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May 2, 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, No. 15.

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', with a long horizontal flourish extending to the right.

Adeolu A. Bakare  
MCNEES WALLACE & NURICK LLC

Counsel to the Borough of Ambler

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

**CERTIFICATE OF SERVICE**

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

**VIA E-MAIL**

Teresa Reed Wagner, Executive Director  
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Adeolu A. Bakare

Counsel to the Borough of Ambler

Dated this 2<sup>nd</sup> day of May, 2022, in Harrisburg, Pennsylvania.

Responses to TUS Data Requests

- TUS-15.** Please provide a copy of Ambler Ordinance No. 1082 and Attachment A to Ordinance No. 1082, which is a report of Keystone Alliance Consulting, Inc. entitled, “Ambler Borough Water System Tapping Fee Calculation in Accordance with PA Act 57 of 2013” dated March 17, 2015 (Tapping Fee Study). Additionally, please provide responses for each of the following:
- a. Quantify the amount of tapping fee revenues, by category (i.e., connection fees, customer facilities fees, and tap fees), recorded by Ambler between the end of the period considered by the Tapping Fee Study and September 31, 2021;
  - b. Quantify anticipated tapping fee revenues for the FTY and the FPFTY, and specify the amount of these revenues, if any, that are included within Ambler’s miscellaneous revenue claim in the Rate Study’s Page 11, Line No. 22;
  - c. State whether Ambler charges tapping fees to Jurisdictional Customers, including bona fide service applicants, and, if so, identify the provisions of Ambler’s water tariff that specifies the amount of this charge and allows Ambler to impose this charge;
  - d. Explain how Ambler treats each category of tapping fee revenues for ratemaking purposes, including whether each tapping fee revenue category reduces applicable utility plant in service and expense account balances (i.e., like a contribution in aid of construction or a reimbursement) and whether for ratemaking purposes tapping fee revenues are recovered on a current (i.e., normalized) basis or by deferral and amortization; and
  - e. If tapping fee revenues reduce applicable utility plant in service account balances, explain whether reductions are assigned entirely to one utility plant account (i.e., only Account No. 333, etc.), or are allocated among several or all utility plant accounts. Also, if tapping fee revenues reduce balances for several or all utility plant accounts, explain how this reduction is allocated between affected utility plant accounts for each category of tapping fee revenue.

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

Responses to TUS Data Requests

**Response:**

**See Attachment TUS I-15.**

- a. See chart below for the breakout of tapping fee revenues from June 1, 2015, through September 30, 2021. The Borough does not track its connection fees and facilities fees in separate accounts.

	Tapping Fee	Connection & Facilities Fee
1/1/2021-9/30/2021	24,244.50	7,503.29
2020	4,236.78	1,333.81
2019	459,690.63	-
2018	67,670.09	2,769.37
2017	14,828.71	3,361.69
2016	12,710.34	3,332.50
6/1/2015-12/31/20215	8,473.56	3,232.30
<b>TOTAL</b>	<b>591,854.61</b>	<b>21,532.96</b>

- b. The Borough anticipates having about the same level of tapping fee revenues in the FTY and FPFTY as the Borough collected in the HTY of \$24,245.
- c. The Borough charges tapping fees to Jurisdictional Customers.
- d. Tapping and water connection fees are not used for ratemaking purposes and the fees/revenues have not been applied to reduce applicable utility plant in service balances.
- e. Tapping fees due not reduce applicable utility plant in service accounts balances presently.

**Response Provided by: Mary Aversa, Borough Manager**  
**Connie Heppenstall, Gannett Fleming Valuation and Rate Consultants, LLC**

**Date: May 2, 2022**

**BOROUGH OF AMBLER  
MONGOMERY COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 1082**

**AN ORDINANCE FOR THE ESTABLISHMENT  
OF TAPPING FEES FOR THE WATER SYSTEM  
IN COMPLIANCE WITH ACT 57 OF 2003**

**WHEREAS**, Borough Council of the Borough of Ambler has the authority pursuant to Act 57 of 2003 to establish tapping fees for the water system; and

**WHEREAS**, Pennsylvania Act 57 of 2003 ("Act 57") requires the calculation of tapping fees for water system capacity in accordance with certain parameters set forth in such legislation; and

**WHEREAS**, the Borough has directed its consultant to prepare a tapping fee calculation in accordance with Act 57; and

**WHEREAS**, the consultant has, accordingly, prepared a tapping fee calculation report based on currently available information; and

**WHEREAS**, the Borough seeks to adopt the new tapping fee and, in compliance with Act 57 and the Borough Code, seeks to adopt the same by ordinance.

**NOW, THEREFORE, BE IT RESOLVED**, Borough Council does hereby enact and ordain as follows:

The Borough Council hereby accepts the report of Keystone Alliance Consulting, Inc. entitled "AMBLER BOROUGH WATER SYSTEM TAPPING FEE CALCULATION IN ACCORDANCE WITH PA ACT 57 OF 2013" dated March 17, 2015, a copy of which report is attached hereto and incorporated herein by reference as Attachment "A";

The Borough Council hereby establishes a water system tapping fee for all new connections to the water system.

Connection Fee: Actual Cost

Customer Facilities Fee: Actual Cost


The water tapping fee is charged on an Equivalent Dwelling Unit (EDU) basis composed of the following two components as calculated in the tapping fee study:


Tapping Fee – Per Equivalent Dwelling Unit (“EDU”)

- (a) Capacity Part cost: \$1,208.72 per EDU.
- (b) Distribution Part cost: \$909.67 per EDU.
- (c) The total water tapping fee shall be \$2,118.39 per EDU.

**DULY ORDAINED AND ENACTED** this 7th day of April, 2015, by the Borough Council of the Borough of Ambler, Montgomery County, Pennsylvania, in lawful session duly assembled.

BOROUGH OF AMBLER  
Montgomery County, Pennsylvania

By:   
Salvatore Pasceri  
Borough Council President

Attest:   
Mary Aversa, Secretary

**BOROUGH OF AMBLER**  
**CALCULATION OF THE TAPPING FEE**  
**FOR THE WATER SYSTEM**  
**IN ACCORDANCE WITH PA ACT 57 OF 2003**

**MARCH 17, 2015**



BOROUGH OF AMBLER  
WATER SYSTEM TAPPING FEE CALCULATION

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APPENDICES

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BOROUGH OF AMBLER  
WATER SYSTEM TAPPING FEE CALCULATION

SUMMARY OF FEES CALCULATED FOR  
ACT 57 TAPPING FEE STUDY

On December 19, 1990, the Pennsylvania State Legislature enacted Act 209 of 1990, which amended the Act of July 31, 1968 (P.L. 805, No. 247). One of the provisions of that law required municipalities that assess tapping or similar sewer and water fees to comply with the requirements of Act 203 of 1990, which amended Section 4 of the Municipalities Authorities Act. Subsequently, on December 30, 2003, the aforesaid Act 203 was amended by Act 57 of 2003 (hereinafter referred to as the "Act"). The intent of the Act was to clarify certain sections of the aforesaid Act 203. As a result, no municipality is permitted to impose any connection fee, customer facilities fee, tapping fee or any similar fee, except as provided specifically under the Act. The various provisions of the Act were effective on or about June 30, 2005.

Similar to the aforesaid Act 203, the Act provides for the imposition of a tapping fee with three separate components that are designed to allow the Borough of Ambler (the "Borough") to recover specific capital costs. With the exception of assessments and to some extent reserve capacity fees, these are the only capital charges that a Borough may impose. Water rents and other charges that are intended to recover operation, maintenance, and debt service costs are unaffected by the Act.

The three components of the Borough's tapping fee are (1) connection fee; (2) customer facilities fee; and (3) tapping fee. Parenthetically, it should be noted that the term "tapping fee" refers to a one of the three components of the overall fee as well as the overall fee itself. Generally, the connection fee focuses on the cost of the facilities between the main and the property line while the customer facilities fee deals with the cost from the property line to the building. The tapping fee component covers the costs associated with the water lines and treatment facilities, including payments for capacity in other municipal treatment facilities, and may also include, under certain circumstances, any projected capital improvement costs approved by the Borough. The tapping fee calculation is comprised of four parts – capacity, distribution, special purpose and reimbursement. Each part of the tapping fee may not be applicable to every municipality. In the case of the Borough of Ambler, the only pertinent parts are capacity and distribution. The situations surrounding the imposition of the special purpose and/or reimbursement portions of the tapping fee are not applicable to the Borough at this point in time but may be imposed at a later date, if warranted.

The Act does permit the inclusion of future capital improvements in the calculation, provided certain action has been taken by the Borough to ensure the initiation of the work and further provided that the construction of the facilities increase the capacity of the system. At this time the Borough does not have any items in its capital improvement program that satisfy these criteria.

The results of the calculations are shown in Table 1 as follows:

**TABLE 1**

1. Connection Fee	Actual Cost Incurred
2. Customer Facilities Fee	Actual Cost Incurred
3. Tapping Fee - Per Equivalent Dwelling Unit (EDU):	
A. Capacity Part	\$1,208.72
B. Collection Part	<u>909.67</u>
Total Capacity and Collection	\$2,118.39

The amounts shown above reflect the calculated fees per Act 57 of 2003 and Act 209 of 1990.

The Borough is justified in charging this figure or any lesser amount.

BOROUGH OF AMBLER  
WATER SYSTEM TAPPING FEE CALCULATION

CONNECTION FEE

The connection fee recovers the cost of the installation of the service line from the Borough's water main to the property line or curb stop of the dwelling or building being connected. To date construction of these facilities has been the responsibility of the developer or the property owner and not the Borough. Accordingly, all costs associated with the installation of these facilities are not considered a part of the tapping fee calculation.

In the future the Borough may need to construct these facilities on a case by case basis. When the Borough does incur costs associated with the installation of these facilities, the fee may be calculated using either: (1) the actual costs of the particular installation; or (2) the average cost of similar installations or (3) the current/trended value of the average cost. The Borough may require this cost to be borne by the property owner. Costs associated with the connection fee may include materials, rental equipment, labor, inspection, engineering, legal and administration.

