

**Exh. JNS-2  
Docket TP-220513  
Witness: Jaclynn Simmons**

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PUGET SOUND PILOTS,**

**Respondent.**

**DOCKET TP-220513**

**EXHIBIT TO TESTIMONY OF**

**JACLYNN SIMMONS**

**STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

*Total Case Adjustments*

**February 10, 2023**

**Puget Sound Pilots**  
**Results of Operations Schedule 1.1r2**  
**Twelve Months Ended Month Dec 31, 2021**

(a)

Line No.	DESCRIPTION	\$	2,021.00 Jan-Dec 2021
			<i>Source</i>
1	<b>RESULT OF OPERATIONS</b>		
2	Pilotage Fees Earned	\$	30,238,965.64
3	Boat Fees Earned	\$	1,839,876.00
4	Interest Income	\$	1,002.88
5	Other Income PPP LOAN	\$	-
6	Finance Charges	\$	17,825.33
7	Total Revenues	\$	32,097,669.85
8			
9			
10			
11			
12			
13			
	<b>EXPENSES</b>		
14	Account: 50050-009 Administrative Expenses	\$	32,503.96
15	Account: 50080-009 Advertising	\$	-
16	Account: 50100-009 Attorney Fees-General	\$	462,576.95
17	Account: 50110-009 Attorney Fees-UTC	\$	-
18	Account: 50150-009 Bank Fees	\$	18,581.85
19	Account: 50250-009 Capital Assets	\$	(0.50)
20	Account: 50280-009 Cash Reserves	\$	-
21	Account: 50290-009 UTC REG FEES	\$	123,336.00
22	Account: 50300-006 Commission-Senate Bill 5096	\$	150,000.00
23	Account: 50450-006 Comp Day Expense	\$	389,350.00
24	Account: 50500-007 Computer Maintenance - P.A.	\$	3,278.00
25	Account: 50500-009 Computer Maintenance, Hardware, Phone	\$	334,495.51
26	Account: 50600-009 Computer Programming, Changes	\$	10,176.73
27	Account: 50700-009 Consulting Fees	\$	212,346.52
28	Account: 50800-009 CPA Fees	\$	86,306.50
29	Account: 50850-009 Donations	\$	7,000.00
30	Account: 50870-009 DEI Outreach		
31	Account: 50880-009 DEI - Donations		
32	Account: 50900-009 Dues, Other	\$	12,520.33
33	Account: 50910-009 Dues, MM&P	\$	21,200.01
34	Account: 50920-009 Dues, APA	\$	138,230.00

