

Revenue and Expense Report Budget Fiscal Year Ended June 30, 2019

Legislative Report M.G.L. Chapter 6C, Section 28

Prepared By:

MassDOT Fiscal Office

October 31, 2019



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Addendum**

Mass. Bay Transportation Authority DRAFT Statement of Revenue, Expenses, and Changes in Net Position

SOURCES:

NOTES:

- (1) Totals may not add due to rounding.
- (2) Pending further approval of H.4127, MassDOT may receive \$67,116,098.00 in supplemental funding for FY2019. This total is comprised of \$6,916,098 in Snow & Ice funding, a \$200,000 earmark for roadway rehabilitation (1595-6368) and \$60M in Supplemental Municipal Assistance Grants (1595-6386).

^{*}Massachusetts Management, Accounting, and Reporting System

^{**}Massachusetts Bay Transportation Authority DRAFT Financial Statements

Massachusetts Department of Transportation Operating Revenue and Expense - BFY2019

REVENUE	Total
Toll Revenue	474,180,929
Operating Revenue	28,035,337
Commonwealth Transfers	583,272,492
Federal Grants	16,944,357
Motor Vehicle Inspection Trust Fund (MVITF)	57,881,783
Investment Income	25,917,251
Total Revenue	1,186,232,148
OPERATING EXPENDITURES	
Employee Compensation and Benefits	307,753,443
Maintenance, Supplies and Equipment	114,615,246
Office and Administrative	71,989,308
Professional Services	102,599,284
Construction	35,000
Grants, Subsidies, Contract Assistance	94,793,200
Interdepartmental Service Agreements (ISA)	10,843,993
Total Operating Expense	702,629,474
DEBT SERVICE	
Principal	41,098,478
Interest	107,570,999
Total Debt Service	148,669,477
Total Operating Expense and Debt Service	851,298,951
Excess (Deficit) Revenue over Expenditures before OFSU	334,933,197
Other Financing Sources/Uses (OFSU)	
Reserves	45,342,397
Transfer out to Capital	(200,447,956)
Total Other Financing Sources/Uses	(155,105,559)
Net Revenue (Expense)	179,827,639

Massachusetts Department of Transportation Operating Revenue Detail - BFY2019

OPERATING REVENUE	Total
Toll Revenue	
MHS - Toll Collections	221,430,575
MHS - Departmental	6,637,611
MHS - Rental/Lease Income	10,247,450
WT - Toll Collections	158,533,213
WT - Departmental	4,424,154
WT - Rental/Lease Income	29,114,480
Tobin - Unpledged Toll Collections	43,652,626
Tobin - Unpledged Departmental	140,818
Subtotal Toll Revenue	474,180,929
Operating Revenue	
Departmental	11,292,307
Rental/Lease Income	16,743,029
Subtotal Operating Revenue	28,035,337
Commonwealth Transfers	
Operating - MTTF Subsidy and Supplemental	360,504,283
Merit Rating Board Subsidy	9,768,209
RTA Subsidy	88,000,000
MHS Bonds & Central Artery Ops/Maintenance	125,000,000
Subtotal Commonwealth Transfers	583,272,492
Federal Grants	16,944,357
Motor Vehicle Inspection Trust Fund	57,881,783
Investment Income	
Investment Income Toll Pledged	13,834,968
Investment Income Toll Unpledged	7,971,756
Investment Income Non-Toll	3,800,725
Investment Income MVITF	309,801
Subtotal Investment Income	25,917,250
Total Revenue	1,186,232,148
OTHER FINANCING SOURCES/USES (OFSU)	
Interfund Transfer In / (Out)	-
Reserves	45,342,397
Total Other Financing Sources	(200,447,956)
Total Other Financing Sources	(155,105,559)
TOTAL DEVENUE & OTHER FINANCING COURSES	1 021 420 500
TOTAL REVENUE & OTHER FINANCING SOURCES	1,031,126,589

Massachusetts Department of Transportation Operating Expense Detail - BFY2019

OPERATING EXPENSE	Total
Employee Compensation and Benefits	
Salaries: Regular, Supplemental and Other	198,691,977
Overtime	24,046,536
Workers' Compensation	6,182,721
Contract Employees	2,699,200
Job Related Employee Reimbursements	609,948
Other Employee Benefits	533,041
Fringe	72,321,775
Indirect Cost	2,668,245
Subtotal Employee Compensation and Benefits	307,753,443
Maintenance, Supplies and Equipment	
Snow and Ice Hired Equipment	55,207,117
Maintenance of Roads, Bridges and Lateral Structures	3,687,232
Maintenance of Buildings/Property	2,524,472
Maintenance of Equipment	9,527,159
Materials and Supplies	30,819,242
Equipment Purchase	7,597,336
Equipment Rental/Lease	1,130,167
IT Software and Licenses	4,122,521
Subtotal Maintenance, Supplies and Equipment	114,615,246
Office and Administrative	
Administrative Expenses	22,857,019
Utilities	23,775,514
Information Technology Related Expense	15,894,934
Space Rental	6,440,192
Insurance	3,021,649
Subtotal Office and Administrative Expenses	71,989,308
Professional Services	
Operational Services	78,331,196
Consultant Services	24,260,461
Benefit Programs	7,628
Subtotal Professional Services	102,599,284
Construction	
Construction Related Services	35,000
Subtotal Construction	35,000
Grants, Subsidies, Contract Assistance	
Grants, Subsidies, Contract Assistance	93,551,220
Loans and Special Payments	1,241,980
Subtotal Grants, Subsidies, Contract Assistance	94,793,200
Interdepartmental Service Agreements (ISA)	
Interdepartmental Service Agreements (ISA)	10,843,993
Subtotal Interdepartmental Service Agreements (ISA)	10,843,993
Total Operating Expense	702,629,474
DEBT SERVICE	
Principal	41,098,478
Interest	107,570,999
Total Debt Service	148,669,477
TOTAL OPERATING EXPENSE AND DEBT SERVICE	851,298,951
	332,230,332

Massachusetts Department of Transportation Operating Expense Detail By Division - BFY2019