The Borough may also require, at its discretion, that an Escrow Account be established to cover any expenditure that the Borough may incur associated with making the connection. The amount of any Escrow can be based upon an estimate of actual costs or based upon a flat fee per equivalent dwelling unit (EDU).

In lieu of payment of a connection fee, the Borough may require the construction and dedication of these facilities by the property owner.

BOROUGH OF AMBLER  
WATER SYSTEM TAPPING FEE CALCULATION

CUSTOMER FACILITIES FEE

This fee covers the cost of the facilities from the property line or curb stop to the proposed dwelling or building being connected to the Borough's water system. These facilities generally include the service line beyond the curb stop, the water meter and any appurtenances.

The developer is responsible for the installation and cost of the service line beyond the curb stop. In the event that the service involves a single property, the installation and cost will be the responsibility of the property owner. However, whether the developer or the property owner installs the service line, the installation of the water meter is the responsibility of the Borough. The cost of the water meter and its installation is borne by the developer or the property owner and is paid to the Borough.

The Borough may be required to provide inspection to insure that the facilities have been installed properly and in conformance with its regulations. Any costs attendant to inspection will be passed onto the property owner.

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BOROUGH OF AMBLER  
WATER SYSTEM TAPPING FEE CALCULATION

TAPPING FEE

The tapping fee is charged to allow the Borough to recover capital costs associated with the original construction and any additions or improvements to the Borough's water system as long as these facilities are still used on a regular basis. Facilities funded by others, such as a developer, and dedicated to the Borough are considered contributed capital and therefore not included in the computation of this fee.

All property owners or developers connecting to the Borough's water system are subject to a tapping fee, which may consist of up to four parts, which are calculated separately. The capacity part includes costs for the construction of those facilities that are related to the system's capacity, such as, transmission mains, storage tanks, pumping stations, wells and appurtenant structures and the treatment plant. The distribution part covers costs for the installation of distribution mains. The remaining of the tapping fee includes the special purpose and the reimbursement parts. These are not applicable to the Borough of Ambler system. Accordingly the tapping fee will focus on the capacity and distribution parts only.

The Act provides for the determination of the capital costs of the system based on either:

- Original or historical costs of the system plus any capital improvement projects as well as the interest paid to date on any indebtedness associated with the system or
- Original costs trended to current dollars plus any capital improvement projects less any remaining indebtedness (principal only) associated with the system

The net capital costs are divided by the capacity amount, which for purposes of this calculation is defined as the sum of allowed maximum withdrawal from the various wells or 3,000,000 gallons per day since this capacity is the limiting factor in the amount of water that can be supplied to the customers. The resultant is the tapping fee per gallon. This unit amount is multiplied by the number of gallons per equivalent dwelling unit (EDU) in the system. According to the Act the gallons per EDU is based on 65 gallons per capita per day for water times the average number of persons per household, as established by the United States Census Bureau. For Montgomery County this number is 2.53.

The tapping fee calculation under the original cost and the trended original cost methodologies is presented in Exhibit No. 1. The tapping fee per EDU is disaggregated between the capacity and distribution part of the water system. The original capital costs for the Borough's water system were extracted from the records of the Borough and were allocated into three categories. The original capital costs that serve the capacity portion of the system are detailed in Exhibit No. 2. These costs include land, wells, reservoirs, building and pump stations as well transmission mains and certain machinery and equipment that serves the capacity system only. Distribution mains, services, meters, hydrants and machinery and equipment that serve only the distribution

system are distribution system assets. These original capital costs are detailed in Exhibit No. 3. Additionally, some machinery and equipment serve both the capacity and distribution systems. Exhibit No. 4 details the original capital costs of the shared assets and when these costs are allocated equally between capacity and distribution.

Facilities constructed by a developer, or funded with federal/state grants, or recovered with the imposition of assessments on property owners are considered contributed capital. The contributions that funded the construction of all or part of capacity system assets are detailed in Exhibit No. 5 while the contribution to distribution assets are shown in Exhibit No. 6.

The original costs in Exhibit Nos. 2 through 6 were trended to reflect current dollars using indices published by the Engineering News Record. This approach is an industry standard for developing replacement costs for infrastructure-related facilities and is acknowledged by the Act.

Debt is either added or subtracted in some aspect from the calculation depending on the methodology. The interest paid on the loans is added to the original cost base while the outstanding principal on the loans is subtracted from the trended original cost base. The debt service schedule for the 2009 General Obligation Bonds is shown in Appendix A1

The charge per gallon and the related tapping per EDU for the distribution and capacity parts are compared in Table 2 below under both capital cost methodologies. The Borough is permitted under the Act to choose the methodology that produces the highest tapping fee, which in this case is the trended original cost approach.

**TABLE 2  
COMPARISON OF TAPPING FEES**

<u>COMPONENT</u>	<u>ORIGINAL COST</u>	<u>TRENDED ORIG COST</u>
Capacity Per Gallon	\$2.62	\$7.35
Capacity Per EDU	\$430.26	\$1,208.72
Distribution Per Gallon	\$1.27	\$5.53
Distribution Per EDU	\$209.41	\$909.67
Total Per Gallon	\$3.89	\$12.88
Total Per EDU	\$640.08	\$2,118.39

The Act references two other aspects to the tapping fee component, specifically the Special Purpose Part and the Reimbursement Part. These are not currently applicable to the Borough's tapping fee. However, if the situation arises, then either or both could be addressed and incorporated into the calculations.

The Special Purpose Part is only applicable to a particular group of customers. The Special Purpose Part is designed to recover the Borough's cost for facilities that service a special purpose or specific area, such as a pump station and transmission main. Fees would be separately calculated for each applicable group and applied to new users as appropriate. The same calculation methodology used for the capacity part and the collection part would apply. At this time, the Borough has not designated any special purpose part.

Where appropriate, a reimbursement component may be included in the tapping fee charged for new connections to facilities constructed by others for which a reimbursement is due to the person/developer constructing the facilities. Generally, this reimbursement will be defined in a written reimbursement agreement between the Borough and the person constructing the facilities. Typically such agreements reimburse the cost of the excess capacity available for use by future connections. At this time the Borough has no agreement(s) with any developer(s) which would require the calculation of a reimbursement part.



**Exhibit No. 1**  
**Borough of Ambler**  
**Montgomery County, Pennsylvania**  
**Calculation of Tapping Fee**

<b>A. Capacity Part</b>	<b>Exhibit Reference</b>	<b>Original Cost</b>	<b>Trended Cost</b>
Land	2	\$12,487	\$12,487
Distribution Reservoirs	2	3,215,346	8,947,113
Wells	2	2,363,230	5,832,267
Pumps & Pump Stations	2	1,140,715	4,507,220
Buildings	2	811,424	1,645,847
Transmission Mains & Accessories	2	140,656	3,096,459
Capacity System Machinery & Equipment	2	393,107	724,744
Shared Machinery & Equipment	4	293,947	766,345
Total Capacity Assets		<u>\$8,370,912</u>	<u>\$25,532,482</u>
Less: Contributions			
Wells	5	\$662,441	\$1,850,009
Pumps & Pump Stations	5	138,195	522,654
Total Contributions Capacity Part		<u>\$800,636</u>	<u>\$2,372,663</u>
Net Capital		\$7,570,276	\$23,159,819
Financing Costs for Capacity Part	A2	47,698	55,335.51
Total Cost of Capacity Part		<u>\$7,617,974</u>	<u>\$23,215,155</u>
Plus: Interest Paid On Debt	A1	\$238,526	-
Less: Outstanding Debt	A1	-	1,165,000
Eligible Cost for Capacity Part		<u>\$7,856,500</u>	<u>\$22,050,155</u>
Total Capacity		3,000,000	3,000,000
Capacity Tapping Fee per Gallon		\$2.62	\$7.35
Gallon per EDU for Capacity Part (1)		164.5	164.5
Capacity Tapping, Fee per EDU		\$430.67	\$1,208.72

**Exhibit No. 1**  
**Borough of Ambler**  
**Montgomery County, Pennsylvania**  
**Calculation of Tapping Fee**

**B. Collection Part**

Distribution Mains & Accessories	3	\$3,553,153	\$22,216,761
Services	3	535,601	4,142,172
Meters	3	1,048,325	1,568,743
Hydrants	3	223,182	666,143
Distribution System Machinery & Equipment	3	5,660	9,921
Shared Machinery & Equipment	4	293,947	766,345
Total Distribution Assets		\$5,659,869	\$29,370,086
Less: Contributions			
Distribution Mains & Accessories	6	\$1,842,321	\$9,940,113
Services	6	178,751	1,311,418
Hydrants	6	104,787	414,062
Total Contributions Capacity Part		\$2,125,859	\$11,665,593
Net Capital		\$3,534,010	\$17,704,493
Financing Costs for Capacity Part	A2	47,698	55,336
Total Cost of Collection Part		\$3,581,708	\$17,759,828
Plus: Interest Paid On Debt	A1	\$238,526	-
Less: Outstanding Debt	A1	-	1,165,000
Eligible Cost for Collection Part		\$3,820,234	\$16,594,828
Total Capacity		3,000,000	3,000,000
Collection Tapping Fee per Gallon		\$1.27	\$5.53
Gallon per EDU for Collection Part (1)		164.5	164.5
Collection Tapping Fee per EDU		\$209.41	\$909.67
Total Tapping Fee per Gallon		<b>\$3.89</b>	<b>\$12.88</b>
Total Tapping Fee per EDU		<b>\$640.08</b>	<b>\$2,118.39</b>

(1) Average Household Size Per 2010 Census for Montgomery County	2.53
Gallons Per Capita Per Day Allowed Per Act 57 of 2003	65
Total Gallons Per Day Per EDU	164.45