35	Account: 51000-006	Employee Health & Welfare - Seattle	\$	107,087.38
36	Account: 51000-007	Employee Health & Welfare - P.A.	\$	181,370.00
37	Account: 51100-006	Employee Pension - Seattle	\$	49,293.31
38	Account: 51100-007	Employee Pension - P.A.	\$	75,223.49
39	Account: 51100-009	Retirement Plan, Manager	\$	4,928.54
40	Account: 51200-009	Equipment Leases	\$	335,819.61
41	Account: 51310-009	Depreciation, Portable Radios	\$	(0.40)
42	Account: 51320-009	Depreciation, Computer	\$	31,136.28
43	Account: 51330-006	Depreciation, Equipment & Furniture - Seattle	\$	0.28
44	Account: 51330-007	Depreciation, Equipment & Furniture - P.A.	\$	765.00
45	Account: 51340-006	Depreciation, Leasehold Improv. - Seattle	\$	10,568.12
46	Account: 51380-007	Depreciation, Buildings - P.A.	\$	40,302.20
47	Account: 51385-007	Depreciation, Ediz Hook	\$	-
48	Account: 51390-008	Depreciation, Puget Sound	\$	-
49	Account: 51400-008	Depreciation, Juan de Fuca	\$	28.32
50	Account: 51430-006	Drug Testing	\$	10,297.28
51	Account: 51440-006	Education - Seattle	\$	1,195.00
52	Account: 51440-007	Education - P.A.	\$	315.00
53	Account: 51500-007	Food - P.A.	\$	84,733.85
54	Account: 51550-007	Lodging - PA	\$	109.69
55	Account: 51600-006	Insurance - Seattle	\$	70,027.00
56	Account: 51600-007	Insurance - P.A.	\$	41,326.00
57	Account: 51600-008	Insurance, Boats	\$	107,962.55
58	Account: 51610-006	Insurance - License & Defense	\$	176,205.73
59	Account: 51620-006	Insurance - Medical	\$	1,644,567.00
60	Account: 51765-009	Interest, Dispatch Software	\$	124.73
61	Account: 51900-007	Laundry - P.A.	\$	10,256.75
62	Account: 51940-006	License Fees - Pilots	\$	344,500.00
63	Account: 51950-009	Lobbyist	\$	75,309.46
64	Account: 52050-009	Miscellaneous, Other	\$	(362,969.00)
65	Account: 52100-006	Office Supplies - Seattle	\$	14,613.26
66	Account: 52220-009	Pension, 1978	\$	7,200.00
67	Account: 52230-009	Pension, Puget Sound Pilots	\$	5,510,277.99
68	Account: 52250-009	Pension, Tabler	\$	69,502.32
69	Account: 52300-006	Postage - Seattle	\$	1,385.88
70	Account: 52300-007	Postage - P.A.	\$	998.46
71	Account: 52400-006	Printing - Seattle	\$	6,289.42
72	Account: 52560-008	Puget Sound, Fuel	\$	126,081.61
73	Account: 52570-008	Puget Sound, Prev. Maintenance	\$	468,973.67
74	Account: 52660-008	Juan de Fuca, Fuel	\$	178,281.71
75	Account: 52670-008	Juan de Fuca, Prev. Maintenance	\$	20,773.23
76	Account: 52900-006	Rent & Parking - Seattle	\$	188,764.70
77	Account: 52900-007	Rent, Tidelands Lease	\$	3,917.58
78	Account: 52950-006	Repairs & Maintenance - Seattle	\$	7,253.00
79	Account: 52950-007	Repairs & Maintenance - P.A.	\$	50,274.80

80	Account: 52955-006	Remodel/Relocation - Seattle	\$ 385.35
	Account: 53010-006	Salaries, Regular - Seattle	\$ 677,636.47
	Account: 53010-007	Salaries, Regular - P.A.	\$ 786,617.19
	Account: 53020-006	Salaries, Overtime - Seattle	\$ 252,459.92
	Account: 53020-007	Salaries, Overtime - P.A.	\$ 47,682.36
	Account: 53100-006	Subscriptions - Seattle	\$ 1,309.10
	Account: 53100-007	Subscriptions - P.A.	\$ 7,277.45
	Account: 53200-006	Supplies - Seattle	\$ 13,913.26
	Account: 53200-007	Supplies - P.A.	\$ 16,800.59
	Account: 53320-006	Taxes, FICA/Medicare - Seattle	\$ 63,293.52
	Account: 53320-007	Taxes, FICA/Medicare - P.A.	\$ 63,824.07
	Account: 53330-006	Taxes, SUTA - Seattle	\$ 1,511.02
	Account: 53330-007	Taxes, SUTA - P.A.	\$ 1,593.35
	Account: 53340-006	Taxes, FUTA - Seattle	\$ 336.00
	Account: 53340-007	Taxes, FUTA - P.A.	\$ 420.01
	Account: 53350-006	Taxes, L & I - Seattle	\$ 4,246.68
	Account: 53360-006	Taxes, Property - Seattle	\$ 1,411.90
	Account: 53360-007	Taxes, Property - P.A.	\$ 14,172.60
	Account: 53360-008	Taxes, Property - Boats	\$ 5,017.43
	Account: 53370-006	Taxes, Food/Subscriptions - Seattle	\$ 81.71
	Account: 53370-007	Taxes, Food/Subscriptions - P.A.	\$ 469.36
	Account: 53370-009	Taxes, B & O	\$ 599,697.90
	Account: 53400-006	Telephone & Communications - Seattle	\$ 21,233.47
	Account: 53400-007	Telephone & Communications - P.A.	\$ 22,940.22
	Account: 53500-006	Training, Pilots	\$ 80,695.15
	Account: 53600-006	Transportation Expense - Seattle	\$ 1,257,855.25
	Account: 53700-007	Employee Reimbursements - P.A.	\$ 3,226.63
	Account: 53700-009	Travel/Promo/Mileage/Meetings	\$ 27,368.48
	Account: 53800-007	Utilities - P.A.	\$ 29,645.41