Employee Compensation and Benefits 1,619,629 Maintenance, Supplies and Equipment 110,402 Office and Administrative 40,602 Professional Services 557,230 Subtotal Aeronautics 2,327,863 Highway Employee Compensation and Benefits 185,445,508 Maintenance, Supplies and Equipment 97,855,545 Office and Administrative 32,411,734 Professional Services 58,279,908 Grants, Subsidies, Contract Assistance 1,292,530 Interdepartmental Service Agreements (ISA) 2,700,906 Subtotal Highway 377,986,131 Planning and Enterprise Services Employee Compensation and Benefits 55,519,196 Maintenance, Supplies and Equipment 110,050,612 Office and Administrative 25,469,979 Professional Services 19,719,814 Construction 35,000 Grants, Subsidies, Contract Assistance 3,542,381 Interdepartmental Service Agreements (ISA) 5,009,047 Subtotal Highmay 2,700,906 Grants, Subsidies, Contract Assistance 3,542,381 Interdepartmental Service Agreements (ISA) 5,009,047 Subtotal Planning and Enterprise Services 120,346,028 Registry of Motor Vehicles Employee Compensation and Benefits 63,769,880 Maintenance, Supplies and Equipment 1,442,255 Office and Administrative 14,037,193 Professional Service Agreements (ISA) 3,062,467 Subtotal Registry of Motor Vehicles 103,492,295 Rail and Transit 1,399,231 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 2,9788 Professional Services 2,861,834 Grants, Subsidies, Contract Assistance 89,958,289 Interdepartmental Service Agreements (ISA) 7,1573 Total Rail and Transit 98,477,158	OPERATING EXPENSE	Total
Maintenance, Supplies and Equipment 110,402 Office and Administrative 40,602 Professional Services 557,230 Subtotal Aeronautics 2,327,863 Highway Employee Compensation and Benefits 185,445,508 Maintenance, Supplies and Equipment 97,855,545 Office and Administrative 32,411,734 Professional Services 58,279,908 Grants, Subsidies, Contract Assistance 1,292,530 Interdepartmental Service Agreements (ISA) 2,700,906 Subtotal Highway 377,986,331 Planning and Enterprise Services Employee Compensation and Benefits 55,519,196 Maintenance, Supplies and Equipment 11,050,612 Office and Administrative 25,469,979 Professional Services 19,719,814 Construction 35,000 Grants, Subsidies, Contract Assistance 19,719,814 Construction 35,000 Grants, Subsidies, Contract Assistance 3,542,381 Interdepartmental Service Agreements (ISA) 5,009,047 Subtotal Planning and Enterprise Services 120,346,028 Registry of Motor Vehicles 56,769,880 Maintenance, Supplies and Equipment 1,442,255 Office and Administrative 14,037,193 Professional Services 121,180,499 Interdepartmental Service Agreements (ISA) 3,062,467 Subtotal Registry of Motor Vehicles 103,492,295 Rail and Transit 1,399,231 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 29,788 Professional Service Agreements (ISA) 3,062,467 Subtotal Registry of Motor Vehicles 29,788 Professional Service Agreements (ISA) 3,062,467 Subtotal Registry of Motor Vehicles 29,788 Professional Service Agreements (ISA) 3,993,231 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 29,788 Professional Service Agreements (ISA) 7,1573 Total Rail and Transit 98,477,158	Aeronautics	
Office and Administrative 40,602 Professional Services 557,230 Subtotal Aeronautics 2,327,863 Highway Employee Compensation and Benefits 185,445,508 Maintenance, Supplies and Equipment 97,855,545 Office and Administrative 32,411,734 Professional Services 58,279,908 Grants, Subsidies, Contract Assistance 1,292,530 Interdepartmental Service Agreements (ISA) 2,700,906 Subtotal Highway 377,986,131 Planning and Enterprise Services Employee Compensation and Benefits 55,519,196 Maintenance, Supplies and Equipment 11,050,612 Office and Administrative 25,469,979 Professional Services 19,719,814 Construction 35,000 Grants, Subsidies, Contract Assistance 3,542,381 Interdepartmental Service Agreements (ISA) 5,009,047 Subtotal Planning and Enterprise Services 120,346,028 Registry of Motor Vehicles Employee Compensation and Benefits 63,769,880 Maintenance, Supplies and Equipment 1,442,255 Office and Administrative 14,037,193 Professional Services 21,180,499 Interdepartmental Service Agreements (ISA) 3,062,467 Subtotal Registry of Motor Vehicles 103,492,295 Rail and Transit Employee Compensation and Benefits 1,399,231 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 29,798 Professional Services 32,861,834 Grants, Subsidies, Contract Assistance 89,958,289 Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Employee Compensation and Benefits	1,619,629
Professional Services 557,230 Subtotal Aeronautics 2,327,863 Highway Employee Compensation and Benefits 185,445,508 Maintenance, Supplies and Equipment 97,855,545 Office and Administrative 32,411,734 Professional Services 58,279,908 Grants, Subsidies, Contract Assistance 1,292,530 Interdepartmental Service Agreements (ISA) 2,700,906 Subtotal Highway 377,986,131 Planning and Enterprise Services Employee Compensation and Benefits 55,519,196 Maintenance, Supplies and Equipment 11,050,612 Office and Administrative 25,469,979 Professional Services 19,719,814 Construction 35,000 Grants, Subsidies, Contract Assistance 3,542,381 Interdepartmental Service Agreements (ISA) 5,009,047 Subtotal Planning and Enterprise Services 120,346,028 Registry of Motor Vehicles Employee Compensation and Benefits 63,769,880 Maintenance, Supplies and Equipment 1,442,255 Office and Administrative 14,037,193 Professional Services 321,180,499 Interdepartmental Service Agreements (ISA) 3,062,467 Subtotal Registry of Motor Vehicles 103,492,295 Rail and Transit Employee Compensation and Benefits 1,399,231 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 29,798 Professional Services 32,861,833 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 29,798 Professional Services 32,861,833 Grants, Subsidies, Contract Assistance 89,958,289 Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Maintenance, Supplies and Equipment	110,402
Subtotal Aeronautics Lighway Employee Compensation and Benefits Maintenance, Supplies and Equipment Professional Service Agreements (ISA) Subtotal Highway Employee Compensation and Benefits Maintenance, Supplies and Equipment Office and Administrative Frofessional Services Grants, Subsidies, Contract Assistance Interdepartmental Service Agreements (ISA) Subtotal Highway Planning and Enterprise Services Employee Compensation and Benefits Maintenance, Supplies and Equipment Interdepartmental Service Agreements (ISA) Subtotal Planning and Enterprise Services Interdepartmental Service Agreements (ISA) Subtotal Planning and Enterprise Services Employee Compensation and Benefits Interdepartmental Service Agreements (ISA) Subtotal Planning and Enterprise Services Employee Compensation and Benefits Maintenance, Supplies and Equipment 1,442,255 Office and Administrative Employee Compensation and Benefits Maintenance, Supplies and Equipment 1,442,255 Office and Administrative Professional Services 21,180,499 Interdepartmental Service Agreements (ISA) Subtotal Registry of Motor Vehicles Employee Compensation and Benefits Agoet Afor Subtotal Registry of Motor Vehicles Employee Compensation and Benefits Agoet Afor Subtotal Registry of Motor Vehicles Professional Services 21,180,499 Interdepartmental Service Agreements (ISA) 3,062,467 Subtotal Registry of Motor Vehicles Professional Services 2,861,834 Grants, Subsidies, Contract Assistance 89,958,289 Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Office and Administrative	40,602
Employee Compensation and Benefits 185,445,508 Maintenance, Supplies and Equipment 97,855,545 Office and Administrative 32,411,734 Professional Services 58,279,908 Grants, Subsidies, Contract Assistance 1,292,530 Interdepartmental Service Agreements (ISA) 2,700,906 Subtotal Highway 377,986,131 Planning and Enterprise Services Employee Compensation and Benefits 55,519,196 Maintenance, Supplies and Equipment 11,050,612 Office and Administrative 25,469,979 Professional Services 19,7119,811 Construction 35,000 Grants, Subsidies, Contract Assistance 3,542,381 Interdepartmental Service Agreements (ISA) 5,009,047 Subtotal Planning and Enterprise Services 120,346,028 Registry of Motor Vehicles Employee Compensation and Benefits 63,769,880 Maintenance, Supplies and Equipment 1,442,255 Office and Administrative 14,037,199 Professional Services 121,180,499 Interdepartmental Service Agreements (ISA) 3,062,467 Subtotal Registry of Motor Vehicles 103,492,295 Rail and Transit Employee Compensation and Benefits 1,399,231 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 1,399,231 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 29,798 Professional Services 2,861,834 Grants, Subsidies, Contract Assistance 89,958,289 Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Professional Services	557,230
Employee Compensation and Benefits Maintenance, Supplies and Equipment 97,855,545 Office and Administrative 32,411,734 Professional Services 58,279,908 Grants, Subsidies, Contract Assistance Interdepartmental Service Agreements (ISA) Subtotal Highway 377,986,131 Planning and Enterprise Services Employee Compensation and Benefits 55,519,196 Maintenance, Supplies and Equipment 11,050,612 Office and Administrative 25,469,979 Professional Services Interdepartmental Service Agreements (ISA) Subtotal Planning and Enterprise Services 19,719,814 Construction 35,000 Grants, Subsidies, Contract Assistance Interdepartmental Service Agreements (ISA) Subtotal Planning and Enterprise Services Registry of Motor Vehicles Employee Compensation and Benefits Maintenance, Supplies and Equipment 1,442,255 Office and Administrative 14,037,193 Professional Services Interdepartmental Service Agreements (ISA) 3,062,467 Subtotal Registry of Motor Vehicles Employee Compensation and Benefits 1,442,255 Office and Administrative 14,037,193 Professional Services Interdepartmental Service Agreements (ISA) 3,062,467 Subtotal Registry of Motor Vehicles Employee Compensation and Benefits 1,399,231 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 29,798 Professional Services 2,861,834 Grants, Subsidies, Contract Assistance 89,958,289 Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Subtotal Aeronautics	2,327,863
Maintenance, Supplies and Equipment 97,855,545 Office and Administrative 32,411,734 Professional Services 58,279,908 Grants, Subsidies, Contract Assistance 1,292,530 Interdepartmental Service Agreements (ISA) 2,700,906 Subtotal Highway 377,986,131 Planning and Enterprise Services Employee Compensation and Benefits 55,519,196 Maintenance, Supplies and Equipment 11,050,612 Office and Administrative 25,469,979 Professional Services 19,719,814 Construction 35,000 Grants, Subsidies, Contract Assistance 3,542,381 Interdepartmental Service Agreements (ISA) 5,009,047 Subtotal Planning and Enterprise Services 120,346,028 Registry of Motor Vehicles Employee Compensation and Benefits 63,769,880 Maintenance, Supplies and Equipment 1,442,255 Office and Administrative 14,037,193 Professional Services 121,180,499 Interdepartmental Service Agreements (ISA) 3,062,467 Subtotal Registry of Motor Vehicles 103,492,295 Rail and Transit Employee Compensation and Benefits 1,399,231 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 29,798 Professional Services 2,861,834 Grants, Subsidies, Contract Assistance 89,958,289 Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Highway	
Office and Administrative 32,411,734 Professional Services 58,279,908 Grants, Subsidies, Contract Assistance 1,292,530 Interdepartmental Service Agreements (ISA) 2,700,906 Subtotal Highway 377,986,131 Planning and Enterprise Services Employee Compensation and Benefits 55,519,196 Maintenance, Supplies and Equipment 11,050,612 Office and Administrative 25,469,979 Professional Services 19,719,814 Construction 35,000 Grants, Subsidies, Contract Assistance 3,542,381 Interdepartmental Service Agreements (ISA) 5,009,047 Subtotal Planning and Enterprise Services 120,346,028 Registry of Motor Vehicles Employee Compensation and Benefits 63,769,880 Maintenance, Supplies and Equipment 1,442,255 Office and Administrative 14,037,193 Professional Services 21,180,499 Interdepartmental Service Agreements (ISA) 3,062,467 Subtotal Registry of Motor Vehicles 103,492,295 Rail and Transit Employee Compensation and Benefits 1,399,231 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 29,798 Professional Services 2,861,834 Grants, Subsidies, Contract Assistance 89,958,289 Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Employee Compensation and Benefits	185,445,508
Professional Services 58,279,908 Grants, Subsidies, Contract Assistance 1,292,530 Interdepartmental Service Agreements (ISA) 2,700,906 Subtotal Highway 377,986,131 Planning and Enterprise Services Employee Compensation and Benefits 55,519,196 Maintenance, Supplies and Equipment 11,050,612 Office and Administrative 25,469,979 Professional Services 19,719,814 Construction 35,000 Grants, Subsidies, Contract Assistance 3,542,381 Interdepartmental Service Agreements (ISA) 5,009,047 Subtotal Planning and Enterprise Services 120,346,028 Registry of Motor Vehicles Employee Compensation and Benefits 63,769,880 Maintenance, Supplies and Equipment 1,442,255 Office and Administrative 14,037,193 Professional Services 21,180,499 Interdepartmental Service Agreements (ISA) 3,062,467 Subtotal Registry of Motor Vehicles 103,492,295 Rail and Transit 2,509,183 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 29,798 Professional Services 2,861,834 Grants, Subsidies, Contract Assistance 89,958,289 Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Maintenance, Supplies and Equipment	97,855,545
Grants, Subsidies, Contract Assistance I, 292,530 Interdepartmental Service Agreements (ISA) Subtotal Highway 377,986,131 Planning and Enterprise Services Employee Compensation and Benefits Office and Administrative 25,469,979 Professional Services Interdepartmental Service Agreements (ISA) Subsidies, Contract Assistance Interdepartmental Service Agreements (ISA) Subtotal Planning and Enterprise Services Employee Compensation and Benefits Signal Services Interdepartmental Service Agreements (ISA) Subtotal Planning and Enterprise Services Employee Compensation and Benefits Employee Compensation and Benefits Maintenance, Supplies and Equipment Interdepartmental Services Interdepartmental Services Interdepartmental Services Interdepartmental Service Agreements (ISA) Subtotal Registry of Motor Vehicles Employee Compensation and Benefits Maintenance, Supplies and Equipment Interdepartmental Service Agreements (ISA) Subtotal Registry of Motor Vehicles Employee Compensation and Benefits Interdepartmental Service Agreements (ISA) Subtotal Registry of Motor Vehicles Employee Compensation and Benefits Subtotal Registry of Motor Vehicles Employee Compensation and Benefits Interdepartmental Service Agreements (ISA) Office and Administrative 29,798 Professional Services 2,861,834 Grants, Subsidies, Contract Assistance 39,958,289 Interdepartmental Service Agreements (ISA) Total Rail and Transit 98,477,158	Office and Administrative	32,411,734
