

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

AGENDA AUDIT COMMITTEE MEETING January 31, 2024 2:00 p.m.

Meeting location: Central Florida Expressway Authority
4974 ORL Tower Road
Orlando, FL 32807
Pelican Conference Room

A. CALL TO ORDER

B. PUBLIC COMMENT

Pursuant to Section 286.0114, Florida Statutes and CFX Rule 1-1.011, the Audit Committee provides for an opportunity for public comment at the beginning of each regular meeting. The Public may address the Committee on any matter of public interest under the Committee's authority and jurisdiction, regardless of whether the matter is on the Committee's agenda but excluding pending procurement issues. Public Comment speakers that are present and have submitted their completed Public Comment form to the Recording Secretary at least 5 minutes prior to the scheduled start of the meeting will be called to speak. Each speaker shall be limited to 3 minutes. Any member of the public may also submit written comments which, if received during regular business hours at least 48 hours in advance of the meeting, will be included as part of the record and distributed to the Committee members in advance of the meeting.

C. APPROVAL OF OCTOBER 26, 2023 AUDIT COMMITTEE MEETING MINUTES (action item)

D. AGENDA ITEMS

1. **STATUS UPDATE: FISCAL 2024 INTERNAL AUDIT PLAN** – *Jeff Tecau, Managing Director, Protiviti* (info item)
2. **REVIEW AND ACCEPTANCE OF FISCAL 2024 PROCUREMENT AND CONTRACT BILLING AUDITS** – *Landon Willey, Manager, Protiviti* (action item)
3. **REVIEW AND ACCEPTANCE OF FISCAL 2024 STATE TOLL DISCOUNT PROGRAM COMPLIANCE REVIEW** – *Landon Willey, Manager, Protiviti* (action item)
4. **REVIEW AND ACCEPTANCE OF FISCAL 2024 PCI ASSESSMENT WITH REPORT ON COMPLIANCE** – *David Taylor, Managing Director, Protiviti* (action item)
5. **REVIEW AND ACCEPTANCE OF FISCAL 2024 DAVID DATA SECURITY ASSESSMENT** – *Chris Porter, Associate Director, Protiviti* (action item)

(CONTINUED ON PAGE 2)

6. **INTERNAL AUDIT BUDGET FOR FISCAL YEAR 2025** – *Lisa Lombard, Chief Financial Officer*
(action item)

E. OTHER BUSINESS

F. ADJOURNMENT

This meeting is open to the public.

Section 286.0105, Florida Statutes states that if a person decides to appeal any decision made by a board, agency, or commission with respect to any matter considered at a meeting or hearing, they will need a record of the proceedings, and that, for such purpose, they may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

Persons who require translation services, which are provided at no cost, should contact CFX at (407) 690-5000 x5316 or by email at Malaya.Bryan@cfxway.com at least three (3) business days prior to the event.

In accordance with the Americans with Disabilities Act (ADA), if any person with a disability as defined by the ADA needs special accommodations to participate in this proceeding, then they should contact the Central Florida Expressway Authority at (407) 690-5000 no later than two (2) business days prior to the proceeding.

C.

**APPROVAL OF
OCTOBER 26, 2023
AUDIT COMMITTEE
MEETING MINUTES**

CENTRAL FLORIDA EXPRESSWAY AUTHORITY

**MINUTES
CENTRAL FLORIDA EXPRESSWAY AUTHORITY
AUDIT COMMITTEE MEETING
October 26, 2023**

**Location: Central Florida Expressway Authority
4974 ORL Tower Road
Orlando, FL 32807
Pelican Conference Room**

Committee Members Present:

Lorie Bailey Brown, Seminole County Representative, Chairman
Kristy Mullane, Lake County Representative
Jamie Rowland, Osceola County Representative
Michelle McCrimmon, City of Orlando Representative

Committee Members Not Present:

Ray Walls, Orange County Representative
Kathy Wall, Brevard County Representative

Staff Present:

Michelle Maikisch, Executive Director
Lisa Lumbar, Chief Financial Officer
Angie Tubbs, Recording Secretary/ Executive Administrative Coordinator

A. CALL TO ORDER

The meeting was called to order at approximately 10:00 a.m. by Chairman Bailey Brown.

