

WASHINGTON STATE DEPARTMENT OF TRANSPORTATION  
INTERSTATE 405 AND STATE ROUTE 167 ETL  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
STATE FISCAL YEAR 2022, QUARTER ENDED SEPTEMBER 30, 2021

	NOTES	JUL THROUGH SEP	OCT THROUGH DEC	JAN THROUGH MAR	APR THROUGH JUN	YEAR-TO-DATE
<b>REVENUES</b>						
Toll revenue	1	\$ 3,463,292				\$ 3,463,292
Civil penalty	2	(1,343)				(1,343)
Transponder sales	3	78,120				78,120
Toll vendor contractual damages	4	153,074				153,074
Toll bill reprocessing fee	5	(650)				(650)
Interest income		51,633				51,633
Miscellaneous	6	(327)				(327)
<b>TOTAL REVENUES</b>		<u>3,743,799</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,743,799</u>
<b>EXPENDITURES</b>						
Goods and Services						
Toll operations vendor contracts	7	1,551,102				1,551,102
Credit card and bank fees		59,937				59,937
Transponder cost of goods sold	8	39,399				39,399
Pay-by-mail		4,958				4,958
Other	9	69,683				69,683
Total Goods and Services		<u>1,725,079</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,725,079</u>
Personal service contracts	10	120,868				120,868
Salaries and benefits		310,413				310,413
Civil penalty adjudication cost	11	15,455				15,455
Maintenance and Preservation	12	53,871				53,871
Capital outlays		282,753				282,753
Other Agency/Program Expenditures	13	377,717				377,717
<b>TOTAL EXPENDITURES</b>		<u>2,886,156</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,886,156</u>
<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<u>857,643</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>857,643</u>
<b>NET CHANGE IN FUND BALANCE</b>		857,643	-	-	-	857,643
<b>FUND BALANCE - BEGINNING</b>		65,132,334	65,989,977	65,989,977	65,989,977	65,132,334
<b>FUND BALANCE - ENDING</b>		<u>\$ 65,989,977</u>	<u>\$ 65,989,977</u>	<u>\$ 65,989,977</u>	<u>\$ 65,989,977</u>	<u>\$ 65,989,977</u>

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

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 NOTES TO THE INTERSTATE 405 AND STATE ROUTE 167 ETL  
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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. I-405 AND SR 167 ETL portion of these expenditures in fiscal year 2021 are:

	Q1	Q2	Q3	Q4	Total
BOS CSC Procurement Allocation	\$ 416,762				\$ 416,762

**Detailed Notes**

1. **Toll Revenue** – Revenue is earned, net of any adjustments, from tolls on vehicles traveling in the I 405 express toll lanes, which are collected by either *Good To Go!* electronic toll accounts or pay-by-mail. Revenue is earned from single occupancy vehicles traveling in the High Occupancy Vehicle (HOV) Lanes on SR167 with a *Good To Go!* transponder account. A variable fee, based on traffic volumes, is automatically charged to their account.
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.
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 ETCC for not meeting Key Performance Indicators (KPIs) 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.
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 Contract** – Payment for monthly 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, services provided by outside vendors, 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** – I-405 and SR 167 ETL 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 the I-405 and SR167 ETL.

	Q1	Q2	Q3	Q4	Total
Maintenance	\$ -				\$ -
Preservation	53,871				53,871
<b>Total</b>	<b>\$ 53,871</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,871</b>

13. **Other Agency/Program Expenditures** – The 2020 transportation appropriations bill (ESHB 2322) included new toll-funded appropriations for expenses for the Washington State Patrol (WSP), Transportation Commission (WSTC), and six operating programs within the Washington State Department of Transportation (WSDOT).

	Q1	Q2	Q3	Q4	Total
Transportation Commission (L)	\$ 16,100				\$ 16,100
Traffic Operations (Q)	140,272				140,272
Transportation Management (S)	-				-
Transportation Planning (T)	52,846				52,846
Washington State Patrol	168,498				168,498
<b>Total</b>	<b>\$ 377,716</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 377,716</b>