,503	-	37,503
Fire	-	202,697	-	-	-	202,697	-	202,697
Recreation	-	-	74,550	-	-	74,550	-	74,550
Highways and Streets	-	-	-	-	29,712	29,712	-	29,712
Capital Outlay	10,074	-	41,646	-	-	51,720	-	51,720
Total Expenditures	47,577	202,697	116,196	-	29,712	396,182	-	396,182
Excess (Deficit) of Revenues Over Expenditures	13,119	(11,110)	(3,349)	2,404	130,564	131,628	282	131,910
Other Financing Sources (Uses)								
Transfers In (Out)	-	11,110	-	-	-	11,110	-	11,110
Total Other Financing Sources (Uses)	-	11,110	-	-	-	11,110	-	11,110
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	13,119	-	(3,349)	2,404	130,564	142,738	282	143,020
Fund Balances - Beginning of Year	(34,132)	-	176,516	347,614	164,167	654,165	281,631	935,796
Fund Balances - End of Year	<u>\$ (21,013)</u>	<u>\$ -</u>	<u>\$ 173,167</u>	<u>\$ 350,018</u>	<u>\$ 294,731</u>	<u>\$ 796,903</u>	<u>\$ 281,913</u>	<u>\$ 1,078,816</u>

BOROUGH OF AMBLER
COMBINING STATEMENT OF PLAN NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2021
(SEE INDEPENDENT AUDITOR'S REPORT)

	Component Unit - Pension Trust Funds		
	Police	Non-Uniformed Employees	Total
Assets			
Cash and Cash Equivalents	\$ 91,691	\$ 59,165	\$ 150,856
Accrued Income	70,269	37,001	107,270
Investments:			
Corporate Debt and Equity, at Fair Value	5,447,265	2,899,220	8,346,485
Other Investments, at Fair Value	<u>7,425,734</u>	<u>3,957,100</u>	<u>11,382,834</u>
Total Assets	<u>\$ 13,034,959</u>	<u>\$ 6,952,486</u>	<u>\$ 19,987,445</u>
Net Position Restricted for Pensions	<u>\$ 13,034,959</u>	<u>\$ 6,952,486</u>	<u>\$ 19,987,445</u>

BOROUGH OF AMBLER
COMBINING STATEMENT OF CHANGES IN PLAN NET POSITION
FIDUCIARY FUNDS
YEAR ENDED DECEMBER 31, 2021
(SEE INDEPENDENT AUDITOR'S REPORT)

	Component Unit - Pension Trust Funds		Total
	Police	Non-Uniformed Employees	
Additions			
Contributions:			
Plan Members	\$ 69,880	\$ 31,964	\$ 101,844
Employer	<u>215,200</u>	<u>69,210</u>	<u>284,410</u>
Total Contributions	<u>285,080</u>	<u>101,174</u>	<u>386,254</u>
Investment Earnings			
Net Appreciation in Fair Value of Investments	1,399,097	728,546	2,127,643
Interest and Dividends	<u>235,268</u>	<u>127,841</u>	<u>363,109</u>
Total Investment Earnings	1,634,365	856,387	2,490,752
Less Investment Expense	<u>(97,923)</u>	<u>(61,826)</u>	<u>(159,749)</u>
Net Investment Earnings	<u>1,536,442</u>	<u>794,561</u>	<u>2,331,003</u>
Total Additions	<u>1,821,522</u>	<u>895,735</u>	<u>2,717,257</u>
Deductions			
Benefits	<u>448,808</u>	<u>306,493</u>	<u>755,301</u>
Total Deductions	<u>448,808</u>	<u>306,493</u>	<u>755,301</u>
Changes in Net Position	1,372,714	589,242	1,961,956
Net Position - Beginning of Year	<u>11,662,245</u>	<u>6,363,244</u>	<u>18,025,489</u>
Net Position - End of Year	<u>\$ 13,034,959</u>	<u>\$ 6,952,486</u>	<u>\$ 19,987,445</u>

STREET LIGHTS FUND								
2022 PROPOSED BUDGET								
ACCOUNTS FOR:			2018 Actuals	2019 Actuals	2020 Actual	Actual as of 8/16/21	2021 Budget	2022 Proposed Budget
Revenue								
	Real Estate Taxes							
2301	101	REVENUE-CURRENT	58,758	58,941	58,784	57,589	59,752	59,857
2301	102	STREET LIGHTS-DELINQUENT LIENS	884	1,024	1,181	668	800	900
2301	111	REAL ESTATE TAX INTERIUMS	30	22	23	1	50	50
TOTAL	Real Estate Taxes		59,672	59,986	59,988	58,258	60,602	60,807
	Interest							
2341	136	CAPITAL & EARNINGS PR INV	1,175	767	166	32	500	50
TOTAL	Interest		1,175	767	166	32	500	50
	Street Lights - Energy Rebates							
2380	119	RF 100 Green	-	12	20,715	13	-	13
TOTAL	Street Lights - Energy		-	12	20,715	13	-	13
TOTAL REVENUE			60,848	60,765	80,869	58,303	61,102	60,870
EXPENSES								
	Street Lighting							
2401	119	RF 100 Green	-	10,382	133,959	10,074	-	-
2401	250	Repairs/Maintenance	-	-	-	4,020	-	1,000
2401	316	GENERAL EXPENSE	-	-	-	-	100	50
2401	361	ELECTRICITY	50,579	55,541	42,904	24,500	40,000	40,000
2401	370	CONTRACTED SERVICE/REPAIRS	7,247	9,493	4,528	182	5,000	5,000
2401	740	Capital Outlay	50,982	21,900	-	-	-	-
TOTAL	Street Lighting		108,808	97,316	181,392	38,776	45,100	46,050
	TRANSFERS							
2492	492	Pay BackGeneral Fund Loan	-	-	-	-	16,002	14,820
TOTAL	TRANSFERS		-	-	-	-	16,002	14,820
TOTAL EXPENSES			108,808	97,316	181,392	38,776	61,102	60,870
RESULTS OF OPERATIONS			(47,960)	(36,551)	(100,522)	19,527	-	-

FIRE FUND								
2022 PROPOSED BUDGET								
ACCOUNTS FOR:			2018 Actuals	2019 Actuals	2020 Actual	Actual as of 8/16/21	2021 Budget	2022 Proposed Budget
Revenue								
	Tax Revenue							
3301	101	FIRE TAX NET DELIQ & DISC	134,421	134,840	134,521	131,785	136,576	136,815
3301	102	FIRE TAX - DELINQUENT LIENS	2,021	2,340	2,699	1,529	1,500	2,500
3301	111	REAL ESTATE TAX INTERIUMS	69	50	53	3	100	50
3301	298	LOWER GWYNEDD CONTRIBUTION	26,675	31,776	17,245	16,208	15,858	16,208
3301	301	FOREIGN FIRE RELIEF	36,988	40,534	40,581	-	36,988	36,988
3301	333	GENERAL FUND CONTRIBUTION	4,121	(9,913)	10,563	12,924	12,924	12,594
TOTAL	Tax Revenue		204,296	199,627	205,664	162,449	203,946	205,155
	INVESTMENT INTEREST							
3341	136	INVESTMENT INTEREST	161	250	45	16	50	30
TOTAL	INVESTMENT INTEREST		161	250	45	16	50	30
TOTAL REVENUE			204,457	199,877	205,709	162,465	203,996	205,185
EXPENSES								
	Expense							
3411	352	TRUCK LIABILITY INSURANCE	2,018	2,118	2,167	2,383	3,145	3,145
3411	354	WORKERS COMPENSATION INSURANCE	28,939	19,995	25,687	-	25,687	25,687
3411	530	FOREIGN FIRE TAX	36,988	40,534	40,581	-	36,988	36,988
3411	531	FIRE TAX BOROUGH TURNOVER	134,460	135,178	135,222	111,969	136,124	139,365
3411	740	Capital Outlay	2,052	2,052	2,052	-	2,052	-
TOTAL	Expense		204,457	199,877	205,709	114,352	203,996	205,185
RESULTS OF OPERATIONS			-	-	-	48,113	-	-

RUFUSE FUND								
2022 PROPOSED BUDGET								
ACCOUNTS FOR:		2018 Actuals	2019 Actuals	2020 Actual	Actual as of 8/16/21	2021 Budget	2022 Proposed Budget	
Revenue								
INTEREST EARNINGS								
4341	136	INVESTMENT INTEREST	809	399	126	68	300	120
TOTAL	INTEREST EARNINGS		809	399	126	68	300	120
REFUSE FEE								
4364	369	Sale of Recycle Bins	225	315	495	95	200	200
4364	870	TRASH INTEREST	5,146	5,502	770	1,104	5,000	5,000
4364	875	TRASH COLLECTION	393,596	508,721	665,064	707,076	924,000	924,000
TOTAL	REFUSE FEE		398,967	514,538	666,330	708,275	929,200	929,200
Misc Revenue								
4380	879	CERTIFICATION FEES	970	990	1,000	800	900	900
4380	893	Charge to Collector	90	-	-	-	-	-
TOTAL	Misc Revenue		1,060	990	1,000	800	900	900
TOTAL REVENUE			400,836	515,927	667,455	709,143	930,400	930,220
EXPENSES								
BOROUGH TRASH								
4427	130	Salaries	57,552	63,745	69,989	40,833	64,690	74,370
4427	156	Medical	18,203	21,929	30,423	20,637	35,126	38,438
4427	158	Life Ins	-	-	-	-	561	613
4427	161	Social Security	4,389	4,829	5,376	3,140	4,949	5,500
4427	316	General Expense	165	21	3,129	63	200	200
4427	427	TRASH COLLECTION CONT	335,475	309,669	380,830	302,565	534,814	534,814
4427	452	DUMPING FEES	99,442	100,856	111,144	70,485	125,000	125,000
4427	455	TRASH CONTAINERS	16,075	-	1,206	2,804	4,000	4,000
4427	740	Capital Outlay	-	-	-	21,250	-	-
TOTAL	BOROUGH TRASH		531,303	501,049	602,098	461,778	769,340	782,935
INTERFUND TRANSFERS								
4492	10	TRANSFER TO GENERAL	30,000	30,000	30,000	-	30,000	30,000
4492	492	RESERVE TRANSFERS	-	-	-	-	131,060	117,285
TOTAL	INTERFUND TRANSFERS		30,000	30,000	30,000	-	161,060	147,285
TOTAL EXPENSES			561,303	531,049	632,098	461,778	930,400	930,220
RESULTS OF OPERATIONS			(160,467)	(15,122)	35,357	247,366	-	(0)
ACCOUNTS FOR:		2018 Actuals	2019 Actuals	2020 Actual	Actual as of 8/16/21	2021 Budget	2022 Proposed Budget	

PARKS AND REC FUND							
2022 PROPOSED BUDGET							
ACCOUNTS FOR:		2018 Actuals	2019 Actuals	2020 Actual	Actual as of 8/16/21	2021 Budget	2022 Proposed Budget
Revenue							
5301	Tax Revenue						
5301	101 RECREATION TAX/CURRENT YEAR	109,269	109,609	109,202	106,981	110,968	111,162
5301	102 RECREATION TAX-DELINQUENT LIEN	1,642	1,901	2,193	1,241	1,500	2,000
5301	111 REAL ESTATE TAX INTERIUMS	56	40	43	3	100	50
TOTAL	Tax Revenue	110,967	111,551	111,438	108,225	112,568	113,212
Interest							
5341	136 INTEREST INCOME	1,151	1,334	407	117	500	200
TOTAL	Interest	1,151	1,334	407	117	500	200
RENTAL OF PARKS							
5342	916 PARK RENTAL	280	-	-	-	200	200
TOTAL	RENTAL OF PARKS	280	-	-	-	200	200
Parks Programs							
5350	436 Community Garden Grant	-	-	-	-	-	43,000
5367	917 Recreation Tickets	328	-	275	-	50	50
TOTAL	Parks Programs	328	-	275	-	50	43,050
5392	392 Reserve Transfer						47,285
TOTAL REVENUE		112,726	112,885	112,120	108,342	113,318	203,947
EXPENSES							
Administration							
5401	156 Medical Insurance						27,017
5401	158 Life and Disability						463
5401	354 Workers Comp						285
5401	161 SOCIAL SECURITY	1,358	1,759	1,226	1,102	1,268	2,546
5401	368 WATER	93	168	111	87	100	-
TOTAL	Administration	1,451	1,927	1,337	1,188	1,368	30,311
ACCOUNTS FOR:		2018 Actuals	2019 Actuals	2020 Actual	Actual as of 8/16/21	2021 Budget	2022 Proposed Budget
Community Activities							
5452	796 Miscellaneous Contributions	-	150	-	-	2,000	2,000
5452	797 CONTRIBUTION YMCA	7,000	7,000	7,000	213	7,000	7,000
5452	798 CONTRIBUTIONS/AJB	1,000	1,000	-	80	1,000	1,000
TOTAL	Community Activities	8,000	8,150	7,000	293	10,000	10,000
Parks & Recreation							
5454	130 SALARIES - Parks & Rec	16,124	20,762	16,023	14,109	16,580	33,280
5454	250 REPAIRS/MAINTENANCE SUPPLIES	18,015	24,898	14,287	5,912	20,000	20,000
5454	260 Minor Equipment	-	-	-	-	500	500
5454	341 ADVERTISING-PARKS & RECREATION	-	-	474	-	-	-
5454	361 ELECTRICITY	1,475	1,264	1,244	854	1,300	1,300
5454	370 CONTRACTED SERVICES/REPAIRS	1,993	29,450	16,258	5,052	17,000	15,637
5454	436 Community Garden						43,000
5454	450 LAWN MAINTENANCE	17,869	19,098	15,306	3,805	17,869	17,869
5454	740 CAPITAL OUTLAY	22,969	4,556	-	41,646	28,651	32,000
TOTAL	Parks & Recreation	78,445	100,028	63,592	71,378	101,900	163,586
Recreation Programs							
5459	917 Recreation Tickets	366	(18)	265	-	50	50
TOTAL	Recreation Programs	366	(18)	265	-	50	50
TOTAL EXPENSES		88,261	110,087	72,194	72,860	113,318	203,947
RESULTS OF OPERATIONS		24,465	2,797	39,926	35,482	-	(0)
ACCOUNTS FOR:		2018 Actuals	2019 Actuals	2020 Actual	Actual as of 8/16/21	2021 Budget	2022 Proposed Budget

