

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
WASHINGTON STATE DEPARTMENT OF TRANSPORTATION  
HIGH OCCUPANCY TOLL OPERATIONS ACCOUNT  
STATE FISCAL YEAR 2019, QUARTER ENDED MARCH 31, 2019**

	NOTES	JUL THROUGH SEP	OCT THROUGH DEC	JAN THROUGH MAR	YEAR-TO-DATE
<b>REVENUES</b>					
Toll revenue	1	\$ 816,487	\$ 879,587	\$ 809,302	\$ 2,505,376
Transponder sales	2	25,763	20,904	21,952	68,619
Toll vendor contractual damages	3	209	342	199	750
Interest income		18,541	30,927	36,178	85,646
Miscellaneous	4	1,014	963	969	2,946
<b>TOTAL REVENUES</b>		<u>862,013</u>	<u>932,723</u>	<u>868,600</u>	<u>2,663,336</u>
<b>EXPENDITURES</b>					
Goods and Services					
Toll operations vendor contracts	5	155,831	185,733	196,898	538,462
Credit card and bank fees		19,643	17,530	15,227	52,400
Transponder cost of goods sold	6	17,051	14,547	15,234	46,832
Washington state patrol	7	39,786	21,400	14,676	75,862
Other	8	16,275	16,242	13,486	46,003
Total Goods and Services		<u>248,587</u>	<u>255,451</u>	<u>255,521</u>	<u>759,559</u>
Personal service contracts	9	20,559	29,586	24,406	74,552
Salaries and benefits		110,577	96,324	96,115	303,016
Maintenance and preservation	10	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<u>379,723</u>	<u>381,362</u>	<u>376,042</u>	<u>1,137,126</u>
<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<u>482,290</u>	<u>551,361</u>	<u>492,558</u>	<u>1,526,209</u>
<b>OTHER FINANCING USES</b>					
Operating transfers out		-	-	-	-
<b>TOTAL OTHER FINANCING USES</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>		482,290	551,361	492,558	1,526,209
<b>FUND BALANCE - BEGINNING</b>		6,325,655	6,807,945	7,359,306	6,325,655
<b>FUND BALANCE - ENDING</b>		<u>\$ 6,807,945</u>	<u>\$ 7,359,306</u>	<u>\$ 7,851,864</u>	<u>\$ 7,851,864</u>

*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. High Occupancy Toll Operations portion of these expenditures in fiscal year 2019 are \$52,768 for current quarter and \$164,085 fiscal year to date.

**Detailed Notes**

1. **Toll Revenue** – Revenue earned from single occupancy vehicles traveling in the High Occupancy Vehicle (HOV) Lanes on SR167 with a *Good To Go!* transponder account. A variable fee, based on traffic volumes, is automatically charged to their account.
2. **Transponder Sales** – Sales of transponder devices to potential and existing *Good To Go!* electronic toll account customers.
3. **Toll Vendor Contractual Damages** – Charges to ETCC for not meeting Key Performance Indicators (KPIs).
4. **Miscellaneous Revenue** – This can include revenue for administrative and statement fees, NSF check fees, cash over, and prior period recoveries.
5. **Toll Operations Vendor Contracts** – The cost of capturing traffic activity in tolled lanes.
6. **Transponder Cost of Goods Sold** – Cost of purchasing, packaging, and shipping transponders. Transponder Cost of Goods Sold is directly related to Transponder Sales Revenue.
7. **The Washington State Patrol** – Support for the enforcement of the laws governing the use of the HOT Lanes by issuing citations to HOT Lane violators.
8. **Other Goods and Services** – Expenditures for supplies, communications, rents, repairs, services provided by outside vendors, etc.
9. **Personal Service Contracts** – Expenditures incurred for traffic and revenue forecast consulting and CSC operations consulting.
10. **Maintenance and Preservation** – Cost of maintenance and preservation activities on the HOT Lanes.