<b>Total Expenses</b>	<b>\$ 15,700,094.51</b>
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Net Distributive Revenue	\$ 16,397,575.00
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Member Distributions	\$ 315,337.98
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Pilot Count	52
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DESCRIPTION	Ended June 30, 2019
Pilotage Fees Earned	30,238,966
Boat Fees Earned	1,839,876
OTHER REVENUE	
Interst Income	1,003

Original Sheet Only - Not listed on current account

**Difference from  
Prior Case**

EXPENSES	
1	<b>Operating &amp; Maintenance Expenses</b>
	Administrative Expenses
	32,504
2	Attorney Fees
	462,577
	Bank Fees
	18,582
3	UTC Regulatory Fees
	123,336
	Commission-Senate Bill 5096
	150,000
	Comp Day Expense
	389,350
4	Computer Maintenance
	337,774
5	Computer Programming, Changes
	10,177
	Consulting Fees
	212,347
	CPA Fees
	86,307
	Donations
	7,000
6	DEI Outreach
	0
7	DEI Donations
	0
8	Dues
	171,950
9	Employee Health & Welfare
	288,457
	Employee Pension
	124,517
	<b>Operating &amp; Maintenance Expenses Totals</b>
	<b>2,414,877</b>
10	<b>Pilot and Employee</b>
10	Employee 401(k)
	0

11	Retirement Plan, Manager	4,929	11
11	Equipment Leases	335,820	12
12	Depreciation	82,800	15
12	Drug Testing	10,297	
	Education	1,510	19
	Food & Lodging - PA	84,844	21
13	Insurance	395,521	
	Insurance - Medical	1,644,567	
	Interest, Dispatch Software	125	23
	<b>Pilot and Employee Expenses Totals</b>	<b>2,560,412</b>	
	<b>Port Angeles</b>		
	Laundry - P.A.	10,257	16
	License Fees - Pilots	344,500	17
14	Lobbyist	75,309	18
	Miscellaneous - Other	(362,969)	24
	<b>Port Angeles Expenses Totals</b>	<b>67,097</b>	
15	<b>Administrative &amp; General</b>		
16	Office Supplies & Charts	14,613	1
17	Pilots Pension	5,517,478	2
	Penson-Other	69,502	3
	Postage & Printing	8,674	7
	Pilot Boat Fuel	304,363	8
	Puget Sound, Prev. Maintenance	468,974	9
	Juan de Fuca, Prev. Maintenance	20,773	10
	Rents	192,682	13
	Repairs & Maintenance	57,528	
18	Remodel/Relocation - Seattle	385	20
19	Salaries	1,764,396	5
20	Subscriptions	8,587	
	Supplies	30,714	
	Payroll Taxes	135,225	
	<b>Administrative &amp; General Expenses Totals</b>	<b>8,593,894</b>	
21	<b>Taxes and Fees</b>		
	Property Taxes	20,602	
	Use Taxes	551	
	Taxes, B & O	599,698	22
	Telephone & Communications	44,174	4
	<b>Taxes and Fees Totals</b>	<b>665,025</b>	
	<b>Total Operating Expenses</b>	<b>14,301,304</b>	
	<b>Income before interest and Distribution</b>		

Puget Sound Pilots  
Results of Operations Schedule 1.1  
Twelve Months Ended Month Dec 31, 2021

