Exh. JNS-2 Docket TP-220513

Witness: Jaclynn Simmons

## BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

**DOCKET TP-220513** 

Complainant,

 $\mathbf{v}_{ullet}$ 

**PUGET SOUND PILOTS,** 

Respondent.

### **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)

		\$	2,021.00
	DESCRIPTION		Jan-Dec 2021
		2	
	RESULT OF OPERATIONS		
	_		30,238,965.64
	Boat Fees Earned	\$	1,839,876.00
	Interest Income	\$	1,002.88
		\$	-
	Finance Charges	\$	17,825.33
	Total Revenues	\$	32,097,669.85
	EVDENCES		
Account: 50050-009		\$	32,503.96
	•		-
	•		462,576.95
	·		-
	·		18,581.85
			(0.50)
	•		-
			123,336.00
	Commission-Senate Bill 5096		150,000.00
	Comp Day Expense		389,350.00
Account: 50500-007			3,278.00
Account: 50500-009	·	-	334,495.51
Account: 50600-009	•		10,176.73
Account: 50700-009			212,346.52
Account: 50800-009	CPA Fees		86,306.50
Account: 50850-009	Donations	\$	7,000.00
Account: 50870-009	DEI Outreach		
Account: 50880-009	DEI - Donations		
Account: 50900-009	Dues, Other	\$	12,520.33
Account: 50910-009	Dues, MM&P	\$	21,200.01
Account: 50920-009	Dues, APA	\$	138,230.00
	Account: 50500-009 Account: 50600-009 Account: 50700-009 Account: 50800-009 Account: 50850-009 Account: 50870-009 Account: 50880-009 Account: 50900-009 Account: 50910-009	RESULT OF OPERATIONS	RESULT OF OPERATIONS

			$\mathcal{E}$
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

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Pilot Count

52

			Page 3 of 14
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 Reimbursments - P.A.	\$	3,226.63
Account: 53700-009	Travel/Promo/Mileage/Meetings	\$	27,368.48
Account: 53800-007	Utilities - P.A.	\$	29,645.41
	Total Expenses	\$	15,700,094.51
Net Distributive Revenue		\$	16,397,575.00
Member Distributions		\$	315,337.98

DESCRIPTION	<b>Ended June 30, 2019</b>		
Pilotage Fees Earned	30,238,966		
Boat Fees Earned	1,839,876		
OTHER REVENUE			
Interst Income	1,003		
interst meome	1,003		
Original Sheet Only - No	ot listed on curre	nt account	
EXPENSES			
Operating & Maintenance Expenses			
Administrative Expenses	32,504		
Attorney Fees	462,577		
Bank Fees	18,582	6	
UTC Regulatory Fees	123,336	14	
Commission-Senate Bill 5096	150,000		
Comp Day Expense	389,350		
Computer Maintenance	337,774		
Computer Programming, Changes	10,177		
Consulting Fees	212,347		
CPA Fees	86,307		
Donations	7,000		
DEI Outreach	0		
DEI Donations	0		
Dues	171,950		
Employee Health & Welfare	288,457		
Employee Pension	124,517		
Operating & Maintenance Expenses Totals	2,414,877		

Difference from **Prior Case** 

 Pilot and Employee Employee 401(k)

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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
	Pilot and Employee Expenses Totals	2,560,412	
	Port Angeles		
	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>	67,097	
15			
1.6	Administrative & General	14 (12	
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  Renaire & Maintenance	192,682	13
10	Repairs & Maintenance Remodel/Relocation - Seattle	57,528   385	20
18			20 5
19 20	Salaries Subscriptions	1,764,396 8,587	3
20	Supplies	30,714	
	Payroll Taxes	135,225	
	Administrative & General Expenses Totals	8,593,894	
21	Administrative & General Expenses Totals	0,373,074	
	Taxes and Fees		
	Property Taxes	20,602	
	Use Taxes	551	
	Taxes, B & O	599,698	22
	Telephone & Communications	44,174	4
	Taxes and Fees Totals	665,025	
	Total Operating Expenses	14,301,304	
	Income before interest and Distribution		
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Puget Sound Pilots Results of Operations Schedule 1.1 Twelve Months Ended Month Dec 31, 2021 agree with company