Interdepartmental Service Agreements (ISA) 2,700,906 Subtotal Highway 377,986,131 Planning and Enterprise Services Employee Compensation and Benefits 55,519,196 Maintenance, Supplies and Equipment 11,050,612 Office and Administrative 25,469,979 Professional Services 119,719,814 Construction 35,000 Grants, Subsidies, Contract Assistance 3,542,381 Interdepartmental Service Agreements (ISA) 5,009,047 Subtotal Planning and Enterprise Services 120,346,028 Registry of Motor Vehicles Employee Compensation and Benefits 63,769,880 Maintenance, Supplies and Equipment 1,442,255 Office and Administrative 14,037,193 Professional Services 121,180,499 Interdepartmental Service Agreements (ISA) 3,062,467 Subtotal Registry of Motor Vehicles 103,492,295 Rail and Transit Employee Compensation and Benefits 1,399,231 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 29,798 Professional Services 2,861,834 Grants, Subsidies, Contract Assistance 89,958,289 Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Professional Services	58,279,908
Subtotal Highway Planning and Enterprise Services Employee Compensation and Benefits Maintenance, Supplies and Equipment Office and Administrative Professional Services Interdepartmental Service Agreements (ISA) Subtotal Planning and Enterprise Services Employee Compensation and Benefits So,000,047 Subtotal Planning and Enterprise Services Employee Compensation and Benefits Maintenance, Supplies and Equipment 1,442,255 Office and Administrative Professional Services Interdepartmental Service Agreements (ISA) Subtotal Planning and Enterprise Services Employee Compensation and Benefits Maintenance, Supplies and Equipment 1,442,255 Office and Administrative Interdepartmental Service Agreements (ISA) Subtotal Registry of Motor Vehicles Employee Compensation and Benefits Subtotal Registry of Motor Vehicles Professional Service Registry of Motor Vehicles 103,492,295 Rail and Transit Employee Compensation and Benefits Ajog,231 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 29,798 Professional Services 2,861,834 Grants, Subsidies, Contract Assistance 89,958,289 Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Grants, Subsidies, Contract Assistance	1,292,530
Employee Compensation and Benefits Employee Compensation and Benefits Maintenance, Supplies and Equipment Office and Administrative Professional Services 19,719,814 Construction Grants, Subsidies, Contract Assistance Interdepartmental Service Agreements (ISA) Subtotal Planning and Enterprise Services Employee Compensation and Benefits Maintenance, Supplies and Equipment 1,442,255 Office and Administrative Professional Services Interdepartmental Service Agreements (ISA) Subtotal Registry of Motor Vehicles Employee Compensation and Benefits Agriculture 1,442,255 Office and Administrative Professional Services Interdepartmental Service Agreements (ISA) Subtotal Registry of Motor Vehicles Employee Compensation and Benefits Agriculture 1,399,231 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 29,798 Professional Services 2,861,834 Grants, Subsidies, Contract Assistance 89,958,289 Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Interdepartmental Service Agreements (ISA)	2,700,906
Employee Compensation and Benefits55,519,196Maintenance, Supplies and Equipment11,050,612Office and Administrative25,469,979Professional Services19,719,814Construction35,000Grants, Subsidies, Contract Assistance3,542,381Interdepartmental Service Agreements (ISA)5,009,047Subtotal Planning and Enterprise Services120,346,028Registry of Motor VehiclesEmployee Compensation and Benefits63,769,880Maintenance, Supplies and Equipment1,442,255Office and Administrative14,037,193Professional Services21,180,499Interdepartmental Service Agreements (ISA)3,062,467Subtotal Registry of Motor Vehicles103,492,295Rail and Transit1,399,231Employee Compensation and Benefits1,399,231Maintenance, Supplies and Equipment4,156,432Office and Administrative29,798Professional Services2,861,834Grants, Subsidies, Contract Assistance89,958,289Interdepartmental Service Agreements (ISA)71,573Total Rail and Transit98,477,158	Subtotal Highway	377,986,131
Maintenance, Supplies and Equipment11,050,612Office and Administrative25,469,979Professional Services19,719,814Construction35,000Grants, Subsidies, Contract Assistance3,542,381Interdepartmental Service Agreements (ISA)5,009,047Subtotal Planning and Enterprise Services120,346,028Registry of Motor VehiclesEmployee Compensation and Benefits63,769,880Maintenance, Supplies and Equipment1,442,255Office and Administrative14,037,193Professional Services21,180,499Interdepartmental Service Agreements (ISA)3,062,467Subtotal Registry of Motor Vehicles103,492,295Rail and Transit1,399,231Maintenance, Supplies and Equipment4,156,432Office and Administrative29,798Professional Services2,861,834Grants, Subsidies, Contract Assistance89,958,289Interdepartmental Service Agreements (ISA)71,573Total Rail and Transit98,477,158	Planning and Enterprise Services	
Office and Administrative 25,469,979 Professional Services 19,719,814 Construction 35,000 Grants, Subsidies, Contract Assistance 3,542,381 Interdepartmental Service Agreements (ISA) 5,009,047 Subtotal Planning and Enterprise Services 120,346,028 Registry of Motor Vehicles Employee Compensation and Benefits 63,769,880 Maintenance, Supplies and Equipment 1,442,255 Office and Administrative 14,037,193 Professional Services 21,180,499 Interdepartmental Service Agreements (ISA) 3,062,467 Subtotal Registry of Motor Vehicles 103,492,295 Rail and Transit Employee Compensation and Benefits 1,399,231 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 29,798 Professional Services 2,861,834 Grants, Subsidies, Contract Assistance 89,958,289 Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Employee Compensation and Benefits	55,519,196
Professional Services 19,719,814 Construction 35,000 Grants, Subsidies, Contract Assistance 3,542,381 Interdepartmental Service Agreements (ISA) 5,009,047 Subtotal Planning and Enterprise Services 120,346,028 Registry of Motor Vehicles Employee Compensation and Benefits 63,769,880 Maintenance, Supplies and Equipment 1,442,255 Office and Administrative 14,037,193 Professional Services 21,180,499 Interdepartmental Service Agreements (ISA) 3,062,467 Subtotal Registry of Motor Vehicles 103,492,295 Rail and Transit Employee Compensation and Benefits 1,399,231 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 29,798 Professional Services 2,861,834 Grants, Subsidies, Contract Assistance 89,958,289 Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Maintenance, Supplies and Equipment	11,050,612
Construction 35,000 Grants, Subsidies, Contract Assistance 3,542,381 Interdepartmental Service Agreements (ISA) 5,009,047 Subtotal Planning and Enterprise Services 120,346,028 Registry of Motor Vehicles Employee Compensation and Benefits 63,769,880 Maintenance, Supplies and Equipment 1,442,255 Office and Administrative 14,037,193 Professional Services 21,180,499 Interdepartmental Service Agreements (ISA) 3,062,467 Subtotal Registry of Motor Vehicles 103,492,295 Rail and Transit Employee Compensation and Benefits 1,399,231 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 29,798 Professional Services 2,861,834 Grants, Subsidies, Contract Assistance 89,958,289 Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Office and Administrative	25,469,979
Grants, Subsidies, Contract Assistance Interdepartmental Service Agreements (ISA) Subtotal Planning and Enterprise Services Registry of Motor Vehicles Employee Compensation and Benefits Maintenance, Supplies and Equipment Office and Administrative Interdepartmental Service Agreements (ISA) Subtotal Registry of Motor Vehicles Employee Compensation (ISA) Professional Services Interdepartmental Service Agreements (ISA) Subtotal Registry of Motor Vehicles Employee Compensation and Benefits Employee Compensation and Benefits Maintenance, Supplies and Equipment Office and Administrative Professional Services 2,861,834 Grants, Subsidies, Contract Assistance Interdepartmental Service Agreements (ISA) Total Rail and Transit 98,477,158	Professional Services	19,719,814
Interdepartmental Service Agreements (ISA) 5,009,047 Subtotal Planning and Enterprise Services 120,346,028 Registry of Motor Vehicles Employee Compensation and Benefits 63,769,880 Maintenance, Supplies and Equipment 1,442,255 Office and Administrative 14,037,193 Professional Services 21,180,499 Interdepartmental Service Agreements (ISA) 3,062,467 Subtotal Registry of Motor Vehicles 103,492,295 Rail and Transit Employee Compensation and Benefits 1,399,231 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 29,798 Professional Services 2,861,834 Grants, Subsidies, Contract Assistance 89,958,289 Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Construction	35,000
Subtotal Planning and Enterprise Services120,346,028Registry of Motor Vehicles63,769,880Employee Compensation and Benefits63,769,880Maintenance, Supplies and Equipment1,442,255Office and Administrative14,037,193Professional Services21,180,499Interdepartmental Service Agreements (ISA)3,062,467Subtotal Registry of Motor Vehicles103,492,295Rail and Transit1,399,231Employee Compensation and Benefits1,399,231Maintenance, Supplies and Equipment4,156,432Office and Administrative29,798Professional Services2,861,834Grants, Subsidies, Contract Assistance89,958,289Interdepartmental Service Agreements (ISA)71,573Total Rail and Transit98,477,158	Grants, Subsidies, Contract Assistance	3,542,381
Registry of Motor Vehicles63,769,880Employee Compensation and Benefits63,769,880Maintenance, Supplies and Equipment1,442,255Office and Administrative14,037,193Professional Services21,180,499Interdepartmental Service Agreements (ISA)3,062,467Subtotal Registry of Motor Vehicles103,492,295Rail and TransitEmployee Compensation and Benefits1,399,231Maintenance, Supplies and Equipment4,156,432Office and Administrative29,798Professional Services2,861,834Grants, Subsidies, Contract Assistance89,958,289Interdepartmental Service Agreements (ISA)71,573Total Rail and Transit98,477,158	Interdepartmental Service Agreements (ISA)	5,009,047
Employee Compensation and Benefits Maintenance, Supplies and Equipment 1,442,255 Office and Administrative 14,037,193 Professional Services 21,180,499 Interdepartmental Service Agreements (ISA) 3,062,467 Subtotal Registry of Motor Vehicles Rail and Transit Employee Compensation and Benefits 1,399,231 Maintenance, Supplies and Equipment Office and Administrative 29,798 Professional Services 2,861,834 Grants, Subsidies, Contract Assistance Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 63,769,880 1,442,255 10,442,255 103,499 21,180,499 2	Subtotal Planning and Enterprise Services	120,346,028
Maintenance, Supplies and Equipment Office and Administrative 11,442,255 Office and Administrative 114,037,193 Professional Services 21,180,499 Interdepartmental Service Agreements (ISA) 3,062,467 Subtotal Registry of Motor Vehicles 103,492,295 Rail and Transit Employee Compensation and Benefits 1,399,231 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 29,798 Professional Services 2,861,834 Grants, Subsidies, Contract Assistance Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Registry of Motor Vehicles	
Office and Administrative 14,037,193 Professional Services 21,180,499 Interdepartmental Service Agreements (ISA) 3,062,467 Subtotal Registry of Motor Vehicles 103,492,295 Rail and Transit Employee Compensation and Benefits 1,399,231 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 29,798 Professional Services 2,861,834 Grants, Subsidies, Contract Assistance 89,958,289 Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Employee Compensation and Benefits	63,769,880
Professional Services 21,180,499 Interdepartmental Service Agreements (ISA) 3,062,467 Subtotal Registry of Motor Vehicles 103,492,295 Rail and Transit Employee Compensation and Benefits 1,399,231 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 29,798 Professional Services 2,861,834 Grants, Subsidies, Contract Assistance 89,958,289 Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Maintenance, Supplies and Equipment	1,442,255
Interdepartmental Service Agreements (ISA) Subtotal Registry of Motor Vehicles Rail and Transit Employee Compensation and Benefits Maintenance, Supplies and Equipment Office and Administrative Professional Services Grants, Subsidies, Contract Assistance Interdepartmental Service Agreements (ISA) Total Rail and Transit 3,062,467 103,492,295 1,399,231 4,156,432 29,798 29,798 29,798 10,573 71,573 71,573	Office and Administrative	14,037,193
Subtotal Registry of Motor Vehicles Rail and Transit Employee Compensation and Benefits Maintenance, Supplies and Equipment Office and Administrative Professional Services Grants, Subsidies, Contract Assistance Interdepartmental Service Agreements (ISA) Total Rail and Transit 1,399,231 4,156,432 29,798 2,861,834 6,958,289 Interdepartmental Service Agreements (ISA) 71,573 78,477,158	Professional Services	21,180,499
Rail and Transit Employee Compensation and Benefits 1,399,231 Maintenance, Supplies and Equipment 4,156,432 Office and Administrative 29,798 Professional Services 2,861,834 Grants, Subsidies, Contract Assistance 89,958,289 Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Interdepartmental Service Agreements (ISA)	3,062,467
Employee Compensation and Benefits Maintenance, Supplies and Equipment Office and Administrative Professional Services Grants, Subsidies, Contract Assistance Interdepartmental Service Agreements (ISA) Total Rail and Transit 1,399,231 4,156,432 29,798 2,861,834 6,958,289 Interdepartmental Service Agreements (ISA) 71,573 78,477,158	Subtotal Registry of Motor Vehicles	103,492,295
Maintenance, Supplies and Equipment Office and Administrative Professional Services Crants, Subsidies, Contract Assistance Interdepartmental Service Agreements (ISA) Total Rail and Transit 4,156,432 29,798 2,861,834 89,958,289 Interdepartmental Service Agreements (ISA) 71,573 70tal Rail and Transit	Rail and Transit	
Office and Administrative 29,798 Professional Services 2,861,834 Grants, Subsidies, Contract Assistance 89,958,289 Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Employee Compensation and Benefits	1,399,231
Professional Services 2,861,834 Grants, Subsidies, Contract Assistance 89,958,289 Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Maintenance, Supplies and Equipment	4,156,432
Grants, Subsidies, Contract Assistance 89,958,289 Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Office and Administrative	29,798
Interdepartmental Service Agreements (ISA) 71,573 Total Rail and Transit 98,477,158	Professional Services	2,861,834
Total Rail and Transit 98,477,158	Grants, Subsidies, Contract Assistance	89,958,289
	Interdepartmental Service Agreements (ISA)	71,573
TOTAL OPERATING EXPENSE BY DIVISION 702,629,474	Total Rail and Transit	98,477,158
	TOTAL OPERATING EXPENSE BY DIVISION	702,629,474