**Exhibit No. 2**  
**Borough of Ambler**  
**Montgomery County, Pennsylvania**  
**Capacity Assets**

Expenditure	Year Placed in Service	Original Cost	Cost Index		Trended Current Replacement Cost
			Original	Current	
<b>Land</b>					
LAND	1/1/1944	\$2,328			\$2,328
Construction in Progress	12/31/2011	10,159			10,159
		<u>\$12,487</u>			<u>\$12,487</u>
<b>Distribution Reservoirs</b>					
1944 BALANCE	1/1/1944	\$30,359	299	9972	\$1,012,547
1972 ADDITIONS	1/1/1972	842,371	1753	9972	4,792,039
1974 ADDITIONS	1/1/1974	53,666	2020	9972	264,939
1982 ADDITIONS	1/1/1982	55,010	3704	9972	148,105
CATHODIC PROTEC HOUSTON	9/1/1989	13,000	4658	9972	27,832
CATHODIC PROTEC BROAD AXE	8/1/1989	6,045	4618	9972	13,054
SURGE RELIEF VALVE	11/1/1991	2,380	4896	9972	4,848
LOCH ALSH TANK REPLCMNT	7/1/1999	21,321	6076	9972	34,994
LOCHALSH TANK REPLACEMENT	7/1/2000	700	6225	9972	1,121
Loch Alsh Tank	11/30/2005	1,296,375	7630	9972	1,694,357
Loch Alsh Tank Replacement	7/1/2006	8,800	7721	9972	11,366
Loch Alsh Dam	7/31/2012	354,866	9324	9972	379,543
Houston Tank	11/30/2012	479,528	9398	9972	508,835
Loch Alsh - Anthony Biddle	1/31/2013	43,775	9437	9972	46,257
Paving Loch Alsh	6/5/2014	7,150	9800	9972	7,275
		<u>\$3,215,346</u>			<u>\$8,947,113</u>
<b>Wells</b>					
1944 BALANCE	1/1/1944	\$8,339	299	9972	\$278,126
1944 ADDITIONS	1/1/1944	7,199	299	9972	240,104
1947 ADDITIONS	1/1/1947	6,537	413	9972	157,844
1948 ADDITIONS	1/1/1948	258	461	9972	5,581
1953 ADDITIONS	1/1/1953	5,466	600	9972	90,848
1954 ADDITIONS	1/1/1954	44	628	9972	699
1955 ADDITIONS	1/1/1955	526	660	9972	7,948
1956 ADDITIONS	1/1/1956	9,054	692	9972	130,477
1957 ADDITIONS	1/1/1957	5,184	724	9972	71,404
1958 ADDITIONS	1/1/1958	27,006	759	9972	354,828
1964 ADDITIONS	1/1/1964	5,419	936	9972	57,735
1969 ADDITIONS	1/1/1969	8,081	1269	9972	63,504
1971 ADDITIONS	1/1/1971	700	1581	9972	4,415
1973 ADDITIONS	1/1/1973	677	1895	9972	3,563
1974 ADDITIONS	1/1/1974	837	2020	9972	4,132
1975 ADDITIONS	1/1/1975	65,383	2212	9972	294,767
1978 ADDITIONS	1/1/1978	113,529	2672	9972	423,710
1979 ADDITIONS	1/1/1979	22,644	2872	9972	78,626
1980 ADDITIONS	1/1/1980	12,721	3132	9972	40,504
1981 ADDITIONS	1/1/1981	50,328	3372	9972	148,840
ENGINEERING CAPITALIZED	1/31/1983	15,586	3960	9972	39,250
WHITEMARSH WELL	6/15/1986	374,123	4303	9972	867,045
SPRING WELLS	7/1/1984	115,462	4166	9972	276,388

**Exhibit No. 2**  
**Borough of Ambler**  
**Montgomery County, Pennsylvania**  
**Capacity Assets**

Expenditure	Year Placed in Service	Original Cost	Cost Index		Trended Current Replacement Cost
			Original	Current	
1985 ADDITIONS	7/1/1985	49,980	4220	9972	118,109
ALARM SYSTEM WELL	10/1/1990	1,864	4771	9972	3,896
FENCE WELL	5/1/1991	3,669	4801	9972	7,621
WELL #3A	12/31/1991	19,984	4889	9972	40,763
WELL 3A PROJECT	12/31/1992	97,415	5059	9972	192,026
ENGINEERING-WELLS	7/1/1992	9,300	4992	9972	18,578
DOORS-FIBERGLASS	4/1/1993	6,770	5167	9972	13,066
WINDOWS-WELL	12/1/1993	973	5310	9972	1,826
METER PIT	9/28/1994	2,272	5437	9972	4,167
WELL #15 WORK	7/1/1997	5,560	5863	9972	9,457
GUTTERS, WOOD TRIM, 9+11	7/1/1997	1,368	5863	9972	2,327
FUEL TANK	7/1/1997	1,900	5863	9972	3,232
SLAB, CONCRETE-TANK#12	7/1/1997	3,025	5863	9972	5,145
WELL 4 SERVICE LINE	7/1/2001	1,885	6404	9972	2,935
WHITEMARSH PUMPING	7/1/2002	736,385	6605	9972	1,111,811
ROOF-WELL 11	7/1/2003	2,493	6695	9972	3,713
GENERATOR,EMERGENCY-WELL# 8	7/1/2003	9,476	6695	9972	14,115
Lake House Service	7/1/2004	6,338	7126	9972	8,870
Well # Valves	7/1/2004	438	7126	9972	612
Well # 8 Generator-Emergency	7/1/2004	37,248	7126	9972	52,126
Emergency Generator #8	7/1/2006	22,187	7721	9972	28,657
Emergency Generator	7/1/2007	241	7959	9972	302
Ft. Washing Ave. Bridge	7/1/2007	62,731	7959	9972	78,600
Madison Ave. Bridge	7/1/2007	26,018	7959	9972	32,600
Well #12 Generator	12/31/2007	62,434	8089	9972	76,971
Generator Wells	6/30/2009	116,585	8578	9972	135,536
Well # 8 Pump	7/31/2012	32,962	9324	9972	35,254
Well Pump	4/1/2013	17,000	9484	9972	17,876
New Electric Ser Well 6 & 7	7/1/2014	47,275	9835	9972	47,937
Well 6 Roof	7/1/2014	1,700	9835	9972	1,724
Whitemarsh Well Bldg	10/1/2014	36,615	9886	9972	36,935
Aurora Pump Well 4	8/1/2014	12,285	9846	9972	12,443
Well 4 Pump	7/1/2014	19,171	9835	9972	19,440
Generator Well 14	8/1/2014	43,100	9846	9972	43,655
Generator Well 14	8/1/2014	9,480	9846	9972	9,602
		<b>\$2,363,230</b>			<b>\$5,832,267</b>
<b>Pumps &amp; Pump Stations</b>					
1944 BALANCE	1/1/1944	\$1,649	299	9972	\$54,998
1944 ADDITIONS	1/1/1944	336	299	9972	11,206
1945 ADDITIONS	1/1/1945	353	308	9972	11,429
1946 ADDITIONS	1/1/1946	2,255	346	9972	64,993
1947 ADDITIONS	1/1/1947	4,375	413	9972	105,640
1948 ADDITIONS	1/1/1948	11,011	461	9972	238,191
1949 ADDITIONS	1/1/1949	3,942	477	9972	82,413
1950 ADDITIONS	1/1/1950	811	510	9972	15,858
1952 ADDITIONS	1/1/1952	242	569	9972	4,241

**Exhibit No. 2**  
**Borough of Ambler**  
**Montgomery County, Pennsylvania**  
**Capacity Assets**

Expenditure	Year Placed in Service	Original Cost	Cost Index		Trended Current Replacement Cost
			Original	Current	
1953 ADDITIONS	1/1/1953	164	600	9972	2,726
1954 ADDITIONS	1/1/1954	5,984	628	9972	95,023
1955 ADDITIONS	1/1/1955	12,510	660	9972	189,022
1956 ADDITIONS	1/1/1956	10,046	692	9972	144,772
1957 ADDITIONS	1/1/1957	449	724	9972	6,185
1958 ADDITIONS	1/1/1958	23,926	759	9972	314,360
1959 ADDITIONS	1/1/1959	22,543	797	9972	282,067
1960 ADDITIONS	1/1/1960	25,452	824	9972	308,030
1964 ADDITIONS	1/1/1964	15,011	936	9972	159,931
1966 ADDITIONS	1/1/1966	17,969	1019	9972	175,852
1968 ADDITIONS	1/1/1968	14,425	1155	9972	124,547
1969 ADDITIONS	1/1/1969	10,237	1269	9972	80,447
1970 ADDITIONS	1/1/1970	591	1381	9972	4,268
1973 ADDITIONS	1/1/1973	12,193	1895	9972	64,165
1975 ADDITIONS	1/1/1975	56,204	2212	9972	253,385
1976 ADDITIONS	1/1/1976	5,022	2401	9972	20,859
1977 ADDITIONS	1/1/1977	333	2494	9972	1,332
1978 ADDITIONS	1/1/1978	11,605	2672	9972	43,312
1979 ADDITIONS	1/1/1979	98,884	2872	9972	343,353
1980 ADDITIONS	1/1/1980	51,093	3132	9972	162,682
1981 ADDITIONS	1/1/1981	3,672	3372	9972	10,860
PUMP WELL 4	1/31/1983	14,120	3960	9972	35,558
PUMP WELL 2	1/31/1983	10,389	3960	9972	26,162
PUMP WELL 12	1/31/1983	5,460	3960	9972	13,750
ROOF WELL 2	1/31/1983	2,900	3960	9972	7,303
PUMP STATION 3	1/31/1983	1,220	3960	9972	3,072
PUMPING EQUIPMENT	7/1/1984	3,819	4166	9972	9,142
1985 ADDITIONS	7/1/1985	1,338	4220	9972	3,162
FLUOIDINE PUMP	8/1/1989	2,610	4618	9972	5,636
PUMP REMOVAL	8/1/1989	4,450	4618	9972	9,610
MOTOR WELL #4	10/1/1989	3,000	4658	9972	6,423
CEILING HATCH	6/1/1989	825	4599	9972	1,789
FILTER SYSTEM WHITEMARSH	7/1/1990	2,446	4734	9972	5,153
PUMP CHLORINE	9/1/1990	1,487	4774	9972	3,106
QUARRY PUMP	1/1/1990	3,954	4680	9972	8,425
PUMP CHLORINE	7/1/1991	984	4854	9972	2,022
PUMP WELL #14	10/1/1991	20,900	4892	9972	42,605
BOOSTER PUMP-CAREY DRIVE	6/1/1992	2,440	4973	9972	4,893
PUMP-WELL #7	7/29/1993	2,965	5252	9972	5,630
PUMP-WELL #14	7/13/1993	674	5252	9972	1,280
CHLOR ROOM	7/15/1993	7,245	5252	9972	13,757
PUMP-WELL9	1/1/1994	1,070	5336	9972	2,000
PUMP-WELL12	8/31/1994	29,242	5424	9972	53,763
WELL 7 REHAB	7/1/1995	19,423	5484	9972	35,320
WELL 7 PUMP	7/1/1995	642	5484	9972	1,167
#2 CHLORINE ROOM	7/1/1995	640	5484	9972	1,164
WELL #4 CHLORINE ROOM	7/1/1996	3,408	5617	9972	6,051

