

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
WASHINGTON STATE DEPARTMENT OF TRANSPORTATION
THE 520 CIVIL PENALTY ACCOUNT
STATE FISCAL YEAR 2019, QUARTER ENDED MARCH 31, 2019**

	<u>NOTES</u>	<u>JUL THROUGH SEP</u>	<u>OCT THROUGH DEC</u>	<u>JAN THROUGH MAR</u>	<u>YEAR-TO-DATE</u>
REVENUES					
Civil penalty	1	\$ 1,136,217	\$ 1,488,709	\$ 519,683	\$ 3,144,609
Interest income		19,581	34,549	41,218	95,348
TOTAL REVENUES		<u>1,155,798</u>	<u>1,523,257</u>	<u>560,901</u>	<u>3,239,956</u>
EXPENDITURES					
Goods and Services					
Adjudication system vendor contract	2	170,629	167,101	167,053	504,782
Administrative hearing	3	2,922	454	917	4,292
Credit card and bank fees		28,977	25,729	22,449	77,155
Other	4	79,387	81,148	70,305	230,840
Total Goods and Services		<u>281,914</u>	<u>274,431</u>	<u>260,724</u>	<u>817,070</u>
Salaries and benefits		<u>32,823</u>	<u>33,913</u>	<u>25,118</u>	<u>91,854</u>
TOTAL EXPENDITURES		<u>314,737</u>	<u>308,345</u>	<u>285,842</u>	<u>908,924</u>
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<u>841,061</u>	<u>1,214,913</u>	<u>275,059</u>	<u>2,331,033</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers out		-	-	-	-
TOTAL OTHER FINANCING USES		-	-	-	-
NET CHANGE IN FUND BALANCE		841,061	1,214,913	275,059	2,331,033
FUND BALANCE - BEGINNING		<u>8,312,551</u>	<u>9,153,612</u>	<u>10,368,525</u>	<u>8,312,551</u>
FUND BALANCE - ENDING		<u>\$ 9,153,612</u>	<u>\$ 10,368,525</u>	<u>\$ 10,643,584</u>	<u>\$ 10,643,584</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.