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

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, **DOCKET TP-190976**

Complainant,

v.

PUGET SOUND PILOTS,

Respondent.

EXHIBIT TO TESTIMONY OF

Ann M. C. LaRue, CPA

STAFF OF WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Results of Operations

May 27, 2020

Puget Sound Pilots Results of Operations (Schedule 1.1) Twelve Months Ended Month June 30, 2019

Exh. AMCL-2 Docket TP-190976 Page 1 of 8

ne o.	(a) DESCRIPTION	(b) Unadjusted Results	(c) Total Restating Adjustments	(d) Restated Results	(e) Total Pro Forma Adjustments	(f) Pro Forma Results	(g) Staff Proposed	(h) Results at Staff Rates
	Source	WTB-03	Schedule 1.2	(b) + (c)	Schedule 1.3	(d) + (e)	Increase of 7.93%	(f) + (g)
P	RESULT OF OPERATIONS EVENUES							
	ilotage Fees Earned	\$32,163,924	\$0	\$32,163,924		\$32,163,924	\$2,705,242	\$34,869,1
в	oat Fees Earned	1,946,016	-	1,946,016	-	1,946,016		1,946,0
0	Total Pilotage Revenues OTHER REVENUE	34,109,940	-	34,109,940	-	34,109,940	2,705,242	36,815,1
	Capital Assets	16,568	(16,568)	-		-		
	-							
		24.126.500	(16.560)	24 100 0 40		24 100 0 40	2 705 242	26.015
	Total Revenues	34,126,508	(16,568)	34,109,940	-	34,109,940	2,705,242	36,815,
	XPENSES							
Ļ	Operating & Maintenance Expenses							
	Provisions for Unreceivable A/R	1,480	8,622	10,102	-	10,102	-	10,1
	Computer Maintenance Computer Programming, Changes	211,504 31,379	-	211,504 31,379	-	211,504 31,379	-	211,5
	Preventive Maintenance - Ediz Hook	1,971	-	1,971	-	1,971	-	1,9
	Amortization Expense	345	(345)	-	-	-	-	-,
	Depreciation	156,201	252,889	409,090	-	409,090	-	409,0
	Office Supplies & Charts	292	-	292	-	292	-	
	Postage & Printing	1,097	-	1,097	-	1,097	-	1,
	Pilot Boat Fuel and Maintenance Radio Maintenance - Seattle	478,532 17,838	-	478,532 17,838	-	478,532 17,838	-	478,
	Radio Maintenance - Seattle Rents	17,838	-	17,838	42,918	17,838		17,
	Repairs & Maintenance	15,753	-	15,753	-	15,753	-	15,
	Telephone & Communications	49,158	-	49,158	-	49,158	-	49,
	Tide Books & Promotion	16,820	-	16,820	-	16,820	-	16,
	Transportation Expense	1,229,599	-	1,229,599	-	1,229,599	-	1,229,
	Entertainment/Travel Operating & Maintenance Expenses	102,473 2,468,131	(36,319) 224,847	66,154 2,692,978	42,918	66,154 2,735,896		2,735,
	operating et situation Expenses	2,100,101	22 1,0 17	2,072,770	12,910	2,755,670		2,755,
	Pilot and Employee							
	Salaries	1,632,676	18,670	1,651,346	39,374	1,690,720	-	1,690,
	Employee Health & Welfare	265,134	6,230	271,364	14,438	285,802	-	285,
	Employee Pension Drug Testing	154,519 2,303	(28)	154,491 2,303	-	154,491 2,303		154,- 2,1
	Insurance - Medical Pilots	1,544,615	22,166	1,566,781	144,347	1,711,128		1,711,
	License Fees - Pilots	332,500	-	332,500	(19,500)	313,000	-	313,
	Pilots Pension	4,793,277	167,499	4,960,776	314,467	5,275,243	-	5,275,
	Pension-Other	76,702	-	76,702	-	76,702	-	76,
	Payroll Taxes Training, Pilots	115,303 184,716	-	115,303 184,716	53,880	115,303 238,596	-	115, 238,
	Pilot and Employee Expenses	9,101,745	214,537	9,316,282	547,006	9,863,288		9,863,
	Port Angeles							
	Education - Port Angeles	1,525	-	1,525	-	1,525	-	1,
	Food Laundry - Port Angeles	83,224 17,219		83,224 17,219	-	83,224 17,219	-	83, 17,
	Utilities - Port Angeles	25,366	-	25,366	-	25,366	-	25,
	Port Angeles Expenses	127,334	-	127,334	-	127,334	-	127,
	Administrative & General							
	Administrative Expenses	36,106	(12,000)	24,106	-	24,106		
	Administrative Expenses Attorney Fees	394,744	(12,000) (111,362)	283,382	187,059	470,441		470,
	Administrative Expenses				187,059			470, 3,
	Administrative Expenses Attorney Fees Bank Fees Consulting Fees CPA Fees	394,744 15,227 142,229 70,932	(111,362) (95,648)	283,382 3,227	-	470,441 3,227		470, 3, 102,
	Administrative Expenses Attorney Fees Bank Fees Consulting Fees CPA Fees Donations	394,744 15,227 142,229 70,932 14,670	(111,362) (95,648) (14,670)	283,382 3,227 46,581 70,932	56,090 6,848	470,441 3,227 102,671 77,780		470, 3, 102, 77,
	Administrative Expenses Attomey Fees Bank Fees Consulting Fees CPA Fees Donations Dues	394,744 15,227 142,229 70,932 14,670 163,684	(111,362) - (95,648) - (14,670) (6,636)	283,382 3,227 46,581 70,932 - 157,048	56,090	470,441 3,227 102,671 77,780 - 157,048		470, 3, 102, 77, 157,
	Administrative Expenses Attorney Fees Bank Fees Consulting Fees CPA Fees Donations Dues Office Equipment Leases	394,744 15,227 142,229 70,932 14,670 163,684 339,108	(111,362) (95,648) (14,670)	283,382 3,227 46,581 70,932 - 157,048 339,108	56,090 6,848 - -	470,441 3,227 102,671 77,780 - 157,048 339,108		470, 3, 102, 77, 157, 339,
	Administrative Expenses Attomey Fees Bank Fees Consulting Fees CPA Fees Donations Dues Office Equipment Leases Insurance	394,744 15,227 142,229 70,932 14,670 163,684 339,108 292,517	(111,362) (95,648) (14,670) (6,636) -	283,382 3,227 46,581 70,932 - 157,048	56,090 6,848	470,441 3,227 102,671 77,780 - 157,048		470, 3, 102, 77, 157, 339,
	Administrative Expenses Attorney Fees Bank Fees Consulting Fees CPA Fees Donations Dues Office Equipment Leases	394,744 15,227 142,229 70,932 14,670 163,684 339,108	(111,362) - (95,648) - (14,670) (6,636) -	283,382 3,227 46,581 70,932 - 157,048 339,108	56,090 6,848 - -	470,441 3,227 102,671 77,780 - 157,048 339,108		470., 3,; 102,, 77, 157,, 339, 279,