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	(a)	(b)	(c) Total	(d)	(e) Total	(f)	(g)	(h) Results
e	DESCRIPTION	Unadjusted Results	Restating Adjustments	Restated Results	Pro Forma Adjustments	Pro Forma Results	Staff Proposed	at Staff Rates
1	RESULT OF OPERATIONS	WTB-05	Schedule 1.2	(b) + (c)	Schedule 1.3	(d) + (e)	Increase of 17.44%	(f) + (g)
	REVENUES							
	Pilotage Fees Earned	\$30,238,966	(\$2,259,615)	\$27,979,351	\$5,469,069	\$33,448,420	\$5,593,349	\$39,041,7
	Boat Fees Earned	1,839,876	-	1,839,876	-	1,839,876	141,288	1,981,
	_							
	Total Pilotage Revenues OTHER REVENUE	32,078,842	(2,259,615)	29,819,227	5,469,069	35,288,296	5,734,637	41,022,
	Interst Income	1,003		1,003		1,003		1,0
	Finance Charges	17,825	10,427	28,252		28,252		28,
	S							
	Total Revenues	32,097,670	(2,249,188)	29,848,482	5,469,069	35,317,551	5,734,637	41,052,
	EVAFVOFO							
	EXPENSES Operating & Maintenance Expenses							
	Administrative Expenses	32,504	-	32,504	_	32,504	_	32,
	Attorney Fees	462,577	(75,214)	387,363	39,119	426,482	-	426,
	Bank Fees	18,582	-	18,582	-	18,582	-	18,
	UTC Regulatory Fees	123,336	-	123,336	-	123,336	-	123,
	Commission-Senate Bill 5096	150,000	(150,000)	-	-	-	-	
	Comp Day Expense	389,350	(389,350)	200.562	-		-	200
	Computer Programming Changes	337,774 10,177	(57,211)	280,563 10,177	19,070	299,633 10,177	-	299 10
	Computer Programming, Changes Consulting Fees	212,347	(154,861)	57,486	16,837	74,323	-	74.
	CPA Fees	86,307	(154,801)	86,307	-	86,307	-	86
	Donations	7,000	(7,000)	-	-	-	-	30,
	DEI Outreach	-	-	-	20,000	20,000	-	20,
	DEI Donations	-	-	-	-	-	-	
	Dues	171,950	-	171,950	18,493	190,443	-	190
	Employee Health & Welfare	288,457	-	288,457	56,446	344,903	-	344
	Employee Pension Employee 401(k)	124,517	-	124,517	14,584 18,000	139,101 18,000		139 18
	Retirement Plan, Manager	4,929		4,929	10,000	4,929		4.
	Equipment Leases	335,820	152,998	488,818	_	488,818	-	488
	Depreciation	82,800	207,939	290,739	-	290,739	-	290
	Drug Testing	10,297	-	10,297	-	10,297	-	10
	Education	1,510	-	1,510	-	1,510	-	1.
	Food & Lodging - PA	84,844	-	84,844	-	84,844	-	84
	Insurance Insurance - Medical	395,521 1,644,567	-	395,521 1,644,567	59,328	454,849		454
	Interest, Dispatch Software	1,044,307	-	1,044,367	(1,644,567)	125	-	
	Laundry - P.A.	10,257		10,257	_	10,257		10,
	License Fees - Pilots	344,500	-	344,500	-	344,500	-	344
	Lobbyist	75,309	(75,309)	0	-	0	-	
	Miscellaneous - Other	(362,969)	362,969	-	-	-	-	
	Office Supplies & Charts	14,613	-	14,613	-	14,613	-	14.
	Pilots Pension	5,517,478	-	5,517,478	-	5,517,478	-	5,517
	Penson-Other Postage & Printing	69,502 8,674	-	69,502 8,674	-	69,502 8,674	-	69. 8.
	Pilot Boat Fuel	304,363	138,668	443,031		443,031		443
	Puget Sound, Prev. Maintenance	468,974	(398,441)	70,533	_	70,533	-	70
	Juan de Fuca, Prev. Maintenance	20,773	25,063	45,837	-	45,837	-	45
	Rents	192,682	-	192,682	-	192,682	-	192
	Repairs & Maintenance	57,528	-	57,528	-	57,528	-	57
	Remodel/Relocation - Seattle	385	-	385	124 200	385	-	1 000
	Salaries Subscriptions	1,764,396 8,587	-	1,764,396 8,587	134,309	1,898,705 8,587	-	1,898
	Supplies Supplies	30,714	-	30,714	-	30,714	-	30.
	Payroll Taxes	135,225	-	135,225	-	135,225	-	135
	Property Taxes	20,602	-	20,602	-	20,602	-	20
	Use Taxes	551	-	551	-	551	-	
	Taxes, B & O	599,698	-	599,698	216,805	816,503	107,359	923
	Telephone & Communications	44,174	-	44,174	201.024	44,174	-	44,
	Training, Pilots Transportation Expense	80,695 1,257,855	-	80,695 1,257,855	201,034 45,415	281,729 1,303,270	-	281 1,303
	Conferences/Travel	30,595	(27,087)	3,508	45,415	3,508	-	1,303
	Utilities - P.A.	27,368	(=-,)	27,368	-	27,368	-	27
	Rate-Case Specisic Expenses TP-220513			.,	594,472	- /		594
	Total Expenses	15,697,818	(446,835)	15,250,983	(190,655)	14,465,856	107,359	15,167
	Income before interest and Distribution	16,399,852	(446,835)	14,597,499	(190,655)	20,851,695	5,627,278	25,884
	Interest Expense * Other Revenue - Interest		-	-	-	-	, .,	-,
	Total Distributable Net Income	\$16,399,852	(\$AAC 025)	\$14,597,499	(\$100.455)	\$20,851,695	\$5,627,278	25,884
	Loral Distributable Net Income	310.399.837	(\$446,835)	514.597.499	(\$190,655)	320.831.693	33,02/,2/8	25,884

