

WASHINGTON STATE DEPARTMENT OF TRANSPORTATION
STATE ROUTE 520 CIVIL PENALTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
STATE FISCAL YEAR 2022, QUARTER ENDED SEPTEMBER 30, 2021

| | <u>NOTES</u> | <u>JUL THROUGH SEP</u> | <u>OCT THROUGH DEC</u> | <u>JAN THROUGH MAR</u> | <u>APR THROUGH JUN</u> | <u>YEAR-TO-DATE</u> |
|--|--------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------------|
| REVENUES | | | | | | |
| Civil penalty | 1 | \$ (112,910) | | | | \$ (112,910) |
| Interest income | | 11,567 | | | | 11,567 |
| TOTAL REVENUES | | <u>(101,343)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(101,343)</u> |
| EXPENDITURES | | | | | | |
| Goods and Services | | | | | | |
| Adjudication system vendor contract | 2 | 6,640 | | | | 6,640 |
| Administrative hearing | 3 | - | | | | - |
| Credit card and bank fees | | 14,447 | | | | 14,447 |
| Other | 4 | 2,696 | | | | 2,696 |
| Total Goods and Services | | <u>23,783</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>23,783</u> |
| Salaries and benefits | | <u>10,323</u> | | | | <u>10,323</u> |
| TOTAL EXPENDITURES | | <u>34,106</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>34,106</u> |
| EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | <u>(135,449)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(135,449)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfers in | | | | | | |
| Operating transfers out | 5 | <u>(250,000)</u> | | | | <u>-</u> |
| TOTAL OTHER FINANCING USES | | <u>(250,000)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | | <u>(385,449)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(135,449)</u> |
| FUND BALANCE - BEGINNING | | <u>4,520,904</u> | <u>4,135,455</u> | <u>4,135,455</u> | <u>4,135,455</u> | <u>4,520,904</u> |
| FUND BALANCE - ENDING | | <u>\$ 4,135,455</u> | <u>\$ 4,135,455</u> | <u>\$ 4,135,455</u> | <u>\$ 4,135,455</u> | <u>\$ 4,385,455</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.
- 5. Operating Transfers out** – The 2021-23 enacted budget includes a \$2 million transfer from the SR 520 Civil Penalties Account to the Motor Vehicle Account to repay a loan to the SR 520 Corridor Account in the 2019-21 Biennium. This transfer has been divided evenly over each quarter throughout the 2021-23 Biennium.