

**EXHIBIT 4
FINANCIAL TEMPLATE**

**PETITION OF WESTERN WAHIAKUM COUNTY TELEPHONE
COMPANY TO RECEIVE SUPPORT FROM THE STATE UNIVERSAL
COMMUNICATIONS SERVICES PROGRAM –
EXHIBIT 4**

State USF Petition Filing Requirement -WAC 480-123-110 (1)(e)
Prior Year Balance Sheet

Company Name: (Below)
WESTERN WAHIAKUM COUNTY TELEPHONE COMPANY

ASSETS	Balance End of Year 2013 (A)	Part 64 Adj to NonReg 2013 (B)	Adj. Balance End of Year 2013 (C)	LIABILITIES AND STOCKHOLDERS' EQUITY	Balance End of Year 2013 (A)	Part 64 Adj to NonReg 2013 (B)	Adj. Balance End of Year 2013 (C)
CURRENT ASSETS				CURRENT LIABILITIES			
1. Cash and Equivalents	1,282,175		1,282,175	25. Accounts Payable	23,363		23,363
2. Cash-RUS Construction Fund	278		278	26. Notes Payable	0		0
3. Affiliates:				27. Advance Billings and Payments	18,398		18,398
a. Telecom, Accounts Receivable				28. Customer Deposits	0		0
b. Other Accounts Receivable				29. Current Mat. L/T Debt	112,300		112,300
c. Notes Receivable				30. Current Mat. L/T Debt-Rur. Dev.	0		0
4. Non-Affiliates:				31. Current Mat. - Capital Leases	0		0
a. Telecom, Accounts Receivable	334,361		334,361	32. Income Taxes Accrued	0		0
b. Other Accounts Receivable	0		0	33. Other Taxes Accrued	50,943		50,943
c. Notes Receivable	0		0	34. Other Current Liabilities	4,061		4,061
5. Interest and Dividends Receivable	0		0	35. Total Current Liabilities (25 thru 34)	209,065	0	209,065
6. Material-Regulated	333,112		333,112	LONG-TERM DEBT			
7. Material-Nonregulated	555		555	36. Funded Debt-RUS Notes	0		0
8. Prepayments	21,151		21,151	37. Funded Debt-RTB Notes	0		0
9. Other Current Assets	24,358		24,358	38. Funded Debt-FFB Notes	2,093,250		2,093,250
10. Total Current Assets (1 Thru 9)	1,995,990	0	1,995,990	39. Funded Debt-Other	0		0
NONCURRENT ASSETS				40. Funded Debt-Rural Develop. Loan	0		0
11. Investment in Affiliated Companies				41. Premium (Discount) on L/T Debt	0		0
a. Rural Development	0		0	42. Reacquired Debt	29,695		29,695
b. Nonrural Development	0		0	43. Obligations Under Capital Lease	0		0
12. Other Investments				44. Adv. From Affiliated Companies	0		0
a. Rural Development	0		0	45. Other Long-Term Debt	0		0
b. Nonrural Development	0		0	46. Total Long-Term Debt (36 thru 45)	2,122,945	0	2,122,945
13. Nonregulated Investments (B1)		(783)	(783)	OTHER LIAB. & DEF. CREDITS			
14. Other Noncurrent Assets	9,189		9,189	47. Other Long-Term Liabilities	935,704	5	935,709
15. Deferred Charges	0		0	48. Other Deferred Credits (C)	0		0
16. Jurisdictional Differences	0		0	49. Other Jurisdictional Differences	0		0
17. Total noncurrent Assets (11 thru 16)	9,189	(783)	8,406	50. Total Other Liab. & Def. Credits (47 thru 49)	935,704	5	935,709
PLANT, PROPERTY AND EQUIPMENT				EQUITY			
18. Telecom Plant-In-Service	18,028,553	(45,698)	17,982,855	51. Cap. Stock Outstanding & Subscribed	54,171		54,171
19. Property Held for Future Use	0		0	52. Additional Paid-in-Capital	279,251		279,251
20. Plant Under Construction	210,768		210,768	53. Treasury Stock	0		0
21. Plant Adj., Nonop Plant & Goodwill	(12,737,183)	46,481	(12,690,702)	54. Membership and cap. Certificates	0		0
22. Accumulated Depreciation (CR.)	5,502,138	783	5,502,921	55. Other Capital	0		0
23. Net Plant (18 thru 21 less 22)				56. Patronage Capital Credits	0		0
				57. Retained Earnings or Margins (B2)	3,906,181	(5)	3,906,176
				58. Total Equity (51 thru 57)	4,239,603	(5)	4,239,598
24. TOTAL ASSETS (10+17+23)	7,507,317	0	7,507,317	59. TOTAL LIABILITIES AND EQUITY (35+46+50+58)	7,507,317	0	7,507,317