Massachusetts Department of Transportation Operating Revenue and Expense by Sub fund - BFY2019

REVENUE Toll Revenue	Operating	Turnpike	System				
Toll Revenue			эузгенн	Tobin	Federal Grants	MVITF	Total
	-	192,071,848	238,315,637	43,793,444	-	-	474,180,929
Operating Revenue	28,035,337	-	-	-	-	-	28,035,337
Commonwealth Transfers	458,272,492	-	125,000,000	-	-	-	583,272,492
Federal Grants	-	-	-	-	16,944,357	-	16,944,357
Motor Vehicle Inspection Trust Fund	-	-	-	-	-	57,881,783	57,881,783
Investment Income	3,800,725	4,982,878	13,834,969	2,988,878	-	309,801	25,917,251
Total Revenues	490,108,553	197,054,726	377,150,606	46,782,322	16,944,357	58,191,584	1,186,232,148
OPERATING EXPENDITURES							
Employees Compensation and Benefits	227,519,420	31,147,312	42,160,775	1,989,868	908,924	4,027,145	307,753,443
Maintenance, Supplies and Equipment	91,385,157	7,554,197	11,088,861	431,413	4,155,618	-	114,615,246
Office and Administrative	40,434,172	7,895,641	22,868,969	728,392	9,246	52,889	71,989,308
Professional Services	33,304,105	22,595,822	33,816,703	3,359,171	3,092,570	6,430,913	102,599,284
Construction	35,000	-	-	-	-	-	35,000
Grants, Subsidies, Contract Assistance	84,341,260	-	500,000	1,241,980	8,709,960	-	94,793,200
Interdepartmental Service Agreements (ISA)	5,668,346	642,230	1,149,655	249,722	71,573	3,062,467	10,843,993
Total Operating Expenditures	482,687,460	69,835,202	111,584,962	8,000,546	16,947,891	13,573,414	702,629,474
DEBT SERVICE							
Principal	-	-	41,098,478	-	-	-	41,098,478
Interest		-	107,570,999	-	-	-	107,570,999
Total Debt Service	-	-	148,669,477	-	-	-	148,669,477
Total Operating Expenses and Debt Service	482,687,460	69,835,202	260,254,438	8,000,546	16,947,891	13,573,414	851,298,951
Excess (deficit) Revenue over Expense before OFSU	7,421,093	127,219,524	116,896,167	38,781,776	(3,534)	44,618,170	334,933,197
Other Financing Sources/Uses (OFSU)							
Interfund Transfer In / (Out)	47,830,149	-	126,168	-	-	(47,956,318)	-
Reserves	42,004,249	-	-,	-	-	3,338,148	45,342,397
Transfer Out to Capital	(74,150,083)	(37,582,543)	(68,942,310)	(19,773,020)	_	-	(200,447,956)
Total Other Financing Sources/Uses	15,684,315	(37,582,543)	(68,816,142)	(19,773,020)	-	(44,618,170)	(155,105,559)
Net Revenue (Expense)	23,105,409	89,636,981	48,080,026	19,008,757	(3,534)	-	179,827,639

