Exh. AMCL-2r Docket TP-190976 Witness: Ann M. C. LaRue

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

DOCKET TP-190976

Complainant,

v.

PUGET SOUND PILOTS,

Respondent.

EXHIBIT TO TESTIMONY OF

Ann M. C. LaRue, CPA

STAFF OF WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Results of Operations

May 27, 2020

Revised July 13, 2020

	(a)	(b)	(c) Total	(d)	(e) Total	(f)	(g)	(h) Results
e	DESCRIPTION Source	Unadjusted Results WTB-03	Restating Adjustments Schedule 1.2	Restated Results	Pro Forma Adjustments Schedule 1.3	Pro Forma Results	Staff Proposed Increase of 5.36%	at Staff Rates
	RESULT OF OPERATIONS			(2) - (2)		1-7 . 1-7		07 - 187
	REVENUES Pilotage Fees Earned	\$32,163,924	\$0	\$32,163,924		622 162 024	\$1,827,495	\$33,991,4
	Boat Fees Earned	1,946,016	20	1,946,016		\$32,163,924 1,946,016	\$1,827,495	1,946,0
		-,,		-,,,,		-,,		-,,,.
	Total Pilotage Revenues	34,109,940	-	34,109,940	-	34,109,940	1,827,495	35,937,4
	OTHER REVENUE	44.540	44.5.500					
	Capital Assets	16,568	(16,568)	-		-		-
	Total Revenues	34,126,508	(16,568)	34,109,940	-	34,109,940	1,827,495	35,937,4
	EXPENSES							
	Operating & Maintenance Expenses Provisions for Unreceivable A/R	1,480	8,622	10,102		10,102		10,1
	Computer Maintenance	211,504	6,022	211,504	-	211,504	-	211,5
	Computer Programming, Changes	31,379		31,379		31,379		31,3
	Preventive Maintenance - Ediz Hook	1,971	-	1,971	-	1,971	-	1,9
	Amortization Expense	345	(345)	-	-	-	-	
	Depreciation	156,201	252,889	409,090	-	409,090	-	409,0
	Office Supplies & Charts Postage & Printing	292 1,097	-	292 1,097	-	292 1,097	-	1,0
	Pilot Boat Fuel and Maintenance	478,532	-	478,532	-	478,532	-	478,5
	Radio Maintenance - Seattle	17,838	-	17,838	-	17,838	-	17,8
	Rents	153,689	-	153,689	42,918	196,607	-	196,6
	Repairs & Maintenance	15,753	-	15,753	-	15,753	-	15,7
	Telephone & Communications	49,158	-	49,158	-	49,158	-	49,1
	Tide Books & Promotion Transportation Expense	16,820	-	16,820	-	16,820	-	16,8
	Entertainment/Travel	1,229,599 102,473	(36,319)	1,229,599 66,154		1,229,599 66,154		1,229,5 66,1
	Operating & Maintenance Expenses	2,468,131	224.847	2,692,978	42,918	2,735,896		2,735,8
		-,,		-,,-,	,	_,,,,,,,,,		-,,,,,,,
	Pilot and Employee							
	Salaries	1,632,676	18,670	1,651,346	39,374	1,690,720	-	1,690,7
	Employee Health & Welfare	265,134	6,230	271,364	14,438	285,802	-	285,8
	Employee Pension Drug Testing	154,519 2,303	(28)	154,491 2,303	-	154,491 2,303	-	154,4 2,3
	Insurance - Medical Pilots	1,544,615	22,166	1,566,781	144,347	1,711,128		1,711,1
	License Fees - Pilots	332,500	-	332,500	(19,500)	313,000	-	313,0
	Pilots Pension	4,793,277	167,499	4,960,776	314,467	5,275,243	-	5,275,2
	Pension-Other	76,702	-	76,702	-	76,702	-	76,7
	Payroll Taxes	115,303	-	115,303	-	115,303	-	115,3
	Training, Pilots Pilot and Employee Expenses	184,716 9,101,745	214,537	184,716 9,316,282	53,880 547,006	238,596 9,863,288	-	238,5 9,863,2
	1 not and Employee Expenses	9,101,743	214,337	9,310,262	347,000	9,003,200		7,003,2
	Port Angeles							
	Education - Port Angeles	1,525	-	1,525	-	1,525	-	1,5
	Food	83,224	-	83,224	-	83,224	-	83,2
	Laundry - Port Angeles Utilities - Port Angeles	17,219 25,366	-	17,219 25,366	-	17,219 25,366	-	17,2 25,3
	Port Angeles Expenses	127,334		127,334		127,334		127,3
				,		,		
	Administrative & General							
	Administrative Expenses	36,106	(12,000)	24,106	-	24,106		24,1
	Attorney Fees	394,744	(111,362)	283,382	187,059	470,441		470,4
	Bank Fees Consulting Fees	15,227 142,229	(95,648)	3,227 46,581	56,090	3,227 102,671		3,2 102,6
	CPA Fees	70,932	(93,040)	70,932	6,848	77,780		77,7
	Donations	14,670	(14,670)		-			. , , ,
	Dues	163,684	(6,636)	157,048	-	157,048		157,0
	Office Equipment Leases	339,108	-	339,108	-	339,108		339,1
	Insurance	292,517	(75.014)	292,517	(12,900)	279,617		279,€
	Lobbyist Senate Bill 5096	75,914 150,000	(75,914)	150,000	-	150,000		150,0
	Promotion	2,418	-	2,418	-	2,418		2,4
	Subscriptions	8,786	-	8,786	-	8,786		8,7
	Supplies	34,645		34,645	-	34,645		34,€
	Administrative & General Expenses	1,740,980	(316,230)	1,412,750	237,097	1,649,847	-	1,649,8
	Tours and Fass							
	Taxes and Fees Property Taxes	18,691	_	18,691	_	18,691		18,€
	Use Taxes	495	-	495	-	495		10,0
	Taxes, B & O	555,306	-	555,306	-	555,306	27,412	582,7
	UTC Fees		-	-	123,333	123,333		123,3
	Taxes and Fees	574,492	-	574,492	123,333	697,825	27,412	725,2
	Total Operating Expenses	14,012,682	123,154	14,123,836	950,354	15,074,190	27,412	15,101,6
	Income before interest and Distribution	\$20,113,826	(\$139,722)	\$19,986,104	(950,354)	\$19,035,750	\$1,800,082	\$20,835,8
	Interest Expense *	(45,996)	37,793	(8,203)	(930,334)	(8,203)	\$1,000,082	\$20,633,6
	Other Revenue - Interest	8,531	-	8,531	-	8,531	-	8,5
I	_							
	Total Distributable Net Income	\$20,076,361	(\$101,929)	\$19,986,432	(\$950,354)	\$19,036,078	\$1,800,082	\$20,836,1