**Exhibit No. 2  
Borough of Ambler  
Montgomery County, Pennsylvania  
Capacity Assets**

Expenditure	Year Placed in Service	Original Cost	Cost Index		Trended Current Replacement Cost
			Original	Current	
PUMP-WELL #14	7/1/1996	11,933	5617	9972	21,186
PUMP-WHITEMARSH	7/1/1996	1,345	5617	9972	2,388
TANKS, FUEL 2,6,7	7/1/1997	7,318	5863	9972	12,447
REHAB WHITEMARSH	7/1/1997	77,209	5863	9972	131,325
#8 MASTER METER PUMP	7/1/1997	7,969	5863	9972	13,554
ELECTRIC SERVICE HEAD #2	7/1/1997	5,300	5863	9972	9,015
MIXER CONCRETE	7/1/1997	2,566	5863	9972	4,365
PUMP-WHITEMARSH REHAB	7/1/1998	7,982	5921	9972	13,444
TURBID METER	7/1/1998	1,960	5921	9972	3,301
ELECTRIC METER	7/1/1998	2,276	5921	9972	3,833
PUMP	7/1/1998	3,725	5921	9972	6,274
SCALE-DUAL CYLINDER	7/1/1998	1,350	5921	9972	2,274
SUMP PUMP-WHITRMARSH	7/1/1999	1,120	6076	9972	1,839
Bethlehem Pike Bridge over SEPTA	7/1/2006	69,707	7721	9972	90,033
Radio Read Meters	7/1/2006	9,123	7721	9972	11,783
WELL 2 PUMP	7/1/2000	22,772	6225	9972	36,480
DOOR-HOUSTON TOWER	7/1/2000	5,639	6225	9972	9,034
PUMP-BOOSTER	7/1/2000	2,057	6225	9972	3,295
Fort Washington Ave Bridge	7/1/2006	6,681	7721	9972	8,629
PUMP	7/1/2000	507	6225	9972	812
WHITEMARSH REHAB	7/1/2000	34,082	6225	9972	54,599
WELL 9 PUMP	7/1/2001	10,164	6404	9972	15,827
2001 PUMP ADDITIONS	7/1/2001	14,454	6404	9972	22,508
FUEL TANKS 2, 6 AND 7	7/1/2002	7,596	6605	9972	11,469
RIGHT ANGLE DRIVE-WELL # 14	7/1/2002	7,789	6605	9972	11,760
FUEL TANK, WELL#2	7/1/2003	21,522	6695	9972	32,058
WELL # 6 PUMP	7/1/2003	15,103	6695	9972	22,496
SHAFT MOTOR-PUMPING	7/1/2003	1,625	6695	9972	2,420
Well #6 Right Angle Drive	7/1/2004	4,412	7126	9972	6,174
Flow Meter	7/1/2004	2,205	7126	9972	3,086
Well # 9 Pump	7/1/2004	5,339	7126	9972	7,472
Well # 4 Pump	7/1/2004	15,555	7126	9972	21,768
Well #11 Pump	7/1/2005	22,779	7422	9972	30,606
Meters-Pumping	7/1/2005	4,919	7422	9972	6,609
Booster pump, valve-Loch Alsh	7/1/2005	2,485	7422	9972	3,339
Pony Pump-Loch Alsh Distrib.	7/1/2005	12,782	7422	9972	17,174
Whitemarsh Pumpings	7/1/2006	32,090	7721	9972	41,447
Well #2 Vertical Turbine Pump	7/1/2007	23,625	7959	9972	29,601
Well 7 Pump	7/1/2008	16,694	8293	9972	20,075
XR-1 Read System (Drive By Meter Reader)	8/1/2008	9,500	8362	9972	11,330
Drive By Meter Reader Software Update	12/31/2008	5,500	8551	9972	6,414
Well 11 new pump	1/31/2009	13,431	8549	9972	15,667
Submersible Pump	2/28/2009	8,913	8533	9972	10,416
Well 9 Pump replacement	4/30/2009	7,279	8528	9972	8,512
Whitemarsh Pumping	2/28/2009	19,704	8533	9972	23,028
Bethlehem Pike 8" Main	6/30/2009	1,692	8578	9972	1,967
		<b>\$1,140,715</b>			<b>\$4,507,220</b>

**Exhibit No. 2  
Borough of Ambler  
Montgomery County, Pennsylvania  
Capacity Assets**

Expenditure	Year Placed in Service	Original Cost	Cost Index		Trended Current Replacement Cost
			Original	Current	
<b>Buildings</b>					
1960 GARAGE	1/1/1960	\$8,500	824	9972	\$102,870
1961 GARAGE	1/1/1961	4,000	847	9972	47,095
1985 ADDITIONS	7/1/1985	3,232	4220	9972	7,638
GARAGE ROOF	7/1/1990	6,617	4734	9972	13,939
BOROUGH HALL-CAP.INT.	3/1/1993	5,861	5106	9972	11,446
BH BUILDING	3/1/1993	539,688	5106	9972	1,054,049
ROOM CHLORINE	11/8/1994	8,727	5439	9972	16,001
GARAGE (PRE 95)	7/1/1996	5,517	5617	9972	9,795
GARAGE (95)	7/1/1996	5,937	5617	9972	10,541
GARAGE	7/1/1996	136,987	5617	9972	243,206
MAIN BLDG ADDITIONS	7/1/1996	780	5617	9972	1,385
PORTICO-BOROUGH HALL	7/1/2000	2,830	6225	9972	4,534
GARAGE ROOF	7/1/2001	8,256	6404	9972	12,856
GENERATOR-EMERGENCY	7/1/2002	60,424	6605	9972	91,230
HEATING SYSTEM, CARRIER, BOROUGH H	7/1/2003	7,317	6695	9972	10,899
Generator-Emergency, Office	7/1/2004	643	7126	9972	900
Heating System Upgrade	7/1/2004	813	7126	9972	1,138
Heater-building	7/1/2005	850	7422	9972	1,142
Siding of the Borough Hall	1/30/2009	4,445	8549	9972	5,185
		<b>\$811,424</b>			<b>\$1,645,847</b>
<b>Transmission Mains &amp; Accessories</b>					
1944 BALANCE	1/1/1944	\$86,754	299	9972	\$2,893,458
1948 ADDITIONS	1/1/1948	6	461	9972	130
1956 ADDITIONS	1/1/1956	14	692	9972	202
1957 ADDITIONS	1/1/1957	516	724	9972	7,107
1958 ADDITIONS	1/1/1958	6,039	759	9972	79,345
1964 ADDITIONS	1/1/1964	422	936	9972	4,496
1976 ADDITIONS	1/1/1976	3,242	2401	9972	13,465
1977 ADDITIONS	1/1/1977	45	2494	9972	180
1982 ADDITIONS	1/1/1982	795	3704	9972	2,140
1982 ADDITIONS	1/1/1982	13,224	3704	9972	35,603
1984 ADDITIONS	7/1/1984	5,017	4166	9972	12,009
WESTRUM	7/1/1985	5,818	4220	9972	13,749
DAGER RD EXTENSION	10/1/1989	1,714	4658	9972	3,670
DAGER RD PIT PIPE	11/1/1989	262	4668	9972	560
PROPHECY CREEK MAIN	7/1/1995	12,524	5484	9972	22,774
VALVE PIT-SHAEFF'S LANE	7/1/1996	4,264	5617	9972	7,570
		<b>\$140,656</b>			<b>\$3,096,459</b>

**Exhibit No. 2  
Borough of Ambler  
Montgomery County, Pennsylvania  
Capacity Assets**

Expenditure	Year Placed in Service	Original Cost	Cost Index		Trended Current Replacement Cost
			Original	Current	
<b>Machines &amp; Equipment</b>					
CHLORINE CONTACT TANKS	11/1/1991	\$120,146	4896	9972	\$244,718
SCALES-CHLORINE	11/16/1994	3,868	5439	9972	7,092
SCADA (PRE 96)	7/1/1996	139,102	5617	9972	246,961
SCADA (96)	7/1/1996	99,041	5617	9972	175,837
SCALETRON-2 CYLINDER	7/1/1997	2,660	5863	9972	4,524
SCADA	7/1/1997	283	5863	9972	481
DIAPHRAM PUMP	7/1/1997	1,460	5863	9972	2,483
SCADA PROJECT	7/1/1998	3,700	5921	9972	6,232
SCADA-99	7/1/1999	14,172	6076	9972	23,260
RECORDER-WELL LEVEL	7/1/2000	625	6225	9972	1,001
SCADA SYSTEM UPDATE	7/1/2002	8,050	6605	9972	12,154
		<b>\$393,107</b>			<b>\$724,744</b>