Footnotes:
(A) - As reported on RUS Form 479
(B) - Part 64 adjustments from regulated to nonregulated.
Footnotes:
(B1) - Part 64 offset to nonreg investment
(B2) - Part 64 offset to retained earnings
(C) - Includes deferred taxes

State USF Petition Filing Requirement - WAC 480-123-110(1)(e)
Current Year Balance Sheet

Company Name: (Below)
WESTERN WAHIAKUM COUNTY TELEPHONE COMPANY

ASSETS	Balance End of Year 2014 (A)	Part 64 Adj to NonReg 2014 (B)	Adj. Balance End of Year 2014 (C)	LIABILITIES AND STOCKHOLDERS' EQUITY	Balance End of Year 2014 (A)	Part 64 Adj to NonReg 2014 (B)	Adj. Balance End of Year 2014 (C)
CURRENT ASSETS				CURRENT LIABILITIES			
1. Cash and Equivalents	1,654,260		1,654,260	25. Accounts Payable	30,705		30,705
2. Cash-RUS Construction Fund	279		279	26. Notes Payable	0		0
3. Affiliates:				27. Advance Billings and Payments	20,219		20,219
a. Telecom, Accounts Receivable			0	28. Customer Deposits	0		0
b. Other Accounts Receivable			0	29. Current Mat. L/T Debt	121,900		121,900
c. Notes Receivable			0	30. Current Mat. L/T Debt Rur. Dev.	0		0
4. Non-Affiliates:				31. Current Mat. - Capital Leases	0		0
a. Telecom, Accounts Receivable	431,710		431,710	32. Income Taxes Accrued	0		0
b. Other Accounts Receivable			0	33. Other Taxes Accrued	48,914		48,914
c. Notes Receivable			0	34. Other Current Liabilities	135,886		135,886
5. Interest and Dividends Receivable			0	35. Total Current Liabilities (25 thru 34)	357,624	0	357,624
6. Material-Regulated	181,904		181,904	LONG-TERM DEBT			
7. Material-Nonregulated	190		190	36. Funded Debt-RUS Notes	0		0
8. Prepayments	13,903		13,903	37. Funded Debt-RTB Notes	0		0
9. Other Current Assets	424,208		424,208	38. Funded Debt-FFB Notes	2,301,690		2,301,690
10. Total Current Assets (1 Thru 9)	2,706,454	0	2,706,454	39. Funded Debt-Other	0		0
				40. Funded Debt-Rural Develop. Loan	0		0
NONCURRENT ASSETS				41. Premium (Discount) on L/T Debt	0		0
11. Investment in Affiliated Companies			0	42. Recquired Debt	0		0
a. Rural Development			0	43. Obligations Under Capital Lease	7,071		7,071
b. Nonrural Development			0	44. Adv. From Affiliated Companies	2,000,000		2,000,000
12. Other Investments			0	45. Other Long-Term Debt	4,308,761	0	4,308,761
a. Rural Development			0	46. Total Long-Term Debt (36 thru 45)			
b. Nonrural Development			0	OTHER LIAB. & DEF. CREDITS			
13. Nonregulated Investments (B1)		3,242	3,242	47. Other Long-Term Liabilities	1,418,985	94	1,419,079
14. Other Noncurrent Assets			0	48. Other Deferred Credits (C)	0		0
15. Deferred Charges			0	49. Other Jurisdictional Differences	0		0
16. Jurisdictional Differences			0	50. Total Other Liab. & Def. Credits (47 thru 49)	1,418,985	94	1,419,079
17. Total noncurrent Assets (11 thru 16)	0	3,242	3,242	EQUITY			
PLANT, PROPERTY AND EQUIPMENT				51. Cap. Stock Outstanding & Subscribed	54,171		54,171
18. Telecom Plant-in-Service	20,280,919	(68,166)	20,212,753	52. Additional Paid-in-Capital	279,251		279,251
19. Property Held for Future Use			0	53. Treasury Stock	0		0
20. Plant Under Construction	62,983		62,983	54. Membership and cap. Certificates	0		0
21. Plant Adj., Nonop Plant & Goodwill			0	55. Other Capital	0		0
22. Accumulated Depreciation (CR.)	(12,501,944)	64,924	(12,437,020)	56. Patronage Capital Credits	0		0
23. Net Plant (18 thru 21 less 22)	7,841,958	(3,242)	7,838,716	57. Retained Earnings or Margins (B2)	4,129,620	(94)	4,129,526
				58. Total Equity (51 thru 57)	4,463,042	(94)	4,462,948
24. TOTAL ASSETS (10+17+23)	10,548,412	0	10,548,412	59. TOTAL LIABILITIES AND EQUITY (35+46+50+58)	10,548,412	0	10,548,412