B. PUBLIC COMMENT

There was no public comment.

C. APPROVAL OF THE JUNE 22, 2023 MINUTES

A motion was made by Ms. McCrimmon and seconded by Ms. Rowland to approve the June 22, 2023 minutes as presented. The motion carried unanimously with four (4) members present voting AYE by voice vote. Ms. Wall and Mr. Walls were not present.

D. AGENDA ITEMS

1. REVIEW AND ACCEPTANCE OF EXTERNAL AUDIT OF FISCAL 2023 FINANCIAL STATEMENTS AND REQUIRED COMMUNICATIONS

Mr. Joel Knopp with MSL CPAs & Advisors presented the External Audit of Fiscal 2023.

A motion was made by Ms. McCrimmon and seconded by Ms. Rowland to accept the External Audit of Fiscal 2023 Financial Statements as presented. The motion carried unanimously with four (4) members present voting AYE by voice vote. Ms. Wall and Mr. Walls were not present.

2. REVIEW AND ACCEPTANCE OF FISCAL 2023 SENSITIVE DATA AUDIT

Mr. Chris Porter of Protiviti presented the Fiscal 2023 Sensitive Data Audit.

The Committee Members asked questions which were answered by Mr. Taylor, Mr. Porter and Mr. Greer.

A motion was made by Ms. Mullane and seconded by Ms. Rowland to accept Fiscal 2023 Sensitive Data Audit as presented. The motion carried unanimously with four (4) members present voting AYE by voice vote. Ms. Wall and Mr. Walls were not present.

3. STATUS UPDATE: FISCAL 2024 INTERNAL AUDIT PLAN

Mr. Jeff Tecau of Protiviti presented the status of the Fiscal 2024 Internal Audit Plan.

(This item was presented for information only. No committee action was taken.)

4. FISCAL 2024 PRIOR AUDIT RECOMMENDATIONS: SEMI-ANNUAL FOLLOW-UP

Mr. Graham Wagle of Protiviti presented the Fiscal 2024 Prior Audit Recommendations.

The Committee members asked questions which were answered by Mr. Graham and Mr. Greer.

(This item was presented for information only. No committee action was taken.)

5. **FISCAL 2024 PROCUREMENT AND CONTRACT BILLING AUDITS – CONTRACT SELECTION**

Mr. Landon Willey of Protiviti presented the contracts that were selected for the Fiscal 2024 Procurement and Contract Billing Audit.

The Committee members asked questions which were answered by Mr. Tecau, Mr. Willey and Ms. Lumbard.

(This item was presented for information only. No committee action was taken.)

6. **REVIEW AND ACCEPTANCE OF FISCAL 2024 VISITOR TOLL PASS PROGRAM AND TRANSPONDER INTEROPERABILITY FRAUD REVIEW**

Mr. Landon Willey of Protiviti presented the Fiscal 2024 Visitor Toll Pass Program and Transponder Interoperability Fraud Review.

The Committee members asked questions which were answered by Mr. Tecau, Mr. Willey, Mr. Greer and Ms. Maikisch.

A motion was made by Ms. Mullane and seconded by Ms. McCrimmon to accept the Fiscal 2024 Visitor Toll Pass Program and Transponder Interoperability Review as presented. The motion carried unanimously with four (4) members present voting AYE by voice vote. Ms. Wall and Mr. Walls were not present.

E. **OTHER BUSINESS**

There was no other business.

F. **ADJOURNMENT**

Chairman Bailey Brown adjourned the meeting at approximately 10:57 a.m.

Minutes approved on _____, 2024.