**Exhibit No. 3**  
**Borough of Ambler**  
**Montgomery County, Pennsylvania**  
**Distribution Assets**

Expenditure	Year Placed in Service	Original Cost	Cost Index		Trended Current Replacement Cost
			Original	Current	
<b>Distribution Mains &amp; Accessories</b>					
1944 BALANCE	1/1/1944	\$238,791	299	9972	\$7,964,263
1944 ADDITIONS	1/1/1944	1,475	299	9972	49,195
1945 ADDITIONS	1/1/1945	66	308	9972	2,137
1946 ADDITIONS	1/1/1946	11,198	346	9972	322,748
1947 ADDITIONS	1/1/1947	6,667	413	9972	160,983
1948 ADDITIONS	1/1/1948	4,809	461	9972	104,029
1949 ADDITIONS	1/1/1949	8,541	477	9972	178,562
1950 ADDITIONS	1/1/1950	17,974	510	9972	351,458
1951 ADDITIONS	1/1/1951	14,445	543	9972	265,287
1952 ADDITIONS	1/1/1952	31,639	569	9972	554,510
1953 ADDITIONS	1/1/1953	35,327	600	9972	587,157
1954 ADDITIONS	1/1/1954	38,968	628	9972	618,796
1955 ADDITIONS	1/1/1955	68,202	660	9972	1,030,509
1956 ADDITIONS	1/1/1956	2,523	692	9972	36,359
1957 ADDITIONS	1/1/1957	2,086	724	9972	28,733
1967 ADDITIONS	1/1/1957	15,394	724	9972	212,037
1958 ADDITIONS	1/1/1958	11,736	759	9972	154,197
1959 ADDITIONS	1/1/1959	35,574	797	9972	445,116
1960 ADDITIONS	1/1/1960	21,407	824	9972	259,076
1961 ADDITIONS	1/1/1961	56,855	847	9972	669,397
1962 ADDITIONS	1/1/1962	9,600	872	9972	109,788
1963 ADDITIONS	1/1/1963	30,747	901	9972	340,312
1964 ADDITIONS	1/1/1964	10,829	936	9972	115,375
1965 ADDITIONS	1/1/1965	33,999	971	9972	349,177
1966 ADDITIONS	1/1/1966	19,007	1019	9972	186,011
1968 ADDITIONS	1/1/1968	4,384	1155	9972	37,852
1969 ADDITIONS	1/1/1969	64,693	1269	9972	508,387
1970 ADDITIONS	1/1/1970	12,182	1381	9972	87,968
1971 ADDITIONS	1/1/1971	80,404	1581	9972	507,160
1972 ADDITIONS	1/1/1972	20,715	1753	9972	117,842
1973 ADDITIONS	1/1/1973	22,000	1895	9972	115,774
1974 ADDITIONS	1/1/1974	70,007	2020	9972	345,612
1975 ADDITIONS	1/1/1975	10,130	2212	9972	45,669
1976 ADDITIONS	1/1/1976	18,909	2401	9972	78,537
1977 ADDITIONS	1/1/1977	96,313	2494	9972	385,112
1978 ADDITIONS	1/1/1978	18,277	2672	9972	68,213
1979 ADDITIONS	1/1/1979	241,299	2872	9972	837,857
1980 ADDITIONS	1/1/1980	149,963	3132	9972	477,487
1981 ADDITIONS	1/1/1981	107,057	3372	9972	316,611
1982 ADDITIONS	1/1/1982	28,730	3704	9972	77,351
1984 ADDITIONS	7/1/1984	88,788	4166	9972	212,537
1985 ADDITIONS	7/1/1985	72,649	4220	9972	171,679
1987 ADDITIONS	7/1/1987	152,506	4404	9972	345,333
N. WALES WATER LINE	9/1/1989	2,500	4658	9972	5,352
VALVE BOX EXT BUTLER AVE	5/1/1990	728	4707	9972	1,542

**Exhibit No. 3**  
**Borough of Ambler**  
**Montgomery County, Pennsylvania**  
**Distribution Assets**

Expenditure	Year Placed in Service	Original Cost	Cost Index		Trended Current Replacement Cost
			Original	Current	
WILLOWMERE MAIN	6/1/1990	19,061	4732	9972	40,170
PAREC MAIN	1/1/1993	53,715	5071	9972	105,633
SELECT MAIN	1/1/1993	17,590	5071	9972	34,592
BALLANTRAE MAIN	12/31/1993	28,936	5310	9972	54,343
HANSEN MAIN	12/31/1993	63,126	5310	9972	118,553
SPRINGHOUSE WOODS-MAIN	7/1/1994	62,646	5409	9972	115,498
VALVE PIT- SHEAFFS LANE	7/21/1994	5,194	5409	9972	9,576
VALVES-HIGHLANDS	8/8/1994	1,500	5424	9972	2,758
ALTER MAIN EXTENSION	7/1/1996	33,070	5617	9972	58,712
N.SPRING GARDEN MAIN	7/1/1997	6,091	5863	9972	10,360
BUTLER PIKE MAIN	7/1/1997	142,251	5863	9972	241,955
HAMPTON LN MAIN	7/1/1997	33,007	5863	9972	56,142
PUMP+PIPING-CHERRY LN	7/1/1997	4,115	5863	9972	6,999
SPRING GARDEN MAIN	7/1/1997	1,387	5863	9972	2,359
DISTR PUMP-CHERRY LN	7/1/1998	12,911	5921	9972	21,745
MAIN-DAGER RD	7/1/1998	28,044	5921	9972	47,233
BUTLER AVE MAIN	7/1/1998	11,500	5921	9972	19,369
GENTRY MANOR	7/1/1999	85,475	6076	9972	140,288
DAGER ROAD EMERGENCY	7/1/1999	2,449	6076	9972	4,019
DAGER ROAD DISTRIBUTION	7/1/2000	154	6225	9972	246
HOFFMAN RD BOOSTER	7/1/2000	11,285	6225	9972	18,078
GWYN OAKS DISTR. MAIN	7/1/2000	68,189	6225	9972	109,238
BOOSTER-HOFFMAN RD	7/1/2001	13,143	6404	9972	20,466
MADISON AVE MAIN	7/1/2001	38,121	6404	9972	59,362
617 BETH PIKE-CONTRIB MAIN	7/1/2001	60,170	6404	9972	93,697
DANIEL DRIVE DISTRIBUTION MAIN	7/1/2002	36,349	6605	9972	54,881
SUMMIT AVENUE BRIDGE	7/1/2002	20,036	6605	9972	30,251
LOCH ALSH VALVE INSTALLATION	7/1/2002	5,820	6605	9972	8,788
SUMMIT AVE BRIDGE	7/1/2003	1,544	6695	9972	2,300
R & R DISTRIBUTION MAIN	7/1/2003	53,819	6695	9972	80,165
Beth pike Bridge over Septa	7/1/2004	31,402	7126	9972	43,945
W. Butler 4 to 8 Service	7/1/2004	928	7126	9972	1,298
Main Prospect Avenue	7/1/2004	5,564	7126	9972	7,786
Distribution Main-Aqua	7/1/2005	12,800	7422	9972	17,198
Beth Pike-Main Replacement	7/1/2005	52,848	7422	9972	71,008
Madison Avenue Bridge	7/1/2005	1,620	7422	9972	2,177
S. Main, Bethlehem - Orange 8" Main	7/1/2006	49,718	7721	9972	64,215
Ambler Road - Main Replacement	7/1/2006	38,952	7721	9972	50,310
Bethlehem Pk (Willow to Hagues) 8" Main Repla	7/1/2007	204,451	7959	9972	256,171
Ambler Road Main Replacement	7/1/2007	179,285	7959	9972	224,639
Farm Lane Box Culvert	9/30/2010	34,443	8836	9972	38,873
Schiavone Water Main	12/31/2011	10,159	9172	9972	11,046
Bottom Dollar Water Main extension	4/1/2013	20,193	9484	9972	21,234
		<b>\$3,553,153</b>			<b>\$22,216,761</b>