Completed?		Yes Simmons	Yes	yes	Yes	Yes Simmons	Yes Simmons
Staff Exhibit Number		Simmons	Young	Simmons	Simmons	Simmons	Simmons
Contested?		No		No	No	No	No
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		R-1	R-2	R-3	R-4	R-5	R-6
	Total			Charitable Donataions			
DESCRIPTION	Restating Adjustments	Computer Maintenance Amortized 3years	Comp Day Expense	Removed	Add Depreciated Maintenace expense	Lobbying Fees Removed	Moved Maintenance to Depreciation Schedule
Source:	Sum (c) thru (z)	. mortized byears	Lapense		Numerace expense	Removed	Depreemuon Senedure
RESULT OF OPERATIONS REVENUES							
Pilotage Fees Earned Boat Fees Earned	(2,259,615)						
Total Pilotage Revenues OTHER REVENUE	(2,259,615)						
Interst Income Finance Charges	10,427						
Total Revenues	(2,249,188)						
	(2,249,100)			-	-	-	
EXPENSES Operating & Maintenance Expenses							
Administrative Expenses	(75.214)						
Attorney Fees Bank Fees	(75,214)						
UTC Regulatory Fees Commission-Senate Bill 5096	(150,000)						
Comp Day Expense	(389,350)		(389,350)				
Computer Maintenance Computer Programming, Changes	(57,211)	(57,211)					
Consulting Fees	(154,861)						
CPA Fees Donations	- (5.000)			(7.000)			
Donations DEI Outreach	(7,000)			(7,000)			
DEI Donations	-						
Dues Employee Health & Welfare	-						
Employee Pension	-						
Employee 401(k)	-						
Retirement Plan, Manager Equipment Leases	152,998						
Depreciation	207,939				207,939		
Drug Testing Education	-						
Food & Lodging - PA	-						
Insurance	-						
Insurance - Medical Interest, Dispatch Software	-						
Laundry - P.A.	-						
License Fees - Pilots Lobbyist	(75,309)					(75,309)	
Miscellaneous - Other	362,969					(73,309)	
Office Supplies & Charts	302,707						
Pilots Pension	-						
Penson-Other Postage & Printing	-						
Pilot Boat Fuel	138,668						
Puget Sound, Prev. Maintenance Juan de Fuca, Prev. Maintenance	(398,441) 25,063						(398
Rents	23,003						
Repairs & Maintenance	-						
Remodel/Relocation - Seattle Salaries	-						
Subscriptions	-						
Supplies	-						
Payroll Taxes	-						
Property Taxes Use Taxes	-						
Taxes, B & O	-						
Telephone & Communications Training, Pilots	-						
Transportation Expense	-						
Conferences/Travel Utilities - P.A.	(27,087)						
Total Expenses	(446,835)	(57,211)	(389,350)	(7,000)	207,939	(75,309)	(398
T	(61 002 252		200.255		/208	## AO-	
Income before interest and Distribution Interest Expense *	(\$1,802,353)	57,211	389,350	7,000	(207,939)	75,309	398
Other Revenue - Interest		-	-	-	-	-	
Other Revenue - Finance Charges **	-	_					

