



SUMMARY

Applies to Period:	Year End	12/2014	Reg:	6	WESTERN	Subset:	3
Contact Name:	Richard J. Weaver		MSM:	020007494	Melody Crane		
Contact Phone:	(509) 682-5556		OO:	*****			
Soft Edit:	N		Co:	000005800	Westgate Communications LLC dba WeavTel		
			SAR:	520580	WESTGATE dba WEAVTEL		

	Current Year End 12/2014	Prior Year End 12/2013	% Chg	Amount Change	See Note
General Impact Tests					
1. SA Cost Per Loop	4,634.34	5,554.20	-16.56	-919.86	C
A. Growth From Loops				-891.22	C1A
B. Growth From Costs				-28.64	
2. Estimated Expense Adj	180,277	187,075	-3.63	-6,798	
A. Growth From Loops				-5,681	
B. Growth From Costs				-1,117	
3. Impact on NACPL	912.43	912.44	0.00	-0.002658	
A. Growth From Loops				-0.002285	
B. Growth From Costs				-0.000373	
General Information					
4. Unseparated RRQ	287,328	288,818	-0.52	-1,490	
5. USF Loops	62	52	19.23	10	
6. Total Loops	62	52	19.23	10	
			% Impact on C/L	\$ Impact on C/L	
7. Cat 1 Factor	1.000000	1.000000	0.00	0.00	
8. Cat 4.13 Factor	0.574190	0.572972	0.14	1.27	
9. Cat 1 To 2001 Factor	0.118253	0.112675	3.57	32.86	
10. Cat 4.13 To 2001 Factor	0.347020	0.347126	-0.07	-0.63	

Note(s): Line 2 (Current and Prior Year) uses an Official View NACPL of \$ 632.93



## COST PER LOOP ANALYSIS

Applies to Period:	Year End	12/2014	Reg:	6	WESTERN	Subset:	3
Contact Name:	Richard J. Weaver		MSM:	020007494	Melody Crane		
Contact Phone:	(509) 682-5556		OO:	*****			
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			SAR:	520580	WESTGATE dba WEAVTEL		

Detail Impact Tests	Cost Per Loop Current Year End 12/2014	Cost Per Loop Prior Year End 12/2013	% Impact on Growth From Cost	\$ Impact on Growth From Cost	See Note
11C. CWF - Net Plant	288.58	332.59	-40.10	11.48	
12C. COE - Net Plant	271.59	413.33	312.55	-89.51	
13C. CWF - Plant	472.55	529.42	-118.74	34.01	
14C. COE - Plant	1,386.74	1,631.03	-78.18	22.39	
15C. CWF - Accum Depre	-183.97	-186.57	114.48	-32.79	
16C. COE - Accum Depre	-1,115.15	-1,181.67	516.53	-147.93	
17C. CWF Net Non Oper Tax	0.00	-10.26	-35.84	10.26	
18C. COE Net Non Oper Tax	0.00	-36.03	-125.81	36.03	
19C. CWF Accum Amort/Inv	0.00	0.00	0.00	0.00	
20C. COE Accum Amort/Inv	0.00	0.00	0.00	0.00	
21C. CWF - Facil. Exp	198.71	27.88	-729.88	209.04	
22C. COE- Maint. SW	59.51	272.73	704.53	-201.78	
23C. COE- Maint-Op System	0.00	0.00	0.00	0.00	
24C. COE- Maint. - Trans.	49.92	58.96	-1.94	0.56	
25C. CWF- Network Support	21.97	12.21	-48.82	13.98	
26C. COE- Network Support	64.47	37.62	-137.04	39.25	
27C. CWF General Support	52.60	46.06	-58.14	16.65	
28C. COE General Support	154.35	141.89	-147.11	42.13	
29C. CWF Network Oper	13.38	49.83	118.26	-33.87	
30C. COE Network Oper	39.27	153.50	372.47	-106.68	
31C. CWF Depr. and Amort.	244.42	254.25	-129.79	37.17	
32C. COE Depr. and Amort.	1,084.15	1,485.89	674.75	-193.25	
33C. CWF Exec & Planning	21.20	24.35	-3.26	0.93	
34C. COE Exec & Planning	62.22	75.01	2.85	-0.82	
35C. CWF General Admin.	153.13	175.25	-25.58	7.33	
36C. COE General Admin.	449.36	539.91	14.42	-4.13	
37C. CWF Operating Taxes	6.77	-11.37	-67.88	19.44	
38C. COE Operating Taxes	19.87	-35.02	-204.99	58.71	
39C. CWF Ben Ttl Oper Exp	71.32	90.21	18.07	-5.17	
40C. COE Ben Ttl Oper Exp	209.29	277.91	99.07	-28.37	
41C. CWF Rents-Ttl Op Exp	279.13	277.20	-194.16	55.61	
42C. COE Rents-Ttl Op Exp	819.12	853.99	-428.25	122.65	