**Exhibit No. 3  
Borough of Ambler  
Montgomery County, Pennsylvania  
Distribution Assets**

Expenditure	Year Placed in Service	Original Cost	Cost Index		Trended Current Replacement Cost
			Original	Current	
<b>Services</b>					
1944 BALANCE	1/1/1944	\$31,602	299	9972	\$1,054,004
1944 ADDITIONS	1/1/1944	373	299	9972	12,440
1945 ADDITIONS	1/1/1945	577	308	9972	18,682
1946 ADDITIONS	1/1/1946	1,332	346	9972	38,391
1947 ADDITIONS	1/1/1947	3,829	413	9972	92,456
1949 ADDITIONS	1/1/1949	1,770	477	9972	37,004
1950 ADDITIONS	1/1/1950	5,983	510	9972	116,990
1951 ADDITIONS	1/1/1951	6,013	543	9972	110,431
1952 ADDITIONS	1/1/1952	9,588	569	9972	168,041
1953 ADDITIONS	1/1/1953	7,313	600	9972	121,547
1954 ADDITIONS	1/1/1954	11,655	628	9972	185,077
1955 ADDITIONS	1/1/1955	6,180	660	9972	93,378
1956 ADDITIONS	1/1/1956	6,089	692	9972	87,748
1957 ADDITIONS	1/1/1957	3,729	724	9972	51,363
1958 ADDITIONS	1/1/1958	6,686	759	9972	87,846
1959 ADDITIONS	1/1/1959	6,828	797	9972	85,435
1960 ADDITIONS	1/1/1960	9,833	824	9972	119,003
1961 ADDITIONS	1/1/1961	3,682	847	9972	43,351
1962 ADDITIONS	1/1/1962	4,139	872	9972	47,334
1963 ADDITIONS	1/1/1963	8,808	901	9972	97,488
1964 ADDITIONS	1/1/1964	7,059	936	9972	75,208
1965 ADDITIONS	1/1/1965	10,497	971	9972	107,806
1966 ADDITIONS	1/1/1966	3,664	1019	9972	35,858
1967 ADDITIONS	1/1/1967	8,960	1074	9972	83,196
1968 ADDITIONS	1/1/1968	4,269	1155	9972	36,859
1969 ADDITIONS	1/1/1969	13,200	1269	9972	103,732
1970 ADDITIONS	1/1/1970	3,731	1381	9972	26,942
1971 ADDITIONS	1/1/1971	10,095	1581	9972	63,676
1972 ADDITIONS	1/1/1972	26,396	1753	9972	150,160
1973 ADDITIONS	1/1/1973	5,880	1895	9972	30,943
1974 ADDITIONS	1/1/1974	7,716	2020	9972	38,093
1975 ADDITIONS	1/1/1975	1,895	2212	9972	8,543
1976 ADDITIONS	1/1/1976	8,433	2401	9972	35,026
1977 ADDITIONS	1/1/1977	22,009	2494	9972	88,004
1978 ADDITIONS	1/1/1978	4,054	2672	9972	15,130
1979 ADDITIONS	1/1/1979	20,964	2872	9972	72,793
1980 ADDITIONS	1/1/1980	38,040	3132	9972	121,120
1981 ADDITIONS	1/1/1981	4,340	3372	9972	12,835
1982 ADDITIONS	1/1/1982	100	3704	9972	269
1983 ADDITIONS	1/31/1983	29,192	3960	9972	73,514
1984 ADDITIONS	7/1/1984	17,121	4166	9972	40,983
1988 ADDITIONS	7/1/1988	17,894	4532	9972	39,375
1985 ADDITIONS	7/1/1985	18,014	4220	9972	42,569
1986 ADDITIONS	7/1/1986	1,106	4332	9972	2,546
STOPS-CEDAR RD	6/23/1994	6,925	5408	9972	12,770
STOP-4IN LINE	7/1/1998	1,800	5921	9972	3,032

**Exhibit No. 3  
Borough of Ambler  
Montgomery County, Pennsylvania  
Distribution Assets**

Expenditure	Year Placed in Service	Original Cost	Cost Index		Trended Current Replacement Cost
			Original	Current	
VALVE STOP-CHESTNUT ST.	7/1/1998	1,950	5921	9972	3,284
1999 ADDITIONS	7/1/1999	5,000	6076	9972	8,206
LINE STOP	7/1/2000	3,250	6225	9972	5,206
2001 ADDITIONS	7/1/2001	6,650	6404	9972	10,355
2002 ADDITIONS	7/1/2002	16,641	6605	9972	25,125
2003 ADDITIONS	7/1/2003	24,288	6695	9972	36,178
2004 Line Stops	7/1/2004	27,732	7126	9972	38,809
2004 Line Stops	7/1/2004	6,296	7126	9972	8,811
Valves	7/1/2005	4,060	7422	9972	5,455
Service Pipes	7/1/2006	604	7721	9972	780
Insertion Valves	11/30/2009	7,272	8592	9972	8,440
Valley Brook Rd pressure relief Valve	7/1/2014	2,495	9835	9972	2,530
		<b>\$535,601</b>			<b>\$4,142,172</b>
<b>Meters</b>					
1990 ADDITIONS	6/1/1990	\$1,883	4732	9972	\$3,968
1991 ADDITIONS	7/1/1991	7,091	4854	9972	14,568
1992 ADDITIONS	7/1/1992	8,897	4992	9972	17,773
1993 ADDITIONS	7/1/1993	8,827	5252	9972	16,761
METER-WELL	1/28/1994	1,805	5336	9972	3,373
1994 ADDITIONS	7/1/1994	16,500	5409	9972	30,420
PROP METER-WELL	7/28/1994	1,454	5409	9972	2,681
METER-WELL	9/30/1994	223	5437	9972	409
1995 ADDITIONS	7/1/1995	17,828	5484	9972	32,419
METERS	7/1/1996	3,330	5617	9972	5,912
1997 ADDITIONS	7/1/1997	61,703	5863	9972	104,951
METERS	7/1/1998	73,506	5921	9972	123,802
1999 ADDITIONS	7/1/1999	75,047	6076	9972	123,173
2000 ADDITIONS	7/1/2000	33,013	6225	9972	52,886
2001 ADDITIONS	7/1/2001	8,794	6404	9972	13,694
2002 ADDITIONS	7/1/2002	26,164	6605	9972	39,503
WELL METER-PUMPING	7/1/2003	6,618	6695	9972	9,858
Radio Read	7/1/2004	673,642	7126	9972	942,719
2004 Additions	7/1/2004	7,632	7126	9972	10,681
2005 Additions	7/1/2005	13,122	7422	9972	17,631
2007 Meters	7/1/2007	1,246	7959	9972	1,561
		<b>\$1,048,325</b>			<b>\$1,568,743</b>
<b>Hydrants</b>					
1954 ADDITIONS	1/1/1954	\$1,369	628	9972	\$21,739
1955 ADDITIONS	1/1/1955	1,995	660	9972	30,144
1956 ADDITIONS	1/1/1956	214	692	9972	3,084
1958 ADDITIONS	1/1/1958	1,050	759	9972	13,796
1959 ADDITIONS	1/1/1959	1,800	797	9972	22,522
1960 ADDITIONS	1/1/1960	1,200	824	9972	14,523
1961 ADDITIONS	1/1/1961	2,483	847	9972	29,234
1962 ADDITIONS	1/1/1962	550	872	9972	6,290

**Exhibit No. 3  
Borough of Ambler  
Montgomery County, Pennsylvania  
Distribution Assets**

Expenditure	Year Placed in Service	Original Cost	Cost Index		Trended Current Replacement Cost
			Original	Current	
1963 ADDITIONS	1/1/1963	2,194	901	9972	24,283
1964 ADDITIONS	1/1/1964	550	936	9972	5,860
1965 ADDITIONS	1/1/1965	1,150	971	9972	11,811
1966 ADDITIONS	1/1/1966	600	1019	9972	5,872
1967 ADDITIONS	1/1/1967	1,373	1074	9972	12,749
1968 ADDITIONS	1/1/1968	464	1155	9972	4,006
1969 ADDITIONS	1/1/1969	1,500	1269	9972	11,788
1971 ADDITIONS	1/1/1971	500	1581	9972	3,154
1972 ADDITIONS	1/1/1972	2,330	1753	9972	13,255
1973 ADDITIONS	1/1/1973	2,139	1895	9972	11,256
1974 ADDITIONS	1/1/1974	2,400	2020	9972	11,848
1977 ADDITIONS	1/1/1977	1,300	2494	9972	5,198
1978 ADDITIONS	1/1/1978	839	2672	9972	3,131
1979 ADDITIONS	1/1/1979	1,700	2872	9972	5,903
1980 ADDITIONS	1/1/1980	14,596	3132	9972	46,474
1981 ADDITIONS	1/1/1981	1,230	3372	9972	3,638
1982 ADDITIONS	1/1/1982	5,000	3704	9972	13,462
1983 ADDITIONS	1/1/1983	7,500	3960	9972	18,887
1984 ADDITIONS	7/1/1984	10,770	4166	9972	25,781
1985 ADDITIONS	7/1/1985	6,236	4220	9972	14,736
1986 ADDITIONS	6/15/1986	1,106	4303	9972	2,563
1988 ADDITIONS	7/1/1988	3,073	4532	9972	6,762
1985 ADDITIONS	7/1/1985	42,048	4220	9972	99,365
1988 ADDITIONS	7/1/1988	1,108	4532	9972	2,438
1989 ADDITIONS	7/1/1989	4,990	4608	9972	10,799
1990 ADDITIONS	12/1/1990	1,788	4777	9972	3,733
1991 ADDITIONS	2/1/1991	698	4773	9972	1,458
1991 ADDITIONS	7/1/1991	1,253	4854	9972	2,574
1992 ADDITIONS	5/1/1992	2,750	4965	9972	5,523
1992 ADDITIONS	1/1/1993	7,360	5071	9972	14,474
1993 ADDITIONS	12/31/1993	7,289	5310	9972	13,689
1994 ADDITIONS	7/6/1994	833	5409	9972	1,536
1994 ADDITIONS	7/1/1994	3,778	5409	9972	6,965
1997 ADDITIONS	7/1/1997	770	5863	9972	1,310
1998 ADDITIONS	7/1/1998	10,966	5921	9972	18,469
1999 ADDITIONS	7/1/1999	2,599	6076	9972	4,266
2000 ADDITIONS	7/1/2000	2,888	6225	9972	4,627
2001 ADDITIONS	7/1/2001	8,749	6404	9972	13,624
HYDRANTS	7/1/2002	7,323	6605	9972	11,057
2003 ADDITION	7/1/2003	1,040	6695	9972	1,549
2004 Additions	7/1/2004	5,819	7126	9972	8,144
2007 Hydrants	7/1/2007	27,131	7959	9972	33,994
Hydrant Alene Rd	12/1/2014	2,790	9936	9972	2,800
		<b>\$223,182</b>			<b>\$666,143</b>

**Exhibit No. 3  
Borough of Ambler  
Montgomery County, Pennsylvania  
Distribution Assets**

Expenditure	Year Placed in Service	Original Cost	Cost Index		Trended Current Replacement Cost
			Original	Current	
<b>Machines &amp; Equipment</b>					
PIPE LOCATOR	6/1/1990	\$471	4732	9972	\$993
PIPE LOCATOR	2/23/1994	2,113	5371	9972	3,922
LOCATOR-MAGNA TRACK	7/1/1998	575	5921	9972	968
PAVING BREAKER	7/1/1998	890	5921	9972	1,499
LOCATOR-MAGNETIC	7/1/2000	652	6225	9972	1,044
TRAK LOCATOR-MAGNA	7/1/2001	960	6404	9972	1,495
		<b>\$5,660</b>			<b>\$9,921</b>