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Same		Completed?	Yes	Yes	Yes	Yes	Yes
Commons   Comm		Staff					
No.							
Total   Part							
Total   Part		(a)	(i)	(i)	(k)	(1)	(m)
BEST RIFTION   Made in Additional for cont   Migrature and to anothic Co.   Migrature account 5790   Contacting #KS   Conta							
			R-7	R-8	R-9	R-10	R-11
SECRET OF OFFICE PROPERTY   STATE					Adj to Travel account 53700		
Marce   Prese   Pres		Source:	1				_
Total Pictures   Tota	2	REVENUES					
OTHER REVINITE		Pilotage Fees Earned Boat Fees Farned					
Total Revenue   Total Revenu	5						
Traine Excess							
Total Revenues	8	Interst Income					
Total Revenue		Finance Charges					
Separation   Compared Maintenance Express   Compared Maintenance		Total Revenues	-	-	-	-	-
Administrative Expenses   Administrative Expenses   Administrative Expenses   Administrative Expenses   Administrative Expenses   (31,33)	13	EXPENSES					
Asaruny Fee	14	Operating & Maintenance Expenses					
Table Free							(131,331)
Commission-Seate Bill 3096   Compare Nationame   Compare Nationa	17	Bank Fees					,
Compute Programming, Changes							
Computer Programming, Changes   (55,746)	20	Comp Day Expense					
Consulting Fees							
Domations		Consulting Fees				(55,746)	
DEI Outrach DEI Doutrach DES DOUTR DEI Doutrach Doutrach Doutr Employee Henha & Welfare Employee 401(%) Employee 401(%) Retireme Plan, Manager Equipment Lenes Doug Testing Doug Testing Doug Testing Doug Testing Doug Testing Testing Doug Testing Doug Testing Test							
Dacs	26	DEI Outreach					
Employee Pleasing   September   Septembe							
Employee 401(k)   Security   Page   Security   Securi	29	Employee Health & Welfare					
Retirement Plan, Manager							
Depresation	35	Retirement Plan, Manager					
Drug Testing							
Food & Lodging - PA	38	Drug Testing					
Insurance   Insu							
Interest, Dispatch Software	41	Insurance					
Laundry - P.A.							
Lobbyist   Miscellaneous - Other	47	Laundry - P.A.					
Miscellaneous - Other							
Office Supplies & Charts   Pilots Pension   Pilots Pens		-					
Penson-Other	54	Office Supplies & Charts					
Postage & Printing   138,668							
Puget Sound, Prev. Maintenance   Juan de Fuca, Prev. Maintenance   Juan de Fuca, Prev. Maintenance   Rents   Rents   Repairs & Maintenance   Repairs & Maintenance   Repairs & Maintenance   Restaurce   Repairs & Maintenance   Restaurce   Repairs & Maintenance   Restaurce   Repairs & Maintenance   Restaurce   Restaur	57	Postage & Printing					
Juan de Fuea, Prev. Maintenance   Rents   Rents   Rents   Repairs & Maintenance   Rended/Relocation - Seattle   Salaries   Subscriptions   Supplies   Subscriptions   Subs			138,668				
Remodel/Relocation - Seattle   Salaries   Subscriptions   Supplies   Subscriptions   Subscrip	60	Juan de Fuca, Prev. Maintenance					
Remodel/Relocation - Seattle   Salaries   Subscriptions   Supplies							
Subscriptions   Supplies   Supp	63	Remodel/Relocation - Seattle					
Supplies							
Property Taxes   Use Taxes   Use Taxes   Use Taxes   Use Taxes   B & O							
Figure   F		Payroll Taxes					
Taxes, B & O   Communications   Commun	69	Use Taxes					
Training, Pilots   Training, P	70	Taxes, B & O		-			
Transportation Expense   (3,227) (23,860)		Training, Pilots					
Total Expenses   138,668   3,227   23,860   55,746   131,331	73	Transportation Expense		/2.225	/22.000	`	
Total Expense   138,668   3,227   23,860   (55,746)   (131,331   133				(3,227	(23,860	)	
78         Income before interest and Distribution         (138,668)         3,227         23,860         55,746         131,331           80         Interest Expense *         -	76		138,668	(3,227)	(23,860	) (55,746)	(131,331)
	78						
Other Revenue - Interest   -   -   -   -   -   -   -   -   -	79			3,227			131,331
82         Other Revenue - Finance Charges **         -				-			-
	82	Other Revenue - Finance Charges **					121 221
VIII	84		(138,008)	3,221	23,860	33,/46	131,331