SEWER FUND						
2022 PROPOSED BUDGET						
ACCOUNTS FOR:	Page 1	2018 Actuals	2019 Actuals	2020 Actual	Actual as of 8/16/21	2022 Proposed Budget
Revenue						
8341 136	CAPITAL & EARNINGS FR INVSTMTS	2,918	1,803	648	120	1,500
TOTAL Revenue		2,918	1,803	648	120	1,500
8342 300	AWWTP RENT	5,000	5,000	5,000	5,000	35,000
TOTAL Revenue		5,000	5,000	5,000	5,000	35,000
8364 364	SEWER REVENUE - AMBLER BORO	855,885	873,559	900,515	656,380	939,287
8364 365	RENTS-LOWER GWYNEDD	7,059	7,185	6,250	8,520	7,000
8364 367	RENTS-BCWSA	15,000	15,000	15,000	15,000	15,000
TOTAL Revenue		877,944	895,744	921,764	664,899	961,287
8365 302	Penalty Interest	5,493	5,944	956	628	5,400
TOTAL Revenue		5,493	5,944	956	628	5,400
8380 880	MISCELLANEOUS REVENUE	21	-	-	-	20
TOTAL Revenue		21	-	-	-	20
8392 392	RESERVE TRANSFERS	-	-	-	-	30,847
8392 886	AWWTP ADMINISTRATION FEE	72,155	59,846	63,246	69,898	69,898
TOTAL Revenue		72,155	59,846	63,246	69,898	100,745
TOTAL REVENUE		963,531	968,337	991,614	740,545	1,073,952
EXPENSES						
8400 131	SALARY-ELECTED OFFICIALS	10,230	10,230	7,686	4,062	10,890
TOTAL Expense		10,230	10,230	7,686	4,062	10,890
8401 119	RF 100 Green	-	3,535	-	-	-
8401 130	SALARIES - Sewer Admin	182,724	189,177	186,450	100,183	185,797
8401 156	MEDICAL BENEFITS	36,593	40,626	47,437	32,178	53,478
8401 158	LIFE INSURANCE	1,386	1,274	1,323	758	1,276
8401 160	PENSION EXPENSE	15,350	7,795	(21,358)	100	100
8401 161	SOCIAL SECURITY	14,997	15,127	15,133	8,232	14,213
8401 162	STATE UNEMPLOYMENT	-	-	-	-	100
8401 210	OFFICE SUPPLIES	3,130	2,982	2,257	913	3,000
8401 226	CLEANING SUPPLIES	70	-	-	814	100
8401 230	HEATING FUEL	4,578	6,938	5,243	2,099	7,000
8401 250	REPAIRS/MAINTENANCE SUPPLIES	2,945	3,637	2,250	2,062	3,500
8401 311	AUDITING/ACCTG SERVICES	10,333	10,333	10,333	10,333	10,333
8401 313	ENGINEERING SERVICES	936	869	240	219	1,000
8401 314	LEGAL SERVICES	22,511	22,399	22,609	13,066	23,000
8401 316	GENERAL EXPENSE	541	862	255	48	600
8401 319	COMPUTER PROGRAMS	5,332	4,245	8,507	4,064	5,300
8401 321	TELEPHONE	4,593	4,423	4,712	2,916	4,500
8401 325	POSTAGE	1,733	2,221	1,843	1,297	1,800
8401 327	COMMUNICATION EXPENSES	-	65	65	64	50
8401 341	ADVERTISING	651	367	337	-	500
8401 342	PRINTING	-	-	-	371	100
8401 352	LIABILITY INSURANCE	4,036	3,092	4,334	4,766	6,289
8401 354	WORKMENS COMPENSATION	16,077	7,538	9,899	5,687	11,015
8401 361	ELECTRICITY	11,264	11,307	10,039	7,506	11,500
8401 368	WATER	484	388	430	230	400
8401 370	CONTRACTED SERVICE/REPAIRS	16,796	23,729	19,991	11,678	16,000
8401 384	EQUIPMENT RENTAL	975	2,256	1,000	1,000	2,000
8401 420	TRAINING/DUES	531	406	769	-	500
8401 451	Vehicle Maintenance	-	198	-	-	200
8401 800	DEPRECIATION EXPENSE	9,056	9,502	7,327	-	9,500
TOTAL Administration		367,623	370,290	341,425	210,484	373,151
8445 119	RF 100 Green	-	621	-	-	-
8445 130	SALARIES - Sanitary Sewer	2,226	1,026	1,376	2,304	2,000
8445 230	HEATING FUEL	1,501	2,269	1,181	1,040	1,500
8445 231	VEHICLE FUEL	952	744	492	524	800
8445 237	UNIFORMS	382	660	778	524	500
8445 250	REPAIRS/MAINTENANCE SUPPLIES	11,788	10,674	9,179	8,011	10,000
8445 260	MINOR EQUIPMENT	-	60	-	-	50
8445 313	Engineering	-	713	-	-	1,000
8445 321	Telephone	456	587	665	467	500
8445 327	COMMUNICATION EXPENSES	541	3,082	501	205	500
8445 361	ELECTRICITY	1,135	834	734	516	1,000
8445 368	WATER	321	389	452	326	400
8445 370	CONTRACTED SERVICE/REPAIRS	5,094	4,516	2,809	5,426	3,500
8445 372	TV & GROUTING	-	-	-	-	50
8445 451	VEHICLE MAINTENANCE	2,152	7,185	779	-	2,000
8445 740	CAPITAL OUTLAY	-	(5)	-	23,964	-
TOTAL Sanitary Sewer		26,548	33,355	18,945	43,306	23,250
8447 889	AWWTP TREATMENT FEE	667,641	597,124	579,701	281,307	666,111
TOTAL Treatment Expenses		667,641	597,124	579,701	281,307	670,733
TOTAL EXPENSES		1,072,042	1,011,000	947,758	539,159	1,073,952
RESULTS OF OPERATIONS		(108,511)	(42,663)	43,856	201,386	0

WASTE WATER TREATMENT PLANT							
2022 PROPOSED BUDGET							
ACCOUNTS FOR:	Page 1	2018 Actuals	2019 Actuals	2020 Actual	Actual as of 8/16/21	2021 Budget	2022 Proposed Budget
Revenue							
9341 1501 CAPITAL & EARNINGS FR INVSTMTS		30,745	52,486	13,310	3,749	30,000	15,000
TOTAL Revenue		30,745	52,486	13,310	3,749	30,000	15,000
Revenue							
9364 411 AMBLER BOROUGHS		667,641	597,124	579,701	281,307	666,111	670,733
9364 42 LOWER CAYNEED TWP		1,163,707	1,091,725	1,091,030	530,295	1,249,822	1,264,294
9364 43 ROCKAWAY UPPER COLUMBI		908,278	851,907	825,215	399,991	954,434	977,292
9364 44 WHITEMARSH TWP		111,662	108,278	106,150	51,612	121,320	122,023
9364 45 WHITPAIN TWP		357,456	344,024	335,911	163,569	383,994	381,679
9364 48B MIFP FEES		61,124	55,631	54,724	26,724	65,407	66,413
9364 88D MISCCELLANEOUS		13,351	18,062	15,093	21,363	-	-
TOTAL Revenue		3,278,698	3,076,154	3,048,184	1,633,144	3,461,912	3,510,916
State of Assets							
9391 396 GAIN OF SALE OF ASSETS		-	-	225	-	-	-
TOTAL State of Assets		-	-	225	-	-	-
TOTAL REVENUE		3,308,443	3,128,840	3,062,119	1,636,894	3,491,912	3,525,916
EXPENSES							
9401 Administration							
9401 119 RF 100 Green		-	32,980	12,063	-	10,000	-
9401 130 SALARIES - WWTP Admin		150,666	158,684	154,981	98,108	162,925	165,919
9401 156 MEDICAL BENEFITS		150,849	158,061	206,244	140,316	246,004	253,817
9401 158 LIFE INSURANCE		4,159	3,822	3,969	2,273	3,888	3,888
9401 160 PENSION EXPENSE		3,697	31	1,463	-	1,000	100
9401 161 SOCIAL SECURITY		37,964	42,749	45,049	29,374	41,996	42,225
9401 162 STATE UNEMPLOYMENT		3,006	4,737	4,500	2,543	5,000	5,000
ACCOUNTS FOR:	Page 2	2018 Actuals	2019 Actuals	2020 Actual	Actual as of 8/16/21	2021 Budget	2022 Proposed Budget
9401 210 OFFICE SUPPLIES		1,469	2,717	1,709	1,711	2,000	2,000
9401 237 UNIFORMS		8,368	11,036	14,450	8,627	10,000	10,000
9401 311 AUDITING/ACCTG SERVICES		9,500	9,250	9,250	9,250	9,250	9,250
9401 313 ENGINEERING SERVICES		-	-	-	-	1,000	-
9401 314 LEGAL SERVICES		36,581	36,338	36,740	21,232	37,000	37,000
9401 316 GENERAL EXPENSE		-	962	136	273	500	500
9401 321 TELEPHONE		5,144	5,666	6,810	4,558	5,100	6,000
9401 341 ADVERTISING		3,489	2,186	6,317	-	2,000	500
9401 352 LIABILITY INSURANCE		50,657	43,895	61,140	71,678	64,991	64,994
9401 354 WORKMENS COMPENSATION		6,865	8,291	26,868	15,636	29,899	29,899
9401 382 LAND RENTAL		5,000	5,000	5,000	5,000	5,000	35,000
9401 420 TRAINING COURSE		5,273	6,821	6,821	5,048	6,000	6,000
9401 88B ADMINISTRATION FEE		227,715	179,538	189,738	209,693	209,693	322,395
TOTAL Administration		739,142	750,902	787,346	625,120	853,846	906,487
Mattison Ave.							
9439 811 Mattison Ave.		68,490	-	67,997	51,194	68,788	68,788
TOTAL Mattison Ave.		68,490	-	67,997	51,194	68,788	68,788
Laboratory							
9442 370 CONTRACTED SERVICE/REPAIRS		-	-	-	-	500	500
9442 371 LABORATORY TESTING		133,658	175,645	155,474	81,067	125,500	125,500
TOTAL Laboratory		133,658	175,645	155,474	81,067	125,500	125,500
Sludge Removal							
9446 130 SALARIES - Sludge Removal		18,521	14,871	12,799	6,974	15,000	15,000
9446 231 DIESEL FUEL		13,268	12,221	2,033	-	8,000	12,000
9446 250 REPAIRS/MAINTENANCE SUPPLIES		-	80	-	10	1,000	1,000
9446 316 GENERAL EXPENSE		166	2,323	380	-	1,000	1,000
9446 352 Liability Insurance		7,886	1,314	10,077	-	15,000	15,000
9446 370 CONTRACTED SERVICES		-	517	-	-	100	100
9446 451 VEHICLE MAINTENANCE		13,219	26,650	23,341	4,807	20,000	20,000
9446 453 DUMPING FEES		240,229	345,851	393,279	92,536	375,000	375,000
TOTAL Sludge Removal		259,434	243,806	238,509	105,427	235,100	238,100
ACCOUNTS FOR:	Page 3	2018 Actuals	2019 Actuals	2020 Actual	Actual as of 8/16/21	2021 Budget	2022 Proposed Budget
Plant							
9447 130 SALARIES - WWTP Plant		331,131	390,572	412,899	249,742	371,046	386,046
9447 226 CLEANING SUPPLIES		509	1,150	7,011	453	1,000	1,000
9447 231 VEHICLE FUEL		7,809	12,531	8,091	12,249	7,000	7,000
9447 232 CHEMICALS		398,127	33,344	271,908	138,604	375,000	300,000
9447 250 REPAIRS/MAINTENANCE SUPPLIES		96,638	139,284	76,714	40,284	150,000	150,000
9447 260 MINOR EQUIPMENT		4,654	5,454	3,315	595	5,000	5,000
9447 313 ENGINEERING SERVICES		29,098	33,440	48,436	16,487	50,000	50,000
9447 361 ELECTRIC		276,469	294,707	240,143	146,275	375,000	375,000
9447 362 HEATING GAS		5,502	15,207	12,650	11,445	15,000	15,000
9447 368 WATER		8,577	12,203	10,647	6,300	15,000	15,000
9447 370 CONTRACTED SERVICE/REPAIRS		118,229	105,750	130,942	37,862	110,000	110,000
9447 371 LABORATORY TESTING		240	-	2,170	-	100	-
9447 420 FINES, PENALTIES & FEES		-	-	-	-	-	100
9447 451 VEHICLE MAINTENANCE		630	2,077	2,972	733	3,000	3,000
9447 752 WWTP Inertgas		-	-	-	-	12,825	25,000
9447 753 Equipment		-	-	-	8,789	25,000	25,000
9447 754 Digesters Clean&Repair		-	-	-	18,695	-	-
9447 758 Pumps, Tanks and Buildings		-	-	-	19,458	25,000	25,000
9447 759 Paving		-	-	-	-	-	30,000
9447 760 Chemical Storage Tank		-	(88,837)	-	-	-	-
9447 768 Refurbish 4 Primary Clarifiers		-	(112,825)	-	61,108	180,000	180,000
9447 771 WWTP Undergr Proj		-	-	-	37,182	390,000	390,000
TOTAL Plant		1,335,529	1,395,381	1,228,246	871,020	2,122,246	2,092,146
MIFP							
9448 130 SALARIES - WWTP MIFP		38,635	56,038	50,405	30,763	49,007	49,845
9448 156 MEDICAL BENEFITS		9,382	10,577	12,766	8,659	14,678	15,205
9448 158 LIFE INSURANCE		277	255	265	152	174	174
9448 161 SOCIAL SECURITY		2,956	4,289	3,856	-	3,749	3,821
9448 162 STATE UNEMPLOYMENT		-	-	-	-	100	100
9448 210 OFFICE SUPPLIES		-	-	-	-	50	50
9448 250 REPAIRS/MAINTENANCE SUPPLIES		-	-	-	-	50	50
ACCOUNTS FOR:	Page 4	2018 Actuals	2019 Actuals	2020 Actual	Actual as of 8/16/21	2021 Budget	2022 Proposed Budget
9448 313 ENGINEERING SERVICES		3,993	12,862	6,977	10,399	9,000	12,000
9448 314 LEGAL SERVICES		4,221	4,200	4,239	2,450	4,000	4,000
9448 354 WORKMENS COMPENSATION		1,050	75	1,414	811	1,574	1,500
9448 371 LABORATORY TESTING		4,297	8,550	8,050	6,000	6,000	6,000
9448 451 VEHICLE MAINTENANCE		-	-	-	383	50	50
TOTAL Misc		65,336	87,531	87,976	59,518	85,432	94,895
Misc Expenses							
9488 151 Transfer to General		-	67,794	-	-	-	-
TOTAL Misc Expenses		-	67,794	-	-	-	-
TOTAL EXPENSES		2,625,633	2,730,999	2,665,551	1,793,346	3,491,912	3,525,916
RESULTS OF OPERATIONS		678,810	397,841	496,568	(256,452)	-	(8)
Operating expenses		2,541,021					
Capital Expenses		875,000					
Allocation of Cost		Operating	Capital	Total	Operating	Capital	
Amber - Oper@ 5.787% Cpt 12.80%		497,489	173,250	670,739	19,578,200%	19,80%	
Lower Cayneed - Oper 37.399% Cpt 36.20%		447,844	116,250	564,094	37.399000%	36.20%	
BCW&S - Oper 28.2314% Cpt 19.70%		717,417	259,875	977,292	28.231400%	29.70%	
Whitemarsh - Oper 3.5969% Cpt 3.5%		81,398	30,615	112,013	3.596900%	3.50%	
Whitpain - Oper 1.3027% Cpt 10.80%		287,129	84,500	371,629	11.302700%	10.80%	
		2,541,021	875,000	3,416,021	100.0000%	100.0000%	

