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**VIA ELECTRONIC FILING SYSTEM**

September 1, 2017

Mr. Steven V. King  
Executive Director and Secretary  
Washington Utilities and Transportation Commission  
1300 South Evergreen Park Drive SW  
Olympia, Washington 98504-7250

RE: Docket No. UT-170867; 2017 Petition of Westgate Communications LLC dba WeavTel to receive support from the Universal Service Communications Program

Dear Mr. King:

Pursuant to Washington Utilities and Transportation Commission staff's request, Westgate Communications LLC (dba WeavTel or "Company") respectfully submits the attached replacement Exhibit 4 to its August 1, 2017, petition to receive program support from the state's Universal Service Communications Program for the fiscal year ending June 30, 2018. The enclosed replacement Exhibit 4 is being filed in Docket No. UT-170867 based on WUTC staff's request.

Please contact me should you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Tym Rutkowski'.

Tym Rutkowski, Senior Manager  
Authorized Representative for Westgate Communications LLC d/b/a WeavTel

Copy to Mr. Richard J. Weaver, Westgate Communications LLC d/b/a WeavTel

STATE USF FILING  
FINANCIAL TEMPLATE  
"S CORP" COMPANIES

EXHIBIT 4

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

Company Name: (Below)  
Westgate Communications, dba WeavTel

ASSETS	Balance End of Year 2015 (A)	Part 64 Adj to NonReg 2015 (B)	Adj. Balance End of Year 2015 (C)	LIABILITIES AND STOCKHOLDERS' EQUITY	Balance End of Year 2015 (A)	Part 64 Adj to NonReg 2015 (B)	Adj. Balance End of Year 2015 (C)
<b>CURRENT ASSETS</b>				<b>CURRENT LIABILITIES</b>			
1. Cash and Equivalents	56,848		56,848	25. Accounts Payable	490,578		490,578
2. Cash-RUS Construction Fund			0	26. Notes Payable	63,598		63,598
3. Affiliates:				27. Advance Billings and Payments			0
a. Telecom, Accounts Receivable	11,490		11,490	28. Customer Deposits			0
b. Other Accounts Receivable			0	29. Current Mat. L/T Debt	530,123		530,123
c. Notes Receivable			0	30. Current Mat. L/T Debt Rur. Dev.			0
4. Non-Affiliates:				31. Current Mat. - Capital Leases			0
a. Telecom, Accounts Receivable	17,010		17,010	32. Income Taxes Accrued			0
b. Other Accounts Receivable			0	33. Other Taxes Accrued	10,600		10,600
c. Notes Receivable			0	34. Other Current Liabilities	619,002		619,002
5. Interest and Dividends Receivable			0	35. Total Current Liabilities (25 thru 34)	1,713,901	0	1,713,901
6. Material-Regulated			0	<b>LONG-TERM DEBT</b>			
7. Material-Nonregulated			0	36. Funded Debt-RUS Notes	810,273		810,273
8. Prepayments			0	37. Funded Debt-RTB Notes			0
9. Other Current Assets			0	38. Funded Debt-FFB Notes			0
10. Total Current Assets (1 Thru 9)	85,348	0	85,348	39. Funded Debt-Other	340,363		340,363
<b>NONCURRENT ASSETS</b>				40. Funded Debt-Rural Develop. Loan			0
11. Investment in Affiliated Companies				41. Premium (Discount) on L/T Debt			0
a. Rural Development			0	42. Reacquired Debt			0
b. Nonrural Development			0	43. Obligations Under Capital Lease			0
12. Other Investments				44. Adv. From Affiliated Companies			0
a. Rural Development			0	45. Other Long-Term Debt			0
b. Nonrural Development			0	46. Total Long-Term Debt (36 thru 45)	1,150,636	0	1,150,636
13. Nonregulated Investments (B1)	19,324	18,401	37,725	<b>OTHER LIAB. &amp; DEF. CREDITS</b>			
14. Other Noncurrent Assets	4,000		4,000	47. Other Long-Term Liabilities			0
15. Deferred Charges			0	48. Deferred Income Taxes			0
16. Jurisdictional Differences			0	49. Other Deferred Credits (D)			0
17. Total noncurrent Assets (11 thru 16)	23,324	18,401	41,725	50. Other Jurisdictional Differences			0
<b>PLANT, PROPERTY AND EQUIPMENT</b>				51. Total Other Liab. & Def. Credits (47 thru 50)	0	0	0
18. Telecom Plant-In-Service	2,299,206	(29,470)	2,269,736	<b>EQUITY</b>			
19. Property Held for Future Use			0	52. Cap. Stock Outstanding & Subscribed			0
20. Plant Under Construction	6,636		6,636	53. Additional Paid-in-Capital			0
21. Plant Adj., Nonop Plant & Goodwill			0	54. Treasury Stock			0
22. Accumulated Depreciation (CR.)	(1,532,216)	11,069	(1,521,147)	55. Membership and cap. Certificates			0
23. Net Plant (18 thru 21 less 22)	773,626	(18,401)	755,225	56. Other Capital			0
<b>24. TOTAL ASSETS (10+17+23)</b>	<b>882,298</b>	<b>0</b>	<b>882,298</b>	57. Patronage Capital Credits			0
				58. Retained Earnings or Margins (B2)	(1,982,239)	0	(1,982,239)
				59. Total Equity (51 thru 58)	(1,982,239)	-	(1,982,239)
				<b>60. TOTAL LIABILITIES AND EQUITY (35+46+51+59)</b>	<b>882,298</b>	<b>0</b>	<b>882,298</b>