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	G 1 1 19	V	V	V	V	V	V	V	V
	Completed? Staff	Yes Simmons	Yes Simmons	Yes Simmons	Yes Young	Yes Young	Yes Simmons	Yes Simmons	Yes Young
	Exhibit Number				- C	Ü			· ·
	Contested?			no			No	No	
	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(4)	()
	(a)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
		R-12	R-13	R-14	R-15	R-16	R-17	R-18	R-19
			previous order	removal of	Fiance Charges	Removal of	Removal of 2021	<b>Equipment Leases</b>	Juan De Fuca
Line No.	DESCRIPTION	PPP loan adjustment to wash expense	amortization yrs 24,25,26,26	Senate Bill		Tabler and Red Cloud	Crusie Revenue		Maintenance
1	Source: RESULT OF OPERATIONS								
2	REVENUES								
3	Pilotage Fees Earned Boat Fees Earned						(\$2,259,615)		
5									
6 7	Total Pilotage Revenues OTHER REVENUE								
8	Interst Income				10.427				
9 10	Finance Charges				10,427				
11 12	Total Revenues	•	-	-	-	-	-	-	-
13	EXPENSES								
14 15	Operating & Maintenance Expenses Administrative Expenses								
16	Attorney Fees		56,118						
17 18	Bank Fees UTC Regulatory Fees								
19	Commission-Senate Bill 5096			(150,000)					
20 21	Comp Day Expense Computer Maintenance								
22 23	Computer Programming, Changes Consulting Fees					(117,697)			
24	CPA Fees					(117,097)			
25 26	Donations DEI Outreach								
27	DEI Donations								
28 29	Dues Employee Health & Welfare								
30	Employee Pension								
34 35	Employee 401(k) Retirement Plan, Manager								
36 37	Equipment Leases Depreciation							152,998	
38	Drug Testing								
39 40	Education Food & Lodging - PA								
41	Insurance								
42 43	Insurance - Medical Interest, Dispatch Software								
47	Laundry - P.A.								
48 49	License Fees - Pilots Lobbyist								
50	Miscellaneous - Other	362,969							
54 55	Office Supplies & Charts Pilots Pension								
56 57	Penson-Other Postage & Printing								
58	Pilot Boat Fuel								
59 60	Puget Sound, Prev. Maintenance Juan de Fuca, Prev. Maintenance								25,063
61	Rents								23,003
62 63	Repairs & Maintenance Remodel/Relocation - Seattle								
64	Salaries								
65 66	Subscriptions Supplies								
67	Payroll Taxes								
68 69	Property Taxes Use Taxes								
70	Taxes, B & O								
71 72	Telephone & Communications Training, Pilots								
73	Transportation Expense								
74 75	Conferences/Travel Utilities - P.A.								
76 77	Total Expenses	362,969	56,118	(150,000)	-	(117,697)	-	152,998	25,063
78									
79 80	Income before interest and Distribution Interest Expense *	(362,969)	(56,118)	150,000	-	117,697	-	(152,998)	(25,063)
81	Other Revenue - Interest	-	-	-	-	-	-	-	-
82 83	Other Revenue - Finance Charges **  Net Distributable Income	(362,969)	(56,118)	150,000		117,697	-	(152,998)	(25,063)
84							-		

Completed? Staff Exhibit Number Contested?		Simmons
	(a)	(v)

