

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
WASHINGTON STATE DEPARTMENT OF TRANSPORTATION
THE 520 CIVIL PENALTY ACCOUNT
STATE FISCAL YEAR 2018, QUARTER ENDED JUNE 30, 2018**

	<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	\$ 1,612,623.45	\$ 979,004	\$ 1,824,723	\$ 865,996	\$ 5,282,347
Interest income		7,368	13,033	17,563	34,608	72,572
TOTAL REVENUES		<u>1,619,991</u>	<u>992,038</u>	<u>1,842,286</u>	<u>900,605</u>	<u>5,354,919</u>
EXPENDITURES						
Goods and Services						
Adjudication system vendor contract	2	125,338	145,798	145,766	145,406	562,307
Administrative hearing	3	1,526	1,938	2,304	2,596	8,365
Credit card and bank fees		16,710	17,756	23,377	28,168	86,011
Other	4	81,107	61,989	76,495	65,166	284,756
Total Goods and Services		224,681	227,481	247,942	241,336	941,439
Salaries and benefits		29,022	31,695	37,505	36,820	135,042
TOTAL EXPENDITURES		<u>253,703</u>	<u>259,176</u>	<u>285,447</u>	<u>278,156</u>	<u>1,076,482</u>
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<u>1,366,288</u>	<u>732,862</u>	<u>1,556,839</u>	<u>622,448</u>	<u>4,278,438</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers out		-	-	-	(1,000,000)	(1,000,000)
TOTAL OTHER FINANCING USES		-	-	-	(1,000,000)	(1,000,000)
NET CHANGE IN FUND BALANCE		1,366,288	732,862	1,556,839	(377,552)	3,278,438
FUND BALANCE - BEGINNING		<u>5,034,113</u>	<u>6,400,401</u>	<u>7,133,263</u>	<u>8,690,102</u>	<u>5,034,113</u>
FUND BALANCE - ENDING		<u>\$ 6,400,401</u>	<u>\$ 7,133,263</u>	<u>\$ 8,690,102</u>	<u>\$ 8,312,551</u>	<u>\$ 8,312,551</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.