Footnotes:
(A) - As reported on RUS Form 479
(B) - Part 64 adjustments from regulated to nonregulated.
(B1) - Part 64 offset to nonreg investment
(B2) - Part 64 offset to retained earnings
(C) - Includes deferred taxes

State USF Petition Filing Requirement -WAC 480-123-110 (1)(e)
Prior and Current Year Balance Sheet

Company Name: (Below)
WESTERN WAHIAKUM COUNTY TELEPHONE COMPANY

ASSETS	Adjusted Prior Year Balance 2013	Adjusted Current Year Balance 2014	LIABILITIES AND STOCKHOLDERS' EQUITY	Adjusted Prior Year Balance 2013	Adjusted Current Year Balance 2014
CURRENT ASSETS			CURRENT LIABILITIES		
1. Cash and Equivalents	1,282,175	1,654,260	25. Accounts Payable	23,363	30,705
2. Cash-RUS Construction Fund	278	279	26. Notes Payable	0	0
3. Affiliates:			27. Advance Billings and Payments	18,398	20,219
a. Telecom, Accounts Receivable	0	0	28. Customer Deposits	0	0
b. Other Accounts Receivable	0	0	29. Current Mat. L/T Debt	112,300	121,900
c. Notes Receivable	0	0	30. Current Mat. L/T Debt Rur. Dev.	0	0
4. Non-Affiliates:			31. Current Mat. - Capital Leases	0	0
a. Telecom, Accounts Receivable	334,361	431,710	32. Income Taxes Accrued	0	0
b. Other Accounts Receivable	0	0	33. Other Taxes Accrued	50,943	48,914
c. Notes Receivable	0	0	34. Other Current Liabilities	4,061	135,886
5. Interest and Dividends Receivable	0	0	35. Total Current Liabilities (25 - 34)	209,065	357,624
6. Material-Regulated	333,112	181,904	LONG-TERM DEBT		
7. Material-Nonregulated	555	190	36. Funded Debt-RUS Notes	0	0
8. Prepayments	21,151	13,903	37. Funded Debt-RTB Notes	0	0
9. Other Current Assets	24,358	424,208	38. Funded Debt-FFB Notes	2,093,250	2,301,690
10. Total Current Assets (1 Thru 9)	1,995,990	2,706,454	39. Funded Debt-Other	0	0
			40. Funded Debt-Rural Develop. Loan	0	0
NONCURRENT ASSETS			41. Premium (Discount) on L/T Debt	0	0
11. Investment in Affiliated Companies	0	0	42. Reacquired Debt	0	0
a. Rural Development	0	0	43. Obligations Under Capital Lease	0	0
b. Nonrural Development	0	0	44. Adv. From Affiliated Companies	29,695	7,071
12. Other Investments			45. Other Long-Term Debt	0	2,000,000
a. Rural Development	0	0	46. Total Long-Term Debt (36-45)	2,122,945	4,308,761
b. Nonrural Development	0	0	OTHER LIAB. & DEF. CREDITS		
13. Nonregulated Investments	(783)	3,242	47. Other Long-Term Liabilities	0	0
14. Other Noncurrent Assets	9,189	0	48. Other Deferred Credits	935,709	1,419,079
15. Deferred Charges	0	0	49. Other Jurisdictional Differences	0	0
16. Jurisdictional Differences	0	0	50. Total Other Liab. & Def. Credits (47 thru 49)	935,709	1,419,079
17. Total noncurrent Assets (11 thru 16)	8,406	3,242	EQUITY		
			51. Cap. Stock Outstanding & Subscribed	54,171	54,171
PLANT, PROPERTY AND EQUIPMENT			52. Additional Paid-in-Capital	279,251	279,251
18. Telecom Plant-in-Service	17,982,855	20,212,753	53. Treasury Stock	0	0
19. Property Held for Future Use	0	0	54. Membership and cap. Certificates	0	0
20. Plant Under Construction	210,768	62,983	55. Other Capital	0	0
21. Plant Adj./Nonop Plant & Goodwill	0	0	56. Patronage Capital Credits	0	0
22. Accumulated Depreciation (CR.)	(12,690,702)	(12,437,020)	57. Retained Earnings or Margins	3,906,176	4,129,526
23. Net Plant (18 thru 21 less 22)	5,502,921	7,838,716	58. Total Equity (51 thru 57)	4,239,598	4,462,948
24. TOTAL ASSETS (10+17+23)	7,507,317	10,548,412	59. TOTAL LIABILITIES AND EQUITY (35+46+50+58)	7,507,317	10,548,412

