### ASSETS

**CURRENT ASSETS:**

<table>
<thead>
<tr>
<th>Description</th>
<th>TNB Account</th>
<th>HOT LANES Account</th>
<th>CENTRAL TOLL ACCOUNT</th>
<th>COMBINED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and Cash Equivalents</td>
<td>17,728,781</td>
<td>881,049</td>
<td>3,745,340</td>
<td>22,355,171</td>
</tr>
<tr>
<td>Cash Held with Escrow Agents</td>
<td>1 671,365</td>
<td>0</td>
<td>0</td>
<td>671,365</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>2 395,686</td>
<td>0</td>
<td>656</td>
<td>396,342</td>
</tr>
<tr>
<td>Due From Other Governments</td>
<td>5 46,571</td>
<td>0</td>
<td>0</td>
<td>46,571</td>
</tr>
<tr>
<td>Due From Other Funds/Agencies</td>
<td>6 28,024</td>
<td>12,550</td>
<td>6,783</td>
<td>47,357</td>
</tr>
<tr>
<td>Consumable Inventories</td>
<td>3 387,239</td>
<td>13,356</td>
<td>0</td>
<td>400,595</td>
</tr>
<tr>
<td>Total Current Assets</td>
<td>19,257,665</td>
<td>906,955</td>
<td>3,752,780</td>
<td>23,917,400</td>
</tr>
</tbody>
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**TOTAL ASSETS**

<table>
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### LIABILITIES AND FUND BALANCE

**CURRENT LIABILITIES:**

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<tr>
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<th>COMBINED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable</td>
<td>4 1,677,613</td>
<td>66,458</td>
<td>0</td>
<td>1,744,077</td>
</tr>
<tr>
<td>Retained Percentages Payable</td>
<td>1 671,365</td>
<td>0</td>
<td>0</td>
<td>671,365</td>
</tr>
<tr>
<td>Due to Other Governments</td>
<td>5 751</td>
<td>0</td>
<td>0</td>
<td>751</td>
</tr>
<tr>
<td>Due to Other Funds</td>
<td>6 51,236</td>
<td>19,530</td>
<td>6,224</td>
<td>76,990</td>
</tr>
<tr>
<td>Due to Other Agencies</td>
<td>6 48,423</td>
<td>23,150</td>
<td>0</td>
<td>71,572</td>
</tr>
<tr>
<td>Due to Department of Revenue - Taxes</td>
<td>7 5,424</td>
<td>0</td>
<td>0</td>
<td>5,424</td>
</tr>
<tr>
<td>Deferred Revenue</td>
<td>8 0</td>
<td>0</td>
<td>3,741,311</td>
<td>3,741,311</td>
</tr>
<tr>
<td>Unclaimed Property Refund Liability</td>
<td>9 0</td>
<td>0</td>
<td>4,523</td>
<td>4,523</td>
</tr>
<tr>
<td>Liability for Cancelled Warrants</td>
<td>10 2,728</td>
<td>0</td>
<td>718</td>
<td>3,446</td>
</tr>
<tr>
<td>Total Current Liabilities</td>
<td>2,457,539</td>
<td>109,138</td>
<td>3,752,780</td>
<td>6,319,457</td>
</tr>
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**TOTAL LIABILITIES**

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### FUND BALANCE

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</thead>
<tbody>
<tr>
<td>Reserved for Inventories</td>
<td>3 387,239</td>
<td>13,356</td>
<td>0</td>
<td>400,595</td>
</tr>
<tr>
<td>Unreserved/Undesignated Fund Balance</td>
<td>11 16,412,887</td>
<td>784,462</td>
<td>0</td>
<td>17,197,348</td>
</tr>
<tr>
<td>Total Fund Balance</td>
<td>16,800,126</td>
<td>797,818</td>
<td>0</td>
<td>17,597,943</td>
</tr>
</tbody>
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**TOTAL LIABILITIES AND FUND BALANCE**

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Toll Financial Statements were prepared in accordance with Generally Accepted Accounting Principles for governmental type funds.
The note disclosures are an integral part of these financial statements and should be considered in conjunction with the financial statements.

Notes:

1. Cash held with escrow agents are included in performance based contracts wherein periodic program payments are made to the contractor with a contractual retainage of payment made to an escrow agent instead of directly to the contractor pending acceptance of work completed under the contract terms. Until the contract terms are satisfied and the contractor earns entitlement, the cash in escrow is carried in the financial statements as both an asset due from the escrow agent and as a retainage liability due to the contractor. TransCore, primary contractor for operating the Tacoma Narrows Bridge, is the sole vendor for which cash is being held in escrow.

2. Accounts Receivable consists primarily of funds collected through acceptance of the customer’s credit and/or debit card for central toll accounts and credit card payment at Tacoma Narrows Bridge toll booths. The amounts due are sales by June 30 wherein the cash transfer from the credit card companies will occur after June 30.

3. Consumable inventory, consisting of toll transponders and transponder disabling devices, are valued and reported on the state’s financial statements if the fiscal year-end balance on hand is estimated to be $25,000 or more. Consumable inventory are valued at cost using the first in, first out (FIFO) method. For governmental fund financial reporting, inventory balances are also recorded as a reservation of fund balance indicating that they do not constitute available spendable resources.

4. Accounts payable represents accrued payments due to non-governmental vendors as of June 30.

5. Inter-governmental activity is for goods and/or services provided to or by local governments.

6. Inter-fund activity is for goods and/or services provided between governmental funds within the Department of Transportation. Inter-agency activity is for goods and/or services provided to or by other Washington State Agencies.

7. The Department owes sales taxes on the sale of transponder devices. These are remitted to the Department of Revenue monthly.

8. Deferred Revenue is money collected from customers for prepaid Good to Go electronic toll accounts. No revenue from the prepaid accounts is recognized until the transponder is “read” as the customers’ vehicle crosses the Tacoma Narrows Bridge or enters a HOT Lane on SR-167 as a single occupant vehicle. Until this event, the prepaid toll account balance represents a liability to the state and is owed to the customer.

9. After twenty-four months of inactivity, prepaid toll accounts are closed and remaining balances, less any associated fees, are refunded to the customer. In cases where the Good to Go vendor cannot locate the customer, WSDOT remits the prepaid toll account balance to the Department of Revenue’s Unclaimed Property Section. The balance in Unclaimed Property Refund Liability represents amounts that will be remitted to the Department of Revenue.

10. Occasionally, the Department is unable to remit payment for goods or services to a vendor because the vendor cannot be located, such as when the vendor changes addresses without notifying the Department. Since we still owe the vendor for the goods or services provided, we must cancel the original warrant (check), find the vendor, and reissue the warrant (check). This line item represents the liability to the vendors whom the Department owes money but temporarily cannot locate to deliver their funds.

11. In the fund financial statements, governmental funds report the difference between fund assets and fund liabilities as “fund balance”. Unreserved/undesignated fund balance represents the amount available for appropriation.