	Administrative Expenses Attorney Fees Bank Fees Consulting Fees CPA Fees Donations Dues Office Equipment Leases Insurance Lobbyist	394,744 15,227 142,229 70,932 14,670 163,684 339,108 292,517 75,914 150,000 2,418	(111,362) (95,648) (14,670) (6,636) -	283,382 3,227 46,581 70,932 - 157,048 339,108 292,517 - 150,000 2,418	56,090 6,848 - -	470,441 3,227 102,671 77,780 - 157,048 339,108 279,617		470, 3, 102, 77, 157, 339, 279,
	Administrative Expenses Attorney Fees Consulting Fees CPA Fees Donations Dues Office Equipment Leases Insurance Lobbyist Senate Bill 5096 Promotion Subscriptions	394,744 15,227 142,229 70,932 14,670 163,684 339,108 292,517 75,914 150,000 2,418 8,786	(111,362) (95,648) (14,670) (6,636) -	283,382 3,227 46,581 70,932 - 157,048 339,108 292,517 - 150,000 2,418 8,786	56,090 6,848 - -	470,441 3,227 102,671 77,780 - 157,048 339,108 279,617 - 150,000 2,418 8,786		470, 3, 102, 77, 157, 339, 279, 150, 2, 8,
	Administrative Expenses Attorney Fees Bank Fees Consulting Fees CPA Fees Donations Dues Office Equipment Leases Insurance Lobbyist Senate Bill 5096 Promotion Subscriptions Supplies	394,744 15,227 142,229 70,932 14,670 163,684 339,108 292,517 75,914 150,000 2,418 8,786 34,645	(111,362) - (95,648) - (14,670) (6,636) - (75,914) - -	283,382 3,227 46,581 70,932 - 157,048 339,108 292,517 150,000 2,418 8,786 34,645	56,090 6,848 - - (12,900) - - - -	470,441 3,227 102,671 77,780 - 157,048 339,108 279,617 150,000 2,418 8,786 34,645		470, 3, 102, 77, 157, 339, 279, 150, 2, 8, 34,
	Administrative Expenses Attorney Fees Consulting Fees CPA Fees Donations Dues Office Equipment Leases Insurance Lobbyist Senate Bill 5096 Promotion Subscriptions	394,744 15,227 142,229 70,932 14,670 163,684 339,108 292,517 75,914 150,000 2,418 8,786	(111,362) (95,648) (14,670) (6,636) -	283,382 3,227 46,581 70,932 - 157,048 339,108 292,517 - 150,000 2,418 8,786	56,090 6,848 - -	470,441 3,227 102,671 77,780 - 157,048 339,108 279,617 - 150,000 2,418 8,786		470, 3, 102, 77, 157, 339, 279, 150, 2, 8, 34,
	Administrative Expenses Attorney Fees Bank Fees Consulting Fees CPA Fees Donations Dues Office Equipment Leases Insurance Lobbyist Senate Bill 5096 Promotion Subscriptions Supplies	394,744 15,227 142,229 70,932 14,670 163,684 339,108 292,517 75,914 150,000 2,418 8,786 34,645	(111,362) - (95,648) - (14,670) (6,636) - (75,914) - -	283,382 3,227 46,581 70,932 - 157,048 339,108 292,517 150,000 2,418 8,786 34,645	56,090 6,848 - - (12,900) - - - -	470,441 3,227 102,671 77,780 - 157,048 339,108 279,617 150,000 2,418 8,786 34,645		470, 3, 102, 77, 157, 339, 279, 150, 2, 8, 34,
	Administrative Expenses Attorney Fees Data Fees CrA Fees Donations Dues Office Equipment Leases Insurance Lobbyist Senate Bill 5096 Promotion Subscriptions Supplies Administrative & General Expenses Taxes and Fees Property Taxes	394,744 15,227 142,229 70,932 14,670 163,684 339,108 292,517 75,914 150,000 2,418 8,786 34,645 1,740,980	(111,362) - (95,648) - (14,670) (6,636) - (75,914) - -	283,382 3,227 46,581 70,932 - 157,048 339,108 292,517 150,000 2,418 8,786 34,645	56,090 6,848 - - (12,900) - - - -	470,441 3,227 102,671 77,780 - 157,048 339,108 279,617 - 150,000 2,418 8,786 34,645 1,649,847		470, 3, 102, 77, 157, 339, 279, 150, 2, 8, 34, <u>1,649,</u> 18,
	Administrative Expenses Attorney Fees Bank Fees Consulting Fees CPA Fees Donations Dues Office Equipment Leases Insurance Lobbyist Senate Bill 5096 Promotion Subscriptions Supplies Administrative & General Expenses Taxes and Fees Property Taxes Use Taxes	394,744 15,227 142,229 70,932 14,670 163,684 339,108 292,517 75,914 150,000 2,418 8,786 34,645 1,740,980 18,691 495	(111,362) (95,648) (14,670) (6,636) (75,914) (316,230)	283,382 3,227 46,581 70,932 - 157,048 339,108 292,517 - 150,000 2,418 8,786 34,645 1,412,750 18,691 495	56,090 6,848 - - - - - - - - - - - - - - - - - -	470,441 3,227 102,671 77,780 - 157,048 339,108 279,617 - 150,000 2,418 8,786 34,645 1,649,847 18,691 495		470, 3, 102, 777, 157, 339, 279, 150, 2, 8, 8, 34, 1,649,3 18,
	Administrative Expenses Attorney Fees Consulting Fees CPA Fees Donations Dues Office Equipment Leases Insurance Lobbyist Senate Bill 5096 Promotion Subscriptions Supplies Administrative & General Expenses Taxes and Fees Property Taxes Use Taxes Taxes, B & O	394,744 15,227 142,229 70,932 14,670 163,684 339,108 292,517 75,914 150,000 2,418 8,786 34,645 1,740,980	(111,362) (95,648) (14,670) (6,636) (75,914) (316,230)	283,382 3,227 46,581 70,932 	56,090 6,848 - - - - - - - - - - - - - - - - - -	470,441 3,227 102,671 77,780 - 157,048 339,108 279,617 - 150,000 2,418 8,786 34,645 1,649,847 18,691 495 5555,306		470, 3; 102, 77, 157, 339, 279, 150, 2, 8, 34, 1,649; 18, 595;
