

**Exh. JNS-2r
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

Revised February 28, 2023

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Docket TP-220513
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Page Summ Plan
Results of Operations Schedule 1, 1a2
Twelve Months Ended Month Dec 31, 2021

(3)

Line No.	DESCRIPTION	2021.00 Jan-Dec 2021
RESULT OF OPERATIONS		
1	Pilots Fees Earned	\$ 30,238,965.64
2	Boat Fees Earned	\$ 1,839,876.00
3	Interest Income	\$ 1,003.00
4	Other Income PPP LOAN	\$ -
5	Finance Charge	\$ -
6	Total Revenue	\$ 32,079,845.64
EXPENSES		
14	Account 5000.00 Administrative Expenses	\$ 32,503.96
15	Account 5000.00 Advertising	\$ -
16	Account 5010.00 Attorney Fees-General	\$ 462,576.95
17	Account 5010.00 Attorney Fees-UTC	\$ -
18	Account 5010.00 Bank Fees	\$ 18,581.85
19	Account 5020.00 Capital Assets	\$ (6.50)
20	Account 5020.00 Cash Reserves	\$ -
21	Account 5020.00 UTC REG FEES	\$ 123,336.00
22	Account 5030.00 Commission-Senate Bill 5096	\$ 150,000.00
23	Account 5040.00 Comp Day Expense	\$ 389,350.00
24	Account 5050.00 Computer Maintenance - P.A.	\$ 3,278.00
25	Account 5050.00 Computer Maintenance, Hardware, P.A.	\$ 339,495.51
26	Account 5060.00 Computer Programming, Changes	\$ 10,177.00
27	Account 5070.00 Consulting Fees	\$ 212,346.52
28	Account 5080.00 CPA Fees	\$ 86,307.00
29	Account 5080.00 Donations	\$ 7,000.00
30	Account 5080.00 DEI Outreach	\$ -
31	Account 5080.00 DEI Donations	\$ -
32	Account 5090.00 Dues, Other	\$ 12,520.33
33	Account 5090.00 Dues, M&M&P	\$ 21,200.01
34	Account 5090.00 Fuel, P.A.	\$ 182,300.00
35	Account 5100.00 Employee Health & Welfare - Seattle	\$ 107,087.38
36	Account 5100.00 Employee Health & Welfare - P.A.	\$ 181,370.00
37	Account 5110.00 Employee Pension - Seattle	\$ 49,293.21
38	Account 5110.00 Employee Pension - P.A.	\$ 75,223.49
39	Account 5110.00 Retirement Plan, Manager	\$ 4,929.11
40	Account 5120.00 Equipment Leases	\$ 325,816.61
41	Account 5130.00 Depreciation, Portable Radios	\$ (0.40)
42	Account 5130.00 Depreciation, Computer	\$ 31,136.28
43	Account 5130.00 Depreciation, Equipment & Furniture	\$ 128.00
44	Account 5130.00 Depreciation, Equipment & Furniture - Seat	\$ 765.00
45	Account 5130.00 Depreciation, Leasehold Improv. - Seat	\$ 50,566.12
46	Account 5130.00 Depreciation, Building - P.A.	\$ 40,302.20
47	Account 5138.00 Depreciation, Edit Hook	\$ -
48	Account 5139.00 Depreciation, Puget Sound	\$ -
49	Account 5140.00 Depreciation, Juan de Fuca	\$ 28.12
50	Account 5140.00 Drug Testing	\$ 10,297.28
51	Account 5140.00 Education - Seattle	\$ 1,195.00
52	Account 5140.00 Education - P.A.	\$ 315.00
53	Account 5150.00 Food - P.A.	\$ 84,733.85
54	Account 5150.00 Lodging - P.A.	\$ 109.69
55	Account 5160.00 Insurance - Seattle	\$ 70,027.00
56	Account 5160.00 Insurance - P.A.	\$ 41,326.00
57	Account 5160.00 Insurance, boats	\$ 107,962.55
58	Account 5160.00 Insurance - License & Defense	\$ 176,205.73
59	Account 5160.00 Insurance - Medical	\$ 1,644,567.00
60	Account 5170.00 Interest, Dispatch Software	\$ 124.73
61	Account 5180.00 Laundry - P.A.	\$ 30,259.75
62	Account 5190.00 License Fees - Pilots	\$ 344,500.00
63	Account 5190.00 Lobbyist	\$ 75,309.46
64	Account 5200.00 Miscellaneous, Other	\$ (86,960.00)
65	Account 5210.00 Office Supplies - Seattle	\$ 14,613.26
66	Account 5220.00 Pension, 1918	\$ 7,200.00
67	Account 5220.00 Pension, Puget Sound Pilots	\$ 5,510,277.99
68	Account 5220.00 Pension, Tabler	\$ 69,502.32
69	Account 5230.00 Postage - Seattle	\$ 1,383.88
70	Account 5230.00 Postage - P.A.	\$ 998.46
71	Account 5240.00 Printing - Seattle	\$ 6,289.42
72	Account 5250.00 Puget Sound, Fuel	\$ 159,081.61
73	Account 5250.00 Puget Sound, Prev. Maintenance	\$ 468,971.87
74	Account 5260.00 Juan de Fuca, Fuel	\$ 178,281.71
75	Account 5260.00 Juan de Fuca, Prev. Maintenance	\$ 20,772.23
76	Account 5290.00 Rent & Parking - Seattle	\$ 188,764.70
77	Account 5290.00 Rent, Tidelands Lease	\$ 3,917.58
78	Account 5290.00 Repairs & Maintenance - Seattle	\$ 725.10
79	Account 5290.00 Repairs & Maintenance - P.A.	\$ 50,274.80
80	Account 5295.00 Remodel/Relocation - Seattle	\$ 385.35
81	Account 5300.00 Salaries, Regular - Seattle	\$ 677,636.47
82	Account 5300.00 Salaries, Regular - P.A.	\$ 786,617.19
83	Account 5300.00 Salaries, Overtime - Seattle	\$ 232,459.92
84	Account 5300.00 Salaries, Overtime - P.A.	\$ 49,768.36
85	Account 5310.00 Subscriptions - Seattle	\$ 1,309.10
86	Account 5310.00 Subscriptions - P.A.	\$ 7,277.45
87	Account 5320.00 Supplies - Seattle	\$ 13,913.26
88	Account 5320.00 Supplies - P.A.	\$ 16,800.99
89	Account 5330.00 Taxes, FICA/Medicare - Seattle	\$ 63,293.52
90	Account 5330.00 Taxes, FICA/Medicare - P.A.	\$ 63,824.07
91	Account 5330.00 Taxes, SUTA - Seattle	\$ 1,511.02
92	Account 5330.00 Taxes, SUTA - P.A.	\$ 1,593.35
93	Account 5330.00 Taxes, SUTA - Seattle	\$ 335.00
94	Account 5330.00 Taxes, FUTA - P.A.	\$ 420.01
95	Account 5330.00 Taxes, L & I - Seattle	\$ 4,246.68
96	Account 5330.00 Taxes, Property - Seattle	\$ 1,411.90
97	Account 5330.00 Taxes, Property - P.A.	\$ 14,172.60
98	Account 5330.00 Taxes, Property - Boats	\$ 5,017.43
99	Account 5330.00 Taxes, Food/Subscriptions - Seattle	\$ 81.71
100	Account 5330.00 Taxes, Food/Subscriptions - P.A.	\$ 469.36
101	Account 5330.00 Taxes, B & O	\$ 599,697.90
102	Account 5340.00 Telephone & Communications - Seattle	\$ 21,231.47
103	Account 5340.00 Telephone & Communications - P.A.	\$ 22,940.22
104	Account 5350.00 Training, Pilots	\$ 80,695.15
105	Account 5360.00 Transportation Expense - Seattle	\$ 1,257,852.25
106	Account 5370.00 Employee Reimbursements - P.A.	\$ 3,226.63
107	Account 5370.00 Travel/Promo/Mileage/Meetings	\$ 27,368.48
108	Account 5380.00 Utilities - P.A.	\$ 29,645.41
109	Account 5380.00 Utilities - Seattle	\$ -
110	Total Expenses	\$ 15,700,094.51
111	Net Distributive Revenue	\$ 16,379,751.13
112	Member Distributions	\$ 315,337.88
113	Pilot Count	52

