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Table 1		<i>Travel/Promotions/Etc Expense Adjustments</i>	
Income Statement		\$	30,595
General Ledger total		\$	27,368
Difference from the income statement and general ledger R-8		\$	3,227
Additional non-allowable R-9			23,860
Staff Proposed Adjustment (R-8 & 9)		\$	27,087

Table 2				<i>Florist/Retirement Gifts/Awards/Holiday Party/Board of Directors Meetings</i>	
Date of Payment	Source	Description		Amount	
Jan-21	PSP Response to DR2 dates for 2020 expense	Staff Meeting Lunch	\$	354	
May-21	General Ledger	Florist		299	
May-23	General Ledger	Florist		342	
Jun-23	General Ledger	Retirement Gift		150	
Jul-23	General Ledger	Florist		148	
Jul-21	General Ledger	Florist		197	
Aug-21	PSP Response to DR2	Board of Direc. Lunch		103	
Aug-21	PSP Response to DR2	Dep. Retirement Party		250	
Sep-21	PSP Response to DR2	Promo Items for Holiday Party		9,975	
Oct-21	PSP Response to DR2	Swag/shirts		334	
Sep-21	PSP Response to DR2	Dep. Holiday Party venue		6,640	
Sep-21	PSP Response to DR2	Office Coffee		12	
Sep-21	PSP Response to DR2	Flowers for sick staff		214	
Sep-21	PSP Response to DR2	engraving for awards		462	
Nov-21	PSP Response to DR2	Flowers for retiree spouse		109	
Dec-21	PSP Response to DR2	Holiday retiree gifts		1,802	
Dec-21	PSP Response to DR2	Office Coffee		14	
Dec-21	PSP Response to DR2	Flowers for retiree spouse		79	
Dec-21	PSP Response to DR2	Office Coffee		6	
21-Oct	General Ledger	Retirement Gift		2,000	
Total Adjustments out				\$	23,490

Table 3				<i>Employee Reimbursements</i>	
9/11/2021	Psp response to DR34	Wallet for Andy	\$	220.00	
11/2/2021	Psp response to DR34	Firewood	\$	150.00	
Total adjustments Out				\$	370.00

Table 4				
Income Statement from WTB05		GL		Difference
\$	30,595	\$	27,368	\$ 3,227

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Table 1	
DEI Donations	
Income Statement	\$ -
PSP Proforma	\$ 20,000
Total Income Statement	\$ 20,000
Total Staff Adjustment	\$ (20,000.00)

Table 2			
DEI Donations			
Date of Payment	Source	Description	Amount
	General Ledger	PSP response DR6c	\$ -
General ledger shows no activity in this account			

Support

PSP Response to DR 6b Policy



Puget Sound Pilots Diversity, Equity, and Inclusion (DEI) Policy

Puget Sound Pilots is committed to prioritizing all aspects of our work through a lens of equity, race, and identity. We believe that through training, reflection, and collective action, this work will foster and support an environment in which pilots, staff, and community stakeholders grow, thrive, and succeed.

Puget Sound Pilots, as public-facing representatives of Washington's international trade economy, should be aware of race and identity issues and understand how race and other elements of identity function in society and the workplace. As highly trained professional mariners, Puget Sound Pilots can serve as leaders, educators, and mentors for anyone seeking to explore a maritime career. Our hope is to be recognized as a cadre of professionals who understand and value DEI principles, and that this reputation will help attract and retain a more diverse pilot corps.

Puget Sound Pilots is an organization that recognizes the existence of cultural, systemic, and historic biases that persist in constraining diversity within Washington's maritime industry. Our leadership and pilots are committed to learning about how to make progress toward these values and implementing policies and practices to enhance diversity in Washington's maritime industry, generally, and within Puget Sound Pilots, specifically.

Objectives

Puget Sound Pilots will work to create inclusive pathways into the maritime industry and the Puget Sound Pilots corps by:

- Providing subject-matter expertise, instruction, and on-water opportunities, to regional institutions that provide maritime education opportunities to racially and culturally diverse populations.
- Conducting outreach and providing support to identified professional organizations that share PSP's DEI goals.
- Collaborate with professional organizations on initiatives that enhance DEI in the maritime industry.
- Training leadership, staff, and pilots, at least annually, in professional DEI development and education workshops within PSP to receive topical guidance for growth and learning.

Oversight

At least annually, the Puget Sound Pilots Board of Directors will evaluate the organization's progress in achieving DEI goals and review this policy to reflect current practices, new learning, and updated language.