	Administrative Expenses Attorney Fees Consulting Fees Consulting Fees CPA Fees Donations Dues Office Equipment Leases Insurance Lobbyist Senate Bill 5096 Promotion Subscriptions Supplies Administrative & General Expenses Taxes and Fees Property Taxes Use Taxes Use Taxes Use Taxes Use Taxes Use Taxes Use Taxes	394,744 15,227 142,229 70,932 14,670 163,684 339,108 292,517 75,914 150,000 2,418 8,786 34,645 1,740,980 18,691 495 5555,306	(111,362) (95,648) (14,670) (6,636) (75,914) - - (316,230) - - - -	283,382 3,227 46,581 70,932 	56,090 6,848 - - - - - - - - - - - - - - - - - -	470,441 3,227 102,671 77,780 - 157,048 339,108 219,617 - 150,000 2,418 8,786 34,645 1,649,847 18,691 495 555,306 [23,333		470, 3, 102, 77, 157, 339, 279, 150, 2, 8, 34, 1,649, 18, 595, 123,
	Administrative Expenses Attorney Fees Cansulting Fees CPA Fees Donations Dues Office Equipment Leases Insurance Lobbyist Senate Bill 5096 Promotion Subscriptions Subscriptions Subscriptions Administrative & General Expenses Administrative & General Expenses Taxes and Fees Property Taxes Use Taxes Taxes, B & O UTC Fees Taxes and Fees	394,744 15,227 142,229 70,932 14,670 163,684 339,108 292,517 75,914 150,000 2,418 8,786 34,645 1,740,980 18,691 495 555,306	(111,362) (95,648) (14,670) (6,636) (75,914) (316,230)	283,382 3,227 46,581 70,932 - 157,048 339,108 292,517 - 150,000 2,418 8,786 34,645 1,412,750 18,691 495	56,090 6,848 - - - - - - - - - - - - - - - - - -	470,441 3,227 102,671 77,780 279,617 - 150,000 2,418 8,786 34,645 1,649,847 18,691 495 555,306 (23,333 607,825		470, 3, 102, 77, 157, 339, 279, 150, 2, 8, 34, 1,649, 1,649, 18, 595, 123, 738,
	Administrative Expenses Attorney Fees Consulting Fees Consulting Fees CPA Fees Donations Dues Office Equipment Leases Insurance Lobbyist Senate Bill 5096 Promotion Subscriptions Supplies Administrative & General Expenses Taxes and Fees Property Taxes Use Taxes Use Taxes Use Taxes Use Taxes Use Taxes Use Taxes	394,744 15,227 142,229 70,932 14,670 163,684 339,108 292,517 75,914 150,000 2,418 8,786 34,645 1,740,980 18,691 495 5555,306	(111,362) (14,670) (14,670) (6,636) - (75,914) - - (316,230) - - - - -	283,382 3,227 46,581 70,932 - 157,048 339,108 292,517 - 150,000 2,418 8,786 34,645 1,412,750 18,691 495 555,306	56,090 6,848 - - - - - - - - - - - - - - - - - -	470,441 3,227 102,671 77,780 - 157,048 339,108 219,617 - 150,000 2,418 8,786 34,645 1,649,847 18,691 495 555,306 [23,333	40,579	470, 3; 102, 77; 157, 339, 279, 150, 2, 8; 34, 1,649, 1,649, 1,649, 1,8, 595, 123, 738,
	Administrative Expenses Attorney Fees Dank Fees Cr3 Fees Donations Dues Office Equipment Leases Insurace Lobbyist Senate Bill 50% Promotion Subscriptions Supplies Administrative & General Expenses Taxes and Fees Property Taxes Use Taxes Taxes & & O UTC Fees Taxes and Fees Total Operating Expenses	394,744 15,227 142,229 70,932 14,670 163,684 339,108 292,517 75,914 150,000 2,418 8,786 34,645 1,740,980 18,691 18,691 18,691 95,555,306 	(111,362) (95,648) (14,670) (6,636) (75,914) (75,914) (316,230) (316,230) (316,230) (316,230)	283,382 3,227 46,581 70,932 - - 157,048 339,108 292,517 - 150,000 2,418 8,786 34,645 1,412,750 18,691 495 555,306 - - 574,492 14,123,836	56,090 6,848 - - - - - - - - - - - - - - - - - -	470,441 3,227 102,671 77,780 279,617 - - 150,000 2,418 8,786 34,645 1,649,847 18,691 48,555,306 123,333 697,825 15,074,190	40,579 40,579	470, 3; 102, 77; 157, 339, 279, 150, 2, 8; 34, 1,649, 1649, 18, 18, 595; 123, 738, 15,114;
	Administrative Expenses Attorney Fees Danak Fees Consulting Fees CPA Fees Donations Dues Office Equipment Leases Insurance Lobbyist Senate Bill 5096 Promotion Subscriptions Supplies Administrative & General Expenses Taxes and Fees Property Taxes Use Taxes Taxes, B & O UTC Fees Taxes and Fees Total Operating Expenses Income before interest and Distribution	394,744 15,227 142,229 70,932 14,670 163,684 339,108 292,517 75,914 150,000 2,418 8,786 34,645 1,740,980 18,691 495 555,306 - - - - - - - - - - - - - - - - - - -	(111,362) (95,648) (14,670) (6,636) - (75,914) - - (316,230) - - - - - - - - - - - - - - - - - - -	283,382 3,227 46,581 70,932 	56,090 6,848 - - - - - - - - - - - - - - - - - -	470,441 3,227 102,671 77,780 - 157,048 339,108 279,617 - 150,000 2,418 8,786 34,645 1,649,847 18,691 495 555,306 123,333 697,825 15,074,190	40,579 40,579 \$2,664,663	24, 4700, 3, 102, 77, 1577, 1577, 339, 279, 150, 2, 2, 8, 34, 34, 1649, 18, 6, 2, 5955, 5, 15, 114, 123, 738, 15,114, 521,7000, 521,700, 70, 70, 70, 70, 70, 70, 70, 70, 70
	Administrative Expenses Attorney Fees Dank Fees Cr3 Fees Donations Dues Office Equipment Leases Insurace Lobbyist Senate Bill 50% Promotion Subscriptions Supplies Administrative & General Expenses Taxes and Fees Property Taxes Use Taxes Taxes & & O UTC Fees Taxes and Fees Total Operating Expenses	394,744 15,227 142,229 70,932 14,670 163,684 339,108 292,517 75,914 150,000 2,418 8,786 34,645 1,740,980 18,691 18,691 18,691 95,555,306 	(111,362) (95,648) (14,670) (6,636) (75,914) (75,914) (316,230) (316,230) (316,230) (316,230)	283,382 3,227 46,581 70,932 - - 157,048 339,108 292,517 - 150,000 2,418 8,786 34,645 1,412,750 18,691 495 555,306 - - 574,492 14,123,836	56,090 6,848 - - - - - - - - - - - - - - - - - -	470,441 3,227 102,671 77,780 279,617 - - 150,000 2,418 8,786 34,645 1,649,847 18,691 48,555,306 123,333 697,825 15,074,190	40,579 40,579	470. 3, 102. 77. 157. 339. 279. 150. 2, 8, 8, 34. 1,649. 1,649. 18.8 595. 123. 738. 15.114.