Footnotes:

- (A) - As reported on RUS Form 479
- (B) - Part 64 adjustments from regulated to nonregulated.
- (C) - Adjusted Balance after Part 64

Footnotes:

- (B1) - Part 64 offset to nonreg investment
- (B2) - Part 64 offset to retained earnings
- (D) - Excludes deferred taxes

EXHIBIT 4

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

Company Name: (Below)  
Westgate Communications, dba WeavTel

ASSETS	Balance End of Year 2016 (A)	Part 64 Adj to NonReg 2016 (B)	Adj. Balance End of Year 2016 (C)	LIABILITIES AND STOCKHOLDERS' EQUITY	Balance End of Year 2016 (A)	Part 64 Adj to NonReg 2016 (B)	Adj. Balance End of Year 2016 (C)
<b>CURRENT ASSETS</b>				<b>CURRENT LIABILITIES</b>			
1. Cash and Equivalents	50,869		50,869	25. Accounts Payable	441,677		441,677
2. Cash-RUS Construction Fund			0	26. Notes Payable	63,599		63,599
3. Affiliates:				27. Advance Billings and Payments	35,545		35,545
a. Telecom, Accounts Receivable	8		8	28. Customer Deposits			0
b. Other Accounts Receivable	36,493		36,493	29. Current Mat. L/T Debt	1,389,583		1,389,583
c. Notes Receivable			0	30. Current Mat. L/T Debt Rur. Dev.			0
4. Non-Affiliates:				31. Current Mat. - Capital Leases			0
a. Telecom, Accounts Receivable			0	32. Income Taxes Accrued			0
b. Other Accounts Receivable			0	33. Other Taxes Accrued	6,351		6,351
c. Notes Receivable			0	34. Other Current Liabilities	634,798		634,798
5. Interest and Dividends Receivable			0	35. Total Current Liabilities (25 thru 34)	2,571,553	0	2,571,553
6. Material-Regulated			0	<b>LONG-TERM DEBT</b>			
7. Material-Nonregulated			0	36. Funded Debt-RUS Notes	60,117		60,117
8. Prepayments	2,367		2,367	37. Funded Debt-RTB Notes			0
9. Other Current Assets			0	38. Funded Debt-FFB Notes			0
10. Total Current Assets (1 Thru 9)	89,737	0	89,737	39. Funded Debt-Other	155,726		155,726
<b>NONCURRENT ASSETS</b>				40. Funded Debt-Rural Develop. Loan			0
11. Investment in Affiliated Companies				41. Premium (Discount) on L/T Debt			0
a. Rural Development			0	42. Reacquired Debt			0
b. Nonrural Development			0	43. Obligations Under Capital Lease			0
12. Other Investments				44. Adv. From Affiliated Companies			0
a. Rural Development	2,500		2,500	45. Other Long-Term Debt	1,768		1,768
b. Nonrural Development			0	46. Total Long-Term Debt (36 thru 45)	217,611	0	217,611
13. Nonregulated Investments (B1)	13,737	46,222	59,959	<b>OTHER LIAB. &amp; DEF. CREDITS</b>			
14. Other Noncurrent Assets			0	47. Other Long-Term Liabilities			0
15. Deferred Charges			0	48. Deferred Income Taxes			0
16. Jurisdictional Differences			0	49. Other Deferred Credits (D)			0
17. Total noncurrent Assets (11 thru 16)	16,237	46,222	62,459	50. Other Jurisdictional Differences			0
<b>PLANT, PROPERTY AND EQUIPMENT</b>				51. Total Other Liab. & Def. Credits (47 thru 50)	0	0	0
18. Telecom Plant-In-Service	2,322,450	(61,336)	2,261,114	<b>EQUITY</b>			
19. Property Held for Future Use			0	52. Cap. Stock Outstanding & Subscribed			0
20. Plant Under Construction	66,862		66,862	53. Additional Paid-in-Capital			0
21. Plant Adj., Nonop Plant & Goodwill			0	54. Treasury Stock			0
22. Accumulated Depreciation (CR.)	(1,659,324)	15,114	(1,644,210)	55. Membership and cap. Certificates			0
23. Net Plant (18 thru 21 less 22)	729,988	(46,222)	683,766	56. Other Capital			0
				57. Patronage Capital Credits			0
<b>24. TOTAL ASSETS (10+17+23)</b>	<b>835,962</b>	<b>0</b>	<b>835,962</b>	58. Retained Earnings or Margins (B2)	(1,953,202)	0	(1,953,202)
				59. Total Equity (52 thru 58)	(1,953,202)	-	(1,953,202)
				<b>60. TOTAL LIABILITIES AND EQUITY (35+46+51+59)</b>	<b>835,962</b>	<b>0</b>	<b>835,962</b>

