

WASHINGTON STATE DEPARTMENT OF TRANSPORTATION  
INTERSTATE 405 AND STATE ROUTE 167 ETL  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
STATE FISCAL YEAR 2021, QUARTER ENDED JUNE 30, 2021

	NOTES	JUL THROUGH SEP	OCT THROUGH DEC	JAN THROUGH MAR	APR THROUGH JUN	YEAR-TO-DATE
<b>REVENUES</b>						
Toll revenue	1	\$ 2,337,729	\$ 2,459,111	\$ 2,387,226	3,704,124	\$ 10,888,191
Civil penalty	2	(144,804)	103,824	377,699	767,895	1,104,614
Transponder sales	3	57,961	53,062	55,607	70,772	237,401
Toll vendor contractual damages	4	12,732	938	969	142,936	157,575
Toll bill reprocessing fee	5	82,476	(45,600)	217,122	94,198	348,197
Interest income		108,950	164,878	135,855	146,387	556,070
Miscellaneous	6	(486)	3,868	2,182	53,336	58,899
<b>TOTAL REVENUES</b>		<u>2,454,558</u>	<u>2,740,081</u>	<u>3,176,661</u>	<u>4,979,649</u>	<u>13,350,948</u>
<b>EXPENDITURES</b>						
Goods and Services						
Toll operations vendor contracts	7	1,122,056	1,230,690	1,217,657	1,718,560	5,288,963
Credit card and bank fees		74,489	66,383	54,303	65,766	260,940
Transponder cost of goods sold	8	34,997	32,175	34,246	50,002	151,420
Pay-by-mail		93,421	94,289	87,361	97,347	372,418
Other	9	78,657	65,372	58,310	73,105	275,444
Total Goods and Services		<u>1,403,619</u>	<u>1,488,909</u>	<u>1,451,877</u>	<u>2,004,780</u>	<u>6,349,184</u>
Personal service contracts	10	147,081	146,773	149,543	181,542	624,939
Salaries and benefits		298,778	309,046	321,502	303,220	1,232,546
Civil penalty adjudication cost	11	103,207	104,663	95,987	71,119	374,976
Maintenance and Preservation	12	150,911	1,271,633	642,561	550,779	2,615,884
Capital outlays		2,552,795	2,217,198	(898,658)	(1,801,734)	2,069,600
Other Agency/Program Expenditures	13	39,862	626,452	315,006	599,601	1,580,922
<b>TOTAL EXPENDITURES</b>		<u>4,696,254</u>	<u>6,164,674</u>	<u>2,077,818</u>	<u>1,909,307</u>	<u>14,848,052</u>
<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<u>(2,241,696)</u>	<u>(3,424,593)</u>	<u>1,098,843</u>	<u>3,070,342</u>	<u>(1,497,104)</u>
<b>NET CHANGE IN FUND BALANCE</b>		<u>(2,241,696)</u>	<u>(3,424,593)</u>	<u>1,098,843</u>	<u>3,070,342</u>	<u>(1,497,104)</u>
<b>FUND BALANCE - BEGINNING</b>		<u>66,632,231</u>	<u>64,390,535</u>	<u>60,965,942</u>	<u>62,064,785</u>	<u>66,632,231</u>
<b>FUND BALANCE - ENDING</b>		<u>\$ 64,390,535</u>	<u>\$ 60,965,942</u>	<u>\$ 62,064,785</u>	<u>\$ 65,135,127</u>	<u>\$ 65,135,127</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. I-405 AND SR 167 ETL portion of these expenditures in fiscal year 2021 are:

	Q1	Q2	Q3	Q4	Total
BOS CSC Procurement Allocation	\$ 198,879	\$ 91,833	\$ 119,785	\$ 203,868	\$ 614,365

**Detailed Notes**

- Toll Revenue** – Revenue is earned, net of any adjustments, from tolls on vehicles traveling in the I 405 express toll lanes, which are collected by either *Good To Go!* electronic toll accounts or pay-by-mail. Revenue is 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.
- 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.
- Transponder Sales** – Sales of transponder devices to potential and existing *Good To Go!* electronic toll account customers.
- Toll Vendor Contractual Damages** – Charges to ETCC for not meeting Key Performance Indicators (KPIs) and accrued liquidated damages levied against ETAN for delays related to the development and deployment of a new Back Office System (BOS).
- Toll Bill Reprocessing Fee Revenue** – The allocated portion of fees associated with the issuance of second toll billings.
- Miscellaneous Revenue** – This can include revenue for administrative and statement fees, NSF check fees, cash over, payments related to sale of surplus property, and prior period recoveries.
- Toll Operations Vendor Contract** – Payment for monthly operations costs.
- Transponder Cost of Goods Sold** – Cost of purchasing, packaging, and shipping transponders. Transponder Cost of Goods Sold is directly related to Transponder Sales Revenue.
- Other Goods and Services** – Expenditures for supplies, communications, rents, repairs, services provided by outside vendors, printing, and registered owner look up costs.
- Personal Service Contracts** – Expenditures incurred for traffic and revenue forecast consulting and CSC operations consulting.
- Civil Penalty Adjudication Costs** – I-405 and SR 167 ETL share of the adjudication system vendor contract with ETCC for the adjudication system module, as well as its share of supplies, communications, credit card fees, Office of Administrative Hearings costs, and salaries and benefits of WSDOT staff.
- Maintenance and Preservation** – Cost of maintenance and preservation activities on the I-405 and SR167 ETL.

	Q1	Q2	Q3	Q4	Total
Maintenance	\$ 28,039	\$ 1,102,032	\$ 459,840	\$ 361,784	\$ 1,951,695
Preservation	122,872	169,601	182,721	188,995	664,189
Total	\$ 150,911	\$ 1,271,633	\$ 642,561	\$ 550,779	\$ 2,615,884

13. **Other Agency/Program Expenditures** – The 2020 transportation appropriations bill (ESHB 2322) included new toll-funded appropriations for expenses for the Washington State Patrol (WSP), Transportation Commission (WSTC), and six operating programs within the Washington State Department of Transportation (WSDOT).

	Q1	Q2	Q3	Q4	Total
Transportation Commission (L)	\$ 39,862	\$ 34,773	\$ 19,506	\$ 210,049	\$ 304,191
Traffic Operations (Q)	-	680	-	18,321	19,001
Transportation Management (S)	-	-	-	75,741	75,741
Transportation Planning (T)	-	-	-	(11)	(11)
Washington State Patrol	-	591,000	295,500	295,500	1,182,000
Total	\$ 39,862	\$ 626,452	\$ 315,006	\$ 599,601	\$ 1,580,922