Massachusetts Department of Transportation Capital Sources and Uses - BFY2019

CAPITAL SOURCES	Total
General Obligation (GO) Debt / Special Obligation (SOB) / Grant	
Anticipation Notes (GANS)	1,247,617,458
Federal Reimbursement	511,875,890
Toll Paygo	126,297,873
Non-Toll Paygo	38,704,943
Transportation Infrastructure & Development Fund (Gaming)	1,601,849
Central Artery Repair and Maintenance Trust	9,435,791
Transportation Infrastructure Fund	3,907
Defeased Debt (Chapter 27 Non-budgetary)	1,000
TOTAL SOURCES	1,935,538,710
CAPITAL USES	
Aeronautics	
Grants, Subsidies, Contract Assistance	18,347,942
Maintenance, Supplies, and Equipment	1,421,155
Professional Services	1,420,872
Subtotal Aeronautics	21,189,969
Highway	
Construction	851,724,634
Eminent Domain Acquisition and Relocation	9,346,324
Employee Compensation and Benefits	86,693,396
Grants, Subsidies, Contract Assistance	225,951,605
Interdepartmental Service Agreements (ISA)	11,270,267
Maintenance, Supplies, and Equipment	95,331,583
Office and Administrative	1,045,445
Professional Services	138,984,197
Subtotal Highway	1,420,347,450
Planning and Enterprise Services	
Construction	60,000
Employee Compensation and Benefits	2,950,244
Grants, Subsidies, Contract Assistance	49,132,588
Interdepartmental Service Agreements (ISA)	7,981,726
Maintenance, Supplies, and Equipment	12,390,362
Office and Administrative	1,175,320
Professional Services	24,262,710
Subtotal Planning and Enterprise Services	97,952,950
Registry of Motor Vehicles	
Maintenance, Supplies, and Equipment	1,126,839
Professional Services	323,591
Subtotal Registry of Motor Vehicles	1,450,430
Rail and Transit	
Construction	192,222,275
Eminent Domain Acquisition and Relocation	2,889,598
Grants, Subsidies, Contract Assistance	95,135,204
Maintenance, Supplies, and Equipment	60,821,435

Office and Administrative	227,725
Professional Services	43,301,674
Subtotal Rail and Transit	394,597,911
TOTAL CAPITAL USES BY DIVISION	1,935,538,710

Massachusetts Department of Transportation Capital Uses by Program - BFY2019

CAPITAL USES BY PROGRAM*:	Total
Accelerated Bridge Program	82,312,389
Central Artery Project	3,907
Central Artery Repair and Maintenance	9,435,791
Chapter 90	206,817,730
Federal Aid Interstate	52,597
Federal Aid Interstate/Non-Interstate	439,786,506
Federal Aid Non-Interstate	181,766,063
Gaming Funded Projects	1,601,849
Intermodal	8,563,703
Non Federally Aided Statewide Road and Bridge	351,722,547
Non-Federally Aided Aeronautics	20,990,997
Non-Federally Aided Mobility Assistance Program	4,498,683
Non-Federally Aided Other	20,621,230
Non-Federally Aided Rail and Transit	366,601,847
Non-Federally Aided Regional Transit Authority Capital Assistance	30,014,822
Non-Federally Aided Registry	2,763,512
Non-Federally Aided Seaport Council	42,981,726
Paygo (Metropolitan Highway System)	68,942,310
Paygo (Tobin Bridge)	19,773,020
Paygo (Western Turnpike)	37,582,543
Paygo (Non-Toll)	38,704,938
TOTAL CAPITAL USES BY PROGRAM	1,935,538,710

^{*}Please note that certain programmatic expense categories listed above may be used by more than one of the DOT Divisions listed on page 8.