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85 * Estimated using December 31, 2018 interest expense.
86
87

Puget Sound Pilots Restating Adjustments (Schedule 1.2) Twelve Months Ended Month June 30, 2019

Exh. AMCL-2 Docket TP-190976 Page 2 of 8

Completed? Staff Exhibit Number Contested?											Yes LaRue AMCL-3 Yes		
(a)	(b)	(c) R-1	(d) R-2	(e) R-3	(f) removed R-4	(g) R-5	(h) R-6	(i) R-7	(j) R-8	(k) R-9	(1) OPPOSED R-10	(m) R-11	
	Total Restating	Finance Charge	Out of Period V President		Capital Asset	Charitable Donations	APA dues 5% Lobby Costs	Adj Premium Pymts	Adj Pension Pymts	Remove Amortization	Restating Depreciation	Additional Payments to	P I
DESCRIPTION Source:	Adjustments Sum (c) thru (z)	Removal	Stipend		Removal	Removed	Removed	Outside TY	Outside 1 Y	non regulatory?	to Regulatory	MMP Health Plan	MM
RESULT OF OPERATIONS REVENUES													
Pilotage Fees Earned	-												
Boat Fees Earned	-												
Total Pilotage Revenues													
OTHER REVENUE													
Capital Assets	(16,568)				(16,568)								
Total Revenues	(16,568)	-	-	-	(16,568)	-	-	-	-	-	-	-	
EXPENSES													
Operating & Maintenance Expenses Provisions for Unreceivable A/R	0.000			8,622									
Provisions for Unreceivable A/R Computer Maintenance	8,622			8,622									
Computer Programming, Changes	-												
Preventive Maintenance - Ediz Hook Amortization Expense	- (345)									(345)			
Depreciation	252,889									()	252,889		
Office Supplies & Charts Postage & Printing	-												
Pilot Boat Fuel and Maintenance	-												
Radio Maintenance - Seattle Rents	-												
Repairs & Maintenance	-												
Telephone & Communications Tide Books & Promotion	-												
Transportation Expense	-												
Entertainment/Travel	(36,319) 224,847			8,622						(345)	252,889		
Operating & Maintenance Expenses	224,847	-	-	8,022	-	-	-	-	-	(545)	232,889	-	
Pilot and Employee Salaries	18,670												
Employee Health & Welfare	6,230							6,230					
Employee Pension	(28)								(28)				
Drug Testing Insurance - Medical Pilots	22,166											18,881	
License Fees - Pilots	-												
Pilots Pension Pension-Other	167,499												
Payroll Taxes	-												
Training, Pilots Pilot and Employee Expenses	214,537	-		-	-	-		6,230	(28)	-		18,881	
								01200	(==)				
Port Angeles Education - Port Angeles	-												
Food	-												
Laundry - Port Angeles Utilities - Port Angeles													
Port Angeles Expenses	-	-	-	-	-	-	-		-	-		-	
Administrative & General	-												
Administrative Expenses	(12,000)		(12,000)										
Attorney Fees Bank Fees	(111,362)												
Consulting Fees	(95,648)												
CPA Fees Donations	- (14,670)					(14,670)							
Dues	(14,670) (6,636)					(14,070)	(6,636)						
Office Equipment Leases	-												
Insurance Lobbyist	- (75,914)												
Senate Bill 5096	-												
Promotion Subscriptions	-												
Supplies			/g= 0.00			(1 ·							
Administrative & General Expenses	(316,230)	-	(12,000)	-	-	(14,670)	(6,636)	-	-	-	-	-	
Taxes and Fees													
Property Taxes Use Taxes	-												
Taxes, B & O	-												
UTC Fees Taxes and Fees		-		-	-								
Total Expenses	123,154		(12,000)	8,622	-	(14,670)	(6,636)	6,230	(28)	(345)	252,889	18,881	
Income before interest and Distribution			12,000	(8,622)	(16,568)	14,670	6,636	(6,230)	28	345	(252,889)	(18,881)	
Interest Expense * Other Revenue - Interest	37,793	37,793	-	-	-	-	-	-	-	-	-	-	
Other Revenue - Finance Charges **	-	-	-	-	-	-	-	-	-	-	-	-	
Net Distributable Income	(\$101,929)	37,793	12,000	(8,622)	(16,568)	14,670	6,636	(6,230)	28	345	(252,889)	(18,881)	