## EXPENSE ADJUSTMENT ANALYSIS

Applies to Period:	Year End	12/2014	Reg:	6	WESTERN	Subset:	3
Contact Name:	Richard J. Weaver		MSM:	020007494	Melody Crane		
Contact Phone:	(509) 682-5556		OO:	*****			
Soft Edit:	N		Co:	000005800	Westgate Communications LLC dba WeavTel		
			SAR:	520580	WESTGATE dba WEAVTEL		

Detail Impact Tests	Cost Current Year End 12/2014	Cost Prior Year End 12/2013	% Impact on Growth From Cost	\$ Impact on Growth From Cost	See Note
11E. CWF - Net Plant	17,892	17,295	-40.02	447	
12E. COE - Net Plant	16,839	21,493	312.53	-3,491	
13E. CWF - Plant	29,298	27,530	-118.71	1,326	
14E. COE - Plant	85,978	84,814	-78.16	873	
15E. CWF - Accum Depre	-11,406	-9,701	114.50	-1,279	
16E. COE - Accum Depre	-69,139	-61,447	516.47	-5,769	
17E. CWF Net Non Oper Tax	0	-534	-35.81	400	
18E. COE Net Non Oper Tax	0	-1,874	-125.78	1,405	
19E. CWF Accum Amort/Inv	0	0	0.00	0	
20E. COE Accum Amort/Inv	0	0	0.00	0	
21E. CWF - Facil. Exp	12,320	1,450	-729.81	8,152	
22E. COE- Maint. SW	3,690	14,182	704.48	-7,869	
23E. COE- Maint-Op System	0	0	0.00	0	
24E. COE- Maint. - Trans.	3,095	3,066	-1.88	21	
25E. CWF- Network Support	1,362	635	-48.79	545	
26E. COE- Network Support	3,997	1,956	-136.97	1,530	
27E. CWF General Support	3,261	2,395	-58.10	649	
28E. COE General Support	9,569	7,379	-147.00	1,642	
29E. CWF Network Oper	830	2,591	118.26	-1,321	
30E. COE Network Oper	2,435	7,982	372.52	-4,161	
31E. CWF Depr. and Amort.	15,154	13,221	-129.72	1,449	
32E. COE Depr. and Amort.	67,218	77,266	674.66	-7,536	
33E. CWF Exec & Planning	1,315	1,266	-3.22	36	
34E. COE Exec & Planning	3,858	3,900	2.86	-32	
35E. CWF General Admin.	9,494	9,113	-25.51	285	
36E. COE General Admin.	27,861	28,075	14.41	-161	
37E. CWF Operating Taxes	420	-591	-67.86	758	
38E. COE Operating Taxes	1,232	-1,821	-204.92	2,289	
39E. CWF Ben Ttl Oper Exp	4,422	4,691	18.08	-202	
40E. COE Ben Ttl Oper Exp	12,976	14,451	99.10	-1,107	
41E. CWF Rents-Ttl Op Exp	17,306	14,414	-194.18	2,169	
42E. COE Rents-Ttl Op Exp	50,785	44,407	-428.20	4,783	



EXCEPTION REPORT

Applies to Period:	Year End	12/2014	Reg:	6	WESTERN	Subset:	3
Contact Name:	Richard J. Weaver		MSM:	020007494	Melody Crane		
Contact Phone:	(509) 682-5556		OO:	*****			
Soft Edit:	N		Co:	000005800	Westgate Communications LLC dba WeavTel		
			SAR:	520580	WESTGATE dba WEAVTEL		

Note No.	Data Line	Current Year End 12/2014	Prior Year End 12/2013	% Chg	Amount Change
1A Growth From Loops					
	060 Total Loops	62	52	19.23	10
	070 USF Loops	62	52	19.23	10



COMMENTS

Applies to Period:	Year End	12/2014	Reg:	6	WESTERN	Subset:	3
Contact Name:	Richard J. Weaver		MSM:	020007494	Melody Crane		
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			SAR:	520580	WESTGATE dba WEAVTEL		

Dash Reference            Year End

Note: Please provide an explanation for any data lines contributing to the overall change in the report lines.