	(a)	(v)
		R-20
Line		2021 RCS amortization 3 yrs
No.	DESCRIPTION Source:	
1	RESULT OF OPERATIONS	
2	REVENUES Pilotage Fees Earned	
4	Boat Fees Earned	
5 6	Total Pilotage Revenues	
7	OTHER REVENUE	
8	Interst Income Finance Charges	
10	-	
11 12	Total Revenues	-
13	EXPENSES	
14 15	Operating & Maintenance Expenses Administrative Expenses	
16	Attorney Fees	
17 18	Bank Fees UTC Regulatory Fees	
19	Commission-Senate Bill 5096	
20 21	Comp Day Expense Computer Maintenance	
22	Computer Programming, Changes	
23 24	Consulting Fees CPA Fees	18,582
25	Donations	
26 27	DEI Outreach DEI Donations	
28	Dues Donations	
29	Employee Health & Welfare	
30 34	Employee Pension Employee 401(k)	
35	Retirement Plan, Manager	
36 37	Equipment Leases Depreciation	
38	Drug Testing	
39 40	Education Food & Lodging - PA	
41	Insurance	
42 43	Insurance - Medical	
47	Interest, Dispatch Software Laundry - P.A.	
48 49	License Fees - Pilots	
50	Lobbyist Miscellaneous - Other	
54	Office Supplies & Charts	
55 56	Pilots Pension Penson-Other	
57	Postage & Printing	
58 59	Pilot Boat Fuel	
60	Puget Sound, Prev. Maintenance Juan de Fuca, Prev. Maintenance	
61	Rents	
62 63	Repairs & Maintenance Remodel/Relocation - Seattle	
64	Salaries	
65 66	Subscriptions Supplies	
67	Payroll Taxes	
68	Property Taxes	
69 70	Use Taxes Taxes, B & O	
71	Telephone & Communications	
72 73	Training, Pilots Transportation Expense	
74	Conferences/Travel	
75 76	Utilities - P.A.  Total Expenses	18,582
77	Zaponata	10,002
78 79	Income before interest and Distribution	(18,582)
80	Interest Expense *	(10,302)
81 82	Other Revenue - Interest Other Revenue - Finance Charges **	•
83	Net Distributable Income	(18,582)
84		

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	Completed?		Yes	Yes	Yes	Yes
	Staff Exhibit Number		Simmons	Simmons	Simmons	Simmons
	Contested?		No			No
	(a)	(b)	(c)	(g)	(i)	(j)
	(4)	(6)				
		Total	PF-1 Prospective	PF-3 Legal fees	PF-4 Amortization of RCS	PF-5 Amortization RCS
Line		Pro Forma	DEI Training	Amortized over 3yrs	last GRC Consulting Fees	Computer expense per
No.	DESCRIPTION	Adjustments	Added		over 3 years	order 09
1	RESULT OF OPERATIONS	Sum (c) thru (r)				
	REVENUES					
3 4	Pilotage Fees Earned Boat Fees Earned	5,469,069				
5						
6 7	Total Pilotage Revenues Other Revenue - Interest	-				
8	Care revenue interest	-				
9 10		-				
11	Total Revenues	-	-	-	-	-
12 13	EXPENSES					
14	EAFENSES					
15	Administrative Expenses	- 20.110		20.110		
	Attorney Fees Bank Fees	39,119		39,119		
18	UTC Regulatory Fees	-				
	Commission-Senate Bill 5096 Comp Day Expense	-				
21	Computer Maintenance	19,070				19,070
	Computer Programming, Changes Consulting Fees	16,837			16,837	
24	CPA Fees	-			10,037	
25	Donations DEL Outrooph	20,000	20,000			
26 27	DEI Outreach DEI Donations	20,000	20,000			
	Dues	18,493				
	Employee Health & Welfare Employee Pension	56,446 14,584				
31	Employee 401(k)	18,000				
	Retirement Plan, Manager Equipment Leases	-				
34	Depreciation	-				
	Drug Testing Education	-				
	Food & Lodging - PA	-				
38 39	Insurance Insurance - Medical	59,328				
40	Interest, Dispatch Software	(1,644,567)				
	Laundry - P.A.	-				
	License Fees - Pilots Lobbyist	-				
44	Miscellaneous - Other	-				
	Office Supplies & Charts Pilots Pension	-				
	Penson-Other	-				
	Postage & Printing Pilot Boat Fuel	-				
50	Puget Sound, Prev. Maintenance	-				
51 52	Juan de Fuca, Prev. Maintenance Rents	-				
53	Repairs & Maintenance	-				
54	Remodel/Relocation - Seattle Salaries	134,309				
	Subscriptions	134,309				
57	Supplies	-				
	Payroll Taxes Property Taxes	-				
60	Use Taxes					
	Taxes, B & O Telephone & Communications	216,805				
63	Training, Pilots	201,034				
	Transportation Expense Conferences/Travel	45,415				
66	Utilities - P.A.	-				
	Rate Case Specific Items TP-220513	594,472	20,000	20.110	16 007	19,070
68 69	Total Expenses	(190,655)	20,000	39,119	16,837	19,0/0
70	Income had the second of the second	6100 555	(20.000	(20.440)	44.00=	/40 OMC:
71 72	Income before interest and Distribution Interest Expense *	\$190,655	(20,000)	(39,119)	(16,837)	(19,070)
73	Other Revenue - Interest	-	-	-	-	-
74 75	Other Revenue - Finance Charges **  Net Distributable Income	\$190,655	(20,000)	(39,119)	(16,837)	(19,070)
76				X77	( 1,121)	X - 1 - 2 - 1
77						