LIQUID FUELS								
2022 PROPOSED BUDGET								
ACCOUNTS FOR:		2018	2019	2020	Actual as	2021	2022	
		Actuals	Actuals	Actual	of 8/16/21	Budget	Proposed Budget	
Revenue								
	Revenue							
35341	136	INTEREST EARNINGS	2,028	2,469	439	156	2,000	300
TOTAL	Revenue		2,028	2,469	439	156	2,000	300
	Revenue							
35392	392	Reserve Transfer						300,000
35355	55	LIQUID FUELS ALLOCATION	172,935	177,043	172,319	159,993	155,295	157,586
TOTAL	Revenue		172,935	177,043	172,319	159,993	155,295	457,586
TOTAL REVENUE			174,963	179,513	172,758	160,148	157,295	457,886
EXPENSES								
	Capital Equipment Purchases							
35430	740	CAPITAL- EQUIPMENT PURCHASES	89,156	88,015	88,015	-	-	-
TOTAL	Capital Equipment Purc		89,156	88,015	88,015	-	-	-
	Cleaning Streets & Gutters							
35431	250	SWEEPER REPAIRS & MAINTENANCE	3,777	9,597	7,792	1,065	4,000	7,000
35431	451	SWEEPER VEHICLE MAINTENANCE	6,978	-	265	-	50	50
TOTAL	Cleaning Streets & Gut		10,755	9,597	8,057	1,065	4,050	7,050
	Winter Maintenance							
35432	250	WINTER/REPAIRS & SUPPLIES (Salt)	83	-	-	5,613	10,000	15,000
35432	370	WINTER CONTRACTED SERVICE	23,051	16,427	-	13,466	1,000	1,000
35432	451	WINTER VEHICLE MAINTENANCE	-	-	-	181	1,000	1,000
TOTAL	Winter Maintenance		23,134	16,427	-	19,261	12,000	17,000
	Main & Repairs of Roads & Brid							
35439	313	ENGINEERING- HIGHWAY CONSTRUCTI	-	18,620	-	-	-	33,836
35439	740	CAPITAL OUTLAY-ROADS, HIGHWAYS	4,343	199,662	-	-	-	400,000
TOTAL	Main & Repairs of Road		4,343	218,282	-	-	-	433,836
	RESERVE							
35492	492	RESERVE TRANSFERS	-	-	-	-	141,245	-
TOTAL	RESERVE		-	-	-	-	141,245	-
TOTAL EXPENSES			127,387	332,321	96,072	20,326	157,295	457,886
RESULTS OF OPERATIONS			47,576	(152,808)	76,687	139,823	-	0
ACCOUNTS FOR:		2018	2019	2020	Actual as	2021	2022	
		Actuals	Actuals	Actual	of 8/16/21	Budget	Proposed Budget	

2020 TAX MILLAGE

2021 Actual Assessed Value

290,341,010

Budget 98%

	2020	2020	98.00%	
General	6.78	1,968,512	1,929,142	86.26%
Streets	0.21	60,971.61	59,752	2.67%
Fire	0.48	139,363.68	136,576	6.11%
Parks	0.39	113,233	110,968	4.96%
Debt	0	-	-	
Total	7.86	2,282,080	2,095,084	100.00%

Average Assessed Value

116,612.00

2022PROPOSED TAX MILLAGE

2021 Actual Assessed Value

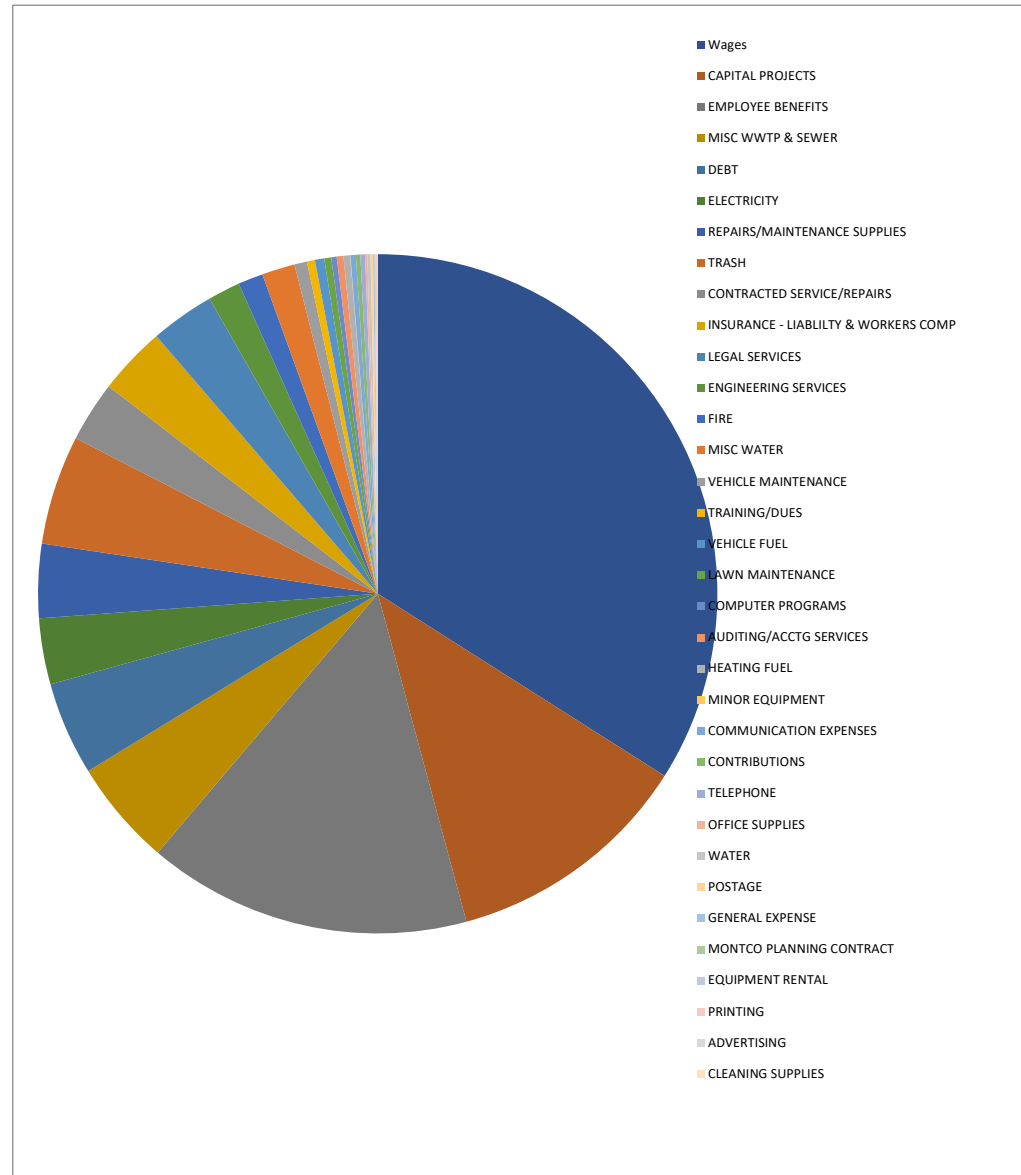
290,848,800

Budget 98%

	2021	2021	98.00%	
General	6.78	1,971,955	1,932,516	86.26%
Streets	0.21	61,078.25	59,857	2.67%
Fire	0.48	139,607.42	136,815	6.11%
Parks	0.39	113,431	111,162	4.96%
Debt	0	-	-	
Total	7.86	2,286,072	2,095,084	1

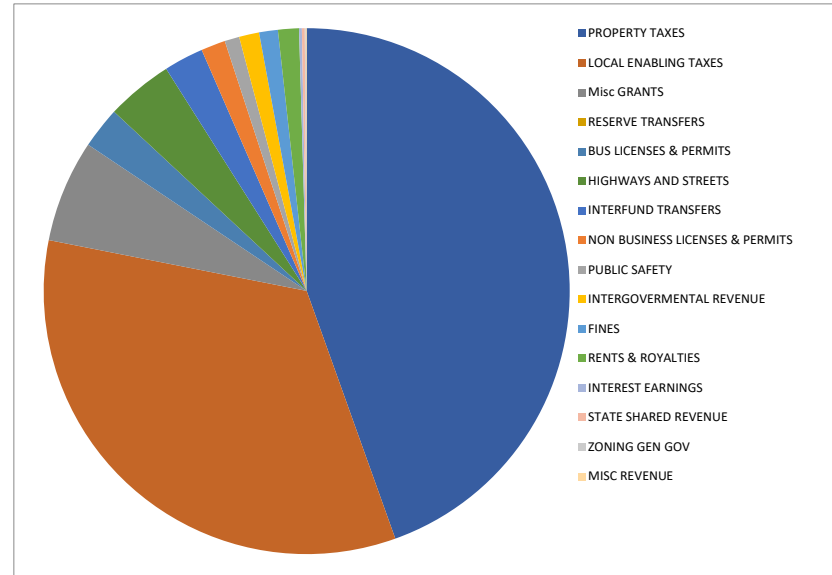
FUND BALANCES	12/31/2020	Projected Surplus or Defecit	Projected Fund Balance 1/1/22
GENERAL FUND	3,460,011	-	3,460,011
			-
STREETS	34,132	16,002	50,134
FIRE	-	-	-
REFUSE	131,679	-	131,679
PARKS	176,514	(30,000)	146,514
Debt Fund	281,631	-	281,631
Revolving Loan	347,614	-	347,614
Liquid Fuels	164,167	141,245	305,412
	-		-
WATER	-		-
Water - Restricted for Pension	206,655		206,655
WATER - investment in capital	5,718,519		5,718,519
Water - Unrestricted	<u>1,634,842</u>	(500,000)	1,134,842
TOTAL	7,560,016	(500,000)	7,060,016
			-
SEWER	-		-
Sewer- Restricted for Pension	51,338		51,338
SEWER - investment in capital	131,923		131,923
Sewer - Unrestricted	<u>256,308</u>	(27,710)	228,598
TOTAL	439,569	(27,710)	411,859
			-
WWTP			-
Net Investment in Capital Assets	3,899,505	-	3,899,505
Unrestricted Operating Reserves	545,825	-	545,825
Reserves Restricted for Capital	<u>435,342</u>	-	435,342
Total	4,880,672		4,880,672
			-
Total Borough	17,476,006	(400,463)	17,075,543
			-

TYPE	AMOUNT	%
Wages	4,336,536	34.00%
CAPITAL PROJECTS	1,505,151	13.82%
EMPLOYEE BENEFITS	1,965,393	15.41%
MISC WWTP & SEWER	643,151	5.04%
DEBT	567,364	4.45%
ELECTRICITY	401,100	3.14%
REPAIRS/MAINTENANCE SUPPLIES	448,300	3.51%
TRASH	663,814	5.20%
CONTRACTED SERVICE/REPAIRS	367,500	2.88%
INSURANCE - LIABLILTY & WORKER:	415,521	3.26%
LEGAL SERVICES	390,000	3.06%
ENGINEERING SERVICES	195,336	1.53%
FIRE	150,770	1.18%
MISC WATER	201,556	1.58%
VEHICLE MAINTENANCE	77,100	0.60%
TRAINING/DUES	47,500	0.37%
VEHICLE FUEL	56,300	0.44%
LAWN MAINTENANCE	42,869	0.34%
COMPUTER PROGRAMS	33,300	0.26%
AUDITING/ACCTG SERVICES	40,250	0.32%
HEATING FUEL	39,600	0.31%
MINOR EQUIPMENT	2,465	0.02%
COMMUNICATION EXPENSES	31,765	0.25%
CONTRIBUTIONS	28,309	0.22%
TELEPHONE	27,100	0.25%
OFFICE SUPPLIES	14,650	0.11%
WATER	18,300	0.14%
POSTAGE	14,850	0.12%
GENERAL EXPENSE	8,400	0.07%
MONTCO PLANNING CONTRACT	2,726	0.02%
EQUIPMENT RENTAL	5,500	0.04%
PRINTING	6,600	0.05%
ADVERTISING	3,510	0.03%
CLEANING SUPPLIES	2,250	0.02%
TOTAL	12,754,836	1



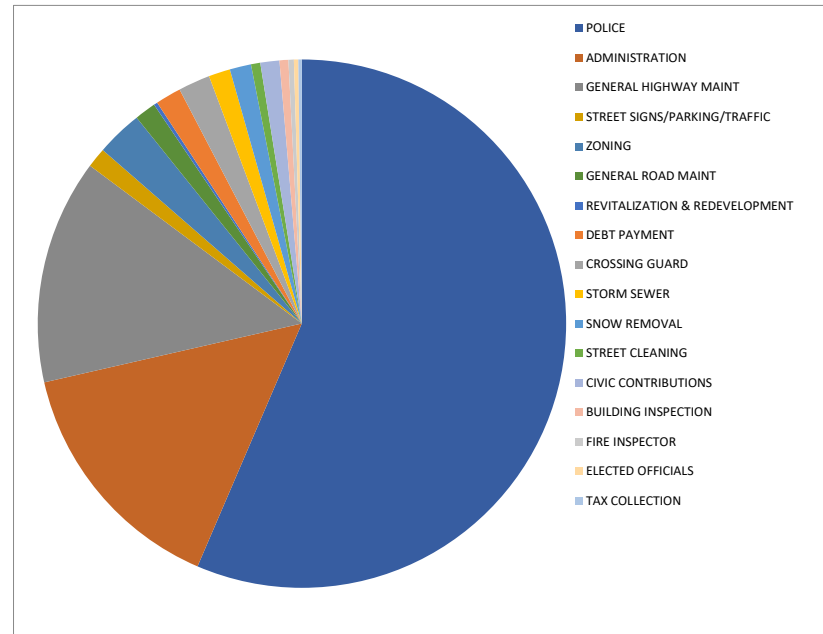
GENERAL FUND REVENUES

PROPERTY TAXES	\$1,963,316	44.53%
LOCAL ENABLING TAXES	\$1,480,658	33.58%
Misc GRANTS	\$277,040	6.28%
RESERVE TRANSFERS	\$0	0.00%
BUS LICENSES & PERMITS	\$111,650	2.53%
HIGHWAYS AND STREETS	\$180,525	4.09%
INTERFUND TRANSFERS	\$107,465	2.44%
NON BUSINESS LICENSES & PERMITS	\$66,300	1.50%
PUBLIC SAFETY	\$40,000	0.91%
INTERGOVERNMENTAL REVENUE	\$54,000	1.22%
FINES	\$51,000	1.16%
RENTS & ROYALTIES	\$56,000	1.36%
INTEREST EARNINGS	\$8,000	0.19%
STATE SHARED REVENUE	\$7,869	0.19%
ZONING GEN GOV	\$2,050	0.05%
MISC REVENUE	\$2,975	0.07%
TOTAL REVENUE	\$4,408,848	100%



GENERAL FUND EXPENSES

POLICE	\$2,489,141	60.37%
ADMINISTRATION	\$660,504	16.02%
GENERAL HIGHWAY MAINT	\$606,292	14.71%
STREET SIGNS/PARKING/TRAFFIC	\$53,547	1.30%
ZONING	\$124,848	3.03%
GENERAL ROAD MAINT	\$57,948	1.41%
REVITALIZATION & REDEVELOPMENT	\$10,100	0.24%
DEBT PAYMENT	\$68,788	1.67%
CROSSING GUARD	\$85,994	2.09%
STORM SEWER	\$57,499	1.39%
SNOW REMOVAL	\$57,865	1.40%
STREET CLEANING	\$25,365	0.62%
CIVIC CONTRIBUTIONS	\$50,903	1.23%
BUILDING INSPECTION	\$24,000	0.58%
FIRE INSPECTOR	\$14,934	0.36%
ELECTED OFFICIALS	\$11,220	0.27%
TAX COLLECTION	\$9,900	0.24%
TOTAL EXPENDITURES	\$4,408,848	100.00%



**Borough of Ambler
Water Department**

**Comparison of forecasted projects for the twelve months ended June 30, 2015
vs. the actual dollars recorded by account**

Account	Last six months 2014		first six months 2015	
	Projected Additons	Booked Additons	Projected Additons	Booked Additons
30420		1,700.00		6,880.00
30430		36,615.00		
30461			714,000.00	
30700		47,275.00	30,000.00	5,460.00
31100	104,660.00	84,036.20		6,788.40
33000	32,861.00	7,150.00		
33120		2,495.00	877,500.00	162,288.79
33400	78,000.00		78,000.00	26,140.32
33500	12,500.00	2,790.21	12,500.00	384.25
34020				46,095.09
34100		24,793.62	55,000.00	
34300	5,000.00		5,000.00	
34500	16,288.00	12,000.00		
TOTAL	249,309.00	218,855.03	1,772,000.00	254,036.85

Borough Of Ambler

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February 7, 2022

Joseph Bresnan, Esq.
Bresnan Law Offices
100 Springhouse Drive, Suite 207
Collegeville, PA 19426