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Puget Sound Pilots Restating Adjustments (Schedule 1.2) Twelve Months Ended Month June 30, 2019

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	Completed? Staff					Yes LaRue	Yes LaRue	Yes LaRue	Yes LaRue	Yes LaRue
	Exhibit Number Contested?					AMCL-4 Yes	AMCL-5 Yes	AMCL-6 Yes	AMCL-6 Yes	AMCL-7 Yes
-	contenta.					105	105	103	103	105
	(a)	(0)	(p)	(q)	(r)	(s) OPPOSED	(t) OPPOSED	(u) OPPOSED	(y) Staff	(z) Staff
ne		R-13 Software interest Exp	R-14 Lobbyist Expense	R-15 Additional Pension pymts	R-16 Salary Increase Union Contract	R-17 Transportation	R-18 Remove	R-19 Out of period Pymt Attorney	R-20 Adjust per books to General	R-21 Adjust per bo for Consulti
0.	DESCRIPTION	(Passed)	Removal	PayGo	1/1/19		& Sponsorship	Fees	Legal	Fees
	Source: RESULT OF OPERATIONS	l								
	REVENUES Pilotage Fees Earned									
1	Boat Fees Earned									
5	Total Pilotage Revenues									
1	OTHER REVENUE									
;	Capital Assets									
)										
1	Total Revenues	-	-	-	-	-	-	-	-	
3	EXPENSES									
4 5	Operating & Maintenance Expenses Provisions for Unreceivable A/R									
5	Computer Maintenance									
7	Computer Programming, Changes Proventive Maintenance, Edia Hock									
8 9	Preventive Maintenance - Ediz Hook Amortization Expense									
)	Depreciation									
2	Office Supplies & Charts Postage & Printing									
3	Pilot Boat Fuel and Maintenance									
5	Radio Maintenance - Seattle Rents									
5	Repairs & Maintenance									
7 8	Telephone & Communications Tide Books & Promotion									
9	Transportation Expense					-				
)	Entertainment/Travel Operating & Maintenance Expenses						(36,319) (36,319)			
2							(50,517)			
3 4	Pilot and Employee Salaries				18,670					
5	Employee Health & Welfare				18,070					
6	Employee Pension									
7 8	Drug Testing Insurance - Medical Pilots									
9	License Fees - Pilots									
0	Pilots Pension Pension-Other			167,499						
2	Payroll Taxes									
3 4	Training, Pilots Pilot and Employee Expenses			167,499	18,670					
5	Thot and Employee Expenses			107,477	10,070	-		-	-	
6 7	Port Angeles Education - Port Angeles									
8	Food									
9	Laundry - Port Angeles									
0	Utilities - Port Angeles Port Angeles Expenses	-	-	-		-	-	-	-	
2										
3 1	Administrative & General Administrative Expenses									
5	Attorney Fees								(111,362)	
5	Bank Fees Consulting Fees									(95,
3	CPA Fees									(95,0
Ð	Donations									
)	Dues Office Equipment Leases									
2	Insurance									
3 4	Lobbyist Senate Bill 5096		(75,914)							
5	Promotion									
5 7	Subscriptions Supplies									
3	Administrative & General Expenses		(75,914)		-	-	-	-	(111,362)	(95,
2										
0 1	Taxes and Fees Property Taxes									
2	Use Taxes									
3 1	Taxes, B & O UTC Fees									
5	Taxes and Fees	-	-	-	-	-	-	-	-	
6 7	Total Expenses	-	(75,914)	167,499	18,670	-	(36,319)		(111,362)	(95,
3										
9	Income before interest and Distribution		75,914	(167,499)	(18,670)	-	36,319	-	111,362	95,0
0	Interest Expense * Other Revenue - Interest	-	-	-	-	-	-	-	-	
2	Other Revenue - Finance Charges **		-	(167,499)	-	-	-	-	- 111,362	
3	Net Distributable Income		75,914		(18,670)		36,319			95,6

Puget Sound Pilots Pro Forma Adjustments (Schedule 1.3) Twelve Months Ended Month June 30, 2019