Updated: February 10, 2022

Support

RESPONSE TO UTC STAFF DATA REQUEST NO. 6:

b. PSP plans to have two separate **GL accounts** related to work around DEI. The DEI - Donations expense account consists of expenditures related to PSP's charitable initiatives that strengthen diversity, equity, and inclusion in the maritime field. PSP has an interest in increasing representation in the maritime industry of historically underrepresented groups of people. The DEI - Donations account includes support for schools, scholarships, training programs, and maritime industry awareness development programs at institutions like Seattle Maritime Academy, *Coastal* Maritime, the Maritime High School, and out-of-state maritime academies from which PSP recruits potential pilot candidates.

PSP anticipates instituting a second **GL expense account** related to DEI called DEI - Training. This account would reflect expenses made to comply with staff and pilot training obligations outlined in PSP's DEI policy.

b. PSP DEI Policy attached.

c. **GL Account Information** attached.

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Table 1	
Misc.-other (PPP Loan)	
Income Statement	\$ (362,979)
PSP Restating R-12	\$ 362,979
Total Income Statement	\$ -
Total Staff Restating Adjustment R-12	\$ 362,979.06

Support
PPP Application in 2020 and funding

**Paycheck Protection Program
Borrower Application Form**

(OMB Control No. 1545-0047)
Expiration Date: 09/30/2020

Check One: Sole proprietor Partnership C-Corp S-Corp LLC Independent contractor Eligible self-employed individual 501(c)(3) nonprofit 501(c)(19) veterans organization Tribal business (see 318(b)(2)(C) of Small Business Act) Other

SBA or Tradename if Applicable: _____

Business Name: Puget Sound Pilots
Business Address: 2003 Western Ave, Suite 200, Seattle, WA 98121
Business TIN (EIN, SSN): 91-1170751 Business Phone: 206-728-6400
Primary Contact: Linda Styrk Email Address: _____

Average Monthly Payroll: \$ 145,187.63 x 2.5 = EIDL, Net of Advance (if Applicable): \$ 362,969.06 Number of Employees: 15

Purpose of the loan (select more than one): Payroll case / Mortgage Interest Utilities Other (explain): _____

Applicant Ownership
List all owners of 20% or more of the equity of the Applicant. Attach a separate sheet if necessary.

Owner Name	Title	Ownership %	TIN (EIN, SSN)	Address

If questions (1) or (2) below are answered "Yes," the loan will not be approved.

Question	Yes	No
1. Is the Applicant or any owner of the Applicant presently suspended, debarred, proposed for debarment, declared insolvent, voluntarily excluded from participation in this transaction by any Federal department or agency, or presently involved in any bankruptcy?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Has the Applicant, any owner of the Applicant, or any business owned or controlled by any of them, ever obtained a direct or guaranteed loan from SBA or any other Federal agency that is currently delinquent or has defaulted in the last 7 years and caused a loss to the government?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Is the Applicant or any owner of the Applicant an owner of any other business, or have common management with any other business? If yes, list all such businesses and describe the relationship on a separate sheet identified as addendum B.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Has the Applicant received an SBA Economic Injury Disaster Loan between January 31, 2020 and April 3, 2020? If yes, provide details on a separate sheet identified as addendum B.	<input type="checkbox"/>	<input checked="" type="checkbox"/>

If questions (5) or (6) are answered "Yes," the loan will not be approved.

Question	Yes	No
5. Is the Applicant (if an individual) or any individual owning 20% or more of the equity of the Applicant subject to an indictment, criminal information, arraignment, or other means by which federal criminal charges are brought in any jurisdiction, or presently incarcerated, or on probation or parole? Initial here to confirm your response to question 5 --	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Within the last 5 years, for any felony, has the Applicant (if an individual) or any owner of the Applicant 1) been convicted of 2) pleaded guilty, 3) pleaded nolo contendere, 4) been placed on pretrial diversion, or 5) been placed on any form of parole or probation (including probation before judgment)? Initial here to confirm your response to question 6 --	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Is the United States the principal place of residence for all employees of the Applicant included in the Applicant's payroll calculation above?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8. Is the Applicant a franchise that is listed in the SBA's Franchise Directory?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Paycheck Protection Program
Borrower Application Form

By Signing Below, You Make the Following Representations, Authorizations, and Certifications

CERTIFICATIONS AND AUTHORIZATIONS
I certify that:

LS During the period beginning on February 15, 2020 and ending on December 31, 2020, the Applicant has not and will not receive another loan under the Paycheck Protection Program.