Footnotes:

- (A) - As reported on RUS Form 279
- (B) - Part 64 adjustments from regulated to nonregulated.
- (C) - Adjusted Balance after Part 64

Footnotes:

- (B1) - Part 64 offset to nonreg investment
- (B2) - Part 64 offset to retained earnings
- (D) - Excludes deferred taxes

EXHIBIT 4

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

Company Name: (Below)  
Westgate Communications, dba WeavTel

ASSETS	Adjusted Prior Year Balance 2015	Adjusted Current Year Balance 2016	LIABILITIES AND STOCKHOLDERS' EQUITY	Adjusted Prior Year Balance 2015	Adjusted Current Year Balance 2016
<b>CURRENT ASSETS</b>			<b>CURRENT LIABILITIES</b>		
1. Cash and Equivalents	56,848	50,869	25. Accounts Payable	490,578	441,677
2. Cash-RUS Construction Fund	0	0	26. Notes Payable	63,598	63,599
3. Affiliates:			27. Advance Billings and Payments	0	35,545
a. Telecom, Accounts Receivable	11,490	8	28. Customer Deposits	0	0
b. Other Accounts Receivable	0	36,493	29. Current Mat. L/T Debt	530,123	1,389,583
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	17,010	0	32. Income Taxes Accrued	0	0
b. Other Accounts Receivable	0	0	33. Other Taxes Accrued	10,600	6,351
c. Notes Receivable	0	0	34. Other Current Liabilities	619,002	634,798
5. Interest and Dividends Receivable	0	0	35. Total Current Liabilities (25 - 34)	1,713,901	2,571,553
6. Material-Regulated	0	0	<b>LONG-TERM DEBT</b>		
7. Material-Nonregulated	0	0	36. Funded Debt-RUS Notes	810,273	60,117
8. Prepayments	0	2,367	37. Funded Debt-RTB Notes	0	0
9. Other Current Assets	0	0	38. Funded Debt-FFB Notes	0	0
10. Total Current Assets (1 Thru 9)	85,348	89,737	39. Funded Debt-Other	340,363	155,726
<b>NONCURRENT ASSETS</b>			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	0	0
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	2,500	45. Other Long-Term Debt	0	1,768
b. Nonrural Development	0	0	46. Total Long-Term Debt (36-45)	1,150,636	217,611
13. Nonregulated Investments	37,725	59,959	<b>OTHER LIAB. &amp; DEF. CREDITS</b>		
14. Other Noncurrent Assets	4,000	0	47. Other Long-Term Liabilities	0	0
15. Deferred Charges	0	0	48. Deferred Income Taxes	0	0
16. Jurisdictional Differences	0	0	49. Other Deferred Credits	0	0
17. Total noncurrent Assets (11 thru 16)	41,725	62,459	50. Other Jurisdictional Differences	0	0
<b>PLANT, PROPERTY AND EQUIPMENT</b>			51. Total Other Liab. & Def. Credits (47 thru 50)	0	0
18. Telecom Plant-in-Service	2,269,736	2,261,114	<b>EQUITY</b>		