Massachusetts Department of Transportation Commonwealth Transportation Fund Revenue - BFY2019

COMMONWEALTH TRANSPORTATION FUND (CTF) REVENUE*	Total
Citable Motor Vehicle Inspections Collections	4,165,006
Diesel Fuel Excise Tax	95,104,366
Driver Vehicle Data/Records Fees	23,182,529
Gasoline Excise Tax	672,866,343
Gasoline License Fee	23,801
Grant/Loan Repayment	92,943
Highway Fines	71,146
International Fuel Tax Agreement License Fee	316,301
Jet Fuel Excise Tax	662,344
Merit Rating Board Assessments	9,768,209
Miscellaneous	1
Motor Carrier (88.24)	5,818,798
Motor Vehicle Inspection Fees	283,581
Motor Vehicle License Fees	91,316,959
Motor Vehicle Registration Fees	339,246,371
Motor Vehicle Sales Tax	582,904,358
Motor Vehicle Title Fees	98,616,026
Operating Transfers	124,065,633
Operating Transfers - Category 1 Gaming Revenue	14,671,251
Parking Ticket Surcharge on Rental Cars	12,834,560
Reducible Load Permits	10,615,648
Registry Fees	40,360,771
Spec/Motor License Fee	23,250
Underground Storage Tank Cleanup Fee	48,704,477
TOTAL CTF REVENUE	2,175,714,672

* Note

The Commonwealth Transportation Fund (Fund 0103) partially funds the Massachusetts Transportation Trust Fund (Fund 0044). This funding is included in the Commonwealth Transfers line in the Operating Revenue and Expense report presented on page 3.

The Commonwealth Transportation Fund (CTF) is not owned by MassDOT and all operations of the CTF are reported in the Commonwealth Comprehensive Annual Financial Report (CAFR). The amount reported above is based on collected earned revenue in the Commonwealth's accounting system (MMARS).

Massachusetts Department of Transportation Federal Grant Revenue BFY2019

	Total
Federal Motor Carrier Safety Administration (FMCSA)	
Commercial Vehicle Info Systems	96,412
Enhancing Information	134,875
Subtotal FMCSA	231,286
Federal Rail Administration (FRA)	
Boston South Station Expansion	1,865,373
Patriot Corridor	226,579
Subtotal FRA	2,091,952
Federal Transit Administration (FTA)	
Jobs Access/Reverse Commute	83,039
New Freedom Program	75,214
Section 16B2 Elderly Handicapped	6,065,862
Section 18 Rural Public Transportation	4,251,874
Section 8 Planning Grant	3,386,217
Transit Grant Bus and Bus Facilities	758,913
Subtotal FTA	14,621,119
TOTAL FEDERAL GRANT REVENUE	16,944,357

MASSACHUSETTS BAY TRANSPORTATION AUTHORITY

(A Component Unit of the Massachusetts Department of Transportation)

DRAFT Statement of Revenue, Expenses, and Changes in Net Position *DRAFT*

Year ended June 30, 2019

(Dollars in thousands)

