

PMSA DATA REQUEST NO. 467: Given Exh. WTB-04T 2:8, 2:24–26 (footnote 1), explains that “[s]ome expense accounts have been combined for simplicity,” but the footnote is not an explanation of which accounts were combined into which others, please explain which Exh. WTB-05 Expense tabs included expense account combinations and which expense tabs did not.

RESPONSE:

For all accounts combined for simplicity on the pro forma statement of operations, the per books amount is linked from each account on the 12-month P&L tab for the test year ending 12/31/2021. These accounts are:

Computer Maintenance – Accounts 50500-007 and 50500-009

Dues – Accounts 50900-009, 50910-009, and 50920-009

Employee Health & Welfare – Accounts 51000-006 and 51000-007

Employee Pension – Accounts 51100-006 and 51100-007

Depreciation – Accounts 51320-009, 51330-007, 51340-006, 51380-007, and 51400-008

Education – Accounts 51440-006 and 51440-007

Food and Lodging – Accounts 51500-007 and 51550-007

Insurance – Accounts 51600-006, 51600-007, 51600-008, and 51610-006

Pilot Pension – Accounts 52220-009 and 52230-009

Postage and Printing – Accounts 52300-006, 52300-007, and 52400-006

Pilot Boat Fuel – Accounts 52560-008 and 52660-008

Rents – Accounts 52900-006 and 52900-007

Repairs and Maintenance – Accounts 52950-006 and 52950-007

Salaries – Accounts 53010-006, 53010-007, 53020-006, and 53020-007

Subscriptions – Accounts 53100-006 and 53100-007

Supplies – Accounts 53200-006 and 53200-007

Payroll Taxes – Accounts 53320-006, 53320-007, 53330-006, 53330-007, 53340-006, 53340-007, and 53350-006

Property Taxes – Accounts 53360-006, 53360-007, and 53360-008

Use Taxes – Accounts 53370-006 and 53370-007

Telephone and Communications – Accounts 53400-006 and 53400-007

Conferences and Travel – Accounts 53700-007 and 53700-009