Dear Joe:

Pursuant to PA PUC's requirement for Ambler Borough Water Department to replace two valves in our distribution system annually, as well as continue the procedure of exercising valves in the distribution system, please be advised that the following scheduled and/or emergency valve replacements or insertions were made during calendar year 2021:

2021 VALVE REPLACEMENTS

Location: Butler Ave & Prophecy Creek
Valve: Insertion
Size: 10 inch
Date: 2/2021
Municipality: Ambler Borough

Location: Butler Pike & Chestnut Ave
Valve: Insertion
Size: 10 inch
Date: 2/2021
Municipality: Ambler Borough

Location: Race St & N. Ridge Ave
Valve: Insertion
Size: 4 inch
Date: 11/2021
Municipality: Ambler Borough

Location: 426 N Bethlehem Pike
Valve: Insertion
Size: 8 inch
Date: 12/2021
Municipality: Lower Gwynedd Township

Location: 504 N Bethlehem Pike
Valve: Insertion
Size: 8 inch
Date: 12/2021
Municipality: Lower Gwynedd Township

Location: Alene Rd & Bethlehem Pike
Valve: Gate
Size: 8 inch
Date: 12/2021
Municipality: Lower Gwynedd Township

Location: Houston Rd & Penn Ambler Rd
Valve: Gate
Size: 4 inch
Date: 4/2021
Municipality: Lower Gwynedd Township

Location: Knight Rd & Francis Ave
Valves: 3 Gate
Sizes: 3 – 10 inch
Date: 11/2021
Municipality: Lower Gwynedd Township

Location: Knight Rd & Brookside Ave
Valves: 3 Gate
Sizes: 3 - 10 inch
Date: 11/2021
Municipality: Lower Gwynedd Township

Location: Knight Rd & Norma Rd
Valves: 3 Gate
Sizes: 3 – 10 inch
Date: 11/2021
Municipality: Lower Gwynedd Township

Location: 431 Knight Rd @ Well 12
Valve: Gate
Size: 6 inch
Date: 11/2021
Municipality: Lower Gwynedd Township

The following valves in our distribution system were exercised by the Ambler Borough Water Department in 2021:

VALVES EXERCISED IN 2021

STREET	AT	4"	6"	8"	10"	12"	EXERCISED
Bethlehem Pike	Mt. Pleasant Ave.		3				8-2021
Euclid Ave.	Park Ave.	1					3-2021
Euclid Ave.	North St.	4					3-2021
Mt. Pleasant Ave.	Railroad Ave.	1					8-2021
Mt. Pleasant Ave.	N. Spring Garden St.	4					8-2021
Mt. Pleasant Ave.	N. Ridge Ave.	1					8-2021
Mt. Pleasant Ave.	Pleasant Acres Dr.		1				8-2021
Mt. Pleasant Ave.	Reiffs Mill Rd.	3					8-2021
Mt. Pleasant Ave.	Overlook Rd.		1				8-2021
Clair Martin Place	Rose Valley Way	2					8-2021
Highland Ave.	Villa Dr.		2	2			8-2021
Highland Ave.	Van Sant Lane		2	1			8-2021
Inverness Ave.	S.E. Turnaround		2				8-2021
Meissen Court	Rose Valley Way	2		1			3-2021
Quinard Court	Rose Valley Way	1		1			3-2021
Rose Valley Way	S.E. Turnaround	1		2			8-2021
Willowmere Ln.	Willow Ave.	1		3			8-2021
Butler Pike	Hampton Lane			3			8-2021

Ambler Borough Water Department is hereby providing notification, as required by the PA PUC reporting date of March 1, 2022, regarding scheduled valve replacements and valve exercising schedules for 2022.

2022 VALVES SCHEDULED TO BE REPLACED

Location: Knight Rd & Houston Rd
Valve: Insertion
Size: 8 inch
Date: Scheduled for 2022
Municipality: Lower Gwynedd Township

Location: Haywood Ave & Tennis Ave
Valve: Insertion
Size: 6 inch
Date: Scheduled for 2022
Municipality: Ambler Borough

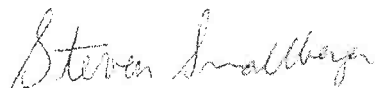
Finally, Ambler Borough Water Department intends to schedule, mark and exercise valves in 2022 as follows:

2022 VALVES SCHEDULED TO BE EXERCISED

STREET	AT	4"	6"	8"	10"	12"	EXERCISED
ASH GROVE	CREEK DR	2	2	4			scheduled
ARROWHEAD TRAIL	CHEROKEE CIRCLE		1	1			scheduled
ARROWHEAD TRAIL	CHIPPEWA RIDGE			3			scheduled
ARROWHEAD TRAIL	IROQUOIS WAY			2			scheduled
ARROWHEAD TRAIL	SENECA RUN		1	1			scheduled
ARROWHEAD TRAIL	SUSQUEHANNA RD			3			scheduled
BANNOCKBURN AVE	BETHLEHEM PIKE		3				scheduled
BETHLEHEM PIKE	PENNSYLVANIA AVE	1					scheduled
BETHLEHEM PIKE	WASHINGTON LN						scheduled
BETHLEHEM PIKE	MONTGOMERY AVE		2				scheduled
BETHLEHEM PIKE	SPRING AVE (OR LA)	3	1				scheduled
BETHLEHEM PIKE	PROSPECT AVE		1				scheduled
BETHLEHEM PIKE	ELLERSLIE AVE	1					scheduled
BETHLEHEM PIKE	HARTRANFT AVE		1				scheduled
BETHLEHEM PIKE	STUART LANE		1				scheduled
BETHLEHEM PIKE	RANDOLPH AVE	1	1				scheduled
BETHLEHEM PIKE	BROOKWOOD DR		5				scheduled
BETHLEHEM PIKE	INVERNESS AVE						scheduled
BETHLEHEM PIKE	HIGHLAND AVE	1	1	1			scheduled
FT WASHINGTON AVE	PENNSYLVANIA AVE		1				scheduled
FT WASHINGTON AVE	WALNUT LN						scheduled
FT WASHINGTON AVE	MONTGOMERY AVE		2				scheduled
FT WASHINGTON AVE	SPRING AVE	2		2			scheduled
FT WASHINGTON AVE	PROSPECT AVE		2	2			scheduled
FT WASHINGTON AVE	HIGHLAND AVE			3			scheduled
FT WASHINGTON AVE	THOMAS DR			1			scheduled
FT WASHINGTON AVE	LOCH ALSH AVE			6			scheduled
FT WASHINGTON AVE	HAWTHORNE LN		1			4	scheduled
FT WASHINGTON AVE	SUSQUEHANNA RD					2	scheduled

Should you need anything further, please feel free to contact me.

Regards,



Steve Smallberger
Water Superintendent
Ambler Borough Water Department

Borough Of Ambler

131 Rosemary Avenue
AMBLER, PENNSYLVANIA 19002

PHONE 215-646-1000
FAX 215-641-1355 ADMINISTRATION
FAX 215-641-1921 WATER DEPARTMENT
WEBSITE: www.boroughofambler.com



February 24, 2021

Joseph Bresnan, Esq.
Bresnan Law Offices
100 Springhouse Drive, Suite 207
Collegeville, PA 19426

Dear Joe:

Pursuant to PA PUC's requirement for Ambler Borough Water Department to replace two valves in our distribution system annually, as well as continue the procedure of exercising valves in the distribution system, please be advised that the following emergency and scheduled valve replacements or insertions were made during calendar year 2020:

2020 VALVE REPLACEMENTS

Marion & Knight Rds (scheduled - new valve)
Valve: New
Size: 8 inch
Date: June 2020
Municipality: Lower Gwynedd Township

Francis & Knight Rds (scheduled - new valve)
Valve: New
Size: 8 inch
Date: June 2020
Municipality: Lower Gwynedd Township

N. Spring Garden & Houston Rds (emergency)
Valve: Insertion
Size: 4 inch
Date: November 2020
Municipality: Lower Gwynedd Township

Pen Ambler & Foulke Rds (emergency)
Valve: Insertion
Size: 6 inch
Date: November 2020
Municipality: Lower Gwynedd Township

Brookside & N Spring Garden (emergency)
Valve: Replacement
Size: 6 inch
Date: November 2020
Municipality: Lower Gwynedd Township

Marion & Houston Rd (emergency)
Valve: Insertion
Size: 6 inch
Date: November 2020
Municipality: Lower Gwynedd Township

The following valves were exercised by the Ambler Borough Water Department in 2020 in our distribution system:

STREET	AT	4"	6"	8"	10"	12"	EXERCISED
WALKER ROAD			1				9-8-2020
VICTOR LANE	NASH DRIVE			1			8-18-2020
NASH DRIVE	KENYON DRIVE			1			8-18-2020
MARION AVENUE	NORMA ROAD		1				9-8-2020
KNIGHT ROAD	FRANCIS AVENUE		1				9-8-2020
MT. PLEASANT AVENUE	HENDRICKS STREET		1				9-8-2020
SPRING AVENUE	FT. WASHINGTON AVENUE			1			1-2-2020
SPRING AVENUE	SUMMIT AVENUE			1			1-2-2020
FT. WASHINGTON AVENUE	PROSPECT AVENUE		1				5-29-2020
FT. WASHINGTON AVENUE	SPRING AVENUE		1				5-28-2020
HOOVER ROAD	KNIGHT ROAD		1				7-11-2020
SUMMIT AVENUE	PROSPECT AVENUE			1			7-8-2020
MADISON AVENUE	SPRING AVENUE			1			1-26-2020
HOUSTON ROAD	KNIGHT ROAD	1					7-11-2020
HOUSTON ROAD	MARION AVENUE	1					7-11-2020

Ambler Borough Water Department is hereby providing notification, as required by the PA PUC reporting date of March 1, 2021 regarding scheduled valve replacements and valve exercising schedules for 2021.

2021 VALVE REPLACEMENTS

Location: Butler Ave & Prophecy Creek
Valve: Insertion
Size: 10 inch
Date: completed 2/2021
Municipality: Ambler Borough

Location: Butler Pike & Chestnut Ave
Valve: Insertion
Size: 10 inch
Date: completed 2/2021
Municipality: Ambler Borough

Location: Race St. & N. Ridge Ave.
Valve: Insertion
Size: 4 inch
Date: Scheduled for 2021
Municipality: Ambler Borough

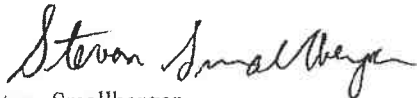
Location: Knight Rd. & Houston Rd.
Valve: Insertion
Size: 8 inch
Date: Scheduled for 2021
Municipality: Lower Gwynedd Township

Finally, Ambler Borough Water Department intends to schedule, mark and exercise valves in 2021 as follows:

STREET	AT	4"	6"	8"	10"	12"	EXERCISED
Bethlehem Pike	Mt. Pleasant Ave.		3				scheduled
Euclid Ave.	Park Ave.	3					scheduled
Euclid Ave.	North St.	4					scheduled
Mt. Pleasant Ave.	Railroad Ave.	1					scheduled
Mt. Pleasant Ave.	N. Spring Garden St.	4					scheduled
Mt. Pleasant Ave.	N. Ridge Ave.	1					scheduled
Mt. Pleasant Ave.	Pleasant Acres Dr.		1				scheduled
Mt. Pleasant Ave.	Reiffs Mill Rd.	3					scheduled
Mt. Pleasant Ave.	Overlook Rd.		1				scheduled
Arbor Lane	Tennis Ave.		3				scheduled
Clair Martin Place	Rose Valley Way	2					scheduled
Highland Ave.	Villa Dr.		2	2			scheduled
Highland Ave.	Van Sant Lane		2	1			scheduled
Inverness Ave.	S.E. Turnaround		2				scheduled
Meissen Court	Rose Valley Way	2		1			scheduled
Quinard Court	Rose Valley Way	1		1			scheduled
Rose Valley Way	S.E. Turnaround	1		2			scheduled
Willowmere Ln.	Willow Ave.	1		3			scheduled
Alter Estate	Private Street			3			scheduled
Butler Pike	Hampton Lane			3			scheduled

Should you need anything further, please feel free to contact me.

Regards,



Steve Smallberger
Water Superintendent
Ambler Borough Water Department

Borough Of Ambler

131 Rosemary Avenue
AMBLER, PENNSYLVANIA 19002

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WEBSITE: www.boroughofambler.com



February 20, 2020

Joseph Bresnan, Esq.
Dischell, Bartle & Dooley, P.C.
224 King Street
Pottstown, PA 19464

Dear Joe:

Pursuant to PA PUC's requirement for Ambler Borough Water Department to replace two valves in our distribution system annually, as well as continue the procedure of exercising valves in the distribution system, please be advised that the following emergency and scheduled valve replacements or insertions were made during calendar year 2019:

2019 VALVE REPLACEMENTS

Lindenwold Terrace & Ardross Ave (scheduled)
Valve: Replacement
Size: 12 inch
Date: September, 2019
Municipality: Upper Dublin Township

Skipack Pike & Dorsam Way (emergency)
Valve: Insertion
Size: 10 inch
Date: August, 2019
Municipality: Whitmarsh Township

Skipack Pk & Joshua Lane (scheduled)
Valve: Insertion
Size: 10 inch
Date: August, 2019
Municipality: Whitmarsh Township

Militia Hill & Skipack Pike (emergency)
Valve: Insertion
Size: 8 inch
Date: August, 2019
Municipality: Whitmarsh Township

Militia Hill & Skipack Pike (emergency)
Valve: Insertion
Size: 10 inch
Date: July, 2019
Municipality: Whitmarsh Township

The following valves were exercised by the Ambler Borough Water Department in 2019 in our distribution system:

STREET	AT	4"	6"	8"	10"	12"	EXERCISED
Lower Gwynedd Township							
ALENE RD	JUDIE LN		1	2			12-2-2019
ALENE RD	JUDIE LN		2	2			12-3-2019
BETHLEHEM PIKE	SHEBLE LN			1			12-2-2019
BETHLEHEM PIKE	SPRINGWOOD LN		2	1			12-3-2019
BETHLEHEM PIKE	LOCUST LN		1	1			12-4-2019
DAGER RD	KYLE LN			2			12-4-2019
DAVIS RD	HAYS LN		1	2			12-3-2019
DAVIS RD	JUDIE LN			3			12-3-2019
HAMILTON RD	JUDIE LN		1	1			12-3-2019
LOCUST LN	LOCUST LN	2	2	1			12-4-2019
LOCUST LN	POPLAR CT			3			12-4-2019
Upper Dublin Township							
CEDAR RD	FOREST CREEK DR	1		2			12-2-2019
HADDON PL	WALLACE DR		2	1			12-2-2019
HAZLEWOOD DR	VICTOR LN			4			12-4-2019
HAZLEWOOD DR	DONNA DR		3				12-4-2019
HIGHLAND AVE	SUMMIT AVE		1	1			12-2-2019
HIGHLAND AVE	MADISON AVE		1	2			12-3-2019
HIGHLAND AVE	STEVENS DR			2			12-3-2019
HIGHLAND AVE	HARTRANFT AVE			2			12-3-2019
KENYON DR	THOMAS DR			3			12-4-2019

Ambler Borough Water Department is hereby providing notification, as required by the PA PUC reporting date of March 1, 2020, regarding scheduled valve replacements and valve exercising schedules for 2020.