	Completed?											Yes	
	Staff Exhibit Number											LaRue AMCL-3	
	Contested?											Yes	
	(a)	(b)	(c) R-1	(d) R-2	(e) R-3	(f) removed R-4	(g) R-5	(h) R-6	(i) R-7	(j) R-8	(k) R-9	(I) OPPOSED R-10	(m) R-11
ine No.	DESCRIPTION	Total Restating Adjustments	Finance Charge Removal	Out of Period President Stipend	Write-off of Bad Debt	Capital Asset Removal	Charitable Donations Removed	APA dues 5% Lobby Costs Removed	Adj Premium Pymts Outside TY	Adj Pension Pymts Outside TY	Remove Amortization non regulatory?	Restating Depreciation to Regulatory	Additional Payments to MMP Health P
1	RESULT OF OPERATIONS	Sum (c) thru (z)											
	REVENUES Pilotage Fees Earned	-											
4	Boat Fees Earned	-											
5 6	Total Pilotage Revenues												
	OTHER REVENUE												
8	Capital Assets	(16,568)				(16,568)							
0													
1	Total Revenues	(16,568)	-	-	-	(16,568)	-	-	-	-	-	-	
2	EXPENSES												
4	Operating & Maintenance Expenses												
5	Provisions for Unreceivable A/R Computer Maintenance	8,622			8,622								
7	Computer Programming, Changes	-											
8	Preventive Maintenance - Ediz Hook	(245)									(2.45)		
9	Amortization Expense Depreciation	(345) 252,889									(345)	252,889	
1	Office Supplies & Charts	-										,//	
2	Postage & Printing Pilot Boat Fuel and Maintenance	-											
1	Radio Maintenance - Seattle	-											
5	Rents	-											
7	Repairs & Maintenance	-											
8	Telephone & Communications Tide Books & Promotion	-											
9	Transportation Expense	-											
) 1	Entertainment/Travel Operating & Maintenance Expenses	(36,319) 224,847			8,622						(345)	252,889	
2	Operating & Manitenance Expenses	224,047			0,022						(343)	232,007	
3	Pilot and Employee												
4 5	Salaries Employee Health & Welfare	18,670 6,230							6,230				
6	Employee Pension	(28)							-,	(28)			
7	Drug Testing	- 22.166											10
8	Insurance - Medical Pilots License Fees - Pilots	22,166											18,
0	Pilots Pension	167,499											
1 2	Pension-Other Payroll Taxes	-											
3	Training, Pilots	-											
4	Pilot and Employee Expenses	214,537	-	-	-	-	-	-	6,230	(28)	-	-	18,
5	Port Angeles												
7	Education - Port Angeles	-											
8	Food	-											
9	Laundry - Port Angeles Utilities - Port Angeles	-											
1	Port Angeles Expenses		-	-	-	-	-	-		-	-	-	
2													
3 4	Administrative & General Administrative Expenses	(12,000)		(12,000)									
5	Attorney Fees	(111,362)		(12,000)									
6	Bank Fees	-											
7 8	Consulting Fees CPA Fees	(95,648)											
9	Donations	(14,670)					(14,670)						
)	Dues	(6,636)						(6,636)					
2	Office Equipment Leases Insurance	-											
3	Lobbyist	(75,914)											
4 5	Senate Bill 5096	-											
,	Promotion Subscriptions	-											
		-											
,	Supplies			(12,000)	-		(14,670)	(6,636)	-	-	-	-	
7	Supplies Administrative & General Expenses	(316,230)											
6 7 8	Supplies	(316,230)											
5 7 8 9	Supplies Administrative & General Expenses Taxes and Fees Property Taxes	(316,230)											
5 7 8 9 1 2	Supplies Administrative & General Expenses Taxes and Fees Property Taxes Use Taxes	(316,230)											
5 7 8 9 1 1 2 3	Supplies Administrative & General Expenses Taxes and Fees Property Taxes	(316,230)											
5 7 8 9 1 2 3 4	Supplies Administrative & General Expenses Taxes and Fees Property Taxes Use Taxes Taxes, B & O UTC Fees Taxes and Fees		-	-	-	-	- (14.670)	-		-	-		
5 7 8 9 1 1 2 3 4 5	Supplies Administrative & General Expenses Taxes and Fees Property Taxes Use Taxes Taxes, B & O UTC Fees	(316,230)	-	(12,000)	- 8,622	-	- (14,670)	(6,636)	6,230	(28)	- (345)	252,889	18,
6 7 8 9 0 1 2 3 4 5 6 7 8	Supplies Administrative & General Expenses Taxes and Fees Property Taxes Use Taxes Taxes, B & O UTC Fees Taxes and Fees Total Expenses	- - - - 123,154		(12,000)		-	(14,670)	(6,636)			(345)		
6 7 8 9 0 1 2 3 4 5 6 7 8	Supplies Administrative & General Expenses Taxes and Fees Property Taxes Use Taxes Taxes, B & O UTC Fees Taxes and Fees Total Expenses Income before interest and Distribution	123,154		(12,000)	(8,622)	(16,568)	(14,670) 14,670	(6,636) 6,636	(6,230)	- (28)	(345)	252,889	
66 67 68 69 70 71 72 73 74 75 76 77 78 79	Supplies Administrative & General Expenses Taxes and Fees Property Taxes Use Taxes Taxes, B & O UTC Fees Taxes and Fees Total Expenses Income before interest and Distribution Interest Expense *	123,154 (\$139,722) 37,793	37,793	12,000	(8,622)	(16,568)	(14,670) 14,670	6,636	(6,230)		(345) 345	(252,889)	(18,81)
56 57 58 59 70 71 72 73 74 75 76 77 78 79 80 81 82 83	Supplies Administrative & General Expenses Taxes and Fees Property Taxes Use Taxes Taxes, B & O UTC Fees Taxes and Fees Total Expenses Income before interest and Distribution	123,154 (\$139,722) 37,793	37,793	(12,000)	(8,622)	(16,568)	(14,670) 14,670	(6,636) 6,636	(6,230)		(345)		18,8

