

**Exh. AMCL-2
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

Completed?	Yes
Staff Exhibit Number	LaRue AMCL-3
Contested?	Yes

Line No.	(a) DESCRIPTION	(b) Total Restating Adjustments	(c) R-1 Finance Charge Removal	(d) R-2 Out of Period President Stipend	(e) R-3 Write-off of Bad Debt	(f) R-4 removed Capital Asset Removal	(g) R-5 Charitable Donations Removed	(h) R-6 APA dues 5% Lobby Costs Removed	(i) R-7 Adj Premium Pymts Outside TY	(j) R-8 Adj Pension Pymts Outside TY	(k) R-9 Remove Amortization non regulatory?	(l) OPPOSED R-10 Restating Depreciation to Regulatory	(m) R-11 Additional Payments to MMP Health Plan	(n) R-12 Premium Increase MMP Medical
1	Source: <i>Sum (c) thru (z)</i>													
2	RESULT OF OPERATIONS													
3	REVENUES													
4	Pilotage Fees Earned	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Boat Fees Earned	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Total Pilotage Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
7	OTHER REVENUE													
8	Capital Assets	(16,568)	-	-	-	(16,568)	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-	-	-	-	-	-
10	Total Revenues	(16,568)	-	-	-	(16,568)	-	-	-	-	-	-	-	-
11	EXPENSES													
12	Operating & Maintenance Expenses													
13	Provisions for Unreceivable A/R	8,622	-	-	8,622	-	-	-	-	-	-	-	-	-
14	Computer Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Computer Programming, Changes	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Preventive Maintenance - Ediz Hook	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Amortization Expense	(345)	-	-	-	-	-	-	-	-	(345)	-	-	-
18	Depreciation	252,889	-	-	-	-	-	-	-	-	-	252,889	-	-
19	Office Supplies & Charts	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Postage & Printing	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Pilot Boat Fuel and Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Radio Maintenance - Seattle	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Telephone & Communications	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Tide Books & Promotion	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Transportation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Entertainment/Travel	(36,319)	-	-	-	-	-	-	-	-	-	-	-	-
29	Operating & Maintenance Expenses	224,847	-	-	8,622	-	-	-	-	-	(345)	252,889	-	-
30	Pilot and Employee													
31	Salaries	18,670	-	-	-	-	-	-	-	-	-	-	-	-
32	Employee Health & Welfare	6,230	-	-	-	-	-	-	6,230	-	-	-	-	-
33	Employee Pension	(28)	-	-	-	-	-	-	-	(28)	-	-	-	-
34	Drug Testing	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Insurance - Medical Pilots	22,166	-	-	-	-	-	-	-	-	-	-	18,881	3,285
36	License Fees - Pilots	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Pilots Pension	167,499	-	-	-	-	-	-	-	-	-	-	-	-
38	Pension-Other	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Payroll Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Training, Pilots	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Pilot and Employee Expenses	214,537	-	-	-	-	-	-	6,230	(28)	-	-	18,881	3,285
42	Port Angeles													
43	Education - Port Angeles	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Food	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Laundry - Port Angeles	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Utilities - Port Angeles	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Port Angeles Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Administrative & General													
49	Administrative Expenses	(12,000)	-	(12,000)	-	-	-	-	-	-	-	-	-	-
50	Attorney Fees	(111,362)	-	-	-	-	-	-	-	-	-	-	-	-
51	Bank Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Consulting Fees	(95,648)	-	-	-	-	-	-	-	-	-	-	-	-
53	CPA Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Donations	(14,670)	-	-	-	-	(14,670)	-	-	-	-	-	-	-
55	Dues	(6,636)	-	-	-	-	-	(6,636)	-	-	-	-	-	-
56	Office Equipment Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Lobbyist	(75,914)	-	-	-	-	-	-	-	-	-	-	-	-
59	Senate Bill 5096	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Promotion	-	-	-	-	-	-	-	-	-	-	-	-	-
61	Subscriptions	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
63	Administrative & General Expenses	(316,230)	-	(12,000)	-	-	(14,670)	(6,636)	-	-	-	-	-	-
64	Taxes and Fees													
65	Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Use Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
67	Taxes, B & O	-	-	-	-	-	-	-	-	-	-	-	-	-
68	UTC Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Taxes and Fees Total Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Total Expenses	123,154	-	(12,000)	8,622	-	(14,670)	(6,636)	6,230	(28)	(345)	252,889	18,881	3,285
71	Income before interest and Distribution													
72	Interest Expense *	37,793	37,793	-	-	-	-	-	-	-	-	-	-	-
73	Other Revenue - Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Other Revenue - Finance Charges **	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Net Distributable Income	(\$139,722)	37,793	12,000	(8,622)	(16,568)	14,670	6,636	(6,230)	28	345	(252,889)	(18,881)	(3,285)

