

WASHINGTON STATE DEPARTMENT OF TRANSPORTATION  
STATE ROUTE 99  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
STATE FISCAL YEAR 2022, QUARTER ENDED JUNE 30, 2022

	NOTES	JUL THROUGH SEP	OCT THROUGH DEC	JAN THROUGH MAR	APR THROUGH JUN	YEAR-TO-DATE
<b>REVENUES</b>						
Toll revenue	1	\$ 4,803,701.71	\$ 6,590,140	\$ 5,094,183	6,168,024	\$ 22,656,048
Civil penalty	2	42,292	(552,351)	(375,895)	(217,528)	(1,103,483)
Transponder sales	3	91,680	159,439	111,606	106,202	468,927
Toll vendor contractual damages	4	201,190	24,510	7,123	207,370	440,192
Toll bill reprocessing fee	5	(11,761)	(54,529)	(66,905)	(62,740)	(195,934)
Interest income		10,859	21,380	21,737	45,126	99,102
Miscellaneous	6	(437)	53,054	211	18,329	71,157
<b>TOTAL REVENUES</b>		<u>5,137,524</u>	<u>6,241,643</u>	<u>4,792,059</u>	<u>6,264,784</u>	<u>22,436,009</u>
<b>EXPENDITURES</b>						
Goods and Services						
Toll operations vendor contracts	7	1,623,946	704,810	657,718	1,160,525	4,146,999
Credit card and bank fees		83,223	149,159	157,040	180,301	569,723
Transponder cost of goods sold	8	46,209	116,982	96,013	88,075	347,280
Pay-by-mail		7,757	252,744	173,626	193,859	627,985
Other	9	63,058	117,231	125,073	122,279	427,641
Total Goods and Services		<u>1,824,193</u>	<u>1,340,926</u>	<u>1,209,471</u>	<u>1,745,039</u>	<u>6,119,628</u>
Personal service contracts	10	263,254	174,038	248,987	244,784	931,062
Salaries and benefits		265,253	222,671	269,425	262,326	1,019,674
Civil penalty adjudication cost	11	31,536	34,344	6,000	10,571	82,452
Maintenance and preservation	12	651,826	882,350	1,036,600	1,224,420	3,795,196
Capital Outlays		-	-	-	-	-
Other Agency/Program Expenditures	13	21,400.00	21,600	66,878	39,822	149,700
<b>TOTAL EXPENDITURES</b>		<u>3,057,461</u>	<u>2,675,928</u>	<u>2,837,360</u>	<u>3,526,962</u>	<u>12,097,711</u>
<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		2,080,062	3,565,714	1,954,699	2,737,822	10,338,297
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	14	6,000,000	-	-	-	6,000,000
Operating transfers out		-	(3,829,400)	-	(7,609,400)	(11,438,800)
<b>TOTAL OTHER FINANCING USES</b>		<u>6,000,000</u>	<u>(3,829,400)</u>	<u>-</u>	<u>(7,609,400)</u>	<u>(5,438,800)</u>
<b>NET CHANGE IN FUND BALANCE</b>		8,080,062	(263,686)	1,954,699	(4,871,578)	4,899,497
<b>FUND BALANCE - BEGINNING</b>		<u>9,726,992</u>	<u>17,807,054</u>	<u>17,543,368</u>	<u>19,498,067</u>	<u>9,726,992</u>
<b>FUND BALANCE - ENDING</b>		<u>\$ 17,807,054</u>	<u>\$ 17,543,368</u>	<u>\$ 19,498,067</u>	<u>\$ 14,626,489</u>	<u>\$ 14,626,489</u>

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

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**Tolling Operations System and Customer Service** - In Fiscal Year (FY) 2018, WSDOT procured and contracted with a new toll system vendor and a customer service vendor. The costs for design and implementation of the new toll system and customer service center are allocated to all toll facilities. Design and implementation costs are reported in several categories on the financial statements. State Route Number 99 portion of these expenditures in fiscal year 2022 are:

	Q1	Q2	Q3	Q4	Total
BOS CSC Procurement Allocation	\$ 547,765	\$ 87,320	\$ 21,916	\$ 266,778	\$ 923,779

**Detailed Notes**

1. **Toll Revenue** – Revenue earned, net of any adjustments, from tolls on vehicles traveling through the SR99 Tunnel, which are collected by either Good To Go! electronic toll accounts or pay-by-mail
2. **Civil Penalty**- 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. No new revenue has been reported since system conversion and WSDOT is working with its toll vendor to resume collection as soon as possible. Negative revenue is due to Allowance for Doubtful Accounts (ADA) adjustments.
3. **Transponder Sales** – Sales of transponder devices to potential and existing *Good to Go!* electronic toll account customers.
4. **Toll Vendor Contractual Damages** – Charges to Kapsch for damages and accrued liquidated damages levied against ETAN for delays related to the development and deployment of a new Back Office System (BOS).
5. **Toll Bill Reprocessing Fee Revenue** – The allocated portion of fees associated with the issuance of second toll billings. No new revenue has been reported since system conversion and WSDOT is working with its toll vendor to resume collection as soon as possible. Reported revenue is due to Allowance for Doubtful Accounts (ADA) adjustments.
6. **Miscellaneous Revenue** – This can include revenue for administrative and statement fees, NSF check fees, cash over, payments related to sale of surplus property, and prior period recoveries.
7. **Toll Operations Vendor Contracts** – Payment for monthly toll operations costs.
8. **Transponder Cost of Goods Sold** – Cost of purchasing, packaging, and shipping transponders. Transponder Cost of Goods Sold is directly related to Transponder Sales Revenue.
9. **Other Goods and Services** – Expenditures for supplies, communications, rents, repairs, outside vendor services, printing, and registered owner look up costs.
10. **Personal Service Contracts** – Expenditures incurred for traffic and revenue forecast consulting and CSC operations consulting.
11. **Civil Penalty Adjudication Costs** – Allocated share of the adjudication system vendor contract with ETCC for the adjudication system module, as well as its share of supplies, communications, credit card fees, Office of Administrative Hearings costs, and salaries and benefits of WSDOT staff.

12. **Maintenance and Preservation** – Cost of maintenance and preservation activities on SR99.

	Q1	Q2	Q3	Q4	Total
Maintenance	\$ 651,826	\$ 882,350	\$ 1,036,600	\$ 1,223,754	\$ 3,794,530
Preservation	-	-	-	666	666
<b>Total</b>	<b>\$ 651,826</b>	<b>\$ 882,350</b>	<b>\$ 1,036,600</b>	<b>\$ 1,224,420</b>	<b>\$ 3,795,196</b>

13. **Other Agency/Program Expenditures** – Costs for other agencies and operating programs within the Washington State Department of Transportation (WSDOT).

	Q1	Q2	Q3	Q4	Total
Transportation Commission (L)	\$ 21,400	\$ 21,600	\$ 21,500	\$ 21,200	\$ 85,700
Traffic Operations (Q)	-	-	-	-	-
Transportation Management (S)	-	-	45,378	15,122	60,500
Transportation Planning (T)	-	-	-	-	-
Charges From Other Agencies (U)	-	-	-	3,500	3,500
Washington State Patrol	-	-	-	-	-
<b>Total</b>	<b>\$ 21,400</b>	<b>\$ 21,600</b>	<b>\$ 66,878</b>	<b>\$ 39,822</b>	<b>\$ 149,700</b>

14. **Operating Transfers In** – Operating transfers in reflects a transfer from the Motor Vehicle Account, as provided in the 2021-23 enacted budget.