**Exhibit No. 4**  
**Borough of Ambler**  
**Montgomery County, Pennsylvania**  
**Shared Assets**

Expenditure	Year Placed in Service	Original Cost	Cost Index		Trended Current Replacement Cost
			Original	Current	
<b>Machines &amp; Equipment</b>					
1944 BALANCE	1/1/1944	\$12,482	299	9972	\$416,305
1945 ADDITIONS	1/1/1945	1,255	308	9972	40,634
1946 ADDITIONS	1/1/1946	2,496	346	9972	71,939
1947 ADITIONS	1/1/1947	262	413	9972	6,326
1948 ADDITIONS	1/1/1948	88	461	9972	1,904
1950 ADDITIONS	1/1/1950	224	510	9972	4,380
1951 ADDITIONS	1/1/1951	459	543	9972	8,430
1953 ADDITIONS	1/1/1953	2,021	600	9972	33,590
1957 ADDITIONS	1/1/1957	389	724	9972	5,358
1979 ADDITIONS	1/1/1979	1,102	2872	9972	3,826
1980 ADDITIONS	1/1/1980	24,602	3132	9972	78,333
1981 ADDITIONS	1/1/1981	7,848	3372	9972	23,210
PRESS RECORDER	1/31/1983	450	3960	9972	1,133
LEAK DETECTOR	1/31/1983	1,437	3960	9972	3,619
DNB MECHANICAL	1/31/1983	7,890	3960	9972	19,869
GROFF SHORING	1/31/1983	2,302	3960	9972	5,797
CHAIRS	1/31/1983	750	3960	9972	1,889
GEN. EQUIP.OTHER	7/1/1984	19,358	4166	9972	46,338
1986 ADDITIONS	7/1/1986	19,553	4332	9972	45,012
BH FURNITURE & FIXTURES	3/1/1993	35,688	5106	9972	69,701
TELEPHONE SYSTEM	3/1/1993	10,897	5106	9972	21,283
TOOL BOX	3/9/1994	808	5381	9972	1,497
SCOTT AIR PAK	7/1/1998	1,623	5921	9972	2,734
MONITOR-MULTISYNC	7/1/1999	729	6076	9972	1,197
FOOTAGE TOOLS	7/1/1999	3,940	6076	9972	6,467
TRUCK	7/1/2000	26,270	6225	9972	42,084
COMPUTERS	7/1/2000	2,629	6225	9972	4,212
LIFTGATE HITCH	7/1/2000	1,106	6225	9972	1,772
ADAPTER ASSEMBLY	7/1/2000	2,603	6225	9972	4,171
GAS MONITOR	7/1/2000	620	6225	9972	994
HOSE MONSTER	7/1/2000	682	6225	9972	1,093
RADIO UNIT-WALL MOUNT	7/1/2000	2,166	6225	9972	3,470
ALARMS	7/1/2000	6,520	6225	9972	10,445
PROP METER	7/1/2000	1,156	6225	9972	1,851
ADAPTER ASSEMBLY	7/1/2000	2,604	6225	9972	4,171
METER HEAD	7/1/2000	1,280	6225	9972	2,050
COMPUTERS	7/1/2001	3,412	6404	9972	5,313
TRUCK	7/1/2001	21,492	6404	9972	33,468
FAX MACHINE	7/1/2001	599	6404	9972	933
ROUTE MAP SYSTEM	7/1/2001	4,022	6404	9972	6,263
ANALOG	7/1/2001	1,598	6404	9972	2,488
TRUCK-GMC C-75	7/1/2001	63,065	6404	9972	98,206
SNOW BLOWER	7/1/2002	660	6605	9972	996
TRUCK	7/1/2002	16,263	6605	9972	24,554
BACKHOE	7/1/2002	34,928	6605	9972	52,734

**Exhibit No. 4  
Borough of Ambler  
Montgomery County, Pennsylvania  
Shared Assets**

Expenditure	Year Placed in Service	Original Cost	Cost Index		Trended Current Replacement Cost
			Original	Current	
ROCK DRILL-JET	7/1/2002	653	6605	9972	985
PRESSURE RECORDER	7/1/2002	1,812	6605	9972	2,736
PIPE LOCATOR	7/1/2002	2,348	6605	9972	3,545
COMPUTER HARDWARE AND SOFTWARE	7/1/2002	32,395	6605	9972	48,911
COMPUTER SOFTWARE, EQUIPMENT	7/1/2003	4,438	6695	9972	6,611
Chlorine Analyzer	7/1/2004	2,753	7126	9972	3,853
Truck-GMC	7/1/2004	15,711	7126	9972	21,987
Testing Equipment	7/1/2004	9,860	7126	9972	13,798
Computer Equipment	7/1/2004	4,340	7126	9972	6,073
Truck	7/1/2005	16,249	7422	9972	21,832
Compressor	7/1/2005	3,045	7422	9972	4,091
Utility Service Truck	7/1/2005	59,950	7422	9972	80,550
Pick-up Hopper/Spreader	7/1/2005	2,210	7422	9972	2,969
Tool Box	7/1/2005	425	7422	9972	571
Bedliner-Truck	7/1/2005	11,000	7422	9972	14,780
2007 International Dump Truck (Water portion)	7/1/2006	14,772	7721	9972	19,079
2007 Addition	7/1/2007	1,826	7959	9972	2,288
2010 Chevy Silverado 3500	10/31/2010	13,896	8921	9972	15,535
2012 GMC Sierra	6/30/2012	34,162	9291	9972	36,667
2014 Sierra	5/2/2014	3,724	9796	9972	3,791
		<b>\$587,895</b>			<b>\$1,532,691</b>

**Exhibit No. 5**  
**Borough of Ambler**  
**Montgomery County, Pennsylvania**  
**Contributed Capacity Assets**

Expenditure	Year Placed in Service	Original Cost	Cost Index		Trended Current Replacement Cost
			Original	Current	
<b>Wells</b>					
1973 ADDITIONS	1/1/1973	\$677	1895	9972	\$3,563
1974 ADDITIONS	1/1/1974	717	2020	9972	3,540
1975 ADDITIONS	1/1/1975	65,383	2212	9972	294,767
1978 ADDITIONS	1/1/1978	82,131	2672	9972	306,528
1979 ADDITIONS	1/1/1979	22,644	2872	9972	78,626
1980 ADDITIONS	1/1/1980	12,721	3132	9972	40,504
1981 ADDITIONS	1/1/1981	11,744	3372	9972	34,732
SPRING WELLS	7/1/1984	84,426	4166	9972	202,095
1985 ADDITIONS	7/1/1985	7,875	4220	9972	18,610
WHITEMARSH WELL	6/15/1986	374,123	4303	9972	867,045
		<b>\$662,441</b>			<b>\$1,850,009</b>
<b>Pumps &amp; Pump Stations</b>					
1973 ADDITIONS	1/1/1973	\$12,193	1895	9972	\$64,165
1975 ADDITIONS	1/1/1975	33,251	2212	9972	149,906
1976 ADDITIONS	1/1/1976	1,840	2401	9972	7,642
1979 ADDITIONS	1/1/1979	39,818	2872	9972	138,259
1980 ADDITIONS	1/1/1980	51,093	3132	9972	162,682
		<b>\$138,195</b>			<b>\$522,654</b>

**Exhibit No. 6  
Borough of Ambler  
Montgomery County, Pennsylvania  
Contributed Distribution Assets**

Expenditure	Year Placed in Service	Original Cost	Cost Index		Trended Current Replacement Cost
			Original	Current	
<b>Distribution Mains &amp; Accessories</b>					
1946 ADDITIONS	1/1/1946	\$6,306	346	9972	\$181,751
1947 ADDITIONS	1/1/1947	6,302	413	9972	152,169
1948 ADDITIONS	1/1/1948	2,737	461	9972	59,207
1949 ADDITIONS	1/1/1949	7,600	477	9972	158,889
1950 ADDITIONS	1/1/1950	17,974	510	9972	351,458
1951 ADDITIONS	1/1/1951	14,445	543	9972	265,287
1952 ADDITIONS	1/1/1952	31,639	569	9972	554,510
1953 ADDITIONS	1/1/1953	33,317	600	9972	553,750
1954 ADDITIONS	1/1/1954	38,968	628	9972	618,796
1955 ADDITIONS	1/1/1955	49,463	660	9972	747,369
1956 ADDITIONS	1/1/1956	2,523	692	9972	36,359
1967 ADDITIONS	1/1/1957	15,336	724	9972	211,238
1958 ADDITIONS	1/1/1958	11,736	759	9972	154,197
1959 ADDITIONS	1/1/1959	35,574	797	9972	445,116
1960 ADDITIONS	1/1/1960	21,407	824	9972	259,076
1961 ADDITIONS	1/1/1961	51,855	847	9972	610,529
1962 ADDITIONS	1/1/1962	9,337	872	9972	106,780
1963 ADDITIONS	1/1/1963	28,881	901	9972	319,658
1964 ADDITIONS	1/1/1964	7,248	936	9972	77,222
1965 ADDITIONS	1/1/1965	27,643	971	9972	283,900
1966 ADDITIONS	1/1/1966	17,113	1019	9972	167,475
1968 ADDITIONS	1/1/1968	4,253	1155	9972	36,721
1969 ADDITIONS	1/1/1969	30,320	1269	9972	238,268
1970 ADDITIONS	1/1/1970	2,910	1381	9972	21,013
1971 ADDITIONS	1/1/1971	44,500	1581	9972	280,690
1972 ADDITIONS	1/1/1972	7,500	1753	9972	42,666
1973 ADDITIONS	1/1/1973	22,000	1895	9972	115,774
1974 ADDITIONS	1/1/1974	23,014	2020	9972	113,616
1975 ADDITIONS	1/1/1975	3,000	2212	9972	13,525
1976 ADDITIONS	1/1/1976	11,600	2401	9972	48,180
1977 ADDITIONS	1/1/1977	30,200	2494	9972	120,756
1979 ADDITIONS	1/1/1979	59,548	2872	9972	206,767
1980 ADDITIONS	1/1/1980	149,963	3132	9972	477,487
1981 ADDITIONS	1/1/1981	12,480	3372	9972	36,908
1984 ADDITIONS	7/1/1984	48,818	4166	9972	116,858
1985 ADDITIONS	7/1/1985	57,871	4220	9972	136,756
1987 ADDITIONS	7/1/1987	152,506	4404	9972	345,333
PAREC MAIN	1/1/1993	53,715	5071	9972	105,633
SELECT MAIN	1/1/1993	17,590	5071	9972	34,592
BALLANTRAE MAIN	12/31/1993	28,936	5310	9972	54,343
HANSEN MAIN	12/31/1993	63,126	5310	9972	118,553
SPRINGHOUSE WOODS-MAIN	7/1/1994	62,646	5409	9972	115,498
ALTER MAIN EXTENSION	7/1/1996	33,070	5617	9972	58,712
N.SPRING GARDEN MAIN	7/1/1997	6,091	5863	9972	10,360
BUTLER PIKE MAIN	7/1/1997	142,251	5863	9972	241,955