agree with company

Exh. JNS-01  
Docket TP-220513  
Page 1 of 8

Line No.	(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-05	Schedule 1.2	(b) + (c)	Schedule 1.3	(d) + (e)	Increase of 17.44%	(f) + (g)
1	<b>RESULT OF OPERATIONS</b>							
2	<b>REVENUES</b>							
3	Pilotage Fees Earned	\$30,238,966	(\$2,259,615)	\$27,979,351	\$5,469,069	\$33,448,420	\$5,593,349	\$39,041,769
4	Boat Fees Earned	1,839,876	-	1,839,876	-	1,839,876	141,288	1,981,164
6	Total Pilotage Revenues	32,078,842	(2,259,615)	29,819,227	5,469,069	35,288,296	5,734,637	41,022,933
7	<b>OTHER REVENUE</b>							
8	Interest Income	1,003	-	1,003	-	1,003	-	1,003
9	Finance Charges	17,825	10,427	28,252	-	28,252	-	28,252
11	Total Revenues	32,097,670	(2,249,188)	29,848,482	5,469,069	35,317,551	5,734,637	41,052,188
13	<b>EXPENSES</b>							
14	<b>Operating &amp; Maintenance Expenses</b>							
15	Administrative Expenses	32,504	-	32,504	-	32,504	-	32,504
16	Attorney Fees	462,577	(75,214)	387,363	39,119	426,482	-	426,482
17	Bank Fees	18,582	-	18,582	-	18,582	-	18,582
18	UTC Regulatory Fees	123,336	-	123,336	-	123,336	-	123,336
19	Commission-Senate Bill 5096	150,000	(150,000)	-	-	-	-	-
20	Comp Day Expense	389,350	(389,350)	-	-	-	-	-
21	Computer Maintenance	337,774	(57,211)	280,563	19,070	299,633	-	299,633
22	Computer Programming, Changes	10,177	-	10,177	-	10,177	-	10,177
23	Consulting Fees	212,347	(154,861)	57,486	16,837	74,323	-	74,323
24	CPA Fees	86,307	-	86,307	-	86,307	-	86,307
25	Donations	7,000	(7,000)	-	-	-	-	-
26	DEI Outreach	-	-	-	20,000	20,000	-	20,000
27	DEI Donations	-	-	-	-	-	-	-
28	Dues	171,950	-	171,950	18,493	190,443	-	190,443
29	Employee Health & Welfare	288,457	-	288,457	56,446	344,903	-	344,903
30	Employee Pension	124,517	-	124,517	14,584	139,101	-	139,101
34	Employee 401(k)	-	-	-	18,000	18,000	-	18,000
35	Retirement Plan, Manager	4,929	-	4,929	-	4,929	-	4,929
36	Equipment Leases	335,820	152,998	488,818	-	488,818	-	488,818
37	Depreciation	82,800	207,939	290,739	-	290,739	-	290,739
38	Drug Testing	10,297	-	10,297	-	10,297	-	10,297
39	Education	1,510	-	1,510	-	1,510	-	1,510
40	Food & Lodging - PA	84,844	-	84,844	-	84,844	-	84,844
41	Insurance	395,521	-	395,521	59,328	454,849	-	454,849
42	Insurance - Medical	1,644,567	-	1,644,567	(1,644,567)	-	-	-
43	Interest, Dispatch Software	125	-	125	-	125	-	125
47	Laundry - P.A.	10,257	-	10,257	-	10,257	-	10,257
48	License Fees - Pilots	344,500	-	344,500	-	344,500	-	344,500
49	Lobbyist	75,309	(75,309)	0	-	0	-	0
50	Miscellaneous - Other	(362,969)	362,969	-	-	-	-	-
54	Office Supplies & Charts	14,613	-	14,613	-	14,613	-	14,613
55	Pilots Pension	5,517,478	-	5,517,478	-	5,517,478	-	5,517,478
56	Penson-Other	69,502	-	69,502	-	69,502	-	69,502
57	Postage & Printing	8,674	-	8,674	-	8,674	-	8,674
58	Pilot Boat Fuel	304,363	138,668	443,031	-	443,031	-	443,031
59	Puget Sound, Prev. Maintenance	468,974	(398,441)	70,533	-	70,533	-	70,533
60	Juan de Fuca, Prev. Maintenance	20,773	25,063	45,837	-	45,837	-	45,837
61	Rents	192,682	-	192,682	-	192,682	-	192,682
62	Repairs & Maintenance	57,528	-	57,528	-	57,528	-	57,528
63	Remodel/Relocation - Seattle	385	-	385	-	385	-	385
64	Salaries	1,764,396	-	1,764,396	134,309	1,898,705	-	1,898,705
65	Subscriptions	8,587	-	8,587	-	8,587	-	8,587
66	Supplies	30,714	-	30,714	-	30,714	-	30,714
67	Payroll Taxes	135,225	-	135,225	-	135,225	-	135,225
71	Property Taxes	20,602	-	20,602	-	20,602	-	20,602
72	Use Taxes	551	-	551	-	551	-	551
73	Taxes, B & O	599,698	-	599,698	216,805	816,503	107,359	923,862
74	Telephone & Communications	44,174	-	44,174	-	44,174	-	44,174
77	Training, Pilots	80,695	-	80,695	201,034	281,729	-	281,729
	Transportation Expense	1,257,855	-	1,257,855	45,415	1,303,270	-	1,303,270
	Conferences/Travel	30,595	(27,087)	3,508	-	3,508	-	3,508
	Utilities - P.A.	27,368	-	27,368	-	27,368	-	27,368
	Rate-Case Specific Expenses TP-220513	-	-	-	594,472	-	-	594,472
	<b>Total Expenses</b>	15,697,818	(446,835)	15,250,983	(190,655)	14,465,856	107,359	15,167,687
78	<b>Income before interest and Distribution</b>	16,399,852	(446,835)	14,597,499	(190,655)	20,851,695	5,627,278	25,884,501
80	Interest Expense *	-	-	-	-	-	-	-
81	Other Revenue - Interest	-	-	-	-	-	-	-
83	<b>Total Distributable Net Income</b>	\$16,399,852	(\$446,835)	\$14,597,499	(\$190,655)	\$20,851,695	\$5,627,278	\$25,884,501