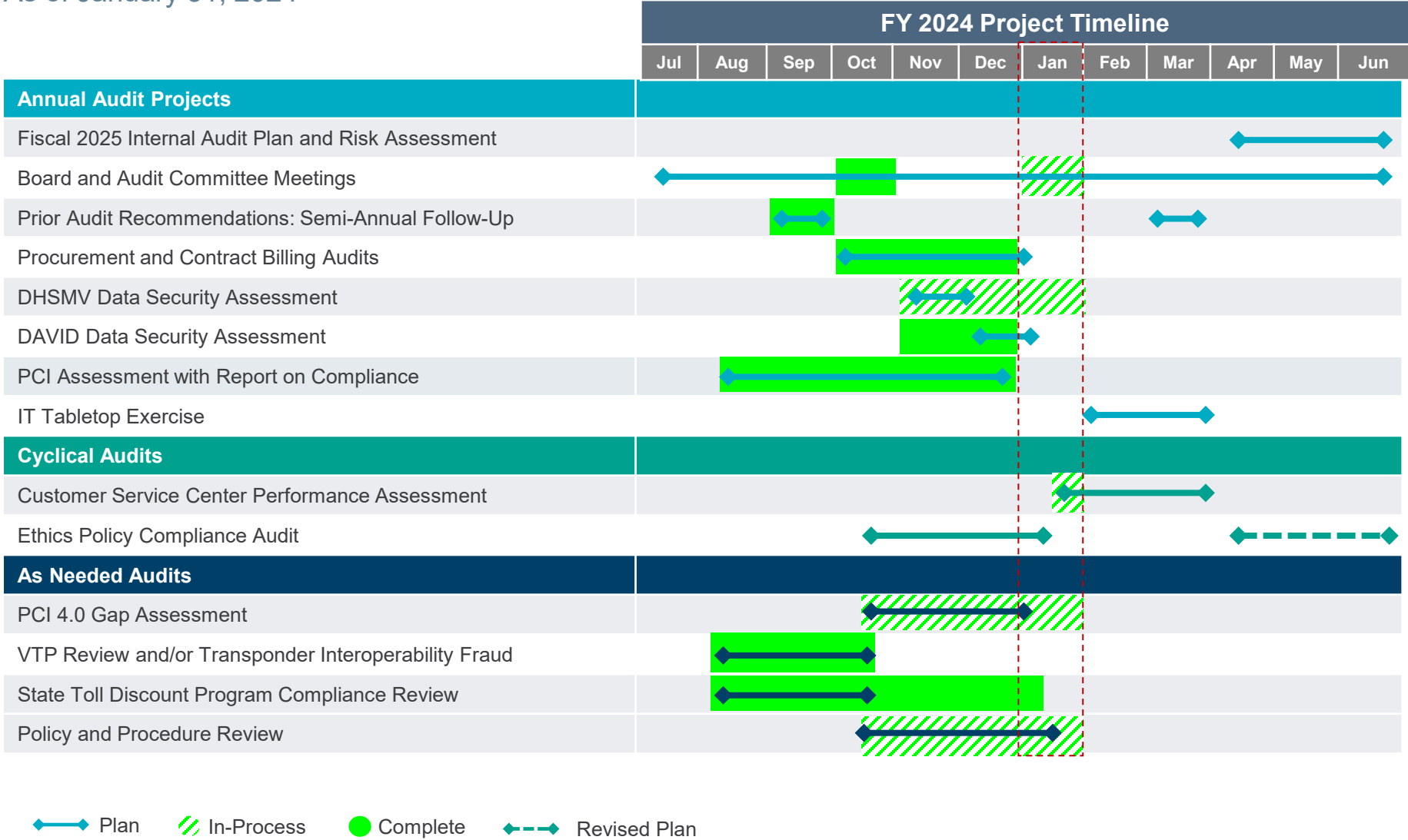
Pursuant to the Florida Public Records Law and CFX Records Management Policy, audio tapes of all Board and applicable Committee meetings are maintained and available upon request to the Records Management Liaison Officer at publicrecords@CFXway.com or 4974 ORL Tower Road, Orlando, FL 32807.

