

COMBINING BALANCE SHEET
WASHINGTON STATE DEPARTMENT OF TRANSPORTATION
WASHINGTON TOLLING SYSTEM
STATE FISCAL YEAR 2014, QUARTER ENDED SEPTEMBER 30, 2013

	NOTES	TNB ACCOUNT	HOT LANES ACCOUNT	520 BRIDGE ACCOUNT	520 CIVIL PENALTY ACCOUNT	CENTRAL TOLL ACCOUNT	TOTAL
ASSETS							
Cash and cash equivalents		\$ 7,866,926	\$ 1,607,874	\$469,047,768	\$ 5,458,900	\$ 11,279,466	\$495,260,934
Cash held with escrow agents		-	-	12,855,341	-	-	12,855,341
Accounts receivable, net	1	2,509,183	101,226	4,052,659	120	-	6,663,188
Notice of civil penalties, net	2	11,903,100	-	-	20,814,511	-	32,717,611
Due from other funds/agencies		-	-	-	-	-	-
Due from toll vendor	3	1,038,250	39,986	849,039	-	43,594	1,970,869
Consumable inventories	4	-	-	-	-	863,374	863,374
TOTAL ASSETS		\$ 23,317,459	\$ 1,749,086	\$486,804,807	\$ 26,273,531	\$ 12,186,434	\$550,331,317
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities							
Accounts payable		1,210,910	39,856	1,480,549	303,305	3,502	3,038,122
Retained percentages payable		-	-	13,102,541	-	-	13,102,541
Due to other governments		-	-	1,621	-	-	1,621
Due to other funds/agencies		3,419	18,944	217,705	-	252	240,320
Due to department of revenue - taxes		-	-	-	-	6,003	6,003
Unearned revenue	5	4,620,760	-	2,273,088	4,729,243	12,149,328	23,772,419
Unclaimed property refund liability	6	-	-	-	-	10,855	10,855
Liability for cancelled warrants	7	2,720	-	826	-	16,494	20,040
Total Liabilities		5,837,809	58,800	17,076,330	5,032,548	12,186,434	40,191,921
Deferred Inflows of Resources							
Unavailable revenue-\$5 fee, NOCPs, real estate	8	8,488,786	-	979,784	15,097,114	-	24,565,684
Unavailable revenue-toll vendor	8	589,580	39,986	849,039	-	-	1,478,605
Total Deferred Inflows of Resources		9,078,366	39,986	1,828,823	15,097,114	-	26,044,289
Fund Balances							
Nonspendable consumable inventories	4	\$ -	\$ -	\$ -	\$ -	\$ 863,374	\$ 863,374
Restricted for operations and maintenance	9	-	-	6,677,594	-	-	6,677,594
Restricted for repair and replacement	9	-	-	2,543,750	-	-	2,543,750
Restricted for unspent GARVEE bond proceeds	9	-	-	427,533,750	-	-	427,533,750
Restricted for transportation	9	8,401,284	-	31,144,560	-	-	39,545,844
Committed for transportation	9	-	1,650,300	-	6,143,869	-	7,794,169
Unassigned		-	-	-	-	(863,374)	(863,374)
Total Fund Balances		8,401,284	1,650,300	467,899,654	6,143,869	-	484,095,107
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		\$ 23,317,459	\$ 1,749,086	\$486,804,807	\$ 26,273,531	\$ 12,186,434	\$550,331,317

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