\* Estimated using December 31, 2021 interest expense.





Puget Sound Pilots  
Restating Adjustments Schedule 1.2  
Twelve Months Ended Month Dec 31, 2021

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Docket TP-220513  
Page 2 of 8

Completed?	Yes	Yes	Yes	Yes	Yes
Staff	Simmons	Simmons	Simmons	Simmons	Simmons
Exhibit Number					
Contested?					

(a)	(i)	(i)	(k)	(l)	(m)
	R-7	R-8	R-9	R-10	R-11

Line No.	DESCRIPTION	Add in Additional fuel cost for most current 12 mths	Adjustment out to match Co. General Ledger Account 53700	Adj to Travel account 53700	Amortization of Consulting RCS	Adj out for Amortization of expenses Legal
1	<b>RESULT OF OPERATIONS</b>					
2	REVENUES					
3	Pilotage Fees Earned					
4	Boat Fees Earned					
5						
6	Total Pilotage Revenues					
7	OTHER REVENUE					
8	Interest Income					
9	Finance Charges					
10						
11	Total Revenues	-	-	-	-	-
12						
13	EXPENSES					
14	<b>Operating &amp; Maintenance Expenses</b>					
15	Administrative Expenses					
16	Attorney Fees					(131,331)
17	Bank Fees					
18	UTC Regulatory Fees					
19	Commission-Senate Bill 5096					
20	Comp Day Expense					
21	Computer Maintenance					
22	Computer Programming, Changes					
23	Consulting Fees				(55,746)	
24	CPA Fees					
25	Donations					
26	DEI Outreach					
27	DEI Donations					
28	Dues					
29	Employee Health & Welfare					
30	Employee Pension					
34	Employee 401(k)					
35	Retirement Plan, Manager					
36	Equipment Leases					
37	Depreciation					
38	Drug Testing					
39	Education					
40	Food & Lodging - PA					
41	Insurance					
42	Insurance - Medical					
43	Interest, Dispatch Software					
47	Laundry - P.A.					
48	License Fees - Pilots					
49	Lobbyist					
50	Miscellaneous - Other					
54	Office Supplies & Charts					
55	Pilots Pension					
56	Penson-Other					
57	Postage & Printing					
58	Pilot Boat Fuel	138,668				
59	Puget Sound, Prev. Maintenance					
60	Juan de Fuca, Prev. Maintenance					
61	Rents					
62	Repairs & Maintenance					
63	Remodel/Relocation - Seattle					
64	Salaries					
65	Subscriptions					
66	Supplies					
67	Payroll Taxes					
68	Property Taxes					
69	Use Taxes					
70	Taxes, B & O					
71	Telephone & Communications					
72	Training, Pilots					
73	Transportation Expense					
74	Conferences/Travel		(3,227)	(23,860)		
75	Utilities - P.A.					
76	<b>Total Expenses</b>	138,668	(3,227)	(23,860)	(55,746)	(131,331)
77						
78						
79	<b>Income before interest and Distribution</b>	(138,668)	3,227	23,860	55,746	131,331
80	Interest Expense *	-	-	-	-	-
81	Other Revenue - Interest	-	-	-	-	-
82	Other Revenue - Finance Charges **	-	-	-	-	-
83	<b>Net Distributable Income</b>	(138,668)	3,227	23,860	55,746	131,331
84						