Completed?	Yes	Yes	Yes	Yes	Yes
Staff	LaRue	LaRue	LaRue	LaRue	LaRue
Exhibit Number	AMCL-4	AMCL-5	AMCL-6	AMCL-6	AMCL-7
Contested?	Yes	Yes	Yes	Yes	Yes

Line No.	(a) DESCRIPTION	(o) R-13 Software interest Exp (Passed)	(p) R-14 Lobbyist Expense Removal	(q) R-15 Additional Pension pymts PavGo	(r) R-16 Salary Increase Union Contract 1/1/19	(s) OPPOSED R-17 Transportation Adj for Study	(t) OPPOSED R-18 Remove Charitable Org & Sponsorship	(u) OPPOSED R-19 Out of period Pymt Attorney Fees	(y) Staff R-20 Adjust per books to General Legal	(z) Staff R-21 Adjust per books for Consulting Fees	
1	Source:										
2	RESULT OF OPERATIONS										
3	REVENUES										
4	Pilotage Fees Earned										
5	Boat Fees Earned										
6	Total Pilotage Revenues										
7	OTHER REVENUE										
8	Capital Assets										
9											
10	Total Revenues	-	-	-	-	-	-	-	-	-	-
11	EXPENSES										
12	Operating & Maintenance Expenses										
13	Provisions for Unreceivable A/R										
14	Computer Maintenance										
15	Computer Programming, Changes										
16	Preventive Maintenance - Ediz Hook										
17	Amortization Expense										
18	Depreciation										
19	Office Supplies & Charts										
20	Postage & Printing										
21	Pilot Boat Fuel and Maintenance										
22	Radio Maintenance - Seattle										
23	Rents										
24	Repairs & Maintenance										
25	Telephone & Communications										
26	Tide Books & Promotion										
27	Transportation Expense										
28	Entertainment/Travel						(36,319)				
29	Operating & Maintenance Expenses	-	-	-	-	-	(36,319)	-	-	-	-
30	Pilot and Employee										
31	Salaries				18,670						
32	Employee Health & Welfare										
33	Employee Pension										
34	Drug Testing										
35	Insurance - Medical Pilots										
36	License Fees - Pilots										
37	Pilots Pension			167,499							
38	Pension-Other										
39	Payroll Taxes										
40	Training, Pilots										
41	Pilot and Employee Expenses	-	-	167,499	18,670	-	-	-	-	-	-
42	Port Angeles										
43	Education - Port Angeles										
44	Food										
45	Laundry - Port Angeles										
46	Utilities - Port Angeles										
47	Port Angeles Expenses	-	-	-	-	-	-	-	-	-	-
48	Administrative & General										
49	Administrative Expenses										
50	Attorney Fees							(111,362)			
51	Bank Fees										
52	Consulting Fees									(95,648)	
53	CPA Fees										
54	Donations										
55	Dues										
56	Office Equipment Leases										
57	Insurance										
58	Lobbyist		(75,914)								
59	Senate Bill 5096										
60	Promotion										
61	Subscriptions										
62	Supplies										
63	Administrative & General Expenses	-	(75,914)	-	-	-	-	-	(111,362)	(95,648)	-
64	Taxes and Fees										
65	Property Taxes										
66	Use Taxes										
67	Taxes, B & O										
68	UTC Fees										
69	Taxes and Fees	-	-	-	-	-	-	-	-	-	-
70	Total Expenses	-	(75,914)	167,499	18,670	-	(36,319)	-	(111,362)	(95,648)	-
71	Income before interest and Distribution										
72	Interest Expense *										
73	Other Revenue - Interest										
74	Other Revenue - Finance Charges **										
75	Net Distributable Income	-	75,914	(167,499)	(18,670)	-	36,319	-	111,362	95,648	-

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.	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			
8				
9				
10	Total Revenues	-	-	-
11				
12				
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	-	-	-
32				
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	-	-	-
45				
46	Port Angeles			
47	Education - Port Angeles			
48	Food			
49	Laundry - Port Angeles			
50	Utilities - Port Angeles			
51	Port Angeles Expenses	-	-	-
52				
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
69				
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
77				
78				
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)
84				