DESCRIPTION	Ended June 30, 2019
OTHER REVENUE	
Interest Income	1,003
Original Sheet Only - Not listed on current account	
EXPENSES	
Operating & Maintenance Expenses	
Administrative Expenses	32,504
Attorney Fees	462,577
Bank Fees	18,582
UTC Regulatory Fees	123,336
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	111,960
Employee Health & Welfare	288,457
Employee Pension	124,517
Operating & Maintenance Expenses Tot	2,414,879
Fleet and Employee	
Employee 401(k)	0
Retirement Plan, Manager	4,929
Equipment Leases	335,820
Depreciation	42,809
Drug Testing	10,297
Education	1,510
Food & Lodging - P.A.	84,844
Insurance	395,521
Insurance - Medical	1,644,567
Interest, Dispatch Software	125
Fleet and Employee Expenses Totals	2,508,412
Port Angeles	
Laundry - P.A.	10,257
License Fees - Pilots	344,500
Lobbyist	75,309
Miscellaneous - Other	(362,969)
Port Angeles Expenses Totals	67,997
Administrative & General	
Office Supplies & Charts	14,613
Pilot Pension	5,510,478
Pension-Other	69,502
Postage & Printing	8,674
Pilot Boat Fuel	349,853
Puget Sound, Prev. Maintenance	468,974
Juan de Fuca, Prev. Maintenance	20,773
Ream	102,682
Repairs & Maintenance	57,528
Remodel/Relocation - Seattle	385
Salaries	1,764,396
Subscriptions	8,587
Supplies	30,714
Payroll Taxes	135,225
Administrative & General Expenses Totals	8,593,894
Taxes and Fees	
Property Taxes	20,602
Lie Taxes	511
Taxes, B & O	599,698
Telephone & Communications	44,174
Taxes and Fees Totals	645,025
Total Operating Expenses	14,301,304
Income before interest and distribution	

