

Appendix C

Upper Pottsgrove Township  
Balance Sheet  
December 31, 2019  
(Dollars in thousands)

	Upper Pottsgrove Township December 31, 2019	
<b>Assets</b>		
Cash and cash equivalents	\$	1,078
Other current assets		
Total property plant and equipment		
Other long-term assets		
Total Assets		1,078
<b>Capitalization and liabilities</b>		
Short Term Debt		
Current Portion of Long-term Debt		
Other current liabilities		
Total Long-term Debt		
Other Long Term Liabilities		
Stockholder's equity		1,078
Contributions in aid of construction		
Total Capitalization and liabilities		1,078

Note:

Page 6 of Upper Pottsgrove's financial statements notes the following: "As a result of the use of the modified cash basis of accounting, other receivables, other payables, inventories, long-lived assets, accrued income and expenses, and amortization and depreciation are not recorded in the financial statements."

The amount shown for Stockholder's equity represents the unrestricted net position at 12/31/2019.