D.1

**STATUS
UPDATE:
FISCAL 2024
INTERNAL
AUDIT PLAN**

INTERNAL AUDIT TIMELINE

As of January 31, 2024



D.2

REVIEW AND ACCEPTANCE OF FISCAL 2024 PROCUREMENT AND CONTRACT BILLING AUDITS



PROCUREMENT AND CONTRACT BILLING AUDIT

November 2023

**CENTRAL
FLORIDA
EXPRESSWAY
AUTHORITY**

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EXECUTIVE SUMMARY

Overview / Objectives / Scope and Approach

Overview

In accordance with the FY2024 Internal Audit Plan, Internal Audit selected two Central Florida Expressway Authority (“CFX”) contracts for audit from a population of currently active engineering, service, maintenance, operations, and construction projects with a contract value in excess of \$2.69 billion. The combined contract value of these two contracts exceeded \$112.9 million (\$79.6 million in current expenditures). The last contract billing audit was completed during December 2022 and included different contracts and different vendors.

Objectives

The objectives of this audit were to (1) audit the accuracy of items billed to CFX in accordance with contract terms and conditions, and (2) identify and test key processes and controls related to contract procurement, contract administration, project and cost management, and supplemental agreement management.

Project Scope and Approach

This audit was performed using a four-phased approach as outlined below.

Phase I – Contract Analysis and Selection

To select contracts for audit, Internal Audit obtained a listing of all active contracts and identified a short-list of contracts for audit after interviewing management and performing a risk analysis based on contract size, duration, terms and conditions, and nature of the work. The following contracts were selected for review:

1. **The Middlesex Corporation (#001871)** – Contract for the widening of SR 429 from Tilden Road to Florida's Turnpike; Project 429-154)
This contract began in June 2022. This contract was selected because it represents significant spend with a vendor Internal Audit has not previously audited.
2. **Cathedral Corporation (#001604)** – Contract for printing and mailing services as part of toll operations. This project began in July 2020. This contract was selected for its significant spend as a toll operations project and the fact that expenditures have exceeded the total initial contract value with two years remaining.

Continued on the following page....

EXECUTIVE SUMMARY

Overview / Objectives / Scope and Approach

Phase II – Processes and Controls Review

Internal Audit performed procedures to review CFX’s processes, policies, and procedures related to procurement, contract administration, project and cost management, and supplemental agreement management. Key internal controls within each of these areas were identified and tested for each contract selected in Phase I. A summary of the procedures performed, results, and observations are provided on the following pages. Additional details on the procedures performed are included in Appendix A.

During September 2023, Internal Audit completed a review of open recommendations issued as part of prior Procurement and Contract Audit reports in past years. As of the time of this audit, there were no audit recommendations that remained open from prior year Procurement and Contract Billing Audit reports. The process and internal control changes that were made based on prior audit reports were incorporated into the FY2024 Procurement and Contract Billing Audit scope for review so that Internal Audit could assess whether prior year findings were resolved and not prevalent in the contracts selected for testing during the current year.

Phase III – Contract-Specific Audit Procedures

Internal Audit performed detailed audit procedures to review contract terms, costs billed to CFX, and other key attributes for each contract selected for audit. The contracts selected, contract value, spend to date, sample tested, and percentage of spend tested are outlined below:

Contract	Contract Value	Spend to Date [1]	Sample Tested [2]	% Spend Tested
The Middlesex Corporation (#001871)	\$97,659,429.92	\$63,863,453.30	\$44,175,436.70	69.17%
Cathedral Corporation (#001604)	\$15,247,161.13	\$15,715,664.51	\$10,518,619.67	66.93%
Total	\$112,906,591.05	\$79,579,117.81	\$54,694,056.37	68.73%

[1] As of September 7, 2023

[2] Invoices were selected for testing using judgmental sampling. A detailed report of all invoices paid to date was obtained for each contract and analyzed on a month-over-month basis to select samples for testing. The invoices selected were tested for compliance with contract terms and conditions.

Phase IV – Reporting and Deliverables

Internal Audit prepared this report for management review and issuance to the CFX Audit Committee.

SUMMARY OF PROCEDURES PERFORMED AND RESULTS

Process Areas / Procedures / Controls Tested

For the contracts selected for audit, Internal Audit identified risks and tested key controls within the process areas outlined below. Where applicable, a sample of detailed project costs was reviewed and tested for compliance with contract terms and conditions. The table below provides an overview of the areas reviewed for each contract audited. Further details related to the specific procedures performed are provided in Appendix A.