Puget Sound Pilots  
Restating Adjustments Schedule 1.2  
Twelve Months Ended Month Dec 31, 2021

Completed?	
Staff	Simmons
Exhibit Number	
Contested?	

(a) (v)  
R-20

2021 RCS amortization  
3 yrs

Line No.	DESCRIPTION	
1	<b>RESULT OF OPERATIONS</b>	
2	REVENUES	
3	Pilotage Fees Earned	
4	Boat Fees Earned	
5		
6	Total Pilotage Revenues	
7	OTHER REVENUE	
8	Interest Income	
9	Finance Charges	
10		
11	Total Revenues	-
12		
13	EXPENSES	
14	<b>Operating &amp; Maintenance Expenses</b>	
15	Administrative Expenses	
16	Attorney Fees	
17	Bank Fees	
18	UTC Regulatory Fees	
19	Commission-Senate Bill 5096	
20	Comp Day Expense	
21	Computer Maintenance	
22	Computer Programming, Changes	18,582
23	Consulting Fees	18,582
24	CPA Fees	
25	Donations	
26	DEI Outreach	
27	DEI Donations	
28	Dues	
29	Employee Health & Welfare	
30	Employee Pension	
34	Employee 401(k)	
35	Retirement Plan, Manager	
36	Equipment Leases	
37	Depreciation	
38	Drug Testing	
39	Education	
40	Food & Lodging - PA	
41	Insurance	
42	Insurance - Medical	
43	Interest, Dispatch Software	
47	Laundry - P.A.	
48	License Fees - Pilots	
49	Lobbyist	
50	Miscellaneous - Other	
54	Office Supplies & Charts	
55	Pilots Pension	
56	Pension-Other	
57	Postage & Printing	
58	Pilot Boat Fuel	
59	Puget Sound, Prev. Maintenance	
60	Juan de Fuca, Prev. Maintenance	
61	Rents	
62	Repairs & Maintenance	
63	Remodel/Relocation - Seattle	
64	Salaries	
65	Subscriptions	
66	Supplies	
67	Payroll Taxes	
68	Property Taxes	
69	Use Taxes	
70	Taxes, B & O	
71	Telephone & Communications	
72	Training, Pilots	
73	Transportation Expense	
74	Conferences/Travel	
75	Utilities - P.A.	
76	<b>Total Expenses</b>	<u>18,582</u>
77		
78		
79	<b>Income before interest and Distribution</b>	<u>(18,582)</u>
80	Interest Expense *	-
81	Other Revenue - Interest	-
82	Other Revenue - Finance Charges **	-
83	<b>Net Distributable Income</b>	<u>(18,582)</u>
84		

Puget Sound Pilots  
Pro Forma Adjustments (Schedule I.3)  
Twelve Months Ended Month Dec 31, 2021

Exh. JNS-01  
Docket TP-220513  
Page 4 of 8

Completed?	Yes	Yes	Yes	Yes
Staff	Simmons	Simmons	Simmons	Simmons
Exhibit Number				
Contested?	No			No