Location: Skippack Pike & Butler Ave
Valve: Insertion
Size: 12 inch
Date: Scheduled for 2020
Municipality: Whitemarsh Township

Location: Butler Pike & Chestnut Ave
Valve: Insertion
Size: 4 inch
Date: Scheduled for 2020
Municipality: Ambler Borough

Location: Butler Ave & Maple Ave
Valve: Insertion
Size: 10 inch
Date: Scheduled for 2020
Municipality: Ambler Borough

Location: Bethlehem Pike & Church Rd
Valve: Insertion
Size: 6 inch
Date: Scheduled for 2020
Municipality: Upper Dublin Township

Finally, Ambler Borough Water Department intends to schedule, mark and exercise valves in 2020 as follows:

STREET	AT	4"	6"	8"	10"	12"	EXERCISED
Ambler Borough							
Bethlehem Pike	Mt. Pleasant Ave.		3				scheduled
Euclid Ave.	Park Ave.	3					scheduled
Euclid Ave.	North St.	4					scheduled
Mt. Pleasant Ave.	Railroad Ave.	1					scheduled
Mt. Pleasant Ave.	N. Spring Garden St.	4					scheduled
Mt. Pleasant Ave.	N. Ridge Ave.	1					scheduled
Mt. Pleasant Ave.	Pleasant Acres Dr.		1				scheduled
Mt. Pleasant Ave.	Reiffs Mill Rd.	3					scheduled
Mt. Pleasant Ave.	Overlook Rd.		1				scheduled
Upper Dublin Township							
Arbor Lane	Tennis Ave.		3				scheduled
Clair Martin Place	Rose Valley Way	2					scheduled
Highland Ave.	Villa Dr.		2	2			scheduled
Highland Ave.	Van Sant Lane		2	1			scheduled
Inverness Ave.	S.E. Turnaround		2				scheduled
Meissen Court	Rose Valley Way	2		1			scheduled
Quinard Court	Rose Valley Way	1		1			scheduled
Rose Valley Way	S.E. Turnaround	1		2			scheduled
Willowmere Ln.	Willow Ave.	1		3			scheduled
Whitemarsh Township							
Alter Estate	Private Street			3			scheduled
Butler Pike	Hampton Lane			3			scheduled

Should you need anything further, please feel free to contact me.

Regards,



Philip Benigno
Water Supervisor
Ambler Borough Water Department

Borough Of Ambler

131 Rosemary Avenue
AMBLER, PENNSYLVANIA 19002

PHONE 215-646-1000
FAX 215-641-1355 ADMINISTRATION
FAX 215-641-1921 WATER DEPARTMENT
WEBSITE: www.boroughofambler.com



February 1, 2019

Joseph Bresnan, Esq.
Dischell, Bartle & Dooley, P.C.
224 King Street
Pottstown, PA 19464

Dear Joe:

Pursuant to PA PUC's requirement for Ambler Borough Water Department to replace two valves in our distribution system annually, as well as continue the procedure of exercising valves in the distribution system, please be advised that the following emergency and scheduled valve replacements or insertions were made during calendar year 2018:

2018 VALVE REPLACEMENTS

Highland Ave & Park Ave (scheduled)
Valve: Insertion
Size: 6 inch
Date: 9/15/18
Municipality: Ambler Borough

Alene Rd & Bethlehem Pk (scheduled)
Valve: Replacement
Size: 8 inch
Date: 5/2/18
Municipality: Lower Gwynedd Township

Morris Rd & Betsy Ln (emergency)
Valve: Replacement
Size: 8 inch
Date: 1/24/18
Municipality: Whitpain Township

Park Ave & Lindenwold Ave (emergency)
Valve: Insertion
Size: 4 inch
Date: 7-7-18
Municipality: Ambler Borough

Ridge Ave & Race St (emergency)
Valve: Insertion
Size: 4 inch
Date: 4/26/18
Municipality: Ambler Borough

Ridge Ave & Forest Ave (emergency)
Valve: Insertion
Size: 4 inch
Date: 6/14/18
Municipality: Ambler Borough

The following valves were exercised by the Ambler Borough Water Department in 2018 in our distribution system:

STREET	AT	4"	6"	8"	10"	12"	EXERCISED
Whitemarsh Township							
DORSAM WAY	SKIPPACK PIKE			2	1		5-17-18
DORSAM WAY	BRANCH ALTER ESTATE			1			5-17-18
DORSAM WAY	AT TURNAROUND	1					5-17-18
HAMPTON LANE	S.E. TO TURNAROUND	5					6-7-18
Whitpain Township							
GRAYSTONE RD	HOGAN LN		1				5-14-18
GRAYSTONE RD	JEFRON LN		3				5-17-18
GRAYSTONE RD	GORDON RD		2				5-14-18
GRAYSTONE RD	PADDOCK RD		3				5-14-18
Upper Dublin Township							
ALBERT RD	AT DEAD END		2				5-7-18
ALBERT RD	VAN SANT LN		3				5-7-18
BELLAIRE RD	VILLA DR			2			5-7-18
MELISSA DR	SHADY PLACE			4			5-4-18
MELISSA DR	THELMA LN		3				5-7-18
MELISSA DR	WINDSOR PL			4			3-16-18
MELISSA DR	VAN SANT LN		3				5-10-18
MELISSA DR	FARM LN			3			3-16-18
HIGHLAND AVE	BELLAIRE RD			3			5-7-18
Ambler Borough							
DOC'S COURT	MT PLEASANT AVE	1	1				6-7-18
DANIEL DR	MT PLEASANT AVE	1	2				6-7-18
PLEASANT ACRE DR	MT PLEASANT AVE	1	2				6-7-18

Ambler Borough Water Department is hereby providing notification, as required by the PA PUC reporting date of March 1, 2019, regarding scheduled valve replacements and valve exercising schedules for 2019.

Lindenwold Ter & Ardross Ave (scheduled)
Valve: Replacement
Size: 12 inch
Date: Scheduled for 2019
Municipality: Upper Dublin Township

Skippack Pk & Butler Ave (scheduled)
Valve: Insertion
Size: 12 inch
Date: Scheduled for 2019
Municipality: Whitemarsh Township

Skippack Pk & Joshua Ln (scheduled)
Valve: Insertion
Size: 12 inch
Date: Scheduled for 2019
Municipality: Whitemarsh Township

Penn Ambler Rd & Houston Rd (scheduled)
Valve: Insertion
Size: 4 inch
Date: Scheduled for 2019
Municipality: Lower Gwynedd Township

Finally, Ambler Borough Water Department intends to schedule, mark and exercise valves in 2019 as follows:

STREET	AT	4"	6"	8"	10"	12"	EXERCISED
Lower Gwynedd Township							
ALENE RD	JUDIE LN		1	2			scheduled
ALENE RD	JUDIE LN		2	2			scheduled
BETHLEHEM PIKE	SHEBLE LN			1			scheduled
BETHLEHEM PIKE	SPRINGWOOD LN		2	3			scheduled
BETHLEHEM PIKE	LOCUST LN		1	1			scheduled
DAGER RD	KYLE LN			2			scheduled
DAVIS RD	HAYS LN		1	2			scheduled
DAVIS RD	JUDIE LN			3			scheduled
DAVIS RD	MARIE RD			1			Scheduled
HAMILTON RD	JUDIE LN		2	2			scheduled
LOCUST LN	LOCUST LN	2	2	1			scheduled
LOCUST LN	POPLAR CT			3			scheduled
Upper Dublin Township							
CEDAR RD	FOREST CREEK DR	1		2			scheduled
CLAIR MARTIN PL	ROSE VALLEY WAY	2					scheduled
HADDON PL	WALLACE DR		2	1			scheduled
HAZLEWOOD DR	VICTOR LN			4			scheduled
HAZLEWOOD DR	DONNA DR		3				scheduled
HIGHLAND AVE	SUMMIT AVE		1	1			scheduled
HIGHLAND AVE	MADISON AVE		1	2			scheduled
HIGHLAND AVE	STEVENS DR			3			scheduled
HIGHLAND AVE	HARTRANFT AVE			3			scheduled
KENYON DR	THOMAS DR			4			scheduled

Should you need anything further, please feel free to contact me.

Regards,

Philip Benigno
Water Supervisor
Ambler Borough Water Department

Borough Of Ambler

131 Rosemary Avenue
AMBLER, PENNSYLVANIA 19002

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FAX 215-641-1921 WATER DEPARTMENT
WEBSITE: www.boroughofambler.com



February 23, 2018

Joseph Bresnan, Esq.
Dischell, Bartle & Dooley, P.C.
224 King Street
Pottstown, PA 19464

Dear Joe:

Pursuant to PA PUC's requirement for Ambler Borough Water Department to replace two valves in our distribution system annually, as well as continue the procedure of exercising valves in the distribution system, please be advised that the following emergency and scheduled valve replacements or insertions were made during calendar year 2017:

2017 VALVE REPLACEMENTS

Bethlehem Pk & Forest Ave (emergency)

Valve: Insertion
Size: 6 inch
Date 3/6/17
Municipality: Ambler Borough

Belmont Ave & Ridge Ave. (emergency)

Valve: Replacement
Size: 4 inch
Date 11/9/17
Municipality: Ambler Borough

Woodland Ave @ Bethlehem Pk (scheduled)

Valve: Replacement
Size: 4 inch
Date: 3/30/17
Municipality: Ambler Borough

Lafayette Ave & Bethlehem Pk (scheduled)

Valve: Replacement
Size: 6 inch
Date: 11/15/17
Municipality: Whitmarsh Township

Chestnut Street & Center Street (emergency)

Valve: Replacement
Size: 4 inch
Date 11/2/17
Municipality: Ambler Borough

The following valves were exercised by the Ambler Borough Water Department in 2017 in Whitpain Township:

Street Intersection Roster & Valve Inventory – WHITPAIN TOWNSHIP

STREET	AT	VALVES					MARKED & EXERCISED
		4"	6"	8"	10"	12"	
BATLESON RD	BETSY LANE			1			October 2017
BATLESON RD	BETSY LANE		1	2			October 2017
BATLESON RD	ALDRIN		1	2			October 2017
BATLESON RD	COLLINS PLACE		1	2			October 2017
BATLESON RD	MT PLEASANT AVE			1			October 2017
BETSY LANE	MERCER HILL RD		2				November 2017
BETSY LANE	GILLIN RD		1				November 2017
BETSY LANE	MORRIS RD		1	1			November 2017
BROOKFIELD LN	HOGAN LN			3			November 2017
GILLIN RD	MERCER HILL RD		3				November 2017
HOGAN LANE	RIDINGS LN		1	1			November 2017
RIDINGS WAY	RIDINGS WAY			2			November 2017
RIDINGS WAY	WOLF LANE			2			November 2017
SPLITRAIL LN	HEDGEROW CT	1		4			November 2017

Ambler Borough Water Department is hereby providing notification, as required by the PA PUC reporting date of March 1, 2018, regarding scheduled valve replacements and valve exercising schedules for 2018.

2018 SCHEDULED VALVE REPLACEMENTS

Morris Rd & Betsy Ln (emergency)
Valve: Replacement
Size: 8 inch
Date: 1/24/18
Municipality: Whitpain Township

Lindenwold Ter & Ardross Ave (scheduled)
Valve: Replacement
Size: 12 inch
Date: Scheduled for 2018
Municipality: Upper Dublin Township

Highland Ave & Park Ave (scheduled)
Valve: Insertion
Size: 6 inch
Date: Scheduled for 2018
Municipality: Ambler Borough

Alene Rd & Bethlehem Pk (scheduled)
Valve: Replacement
Size: 8 inch
Date: Scheduled for 2018
Municipality: Lower Gwynedd Township

Ridge Ave & Race St (scheduled)
Valve: Replacement
Size: 2 @ 4 inch
Date: Scheduled for 2018
Municipality: Ambler Borough

Finally, Ambler Borough Water Department intends to schedule, mark and exercise valves in 2018 as follows:

2018 VALVE EXERCISING SCHEDULE

STREET	AT	VALVES				
		4"	6"	8"	10"	12"
Whitemarsh Township						
DORSAM WAY	SKIPPACK PIKE			2	1	
DORSAM WAY	BRANCH ALTER EST			1		
DORSAM WAY	AT TURNAROUND	1				
HAMPTON LANE	S.E. TO TURNAROUND	2				
Whitpain Township						
GRAYSTONE RD	HOGAN LN		1			
GRAYSTONE RD	JEFRON LN		3			
GRAYSTONE RD	GORDON RD		2			
GRAYSTONE RD	PADDOCK RD		3			
Upper Dublin Township						
ALBERT RD	AT DEAD END		2			
ALBERT RD	VAN SANT LN		3			
BELLAIRE RD	VILLA DR			2		
MELISSA DR	SHADY PLACE			4		
MELISSA DR	THELMA LN		3			
MELISSA DR	WINDSOR PLACE			4		
MELISSA DR	VAN SANT LN		3			
MELISSA DR	FARM LN			3		
Ambler Borough						
DOC'S COURT	MT. PLEASANT AVE	1	1			
DANIEL DRIVE	MT. PLEASANT AVE	1	2			
PLEASANT ACRE DR	MT PLEASANT AVE	1	2			

Should you need anything further, please feel free to contact me.

Regards,

Philip Benigno
Water Supervisor
Ambler Borough Water Dept.

Borough Of Ambler

131 ROSEMARY AVENUE
AMBLER, PENNSYLVANIA 19002

PHONE 215-646-1000
FAX 215-641-1355 ADMINISTRATION
FAX 215-641-1921 WATER DEPARTMENT
WEBSITE: www.boroughofambler.com



February 1, 2017

Joseph Bresnan, Esq.
Dischell, Bartle & Dooley, P.C.
1800 Pennbrook Parkway, #200
Lansdale, PA 19446

Dear Joe:

Pursuant to the requirement of the PA PUC for Ambler Borough Water Department to replace two valves in our distribution system during the calendar year 2016, please be advised that **four emergency valve replacements** were made this past year. Due to these efforts, we have deferred previously-listed scheduled valve replacements until 2017. The following four valves were replaced in 2016:

Butler Avenue at Lindenwold

Insertion Valve
Size: 10 inch
Date: 5/5/16
Municipality: Ambler Borough

Cavendish Drive at E. Butler Avenue

Resilient Gate Valve
Size: 6 inch
Date: 8/31/16
Municipality: Upper Dublin Township

N. Maple Street at W. Butler Avenue

Insertion Valve
Size: 4 inch
Date: 9/26/16
Municipality: Ambler Borough

Alene Road at cul-de-sac

Resilient Gate Valve
Size: 6 inch
Date: 10/12/16
Municipality – Lower Gwynedd

Additionally, please be advised valves were exercised in 2016 in the following franchise areas:

VALVE EXERCISING SCHEDULE – COMPLETED 2016

INTER SECTION	STREET	AT	VALVES					STATUS
			4"	6"	8"	10"	12"	
2	ALGONQUIN PASS	ARROWHEAD TRAIL		1				Marked & exercised 7-27-16
3	ALGONQUIN PASS	SEMINOLE GARDENS		2				Marked & exercised 7-27-16
15	ASH GROVE	CREEK DRIVE	2	1	4			Marked & exercised 11-16-16; 11-21-16
16	ARROWHEAD TRAIL	CHEROKEE CIRCLE		1	1			Marked & exercised 7-28-16
17	ARROWHEAD TRAIL	CHIPPEWA RIDGE			3			Marked & exercised 8-5-16
18	ARROWHEAD TRAIL	IROQUOIS WAY			2			Marked & exercised 10-21-16
19	ARROWHEAD TRAIL	SENECA RUN		1	1			Marked & exercised 8-5-16
20	ARROWHEAD TRAIL	SUSQUEHANNA RD			3			Marked & exercised 8-29-16
72	CREEK DR	HIGHLAND AVE			3			Marked & exercised 11-28-16
73	CREEK DR	RED MAPLE GROVE			3			Marked & exercised 10-26-16; 11-18-16
74	CREEK DR	BASSWOOD GROVE	1	1	2			Marked & exercised 11-14-16; 11-16-16
75	CREEK DR	BLACKHAWK LN	1		2			Marked & exercised 11-17-16
76	CREEK DR	SPICEBUSH LN	0					No valves
77	CREEK DR	FT WASHINGTON AVE			3			Must be marked & exercised
78	CREEK DR	TUPELO GROVE	2	3	2			Marked & exercised 11-2-16; 11-14-16
114	IROQUOIS WAY	TENNIS AVE		1	4			Marked & exercised 10-3-16; 11-16-16; 11-9-16

Ambler Borough Water Department is hereby providing notification, as required by the PUC reporting date of March 1, 2017, to the PUC, regarding scheduled valve replacements and valve exercise schedules for 2017.