19. Property Held for Future Use	0	0	52. Cap. Stock Outstanding & Subscribed	0	0
20. Plant Under Construction	6,636	66,862	53. Additional Paid-in-Capital	0	0
21. Plant Adj., Nonop Plant & Goodwill	0	0	54. Treasury Stock	0	0
22. Accumulated Depreciation (CR.)	(1,521,147)	(1,644,210)	55. Membership and cap. Certificates	0	0
23. Net Plant (18 thru 21 less 22)	755,225	683,766	56. Other Capital	0	0
<b>24. TOTAL ASSETS (10+17+23)</b>	<b>882,298</b>	<b>835,962</b>	57. Patronage Capital Credits	0	0
			58. Retained Earnings or Margins	(1,982,239)	(1,953,202)
			59. Total Equity (51 thru 57)	(1,982,239)	(1,953,202)
			<b>60. TOTAL LIABILITIES AND EQUITY (35+46+51+59)</b>	<b>882,298</b>	<b>835,962</b>

Footnote:  
Adjusted Balances represents balances  
after Part 64 adjustments

EXHIBIT 4

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

Company Name: (Below)

Westgate Communications, dba WeavTel

Line #	Description	B/S Line #	Adj. Balance End of Year 2015	Adj. Balance End of Year 2016	Average Adj End of Year Balance
<b>Average Rate Base:</b>					
1	Total Regulated Adjusted Telecom Plant-In-service	18	2,269,736	2,261,114	2,265,425
2	Total Property Held for Future Use	19	0	0	0
3	Total Regulated Adjusted Accumulated Depreciation (CR)	22	(1,521,147)	(1,644,210)	(1,582,679)
4	Total Regulated Materials & Supplies	6	0	0	0
5	Deferred Income Taxes (CR)		(17,642)	(13,199)	(15,421)
6	<b>Total Regulated Rate Base</b>		<b>730,947</b>	<b>603,705</b>	<b>667,326</b>

Footnotes:

1. Adjusted balance includes Part 64 adjustments
2. Normal balance of deferred income taxes and accumulated depreciation is a credit.
3. For "S Corp" companies, manual input required for Deferred Income Taxes, Line 5.

EXHIBIT 4

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

Company Name: (Below)

Westgate Communications, dba WeavTel

Line #	Description	Prior Year End of Yr. Balance - 2015	Current Year End of Yr. Balance - 2016	Difference	% Change
	<b>Access Lines:</b>				
1	Residential	22	31	9	40.9%
2	Business	44	22	(22)	-50.0%
3	<b>Total</b>	<b>66</b>	<b>53</b>	<b>(13)</b>	<b>-19.7%</b>

Note: If 2015 does not equal last year's petition and template, explain.

Explanation: In 2015 nine Single Line Business access lines were inadvertently included with residential access lines. The revised 2015 residential total removes the nine SLB customers (31 less nine equals 22) and includes them with the business access line total (35 plus nine equals 44).

