

**Exh. AMCL-2r2
Docket TP-190976
Witness: Ann M. C. LaRue**

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND PILOTS,

Respondent.

DOCKET TP-190976

**EXHIBIT TO
TESTIMONY OF**

Ann M. C. LaRue, CPA

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Results of Operations

May 27, 2020

Revised August 20, 2020

Completed?	Yes
Staff	LaRue
Exhibit Number	AMCL-6
Contested?	Yes

Line No.	(a) DESCRIPTION	(k) PF-9 Salary Incr 2020	(l) PF-10 Training Costs Add'l Pilots PRMM	(m) PF-11 Anticipated Licensing Costs Add'l Pilots	(n) PF-12 Additional License Insurance Costs	(m) PF-13 Reduced Licensing Costs Retired Pilots	(n) PF-14 Reduced (?) License Insurance Costs	(m) PF-15 UTC Regulatory Fee 370,000 Over 3-years	(n) PF-16 Adjust for New Rent Costs Office	(o) PF-17 Staff Legal Fees amort over 3 years	
1	<i>Source:</i>										
2	RESULT OF OPERATIONS										
3	REVENUES										
4	Pilotage Fees Earned										
5	Boat Fees Earned										
6	Total Pilotage Revenues										
7	Other Revenue - Interest										
10	Total Revenues	-	-	-	-	-	-	-	-	-	
13	EXPENSES										
14	Operating & Maintenance Expenses										
15	Provisions for Unreceivable A/R										
16	Computer Maintenance										
17	Computer Programming, Changes										
18	Preventive Maintenance - Ediz Hook										
19	Amortization Expense										
20	Depreciation										
21	Office Supplies & Charts										
22	Postage & Printing										
23	Pilot Boat Fuel and Maintenance										
24	Radio Maintenance - Seattle										
25	Rents								42,918		
26	Repairs & Maintenance										
27	Telephone & Communications										
28	Tide Books & Promotion										
29	Transportation Expense										
30	Entertainment/Travel										
31	Operating & Maintenance Expenses	-	-	-	-	-	-	-	42,918	-	
33	Pilot and Employee										
34	Salaries	39,374									
35	Employee Health & Welfare										
36	Employee Pension										
37	Drug Testing										
38	Insurance - Medical Pilots										
39	License Fees - Pilots			39,000		(58,500)					
40	Pilots Pension										
41	Pension-Other										
42	Payroll Taxes										
43	Training, Pilots		53,880								
44	Pilot and Employee Expenses	-	53,880	39,000	-	(58,500)	-	-	-	-	
46	Port Angeles										
47	Education - Port Angeles										
48	Food										
49	Laundry - Port Angeles										
50	Utilities - Port Angeles										
51	Port Angeles Expenses	-	-	-	-	-	-	-	-	-	
53	Administrative & General										
54	Administrative Expenses										
55	Attorney Fees									130,941	
56	Bank Fees										
57	Consulting Fees										
58	CPA Fees										
59	Donations										
60	Dues										
61	Office Equipment Leases										
62	Insurance				6,450		(19,350)				
63	Lobbyist										
64	Senate Bill 5096										
65	Promotion										
66	Subscriptions										
67	Supplies										
68	Administrative & General Expenses	-	-	-	6,450	-	(19,350)	-	-	130,941	
70	Taxes and Fees										
71	Property Taxes										
72	Use Taxes										
73	Taxes, B & O										
74	UTC Fees							123,333			
75	Taxes and Fees	-	-	-	-	-	-	123,333	-	-	
76	Total Expenses	-	53,880	39,000	6,450	(58,500)	(19,350)	123,333	42,918	130,941	
79	Income before interest and Distribution	-	(53,880)	(39,000)	(6,450)	58,500	19,350	(123,333)	(42,918)	(130,941)	
80	Interest Expense *	-	-	-	-	-	-	-	-	-	
81	Other Revenue - Interest	-	-	-	-	-	-	-	-	-	
82	Other Revenue - Finance Charges **	-	-	-	-	-	-	-	-	-	
83	Net Distributable Income	-	(53,880)	(39,000)	(6,450)	58,500	19,350	(123,333)	(42,918)	(130,941)	

Completed?	Yes	Yes	Yes
Staff	LaRue	LaRue	LaRue
Exhibit Number	AMCL-6	AMCL-7	AMCL-7
Contested?	Yes	Yes	Yes

Line No.	(a) DESCRIPTION	(p) PF-18 Staff 1/2 UTC-specific Legal Fees amort over 7 years	(q) PF-19 Staff 1/2 UTC-specific Consulting Fees amort over 3 yrs	(r) PF-20 Staff 1/2 UTC-specific Consulting Fees amort over 7 yrs
1	<i>Source:</i>			
2	RESULT OF OPERATIONS			
3	REVENUES			
4	Pilotage Fees Earned			
5	Boat Fees Earned			
6	Total Pilotage Revenues			
7	Other Revenue - Interest			
10	Total Revenues	-	-	-
13	EXPENSES			
14	Operating & Maintenance Expenses			
15	Provisions for Unreceivable A/R			
16	Computer Maintenance			
17	Computer Programming, Changes			
18	Preventive Maintenance - Ediz Hook			
19	Amortization Expense			
20	Depreciation			
21	Office Supplies & Charts			
22	Postage & Printing			
23	Pilot Boat Fuel and Maintenance			
24	Radio Maintenance - Seattle			
25	Rents			
26	Repairs & Maintenance			
27	Telephone & Communications			
28	Tide Books & Promotion			
29	Transportation Expense			
30	Entertainment/Travel			
31	Operating & Maintenance Expenses	-	-	-
33	Pilot and Employee			
34	Salaries			
35	Employee Health & Welfare			
36	Employee Pension			
37	Drug Testing			
38	Insurance - Medical Pilots			
39	License Fees - Pilots			
40	Pilots Pension			
41	Pension-Other			
42	Payroll Taxes			
43	Training, Pilots			
44	Pilot and Employee Expenses	-	-	-
46	Port Angeles			
47	Education - Port Angeles			
48	Food			
49	Laundry - Port Angeles			
50	Utilities - Port Angeles			
51	Port Angeles Expenses	-	-	-
53	Administrative & General			
54	Administrative Expenses			
55	Attorney Fees	56,118		
56	Bank Fees			
57	Consulting Fees		39,263	16,827
58	CPA Fees			
59	Donations			
60	Dues			
61	Office Equipment Leases			
62	Insurance			
63	Lobbyist			
64	Senate Bill 5096			
65	Promotion			
66	Subscriptions			
67	Supplies			
68	Administrative & General Expenses	56,118	39,263	16,827
70	Taxes and Fees			
71	Property Taxes			
72	Use Taxes			
73	Taxes, B & O			
74	UTC Fees			
75	Taxes and Fees	-	-	-
76	Total Expenses	56,118	39,263	16,827
79	Income before interest and Distribution	(56,118)	(39,263)	(16,827)
80	Interest Expense *	-	-	-
81	Other Revenue - Interest	-	-	-
82	Other Revenue - Finance Charges **	-	-	-
83	Net Distributable Income	(56,118)	(39,263)	(16,827)