	Completed? Staff		Yes	Yes	Yes					
	Staff Exhibit Number		LaRue AMCL-6	LaRue AMCL-6	LaRue AMCL-7					
	Contested?		Yes	Yes	Yes					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	(4)	(0)	OPPOSED	OPPOSED	OPPOSED			(11)		
		T1	PF-1	PF-2	PF-3	PF-4	PF-5	PF-6	PF-7	PF-8
1e).	DESCRIPTION	Total Pro Forma Adjustments	Prospective Attorney Fees Rate Case	2-year Deferral of Attorney Fees	Consulting Fees Rate Case	Consulting Fees CPA - Rate Case	Premium Increase Announced Oct 2019	Premium Increase Announced Oct 2019	Premium Increase to be added in Rate Year	Additional Py Pension - Pile 2020
1	Source RESULT OF OPERATIONS	: Sum (c) thru (r)								
	REVENUES	_								
	Pilotage Fees Earned	-								
1	Boat Fees Earned	-								
;	Total Pilotage Revenues	-								
3	Other Revenue - Interest	-								
,										
D										
1	Total Revenues	-	-	-	-	-	-	-	-	
2 3	EXPENSES									
4	Operating & Maintenance Expenses									
5	Provisions for Unreceivable A/R Computer Maintenance	-								
7	Computer Programming, Changes									
3	Preventive Maintenance - Ediz Hook	-								
9 0	Amortization Expense Depreciation	-								
1	Office Supplies & Charts	-								
2	Postage & Printing	-								
3 4	Pilot Boat Fuel and Maintenance Radio Maintenance - Seattle	-								
+ 5	Rents	42,918								
6	Repairs & Maintenance	-								
7	Telephone & Communications	-								
8 9	Tide Books & Promotion Transportation Expense	-								
0	Entertainment/Travel	-								
1 2	Operating & Maintenance Expenses	42,918	-		-	-		-	-	
3	Pilot and Employee									
4	Salaries	39,374								
5	Employee Health & Welfare	14,438					14,438			
6 7	Employee Pension Drug Testing	-								
8	Insurance - Medical Pilots	144,347						25,239	119,108	
9	License Fees - Pilots	(19,500)								
0	Pilots Pension Pension-Other	314,467								314,
2	Payroll Taxes	-								
3	Training, Pilots	53,880								
4 5	Pilot and Employee Expenses	547,006	-		-	-	14,438	25,239	119,108	314,
6	Port Angeles									
7	Education - Port Angeles	-								
8	Food	-								
9 0	Laundry - Port Angeles Utilities - Port Angeles									
1	Port Angeles Expenses	-	-		-	-	-	-	-	
2 3	Administrativa & Conoral	-								
5 4	Administrative & General Administrative Expenses	-								
5	Attorney Fees	187,059								
6 7	Bank Fees Consulting Fees	-								
7 8	Consulting Fees CPA Fees	56,090 6,848				6,848				
•	Donations	-				.,. 10				
)	Dues	-								
2	Office Equipment Leases Insurance	- (12,900)								
3	Lobbyist	-								
1	Senate Bill 5096	-								
5 6	Promotion Subscriptions	-								
,	Supplies	-								
3	Administrative & General Expenses	237,097	-	-	-	6,848	-	-	-	
))	Taxes and Fees									
í	Property Taxes	-								
2	Use Taxes	-								
3	Taxes, B & O LITC Fast	-								
4 5	UTC Fees Taxes and Fees	123,333 123,333				-	-	-	-	
6	Total Expenses	950,354	-	-	-	6,848	14,438	25,239	119,108	314,
7										
8	Income before interest and Distribution	n (\$950.354)	-		-	(6,848)	(14,438)	(25,239)	(119,108)	(314,
0	Interest Expense *	u <u>(\$930,334)</u> -				(0,848)	(14,458)	(25,259)	(119,108)	(314,
1	Other Revenue - Interest	-	-	-	-	-	-	-	-	
2	Other Revenue - Finance Charges ** Net Distributable Income	(\$950,354)	-			- (6,848)	(14,438)	(25,239)	(119,108)	(314,
3							(17,730)	(22,237)	(117,100)	

Р	'uget Sound Pilots ro Forma Adjustments (Schedule 1.3) Fwelve Months Ended Month June 30, 2019									Exh. AMCL-2 Docket TP-190 Page 5 of 8
C	Completed?									Yes
	Staff									LaRue
	Exhibit Number Contested?									AMCL-6 Yes
	(a)	(k)	(1)	(m)	(n)	(m)	(n)	(m)	(n)	(0)
		PF-9 Salary Incr	PF-10 Training Costs	PF-11 Anticipated	PF-12 Additional	PF-13 Reduced	PF-14 Reduced (?)	PF-15 UTC Regulatory	PF-16 Adjust for	PF-17 Staff 1/2 UTC-spec
e	DESCRIPTION	Union Contract 2020	Add'l Pilots PRMM	Licensing Costs Add'l Pilots	License Insurance Costs	Licensing Costs Retired Pilots	License Insurance Costs	Fee 370,000 Over 3-years	New Rent Costs Office	Legal Fees an over 3 year
	Source: RESULT OF OPERATIONS	1								
	REVENUES Pilotage Fees Earned									
	Boat Fees Earned									
	Total Pilotage Revenues									
С	Other Revenue - Interest									
	T () D									
	Total Revenues	-	-	-	-	-	-	-	-	
E	EXPENSES									
1	Operating & Maintenance Expenses Provisions for Unreceivable A/R									
1	Computer Maintenance									
1	Computer Programming, Changes Preventive Maintenance - Ediz Hook									
	Amortization Expense Depreciation									
I	Office Supplies & Charts									
L	Postage & Printing Pilot Boat Fuel and Maintenance									
L	Pilot Boat Fuel and Maintenance Radio Maintenance - Seattle									
l	Rents								42,918	
1	Repairs & Maintenance Telephone & Communications									
I	Tide Books & Promotion									
I	Transportation Expense Entertainment/Travel									
L	Operating & Maintenance Expenses								42,918	
I	Pilot and Employee									
	Salaries	39,374								
	Employee Health & Welfare Employee Pension									
	Drug Testing Insurance - Medical Pilots									
	License Fees - Pilots			39,000		(58,500)				
	Pilots Pension Pension-Other									
	Payroll Taxes									
	Training, Pilots		53,880 53,880	39,000		(58,500)				
	Pilot and Employee Expenses		55,880	39,000		(58,500)	-	-	-	
	Port Angeles Education - Port Angeles									
	Food									
	Laundry - Port Angeles									
L	Utilities - Port Angeles Port Angeles Expenses	-	-	-	-	-	-	-	-	
I	Administrative & General									
L	Administrative Expenses									
I	Attorney Fees Bank Fees									130
1	Consulting Fees									
I	CPA Fees Donations									
L	Dues									
l	Office Equipment Leases				6 AFO		(10.250)			
L	Insurance Lobbyist				6,450		(19,350)			
L	Senate Bill 5096 Promotion									
1	Subscriptions									
L	Supplies Administrative & General Expenses				6,450		(19,350)			130
l	-		-	-	0,430	-	(19,530)	-	-	130
L	Taxes and Fees Property Taxes									
I	Use Taxes									
1	Taxes, B & O UTC Fees							123,333		
I	UTC Fees Taxes and Fees	-	-	-	-	-		123,333	-	
1	Total Expenses	-	53,880	39,000	6,450	(58,500)	(19,350)		42,918	130
I										
	Income before interest and Distribution		(53,880)	(39,000)	(6,450)		19,350	(123,333)	(42,918)	(130
	Interest Expense * Other Revenue - Interest	-	-	-	-	-	-	-	-	
	Other Revenue - Finance Charges **		- (53,880)	- (39,000)	(6,450)	- 58,500	- 19,350	(123,333)	(42,918)	/100
	Net Distributable Income	-	(33,880)	(39,000)	(0,450)	58,500	19,330	(123,355)	(42,918)	(130,

