

**THE 520 CIVIL PENALTY ACCOUNT  
WASHINGTON STATE DEPARTMENT OF TRANSPORTATION**

**STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE  
State Fiscal Year 2012, Quarter Ending March 31, 2012**

|                                                          | NOTES | JULY<br>THROUGH<br>DECEMBER | JANUARY<br>THROUGH<br>MARCH | YEAR TO<br>DATE |
|----------------------------------------------------------|-------|-----------------------------|-----------------------------|-----------------|
| <b>REVENUES:</b>                                         |       |                             |                             |                 |
| Civil Penalty Revenue                                    | 1     | 0                           | 0                           | 0               |
| Interest Income                                          |       | (10)                        | (111)                       | (120)           |
| Total Revenues                                           |       | (10)                        | (111)                       | (120)           |
| <b>EXPENDITURES:</b>                                     |       |                             |                             |                 |
| Goods and Services                                       |       |                             |                             |                 |
| Adjudication System Vendor Contract                      | 2     | 39,165                      | 46,997                      | 86,162          |
| Other                                                    | 3     | 2,958                       | 18,236                      | 21,194          |
| Salaries and Benefits                                    |       | 0                           | 7,610                       | 7,610           |
| Total Expenditures                                       |       | 42,123                      | 72,843                      | 114,966         |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b> |       | (42,132)                    | (72,954)                    | (115,086)       |
| <b>NET CHANGE IN FUND BALANCE</b>                        |       | (42,132)                    | (72,954)                    | (115,086)       |
| <b>FUND BALANCE - BEGINNING</b>                          |       | 0                           | (42,132)                    | 0               |
| <b>FUND BALANCE - ENDING</b>                             |       | (42,132)                    | (115,086)                   | (115,086)       |

Toll Financial Statements were prepared in accordance with Generally Accepted Accounting Principles for governmental fund types.

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

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**STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE  
State Fiscal Year 2012, Quarter December 31, 2011**

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Notes:

- 1 Civil Penalty Revenue will be the primary source of funding for the 520 Civil Penalty Account. It is anticipated that Civil Penalty Revenue will be earned starting in the ensuing (April to June) quarter.
- 2 The Adjudication System Vendor Contract cost includes the 520 Bridge's share of the ETCC vendor contract for the Adjudication System module.
- 3 Other Goods and Services expenditures includes the 520 Bridge's share of items such as supplies, communications, etc.