Process	Procedures Performed / Key Areas Reviewed	Total Controls Tested	Number of Observations	Observation Reference
Procurement	Project funding and bid authorization, project bidding (sealed bids and competitive sealed proposals), bid awards, bid bond requirements, and contract renewals.	25	0	-
Contract Administration	Contract terms and conditions, insurance, bond and permitting requirements, and minority and women owned business ("MWBE") requirements.	11	0	-
Project and Cost Management	Invoice processing, project planning, scheduling, quality control, subcontract management, cost management, owner direct material purchases ("ODMP") management, and project reporting.	31	1	1
Change Order Management	Supplemental agreement review, approval, and execution.	9	0	-
Project Closeout	Preparation, approval, and submission of project close-out documents.	0	0	-
TOTALS:		76	1	-

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D.3

REVIEW AND ACCEPTANCE OF FISCAL 2024 STATE TOLL DISCOUNT PROGRAM COMPLIANCE REVIEW



STATE TOLL DISCOUNT PROGRAM COMPLIANCE REVIEW

December 2023

**CENTRAL
FLORIDA
EXPRESSWAY
AUTHORITY**

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EXECUTIVE SUMMARY



Overview and Objectives

Florida Senate Bill 6A was signed into law in December 2022 formally directing the Florida Turnpike Enterprise (FTE) to establish a Toll Relief Program effective from January 1, 2023, through December 31, 2023. The legislation appropriated \$500 million for use by the Florida Department of Transportation (FDOT) to reimburse Florida toll facility entities for account credits issued and mandated that qualifying accounts incurring 35 or more qualifying transactions in a month be issued a 50 percent credit to their account in the subsequent month.

Qualifying accounts are defined as “a private prepaid SunPass account or another Florida-based electronic prepaid toll program account in good standing.”; Qualifying transactions are defined as “A paid transponder-based toll transaction incurred by a two-axle vehicle for travel on a Florida toll facility using a Florida issued transponder linked to a qualifying account.”

In accordance with the FY 2024 Internal Audit Plan, Internal Audit conducted a State Toll Discount Program Compliance Review for the Central Florida Expressway Authority (CFX). The primary objective of this audit was to review the processes and controls in place for CFX to monitor compliance with Florida Senate Bill 6A. Other objectives of the audit were to review how CFX validates customer eligibility, review how CFX calculates and applies discounts in a timely manner, and evaluate the processes and controls governing key reports generated by IT.



Scope and Approach

The audit approach included researching and outlining the terms of the existing Florida Toll Relief Program legislation, creating an audit work program, and gathering information and documentation from CFX management and staff within the Accounting and Finance, Toll Operations, and Information Technology departments. The timeframe for processes and transactions in scope for this review covered six months, from January 1, 2023 through June 30, 2023. The following audit procedures were performed:

1. Review Senate Bill 6A that established the Toll Relief Program for the 2023 calendar year to identify relevant compliance requirements and criteria
2. Conduct interviews with key CFX personnel to gain an understanding of current-state processes governing compliance with the state toll discount program, and review for process improvement opportunities
3. Identify key risks and internal controls, and review for gaps in internal control
4. Evaluate key controls for design effectiveness
5. Perform procedures to evaluate operating effectiveness of key controls related to the objectives
6. Perform limited transactional testing for a sample of customer accounts to evaluate the validity of discount eligibility rules and rates applied, considering legislative requirements

EXECUTIVE SUMMARY



Summary of Procedures Performed and Results

Internal Audit reviewed state legislation to identify relevant compliance requirements for CFX, conducted interviews with management to understand current-state processes, evaluated key controls for design and operational effectiveness, and performed detailed transactional testing for a sample of EPASS customer accounts to evaluate the validity of discount eligibility rules and rates applied. The areas reviewed, procedures performed, key controls evaluated, and observations are outlined in the table below:

Areas Reviewed	Procedures Performed	Key Controls Evaluated	Observations
Florida Senate Bill 6A	Reviewed Senate Bill 6A to identify compliance requirements and criteria relevant to CFX.	-	-
Processes and Controls Governing Compliance	Interviewed key stakeholders to evaluate the current-state of processes and controls governing compliance efforts.	5	-
EPASS Customer Statement Review	Reviewed 128 EPASS customer account statements (4,434 transactions) to assess if the appropriate discount amount was applied based on the prior month's qualifying transactions.	3	-