Puget Sound Pilots Pro Forma Adjustments (Schedule 1.3) Twelve Months Ended Month June 30, 2019

	Completed? Staff	Yes LaRue	Yes LaRue	Yes LaRue
	Exhibit Number	AMCL-6	AMCL-7	AMCL-7
	Contested?	Yes	Yes	Yes
	(a)	(p)	(q)	(r)
		PF-18 Staff	PF-19 Staff	PF-20 Staff
		1/2 UTC-specific	1/2 UTC-specific	1/2 UTC-specific
Line		Legal Fees amort	Consulting Fees	Consulting Fees
No.	DESCRIPTION	over 7 years	amort over 3 yrs	amort over 7 yrs
1	Source:	I.		
2	RESULT OF OPERATIONS REVENUES			
3	Pilotage Fees Earned			
4	Boat Fees Earned			
5				
6 7	Total Pilotage Revenues			
8	Other Revenue - Interest			
9				
10				
11	Total Revenues	-	-	-
12	EVDENCEC			
13 14	EXPENSES Operating & Maintenance Expenses			
14	Provisions for Unreceivable A/R			
16	Computer Maintenance			
17	Computer Programming, Changes			
18	Preventive Maintenance - Ediz Hook			
19 20	Amortization Expense Depreciation			
20	Office Supplies & Charts			
22	Postage & Printing			
23	Pilot Boat Fuel and Maintenance			
24 25	Radio Maintenance - Seattle			
25 26	Rents Repairs & Maintenance			
27	Telephone & Communications			
28	Tide Books & Promotion			
29	Transportation Expense			
30	Entertainment/Travel			
31 32	Operating & Maintenance Expenses	-	-	
33	Pilot and Employee			
34	Salaries			
35	Employee Health & Welfare			
36	Employee Pension			
37 38	Drug Testing Insurance - Medical Pilots			
38 39	License Fees - Pilots			
40	Pilots Pension			
41	Pension-Other			
42	Payroll Taxes			
43 44	Training, Pilots Pilot and Employee Expenses	-	-	-
44	Fliot and Employee Expenses		-	-
46	Port Angeles			
47	Education - Port Angeles			
48	Food			
49	Laundry - Port Angeles			
50 51	Utilities - Port Angeles Port Angeles Expenses	-	-	-
52	- or trangeres Expenses	-	-	-
53	Administrative & General			
54	Administrative Expenses			
55	Attorney Fees	56,118		
56 57	Bank Fees Consulting Fees		39,263	16,82
57 58	Consulting Fees CPA Fees		39,203	10,82
59	Donations			
60	Dues			
61	Office Equipment Leases			
62 63	Insurance Lobbyist			
64	Senate Bill 5096			
65	Promotion			
66	Subscriptions			
67	Supplies		20.2.7	
68 69	Administrative & General Expenses	56,118	39,263	16,82
70	Taxes and Fees			
71	Property Taxes			
72	Use Taxes			
73	Taxes, B & O			
74	UTC Fees			
75 76	Taxes and Fees Total Expenses	- 56,118	- 39,263	16,82
77	Total Expenses	50,118	57,205	10,02
78				
79	Income before interest and Distribution	(56,118)	(39,263)	(16,82
80	Interest Expense *	-	-	-
81 82	Other Revenue - Interest Other Revenue - Finance Charges **	-	-	-
	Net Distributable Income	(56,118)	(39,263)	(16,82
83				

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Puget Sound Pilots Depreciation Analysis (Schedule 1.4) Twelve Months Ended Month June 30, 2019

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Test Year										
	Beginnir	ıg	End							
Mo		Yr		Mo		Yr				
	7		2018		6		2019			

