Inventory of accounting documents, in accordance with WAC 480-07-525 being submitted in general rate case filing for Puget Sound Pilots before the Washington Utilities and Transportation Commission.

1. Regulatory Depreciation Schedule (fixed or long-term assets) 6 pages
2. Vendor invoices for recent additions to the regulatory depreciation schedule 48 pages
3. Statement of disclosure providing Excel workbook in lieu of printed copies in compliance with WAC 480-07-525(4)(b) 1 page
4. Special-Purpose Financial Statements for the 12 months ended June 30, 2019 – 6 pages
5. Special-Purpose Consolidated Financial Statements (Modified Accrual Basis) for the years ended December 31, 2018 and 2017 – 20 pages
6. Puget Sound Pilots – Statement of Operations/Pro Forma for the 12-month fiscal period ended June 30, 2019 – Year 1 – Incremental Increase – 3 pages
7. Puget Sound Pilots – Restating Entries for the 12-month fiscal period ended June 30, 2019 – Year 1 – Incremental Increase – 2 pages
8. Puget Sound Pilots – Pro Forma Entries for the 12-month fiscal period ended June 30, 2019 – Year 1 – Incremental Increase – 2 pages
9. Puget Sound Pilots – Statement of Operations/Pro Forma for the 12-month fiscal period ended June 30, 2019 – Year 2 – Incremental Increase – 3 pages
10. Puget Sound Pilots – Restating Entries for the 12-month fiscal period ended June 30, 2019 – Year 2 – Incremental Increase – 2 pages
11. Puget Sound Pilots – Pro Forma Entries for the 12-month fiscal period ended June 30, 2019 – Year 2 – Incremental Increase – 2 pages
12. Puget Sound Pilots – Statement of Operations/Pro Forma for the 12-month fiscal period ended June 30, 2019 – Year 3 – Incremental Increase – 3 pages
13. Puget Sound Pilots – Restating Entries for the 12-month fiscal period ended June 30, 2019 – Year 3 – Incremental Increase – 2 pages
14. Puget Sound Pilots – Pro Forma Entries for the 12-month fiscal period ended June 30, 2019 – Year 3 – Incremental Increase – 2 pages
15. Puget Sound Pilots – Analysis of donations for the 12-month fiscal period ended June 30, 2019.
16. Puget Sound Pilots – Analysis of Dues – APA for the 12-month fiscal period ended June 30, 2019 with adjustment for lobbying expenditures – 1 page
17. Puget Sound Pilots – Dues Report 2019 from American Pilots’ Association, Inc. advising the allocation of nondeductible lobbying expenditures for 2018 – 5% - 1 page
18. Puget Sound Pilots – IBU Medical Insurance worksheet for both restating and pro forma entries for the 12-month fiscal period June 30, 2019. – 1 page
19. Puget Sound Pilots – IBU Pension worksheet for both restating and pro forma entries for the 12-month fiscal period June 30, 2019. – 1 page
20. Puget Sound Pilots - Pilots Medical Insurance worksheet for both restating and pro forma entries for the 12-month fiscal period June 30, 2019. – 1 page
21. Puget Sound Pilots – Masters, Mates & Pilots Health & Benefit Plan rate notices for Pilot Contribution Rates for effective dates 10/1/19, 10/1/18, 10/1/17 – 3 pages.
22. Puget Sound Pilots - Pilots Pension worksheet for both restating and pro forma entries for the 12-month fiscal period June 30, 2019. – 1 page
23. Puget Sound Pilots – Pilots Pension payments to individual retirees for 2019 and 2020. Names are redacted and indexed for privacy. Master copies are available for inspection by UTC Staff during the examination – 4 pages.
24. Puget Sound Pilots – Payroll Matrix – Union and Non-Union employees payroll increase for restating and pro forma entries. Names are redacted and indexed for privacy. Master copies are available for inspection by UTC Staff during the examination – 16 pages.
25. Puget Sound Pilots – Transportation Trial Results – 1 page
26. Puget Sound Pilots – Analysis of travel & entertainment expenses including sponsorships & promotion for the 12-month fiscal period June 30, 2019 – 1 page
27. Puget Sound Pilots – Summary of Legal Costs with adjustments restating and pro forma for the fiscal period June 30, 2019 and subsequent periods for the rate case and hearings – 1 page
28. Puget Sound Pilots - Summary of Consulting Costs with adjustments restating and pro forma for the fiscal period June 30, 2019 and subsequent periods for the rate case and hearings – 1 page
29. Puget Sound Pilots - Summary of CPA Expenses with adjustments restating and pro forma for the fiscal period June 30, 2019 and subsequent periods for the rate case and hearings – 1 page
30. Puget Sound Pilots – Worksheet Calculating Additional Pilots Cost for 2020 – calculation worksheets – 2 pages.
31. Puget Sound Pilots – E-mails from UTC Staff advising fees and advice for amortization of costs over a three year period – 3 pages
32. Puget Sound Pilots – Summary of rent expenses for the fiscal period June 30, 2019 and subsequent period – 2 pages
33. Puget Sound Pilots – Monthly Revenue, Expenses and Distributions for the 12 month fiscal period ended June 30, 2019 – 3 pages
34. Puget Sound Pilots – Disclosure of nonregulated income and nonregulated operations – 1 page
35. Puget Sound Pilots – Revenue Summary for the Test Period Revenue Recognition 7/1/18 through 6/30/19.
36. Puget Sound Pilots - Statement of disclosure providing Excel workbook in lieu of printed copies in compliance with WAC 480-07-525(4)(i)(ii) 1 page
37. Puget Sound Pilots – Puget Sound Pilotage Tariff PSP Tariff No. 1 – 17 Pages – Year 1
38. Puget Sound Pilots – Puget Sound Pilotage Tariff PSP Tariff No. 1 – 5 Pages – Year 2
39. Puget Sound Pilots – Puget Sound Pilotage Tariff PSP Tariff No. 1 – 5 Pages – Year 3