

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 JUNE 30, 2022

	NOTES	JUL THROUGH SEP	OCT THROUGH DEC	JAN THROUGH MAR	APR THROUGH JUN	YEAR-TO-DATE
REVENUES						
Civil penalty	1	\$ (112,910)	\$ (190,083)	\$ (763,623)	\$ (263,714)	\$ (1,330,329)
Interest income		11,567	5,428	6,977	14,192	38,164
TOTAL REVENUES		<u>(101,344)</u>	<u>(184,655)</u>	<u>(756,645)</u>	<u>(249,522)</u>	<u>(1,292,166)</u>
EXPENDITURES						
Goods and Services						
Adjudication system vendor contract	2	7,308	1,302	(412)	-	8,198
Administrative hearing	3	-	-	4,687	-	4,687
Credit card and bank fees		14,447	23,647	(8,101)	-	29,992
Other	4	2,027	4,659	-	-	6,686
Total Goods and Services		<u>23,783</u>	<u>29,608</u>	<u>(3,827)</u>	<u>-</u>	<u>49,563</u>
Salaries and benefits		<u>10,323</u>	<u>9,076</u>	<u>11,106</u>	<u>10,109</u>	<u>40,613</u>
TOTAL EXPENDITURES		<u>34,105</u>	<u>38,683</u>	<u>7,279</u>	<u>10,109</u>	<u>90,177</u>
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<u>(135,449)</u>	<u>(223,338)</u>	<u>(763,924)</u>	<u>(259,631)</u>	<u>(1,382,342)</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in	5	-	2,721,000	-	-	2,721,000
Operating transfers out	6	<u>(250,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>(1,016,000)</u>	<u>(1,766,000)</u>
TOTAL OTHER FINANCING USES		<u>(250,000)</u>	<u>2,471,000</u>	<u>(250,000)</u>	<u>(1,016,000)</u>	<u>955,000</u>
NET CHANGE IN FUND BALANCE		<u>(385,449)</u>	<u>2,247,662</u>	<u>(1,013,924)</u>	<u>(1,275,631)</u>	<u>(427,342)</u>
FUND BALANCE - BEGINNING		<u>4,520,904</u>	<u>4,135,455</u>	<u>6,383,116</u>	<u>5,369,192</u>	<u>4,520,904</u>
FUND BALANCE - ENDING		<u>\$ 4,135,455</u>	<u>\$ 6,383,116</u>	<u>\$ 5,369,192</u>	<u>\$ 4,093,561</u>	<u>\$ 4,093,561</u>

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Detailed Notes

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.
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 In** – Operating transfers in reflect amounts from the American Rescue Plan Act (ARPA) provided to various transportation accounts in the 2021-23 enacted budget. Half of the provided funds were transferred in FY 2022, with the rest expected to be transferred in FY 2023.
6. **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.