Footnote:
Adjusted Balances represents balances after Part 64 adjustments

State USF Petition Filing Requirement -WAC 480-123-110 (1)(e)
 Prior and Current Year Rate Base

Company Name: (Below)
 WESTERN WAHIAKUM COUNTY TELEPHONE COMPANY

Line #	Description	B/S Line #	Adj. Balance End of Year 2013	Adj. Balance End of Year 2014	Average Adj End of Year Balance
Average Rate Base:					
1	Total Regulated Adjusted Telecom Plant-in-service	18	17,982,855	20,212,753	19,097,804
2	Total Property Held for Future Use	19	0	0	0
3	Total Regulated Adjusted Accumulated Depreciation (CR)	22	(12,690,702)	(12,437,020)	(12,563,861)
4	Total Regulated Materials & Supplies	6	333,112	181,904	257,508
5	Deferred Income Taxes (CR)				0
6	Total Regulated Rate Base		5,625,265	7,957,637	6,791,451

Footnotes:

1. Normal balance of deferred income taxes and accumulated depreciation is a credit.
2. Adjusted balance includes Part 64 adjustments

State USF Petition Filing Requirement -WAC 480-123-110 (1)(e)
 Prior and Current Year Access Lines

Company Name: (Below)
WESTERN WAHIAKUM COUNTY TELEPHONE COMPANY

Line #	Description	Prior Year End of Yr. Balance - 2013	Current Year End of Yr. Balance - 2014	Difference	% Change
Access Lines:					
1	Residential	826	835	9	1.1%
2	Business	181	184	3	1.7%
3	Total	1,007	1,019	12	1.2%

State USF Petition Filing Requirement -WAC 480-123-110 (1)(e)
 Prior Year Income Statement