Other Revenue - Interest
Total Distributable Net Income

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

agree with company

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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 17.05%	(f) + (g)
1	RESULT OF OPERATIONS							
2	REVENUES							
3	Pilotage Fees Earned	\$30,238,966	(\$2,259,615)	\$27,979,351	\$5,469,069	\$33,448,420	\$5,469,798	\$38,918,218
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	5,611,086	40,899,382
7	OTHER REVENUE							
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	5,611,086	40,928,637
13	EXPENSES							
14	Operating & Maintenance Expenses							
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	19,500	364,000	-	364,000
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	902,438	6,419,916	-	6,419,916
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	216,338	816,036	105,046	921,081
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
	Total Expenses	15,697,818	(446,835)	15,250,983	730,816	15,387,327	105,046	16,086,845
78	Income before interest and Distribution	16,399,852	(446,835)	14,597,499	730,816	19,930,224	5,506,041	24,841,793
80	Interest Expense *	-	-	-	-	-	-	-
81	Other Revenue - Interest	-	-	-	-	-	-	-
83	Total Distributable Net Income	\$16,399,852	(\$446,835)	\$14,597,499	\$730,816	\$19,930,224	\$5,506,041	\$24,841,793

* Estimated using December 31, 2021 interest expense.

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	RESULT OF OPERATIONS					
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	Operating & Maintenance Expenses					
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	Total Expenses	138,668	(3,227)	(23,860)	(55,746)	(131,331)
77						
78						
79	Income before interest and Distribution	(138,668)	3,227	23,860	55,746	131,331
80	Interest Expense *	-	-	-	-	-
81	Other Revenue - Interest	-	-	-	-	-
82	Other Revenue - Finance Charges **	-	-	-	-	-
83	Net Distributable Income	(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?	

Line No.	DESCRIPTION	(a)	(v)
			R-20
			2021 RCS amortization 3 yrs
			<i>Source:</i>
1	RESULT OF OPERATIONS		
2	REVENUES		
3	Pilotage Fees Earned		
4	Boat Fees Earned		
5			
6	Total Pilotage Revenues		
7	OTHER REVENUE		
8	Interst Income		
9	Finance Charges		
10			
11	Total Revenues		-
12			
13	EXPENSES		
14	Operating & Maintenance 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		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	Penson-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	Total Expenses		18,582
77			
78			
79	Income before interest and Distribution		(18,582)
80	Interest Expense *		-
81	Other Revenue - Interest		-
82	Other Revenue - Finance Charges **		-
83	Net Distributable Income		(18,582) - -
84			