- VALVE REPLACEMENT: *Coordinate with PENNDOT Bethlehem Pike Paving Project*
Location: **Alene Road (at Bethlehem Pike)**
Municipality: **Lower Gwynedd Township**
Valve Size: **8 - inch replacement valve**
- VALVE REPLACEMENT: *Coordinate with PENNDOT Bethlehem Pike Paving Project*
Location: **Woodland Avenue (at Bethlehem Pike)**
Municipality: **Ambler Borough**
Valve Size: **4 - inch replacement valve**

- VALVE REPLACEMENT:
Location: **Lindenwold Terrace (at Butler Avenue)**
Municipality: **Ambler Borough**
Valve Size: **10-inch replacement valve**
- VALVE REPLACEMENT:
Location: **Lindenwold Terrace (at Ardross Avenue)**
Municipality: **Upper Dublin Township**
Valve Size: **12-inch replacement valve**

Finally, valves will be scheduled to be marked and exercised in 2017 as follows:

VALVE EXERCISING SCHEDULE – 2017

INTERSECTION	STREET	AT	VALVES				
			4"	6"	8"	10"	12"
3	BATLESON RD	BETSY LANE		1	2		
4	BATLESON RD	MORRIS RD			1		
5	BATLESON RD	COLLINS PLACE		1	2		
6	BATLESON RD	MT PLEASANT AVE			1		
7	BETSY LANE	MERCER HILL RD		1	3		
8	BETSY LANE	GILLIN RD		1	2		
9	BETSY LANE	MORRIS RD		1	2		
10	BROOKFIELD LN	HOGAN LN		3			
20	HOGAN LANE	RIDINGS LN		2	1		
31	RIDINGS WAY	RIDINGS WAY		1	2		
32	RIDINGS WAY	WOLF LANE		1	3		
33	SPLITRAIL LANE	HEDGEROW COURT	1		5		

Should you need anything further, please feel free to contact me.

Regards,



Philip Benigno
Water Supervisor
Ambler Borough Water Dept.

No.	Street Name	Location	Municipality	Owner	Model/Year	Gal/Minute [15 min.]	Time Opened	Total Gallons Flowed	Drained?	Static	Static Flowing	Ring	Date
48	MAPLE ST	AT OAK ST	WHITPAIN	PUBLIC	K/1980								
50	OAK ST	AT RAILROAD AVE	WHITPAIN	PUBLIC	K/1996								
90	MAPLE ST	NEAR MT PLEASANT AVE	WHITPAIN	PUBLIC	K/2013	349	1:55 PM	6,980	NO, PUMPED, checked OK	80	X	Y	12/3/2021
102	RAILROAD AVE	BET MT PLEASANT & MATHERS	WHITPAIN	PUBLIC	K/1981								
134	W BUTLER PK	GREYSTONE APTS FRONT	WHITPAIN	PRIVATE	K/1990	604	9:25 PM	9,060	NO, PUMPED, checked OK	44	X	Y	10/18/2021
159	MEADE RD	BET SKIPPACK PK/WHITPAIN DR	WHITPAIN	PUBLIC	K/2021	349	11:10 AM	5,235	Y	42	X	Y	10/13/2021
168	WHITPAIN DR	AT W BUTLER PK	WHITPAIN	PUBLIC	M/1950	325	10:40 AM	4,875	Y	42	X	Y	10/13/2021
169	MEADE RD	AT W BUTLER PK	WHITPAIN	PUBLIC	K/2008	349	12:30 PM	5,235	Y	42	X	Y	10/13/2021
170	MEADE RD	BET W BUTLER & WHITPAIN DR	WHITPAIN	PUBLIC	M/1950	349	1:00 PM	5,235	Y	40	X	Y	10/13/2021
179	BETSY LN	AT GILLIN RD	WHITPAIN	PUBLIC	K/2003								
180	MORRIS RD	BET BETSY & MERCER HILL	WHITPAIN	PUBLIC	K/2002	604	10:00 AM	9,060	Y	60	X	Y	10/21/2021
185	MAPLE ST	BET RESERVOIR & OAK	WHITPAIN	PUBLIC	K/1998								
186	PADDOCK RD	MIDDLE OF BLOCK	WHITPAIN	PUBLIC	M/2007	1,107	11:32 AM	16,605	Y	46	X	Y	10/15/2021
188	BETSY LN	AT BATLESON RD	WHITPAIN	PUBLIC	M/1954								
189	GREYSTONE RD	AT HOGAN LN	WHITPAIN	PUBLIC	M/1954	1,121	10:45 AM	16,815	NO, PUMPED, checked OK	45	X	Y	10/15/2021

190	JEFRON DR	AT PADDOCK RD	WHITPAIN	PUBLIC	M/1954	349	11:00 AM	5,235	Y	45	X	Y	10/15/2021
191	GILLIN RD	AT MERCER HILL RD	WHITPAIN	PUBLIC	M/1954								
192	MT PLEASANT AVE	BET MORRIS & BATLESON	WHITPAIN	PUBLIC	M/1950	325	11:00 AM	4,875	Y	40	X	Y	10/21/2021
193	MT PLEASANT AVE	BET BATLESON & BRIDGE	WHITPAIN	PUBLIC	K/1986	604	12:45 PM	9,060	Y	50	X	Y	10/21/2021
195	MERCER HILL RD	BET MORRIS & GILLIN	WHITPAIN	PUBLIC	M/1954								
196	MORRIS RD	BET MT PLEASANT & BETSY	WHITPAIN	PUBLIC	M/1954	325	10:35 AM	4,875	Y	40	X	Y	10/21/2021
207	MERCER HILL RD	BET TOP & BOTTOM OF BETSY	WHITPAIN	PUBLIC	M/1955								
219	DETWEILER LN	AT GORDON RD	WHITPAIN	PUBLIC	K/2001	780	2:20 PM	11,700	Y	66	X	Y	10/15/2021
220	GREYSTONE RD	AT GORDON RD	WHITPAIN	PUBLIC	K/2008	750	1:00 PM	11,250	Y	60	X	Y	10/15/2021
246	RAILROAD AVE	BET OAK & MT PLEASANT	WHITPAIN	PUBLIC	M/1961								
253	RAILROAD AVE	NEAR MATHERS RD	WHITPAIN	PRIVATE	M/1963								
280	BATLESON RD	AT ALDRIN DR	WHITPAIN	PUBLIC	M/1973								
281	BATLESON RD	AT COLLINS PLACE	WHITPAIN	PUBLIC	M/1973								
282	BATLESON RD	AT MORRIS RD	WHITPAIN	PUBLIC	M/1973								
292	ALDRIN DR	MIDDLE OF BLOCK	WHITPAIN	PUBLIC	K/1977								
322	RIDINGS WAY	AT HOGAN LN LEFT SIDE	WHITPAIN	PUBLIC	K/1985	604	2:25 PM	9,060	Y	46	X	Y	10/13/2021
323	RIDINGS WAY	AT HOGAN LN RIGHT SIDE	WHITPAIN	PUBLIC	K/2015	493	1:50 PM	7,395	Y	44	X	Y	10/13/2021
324	RIDINGS WAY	BET WOLF & HOGAN	WHITPAIN	PUBLIC	K/1985	604	2:50 PM	9,060	Y	42	X	Y	10/13/2021
325	RIDINGS WAY	AT WOLF LN	WHITPAIN	PUBLIC	K/1985	604	9:10 AM	9,060	Y	44	X	Y	10/15/2021
326	RIDINGS WAY	AT FOXFIELD CT	WHITPAIN	PUBLIC	K/1985	604	9:40 AM	9,060	Y	44	X	Y	10/15/2021
327	RIDINGS WAY	NEAR W BUTLER PK	WHITPAIN	PUBLIC	K/1985	493	1:25 PM	7,395	Y	42	X	Y	10/13/2021
328	HOGAN LN	AT BROOKFIELD LN	WHITPAIN	PUBLIC	K/1987	604	10:15 AM	9,060	Y	62	X	Y	10/15/2021

333	W BUTLER PK	AT SPLITRAIL LN	WHITPAIN	PUBLIC	K/1988	425	11:11 AM	6,375	Y	36	X	Y	10/7/2021
334	HEDGEROW CT	AT SPLITRAIL LN	WHITPAIN	PUBLIC	K/1988	325	10:24 AM	4,875	Y	44	X	Y	10/7/2021
335	SKIPPACK PK	BET MEADE & IVY	WHITPAIN	PUBLIC	K/1988	425	11:45	6,375	Y	38	X	Y	10/7/2021
336	RAILROAD AVE	AT TENNIS AVE & RR BRIDGE	WHITPAIN	PUBLIC	K/1985								

No.	Street Name	Location	Municipality	Owner	Model/Year	Gal/Minute [15 min.]	Time Opened	Total Gallons Flowed	Drained?	Static	Static	Flowing	Ring	Date
45	BETHLEHEM PIKE	BET TRAIN BRIDGE & PA AVE	WHITEMARSH	PUBLIC	MULL/2004	493	1:00 PM	7,395	Y	50	X	Y	10/20/2021	
80	W BUTLER PK	AT NORRISTOWN RD	WHITEMARSH	PUBLIC	K/2002	325	2:30 PM	4,875	Y	30	X	Y	10/6/2021	
117	W BUTLER PK	AT HORSE STABLE ENTRANCE	WHITEMARSH	PUBLIC	MULL/2000	325	10:10 AM	4,875	Y	38	X	Y	10/13/2021	
118	W BUTLER PK	AT SKIPPACK PK NEAR TANK	WHITEMARSH	PUBLIC	M/NO DATE	325	1:08 AM	4,875	Y	30	X	Y	10/7/2021	
119	SKIPPACK PK	BET DORSAM WAY & BUTLER PK	WHITEMARSH	PUBLIC	K/NO DATE	325	1:45 PM	4,875	NO PUMPED, PUMPED OUT	32	X	Y	10/7/2021	
121	SKIPPACK PK	BET SHEAFF & JOSHUA	WHITEMARSH	PUBLIC	M/1994	325	9:15 AM	4,875	Y	32	X	Y	10/12/2021	
122	SKIPPACK PK	AT JOSHUA RD	WHITEMARSH	PUBLIC	K/1995	449	11:30 AM	6,735	Y	60	X	Y	10/8/2021	
129	W BUTLER PK	BET SPLITRAIL & WHITPAIN FARMS	WHITEMARSH	PUBLIC	K/1978	375	2:50 PM	5,625	Y	32	X	Y	10/6/2021	
133	LAFAYETTE AVE	FRONT-NORTHWESTERN HOSPITAL	WHITEMARSH	PUBLIC	K/2000	493	2:29 PM	7,395	Y	86	X	Y	10/19/2021	
153	SKIPPACK PK	BET SHEAFF & ALTER EST	WHITEMARSH	PUBLIC	K/1999	604	2:20 PM	9,060	No- pumped.R eplaced inner parts 2-22	62	X	Y	10/7/2021	
199	MORRIS RD	AT WILLOW RD	WHITEMARSH	PUBLIC	K/1989	698	2:18 PM	10,470	Y	70	X	Y	10/18/2021	
200	SPRUCE RD	AT WILLOW RD	WHITEMARSH	PUBLIC	M/1954	493	2:15 PM	7,395	Y	60	X	N	10/18/2021	

201	BEECH RD	AT SPRUCE RD	WHITEMARSH	PUBLIC	K/2020	493	1:40 PM	7,395	Y	66	X	Y	10/18/2021	
226	MILITIA HILL RD	AT TOLAND DR	WHITEMARSH	PUBLIC	M/NO DATE	325	12:50 PM	4,875	Y	80	X	Y	10/12/2021	
227	TOLAND DR	MIDDLE OF BLOCK	WHITEMARSH	PUBLIC	M/1958	349	11:40 AM	5,235	Y	72	X	Y	10/12/2021	
228	TOLAND DR	AT JOSHUA RD	WHITEMARSH	PUBLIC	K/1989	349	10:50 AM	5,235	Y	74	X	Y	10/12/2021	
240	G.A. PROPERTY (1)	INSIDE GA IN BACK AT CUL DE SAC	WHITEMARSH	PRIVATE	K/NO DATE	493	12:40 PM	7,395	Y	46	X	Y	10/18/2021	
242	MORRIS RD	AT MILL SPRING RD	WHITEMARSH	PUBLIC	M/1961	493	9:35 AM	7,395	Y	36	X	N	10/19/2021	
243	MORRIS RD	AT SHEAFF LN	WHITEMARSH	PUBLIC	M/1961	493	9:15 AM	7,395		NO PUMPED, PUMPED OUT	35	X	N	10/19/2021
244	MORRIS RD	AT GA TENNIS COURTS	WHITEMARSH	PUBLIC	K/1982	780	10:10 AM	11,700	Y	60	X	Y	10/19/2021	
245	MORRIS RD	AT GA FRONT ENTRANCE	WHITEMARSH	PUBLIC	K/2007	698	1:20 PM	10,470	Y	60	X	Y	10/19/2021	
247	CAREY DR	AT W BUTLER PK	WHITEMARSH	PUBLIC	M/1962	449	10:45 AM	6,735	Y	46	X	N	10/18/2021	
248	JOSHUA RD	AT PA TURNPIKE BRIDGE	WHITEMARSH	PUBLIC	M/1962	349	1:30 PM	5,235	Y	74	X	Y	10/12/2021	
256	MILITIA WAY	AT CUL DE SAC	WHITEMARSH	PUBLIC	M/1968	349	1:55 PM	5,235	Y	70	X	Y	10/12/2021	
260	SHEAFF LN	AT WHITEMARSH VALLEY RD	WHITEMARSH	PUBLIC	K/1986	650	12:40 PM	9,750	Y	62	X	Y	10/8/2021	
261	WHITEMARSH VALLEY I	AT CUL DE SAC	WHITEMARSH	PUBLIC	K/1990	857	1:24 PM	12,855	Y	88	X	Y	10/8/2021	
268	WILLIAMS RD	AT SHEAFF LN	WHITEMARSH	PUBLIC	M/1967	495	2:10 PM	7,425		NO, PUMPED, checked OK	55	X	Y	10/8/2021
269	WILLIAMS RD	AT CUL DE SAC	WHITEMARSH	PUBLIC	M/1967	974	2:40 PM	14,610	Y	70	X	Y	10/8/2021	
285	W BUTLER PK	AT AXEWOOD WEST	WHITEMARSH	PRIVATE	M/1973	325	9:15 AM	4,875	Y	40	X	Y	10/13/2021	
287	SYCAMORE LN	AT CUL DE SAC	WHITEMARSH	PUBLIC	K/1999	493	12:45 PM	7,395	Y	50	X	Y	10/18/2021	
288	LAFAYETTE AVE	NORTHWESTERN HOSP AT LEFT	WHITEMARSH	PRIVATE	MULL/1973	325	10:45 AM	7,395	Y	40	X	Y	10/20/2021	