Line

NO.	Asset Category		Asset Description	Date in Service		Original Asset Cost	Salvage Value	Service Life	Business Unit Allocation	Regulated Allocation
	List	Asset #	List	Мо	Yr	\$	%	Yr	%	%
1	Office Equipment	333	Dell Computer System	11	2013	\$ 1,083.00	0%	5	100%	100%
2	Office Equipment	347	Dispatch Software	10	2015	296,654	0%	5	100%	100%
3	Office Equipment	348	Accounting Software	11	2015	43,754	0%	5	100%	100%
4	Office Equipment	351	Loan Fee - Dispatch Software	1	2016	1,150	0%	5	100%	100%
5	Office Equipment	352	Dispatch Software	10	2016	207,570	0%	5	100%	100%
6	Office Equipment	308	Conference Room Furniture	9	2011	36,467	0%	10	100%	100%
7	Office Equipment	323	Artwork	12	2012	5,475	0%	10	100%	100%
8	Office Equipment	331	Defibrillator	10	2013	1,199	0%	5	100%	100%
9	Machinery & Shop Equipment	329	Day Wireless Radios	6	2013	3,239	0%	7	100%	100%
10	Leasehold Improvements-Buildings	228	HVAC - Depr life based on lease expiration	5	2005	10,250	0%	14	100%	100%
11	Leasehold Improvements-Buildings	266	Carpet - Depr life based on lease expiration	12	2007	10,427	0%	12	100%	100%
12	Leasehold Improvements-Buildings		Tenant improvements for new office	7	2018	130,764	0%	7	100%	100%
13	Office Equipment	330	Dell Computer & Monitor	8	2013	601	0%	5	100%	100%
14	Office Equipment	332	Computer	10	2013	692	0%	5	100%	100%
15	Office Equipment	317	Furniture	4	2012	3,685	0%	7	100%	100%
16	Machinery & Shop Equipment	318	Washer & Dryer	6	2012	1,430	0%	7	100%	100%
17	Office Equipment	324	Executive Chair	12	2012	580	0%	7	100%	100%
18	Machinery & Shop Equipment	334	Refrigerator	12	2013	7,332	0%	7	100%	100%
19	Machinery & Shop Equipment		Ediz Hook Barge Refurbishment & Communications	6	2017	176,170	0%	10	100%	100%
20	Leasehold Improvements-Land	210	Paving	4	2004	5,000	0%	15	100%	100%
	Leasehold Improvements-Buildings	311	Windows	5	2011	14,681	0%	15	100%	100%
22	Leasehold Improvements-Buildings	312	New Roof - Phase 2	6	2011	14,647	0%	15	100%	100%
	Leasehold Improvements-Buildings	313	Carpet/Flooring	5	2011	23,994	0%	15	100%	100%
24	Leasehold Improvements-Buildings	314	Interior Improvements	5	2011	5,475	0%	15	100%	100%
25	Leasehold Improvements-Buildings	350	Window Coverings	8	2016	9,278	0%	15	100%	100%
26	Support Vehicles	184	Launch	12	2019	322,034	0%	4	100%	100%
27	Machinery & Shop Equipment		Rebuild of engine & running gear	7	2018	362,265	0%	4	100%	100%
28	Support Vehicles	167	Puget Sound	12	1999	3,632,659	0%	20	100%	100%
29	Machinery & Shop Equipment		New engine, jet drives & improvements	5	2016	320,193	0%	4	100%	100%
30										
31	Totals					\$ 5,648,748				
32										
33										

Puget Sound Pilots Depreciation Analysis (Schedule 1.4) Twelve Months Ended Month June 30, 2019

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Line No.

		Asset Description	Years of service left	Fully Depreciated	Salvage Value	Depreciable Cost	Test Yea	r Depreciation	Accumulated De	preciation
	Asset #	List	Yr	Yr	\$	\$	Мо	Yr	Begin	End
1	333	Dell Computer System	2018	2018	\$ -	\$ 1,083.00	\$ -		\$ -	\$ -
2	347	Dispatch Software	2020	2020	-	296,654	4,944	59,331	(119,551,562)	(119,492,231)
3	348	Accounting Software	2020	2020	-	43,754	729	8,751	(17,632,862)	(17,624,111)
4	351	Loan Fee - Dispatch Software	2021	2021	-	1,150	19	230	(463,680)	(463,450)
5	352	Dispatch Software	2021	2021	-	207,570	3,460	41,514	(83,692,224)	(83,650,710)
6	308	Conference Room Furniture	2021	2021	-	36,467	304	3,647	(7,333,514)	(7,329,867)
7	323	Artwork	2022	2022	-	5,475	46	548	(1,101,570)	(1,101,023)
8	331	Defibrillator	2018	2018	-	1,199	-		-	-
9	329	Day Wireless Radios	2020	2020	-	3,239	39	463	(931,444)	(930,981)
10	228	HVAC - Depr life based on lease expiration	2019	2019	-	10,250	61	732	(1,467,946)	(1,467,214)
11	266	Carpet - Depr life based on lease expiration	2019	2019	-	10,427	72	869	(1,743,916)	(1,743,047)
12		Tenant improvements for new office	2025	2025	-	130,764	1,557	18,681	(37,697,393)	(37,678,713)
13	330	Dell Computer & Monitor	2018	2018	-	601	-		-	-
14	332	Computer	2018	2018	-	692	-		-	-
15	317	Furniture	2019	2019	-	3,685	-		-	-
16	318	Washer & Dryer	2019	2019	-	1,430	-		-	-
17	324	Executive Chair	2019	2019	-	580	-		-	-
18	334	Refrigerator	2020	2020	-	7,332	87	1,047	(2,108,474)	(2,107,426)
19		Ediz Hook Barge Refurbishment & Communications	2027	2027	-	176,170	1,468	17,617	(35,533,489)	(35,515,872)
20	210	Paving	2019	2019	-	5,000	-		-	-
21	311	Windows	2026	2026	-	14,681	82	979	(1,968,233)	(1,967,254)
22	312	New Roof - Phase 2	2026	2026	-	14,647	81	976	(1,963,674)	(1,962,698)
23	313	Carpet/Flooring	2026	2026	-	23,994	133	1,600	(3,216,796)	(3,215,196)
24	314	Interior Improvements	2026	2026	-	5,475	30	365	(734,015)	(733,650)
25	350	Window Coverings	2031	2031	-	9,278	52	619	(1,246,963)	(1,246,345)
26	184	Launch	2023	2023	-	322,034	6,709	80,509	(162,546,662)	(162,466,153)
27		Rebuild of engine & running gear	2022	2022	-	362,265	7,547	90,566	(182,762,693)	(182,672,126)
28	167	Puget Sound	2019	2019	-	3,632,659	-		-	-
29		New engine, jet drives & improvements	2020	2020	-	320,193	6,671	80,048	(161,377,272)	(161,297,224)
30							_		_	
31		Totals				\$ 5,648,748	_	\$ 409,090	_	
32							-		-	
33										