Operating revenue: \$ 671,701 Other 105,499 Total operating revenue 777,191 Operating expenses: Wages and related employee benefits: 486,762 Wages Medical and dental insurance 56,819 Other postemployment benefits 154,838 Health and welfare expenditures 251,471 Social security taxes 42,521 Workers' compensation 12,240 Other operating expenses: 969 Capitalized costs 18,194 Total wages and related employee benefits 3995,653 Other operating expenses: 307,995 Other operating expenses: 307,995 Other operating expenses: 307,995 Injuries and damages 16,279 Other operating expenses: 307,995 Commuter railiroad and local subsidy expenses (note 12) 549,600 Other 54,600 Total operating expenses 2,245,907 Operating loss 1,046,274 Nonoperating revenue (expense): 1,052,010 Deficiated olcal assesstance recomonwealth		_	2019
Newerue from transportation Other \$ 671,701 105,490 Other 105,490 Total operating revenue 777,191 Operating expenses: 777,191 Wages and related employee benefits: 486,762 Wages 486,762 Medical and dental insurance 56,819 Other postemployment benefits 15,385 Health and welfare expenditures 12,500 Pensions 251,471 Social security taxes 42,521 Worker's compensation 12,420 Other 969 Capitalized costs (18,194) Total wages and related employee benefits 999,653 Other operating expenses: 999,653 Depreciation and amortization 364,229 Materials, supplies, and services 307,956 Injuries and damages 16,279 Commuter railroad and local subsidy expenses (note 12) 549,600 Other 2,245,907 Operating expenses 2,245,907 Operating pevenue (expense): 1,246,254 Nonoperating revenue (expense): 1,032,0	Operating revenue:		
Total operating revenue 777,191 Operating expenses: 777,191 Wages and related employee benefits: 486,762 Medical and dental insurance 56,819 Other postemployment benefits 12,305 Health and welfare expenditures 12,500 Pensions 251,471 Social security taxes 42,521 Workers' compensation 12,420 Other 969 Capitalized costs (18,194) Total wages and related employee benefits 999,653 Other operating expenses: 999,653 Other operating expenses: 999,653 Observation and amortization 364,229 Materials, supplies, and services 307,996 Injuries and damages 16,279 Commuter railroad and local subsidy expenses (note 12) 549,600 Other 8,150 Total other operating expenses 2,245,907 Operating floss (1,468,716) Nonoperating revenue (expense): 1,053,201 Dedicated sales stax revenue (note 4) 1,053,201 Other nonoperati	· · · · · ·	\$	671,701
Operating expenses: 486,762 Wages and related employee benefits: 486,762 Medical and dental insurance 56,819 Other postemployment benefits 154,385 Health and welfare expenditures 12,500 Pensions 251,471 Social security taxes 42,521 Workers' compensation 12,420 Other 969 Capitalized costs (18,194) Total wages and related employee benefits 999,653 Other operating expenses: 999,653 Other operating expenses: 307,996 Injuries and damages 16,279 Commuter railroad and local subsidy expenses (note 12) 549,600 Other 8,150 Total other operating expenses 2,245,907 Operating revenue (expenses): 2,245,907 Operating revenue (expense): 1,053,201 Dedicated sales tax revenue (note 4) 1,053,201 Contract assistance – Commonwealth of Massachusetts 172,102 Dedicated local assessments (note 4) 170,145 Other nonoperating income 46,844	Other	_	105,490
Wages and related employee benefits: 486,762 Medical and dental insurance 56,819 Other postemployment benefits 154,385 Health and welfare expenditures 12,500 Pensions 251,471 Social security taxes 42,521 Workers' compensation 12,420 Other 969 Capitalized costs (18,194) Total wages and related employee benefits 999,653 Other operating expenses: 2 Depreciation and amortization 364,229 Materials, supplies, and services 307,996 Injuries and damages 16,279 Commuter raliroad and local subsidy expenses (note 12) 549,600 Other 8,150 Total other operating expenses 1,246,254 Total operating expenses 1,246,254 Total operating expenses 1,246,254 Total operating expenses 1,246,254 Total operating revenue (mote 4) 1,053,201 Contract assistance — Commonwealth of Massachusetts 172,102 Dedicated sales tax revenue (note 4) 1,053,201 <td>Total operating revenue</td> <td>_</td> <td>777,191</td>	Total operating revenue	_	777,191
Wages and related employee benefits: 486,762 Medical and dental insurance 56,819 Other postemployment benefits 154,385 Health and welfare expenditures 12,500 Pensions 251,471 Social security taxes 42,521 Workers' compensation 12,420 Other 969 Capitalized costs (18,194) Total wages and related employee benefits 999,653 Other operating expenses: 2 Depreciation and amortization 364,229 Materials, supplies, and services 307,996 Injuries and damages 16,279 Commuter raliroad and local subsidy expenses (note 12) 549,600 Other 8,150 Total other operating expenses 1,246,254 Total operating expenses 1,246,254 Total operating expenses 1,246,254 Total operating expenses 1,246,254 Total operating revenue (mote 4) 1,053,201 Contract assistance — Commonwealth of Massachusetts 172,102 Dedicated sales tax revenue (note 4) 1,053,201 <td>Operating expenses:</td> <td></td> <td></td>	Operating expenses:		
Medical and dental insurance 56,819 Other postemployment benefits 154,335 Health and welfare expenditures 12,500 Pensions 251,471 Social security taxes 42,521 Workers' compensation 12,402 Other 969 Capitalized costs (18,194) Total wages and related employee benefits 999,653 Other operating expenses: 364,229 Materials, supplies, and services 307,996 Injuries and damages 16,279 Commuter railroad and local subsidy expenses (note 12) 549,600 Other 8,150 Total other operating expenses 1,246,254 Total operating expenses 2,245,907 Operating loss 1,1,468,716 Nonoperating revenue (expense): 1,053,201 Dedicated sales tax revenue (note 4) 1,053,201 Contract assistance — Commonwealth of Massachusetts 172,102 Dedicated local assessments (note 4) 170,145 Other nonoperating income 46,844 Interest expense (235,721)			
Other postemployment benefits 154,385 Health and welfare expenditures 12,500 Pensions 251,471 Social security taxes 42,521 Workers' compensation 12,420 Other 969 Capitalized costs (18,194) Total wages and related employee benefits 999,653 Other operating expenses: 364,229 Materials, supplies, and services 307,996 Injuries and damages 16,279 Commuter railroad and local subsidy expenses (note 12) 549,600 Other 8,150 Total other operating expenses 1,246,254 Total operating expenses 2,245,907 Operating loss 1,053,201 Contract assistance – Commonwealth of Massachusetts 172,102 Dedicated sales tax revenue (note 4) 1,053,201 Contract assistance – Commonwealth of Massachusetts 172,102 Dedicated local assessments (note 4) 1,053,201 Cother nonoperating income 46,844 Interest expense (235,721) Nonoperating revenue, net 1,246,208 <	Wages		486,762
Health and welfare expenditures 12,500 Pensions 251,471 Social security taxes 42,521 Workers' compensation 12,420 Other 968 Capitalized costs (18,194) Total wages and related employee benefits 999,653 Other operating expenses: 364,229 Materials, supplies, and services 307,996 Injuries and damages 16,279 Commuter railroad and local subsidy expenses (note 12) 549,600 Other 2,245,907 Compariting expenses 2,245,907 Operating loss 1,468,716 Nonoperating revenue (expense): 12,246,254 Dedicated sales tax revenue (note 4) 1,053,201 Contract assistance – Commonwealth of Massachusetts 172,102 Dedicated local assessments (note 4) 170,145 Other nonoperating income 46,844 Interest expense (235,721) Nonoperating revenue, net 1,246,208 Loss before capital grants and contributions (225,508) Capital grants and contributions 684,275 <td></td> <td></td> <td>,</td>			,
Pensions 251,471 Social security taxes 42,521 Workers' compensation 12,420 Other 969 Capitalized costs (18,194) Total wages and related employee benefits 999,653 Other operating expenses: 999,653 Depreciation and amortization 364,229 Materials, supplies, and services 307,996 Injuries and damages 16,279 Commuter railroad and local subsidy expenses (note 12) 549,600 Other 8,150 Total other operating expenses 1,246,254 Total operating expenses 2,245,907 Operating loss (1,468,716) Nonoperating revenue (expense): 10,053,201 Dedicated sales tax revenue (note 4) 1,053,201 Contract assistance – Commonwealth of Massachusetts 170,145 Dedicated local assessments (note 4) 170,145 Other nonoperating income 46,844 Interest expense (235,721) Nonoperating revenue, net 1,246,208 Loss before capital grants and contributions 684,275			
Social security taxes 42,521 Workers' compensation 12,420 Other 969 Capitalized costs (18,194) Total wages and related employee benefits 999,653 Other operating expenses: 362,229 Depreciation and amortization 364,229 Materials, supplies, and services 307,996 Injuries and damages 16,279 Commuter railroad and local subsidy expenses (note 12) 549,600 Other 549,600 Other 1,246,254 Total other operating expenses 1,246,254 Total operating expenses 1,246,254 Total operating expenses 1,246,254 Total operating expenses 1,246,254 Total operating expenses 1,246,254 Contract assistance – Commonwealth of Massachusetts 170,145 Obedicated local assessments (note 4) 170,145 Other nonoperating income 46,844 Interest expense (235,721) Nonoperating revenue, net 1,246,208 Loss before capital grants and contributions (222,508) <tr< td=""><td>·</td><td></td><td></td></tr<>	·		
Workers' compensation 12,420 Other 969 Capitalized costs (18,194) Total wages and related employee benefits 999,653 Other operating expenses: 999,653 Depreciation and amortization 364,229 Materials, supplies, and services 307,996 Injuries and damages 16,279 Commuter railroad and local subsidy expenses (note 12) 549,600 Other 8,150 Total other operating expenses 1,246,254 Total operating expenses 2,245,907 Operating loss (1,468,716) Nonoperating revenue (expense): 10,000 Dedicated sales tax revenue (note 4) 1,053,201 Contract assistance – Commonwealth of Massachusetts 172,102 Dedicated local assessments (note 4) 170,145 Other nonoperating income 46,844 Interest income 39,637 Interest expense (235,721) Nonoperating revenue, net 1,246,208 Loss before capital grants and contributions (222,508) Capital grants and contributions 684,27			
Other Capitalized costs (18,194) Total wages and related employee benefits 999,653 Other operating expenses: 599,653 Depreciation and amortization 364,229 Materials, supplies, and services 307,996 Injuries and damages 16,279 Commuter railroad and local subsidy expenses (note 12) 549,600 Other 8,150 Total other operating expenses 1,246,254 Total operating expenses 2,245,907 Operating loss (1,468,716) Nonoperating revenue (expense): 1 Dedicated sales tax revenue (note 4) 1,053,201 Contract assistance – Commonwealth of Massachusetts 172,102 Dedicated local assessments (note 4) 170,145 Other nonoperating income 46,844 Interest income 39,637 Interest expense (235,721) Nonoperating revenue, net 1,246,208 Loss before capital grants and contributions (222,508) Capital grants and contributions 684,275 Increase in net position 46,767 Beginning of year, ne	,		