Company Name: (Below)
 WESTERN WAHAKIAKUM COUNTY TELEPHONE COMPANY

Line #	Description	Prior Year 2013 (A)	Part 64 Adj. to NonReg (B)	Prior Year Adjusted 2013 (C)
1	Local Network Services Revenues	219,575		219,575
2	Network Access Services Revenues	3,037,205		3,037,205
3	Long Distance Network Services Revenues			0
4	Carrier Billing and Collection Revenues	22,142		22,142
5	Miscellaneous Revenues			0
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	(185)		(185)
7	Net Operating Revenues (1 thru 6)	3,278,737	0	3,278,737
8	Plant Specific Operations Expense	465,023	(167)	464,856
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	582,320		582,320
10	Depreciation Expense	604,736	(1,846)	602,890
11	Amortization Expense			0
12	Customer Operations Expense	144,091		144,091
13	Corporate Operations	910,916	(92,980)	817,936
13a	Less: Corporate Operations Adjustment (FCC 36.621) report in ()			
13b	Adjusted Corporate Operations Expense (Line 13 minus Line 13a)	910,916	(92,980)	817,936
14	Total Operations Expenses (8 thru 12 +13b)	2,707,086	(94,993)	2,612,093
15	Operating Income or Margins (7 less 14)	571,651	94,993	666,644
16	Other Operating Income and Expenses ()			0
17	State and Local Taxes	57,000		57,000
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	153,302	32,298	185,600
19	Other Taxes			0
20	Total Operating Taxes (17+18+19)	210,302	32,298	242,600
21	Net Operating Income or Margins (15+16-20)	361,349	62,695	424,044
22	Interest on Funded Debt	37,304		37,304
23	Interest Expense - Capital Leases			0
24	Other Interest Expense	1,089		1,089
25	Allowance for Funds Used During Construction (CR)	(9,469)		(9,469)
26	Total Fixed Charges (22+23+24-25)	28,924	0	28,924
27	Nonoperating Net Income	511		511
28	Extraordinary Items			0
29	Jurisdictional Differences			0
30	Nonregulated Net Income (B1)	(33,124)	(62,695)	(95,819)
31	Total Net Income or Margins (21+27+28+29+30-26)	299,812	0	299,812
32	Total Taxes Based on Income			
33	Retained Earning or Margins Beginning-of-Year	3,606,369		3,606,369
34	Miscellaneous Credits Year-to-Date			0
35	Dividends Declared (Common)			0
36	Dividends Declared (Preferred)			0
37	Other Debits Year-to-Date			0
38	Transfers to Patronage Capital			0
39	Retained Earnings End-of-Period ((31+33+34)-(35+36+37+38))(A2)	3,906,181	0	3,906,181
40	Patronage Capital Beginning-of-Year			0
41	Transfers to Patronage Capital			0
42	Patronage Capital Credits Retired			0
43	Patronage Capital End-of-Year (40+41-42)	0	0	0
44	Annual Debt Service Payments	1,004,455		1,004,455
45	Cash Ratio ((14+20-10-11)/7)	0.7053	#DIV/0!	0.6868
46	Operating Accrual Ratio ((14+20+26)/7)	0.8986	#DIV/0!	0.8795
47	TIER ((31+26)/26)	11.3655	#DIV/0!	11.3655
48	DSCR ((31+26+10+11)/44)	0.9293	#DIV/0!	0.9275

(C)

- Footnotes:
- (A) As reported on RUS Form 479
 - (A1) S Corps provide effective tax rate from Cost study on Page 8, Inc. Statement Summary Schedule Footnote
 - (A2) Column A, Line 39 must equal Column A, Line 57 of Page 1, Balance Sheet
 - (B) Part 64 adjustment from regulated to nonregulated
 - (B1) Part 64 offset to nonregulated income (No Impact to retained earnings)
 - (C) Corp. Op. Adj Exp. Reduction - See Exhibit 7 of Petition which takes () amount * 65% to Line 13a, Column C (Reduces total operating expense (L 14) and increases Operating Inc. (L15))

note, corrections were made to correct non-operating deferred FIT as per Sept 2014 submission

State USF Petition Filing Requirement -WAC 480-123-110 (1)(e)
Current Year Income Statement