Completed?	Yes	Yes	Yes	Yes	Yes
Staff	Simmons	Simmons	Simmons	Simmons	Simmons
Exhibit Number					
Contested?	No			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	(k) PF-6 Training Expense 2023
1	<i>Source: Sum (c) thru (f)</i>						
2	RESULT OF OPERATIONS						
3	REVENUES						
4	Pilotage Fees Earned	5,469,069					
5	Boat Fees Earned	-					
6	Total Pilotage Revenues	-					
7	Other Revenue - Interest	-					
8		-					
9		-					
10	Total Revenues	-	-	-	-	-	-
11							
12							
13	EXPENSES						
14	Administrative Expenses	-					
15	Attorney Fees	39,119		39,119			
16	Bank Fees	-					
17	UTC Regulatory Fees	-					
18	Commission-Senate Bill 5096	-					
19	Comp Day Expense	-					
20	Computer Maintenance	19,070				19,070	
21	Computer Programming, Changes	-					
22	Consulting Fees	16,837			16,837		
23	CPA Fees	-					
24	Donations	-					
25	DEI Outreach	20,000	20,000				
26	DEI Donations	-					
27	Dues	18,493					
28	Employee Health & Welfare	56,446					
29	Employee Pension	14,584					
30	Employee 401(k)	18,000					
31	Retirement Plan, Manager	-					
32	Equipment Leases	-					
33	Depreciation	-					
34	Drug Testing	-					
35	Education	-					
36	Food & Lodging - PA	-					
37	Insurance	59,328					
38	Insurance - Medical	(1,644,567)					
39	Interest, Dispatch Software	-					
40	Laundry - P.A.	-					
41	License Fees - Pilots	19,500					
42	Lobbyist	-					
43	Miscellaneous - Other	-					
44	Office Supplies & Charts	-					
45	Pilots Pension	902,438					
46	Penson-Other	-					
47	Postage & Printing	-					
48	Pilot Boat Fuel	-					
49	Puget Sound, Prev. Maintenance	-					
50	Juan de Fuca, Prev. Maintenance	-					
51	Rents	-					
52	Repairs & Maintenance	-					
53	Remodel/Relocation - Seattle	-					
54	Salaries	134,309					
55	Subscriptions	-					
56	Supplies	-					
57	Payroll Taxes	-					
58	Property Taxes	-					
59	Use Taxes	-					
60	Taxes, B & O	216,338					
61	Telephone & Communications	-					
62	Training, Pilots	201,034					201,034
63	Transportation Expense	45,415					
64	Conferences/Travel	-					
65	Utilities - P.A.	-					
66	Rate Case Specific Items TP-220513	594,472					
67	Total Expenses	730,816	20,000	39,119	16,837	19,070	201,034
68							
69							
70							
71	Income before interest and Distribution	(\$730,816)	(20,000)	(39,119)	(16,837)	(19,070)	(201,034)
72	Interest Expense *	-	-	-	-	-	-
73	Other Revenue - Interest	-	-	-	-	-	-
74	Other Revenue - Finance Charges **	-	-	-	-	-	-
75	Net Distributable Income	(\$730,816)	(20,000)	(39,119)	(16,837)	(19,070)	(201,034)
76							
77							

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

Line No.	(a) DESCRIPTION	(l) PF-7 Rate Case TP-220513 Amortized over 3yrs	(m) PF-8 Insurance removal Moved toTDNI	(n) PF-9 Add Crusie Rev. 2022	(n) PF-10 Salaries	(m) PF-11 Insurance	(n) PF-12 Employee 401k	(o) PF-13 Employee Pension
1	<i>Source:</i>							
2	RESULT OF OPERATIONS							
3	REVENUES							
4	Pilotage Fees Earned			\$5,469,069				
5	Boat Fees Earned							
6	Total Pilotage Revenues							
7	Other Revenue - Interest							
11	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							
29	Employee Health & Welfare							
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							
62	Telephone & Communications							
63	Training, Pilots							
64	Transportation Expense							
65	Conferences/Travel							
66	Utilities - P.A.							
67	Rate Case Specific Items TP-220513	594,472						
68	Total Expenses	-	(1,644,567)	-	134,309	59,328	18,000	14,584
71	Income before interest and Distribution	-	1,644,567	-	(134,309)	(59,328)	(18,000)	(14,584)
72	Interest Expense *	-	-	-	-	-	-	-
73	Other Revenue - Interest	-	-	-	-	-	-	-
74	Other Revenue - Finance Charges **	-	-	-	-	-	-	-
75	Net Distributable Income	-	1,644,567	-	(134,309)	(59,328)	(18,000)	(14,584)

