

THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
WASHINGTON STATE DEPARTMENT OF TRANSPORTATION
THE 520 CIVIL PENALTY ACCOUNT
STATE FISCAL YEAR 2020, QUARTER ENDED MARCH 31, 2020

	NOTES	JUL THROUGH SEP	OCT THROUGH DEC	JAN THROUGH MAR	YEAR-TO-DATE
REVENUES					
Civil penalty	1	\$ 1,596,380	\$ 1,812,059	\$ 666,847	\$ 4,075,286
Interest income		32,062	47,818	50,973	130,853
TOTAL REVENUES		1,628,442	1,859,876	717,820	4,206,139
EXPENDITURES					
Goods and Services					
Adjudication system vendor contract	2	170,209	174,253	142,467	486,929
Administrative hearing	3	6,989	10,136	7,592	24,717
Credit card and bank fees		21,604	37,840	19,609	79,052
Other	4	36,733	119,685	60,068	216,486
Total Goods and Services		235,534	341,914	229,736	807,184
Salaries and benefits		17,704	15,478	19,863	53,045
TOTAL EXPENDITURES		253,238	357,391	249,599	860,229
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES		1,375,204	1,502,485	468,221	3,345,910
NET CHANGE IN FUND BALANCE		1,375,204	1,502,485	468,221	3,345,910
FUND BALANCE - BEGINNING		11,878,549	13,253,753	14,756,238	11,878,549
FUND BALANCE - ENDING		\$ 13,253,753	\$ 14,756,238	\$ 15,224,459	\$ 15,224,459

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.
- 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.