289	LAFAYETTE AVE	NORTHWESTERN HOSP AT RIGHT	WHITEMARSH	PRIVATE	MULL/1973	325	11:20 AM	7,395	Y	40	X	Y	10/20/2021
299	WOODCOCK LN	AT MILL SPRING RD	WHITEMARSH	PUBLIC	K/1978	493	12:20 PM	7,395	Y	44	X	Y	10/18/2021
347	DORSAM WAY	AT SKIPPACK PIKE	WHITEMARSH	PRIVATE	K/1992	325	9:40 AM	4,875	NO, PUMPED, checked OK	32	X	Y	10/8/2021
348	DORSAM WAY	AT CUL DE SAC	WHITEMARSH	PRIVATE	K/1992	325	9:10 AM	4,875	Y	32	X	Y	10/8/2021
349	SKIPPACK PK	ALTER ESTATE FRONT OF HOUSE	WHITEMARSH	PRIVATE	K/1996	325	9:25 AM	4,875	Y	22	X	Y	10/20/2021
351	SHAEFF LN	BET WILLIAMS & CREEK	WHITEMARSH	PUBLIC	K/1992	650	9:40 AM	9,750	Y	34	X	Y	10/12/2021
352	SHAEFF LN	BET CREEK & WOODCOCK	WHITEMARSH	PUBLIC	K/1992	OESNT EXIS	?		?	?	?	?	?
356	SKIPPACK PK	ALTER ESTATE BACK OF HOUSE	WHITEMARSH	PRIVATE	K/1992	493	9:55 AM	7,395	Y	28	X	Y	10/20/2021
357	HAMPTON LN	AT W BUTLER PK	WHITEMARSH	PUBLIC	K/1996	325	1:50 PM	4,875	Y	44	X	Y	10/6/2021
358	HAMPTON LN	AT MIDDLE OF BLOCK	WHITEMARSH	PUBLIC	K/1996	325	1:10 PM	4,875	NO, PUMPED, checked OK	44	X	Y	10/6/2021
367	MORRIS RD - G.A.	GA IN FRONT OF ARTS CENTER	WHITEMARSH	PRIVATE	K/1996	425	10:35 AM	6,375	Y	62	X	Y	10/1/2021
368	MORRIS RD - G.A.	GA ARTS CENTER PARKING LOT	WHITEMARSH	PRIVATE	K/1996	425	11:00 AM	6,375	Y	62	X	Y	10/1/2021
385	G.A. PROPERTY (2)	GA IN BACK AT CUL-DE-SAC	WHITEMARSH	PRIVATE	2015:K/81 5 1/4	425	AA:25 AM	6,375	Y	46	X	Y	10/1/2021
387	LAFAYETTE AVE	AT ACROSS FROM 7151	WHITEMARSH	PUBLIC	K/2017	425	2:15 PM	6,375	Y	40	X	Y	10/20/2021

No.	Street Name	Location	Municipality	Owner	Model/Year	Gal/Minute [15 min.]	Time Opened	Total Gallons Flowed	Drained?	Static	Static Flowing	Ring	Date
41	JOHN'S LN	AT KENILWORTH LN	LG	PUBLIC	M/NO DATE		Per Frank old hydrant / no hose hooked						11/2/2021
51	FRANCIS AVE	AT N SPRING GARDEN ST	LG	PUBLIC	K/2002	349	10:25 AM	5,235	Y	32	x	Y	11/8/2021
62	FOULKE RD	BET PENN AMBLER & KNIGHT	LG	PUBLIC	M/1996		Couldn't flush. Had a flow gauge on it.						11/5/2021
65	W FRANCIS AVE	AT N SPRING GARDEN ST	LG	PUBLIC	K/1986		Couldn't flush. Had a flow gauge on it.						11/8/2021

87	HOUSTON RD	AT PENN AMBLER RD	LG	PUBLIC	M/1898	493	1:40 PM	7,395	Y	40	X	Y	11/5/2021	
94	HOOVER RD	NEAR KNIGHT RD	LG	PUBLIC	K/1974	780	1112 AM	11,700	Y	75	X	Y	11/5/2021	
104	E TENNIS AVE	NEAR BETHLEHEM PIKE	LG	PUBLIC	K/1984	250 est.	10:30 AM	3,750	NO, PUMPED, checked OK	72	X	X	10/29/2021	
107	E TENNIS AVE	NEAR SUSQUEHANNA RD	LG	PUBLIC	K/2008	250 est.	9:20 AM	3,750	NO, PUMPED, checked OK	72	X	X	10/29/2021	
145	HOUSTON RD	AT MARION AVE	LG	PUBLIC	M/NO DATE	349	1:00 PM	5,235	Y	65	X	Y	11/5/2021	
175	HOOVER RD	AT PENN AMBLER RD	LG	PUBLIC	M/1950	780	11:40 AM	11,700	Y	70	X	Y	11/5/2021	
178	NORMA RD	AT MARION AVE	LG	PUBLIC	M/1950	493	10:25 AM	7,395	Y	46	X	Y	11/5/2021	
203	FRANCIS AVE	NEAR KNIGHT RD	LG	PUBLIC	M/1955	Only winterized. Too many cars too close to hydrant.								11/8/2021
212	JUDIE LN	AT ALENE RD	LG	PUBLIC	M/1955	349	1:25 PM	5,235	NO, PUMPED, checked OK	35	X	X	11/1/2021	
213	JUDIE LN	AT HAMILTON LN	LG	PUBLIC	K/1980	604	155 PM	9,060	Y	58	X	X	11/1/2021	
217	JOHN'S LN	AT SUSQUEHANNA RD	LG	PUBLIC	M/1956	604	2:20 PM	9,060	Y	54	X, ORANGE RING		11/2/2021	
218	JUDIE LN	BET DAVIS & MARIE	LG	PUBLIC	K/1984	500	2:25 PM	7,500	Y	52	X	X	11/1/2021	
223	ALENE RD	AT CUL DE SAC	LG	PUBLIC	K/1988	604	2:50 PM	9,060	Y	60	X	X	11/1/2021	
229	DAVIS RD	BET HAYS & JUDIE	LG	PUBLIC	M/1958	250 est.	10:50 AM	3,750	Y	35	X	X	11/3/2021	
230	DAVIS RD	AT MARIE RD	LG	PUBLIC	K81/2008	604	10:25 AM	9,060	Y	50	X	X	11/3/2021	
238	HOUSTON RD	AT LOWER GWYNEDD ELEM	LG	PUBLIC	K/1997	698	2:00 PM	10,470	Y	78	X	X	11/4/2021	
239	HOUSTON RD	NEAR WATER TANK	LG	PUBLIC	MULL/2000	750	1:00 PM	11,250	Y	62	X	X	11/4/2021	
249	MONTGOMERY RD	NEAR BETHLEHEM PIKE	LG	PUBLIC	M/1963	250 est.	9:00 AM	3,750	NO, PUMPED, checked OK	35	X	X	11/3/2021	

										NO, PUMPED, checked OK				
250	MONTGOMERY RD	NEAR MT PLEASANT AVE	LG	PUBLIC	M/1963	250 est.	2:30 PM	3,750		35	X	X	11/4/2021	
251	ROBERTS RD	AT CUL DE SAC	LG	PUBLIC	M/1968	349	1:55 PM	5,235	Y	35	X	X	11/3/2021	
253	RAILROAD AVE	AT MATHER'S RD	LG	PUBLIC	NO NAME/DATE	349	11:45 AM	5,235	Y	40	X	Y	11/5/2021	
254	BROOKSIDE AVE	AT N SPRING GARDEN ST	LG	PUBLIC	M/1963		Couldn't flush. Had a flow gauge on it.							
275	HOUSTON RD	IN MEADOWS CONDO COMPLEX	LG	PUBLIC	M/1971	604	11:20 AM	9,060	Y	34	X	X	11/3/2021	
387	JOHN'S LN	AT BETHLEHEM PIKE	LG	PUBLIC	015: K-81 5 1/	604	1:05 PM	9,060	Y	56	X	Y	11/2/2021	
388	WHS SCHOOL	AT DAGER RD TURNAROUND	LG	PRIVATE	015: K-81 5 1/	604	9:30 AM	9,060	Y	74	X	Y	11/5/2021	
283	DAGER RD	AT WISSAHICKON TENNIS CTS	LG	PRIVATE	M/1978	349	11:20 AM	5,235		35	X	X	11/4/2021	
284	DAGER RD	AT WHS BACK PARKING LOT	LG	PRIVATE	K/2003	698	11:45 AM	10,470		72	X	X	11/4/2021	
286	HOUSTON RD	AT WMS	LG	PRIVATE	K/1989	780	1:40 PM	11,700	Y	76	X	X	11/4/2021	
329	BETHLEHEM PIKE	AT MERRILL RD	LG	PUBLIC	K/1985	604	11:40 AM	9,060	Y	60	X	X	11/3/2021	
330	DAVIS RD	AT CUL DE SAC	LG	PUBLIC	K/2005	349	9:35 AM	5,235	Y	42	X	X	11/3/2021	
341	SPRINGWOOD LN	AT CUL DE SAC	LG	PUBLIC	K/1988	698	2:20 PM	10,470	Y	72	X	X	11/3/2021	
342	KYLE LN	MIDDLE OF BLOCK	LG	PUBLIC	K/1989	604	10:25 AM	9,060	Y	76	X	X	11/4/2021	
343	BETHLEHEM PIKE	AT SPRINGWOOD LN	LG	PUBLIC	NONAME/DATE	493	1:10 PM	7,395	Y	72	X	X	11/3/2021	
344	DAGER RD	AT WHS BACK LOT ENTRANCE	LG	PUBLIC	K/1995	604	10:50 AM	9,060		76	X	X	11/4/2021	
353	LOCUST ST	AT POPLAR CT	LG	PUBLIC	K/1994	349	9:20 AM	5,235	Y	70	X	X	11/4/2021	
354	LOCUST ST	AT CUL DE SAC	LG	PUBLIC	K/1994	349	9:45 AM	5,235	Y	72	X	X	11/4/2021	

362	ARBOR LN	MIDDLE OF BLOCK	LG	PUBLIC	K/1999	604	1:55 PM	9,060	Y	60	X	X	10/29/2021
363	BETHLEHEM PIKE	BET SPRINGWOOD & ROBERTS	LG	PUBLIC	K/2001	493	1:30 PM	7,395	Y	72	X	X	11/3/2021
364	BETHLEHEM PIKE	BET ROBERTS & MERRIL	LG	PUBLIC	K/2002	698	12:40 PM	10,470	Y	60	X	X	11/3/2021
366	HOUSTON RD	WHS FRONTAGE ACROSS WMS	LG	PUBLIC	K/1992	780	1:20 PM	11,700	Y	72	X	X	11/4/2021
374	HOUSTON RD	IN ELEM SCHOOL LOT	LG	PRIVATE	K/1996	604	9:04 AM	9,060	Y	76	X	Y	11/5/2021
389	WHITEFIELD CT	AT BETHLEHEM PIKE	LG	PUBLIC	K/2018	493	2:40 PM	7,395	Y	72	X	X	11/3/2021
390	WHITEFIELD CT	AT BETHLEHEM PIKE	LG	PUBLIC	K/2018	493	3:00 PM	7,395	Y	62	X	X	11/3/2021
	BLOWOFF AT	KENILWORTH	LG			150	1:45 PM	2,250					11/2/2021
	BLOWOFF AT	MT PLEASANT & N SP GARDEN	LG			150	1120 AM	2,250					11/8/2021

No.	Street Name	Location	Municipality	Owner	Model/Year	Gal/Minute [15 min.]	Time Opened	Total Gallons Flowed	Drained?	Static	Static Flowing	Ring	Date
2	SCHIAVONE LN	AT FARM LN	UD	PUBLIC	MULL/2001	325	9:20 AM-15 MIN	4,875	Y	36	X	Y	11/17/2021
3	LOCH ALSH AVE	AT WELL NO 8	UD	PUBLIC	K/1985	325	1:40 PM-15 MIN	4,875	Y	30	X	Y	11/9/2021
8	ARDROSS AVE	AT CEDAR RD	UD	PUBLIC	K/2005	325	145 PM-15 MIN	4,875	Y	36	X	Y	10/26/2021
9	ARDROSS AVE	AT BETHLEHEM PIKE	UD	PUBLIC	K/1984	325	2:30 PM-15 MIN	4,875	Y	34	X	Y	10/26/2021
11	CEDAR RD	AT LINDENWOLD TER	UD	PUBLIC	K/1992	493	10:15 AM-15 MIN	7,395	Y	42	X	Y	11/9/2021
12	CEDAR RD	AT ARGYLE AVE	UD	PUBLIC	K/1988	325	2:25 PM-30 MIN	9,750	Y	32	X	Y	10/25/2021
14	ARGYLE AVE	AT DOUGLAS ST	UD	PUBLIC	K/1981	325	11:15 AM-15 MIN	4,875	Y	0	X	Y	11/9/2021
16	MEADOWBROOK AVE	AT DOUGLAS ST	UD	PUBLIC	K/1978	493	12:50 PM-15 MIN	7,395	Y	70	X	Y	10/26/2021
31	MADISON AVE	AT SPRING AVE	UD	PUBLIC	K/1982	349	12:35 PM-15 MIN	5,235	Y	40	X	Y	11/15/2021
45	BETHLEHEM PIKE	AT LITTLE ITALY RESTAURANT	UD	PUBLIC	M/2004	698	2:35 PM-25 MIN	17,450	Y	74	X	Y	12/2/2021
46	BANNOCKBURN AVE	AT BETHLEHEM PIKE	UD	PUBLIC	K/2001	349	2:05 PM-15 MIN	5,235	Y	78	X	Y	11/29/2021

54	BETHLEHEM PIKE	BET HAGUES MILL & FOREST	UD	PUBLIC	M/1898	349	12:25 PM-20 MIN	6,980	Y	44	X	Y	12/2/2021
55	BETHLEHEM PIKE	AT WILLOW AVE	UD	PUBLIC	K-1979	349	9:40 AM-20 MIN	6,980	NO, PUMPED, checked OK	48	X	X	10/28/2021
56	WILLOW AVE	BET BETH PIKE & ROSE VALLEY	UD	PUBLIC	K/1996	698	10:30 AM-30 MIN	20,940	NO, PUMPED, checked OK	80	X	X	10/28/2021
57	WILLOW AVE	NEAR SUSQUEHANNA RD	UD	PUBLIC	K/1974	604	11:20 AM-30 MIN	18,120	NO, PUMPED, checked OK	80	X	X	10/28/2021
59	BETHLEHEM PIKE	IN FRONT OF TRINITY CHURCH	UD	PUBLIC	K/1989	493	9:00 AM-15 MIN	7,395	NO, PUMPED, checked OK	60	X	X	11/30/2021
61	CHURCH ST	AT ROSEMARY AVE	UD	PUBLIC	K/1981	493	2:00 PM-25 MIN	12,325	Y	56	X	X	12/2/2021
63	HIGHLAND AVE	AT CHURCH ST	UD	PUBLIC	K/1993	349	1:00 PM-15 MIN	5,235	NO, PUMPED, checked OK	42	X	OR	11/11/2021
70	RANDOLPH AVE	AT BELLAIRE AVE	UD	PUBLIC	K/1982	349	1:40 PM-20 MIN	6,980	Y	58	X	X	11/25/2021
71	RANDOLPH AVE	AT GLENCOE AVE	UD	PUBLIC	K/2015	349	1:15 PM-20 MIN	6,980	Y	58	X	X	11/23/2021
72	HARTRANFT AVE	AT BETHLEHEM PIKE	UD	PUBLIC	K/2003	349	11:05 AM-50 MIN	17,450	Y	66	X	Y	11/23/2021
74	MONTGOMERY AVE	AT SUMMIT AVE	UD	PUBLIC	K/2004	349	12:45 PM-15 MIN	5,235	Y	64	X	Y	11/16/2021
75	SUMMIT AVE	AT PENNSYLVANIA AVE	UD	PUBLIC	KI/1972	349	10:25 AM-15 MIN	5,235	NO, PUMPED, checked OK	52	X	Y	11/16/2021
76	SUMMIT AVE	AT PROSPECT AVE	UD	PUBLIC	KI/1972	493	2:50 PM-15 MIN	7,395	Y	50	X	Y	11/15/2021
78	MADISON AVE	AT MONTGOMERY AVE	UD	PUBLIC	K/1974	349	1:00 PM-15 MIN	5,235	NO, PUMPED, checked OK	42	X	Y	11/15/2021
81	HARTRANFT AVE	AT GLENCOE AVE	UD	PUBLIC	K/2004	349	12:45 PM-20 MIN	6,980	Y	58	X	Y	11/23/2021

