

# South Fayette Township

## Statement of Financial Position

As of February 28, 2026

	001 GENERAL FUND	004 TRAFFIC IMPACT	030 CAPITAL RESERVE	030-BOND	031 REC IN LIEU	035 LIQUID FUELS	TOTAL
<b>ASSETS</b>							
Current Assets							
Bank Accounts							
100.000 Cash							\$0.00
100.002 General Fund - WF 4305	1,533,383.39	5,736.64					\$1,539,120.03
100.006 Traffic Impact - WF 4266		2,355,752.49					\$2,355,752.49
100.032 Capital Reserve - WF 4282			10,133,430.39				\$10,133,430.39
100.034 Rec in Lieu - WF 4389					181,878.77		\$181,878.77
100.037 Liquid Fuels - WF 4295	0.00					595,419.52	\$595,419.52
<b>Total 100.000 Cash</b>	<b style="text-align: right;">1,533,383.39</b>	<b style="text-align: right;">2,361,489.13</b>	<b style="text-align: right;">10,133,430.39</b>		<b style="text-align: right;">181,878.77</b>	<b style="text-align: right;">595,419.52</b>	<b style="text-align: right;">\$14,805,601.20</b>
104.000 PLGIT - PCARD	5,022.78						\$5,022.78
1072 Bill.com Money Out Clearing	-4,519.12	0.00	0.00	0.00	0.00	0.00	\$ -4,519.12
110.000 Petty Cash	600.00						\$600.00
115.000 Escrows							\$0.00
115.001 PLGIT Washington Pike	42,895.41						\$42,895.41
115.003 Tax Escrow WF 5090	3,703.52						\$3,703.52
<b>Total 115.000 Escrows</b>	<b style="text-align: right;">46,598.93</b>						<b style="text-align: right;">\$46,598.93</b>
<b>Total Bank Accounts</b>	<b style="text-align: right;">\$1,581,085.98</b>	<b style="text-align: right;">\$2,361,489.13</b>	<b style="text-align: right;">\$10,133,430.39</b>	<b style="text-align: right;">\$0.00</b>	<b style="text-align: right;">\$181,878.77</b>	<b style="text-align: right;">\$595,419.52</b>	<b style="text-align: right;">\$14,853,303.79</b>
Accounts Receivable							
120.000 Grant Receivable			485,179.00				\$485,179.00
140.060 EIT Receivable	968,329.00						\$968,329.00
142.010 RE Taxes Receivable	396,086.00						\$396,086.00
142.020 Other Taxes Receivable	97,269.00						\$97,269.00
145.000 Accounts Receivable (A/R)	75,188.00						\$75,188.00
<b>Total Accounts Receivable</b>	<b style="text-align: right;">\$1,536,872.00</b>	<b style="text-align: right;">\$0.00</b>	<b style="text-align: right;">\$485,179.00</b>	<b style="text-align: right;">\$0.00</b>	<b style="text-align: right;">\$0.00</b>	<b style="text-align: right;">\$0.00</b>	<b style="text-align: right;">\$2,022,051.00</b>
<b>Total Current Assets</b>	<b style="text-align: right;">\$3,117,957.98</b>	<b style="text-align: right;">\$2,361,489.13</b>	<b style="text-align: right;">\$10,618,609.39</b>	<b style="text-align: right;">\$0.00</b>	<b style="text-align: right;">\$181,878.77</b>	<b style="text-align: right;">\$595,419.52</b>	<b style="text-align: right;">\$16,875,354.79</b>
<b>TOTAL ASSETS</b>	<b style="text-align: right;">\$3,117,957.98</b>	<b style="text-align: right;">\$2,361,489.13</b>	<b style="text-align: right;">\$10,618,609.39</b>	<b style="text-align: right;">\$0.00</b>	<b style="text-align: right;">\$181,878.77</b>	<b style="text-align: right;">\$595,419.52</b>	<b style="text-align: right;">\$16,875,354.79</b>
<b>LIABILITIES AND EQUITY</b>							
Liabilities							
Current Liabilities							
Accounts Payable							
200.000 Accounts Payable (A/P)	119,005.24	3,987.50	847,192.29	0.00	0.00	12,584.41	\$982,769.44
200.200 Accounts Payable (A/P)			-807,241.00			12,120.00	\$ -795,121.00
<b>Total 200.000 Accounts Payable (A/P)</b>	<b style="text-align: right;">119,005.24</b>	<b style="text-align: right;">3,987.50</b>	<b style="text-align: right;">39,951.29</b>	<b style="text-align: right;">0.00</b>	<b style="text-align: right;">0.00</b>	<b style="text-align: right;">24,704.41</b>	<b style="text-align: right;">\$187,648.44</b>
201.100 Salaries Payable	251,777.00						\$251,777.00
<b>Total Accounts Payable</b>	<b style="text-align: right;">\$370,782.24</b>	<b style="text-align: right;">\$3,987.50</b>	<b style="text-align: right;">\$39,951.29</b>	<b style="text-align: right;">\$0.00</b>	<b style="text-align: right;">\$0.00</b>	<b style="text-align: right;">\$24,704.41</b>	<b style="text-align: right;">\$439,425.44</b>
Credit Cards							
202.001 Bank of Montreal - PLGIT Purchase Card	208,820.09						\$208,820.09
<b>Total Credit Cards</b>	<b style="text-align: right;">\$208,820.09</b>	<b style="text-align: right;">\$0.00</b>	<b style="text-align: right;">\$0.00</b>	<b style="text-align: right;">\$0.00</b>	<b style="text-align: right;">\$0.00</b>	<b style="text-align: right;">\$0.00</b>	<b style="text-align: right;">\$208,820.09</b>
Other Current Liabilities							
201.101 Compensated Absences (due at year-end)	112,407.00						\$112,407.00
211.001 Social Security w/held	0.02						\$0.02
226.001 Aflac DL	3.91						\$3.91
227.001 457 - 457 Roth	-0.20						\$ -0.20
227.002 IRA Roth	-270.00						\$ -270.00
240.000 Arbitrage Rebate Liability			230,739.00				\$230,739.00
250.000 Washington Pike Escrow Liability	40,955.00		0.00				\$40,955.00
250.200 Security Deposits	27,235.00						\$27,235.00
250.230 Deferred Grant Income			5,000.00				\$5,000.00
252.200 Deferred Grant Revenues							\$0.00
252.202 Deferred T-Mobile Grant Revenues	25,000.00						\$25,000.00
<b>Total 252.200 Deferred Grant Revenues</b>	<b style="text-align: right;">25,000.00</b>						<b style="text-align: right;">\$25,000.00</b>
252.300 Delinquent Tax Equity	299,396.00						\$299,396.00
280.000 Escrow Deposit - Solar Panels			-214,800.00				\$ -214,800.00
<b>Total Other Current Liabilities</b>	<b style="text-align: right;">\$504,726.73</b>	<b style="text-align: right;">\$0.00</b>	<b style="text-align: right;">\$20,939.00</b>	<b style="text-align: right;">\$0.00</b>	<b style="text-align: right;">\$0.00</b>	<b style="text-align: right;">\$0.00</b>	<b style="text-align: right;">\$525,665.73</b>
<b>Total Current Liabilities</b>	<b style="text-align: right;">\$1,084,329.06</b>	<b style="text-align: right;">\$3,987.50</b>	<b style="text-align: right;">\$60,890.29</b>	<b style="text-align: right;">\$0.00</b>	<b style="text-align: right;">\$0.00</b>	<b style="text-align: right;">\$24,704.41</b>	<b style="text-align: right;">\$1,173,911.26</b>
<b>Total Liabilities</b>	<b style="text-align: right;">\$1,084,329.06</b>	<b style="text-align: right;">\$3,987.50</b>	<b style="text-align: right;">\$60,890.29</b>	<b style="text-align: right;">\$0.00</b>	<b style="text-align: right;">\$0.00</b>	<b style="text-align: right;">\$24,704.41</b>	<b style="text-align: right;">\$1,173,911.26</b>
Equity							
279.300 Fund Balance	1,705,008.50	1,345,460.98	-4,414,852.24	-	-56,209.83	290,670.06	\$ -