Line No.	(a) DESCRIPTION	(b) Total Pro Forma Adjustments	(c) PF-1 Prospective DEI Training Added	(g) PF-3 Legal fees Amortized over 3yrs	(i) PF-4 Amortization of RCS last GRC Consulting Fees over 3 years	(j) PF-5 Amortization RCS Computer expense per order 09
<i>Source: Sum (c) thru (r)</i>						
1	<b>RESULT OF OPERATIONS</b>					
2	REVENUES					
3	Pilotage Fees Earned	5,469,069				
4	Boat Fees Earned	-				
5						
6	Total Pilotage Revenues	-				
7	Other Revenue - Interest	-				
8		-				
9		-				
10		-				
11	Total Revenues	-	-	-	-	-
12						
13	EXPENSES					
14						
15	Administrative Expenses	-				
16	Attorney Fees	39,119		39,119		
17	Bank Fees	-				
18	UTC Regulatory Fees	-				
19	Commission-Senate Bill 5096	-				
20	Comp Day Expense	-				
21	Computer Maintenance	19,070				19,070
22	Computer Programming, Changes	-				
23	Consulting Fees	16,837			16,837	
24	CPA Fees	-				
25	Donations	-				
26	DEI Outreach	20,000	20,000			
27	DEI Donations	-				
28	Dues	18,493				
29	Employee Health & Welfare	56,446				
30	Employee Pension	14,584				
31	Employee 401(k)	18,000				
32	Retirement Plan, Manager	-				
33	Equipment Leases	-				
34	Depreciation	-				
35	Drug Testing	-				
36	Education	-				
37	Food & Lodging - PA	-				
38	Insurance	59,328				
39	Insurance - Medical	(1,644,567)				
40	Interest, Dispatch Software	-				
41	Laundry - P.A.	-				
42	License Fees - Pilots	-				
43	Lobbyist	-				
44	Miscellaneous - Other	-				
45	Office Supplies & Charts	-				
46	Pilots Pension	-				
47	Penson-Other	-				
48	Postage & Printing	-				
49	Pilot Boat Fuel	-				
50	Puget Sound, Prev. Maintenance	-				
51	Juan de Fuca, Prev. Maintenance	-				
52	Rents	-				
53	Repairs & Maintenance	-				
54	Remodel/Relocation - Seattle	-				
55	Salaries	134,309				
56	Subscriptions	-				
57	Supplies	-				
58	Payroll Taxes	-				
59	Property Taxes	-				
60	Use Taxes	-				
61	Taxes, B & O	216,805				
62	Telephone & Communications	-				
63	Training, Pilots	201,034				
64	Transportation Expense	45,415				
65	Conferences/Travel	-				
66	Utilities - P.A.	-				
67	Rate Case Specific Items TP-220513	594,472				
68	<b>Total Expenses</b>	<b>(190,655)</b>	<b>20,000</b>	<b>39,119</b>	<b>16,837</b>	<b>19,070</b>
69						
70						
71	<b>Income before interest and Distribution</b>	<b>\$190,655</b>	<b>(20,000)</b>	<b>(39,119)</b>	<b>(16,837)</b>	<b>(19,070)</b>
72	Interest Expense *	-	-	-	-	-
73	Other Revenue - Interest	-	-	-	-	-
74	Other Revenue - Finance Charges **	-	-	-	-	-
75	<b>Net Distributable Income</b>	<b>\$190,655</b>	<b>(20,000)</b>	<b>(39,119)</b>	<b>(16,837)</b>	<b>(19,070)</b>
76						
77						



Puget Sound Pilots  
Pro Forma Adjustments (Schedule I.3)  
Twelve Months Ended Month Dec 31, 2021

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Docket TP-220513  
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Completed?	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Staff	Simmons	Simmons	Simmons	Simmons	Simmons	Young	Young
Exhibit Number							
Contested?	no	no	no	no	no	no	no