82	ELLERSLIE AVE	AT AMBLER RD	UD	PUBLIC	K/1974	349	12:46 PM-15 MIN	5,235	Y	70	X	Y	11/29/2021
84	SPRING AVE	AT BETHLEHEM PIKE	UD	PUBLIC	K/2007	325	1:20 PM-20 MIN	6,500	Y	58	X	Y	11/23/2021
86	AMBLER RD	AT RANDOLPH AVE	UD	PUBLIC	K/1984	325	1:18 PM-15 MIN	4,875	Y	70	X	Y	11/29/2021
88	PROSPECT AVE	AT BELLAIRE AVE	UD	PUBLIC	K/2006	325	1:00 PM-15 MIN	4,875	O-PUMPE	40	X	Y	11/22/2021
91	CHURCH ST	BET BANNOCKBURN & SOUTHERN	UD	PUBLIC	M/1898	325	1:15 PM-20 MIN	6,500	NO, PUMPED, checked OK	40	X	N	12/3/2021
93	BANNOCKBURN AVE	BET RENFREW & TRINITY PLACE	UD	PUBLIC	K/1998	325	1:35 PM-15 MIN	4,875	NO, PUMPED, checked OK	78	X	Y	11/29/2021
95	FARM LN	AT MELISSA AVE	UD	PUBLIC	K/1981	349	2:15 PM-15 MIN	5,235	Y	42	X	Y	11/16/2021
98	RENFREW AVE	NEAR TRINITY PLACE	UD	PUBLIC	K/2006	349	1:00PM-20 MIN	6,980	Y	66	X	Y	12/2/2021
99	RENFREW AVE	NEAR BANNOCKBURN AVE	UD	PUBLIC	K/1984	349	1:25 PM-20 MIN	6,980	Y	76	X	Y	12/2/2021
100	MADISON AVE	AT 309 EXPRESSWAY BRIDGE	UD	PUBLIC	K/2004	349	9:40 AM-15 MIN	5,235	Y	34	X	Y	11/15/2021
103	MADISON AVE	AT PROSPECT AVE	UD	PUBLIC	K/2002	349	10:20 AM-15 MIN	5,235	Y	50	X	Y	11/15/2021
128	ELLIGER AVE	AT PROSPECT AVE	UD	PUBLIC	M/NO DATE	349	11:20 AM-15 MIN	5,235	Y	44	X	OR	11/22/2021
135	RANDOLPH/S MAIN S	INSIDE STEEL CO. IN BACK	UD	PRIVATE	MULL/2002	349	2:00 PM-15 MIN	5,235	Y	46	X	Y	11/25/2021
136	SPRING AVE	AT FORT WASHINGTON AVE	UD	PUBLIC	K/2006	325	10:20 AM-35 MIN	11,375	Y	38	X	Y	11/11/2021
138	ELLIGER AVE	AT SPRING AVE	UD	PUBLIC	K/1997	349	9:15 AM-15 MIN	5,235	NO, PUMPED, checked OK	58	X	Y	11/23/2021
139	ELLIGER AVE	AT MONTGOMERY AVE	UD	PUBLIC	K/2005	493	9:45 AM-30 MIN	14,790	NO, PUMPED, checked OK	70	X	X	11/23/2021
141	MORRIS RD	BET BUTLER & MERCER HILL	UD	PUBLIC	K/2003	1000	9:30 AM-15 MIN	15,000	Y	60	X	Y	10/21/2021
142	WASHINGTON LN	AT MONTGOMERY AVE	UD	PUBLIC	K/2005	325	2:40 PM-15 MIN	4,875	Y	38	X	Y	11/22/2021

143	BUTLER AVE	AT MEADOWBROOK AVE	UD	PUBLIC	K/2009	698	1:55 PM-15 MIN	10,470	Y	82	X	Y	10/27/2021
144	LOCUST RD	AT SPRING AVE	UD	PUBLIC	K/1985	***	10:40 AM-SHUT		NO, PUMPED, checked OK	50			11/23/2021
159	LOCH ALSH AVE	IN FRONT OF HIGH SCHOOL	UD		K81/2009	349	10:55 AM-15 MIN	5,235	Y	30	X	Y	11/10/2021
161	SUMMIT AVE	NEAR HIGHLAND AVE	UD	PUBLIC	M/1941	349	2:10 PM-15 MIN	5,235	Y	50	X	OR	11/15/2021
162	SUMMIT AVE	AT 309 EXPRESSWAY BRIDGE	UD	PUBLIC	M/1950	349	2:30 PM-15 MIN	5,235	Y	52	X	OR	11/15/2021
163	HARTRANFT AVE	NEAR MADISON AVE	UD	PUBLIC	M/1949	349	11:00 AM-20 MIN	6,980	NO, PUMPED, checked OK	48	X	OR	11/16/2021
164	HARTRANFT AVE	NEAR HIGHLAND AVE	UD	PUBLIC	K/2006	349	11:30 AM-20 MIN	6,980	Y	48	X	Y	11/16/2021
167	WASHINGTON LN	AT HARTRANFT AVE	UD	PUBLIC	M/1950	349	2:00 PM-15 MIN	5,235	NO, PUMPED, checked OK	42	X	OR	11/27/2021
174	HAGUES MILL RD	MIDDLE OF BLOCK	UD	PUBLIC	K/1978	493	10:10 AM-45 MIN	22,185	Y	60	X	Y	10/27/2021
184	STUART LN	MIDDLE OF BLOCK	UD	PUBLIC	M/1953	425	10:40 AM-15 MIN	6,375	NO, PUMPED, PUMPED OUT	35	X	OR	11/29/2021
187	MADISON AVE	BET HARTRANFT & HIGHLAND	UD	PUBLIC	M/1954	349	9:10 AM-15 MIN	5,235	NO, PUMPED, checked OK	32	X	OR	11/15/2021
198	CAREY DR	AT MORRIS RD	UD	PUBLIC	M/1954	449	10:15 AM-15 MIN	6,735	Y	46	X	OR	10/18/2021
205	FORT WASHINGTON	AT LOCH ALSH AVE	UD	PUBLIC	K/1994	349	11:20 AM-15 MIN	5,235	NO, PUMPED, PUMPED OUT	32	X	Y	11/10/2021
206	FORT WASHINGTON	AT HIGHLAND, FRONT OF SCHOOL	UD	PUBLIC	M/1955	349	2:20 PM-15 MIN	5,235	Y	32	X	OR	11/10/2021
222	LEWIS LN	NEXT TO WELL NO 6	UD	PUBLIC	M/1957								

									NO, PUMPED, checked OK				
279	MEADOWBROOK AVENEAR DOUGLAS ST AT BEND	UD	PUBLIC	K/1972	698	11:24 AM-20 MIN	13,960	OK	42	X	Y	10/26/2021	
290	CAVENDISH DR IN BACK OF WELL NO 14	UD	PUBLIC	K/1974	650	2:20 PM-15 MIN	9,750	Y	80				
291	CAVENDISH DR AT HAMSTEAD DR	UD	PUBLIC	K/1974	780	2:05 PM-15 MIN	11,700	Y	60	X	Y	10/26/2021	
293	MEADOWBROOK AVENEAR CEDAR RD	UD	PUBLIC	K/1974	604	10:25 AM-15 MIN	9,060	Y	40	X	Y	10/26/2021	
294	HAGUES MILL RD AT BUTLER PIKE	UD	PUBLIC	K/1975	493	9:00 AM-60 MIN	29,580	Y	50	X	Y	10/27/2021	
298	WILLOWMERE LN AT CUL DE SAC	UD	PUBLIC	K/1979	698	11:10 AM-40 MIN	27,920	Y	80	X			
300	ROSE VALLEY WAY AT CLAIRE MARTIN PL	UD	PUBLIC	K/1979	698	12:55 PM-35 MIN	24,430	Y	75	X	Y	10/27/2021	
301	IROQUOIS WAY AT SHAWNEE GREEN	UD	PUBLIC	K/1979	604	2:55 PM-15 MIN	9,060	Y	68	X	X	10/28/2021	
302	ARROWHEAD TRAIL AT NAVAJO PATH	UD	PUBLIC	K/1979	493	11:00 AM-15 MIN	7,395	Y	60	X	Y	12/3/2021	
303	BROOKWOOD DR MIDDLE OF BLOCK	UD	PUBLIC	K/1995	604	2:30 PM-15 MIN	9,060	NO, PUMPED, checked OK	76	X	Y	11/29/2021	
304	SENECA RUN AT CHIPPEWA RIDGE	UD	PUBLIC	K/1980	604	10:25 AM-20 MIN	12,080	NO, PUMPED, checked OK	66	X	Y	12/3/2021	
305	ALGONQUIN PASS AT ARROWHEAD TRAIL	UD	PUBLIC	K/1980	604	2:30 PM-15 MIN	9,060	Y	70	X	X	10/28/2021	
306	ARROWHEAD TRAIL AT CHEROKEE CIRCLE	UD	PUBLIC	K/1980	604	2:05 PM-15 MIN	9,060	Y	70	X	X	10/28/2021	
307	SUSQUEHANNA RD AT ARROWHEAD TRAIL	UD	PUBLIC	K/1979	604	1:35 PM-15 MIN	9,060	Y	76	X	X	10/28/2021	
310	BETHLEHEM PIKE AT RUE CHARMILLE	UD	PUBLIC	K/1981	349	9:05 AM-30 MIN	10,470	Y	72	X	Y	11/24/2021	
312	ARGYLE AVE AT BETHLEHEM PIKE	UD	PUBLIC	K/1981	325	1:00 PM-30 MIN	9,750	Y	50	X	Y	11/9/2021	
313	ASH GROVE AT STUART CREEK DR	UD	PUBLIC	K/1983	349	9:25 AM-15 MIN	5,235	Y	52	X	Y	11/19/2021	
314	RED MAPLE GROVE AT STUART CREEK DR	UD	PUBLIC	K/1983	349	9:50 AM-15 MIN	5,235	Y	54	X	Y	11/19/2021	
315	SHADY PLACE AT MELISSA DR	UD	PUBLIC	K/1983	493	1:30 PM-15 MIN	7,395	Y	46	X	Y	11/17/2021	

316	MELISSA DR	AT WINDSOR PLACE	UD	PUBLIC	K/1983	493	2:35 PM-15 MIN	7,395	Y	42	X	Y	11/17/2021
317	SPICEBUSH LN	AT STUART CREEK DR	UD	PUBLIC	K/1985	325	10:15 AM-15 MIN	4,875	Y	52	X	Y	11/22/2021
318	LOCH ALSH AVE	AT FARM LN NEAR WELL NO 2	UD	PUBLIC	K/1985								
319	STUART CREEK DR	AT TUPELO GROVE	UD	PUBLIC	K/1985	325	10:40 AM-15 MIN	4,875	Y	54	X	Y	11/22/2021
331	VAN SANT LN	AT MELISSA DR	UD	PUBLIC	K/1987	349	11:40 AM-15 MIN	5,235	Y	46	X	Y	11/17/2021
332	VAN SANT LN	AT THELMA LN	UD	PUBLIC	K/1987	349	11:00 AM-15 MIN	5,235	Y	42	X	Y	11/17/2021
337	VILLA DR	AT FARM LN	UD	PUBLIC	K/1988	604	12:45 PM-15 MIN	9,060	Y	50	X	Y	11/17/2021
338	VILLA DR	AT BELLAIRE AVE	UD	PUBLIC	K/1989	604	1:10 PM-15 MIN	9,060	Y	50	X	Y	11/17/2021
339	LAKE DR	MIDDLE OF BLOCK	UD	PUBLIC	K/1992	493	2:55 PM-15 MIN	7,395	Y	48	X	Y	10/26/2021
340	LOCH ALSH AVE	AT CEDAR RD	UD	PUBLIC	K/1992	493	9:15 AM-15 MIN	7,395	Y	58	X	Y	11/9/2021
345	VAN SANT LN	AT SCHIAVONE DR	UD	PUBLIC	K/1990	349	9:47 AM-15 MIN	5,235	Y	38	X	Y	11/17/2021
346	ALBERT DR	AT VAN SANT NEAR SWIM CLUB	UD	PUBLIC	K/1990	493	2:40 PM-15 MIN	7,395	Y	50	X	Y	11/16/2021
350	PROSPECT AVE	AT MADISON NEAR CUL DE SAC	UD	PUBLIC	K/1992	493	11:05 AM-15 MIN	7,395	Y	40	X	Y	11/22/2021
355	HOFFMAN RD	AT LOCH ALSH AVE	UD	PUBLIC	K/1982	493	9:10 AM-15 MIN	7,395	Y	30	X	Y	10/25/2021
359	FOREST CREEK DR	AT CEDAR NEAR CUL DE SAC	UD	PUBLIC	K/1987	493	1:45 PM-15 MIN	7,395	Y	40	X	Y	10/25/2021
360	GENTRY LN	NEAR SUSQUEHANNA RD	UD	PUBLIC	K/1998	698	12:40 PM-20 MIN	13,960	Y	70	X	Y	10/28/2021
361	SUSQUEHANNA RD	300' LEFT OF GENTRY LN	UD	PUBLIC	K/1998	604	1:10 PM-15 MIN	9,060	Y	70	X	Y	10/28/2021
369	BASSWOOD GROVE	AT STUART CREEK DR	UD	PUBLIC	K/1985	349	10:20 AM-15 MIN	5,235	Y	54	X	Y	11/19/2021
370	LOCH ALSH AVE	AT UPPER DUBLIN LIBRARY	UD	PRIVATE	K/1991								
371	AMBLER RD	BET ELLERSLIE & ORCHARD	UD	PUBLIC	K/2006	375	9:50 AM-15 MIN	5,625	Y	68	X	Y	11/29/2021
373	LOCH ALSH AVE	AT UDHS NEAR HAWTHORNE	UD	PUBLIC	K/1985								
376	FORT WASHINGTON	AT PENNSYLVANIA AVENUE	UD	PUBLIC	K/2004	325	12:35 PM-25 MIN	8,175	Y	40	X	Y	11/11/2021

										NO, PUMPED, checked OK				
379	AMBLER RD	AT BETHLEHEM PIKE	UD	PUBLIC	K/2008	493	9:08 PM-30 MIN	14,790		70	X	Y	11/29/2021	
383	SPARKS DR	AT LOCH ALSH AVE	UD	PUBLIC	K81/2010	325	10:15 AM-15 MIN	4,875	Y	32	X	Y	11/10/2021	
384	CATHERINE STREET	AT MEADOWBROOK AVE	UD	PUBLIC	K/2012	604	1:15 PM-15 MIN	9,060	Y	64	X	Y	10/26/2021	
391	FT WASH AVE	AT BEHIND ELEM SCHOOL	UD	PRIVATE	K/1968	325	12:30 PM-15 MIN	4,875	Y	34	X	OR	11/10/2021	

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

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Adeolu A. Bakare

Counsel to the Borough of Ambler

Dated this 25th day of April, 2022, in Harrisburg, Pennsylvania.