

WASHINGTON STATE DEPARTMENT OF TRANSPORTATION
STATE ROUTE 520 CIVIL PENALTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
STATE FISCAL YEAR 2021, QUARTER ENDED JUNE 30, 2021

	NOTES	JUL THROUGH SEP	OCT THROUGH DEC	JAN THROUGH MAR	APR THROUGH JUN	YEAR-TO-DATE
REVENUES						
Civil penalty	1	\$ (69,761)	\$ 627,221	\$ 727,301	\$ 1,614,548	\$ 2,899,309
Interest income		19,045	32,244	29,633	35,958	116,880
TOTAL REVENUES		<u>(50,715)</u>	<u>659,465</u>	<u>756,934</u>	<u>1,650,506</u>	<u>3,016,189</u>
EXPENDITURES						
Goods and Services						
Adjudication system vendor contract	2	93,714	103,835	104,395	80,952	382,896
Administrative hearing	3	4,703	16,526	12,469	12,431	46,129
Credit card and bank fees		18,068	12,299	9,392	17,542	57,301
Other	4	33,338	45,338	41,933	27,875	148,484
Total Goods and Services		<u>149,823</u>	<u>177,997</u>	<u>168,190</u>	<u>138,800</u>	<u>634,810</u>
Salaries and benefits		<u>13,241</u>	<u>9,402</u>	<u>9,420</u>	<u>9,701</u>	<u>41,765</u>
TOTAL EXPENDITURES		<u>163,064</u>	<u>187,399</u>	<u>177,610</u>	<u>148,501</u>	<u>676,574</u>
Goods and Services - Allocated from Fund 16J						
Toll operations vendor contracts					8,089,926	8,089,926
Insurance					4,095,868	4,095,868
Credit card and bank fees					1,039,189	1,039,189
Transponder cost of goods sold					318,095	318,095
Pay-by-mail					761,622	761,622
Other					439,458	439,458
Total Goods and Services		-	-	-	<u>14,744,158.31</u>	<u>14,744,158.31</u>
Personal service contracts					1,025,087	1,025,087
Salaries and benefits					1,561,759	1,561,759
TOTAL EXPENDITURES - Allocated		-	-	-	<u>17,331,005</u>	<u>17,331,005</u>
TOTAL EXPENDITURES - Combined		-	-	-	<u>17,479,506</u>	<u>18,007,579</u>
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<u>(213,779)</u>	<u>472,066</u>	<u>579,324</u>	<u>(15,829,000)</u>	<u>(14,991,390)</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in					6,000,000	6,000,000
Operating transfers out - debt service					(232,000)	(232,000)
TOTAL OTHER FINANCING USES					<u>5,768,000</u>	<u>5,768,000</u>
NET CHANGE IN FUND BALANCE		<u>(213,779)</u>	<u>472,066</u>	<u>579,324</u>	<u>(10,061,000)</u>	<u>(9,223,390)</u>
FUND BALANCE - BEGINNING		<u>13,744,294</u>	<u>13,530,515</u>	<u>14,002,580</u>	<u>14,581,904</u>	<u>13,744,294</u>
FUND BALANCE - ENDING		<u>\$ 13,530,515</u>	<u>\$ 14,002,580</u>	<u>\$ 14,581,904</u>	<u>\$ 4,520,904</u>	<u>\$ 4,520,904</u>

The notes to the financial statements are an integral part of this statement

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Detailed Notes

- 1. Civil Penalty Revenue** – Revenue earned when any of the following conditions exist: (a) Payment of Notice of Civil Penalty is received, or (b) Notice of Civil Penalty payment due date passes without receiving a request for an administrative hearing, or (c) an Administrative Law Judge upholds the Notice of Civil Penalty.
- 2. The Adjudication System Vendor Contract** – 520 Bridge share of the adjudication system vendor contract with ETCC for the adjudication system module.
- 3. Administrative hearing** – The Office of Administrative Hearings (OAH) has the necessary expertise to provide fair and impartial Administrative Law Judges (ALJs) to preside over the toll violation dispute processes. OAH provides ALJs to preside over and/or decide the toll violation disputes. These costs include labor hours for the ALJs for their services performed for toll adjudication, training and administration.
- 4. Other Goods and Services** – Expenditures for the 520 Bridge’s share of adjudication costs. These costs include supplies, communications, services provided by outside vendors, printing, and settlement costs.

Fund 17P Expenditures - A portion of Fund 16J expenditures were allocated to Fund 17P in Q4 in accordance with legislative direction in the enacted 2019-21 second supplemental budget. This is a one-time shift of reported expenditures. Future operating expenditures (FY22) are being posted in Fund 16J.