Line No.	DESCRIPTION	(a)	(n)	(o)	(p)	(r)	(s)	(s)	(s)	
		PF-12 Employee 401k	PF-13 Employee Pension	PF-14 Employee Welfare	PF-15 Dues	PF-16 Transportation	PF-17 B&O Taxes	PF-18 B&O Taxes		
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									
15	Administrative Expenses									
16	Attorney Fees									
17	Bank Fees									
18	UTC Regulatory Fees									
19	Commission-Senate Bill 5096									
20	Comp Day Expense									
21	Computer Maintenance									
22	Computer Programming, Changes									
23	Consulting Fees									
24	CPA Fees									
25	Donations									
26	DEI Outreach									
27	DEI Donations									
28	Dues				18,493					
29	Employee Health & Welfare			56,446						
30	Employee Pension		14,584							
31	Employee 401(k)	18,000								
32	Retirement Plan, Manager									
33	Equipment Leases									
34	Depreciation									
35	Drug Testing									
36	Education									
37	Food & Lodging - PA									
38	Insurance									
39	Insurance - Medical									
40	Interest, Dispatch Software									
41	Laundry - P.A.									
42	License Fees - Pilots									
43	Lobbyist									
44	Miscellaneous - Other									
45	Office Supplies & Charts									
46	Pilots Pension									
47	Penson-Other									
48	Postage & Printing									
49	Pilot Boat Fuel									
50	Puget Sound, Prev. Maintenance									
51	Juan de Fuca, Prev. Maintenance									
52	Rents									
53	Repairs & Maintenance									
54	Remodel/Relocation - Seattle									
55	Salaries									
56	Subscriptions									
57	Supplies									
58	Payroll Taxes									
59	Property Taxes									
60	Use Taxes									
61	Taxes, B & O						413,357	(196,552)		
62	Telephone & Communications									
63	Training, Pilots									
64	Transportation Expense					45415				
65	Conferences/Travel									
66	Utilities - P.A.									
67	Rate Case Specific Items TP-220513									
68	<b>Total Expenses</b>	18,000	14,584	56,446	18,493	45,415	413,357	(196,552)	-	
71	<b>Income before interest and Distribution</b>	(18,000)	(14,584)	(56,446)	(18,493)	(45,415)	(413,357)	196,552	-	
72	Interest Expense *	-	-	-	-	-	-	-	-	
73	Other Revenue - Interest	-	-	-	-	-	-	-	-	
74	Other Revenue - Finance Charges **	-	-	-	-	-	-	-	-	
75	<b>Net Distributable Income</b>	(18,000)	(14,584)	(56,446)	(18,493)	(45,415)	(413,357)	196,552	-	

Puget Sound Pilots  
Pro Forma Adjustments (Schedule I.3)  
Twelve Months Ended Month Dec 31, 2021

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Completed?
Staff
Exhibit Number
Contested?

(a)

Line No.	DESCRIPTION	Source:
1	<b>RESULT OF OPERATIONS</b>	
2	REVENUES	
3	Pilotage Fees Earned	
4	Boat Fees Earned	
5		
6	Total Pilotage Revenues	
7	Other Revenue - Interest	
8		
9		
10		
11	Total Revenues	
12		
13	EXPENSES	
14		
15	Administrative Expenses	
16	Attorney Fees	
17	Bank Fees	
18	UTC Regulatory Fees	
19	Commission-Senate Bill 5096	
20	Comp Day Expense	
21	Computer Maintenance	
22	Computer Programming, Changes	
23	Consulting Fees	
24	CPA Fees	
25	Donations	
26	DEI Outreach	
27	DEI Donations	
28	Dues	
29	Employee Health & Welfare	
30	Employee Pension	
31	Employee 401(k)	
32	Retirement Plan, Manager	
33	Equipment Leases	
34	Depreciation	
35	Drug Testing	
36	Education	
37	Food & Lodging - PA	
38	Insurance	
39	Insurance - Medical	
40	Interest, Dispatch Software	
41	Laundry - P.A.	
42	License Fees - Pilots	
43	Lobbyist	
44	Miscellaneous - Other	
45	Office Supplies & Charts	
46	Pilots Pension	
47	Penson-Other	
48	Postage & Printing	
49	Pilot Boat Fuel	
50	Puget Sound, Prev. Maintenance	
51	Juan de Fuca, Prev. Maintenance	
52	Rents	
53	Repairs & Maintenance	
54	Remodel/Relocation - Seattle	
55	Salaries	
56	Subscriptions	
57	Supplies	
58	Payroll Taxes	
59	Property Taxes	
60	Use Taxes	
61	Taxes, B & O	
62	Telephone & Communications	
63	Training, Pilots	
64	Transportation Expense	
65	Conferences/Travel	
66	Utilities - P.A.	
67	Rate Case Specific Items TP-220513	
68	<b>Total Expenses</b>	
69		
70		
71	<b>Income before interest and Distribution</b>	
72	Interest Expense *	
73	Other Revenue - Interest	
74	Other Revenue - Finance Charges **	
75	<b>Net Distributable Income</b>	
76		
77		