EXHIBIT 4

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

Company Name: (Below)  
Westgate Communications, dba WeavTel

Line #	Description	Prior Year 2015 (A)	Part 64 Adj. to NonReg (B)	Prior Year Adjusted 2015 (C)
1	Local Network Services Revenues	21,521	(99)	21,422
2	Network Access Services Revenues	517,119	15,830	532,949
3	Long Distance Network Services Revenues	3,553		3,553
4	Carrier Billing and Collection Revenues			0
5	Miscellaneous Revenues	23,837	(16,872)	6,965
6	Uncollectible Revenues (Normal Balance is debit or in brackets)			0
7	<b>Net Operating Revenues (1 thru 6)</b>	<b>566,030</b>	<b>(1,141)</b>	<b>564,889</b>
8	Plant Specific Operations Expense	270,247	(3,402)	266,845
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	24,706	(6,956)	17,750
10	Depreciation Expense	143,408	(838)	142,570
11	Amortization Expense	0		0
12	Customer Operations Expense	20,833	669	21,502
13	Corporate Operations	107,371	216	107,587
14	<b>Total Operations Expenses (8 thru 13)</b>	<b>566,565</b>	<b>(10,311)</b>	<b>556,254</b>
15	Operating Income or Margins (7 less 14)	(535)	9,170	8,635
16	Other Operating Income and Expenses ( )			0
17	State and Local Taxes			0
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)		0	0
19	Other Taxes	8,199	(4,769)	3,430
20	<b>Total Operating Taxes (17+18+19)</b>	<b>8,199</b>	<b>(4,769)</b>	<b>3,430</b>
21	<b>Net Operating Income or Margins (15+16-20)</b>	<b>(8,734)</b>	<b>13,939</b>	<b>5,205</b>
22	Interest on Funded Debt	74,203	(4,117)	70,086
23	Interest Expense - Capital Leases			0
24	Other Interest Expense	2,751		2,751
25	Allowance for Funds Used During Construction (CR)			0
26	<b>Total Fixed Charges (22+23+24-25)</b>	<b>76,954</b>	<b>(4,117)</b>	<b>72,837</b>
27	Nonoperating Net Income			0
28	Extraordinary Items			0
29	Jurisdictional Differences			0
30	Nonregulated Net Income (B1)	5,286	(18,056)	(12,770)
31	<b>Total Net Income or Margins (21+27+28+29+30-26)</b>	<b>(80,402)</b>	<b>0</b>	<b>(80,402)</b>
32	Total Taxes Based on Income			
33	Retained Earning or Margins Beginning-of-Year	(1,930,919)		(1,930,919)
34	Miscellaneous Credits Year-to-Date	29,082		29,082
35	Dividends Declared (Common)			0
36	Dividends Declared (Preferred)			0
37	Other Debits Year-to-Date			0
38	Transfers to Patronage Capital			0
39	<b>Retained Earnings End-of-Period ((31+33+34)-(35+36+37+38))(A2)</b>	<b>(1,982,239)</b>	<b>0</b>	<b>(1,982,239)</b>
40	Patronage Capital Beginning-of-Year			0
41	Transfers to Patronage Capital			0
42	Patronage Capital Credits Retired			0
43	<b>Patronage Capital End-of-Year (40+41-42)</b>	<b>0</b>	<b>0</b>	<b>0</b>
44	Annual Debt Service Payments	16,200		16,200
45	Cash Ratio ((14+20-10-11)/7)	0.7621	12.4820	0.7384
46	Operating Accrual Ratio ((14+20+26)/7)	1.1514	16.8247	1.1197
47	TIER ((31+26)/26)	(0.0448)	1.0000	(0.1039)
48	DSCR ((31+26+10+11)/44)	8.6395	#DIV/0!	8.3336

Footnotes:

- (A) As reported on RUS Form 479
- (A1) S Corps provide effective tax rate from Cost study on Page 9 Inc. Stmt Summary Schedule Footnote
- (A2) Column A, Line 39 must equal Column A, Line 58 of Page 2, Balance Sheet
- (B) Part 64 adjustment from regulated to nonregulated
- (B1) Column B, automatic offset to Nonregulated Net Income (No Impact to retained earnings)