LS I further certify that the information provided in this application and the information provided in all supporting documents and forms is true and accurate in all material respects. I understand that knowingly making a false statement to obtain a guaranteed loan from SBA is prohibited under the law, including under 18 USC 1001 and 3271 by imprisonment of not more than five years and/or a fine of up to \$250,000; under 15 USC 645 by imprisonment of not more than two years and/or a fine of not more than \$5,000; and, if submitted to a federally insured institution, under 18 USC 1014 by imprisonment of not more than thirty years and/or a fine of not more than \$1,000,000.

LS I acknowledge that the lender will confirm the eligible loan amount using required documents submitted. I understand, acknowledge and agree that the lender can share any tax information that I have provided with SBA's authorized representatives, including authorized representatives of the SBA Office of Inspector General, for the purposes of compliance with SBA Loan Program Requirements and all SBA reviews.

Linda Styrk Date: 2020.04.15 14:07:23 -0700
Signature of Authorized Representative of Applicant Date: 4-15-2020
Linda Styrk Executive Director
Print Name Title

LS The funds will be used to retain workers and maintain payroll or make mortgage interest payments, lease payments, and utility payments, as specified under the Paycheck Protection Program Rule. I understand that if the funds are knowingly used for unauthorized purposes, the federal government may hold me legally liable, such as for charges of fraud.

LS The Applicant will provide to the Lender documentation verifying the number of full-time equivalent employees on the Applicant's payroll as well as the dollar amounts of payroll costs, covered mortgage interest payments, covered rent payments, and covered utilities for the eight-week period following this loan.

LS I understand that loan forgiveness will be provided for the sum of documented payroll costs, covered mortgage interest payments, covered rent payments, and covered utilities, and not more than 25% of the forgiven amount may be for non-payroll costs.

Support
PSP PPP Loan forgiveness 2021

(OMB Control No. 3248-0047)
Expiration Date: 7/31/2021

**Paycheck Protection Program
PPP Loan Forgiveness Application Form 3508EZ Revised January 19, 2021**

Business Legal Name (Borrower): Puget Sound Pilots
Business Address: 2003 Western Ave, Suite 200, Seattle, WA 98121
Business TIN (EIN, SSN): 911170751
Primary Contact: Patricia Moore Email Address: pmoore@pspilots.org

First Draw PPP Loan Second Draw PPP Loan (check one)

SBA PPP Loan Number: 6880707204 Lender PPP Loan Number: 5569921036800000000513
PPP Loan Amount: \$ 362,969.06 PPP Loan Disbursement Date: 5/3/2020
Employees at Time of Loan Application: 15 Employees at Time of Forgiveness Application: 15
Covered Period: 5/3/2020 to 7/31/2020

If Borrower (Together with Affiliates, if Applicable) Received First Draw PPP Loans of \$2 million or More or Second Draw PPP Loans of \$2 Million or More, check here:

Forgiveness Amount Calculation:

Payroll and Nonpayroll Costs	
Line 1. Payroll Costs:	\$ 308,462.05
Line 2. Business Mortgage Interest Payments:	\$ 0
Line 3. Business Rent or Lease Payments:	\$ 47,398.83
Line 4. Business Utility Payments:	\$ 7,088.18
Line 5. Covered Operations Expenditures:	\$ 0
Line 6. Covered Property Damage Costs:	\$ 0
Line 7. Covered Supplier Costs:	\$ 0
Line 8. Covered Worker Protection Expenditures:	\$ 0
Potential Forgiveness Amounts	
Line 9. Sum the amounts on lines 1 through 8:	\$ 362,969.06
Line 10. PPP Loan Amount:	\$ 362,969.06
Line 11. Payroll Cost 60% Requirement (divide Line 1 by 0.60):	\$ 514,136.75
Forgiveness Amount	
Line 12. Forgiveness Amount (enter the smallest of Lines 9, 10, and 11):	\$ 362,969.06

SBA Form 3508EZ (01/21)
Page 1 **PSP000183**

**NOTICE OF PAYCHECK PROTECTION PROGRAM
FORGIVENESS PAYMENT**

Borrower: Puget Sound Pilots
Lender of Record: U.S. Bank, National Association
SBA Loan No.: 6880707204
Loan Approval Date: 04/28/2020
Loan Disbursement Amount: \$ 362,969.06

Amount of Forgiveness Requested by Lender: \$ 362,969.06
Forgiveness Amount Remitted: \$ 362,969.06 in principal and \$ 4,476.62 in interest
Forgiveness Payment Date: 07/23/2021

As authorized by Section 1106 of the CARES Act, SBA has remitted to the Lender of Record the payment listed above for forgiveness of the Borrower's Paycheck Protection Program (PPP) loan.

