

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
WASHINGTON STATE DEPARTMENT OF TRANSPORTATION
THE 520 CIVIL PENALTY ACCOUNT
STATE FISCAL YEAR 2017, QUARTER ENDED JUNE 30, 2017**

	NOTES	JUL THROUGH SEP	OCT THROUGH DEC	JAN THROUGH MAR	APR THROUGH JUN	YEAR-TO-DATE
REVENUES						
Civil penalty	1	\$ 774,763	\$ 935,102	\$ 932,547	\$ 19,483	\$ 2,661,894
Interest income		10,622	11,628	10,859	20,082	53,191
TOTAL REVENUES		<u>785,385</u>	<u>946,730</u>	<u>943,405</u>	<u>39,564</u>	<u>2,715,085</u>
EXPENDITURES						
Goods and Services						
Adjudication system vendor contract	2	141,084	128,066	152,652	130,018	551,820
Administrative hearing	3	49,947	33,776	9,701	1,933	95,356
Credit card and bank fees		10,847	10,346	21,187	20,302	62,682
Other	4	353,581	656,674	840,378	809,785	2,660,418
Total Goods and Services		555,458	828,862	1,023,918	962,038	3,370,275
Salaries and benefits		47,975	41,599	39,184	32,584	161,343
Capital Outlay	5	725,455	2,004,958	332,003	612,752	3,675,169
TOTAL EXPENDITURES		<u>1,328,889</u>	<u>2,875,419</u>	<u>1,395,105</u>	<u>1,607,374</u>	<u>7,206,787</u>
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<u>(543,503)</u>	<u>(1,928,689)</u>	<u>(451,700)</u>	<u>(1,567,810)</u>	<u>(4,491,702)</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers out		-	-	-	(815,000)	(815,000)
TOTAL OTHER FINANCING USES		-	-	-	(815,000)	(815,000)
NET CHANGE IN FUND BALANCE		(543,503)	(1,928,689)	(451,700)	(2,382,810)	(5,306,702)
FUND BALANCE - BEGINNING		<u>10,340,815</u>	<u>9,797,312</u>	<u>7,868,623</u>	<u>7,416,923</u>	<u>10,340,815</u>
FUND BALANCE - ENDING		<u>\$ 9,797,312</u>	<u>\$ 7,868,623</u>	<u>\$ 7,416,923</u>	<u>\$ 5,034,113</u>	<u>\$ 5,034,113</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. There was a settlement for \$900,000 in 4th qtr.
5. **Capital Outlay** – Funding for Connecting Washington was authorized for use in the 2015-2017 biennium. Funding is being spent according to scope of work requirements.