**Exhibit No. 6  
Borough of Ambler  
Montgomery County, Pennsylvania  
Contributed Distribution Assets**

Expenditure	Year Placed in Service	Original Cost	Cost Index		Trended Current Replacement Cost
			Original	Current	
HAMPTON LN MAIN	7/1/1997	33,007	5863	9972	56,142
GENTRY MANOR	7/1/1999	85,475	6076	9972	140,288
GWYN OAKS DISTR. MAIN	7/1/2000	68,189	6225	9972	109,238
617 BETH PIKE-CONTRIB MAIN	7/1/2001	60,170	6404	9972	93,697
DANIEL DRIVE DISTRIBUTION MAIN	7/1/2002	36,349	6605	9972	54,881
R & R DISTRIBUTION MAIN	7/1/2003	53,819	6695	9972	80,165
		<b>\$1,842,321</b>			<b>\$9,940,113</b>
<b>Services</b>					
1949 ADDITIONS	1/1/1949	\$1,770	477	9972	\$37,004
1950 ADDITIONS	1/1/1950	3,180	510	9972	62,181
1951 ADDITIONS	1/1/1951	3,967	543	9972	72,855
1952 ADDITIONS	1/1/1952	5,465	569	9972	95,780
1953 ADDITIONS	1/1/1953	2,010	600	9972	33,407
1954 ADDITIONS	1/1/1954	6,456	628	9972	102,519
1955 ADDITIONS	1/1/1955	2,005	660	9972	30,295
1956 ADDITIONS	1/1/1956	4,979	692	9972	71,752
1957 ADDITIONS	1/1/1957	2,957	724	9972	40,730
1958 ADDITIONS	1/1/1958	3,157	759	9972	41,479
1959 ADDITIONS	1/1/1959	6,828	797	9972	85,435
1960 ADDITIONS	1/1/1960	8,211	824	9972	99,373
1961 ADDITIONS	1/1/1961	2,407	847	9972	28,339
1962 ADDITIONS	1/1/1962	398	872	9972	4,552
1963 ADDITIONS	1/1/1963	1,030	901	9972	11,400
1964 ADDITIONS	1/1/1964	2,381	936	9972	25,368
1965 ADDITIONS	1/1/1965	5,921	971	9972	60,810
1966 ADDITIONS	1/1/1966	1,155	1019	9972	11,303
1967 ADDITIONS	1/1/1967	3,335	1074	9972	30,966
1971 ADDITIONS	1/1/1971	1,672	1581	9972	10,546
1972 ADDITIONS	1/1/1972	3,500	1753	9972	19,911
1973 ADDITIONS	1/1/1973	2,607	1895	9972	13,719
1974 ADDITIONS	1/1/1974	1,000	2020	9972	4,937
1975 ADDITIONS	1/1/1975	300	2212	9972	1,352
1976 ADDITIONS	1/1/1976	1,500	2401	9972	6,230
1977 ADDITIONS	1/1/1977	14,000	2494	9972	55,980
1979 ADDITIONS	1/1/1979	18,964	2872	9972	65,848
1980 ADDITIONS	1/1/1980	29,973	3132	9972	95,435
1981 ADDITIONS	1/1/1981	4,340	3372	9972	12,835
1984 ADDITIONS	7/1/1984	14,781	4166	9972	35,382
1985 ADDITIONS	7/1/1985	18,014	4220	9972	42,569
1986 ADDITIONS	7/1/1986	488	4332	9972	1,123
		<b>\$178,751</b>			<b>\$1,311,418</b>
<b>Hydrants</b>					
1954 ADDITIONS	1/1/1954	\$1,369	628	9972	\$21,739
1955 ADDITIONS	1/1/1955	1,995	660	9972	30,144
1959 ADDITIONS	1/1/1959	1,800	797	9972	22,522

**Exhibit No. 6  
Borough of Ambler  
Montgomery County, Pennsylvania  
Contributed Distribution Assets**

Expenditure	Year Placed in Service	Original Cost	Cost Index		Trended Current Replacement Cost
			Original	Current	
1960 ADDITIONS	1/1/1960	1,200	824	9972	14,523
1961 ADDITIONS	1/1/1961	2,483	847	9972	29,234
1962 ADDITIONS	1/1/1962	550	872	9972	6,290
1963 ADDITIONS	1/1/1963	1,200	901	9972	13,282
1964 ADDITIONS	1/1/1964	550	936	9972	5,860
1965 ADDITIONS	1/1/1965	1,150	971	9972	11,811
1966 ADDITIONS	1/1/1966	600	1019	9972	5,872
1967 ADDITIONS	1/1/1967	1,050	1074	9972	9,750
1969 ADDITIONS	1/1/1969	1,500	1269	9972	11,788
1971 ADDITIONS	1/1/1971	500	1581	9972	3,154
1972 ADDITIONS	1/1/1972	1,500	1753	9972	8,533
1973 ADDITIONS	1/1/1973	2,139	1895	9972	11,256
1974 ADDITIONS	1/1/1974	2,400	2020	9972	11,848
1977 ADDITIONS	1/1/1977	1,300	2494	9972	5,198
1979 ADDITIONS	1/1/1979	1,700	2872	9972	5,903
1980 ADDITIONS	1/1/1980	7,250	3132	9972	23,084
1981 ADDITIONS	1/1/1981	1,230	3372	9972	3,638
1984 ADDITIONS	7/1/1984	6,000	4166	9972	14,363
1988 ADDITIONS	7/1/1988	3,073	4532	9972	6,762
1985 ADDITIONS	7/1/1985	37,723	4220	9972	89,144
1988 ADDITIONS	7/1/1988	1,108	4532	9972	2,438
1989 ADDITIONS	7/1/1989	4,990	4608	9972	10,799
1992 ADDITIONS	1/1/1993	7,360	5071	9972	14,474
1993 ADDITIONS	12/31/1993	7,289	5310	9972	13,689
1994 ADDITIONS	7/1/1994	3,778	5409	9972	6,965
		<b>\$104,787</b>			<b>\$414,062</b>

**Appendix A1**  
**Borough of Ambler**  
**Montgomery County, Pennsylvania**  
**General Obligation Bonds, Series of 2009**  
**Debt Service Schedule**

<u>Date</u>	<u>Principal</u>	<u>Mandatory Sinking Fund</u>	<u>Rate</u>	<u>Interest</u>	<u>Balance</u>
3/1/2010	\$195,000		0.750%	\$39,318.64	\$3,260,000
9/1/2010				51,308.13	3,260,000
3/1/2011	180,000		1.150%	51,308.13	3,080,000
9/1/2011				50,273.13	3,080,000
3/1/2012	185,000		2.000%	50,273.13	2,895,000
9/1/2012				48,423.13	2,895,000
3/1/2013	185,000		2.000%	48,423.13	2,710,000
9/1/2013				46,573.13	2,710,000
3/1/2014	190,000		2.100%	46,573.13	2,520,000
9/1/2014				44,578.13	2,520,000
3/1/2015	190,000		2.350%	44,578.13	2,330,000
9/1/2015				42,345.63	2,330,000
3/1/2016	200,000		2.650%	42,345.63	2,130,000
9/1/2016				39,695.63	2,130,000
3/1/2017	205,000		2.875%	39,695.63	1,925,000
9/1/2017				36,748.75	1,925,000
3/1/2018	210,000		3.100%	36,748.75	1,715,000
9/1/2018				33,493.75	1,715,000
3/1/2019	215,000		3.250%	33,493.75	1,500,000
9/1/2019				30,000.00	1,500,000
3/1/2020		230,000		30,000.00	1,500,000
9/1/2020				25,400.00	1,500,000
3/1/2021		235,000		25,400.00	1,500,000
9/1/2021				20,700.00	1,500,000
3/1/2022		245,000		20,700.00	1,500,000
9/1/2022				15,800.00	1,500,000
3/1/2023		255,000		15,800.00	1,500,000
9/1/2023				10,700.00	1,500,000
3/1/2024	1,225,000	260,000	4.000%	10,700.00	275,000
9/1/2024				5,500.00	275,000
3/1/2025	275,000		4.000%	5,500.00	0
9/1/2025					0
Total	\$3,455,000			\$1,042,397.39	

**Appendix A2**  
**Borough of Ambler**  
**Montgomery County, Pennsylvania**  
**General Obligation Bonds, Series of 2009**  
**Sources and Uses of Funds**

**Sources of Funds**

Principal Amount of Bonds	\$3,455,000.00
Less: Net Original Issue Discount	(7,400.05)
Accrued Interest	<u>4,047.51</u>
	<u>\$3,451,647.46</u>

**Uses of Funds**

Amount Required to Refund 2003 Bonds	\$3,352,203.00
Deposit to Debt Service Fund	4,047.51
Cost of Issuance (1)	<u>95,396.30</u>
	<u>\$3,451,646.81</u>

1. Includes legal, financial advisor, printing, rating, bond discount, CUSIP, paying agent, and miscellaneous costs.