From January 1, 2023, through June 30, 2023, CFX processed over 126M qualifying transactions and applied over \$64.6M in total discount credits to qualifying accounts. As part of the internal control evaluation, Internal Audit performed a detailed review of 128 EPASS customer statements to evaluate the validity of discount eligibility rules and rates applied. This detailed EPASS customer statement review covered 4,434 qualifying transactions and \$2,305 in total discounts credited in February and June 2023 for qualifying transactions incurred during January and May 2023, respectively. Further information regarding this detailed review is summarized below:

Period	Customer Statements Reviewed	Qualifying Transactions Reviewed	Discount Credit Amount Reviewed	Instances of Noncompliance Noted
Jan - Feb 2023	58	712	\$238	-
May - June 2023	70	3,722	\$2,067	-
Totals:	128	4,434	\$2,305	-

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D.4

REVIEW AND ACCEPTANCE OF FISCAL 2024 PCI ASSESSMENT WITH REPORT ON COMPLIANCE



CENTRAL FLORIDA EXPRESSWAY AUTHORITY PAYMENT CARD INDUSTRY (PCI) ASSESSMENT - SUMMARY

JANUARY 2024

Privileged and Confidential. The Law Department has requested the information contained within this report or document for the purpose of providing legal advice, and in anticipation of potential exposure or actual litigation. This information, report or document is directed to the Law Department to enable counsel to formulate any advice that may be appropriate or required. The contents hereof must be regarded on a continuing basis as privileged and confidential.

PCI COMPLIANCE



CFX is required to maintain PCI Compliance

- CFX is a Level 1 merchant as defined by their processing bank, Bank of America. CFX process more than 6 million payment card transactions a year. Level 1 merchants are required to complete a PCI ROC (Report on Compliance), completed by a PCI-approved assessor.
- In 2023, CFX completed their PCI ROC assessment against PCI DSS v3.2.1.
In 2024 and beyond, CFX will be assessed against PCI DSS v4.0 which takes effect March 31, 2024.
- PCI ROC v3.2.1 had 274 total requirements, and 553 document, interview and observation requests.
PCI ROC v4.0 (applicable March 31, 2024) has 439 total requirements, and 669 document, interview and observation requests.
- CFX reports their PCI compliance status to Bank of America, with a ROC completion date of December 15.

PCI DATA SECURITY STANDARD

The assessment focused on over 400 controls within the following twelve domains of the PCI Data Security Standard.

Build and Maintain a Secure Network

- 1. Install and maintain a firewall configuration to protect cardholder data
- 2. Do not use vendor-supplied defaults for system passwords and other security parameters

Maintain a Vulnerability Management Program

- 5. Use and regularly update anti-virus software or programs
- 6. Develop and maintain secure systems and applications

Regularly Monitor and Test Network

- 10. Track and monitor all access to network resources and cardholder data
- 11. Regularly test security systems and processes

Protect Cardholder Data

- 3. Protect stored cardholder data
- 4. Encrypt transmission of cardholder data across open, public networks

Implement Strong Access Control Measures

- 7. Restrict access to cardholder data by business need to know
- 8. Assign a unique ID to each person with computer access
- 9. Restrict physical access to cardholder data

Maintain an Information Security Policy

- 12. Maintain a policy that addresses information security for all personnel

ASSESSMENT SUMMARY



Protiviti team performed onsite and remote fieldwork between July 10, 2023 through December 15, 2023.

- Fieldwork was conducted through a variety of methods including documentation review, interviews, technical analysis, and physical investigation.
- Notable changes to the PCI environment in FY24: Card reader devices are now present in 14 plazas, reload lanes and toll lanes (previously 4); upgraded the network infrastructure (firewalls).
- No gaps were identified during fieldwork.
- All CFX individuals involved were extremely helpful and well attuned to the importance of the assessment.

