WASHINGTON STATE DEPARTMENT OF TRANSPORTATION

STATE ROUTE 99

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

STATE FISCAL YEAR 2022, QUARTER ENDED SEPTEMBER 30, 2022

	NOTES	JUL THROUGH SEP	OCT THROUGH DEC	JAN THROUGH MAR	APR THROUGH JUN	YEAR-TO-DATE
REVENUES						
Toll revenue	1	$ 7,825,873.98				$ 7,825,874
Civil penalty	2	12,212				12,212
Transponder sales	3	151,985				151,985
Toll vendor contractual damages	4	-				-
Toll bill reprocessing fee	5	1,603				1,603
Interest income		40,929				40,929
Miscellaneous	6	1,121				1,121
TOTAL REVENUES		8,033,723	-	-	-	8,033,723
EXPENDITURES						
Goods and Services						
Toll operations vendor contracts	7	690,733				690,733
Credit card and bank fees		202,227				202,227
Transponder cost of goods sold	8	111,857				111,857
Pay-by-mail		208,469				208,469
Other	9	134,611				134,611
Total Goods and Services		1,347,896	-	-	-	1,347,896
Personal service contracts	10	186,998				186,998
Salaries and benefits		262,431				262,431
Civil penalty adjudication cost	11	3,937				3,937
Maintenance and preservation	12	767,937				767,937
Capital Outlays		-				-
Other Agency/Program Expenditures	13	39,926				39,926
TOTAL EXPENDITURES		2,609,125	-	-	-	2,609,125
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES		5,424,598	-	-	-	5,424,598
OTHER FINANCING SOURCES (USES)						
Operating transfers in		-	-	-	-	-
Operating transfers out		(9,000)	-	-	-	(9,000)
TOTAL OTHER FINANCING USES		(9,000)	-	-	-	(9,000)
NET CHANGE IN FUND BALANCE		5,415,598	-	-	-	5,415,598
FUND BALANCE - BEGINNING		14,626,489	-	-	-	14,626,489
FUND BALANCE - ENDING		$ 20,042,087	$ -	$ -	$ -	$ 20,042,087

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

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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. State Route Number 99 portion of these expenditures in fiscal year 2023 are:

	Q1	Q2	Q3	Q4	Total
BOS CSC Procurement Allocation	$ -				$ -

Detailed Notes

1. **Toll Revenue** – Revenue earned, net of any adjustments, from tolls on vehicles traveling through the SR99 Tunnel, which are collected by either Good To Go! electronic toll accounts or pay-by-mail

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. No new revenue has been reported since system conversion and WSDOT is working with its toll vendor to resume collection as soon as possible. Negative revenue is due to Allowance for Doubtful Accounts (ADA) adjustments.

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 Kapsch for damages 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. No new revenue has been reported since system conversion and WSDOT is working with its toll vendor to resume collection as soon as possible. Reported revenue is due to Allowance for Doubtful Accounts (ADA) adjustments.

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 Contracts** – Payment for monthly toll 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, outside vendor services, 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** – Allocated 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 SR99.

	Q1	Q2	Q3	Q4	Total
Maintenance	$ 767,937				$ 767,937
Preservation	-				-
Total	$ 767,937	$ -	$ -	$ -	$ 767,937

13. **Other Agency/Program Expenditures –** Costs for other agencies and operating programs within the Washington State Department of Transportation (WSDOT).

	Q1	Q2	Q3	Q4	Total
Transportation Commission (L)	$ 21,300				$ 21,300
Traffic Operations (Q)	-				-
Transportation Management (S)	15,126				15,126
Transportation Planning (T)	-				-
Charges From Other Agencies (U)	3,500				3,500
Washington State Patrol	-				-
Total	$ 39,926	$ -	$ -	$ -	$ 39,926