	Completed?						Yes	Yes	Yes	Yes	Yes
	Staff Exhibit Number						LaRue AMCL-4	LaRue AMCL-5	LaRue AMCL-6	LaRue AMCL-6	LaRue AMCL-7
	Contested?						Yes	Yes	Yes	Yes	Yes
	(a)	(n)	(0)	(p)	(q)	(r)	(s) OPPOSED	(t) OPPOSED	(u) OPPOSED	(y) Staff	(z) Staff
Line		R-12 Premium Increase				Union Contract	R-17 Transportation Adj for Study		R-19 Out of period Pymt Attorney	R-20 Adjust per books to General	R-21 Adjust per books for Consulting
No.	Source:	MMP Medical	(Passed)	Removal	PayGo	1/1/19		& Sponsorship	Fees	Legal	Fees
1 2	RESULT OF OPERATIONS REVENUES										
	Pilotage Fees Earned Boat Fees Earned										
5	_										
6 7	Total Pilotage Revenues OTHER REVENUE										
8	Capital Assets										
10	<u>-</u>										
11 12	Total Revenues	-	-	-	-	-	-	-	-	-	-
13 14	EXPENSES Operating & Maintenance Expenses										
15	Provisions for Unreceivable A/R										
16 17	Computer Maintenance Computer Programming, Changes										
18	Preventive Maintenance - Ediz Hook										
19 20	Amortization Expense Depreciation										
21 22	Office Supplies & Charts Postage & Printing										
23	Pilot Boat Fuel and Maintenance										
24 25	Radio Maintenance - Seattle Rents										
26	Repairs & Maintenance										
27 28	Telephone & Communications Tide Books & Promotion										
29 30	Transportation Expense Entertainment/Travel						-	(36,319)			
31	Operating & Maintenance Expenses	-	-	-		-	-	(36,319)		-	-
32 33	Pilot and Employee										
34	Salaries					18,670					
35 36	Employee Health & Welfare Employee Pension										
37 38	Drug Testing Insurance - Medical Pilots	3,285									
39	License Fees - Pilots	3,203									
40 41	Pilots Pension Pension-Other				167,499						
42	Payroll Taxes										
43 44	Training, Pilots Pilot and Employee Expenses	3,285	-	-	167,499	18,670				-	
45 46	Port Angeles										
47	Education - Port Angeles										
48 49	Food Laundry - Port Angeles										
50 51	Utilities - Port Angeles										
52	Port Angeles Expenses			-		-	-	-			
53 54	Administrative & General Administrative Expenses										
55	Attorney Fees									(111,362)	
56 57	Bank Fees Consulting Fees										(95,648)
58 59	CPA Fees Donations										
60	Dues										
61 62	Office Equipment Leases Insurance										
63	Lobbyist			(75,914)							
64 65	Senate Bill 5096 Promotion										
66 67	Subscriptions Supplies										
68	Administrative & General Expenses	-	-	(75,914)	-	-	-	-	-	(111,362)	(95,648)
69 70	Taxes and Fees										
71	Property Taxes										
72 73	Use Taxes Taxes, B & O										
74 75	UTC Fees Taxes and Fees					_				_	
76	Total Expenses	3,285		(75,914)		18,670	-	(36,319)	-	(111,362)	
77 78					· <u> </u>	·	·				_
79	Income before interest and Distribution	(3,285)		75,914	(167,499)	(18,670)		36,319		111,362	95,648
80 81	Interest Expense * Other Revenue - Interest	-	-		-	-	-	-	-	-	-
	Other Revenue - Finance Charges **	-	-	-	-	_	-	-	-	-	-
82 83	Net Distributable Income	(3,285)		75,914	(167,499)	(18,670)		36,319		111,362	95,648