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D.5

**REVIEW AND
ACCEPTANCE
OF FISCAL
2024 DAVID
DATA
SECURITY
ASSESSMENT**

DAVID Data Security Assessment

Central Florida Expressway Authority

December 2023

FY2024 DAVID Data Security Assessment

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FY2024 DAVID Data Security Assessment

Executive Summary

Overview

During the period of November 6th, 2023, to December 18th, 2023, Internal Audit performed a Data Security Assessment of the Driver and Vehicle Information Database systems (“DAVID”) data within the Central Florida Expressway Authority (“CFX”) environment. The objectives of the assessment were to review internal controls for gaps in design related to the requirements set forth in *Section V – Safeguarding Information*, of the DHSMV Driver and Vehicle Information Database Data Exchange Memorandum of Understanding (“MOU”).

The summarized objectives of *Section V* are:

- Information exchanged will not be used for any purposes not specifically authorized by the MOU. Unauthorized use includes, but is not limited to, queries not related to a legitimate business purpose, personal use, and the dissemination, sharing, copying or passing of this information to unauthorized persons.
- The Requesting Party shall not indemnify and shall not be liable to the Providing Agency for any driver license or motor vehicle information lost, damaged, or destroyed as a result of the electronic exchange of data pursuant to the MOU, except as otherwise provided in Section 768.28, Florida Statutes.
- Any and all DAVID-related information provided to the Requesting Party (CFX) as a result of the MOU, particularly data from the DAVID system, will be stored in a place physically secure from access by unauthorized persons.
- The Requesting Party shall comply with Rule 74-2, Florida Administrative Code, and with Providing Agency’s security policies, and employ adequate security measures to protect Providing Agency’s information, applications, data, resources, and services. The applicable Providing Agency’s security policies shall be made available to Requesting Party.
- When printed information from DAVID is no longer needed, it shall be destroyed by cross-cut shredding or incineration.
- The Requesting Party (CFX) shall maintain a list of all persons authorized within the agency to access DAVID information, which must be provided to the providing agency upon request.
- Access to DAVID-related information, particularly data from the DAVID System, will be protected in such a way that unauthorized persons cannot view, retrieve, or print the information.
- Under the MOU agreement, access to DAVID shall be provided to users who are direct employees of the Requesting Party (CFX) and shall not be provided to any non-employee or contractors of the Requesting Party (CFX).

FY2024 DAVID Data Security Assessment

Scope and Approach

Internal Audit conducted an assessment of the process used for safeguarding DAVID data in the CFX environment. CFX Management approved the scope of work and believed it to be sufficient to meet the requirements of the MOU. In order to complete this review, the following procedures were performed:

- Conducted interviews with key personnel to understand the *Drivers and Vehicle Information Database System Data Exchange* process.
- Reviewed policies and procedures related to the safeguarding of electronic and physical data transfers, data storage, and data access.
- Performed testing procedures as outlined in the 60GG-2, F.A.C. (formerly fs. 74-2), which include specific test steps for each Function (Please see Appendix A for a full description of 60GG-2 and test results):
 - Identify
 - Protect
 - Detect
 - Respond
 - Recover
- After testing was completed, analysis was performed to compare the results of testing to the control objectives outlined in the MOU.

Summary of Results

As of the date of this report, no observations were noted related to CFX's DAVID access processes.

D.6

**INTERNAL
AUDIT
BUDGET FOR
FISCAL YEAR
2025**

Internal Audit
CENTRAL FLORIDA EXPRESSWAY AUTHORITY

		2023		2024	2024	2024	2025
Account Number		Actuals	2024 Budget	YTD Actuals	Annualized	Yr. End Est	Preliminary Bud
80 Other Expenses							
05	Toll Collection						
130	Administration						
690	Internal Audit						
53410	Contract Personnel	516,727.00	564,000.00	211,652.50	507,966.00	0.00	0.00
Total	Internal Audit	516,727.00	564,000.00	211,652.50	507,966.00	0.00	0.00
Total	Toll Collection	516,727.00	564,000.00	211,652.50	507,966.00	0.00	0.00
Total	80 Other Expenses	516,727.00	564,000.00	211,652.50	507,966.00	0.00	0.00
Grand Total		516,727.00	564,000.00	211,652.50	507,966.00	0.00	0.00