Capitalized costs (18,194) Total wages and related employee benefits 999,653 Other operating expenses: 364,229 Depreciation and amortization 364,229 Materials, supplies, and services 307,996 Injuries and damages 16,279 Commuter railroad and local subsidy expenses (note 12) 549,600 Other 8,150 Total other operating expenses 1,246,254 Total operating expenses 2,245,907 Operating loss (1,468,716) Nonoperating revenue (expense): 1,053,201 Dedicated sales tax revenue (note 4) 1,053,201 Contract assistance – Commonwealth of Massachusetts 172,102 Dedicated local assessments (note 4) 170,145 Other nonoperating income 46,844 Interest expense (235,721) Nonoperating revenue, net 1,246,208 Loss before capital grants and contributions (222,508) Capital grants and contributions 684,275 Increase in net position 461,767 Beginning of year, net position 2,013,488 <td< td=""><td>\cdot</td><td></td><td></td></td<>	\cdot		
Other operating expenses: 364,229 Depreciation and amortization 364,229 Materials, supplies, and services 307,996 Injuries and damages 16,279 Commuter railroad and local subsidy expenses (note 12) 549,600 Other 8,150 Total other operating expenses 1,246,254 Total operating expenses 2,245,907 Operating loss (1,468,716) Nonoperating revenue (expense): 1 Dedicated sales tax revenue (note 4) 1,053,201 Contract assistance – Commonwealth of Massachusetts 172,102 Dedicated local assessments (note 4) 170,145 Other nonoperating income 46,844 Interest income 39,637 Interest expense (235,721) Nonoperating revenue, net 1,246,208 Loss before capital grants and contributions (222,508) Capital grants and contributions 684,275 Increase in net position 461,767 Beginning of year, net position 2,013,488 Impact of adoption of GASB No. 75 (Note 2(v))			
Depreciation and amortization Materials, supplies, and services 307,996 Injuries and damages 16,279 Commuter railroad and local subsidy expenses (note 12) 549,600 Other 8,150 16,279 S49,600 Other 8,150 Total other operating expenses 1,246,254 1,246,254 Total operating expenses 2,245,907 Operating loss (1,468,716) 2,245,907 Nonoperating revenue (expense): Dedicated sales tax revenue (note 4) 1,053,201 1,053,201 Contract assistance – Commonwealth of Massachusetts 172,102 170,145 Other nonoperating income 40 1,000 flore nonoperating income 40,844 170,145 Other nonoperating revenue, net 40,844 39,637 Interest expense 2,235,721 2,235,721 Nonoperating revenue, net 5,246,208 1,246,208 Loss before capital grants and contributions 2,203,721 684,275 Increase in net position 46,256,256 461,767 Beginning of year, net position 46,258, No. 75 (Note 2(v)) 2,013,488	Total wages and related employee benefits		999,653
Depreciation and amortization Materials, supplies, and services 307,996 Injuries and damages 16,279 Commuter railroad and local subsidy expenses (note 12) 549,600 Other 8,150 16,279 S49,600 Other 8,150 Total other operating expenses 1,246,254 1,246,254 Total operating expenses 2,245,907 Operating loss (1,468,716) 2,245,907 Nonoperating revenue (expense): Dedicated sales tax revenue (note 4) 1,053,201 1,053,201 Contract assistance – Commonwealth of Massachusetts 172,102 170,145 Other nonoperating income 40 1,000 flore nonoperating income 40,844 170,145 Other nonoperating revenue, net 40,844 39,637 Interest expense 2,235,721 2,235,721 Nonoperating revenue, net 5,246,208 1,246,208 Loss before capital grants and contributions 2,203,721 684,275 Increase in net position 46,256,256 461,767 Beginning of year, net position 46,258, No. 75 (Note 2(v)) 2,013,488	Other operating expenses:		
Materials, supplies, and services 307,996 Injuries and damages 16,279 Commuter railroad and local subsidy expenses (note 12) 549,600 Other 8,150 Total other operating expenses 1,246,254 Total operating expenses 2,245,907 Operating loss (1,468,716) Nonoperating revenue (expense): 1 Dedicated sales tax revenue (note 4) 1,053,201 Contract assistance – Commonwealth of Massachusetts 172,102 Dedicated local assessments (note 4) 170,145 Other nonoperating income 46,844 Interest expense (235,721) Nonoperating revenue, net 1,246,208 Loss before capital grants and contributions (222,508) Capital grants and contributions 684,275 Increase in net position 461,767 Beginning of year, net position 2,013,488 Impact of adoption of GASB No. 75 (Note 2(v))			364,229
Commuter railroad and local subsidy expenses (note 12)549,600 8,150Other8,150Total other operating expenses1,246,254Total operating expenses2,245,907Operating loss(1,468,716)Nonoperating revenue (expense):1,053,201Dedicated sales tax revenue (note 4)1,053,201Contract assistance – Commonwealth of Massachusetts172,102Dedicated local assessments (note 4)170,145Other nonoperating income46,844Interest income39,637Interest expense(235,721)Nonoperating revenue, net1,246,208Loss before capital grants and contributions(222,508)Capital grants and contributions684,275Increase in net position461,767Beginning of year, net position2,013,488Impact of adoption of GASB No. 75 (Note 2(v))—————————————————————————————————			307,996
Other 8,150 Total other operating expenses 1,246,254 Total operating expenses 2,245,907 Operating loss (1,468,716) Nonoperating revenue (expense): *** Dedicated sales tax revenue (note 4) 1,053,201 Contract assistance – Commonwealth of Massachusetts 172,102 Dedicated local assessments (note 4) 170,145 Other nonoperating income 46,844 Interest income 39,637 Interest expense (235,721) Nonoperating revenue, net 1,246,208 Loss before capital grants and contributions (222,508) Capital grants and contributions 684,275 Increase in net position 461,767 Beginning of year, net position 2,013,488 Impact of adoption of GASB No. 75 (Note 2(v)) ————————————————————————————————————			16,279
Total other operating expenses 1,246,254 Total operating expenses 2,245,907 Operating loss (1,468,716) Nonoperating revenue (expense): Dedicated sales tax revenue (note 4) 1,053,201 Contract assistance – Commonwealth of Massachusetts 172,102 Dedicated local assessments (note 4) 170,145 Other nonoperating income 46,844 Interest income 39,637 Interest expense (235,721) Nonoperating revenue, net 1,246,208 Loss before capital grants and contributions (222,508) Capital grants and contributions 684,275 Increase in net position 461,767 Beginning of year, net position 2,013,488 Impact of adoption of GASB No. 75 (Note 2(v))			
Total operating expenses 2,245,907 Operating loss (1,468,716) Nonoperating revenue (expense): Dedicated sales tax revenue (note 4) 1,053,201 Contract assistance – Commonwealth of Massachusetts 172,102 Dedicated local assessments (note 4) 170,145 Other nonoperating income 46,844 Interest income 39,637 Interest expense (235,721) Nonoperating revenue, net 1,246,208 Loss before capital grants and contributions (222,508) Capital grants and contributions 684,275 Increase in net position 461,767 Beginning of year, net position 2,013,488 Impact of adoption of GASB No. 75 (Note 2(v))	Other	_	8,150
Operating loss(1,468,716)Nonoperating revenue (expense):1,053,201Dedicated sales tax revenue (note 4)1,053,201Contract assistance – Commonwealth of Massachusetts172,102Dedicated local assessments (note 4)170,145Other nonoperating income46,844Interest income39,637Interest expense(235,721)Nonoperating revenue, net1,246,208Loss before capital grants and contributions(222,508)Capital grants and contributions684,275Increase in net position461,767Beginning of year, net position2,013,488Impact of adoption of GASB No. 75 (Note 2(v))—————————————————————————————————	Total other operating expenses	_	1,246,254
Nonoperating revenue (expense): Dedicated sales tax revenue (note 4) Contract assistance – Commonwealth of Massachusetts Dedicated local assessments (note 4) Other nonoperating income Interest income Interest expense Nonoperating revenue, net Loss before capital grants and contributions Capital grants and contributions Capital grants and contributions Increase in net position Beginning of year, net position Impact of adoption of GASB No. 75 (Note 2(v)) 1,053,201	Total operating expenses	_	2,245,907
Dedicated sales tax revenue (note 4) Contract assistance – Commonwealth of Massachusetts Dedicated local assessments (note 4) Other nonoperating income Interest income Interest expense Nonoperating revenue, net Loss before capital grants and contributions Capital grants and contributions Capital grants and contributions Capital grants and contributions Beginning of year, net position Beginning of GASB No. 75 (Note 2(v)) 172,102 172,102 170,145	Operating loss	_	(1,468,716)
Dedicated sales tax revenue (note 4) Contract assistance – Commonwealth of Massachusetts Dedicated local assessments (note 4) Other nonoperating income Interest income Interest expense Nonoperating revenue, net Loss before capital grants and contributions Capital grants and contributions Capital grants and contributions Capital grants and contributions Beginning of year, net position Beginning of GASB No. 75 (Note 2(v)) 172,102 172,102 170,145	Nonoperating revenue (expense):		
Dedicated local assessments (note 4)170,145Other nonoperating income46,844Interest income39,637Interest expense(235,721)Nonoperating revenue, net1,246,208Loss before capital grants and contributions(222,508)Capital grants and contributions684,275Increase in net position461,767Beginning of year, net position2,013,488Impact of adoption of GASB No. 75 (Note 2(v))—————————————————————————————————	Dedicated sales tax revenue (note 4)		1,053,201
Other nonoperating income Interest income Interest expense Interest expense Nonoperating revenue, net Loss before capital grants and contributions Capital grants and contributions Increase in net position Beginning of year, net position Impact of adoption of GASB No. 75 (Note 2(v)) 46,844 (235,721) (223,721) (222,508) (2			,
Interest income 19,637 (235,721) Nonoperating revenue, net 1,246,208 Loss before capital grants and contributions (222,508) Capital grants and contributions 684,275 Increase in net position 461,767 Beginning of year, net position 2,013,488 Impact of adoption of GASB No. 75 (Note 2(v))	·		
Interest expense (235,721) Nonoperating revenue, net 1,246,208 Loss before capital grants and contributions (222,508) Capital grants and contributions 684,275 Increase in net position 461,767 Beginning of year, net position 2,013,488 Impact of adoption of GASB No. 75 (Note 2(v))	, ,		
Nonoperating revenue, net 1,246,208 Loss before capital grants and contributions (222,508) Capital grants and contributions 684,275 Increase in net position 461,767 Beginning of year, net position 2,013,488 Impact of adoption of GASB No. 75 (Note 2(v))			
Loss before capital grants and contributions Capital grants and contributions Increase in net position Beginning of year, net position Impact of adoption of GASB No. 75 (Note 2(v)) (222,508) 461,767 2,013,488		_	
Capital grants and contributions Increase in net position Beginning of year, net position Impact of adoption of GASB No. 75 (Note 2(v)) 684,275 461,767 2,013,488	Nonoperating revenue, net	-	1,246,208
Increase in net position Beginning of year, net position Impact of adoption of GASB No. 75 (Note 2(v)) 461,767 2,013,488	Loss before capital grants and contributions		(222,508)
Beginning of year, net position Impact of adoption of GASB No. 75 (Note 2(v))	Capital grants and contributions	_	684,275
Impact of adoption of GASB No. 75 (Note 2(v))	Increase in net position		461,767
End of year, net position \$ 2,475,255		_	2,013,488
	End of year, net position	\$ _	2,475,255