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As of February 28, 2026

	001 GENERAL FUND	004 TRAFFIC IMPACT	030 CAPITAL RESERVE	030-BOND	031 REC IN LIEU	035 LIQUID FUELS	TOTAL
				28,000,790.00			29,130,712.53
279.301 Opening Balance Equity	3,725,998.34	1,001,967.85	10,038,515.30	30,000,790.00	232,545.16	390,650.82	\$45,390,467.47
279.302 Prior Year Expense	0.08		284,249.50				\$284,249.58
279.305 Audit Journal Entries	662,288.81						\$662,288.81
279.909 Prior Year Tax Refunds	-215,368.34						\$ -215,368.34
Net Income	-798,894.18	10,072.80	-395,597.75		5,543.44	-110,605.77	\$ -1,289,481.46
<b>Total Equity</b>	<b>\$5,079,033.21</b>	<b>\$2,357,501.63</b>	<b>\$5,512,314.81</b>	<b>\$2,000,000.00</b>	<b>\$181,878.77</b>	<b>\$570,715.11</b>	<b>\$15,701,443.53</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$6,163,362.27</b>	<b>\$2,361,489.13</b>	<b>\$5,573,205.10</b>	<b>\$2,000,000.00</b>	<b>\$181,878.77</b>	<b>\$595,419.52</b>	<b>\$16,875,354.79</b>