Company Name: (Below)
WESTERN WAHIAKUM COUNTY TELEPHONE COMPANY

Line #	Description	Current Year 2014 (A)	Part 64 Adj. to NonReg (B)	Current Year Adjusted 2014 (C)
1	Local Network Services Revenues	227,421		227,421
2	Network Access Services Revenues	3,108,921		3,108,921
3	Long Distance Network Services Revenues			0
4	Carrier Billing and Collection Revenues	23,332		23,332
5	Miscellaneous Revenues	713		713
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	(67)		(67)
7	Net Operating Revenues (1 thru 6)	3,360,320	0	3,360,320
8	Plant Specific Operations Expense	452,478	(478)	452,000
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	471,145	(1,231)	469,914
10	Depreciation Expense	346,790		346,790
11	Amortization Expense			0
12	Customer Operations Expense	162,853		162,853
13	Corporate Operations	903,244		903,244
13a	Less: Corporate Operations Adjustment (FCC 36.621) report in ()			
13b	Adjusted Corporate Operations Expense (Line 13 minus Line 13a)	903,244	0	903,244
14	Total Operations Expenses (8 thru 12 +13b)	2,336,510	(1,709)	2,334,801
15	Operating Income or Margins (7 less 14)	1,023,810	1,709	1,025,519
16	Other Operating Income and Expenses ()			0
17	State and Local Taxes	128,192		128,192
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	264,702		264,702
19	Other Taxes	0		0
20	Total Operating Taxes (17+18+19)	392,894	0	392,894
21	Net Operating Income or Margins (15+16-20)	630,916	1,709	632,625
22	Interest on Funded Debt	56,627		56,627
23	Interest Expense - Capital Leases			0
24	Other Interest Expense	22,668		22,668
25	Allowance for Funds Used During Construction (CR)			0
26	Total Fixed Charges (22+23+24-25)	79,295	0	79,295
27	Nonoperating Net Income	256		256
28	Extraordinary Items			0
29	Jurisdictional Differences			0
30	Nonregulated Net Income (B1)	(33,438)	(1,709)	(35,147)
31	Total Net Income or Margins (21+27+28+29+30-26)	518,439	0	518,439
32	Total Taxes Based on Income			
33	Retained Earning or Margins Beginning-of-Year	3,906,181		3,906,181
34	Miscellaneous Credits Year-to-Date			0
35	Dividends Declared (Common)	295,000		295,000
36	Dividends Declared (Preferred)			0
37	Other Debits Year-to-Date			0
38	Transfers to Patronage Capital			0
39	Retained Earnings End-of-Period ((31+33+34)-(35+36+37+38))(A2)	4,129,620	0	4,129,620
40	Patronage Capital Beginning-of-Year			0
41	Transfers to Patronage Capital			0
42	Patronage Capital Credits Retired			0
43	Patronage Capital End-of-Year (40+41-42)	0	0	0
44	Annual Debt Service Payments	157,474		157,474
45	Cash Ratio ((14+20-10-11)/7)	0.7090	#DIV/0!	0.7085
46	Operating Accrual Ratio ((14+20+26)/7)	0.8358	#DIV/0!	0.8353
47	TIER ((31+26)/26)	7.5381	#DIV/0!	7.5381
48	DSCR ((31+26+10+11)/44)	5.9980	#DIV/0!	5.9980

(C)

Footnotes:

- (A) As reported on RUS Form 479
- (A1) S Corps provide effective tax rate from Cost study on Page 8, Inc. Statement Summary Schedule Footnote
- (A2) Column A, Line 39 must equal Column A, Line 57 of Page 2, Balance Sheet
- (B) Part 64 adjustment from regulated to nonregulated
- (B1) Part 64 offset to nonregulated income (No Impact to retained earnings)
- (C) Corp. Op. Adj Exp. Reduction - See Exhibit 7 of Petition which takes () amount * 65% to Line 13a, Column C
(Reduces total operating expense (L 14) and increases Operating Inc. (L15))

State USF Petition Filing Requirement -WAC 480-123-110 (1)(e)
 Prior and Current Year Income Statement

Company Name:
 WESTERN WAHAKIAKUM COUNTY TELEPHONE COMPANY

Line #	Description	Adjusted Prior Year 2013	Adjusted Current Year 2014
1	Local Network Services Revenues	219,575	227,421
2	Network Access Services Revenues	3,037,205	3,108,921
3	Long Distance Network Services Revenues	0	0
4	Carrier Billing and Collection Revenues	22,142	23,332
5	Miscellaneous Revenues	0	713
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	(185)	(67)
7	Net Operating Revenues (1 thru 6)	3,278,737	3,360,320
8	Plant Specific Operations Expense	464,856	452,000
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	582,320	469,914
10	Depreciation Expense	602,890	346,790
11	Amortization Expense	0	0
12	Customer Operations Expense	144,091	162,853
13	Corporate Operations	817,936	903,244
13a	Less: Corporate Operations Adjustment (FCC 36.621) report in ()	0	0
13b	Adjusted Corporate Operations Expense (Line 13 minus Line 13a)	817,936	903,244
14	Total Operations Expenses (8 thru 12 +13b)	2,612,093	2,334,801
15	Operating Income or Margins (7 less 14)	666,644	1,025,519
16	Other Operating Income and Expenses ()	0	0
17	State and Local Taxes	57,000	128,192
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	185,600	264,702
19	Other Taxes	0	0
20	Total Operating Taxes (17+18+19)	242,600	392,894
21	Net Operating Income or Margins (15+16-20)	424,044	632,625
22	Interest on Funded Debt	37,304	56,627
23	Interest Expense - Capital Leases	0	0
24	Other Interest Expense	1,089	22,668
25	Allowance for Funds Used During Construction	(9,469)	0
26	Total Fixed Charges (22+23+24-25)	28,924	79,295
27	Nonoperating Net Income	511	256
28	Extraordinary Items	0	0
29	Jurisdictional Differences	0	0
30	Nonregulated Net Income	(95,819)	(35,147)
31	Total Net Income or Margins (21+27+28+29+30-26)	299,812	518,439
32	Total Taxes Based on Income		
33	Retained Earning or Margins Beginning-of-Year	3,606,369	3,906,181
34	Miscellaneous Credits Year-to-Date	0	0
35	Dividends Declared (Common)	0	295,000
36	Dividends Declared (Preferred)	0	0
37	Other Debits Year-to-Date	0	0
38	Transfers to Patronage Capital	0	0
39	Retained Earnings or Margins End-of-Period ((31+33+34)-(35+36+37+38))	3,906,181	4,129,620
40	Patronage Capital Beginning-of-Year	0	0
41	Transfers to Patronage Capital	0	0
42	Patronage Capital Credits Retired	0	0
43	Patronage Capital End-of-Year (40+41-42)	0	0
44	Annual Debt Service Payments	1,004,455	157,474
45	Cash Ratio ((14+20-10-11)/7)	0.6868	0.7085
46	Operating Accrual Ratio ((14+20+26)/7)	0.8795	0.8353
47	TIER ((31+26)/26)	11.3655	7.5381
48	DSCR ((31+26+10+11)/44)	0.93	5.9980