USF2030 ACCOUNT VARIANCE REPORT  
FOR DASH REFERENCE 2015-1 AS OF 201504

7/30/2015  
7:11:01 pm  
Page 1 of 2

Applies to Period:	Year End 12/2014	Reg: 6	WESTERN	Subset 3
Contact Name:	Richard J. Weaver	MSM: 020007494	Melody Crane	
Contact Phone:	(509)-682-5556 Ext:	OO: *****		
Release Status:	Special Released	Co: 000005800	Westgate Communications LLC dba WeavTel	
Soft Edit Status:	Passed Edit	SAR: 520580	WESTGATE dba WEAVTEL	

Description	Year End 12/2014 Pending	Year End 12/2013 Latest	Dollar Difference	Percentage Variance
060 Total Loops	62	52	10	19
070 Cat. 1.3 Loops	62	52	10	19
160 Account 2001	2,202,314	2,171,834	30,480	1
170 Account 1220	0	0	0	0
190 Account 3100	1,379,158	1,216,747	162,411	13
195 Account 3400	0	0	0	0
210 Account 4340	0	29,283	-29,283	-100
220 Net Plant Investment	823,156	925,804	-102,648	-11
230 Account 2210	434,506	431,650	2,856	1
235 Account 2220	0	0	0	0
240 Account 2230	896,496	884,119	12,377	1
245 Total Central Office	1,331,002	1,315,769	15,233	1
250 Ckt Equip Cat 4.13	764,248	753,899	10,349	1
255 Account 2410	260,430	244,711	15,719	6
260 Account 3100 (2210)	308,569	274,779	33,790	12
265 Account 3100 (2220)	0	0	0	0
270 Account 3100 (2230)	761,757	678,482	83,275	12
275 Account 3100 (2210-2230)	1,070,326	953,261	117,065	12
280 Account 3100 (2410)	101,390	86,235	15,155	18
310 Account 4340 (2210)	0	17,297	-17,297	-100
315 Account 4340 (2220)	0	0	0	0
320 Account 4340 (2230)	0	11,770	-11,770	-100
325 Account 4340 (2210-2230)	0	29,067	-29,067	-100
330 Account 4340 (2410)	0	4,744	-4,744	-100
335 Account 6110 Total	11,519	5,636	5,883	104
340 Account 6110 Benefits	0	0	0	0
345 Account 6110 Rents	0	0	0	0
350 Account 6120 Total	46,594	39,659	6,935	17
355 Account 6120 Benefits	0	0	0	0
360 Account 6120 Rents	19,018	18,403	615	3
365 Account 6210 Total	8,113	27,405	-19,292	-70
370 Account 6210 Benefits	1,687	2,653	-966	-36
375 Account 6210 Rents	0	0	0	0
380 Account 6220 Total	0	0	0	0
385 Account 6220 Benefits	0	0	0	0
390 Account 6220 Rents	0	0	0	0
395 Account 6230 Total	134,556	116,521	18,035	15
400 Account 6230 Benefits	1,838	1,644	194	12
405 Account 6230 Rents	127,328	109,526	17,802	16
410 Account 6210-6230	142,669	143,926	-1,257	-1
430 Account 6410 Total	14,011	1,871	12,140	649
435 Account 6410 Benefits	1,691	421	1,270	302
440 Account 6410 Rents	0	0	0	0
445 Total Plant Specific	214,793	191,092	23,701	12
450 Account 6530 Total	8,731	31,100	-22,369	-72

\* = Soft Edit Failure



USF2030 ACCOUNT VARIANCE REPORT  
FOR DASH REFERENCE 2015-1 AS OF 201504

Applies to Period:	Year End 12/2014	Reg: 6	WESTERN	Subset 3
Contact Name:	Richard J. Weaver	MSM: 020007494	Melody Crane	
Contact Phone:	(509)-682-5556 Ext:	OO: *****		
Release Status:	Special Released	Co: 000005800	Westgate Communications LLC dba WeavTel	
Soft Edit Status:	Passed Edit	SAR: 520580	WESTGATE dba WEAVTEL	