Staff Exhibit Number Contested?		LaRue AMCL-6 Yes	LaRue AMCL-6 Yes	LaRue AMCL-7 Yes					
(a)	(b)	(c) OPPOSED PF-1 Prospective	(d) OPPOSED PF-2 2-year	(e) OPPOSED PF-3 Consulting	(f) PF-4 Consulting	(g) PF-5 Premium Increase	(h) PF-6 Premium Increase	(i) PF-7 Premium Increase	(j) PF-8 Additional Pyr
DESCRIPTION	Pro Forma Adjustments	Attorney Fees Rate Case	Deferral of Attorney Fees	Fees Rate Case	Fees CPA - Rate Case	Announced Oct 2019	Announced Oct 2019	to be added in Rate Year	Pension - Pilo 2020
RESULT OF OPERATIONS	rce: Sum (c) thru (r)								
REVENUES Pilotage Fees Earned									
Boat Fees Earned	-								
Total Pilotage Revenues	-								
Other Revenue - Interest									
	-								
Total Revenues		-	-	-	-	-	-	-	
EXPENSES									
Operating & Maintenance Expenses									
Provisions for Unreceivable A/R Computer Maintenance	-								
Computer Programming, Changes	-								
Preventive Maintenance - Ediz Hook Amortization Expense	-								
Depreciation Office Supplies & Charts	-								
Postage & Printing									
Pilot Boat Fuel and Maintenance Radio Maintenance - Seattle									
Rents	42,918								
Repairs & Maintenance Telephone & Communications	-								
Tide Books & Promotion	-								
Transportation Expense Entertainment/Travel									
Operating & Maintenance Expenses	42,918	-	-	-	-	-	-	-	
Pilot and Employee									
Salaries Employee Health & Welfare	39,374 14,438					14,438			
Employee Pension	-					14,436			
Drug Testing Insurance - Medical Pilots	144,347						25,239	119,108	
License Fees - Pilots	(19,500)						23,237	112,100	
Pilots Pension Pension-Other	314,467								314,4
Payroll Taxes	- 52 000								
Training, Pilots Pilot and Employee Expenses	53,880 547,006	-	-	-		14,438	25,239	119,108	314,
Port Angeles									
Education - Port Angeles	-								
Food Laundry - Port Angeles	-								
Utilities - Port Angeles									
Port Angeles Expenses			-		-	-	-	-	
Administrative & General	-								
Administrative Expenses Attorney Fees	187,059								
Bank Fees Consulting Fees	56,090								
CPA Fees	6,848				6,848				
Donations Dues	-								
Office Equipment Leases	(12.000)								
Insurance Lobbyist	(12,900)								
Senate Bill 5096 Promotion	-								
Subscriptions	-								
Supplies Administrative & General Expenses	237,097				6,848				
	237,077				0,010		· · · · · · · · · · · · · · · · · · ·		
Taxes and Fees Property Taxes									
Use Taxes	-								
Taxes, B & O UTC Fees	123,333								
Taxes and Fees Total Expenses	123,333 950,354	-	-	-	6,848	14,438	25,239	119,108	314,
1 otai Expenses	930,334	-	-	-	0,048	14,438	23,239	119,108	514,
Income before interest and Distribu	tion (\$950.354)			_	(6,848)	(14,438)	(25,239)	(119,108)	(314,
Interest Expense *	- (4/30,334)	-	-	-	-	-	-	-	(314,
Other Revenue - Interest Other Revenue - Finance Charges **	-	-	-	-	-	-	-	-	
					(6,848)	(14,438)	(25,239)	(119,108)	(314,4

	oit Number									LaRue AMCL-6
Conte	sted?									Yes
	(a)	(k)	(1)	(m)	(n)	(m)	(n)	(m)	(n)	(o)
		PF-9	PF-10	PF-11	PF-12	PF-13	PF-14	PF-15	PF-16	PF-17 Staff
		Salary Incr	Training Costs	Anticipated	Additional	Reduced	Reduced (?)	UTC Regulatory	Adjust for	1/2 UTC-spec
e 	DESCRIPTION	Union Contract 2020	Add'l Pilots PRMM	Licensing Costs Add'l Pilots	License Insurance Costs	Licensing Costs Retired Pilots	License Insurance Costs	Fee 370,000 Over 3-years	New Rent Costs Office	Legal Fees an over 3 year
	RESULT OF OPERATIONS]								
	ENUES ige Fees Earned	="								
	ge rees Earned Fees Earned									
	Total Pilotage Revenues									
Other	Revenue - Interest									
	T I D									
	Total Revenues		-		-	-	-	-		
	ENSES Operating & Maintenance Expenses									
P	rovisions for Unreceivable A/R									
	Computer Maintenance Computer Programming, Changes									
P	reventive Maintenance - Ediz Hook									
	Amortization Expense Depreciation									
О	Office Supplies & Charts Ostage & Printing									
P	ilot Boat Fuel and Maintenance									
	tadio Maintenance - Seattle tents								42,918	
R	tepairs & Maintenance								+2,710	
	'elephone & Communications 'ide Books & Promotion									
T	ransportation Expense									
	Intertainment/Travel Operating & Maintenance Expenses		_					_	42,918	
	filot and Employee alaries	39,374								
	imployee Health & Welfare									
	Imployee Pension Orug Testing									
	nsurance - Medical Pilots icense Fees - Pilots			39,000		(58,500)				
Pi	filots Pension			37,000		(50,500)				
	ension-Other ayroll Taxes									
	raining, Pilots		53,880							
	Pilot and Employee Expenses		53,880	39,000		(58,500)	-			
	ort Angeles									
F	Education - Port Angeles Food									
	aundry - Port Angeles Itilities - Port Angeles									
	Port Angeles Expenses	-	-					-	-	
A	Administrative & General									
A	Administrative Expenses									120
В	attorney Fees Bank Fees									130,
	Consulting Fees CPA Fees									
D	Oonations									
	Oues Office Equipment Leases									
In	nsurance				6,450		(19,350)			
	obbyist enate Bill 5096									
P	romotion									
	ubscriptions upplies									
	Administrative & General Expenses	-	-	-	6,450	-	(19,350)	-	-	130,
	axes and Fees									
	roperty Taxes Jse Taxes									
T	axes, B & O									
U	TC Fees Taxes and Fees			-	-	-	-	123,333 123,333		
	Total Expenses	-	53,880	39,000	6,450	(58,500)	(19,350)	123,333	42,918	130,
	Income before interest and Distribution		(53,880)			58,500	19,350	(123,333)		
Othe	erest Expense * er Revenue - Interest	-	-	-	-	-	-	-	-	
Othe	er Revenue - Finance Charges ** Net Distributable Income		(53,880)	(39,000)	(6,450)	58,500	19,350	(123,333)	(42,918)	(130,
1	rici Distributable income		(33,680)	(39,000)	(0,430)	20,200	19,550	(123,333)	(42,918)	(130,

	Completed? Staff	Yes LaRue	Yes LaRue	Yes LaRue
	Exhibit Number	AMCL-6	AMCL-7	AMCL-7
	Contested?	Yes	Yes	Yes
	(a)	(p)	(q)	(r)
	(-)	PF-18	PF-19	PF-20
		Staff	Staff	Staff
		1/2 UTC-specific	1/2 UTC-specific	1/2 UTC-specific
ine io.	DESCRIPTION	Legal Fees amort over 7 years	Consulting Fees amort over 3 yrs	Consulting Fees amort over 7 yrs
υ.	Source:	over 7 years	amort over 3 yrs	amort over 7 yrs
1	RESULT OF OPERATIONS			
2	REVENUES Pilotage Fees Earned			
4	Boat Fees Earned			
5				
6	Total Pilotage Revenues			
7 8	Other Revenue - Interest			
9				
0				
1	Total Revenues	-	-	-
2	EXPENSES			
4	Operating & Maintenance Expenses			
5	Provisions for Unreceivable A/R			
7	Computer Maintenance			
8	Computer Programming, Changes Preventive Maintenance - Ediz Hook			
9	Amortization Expense			
20	Depreciation			
21	Office Supplies & Charts Postage & Printing			
23	Pilot Boat Fuel and Maintenance			
24	Radio Maintenance - Seattle			
25	Rents			
26 27	Repairs & Maintenance			
28	Telephone & Communications Tide Books & Promotion			
29	Transportation Expense			
80	Entertainment/Travel			
31	Operating & Maintenance Expenses	-	-	
32	Pilot and Employee			
34	Salaries			
35	Employee Health & Welfare			
36	Employee Pension			
37 38	Drug Testing Insurance - Medical Pilots			
19	License Fees - Pilots			
10	Pilots Pension			
11	Pension-Other			
13	Payroll Taxes Training, Pilots			
14	Pilot and Employee Expenses	-	-	-
15				
16	Port Angeles Education Port Angeles			
18	Education - Port Angeles Food			
19	Laundry - Port Angeles			
0	Utilities - Port Angeles			
51 52	Port Angeles Expenses	-	-	-
3	Administrative & General			
54	Administrative Expenses			
55	Attorney Fees	56,118		
66 57	Bank Fees Consulting Fees		39,263	16,827
8	CPA Fees		39,203	10,82
9	Donations			
60	Dues			
51 52	Office Equipment Leases Insurance			
52 53	Lobbyist			
54	Senate Bill 5096			
55	Promotion			
66	Subscriptions			
57 58	Supplies Administrative & General Expenses	56 118	39,263	16,827
59		50,116	37,203	10,02
0	Taxes and Fees			
11	Property Taxes			
12	Use Taxes Taxes, B & O			
	UTC Fees			
14	Taxes and Fees	-	-	-
14 15	Total Expenses	56,118	39,263	16,82
15 16				
15 16 17				
15 16 17 18	Income before interest and Distribution	(56.118)	(39.263)	(16.82)
15 16 17	Income before interest and Distribution Interest Expense *	(56,118)	(39,263)	(16,827
15 16 17 18		(56,118) - -	(39,263)	(16,827

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	Test Year												
	Beginnir	End											
Mo		Yr		Mo		Yr							
	7		2018		6		2019						

Line No.

No.	Asset Category		Asset Description	Date in	Service	Original Asset Cost	Salvage Value	Service Life	Business Unit Allocation	Regulated Allocation
	List	Asset #	List	Mo	Yr	\$	%	Yr	%	%
1	Office Equipment	333	Dell Computer System	11	2013		0%		100%	
2	Office Equipment	347	Dispatch Software	10	2015	296,654	0%		100%	100%
3	Office Equipment	348	Accounting Software	11	2015	43,754	0%		100%	100%
4	Office Equipment	351	Loan Fee - Dispatch Software	1	2016	1,150	0%	5	100%	100%
5	Office Equipment	352	Dispatch Software	10	2016	207,570	0%	5	100%	100%
6	Office Equipment	308	Conference Room Furniture	9	2011	36,467	0%	10	100%	100%
7	Office Equipment	323	Artwork	12	2012	5,475	0%	10	100%	100%
8	Office Equipment	331	Defibrillator	10	2013	1,199	0%	5	100%	100%
9	Machinery & Shop Equipment	329	Day Wireless Radios	6	2013	3,239	0%	7	100%	100%
10	Leasehold Improvements-Buildings	228	HVAC - Depr life based on lease expiration	5	2005	10,250	0%	14	100%	100%
11	Leasehold Improvements-Buildings	266	Carpet - Depr life based on lease expiration	12	2007	10,427	0%	12	100%	100%
12	Leasehold Improvements-Buildings		Tenant improvements for new office	7	2018	130,764	0%	7	100%	100%
13	Office Equipment	330	Dell Computer & Monitor	8	2013	601	0%	5	100%	100%
14	Office Equipment	332	Computer	10	2013	692	0%	5	100%	100%
15	Office Equipment	317	Furniture	4	2012	3,685	0%	7	100%	100%
16	Machinery & Shop Equipment	318	Washer & Dryer	6	2012	1,430	0%	7	100%	100%
17	Office Equipment	324	Executive Chair	12	2012	580	0%	7	100%	100%
18	Machinery & Shop Equipment	334	Refrigerator	12	2013	7,332	0%	7	100%	100%
19	Machinery & Shop Equipment		Ediz Hook Barge Refurbishment & Communications	6	2017	176,170	0%	10	100%	100%
20	Leasehold Improvements-Land	210	Paving	4	2004	5,000	0%	15	100%	100%
21	Leasehold Improvements-Buildings	311	Windows	5	2011	14,681	0%	15	100%	100%
22	Leasehold Improvements-Buildings	312	New Roof - Phase 2	6	2011	14,647	0%	15	100%	100%
23	Leasehold Improvements-Buildings	313	Carpet/Flooring	5	2011	23,994	0%	15	100%	100%
24	Leasehold Improvements-Buildings	314	Interior Improvements	5	2011	5,475	0%	15	100%	100%
25	Leasehold Improvements-Buildings	350	Window Coverings	8	2016	9,278	0%	15	100%	100%
26	Support Vehicles	184	Launch	12	2019	322,034	0%	4	100%	100%
27	Machinery & Shop Equipment		Rebuild of engine & running gear	7	2018	362,265	0%	4	100%	100%
28	Support Vehicles	167	Puget Sound	12	1999	3,632,659	0%	20	100%	100%
29	Machinery & Shop Equipment		New engine, jet drives & improvements	5	2016	320,193	0%	4	100%	100%
30							<u>-</u>			ļ
31	Totals					\$ 5,648,748	Ī:			ļ
32										ļ
33										

Line No.

		Asset Description	Years of service left	Fully Depreciated	Salvage Value	Depreciable Cost	Test Year	Depreciation	Accumulated Dep	reciation
	Asset #	List	Yr	Yr	\$	\$	Mo	Yr	Begin	End
1	333	Dell Computer System	2018	2018	\$ -	\$ 1,083.00	\$ -		\$ - 3	-
2	347	Dispatch Software	2020	2020	-	296,654	4,944	59,331	(119,551,562)	(119,492,231
3	348	Accounting Software	2020	2020	-	43,754	729	8,751	(17,632,862)	(17,624,111
1	351	Loan Fee - Dispatch Software	2021	2021	-	1,150	19	230	(463,680)	(463,450
5	352	Dispatch Software	2021	2021	-	207,570	3,460	41,514	(83,692,224)	(83,650,710
5	308	Conference Room Furniture	2021	2021	-	36,467	304	3,647	(7,333,514)	(7,329,867
7	323	Artwork	2022	2022	-	5,475	46	548	(1,101,570)	(1,101,023
8	331	Defibrillator	2018	2018	-	1,199	-		-	-
9	329	Day Wireless Radios	2020	2020	-	3,239	39	463	(931,444)	(930,981
0	228	HVAC - Depr life based on lease expiration	2019	2019	-	10,250	61	732	(1,467,946)	(1,467,214
1	266	Carpet - Depr life based on lease expiration	2019	2019	-	10,427	72	869	(1,743,916)	(1,743,047
12		Tenant improvements for new office	2025	2025	-	130,764	1,557	18,681	(37,697,393)	(37,678,713
.3	330	Dell Computer & Monitor	2018	2018	-	601	-		-	-
14	332	Computer	2018	2018	-	692	-		-	-
.5	317	Furniture	2019	2019	-	3,685	-		-	-
16	318	Washer & Dryer	2019	2019	-	1,430	-		-	-
17	324	Executive Chair	2019	2019	-	580	-		-	-
8	334	Refrigerator	2020	2020	-	7,332	87	1,047	(2,108,474)	(2,107,426
19		Ediz Hook Barge Refurbishment & Communications	2027	2027	-	176,170	1,468	17,617	(35,533,489)	(35,515,872
20	210	Paving	2019	2019	-	5,000	-		-	-
21	311	Windows	2026	2026	-	14,681	82	979	(1,968,233)	(1,967,254
22	312	New Roof - Phase 2	2026	2026	-	14,647	81	976	(1,963,674)	(1,962,698
23	313	Carpet/Flooring	2026	2026	-	23,994	133	1,600	(3,216,796)	(3,215,196
24	314	Interior Improvements	2026	2026	-	5,475	30	365	(734,015)	(733,650
25	350	Window Coverings	2031	2031	-	9,278	52	619	(1,246,963)	(1,246,345
26	184	Launch	2023	2023	-	322,034	6,709	80,509	(162,546,662)	(162,466,153
27		Rebuild of engine & running gear	2022	2022	-	362,265	7,547	90,566	(182,762,693)	(182,672,126
28	167	Puget Sound	2019	2019	-	3,632,659	-		-	-
29		New engine, jet drives & improvements	2020	2020	-	320,193	6,671	80,048	(161,377,272)	(161,297,224
30										
31		Totals				\$ 5,648,748	_	\$ 409,090	•	
32							=		ı	