If any balance remains on the PPP loan after application of the forgiveness payment, the Lender must notify the Borrower of the date on which the first payment is due, and the loan must be repaid by the Borrower on or before the maturity date.

For loans of \$150,000 and less [except for those borrowers that together with their affiliates received loans of \$2 million or greater], the borrower must retain records relevant to the loan forgiveness application that prove compliance with the requirements of Section 7(a)(36) and Section 7A of the Small Business Act—with respect to employment records, for the 4-year period following submission of the loan forgiveness application, and with respect to other records, for the 3-year period following submission of the loan forgiveness application.

For loans greater than \$150,000, the Borrower must retain all records relating to the Borrower's PPP loan for six years from the date the loan is forgiven or repaid in full.

THIS DOCUMENT IS A NOTICE OF PAYMENT ONLY. ISSUANCE OF THIS NOTICE OF PAYMENT DOES NOT PROVIDE THE BORROWER WITH A RIGHT TO APPEAL TO THE SBA OFFICE OF HEARINGS AND APPEALS.

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Table 1	
Fuel Adjustment	
Income Statement Puget Sound	\$ 126,082
Income Statement Juan De Fuca	\$ 178,282
Total Income Statement	\$ 304,363
Most recent 12 mths Puget Sound	\$ 229,018.24
Most recent 12 months Juan De Fuca	\$ 214,012.88
Total Most recent 12 months	\$ 443,031
Total Staff Adjustment R-7	\$ 138,667.80

Table 2			
Fuel			
Date of Payment	Source	Description	Amount
Puget Sound Fuel			
7/7/2021	General Ledger and Invoices		\$ 6,333.22
8/7/2021	General Ledger and Invoices		\$ 5,671.88
9/4/2021	General Ledger and Invoices		\$ 17,874.37
10/5/2021	General Ledger and Invoices		\$ 12,106.20
11/2/2021	General Ledger and Invoices		\$ 33,958.94
12/10/2021	General Ledger and Invoices		\$ 29,261.38
1/5/2022	General Ledger and Invoices		\$ 17,202.98
2/11/2022	General Ledger and Invoices		\$ 19,907.68
3/10/2022	General Ledger and Invoices		\$ 16,763.90
4/5/2022	General Ledger and Invoices		\$ 261.20
4/5/2022	General Ledger and Invoices		\$ 21,343.56
5/7/2022	General Ledger and Invoices		\$ 24,801.84
6/4/2022	General Ledger and Invoices		\$ 23,531.09
			\$ 229,018.24
Per Income Statement			\$ 126,081.61
Total Restating Puget Sound			\$ 102,936.63
Juan De Fuca Fuel			
7/7/2021	General Ledger and Invoices		\$ 23,523.56
8/7/2021	General Ledger and Invoices		\$ 20,555.49
9/4/2021	General Ledger and Invoices		\$ 15,589.31
10/5/2021	General Ledger and Invoices		\$ 15,425.38
11/30/2021	General Ledger and Invoices		\$ 16,578.80
12/31/2021	General Ledger and Invoices		\$ 15,653.55
1/5/2022	General Ledger and Invoices		\$ 9,067.74
2/11/2022	General Ledger and Invoices		\$ 10,166.78
3/10/2022	General Ledger and Invoices		\$ 12,766.08
4/5/2022	General Ledger and Invoices		\$ 26,593.79
5/7/2022	General Ledger and Invoices		\$ 20,698.13
6/4/2022	General Ledger and Invoices		\$ 27,394.27
			\$ 214,012.88
Per Income Statement			\$ 178,281.71
Restating total Juan De Fuca			\$ 35,731.17

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Table 1	
<i>To restate per books amount to reflect General Legal Expenses only</i>	
Per Books Attorney Expenses	\$ 462,577
General legal expenses included in test period	335,903
Double Payment to Vender PSP Adjustment R-04	4,658
Staff's restating adjustment R-11	(131,331)
add back double vendor payment (removed 2x)	4,658
New Restating Adjustment R-11r	(126,674)

Table 2	
<i>To remove general legal expenses from rate-case-specific legal expenses</i>	
Total legal expenses in and outside the test period	\$ 453,262
General legal expenses included in test period	335,903
Total rate-case-specific legal expenses	117,358

Table 3	
<i>To amortize intermediate legal expenses over 3-year period</i>	
Total rate-case-specific legal expenses (Line 17)	\$ 117,358
3-year amortization of half of the rate-case-specific legal expenses	3.0
Staff pro forma adjustment PF-3	39,119