Description	Year End 12/2014 Pending	Year End 12/2013 Latest	Dollar Difference	Percentage Variance
455 Account 6530 Benefits	1,714	8,105	-6,391	-79
510 Account 6560 (2210)	38,635	37,689	946	3
515 Account 6560 (2220)	0	0	0	0
520 Account 6560 (2230)	78,430	97,163	-18,733	-19
525 Account 6560 (2210-2230)	117,065	134,852	-17,787	-13
530 Account 6560 (2410)	15,154	13,221	1,933	15
535 Account 6710 Total	13,949	12,795	1,154	9
540 Account 6710 Benefits	2,832	1,559	1,273	82
550 Account 6720 Total	99,743	102,743	-3,000	-3
555 Account 6720 Benefits	19,458	21,864	-2,406	-11
565 Sum of Lines 535 + 550	113,692	115,538	-1,846	-2
600 Ben. Por. of all Op. Exp.	37,392	41,631	-4,239	-10
610 Rent Por. of all Op. Exp.	146,347	127,929	18,418	14
650 Account 7200 Other Taxes	3,550	-5,246	8,796	-168
700 2410 (C S Total CWF - AV)	252,570	220,347	32,223	15
710 2410 (C S CWF - Cat.1)	252,570	220,347	32,223	15
800 Account 2680 Total	0	0	0	0
805 Account 2680 (2230)	0	0	0	0
810 Account 2680 (Cat. 4.13)	0	0	0	0
815 Acc 2680 (2410) Total CWF	0	0	0	0
820 Acc 2680 (2410)CWF-Cat1	0	0	0	0
830 Account 6560 (2680)	0	0	0	0

\* = Soft Edit Failure



Applies to Period:	Year End 12/2014	Reg: 6	WESTERN	Subset 3
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Release Status:	Special Released	Co: 000005800	Westgate Communications LLC dba WeavTel	
Soft Edit Status:	Passed Edit	SAR: 520580	WESTGATE dba WEAVTEL	

Description	Pending View	Message
060 Total Loops	62	
070 Cat. 1.3 Loops	62	
160 Account 2001	2,202,314	
170 Account 1220	0	
190 Account 3100	1,379,158	
195 Account 3400	0	
210 Account 4340	0	
220 Net Plant Investment	823,156	
230 Account 2210	434,506	
235 Account 2220	0	
240 Account 2230	896,496	
245 Total Central Office	1,331,002	
250 Ckt Equip Cat 4.13	764,248	
255 Account 2410	260,430	
260 Account 3100 (2210)	308,569	
265 Account 3100 (2220)	0	
270 Account 3100 (2230)	761,757	
275 Account 3100 (2210-2230)	1,070,326	
280 Account 3100 (2410)	101,390	
310 Account 4340 (2210)	0	
315 Account 4340 (2220)	0	
320 Account 4340 (2230)	0	
325 Account 4340 (2210-2230)	0	
330 Account 4340 (2410)	0	
335 Account 6110 Total	11,519	
340 Account 6110 Benefits	0	
345 Account 6110 Rents	0	
350 Account 6120 Total	46,594	
355 Account 6120 Benefits	0	
360 Account 6120 Rents	19,018	
365 Account 6210 Total	8,113	
370 Account 6210 Benefits	1,687	
375 Account 6210 Rents	0	
380 Account 6220 Total	0	
385 Account 6220 Benefits	0	
390 Account 6220 Rents	0	
395 Account 6230 Total	134,556	
400 Account 6230 Benefits	1,838	
405 Account 6230 Rents	127,328	
410 Account 6210-6230	142,669	
430 Account 6410 Total	14,011	
435 Account 6410 Benefits	1,691	
440 Account 6410 Rents	0	
445 Total Plant Specific	214,793	
450 Account 6530 Total	8,731	
455 Account 6530 Benefits	1,714	
510 Account 6560 (2210)	38,635	
515 Account 6560 (2220)	0	
520 Account 6560 (2230)	78,430	





Applies to Period:	Year End 12/2014	Reg: 6	WESTERN	Subset 3
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Soft Edit Status:	Passed Edit	SAR: 520580	WESTGATE dba WEAVTEL	

Description	Pending View	Message
525 Account 6560 (2210-2230)	117,065	
530 Account 6560 (2410)	15,154	
535 Account 6710 Total	13,949	
540 Account 6710 Benefits	2,832	
550 Account 6720 Total	99,743	
555 Account 6720 Benefits	19,458	
565 Sum of Lines 535 + 550	113,692	
600 Ben. Por. of all Op. Exp.	37,392	
610 Rent Por. of all Op. Exp.	146,347	
650 Account 7200 Other Taxes	3,550	
700 2410 (C S Total CWF - AV)	252,570	
710 2410 (C S CWF - Cat.1)	252,570	
800 Account 2680 Total	0	
805 Account 2680 (2230)	0	
810 Account 2680 (Cat. 4.13)	0	
815 Acc 2680 (2410) Total CWF	0	
820 Acc 2680 (2410)CWF-Cat1	0	
830 Account 6560 (2680)	0	
Control Total:	12,259,125	

Comments: