

Pennsylvania-American Water Company & Upper Pottsgrove  
Township - Wastewater  
Pro-Forma Balance Sheet  
December 31, 2019  
(Dollars in thousands)

Appendix G

	PA American Water 12 Months Ended December 31, 2019 (Audited)	Upper Pottsgrove Township 12 Months Ended December 31, 2019	Combined Pro-Forma
<b>Assets</b>			
Cash and cash equivalents	\$ 3,182	\$ 1,078	\$ 4,260
Other current assets	119,899	-	119,899
Total property plant and equipment	4,952,640	-	4,952,640
Regulatory assets & other L/T Assets	213,835	-	213,835
<b>Total Assets</b>	<b>\$ 5,289,556</b>	<b>\$ 1,078</b>	<b>\$ 5,290,634</b>
<b>Capitalization and liabilities</b>			
Short Term Debt	\$ 114,384	\$ -	\$ 114,384
Current Portion of Long-term Debt	6,343	-	6,343
Other current liabilities	175,181	-	175,181
Total Long-term Debt	1,664,778	-	1,664,778
Regulatory & Other Long Term Liabilities	1,092,611	-	1,092,611
Stockholder's equity	2,036,293	1,078	2,037,371
Contributions in aid of construction	199,966	-	199,966
<b>Total Capitalization and liabilities</b>	<b>\$ 5,289,556</b>	<b>\$ 1,078</b>	<b>\$ 5,290,634</b>

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.