Completed? Staff	Yes Simmons	Yes Simmons	Yes Young	Yes Simmons	Yes Simmons	Yes Simmons
Exhibit Number			J			
Contested?	No	No		No	no	no
(a)	(k)	(1)	(m)	(n)	(n)	(m)
(a)			(m)	(n)	(n)	
	PF-6	PF-7 Rate Case TP-220513	PF-8 Insurance removal	PF-9 Add Crusie Rev. 2022	PF-10 Salaries	PF-11 Insurance
DESCRIPTION	Training Expense 2023	Amortized over 3yrs	Moved to TDNI			
Source:	2023					
RESULT OF OPERATIONS REVENUES						
Pilotage Fees Earned Boat Fees Earned				\$5,469,069	)	
Boat rees Earned						
Total Pilotage Revenues Other Revenue - Interest						
Other revenue - interest						
Total Revenues	-	-	=	-	-	
EXPENSES						
Administrative Expenses Attorney Fees						
Bank Fees UTC Regulatory Fees						
Commission-Senate Bill 5096						
Comp Day Expense Computer Maintenance						
Computer Programming, Changes						
Consulting Fees CPA Fees						
Donations DEI Outreach						
DEI Outreach DEI Donations						
Dues Employee Health & Welfare						
Employee Pension						
Employee 401(k) Retirement Plan, Manager						
Equipment Leases						
Depreciation Drug Testing						
Education Food & Lodging - PA						
Insurance						59,
Insurance - Medical Interest, Dispatch Software			(1,644,567)			
Laundry - P.A.						
License Fees - Pilots Lobbyist						
Miscellaneous - Other						
Office Supplies & Charts Pilots Pension						
Penson-Other						
Postage & Printing Pilot Boat Fuel						
Puget Sound, Prev. Maintenance Juan de Fuca, Prev. Maintenance						
Rents						
Repairs & Maintenance Remodel/Relocation - Seattle						
Salaries					134,309	
Subscriptions Supplies						
Payroll Taxes						
Property Taxes Use Taxes						
Taxes, B & O						
Telephone & Communications Training, Pilots	201,034					
Transportation Expense						
Conferences/Travel Utilities - P.A.						
Rate Case Specific Items TP-220513  Total Expenses	201,034	594,472	(1,644,567)	-	134,309	59,
I otal Dapenses	201,037		(1,017,507)		137,307	27,
Income before interest and Distribution	(201,034)	-	1,644,567	-	(134,309)	(59,
Interest Expense *	-	-	-	-	-	(->,-
Other Revenue - Interest Other Revenue - Finance Charges **	-	-	-	-	-	
Net Distributable Income	(201,034)	-	1,644,567	-	(134,309)	(59,3