Footnote
 (A1) S Corporation Effective Tax Rate (2 decimal places):
 Note:
 Adjusted Income Statement reflects Part 64 Adjustments (Regulated to
 Nonregulated).

2013 2014

State USF Petition Filing Requirement - WAC 480-123-110 (1)(e)
 Prior and Current Year Access Revenue Detail

Company Name: (Below)
 WESTERN WAHIAKUM COUNTY TELEPHONE COMPANY

Line #	Description	Part 32 Account	Prior Year 2013	Current Year 2014
1	End User Revenue (SLC, ARC, etc.)	5081	111,771	134,624
2	Switched Access Revenue (including USF)	5082		
2a	Intrastate		278,194	156,426
2b	Interstate (includes CAF)		590,718	831,889
3	Special Access Revenue	5083		
3a	Intrastate		24,668	17,051
3b	Interstate		147,940	150,292
4	Federal USF (ICLS/HCL/SN)	Varies	1,884,414	1,692,086
5	State USF			126,553
6	Other*			
7	Total (must equal line 2 of Income Stmt.)		3,037,205	3,108,921
8	Line 2 of Income Stmt.		3,037,205	3,108,921
9	Difference		0	0

Footnote:

* - If > than 5% of Access revenue total, provide description below.

State USF Petition Filing Requirement -WAC 480-123-110 (1)(e)
Out-of-Period Adjustments

Description of Out-of-Period - 2014 (As Recorded)

	Part 32 Account	
	Debit	Credit

Adjustment #1:

Adjustment #2:

Adjustment #3:

Adjustment #4

The Company had no Out-of-Period Adjustments

State USF Petition Filing Requirement -WAC 480-123-110 (1)(e)
 Rate of Return and Consolidated Return on Equity

Company Name: (Below)
 WESTERN WAKIAKUM COUNTY TELEPHONE COMPANY

Line #	Description	2014
1	Rate Base (Jan. 1)	5,625,265
2	Rate Base (Dec 31)	7,957,637
3	Average Rate Base	6,791,451
4	Net Operating Income	632,625
5	Out-of-Period Adjustments Net of FIT (A)	
6	Adjusted Net Operating Income	632,625
7	Earned Regulated Rate of Return	9.32%
8	Consolidated Equity (Jan 1)	4,239,603
9	Consolidated Equity (Dec 31)	4,463,042
10	Average Equity	4,351,323
11	Consolidated Net Income	518,439
12	Out-of-Period Adjustments Net of FIT (B)	
13	Adjusted Consolidated Net Income	518,439
14	Earned Return on Equity	11.91%

Footnote:

(A) Source: Line 31 from Out-of-Period Adjustment work sheet

**State USF Petition Filing Requirement - WAC 480-123-110(e)
 Prior and Current Year Broadband and Gross Capital Expenditures**

Company Name: (Below)
 WESTERN WAHIAKUM COUNTY TELEPHONE COMPANY

Description	Prior Year End of Yr. Balance - 2013	Current Year End of Yr. Balance - 2014	Difference	% Change
Broadband Connections:				
Residential				
Business				
Total				
Gross Regulated and Nonregulated Capital Expenditures:				
Total Annual Amount				