

**Puget Sound Pilots  
TP-220513**

Inventory of accounting workpapers filed with original and supplemental testimony.

**Testimony with Exhibits filed with UTC Records Center on June 29, 2022, Initial Filing:**

Exh. WTB-03 - Monthly Revenue and Expenses for the year ended December 31, 2021.

This information is taken directly from Puget Sound Pilots General Ledger Accounting Records and is also presented in the first tab of WTB-05.

**Testimony with Exhibits filed with UTC Records Center on October 31, 2022, Supplemental Filing.**

Exh. WTB-05 – PSP 2021 Pro Forma Statement of Operations.

- Tab No. 1 - Monthly Revenue and Expenses for the year ended December 31, 2021. Information taken directly from Puget Sound Pilots general ledger accounting records. One additional column, not included in Exh. WTB-03, is the results from TP-190976.
- Tab No. 2 - Results of Operations/Pro Forma  
Prescribed format for Statement of Operations for UTC-regulated transportation companies. Per-books amounts are derived from tab no. 1 and adjusted by restating and pro forma entries for pro forma results of operations.
- Tab No. 3 - Restating Entries  
Fifteen restating adjustments to modify historical operating results to more properly reflect a “representative” 12-month test period.
- Tab No. 4 - Pro Forma Entries  
Twenty-five pro forma entries to give effect to known and measurable changes in revenue and expenses that are known for the prospective rate period.
- Tab No. 5 - Revenue Reconciliation  
Reconciles revenue from the billing records.
- Tab No. 6 - Depreciation  
Regulatory depreciation schedule adopted from the book asset detail worksheet calculating regulatory depreciation.
- Tab No. 7 - Vessel PS Exp  
Summarizes capitalized repair costs for vessel Puget Sound incurred during the test year.

- Tab No. 8 - 190976 Amort Legal & Cons  
Summarizes capitalized deferred legal and consulting costs from the previous case (TP-190976).
- Tab No. 9 - Legal Exp  
Detail for legal expenses during the 2021 test period, separated between general legal and specific litigation matters.
- Tab No. 10 - Consulting Exp  
Consulting expenses incurred during the test year, summarized by specific projects and costs incurred in accordance with UTC Order 09 (TP-190976).
- Tab No. 11 - Computer Expense  
General Ledger Summary of Computer Maintenance - Port Angeles, Computer Maintenance, Hardware, Phone, Computer Programming, Changes. Specific costs identified for compliance with UTC Order 09 in TP-190976 are individually stated.
- Tab No. 12 - Amort of UTC Exp  
Legal, consulting and computer expenses incurred in compliance with UTC Order 09 (TP-190976). Amortization schedules are provided for each category.
- Tab No. 13 - Equip Lease  
General Ledger summary of leased Portable Pilot Unit (PPU) in 2021 with the calculation of replacement PPUs to be placed into service during 2022.
- Tab No. 14 - Pilot Medical  
Summary of pilot medical insurance indicating retiring pilots in 2023, along with pilots to be licensed in 2022 or 2023.
- Tab No. 15 - 2021 Cruise Rev  
Summarizes the shortened 2021 cruise ship season due to the worldwide COVID-19 Pandemic.
- Tab No. 16 - 2022 Cruise Rev
- Tab No. 17 - 2023 PF Revenue  
Proposed 2023 Pro Forma Revenue
- Tab No. 18 - Conference Exp  
Summary of various international, national, and regional professional pilot conferences.
- Tab No. 19 - Dues Expense  
Summarizes pilot dues for APA, MM&P, and other professional organizations.
- Tab No. 20 – Payroll  
Reconciles and restates the 2021 payroll by the employee with identification redacted. Pay increases for 2022 and 2023, as negotiated with the IBU, are detailed in the calculations.

- Tab No. 21 – Benefits  
Employee health and welfare costs for union and non-union employees.
- Tab No. 22 - Training Exp  
Identifies training for pilots required to maintain their license.
- Tab No. 23 - License Fees  
Proposed license expense for 2023 pursuant to WAC 363-116-070.
- Tab No. 24 - Pilot Pension  
Pro forma pay-as-you-go pension obligation.
- Tab No. 25 - Rate Case Exp  
Identifies various expense components of the current rate case.
- Tab No. 26 - Fuel Expense  
Monthly fuel expense for the 2021 test period with prospective fuel cost based on the recent price per gallon.
- Tab No. 27 – Insurance  
Insurance costs for the Seattle Office, Port Angeles Pilot Station, Pilot Vessels, and Liability Insurance with increase calculation estimate as provided by the insurance broker.
- Tab No. 28 - B&O Tax Expense  
Monthly taxes for the State of Washington B&O Tax and the City of Seattle with pro forma calculations to anticipate the additional cruise ship revenue.
- Tab No. 29 – DEI  
Summary of various expenses expected to be incurred for PSP’s pilot DEI program.
- Tab No. 30 – Transportation  
Pilot transportation expenses with pro forma.