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Completed?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Staff Exhibit Number	Simmons	Simmons	Simmons	Simmons	Simmons	Young	Young	
Contested?	no	no	no	no	no	no	no	
(a)	(n)	(o)	(p)	(r)	(s)	(s)	(s)	
	PF-12 Employee 401k	PF-13 Employee Pension	PF-14 Emloyee Welfare	PF-15 Dues	PF-16 Transportation	PF-17 B&O Taxes	PF-18 B&O Taxes	
DESCRIPTION			wenare					
RESULT OF OPERATIONS								
REVENUES Pilotage Fees Earned Boat Fees Earned								
Total Pilotage Revenues Other Revenue - Interest								
Total Revenues	-	-	-	-				
EXPENSES								
Administrative Expenses								
Attorney Fees								
Bank Fees UTC Regulatory Fees								
Commission-Senate Bill 5096 Comp Day Expense								
Computer Maintenance								
Computer Programming, Changes Consulting Fees								
CPA Fees								
Donations DEI Outreach								
DEI Donations								
Dues Employee Health & Welfare			56,446	18,493				
Employee Pension		14,584	30,110					
Employee 401(k) Retirement Plan, Manager	18,000							
Equipment Leases								
Depreciation Drug Testing								
Education								
Food & Lodging - PA Insurance								
Insurance - Medical								
Interest, Dispatch Software Laundry - P.A.								
License Fees - Pilots								
Lobbyist Miscellaneous - Other								
Office Supplies & Charts								
Pilots Pension Penson-Other								
Postage & Printing								
Pilot Boat Fuel Puget Sound, Prev. Maintenance								
Juan de Fuca, Prev. Maintenance								
Rents Repairs & Maintenance								
Remodel/Relocation - Seattle								
Salaries Subscriptions								
Supplies								
Payroll Taxes Property Taxes								
Use Taxes						410.00	7 (100 550)	`
Taxes, B & O Telephone & Communications						413,35	7 (196,552)	)
Training, Pilots					45415			
Transportation Expense Conferences/Travel					45415			
Utilities - P.A.								
Rate Case Specific Items TP-220513  Total Expenses	18,000	14,584	56,446	18,493	45,415	413,35	7 (196,552)	)
Income before interest and Distribution	(18,000)	(14,584)	(56,446)	(18,493)		(413,35	196,552	
Interest Expense * Other Revenue - Interest	-	-	-	-	-	-	-	
Other Revenue - Finance Charges **	-	-	-	-	-	-	-	
Net Distributable Income	(18,000)	(14,584)	(56,446)	(18,493)	(45,415)	(413,35	(7) 196,552	

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#### Completed? Staff Exhibit Number Contested?

(a)

#### DESCRIPTION

RESULT OF OPERATIONS REVENUES Pilotage Fees Earned Boat Fees Farned Total Pilotage Revenues Other Revenue - Interest 10 Total Revenues 11 12 13 14 EXPENSES Administrative Expenses 16 17 Attorney Fees Bank Fees UTC Regulatory Fees Commission-Senate Bill 5096 Comp Day Expense Computer Maintenance Computer Programming, Changes 23 24 Consulting Fees CPA Fees Donations DEI Outreach DEI Donations 26 27 Dues Employee Health & Welfare Employee Pension 28 29 31 Employee 401(k) Retirement Plan, Manager Equipment Leases Depreciation 33 34 35 36 Drug Testing Education Food & Lodging - PA Insurance Insurance - Medical 38 Interest, Dispatch Software Laundry - P.A. License Fees - Pilots 40 41 Lobbyist Miscellaneous - Other 43 45 Office Supplies & Charts 46 Pilots Pension Penson-Other 48 Postage & Printing Pilot Boat Fuel Puget Sound, Prev. Maintenance Juan de Fuca, Prev. Maintenance 50 51 52 53 Repairs & Maintenance Remodel/Relocation - Seattle Salaries Subscriptions 55 56 Supplies Payroll Taxes Property Taxes 57 58 60 Use Taxes Taxes, B & O 61 Telephone & Communications Training, Pilots 63 Transportation Expense 65 Conferences/Travel 66 Utilities - P.A. Utilities - P.A.
Rate Case Specific Items TP-220513
Total Expenses 67 68 69 70 71 72 73 74 75 76 77 Income before interest and Distribution Interest Expense \*
Other Revenue - Interest Other Revenue - Finance Charges \*\*

Net Distributable Income