Table 4		
The rest Order 09 RCS items amortize over 7 year	2024	\$ 56,118.00
	2025	\$ 56,118.00
	2026	\$ 56,118.00
	2027	\$ 56,118.00
to be recovered per year- R-13		\$ 56,118.00

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Table 1		
<i>To remove rate-case-specific consulting fees</i>		
Per Books Consulting Fees	\$	212,347
Removal of Tabler and Redcloud Consulting R-16		(117,697)
Total Per Books		94,650
less: Order O9	\$	(53,387)
Less: RCS	\$	(2,358.75)
Total Restating out R-10	\$	(55,745.62)
Total General Expense	\$	38,904.54

Table 2		
<i>To determine total rate-case-specific consulting fees</i>		
Order O9	\$	(2,359)
RCS		(53,387)
Total to Amortize R-10	\$	(55,746)

Table 3		
<i>To determine amortization amount for rate-case-specific consulting fees</i>		
Total RCS items to be amortized over 3 years	\$	55,746
Total RCS items to restate in R-20	\$	18,582

Table 4			
The rest Order 09 RCS items amortize over 7 year	2024	\$	16,837.00
	2025	\$	16,837.00
	2026	\$	16,837.00
	2027	\$	16,837.00
to be recovered per year- PF-4		\$	16,837.00

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Table 1	
Training Expense Adjustments	
Income Statement	\$ 80,695
2023 Training Expense Staff	\$ 281,729
Staff Proposed Adjustment PF-6	\$ 201,034

MM Class type is the average of all 5 training locations provided by PSP					
Port Revel	Solent/Warsash	Port Ash	Port Ilawa	Maritime Pilots	Pacific Maritime Inst.
\$ 16,200.00	\$ 13,314.00	\$ 17,758.00	\$ 9,475.00	\$ 13,852.00	\$ 4,623.00
Average					\$ 12,537.00

Table 2						
Training Expense						
Class Type	Pilot	School	Cost	Additional	Total	
MM	Semler	TBD	\$ 12,537.00	\$	12,537	
MM	Kalvoy	TBD	\$ 12,537.00	\$	12,537	
MM	Klapperich	TBD	\$ 12,537.00	\$	12,537	
MM	Semler	TBD	\$ 12,537.00	\$	12,537	
MM	Anthony	TBD	\$ 12,537.00	\$	12,537	
MM	Carley	TBD	\$ 12,537.00	\$	12,537	
MM	Hunter	TBD	\$ 12,537.00	\$	12,537	
MM	Myers	TBD	\$ 12,537.00	\$	12,537	
MM	Bendixen	TBD	\$ 12,537.00	\$	12,537	
MM	NEW - BOSTIK	TBD	\$ 12,537.00	\$	12,537	
MM	NEW - CASSEE	TBD	\$ 12,537.00	\$	12,537	
MM	NEW - RIDDLE	TBD	\$ 12,537.00	\$	12,537	
MM	NEW - HOLLAND	TBD	\$ 12,537.00	\$	12,537	
MM	NEW - GUMP	TBD	\$ 12,537.00	\$	12,537	
MM	NEW - SCOTT	TBD	\$ 12,537.00	\$	12,537	
MM	NEW -MANCINI	TBD	\$ 12,537.00	\$	12,537	
MM	NEW - KELLY	TBD	\$ 12,537.00	\$	12,537	
ESCORT	Mann	PMI	\$ 6,000.00	100 \$	6,100	
ESCORT	New Pilot	PMI		\$	-	
ESCORT	New Pilot	PMI		\$	-	
ESCORT	New Pilot	PMI		\$	-	
AZIPOD	Grieser	PMI	\$ 4,800.00	100 \$	4,900	
AZIPOD	McGrath	PMI	\$ 4,800.00	100 \$	4,900	
AZIPOD	Seamans	PMI	\$ 4,800.00	100 \$	4,900	
AZIPOD	Ninburg	PMI	\$ 4,800.00	100 \$	4,900	
AZIPOD	Kridler	PMI	\$ 4,800.00	100 \$	4,900	
AZIPOD	Melin	PMI	\$ 4,800.00	100 \$	4,900	
ULCV	Bendixen	PMI	\$ 3,500.00	100 \$	3,600	
ULCV	Grieser	PMI	\$ 3,500.00	100 \$	3,600	
Total					\$ 255,829	

BRMP	MULTIPLE PILOTS	PMI	\$ 129,500.00	\$	129,500
Amortize over 5 years Source:PSP DR Response 47					5
Total					\$ 25,900

BRMP Amortization	\$ 25,900
Add: Training	\$ 255,829
Total Training Amount	\$ 281,729
Less Books	\$ (80,695)
Total Proforma	\$ 201,034