EXHIBIT 4

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

Company Name: (Below)  
Westgate Communications, dba WeavTel

Line #	Description	Current Year 2016 (A)	Part 64 Adj. to NonReg (B)	Current Year Adjusted 2016 (C)
1	Local Network Services Revenues	23,473		23,473
2	Network Access Services Revenues	545,118	6,783	551,901
3	Long Distance Network Services Revenues	3,937		3,937
4	Carrier Billing and Collection Revenues			0
5	Miscellaneous Revenues	18,557	(8,156)	10,401
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	(920)		(920)
7	<b>Net Operating Revenues (1 thru 6)</b>	<b>590,165</b>	<b>(1,373)</b>	<b>588,792</b>
8	Plant Specific Operations Expense	235,076	(2,818)	232,258
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	12,620	(5,284)	7,336
10	Depreciation Expense	146,718	(4,645)	142,073
11	Amortization Expense	750	(750)	0
12	Customer Operations Expense	18,545	(122)	18,423
13	Corporate Operations	117,577	(3,070)	114,507
14	<b>Total Operations Expenses (8 thru 13)</b>	<b>531,286</b>	<b>(16,689)</b>	<b>514,597</b>
15	Operating Income or Margins (7 less 14)	58,879	15,316	74,195
16	Other Operating Income and Expenses ( )			0
17	State and Local Taxes		2,787	2,787
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)		0	0
19	Other Taxes	2,666	607	3,273
20	<b>Total Operating Taxes (17+18+19)</b>	<b>2,666</b>	<b>3,394</b>	<b>6,060</b>
21	<b>Net Operating Income or Margins (15+16-20)</b>	<b>56,213</b>	<b>11,922</b>	<b>68,135</b>
22	Interest on Funded Debt	58,019	(6,044)	51,975
23	Interest Expense - Capital Leases			0
24	Other Interest Expense	1,511	731	2,242
25	Allowance for Funds Used During Construction (CR)			0
26	<b>Total Fixed Charges (22+23+24-25)</b>	<b>59,530</b>	<b>(5,313)</b>	<b>54,217</b>
27	Nonoperating Net Income	2,167		2,167
28	Extraordinary Items			0
29	Jurisdictional Differences			0
30	<b>Nonregulated Net Income (B1)</b>	<b>22,200</b>	<b>(17,235)</b>	<b>4,965</b>
31	<b>Total Net Income or Margins (21+27+28+29+30-26)</b>	<b>21,050</b>	<b>0</b>	<b>21,050</b>
32	Total Taxes Based on Income			
33	Retained Earning or Margins Beginning-of-Year	(1,982,239)		(1,982,239)
34	Miscellaneous Credits Year-to-Date	7,987		7,987
35	Dividends Declared (Common)			0
36	Dividends Declared (Preferred)			0
37	Other Debits Year-to-Date			0
38	Transfers to Patronage Capital			0
39	<b>Retained Earnings End-of-Period ((31+33+34)-(35+36+37+38))(A2)</b>	<b>(1,953,202)</b>	<b>0</b>	<b>(1,953,202)</b>
40	Patronage Capital Beginning-of-Year			0
41	Transfers to Patronage Capital			0
42	Patronage Capital Credits Retired			0
43	<b>Patronage Capital End-of-Year (40+41-42)</b>	<b>0</b>	<b>0</b>	<b>0</b>
44	Annual Debt Service Payments			0
45	Cash Ratio ((14+20-10-11)/7)	0.6549	5.7538	0.6430
46	Operating Accrual Ratio ((14+20+26)/7)	1.0056	13.5528	0.9764
47	TIER ((31+26)/26)	1.3536	1.0000	1.3883
48	DSCR ((31+26+10+11)/44)	#DIV/0!	#DIV/0!	#DIV/0!

Footnotes:

- (A) As reported on RUS Form 479
- (A1) S Corps provide effective tax rate from Cost study on Page 9, Inc. Stmt Summary Schedule Footnote
- (A2) Column A, Line 39 must equal Column A, Line 58 of Page 3, Balance Sheet
- (B) Part 64 adjustment from regulated to nonregulated
- (B1) Column B, automatic offset to Nonregulated Net Income (No Impact to retained earnings)

EXHIBIT 4

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

Company Name: (Below)  
Westgate Communications, dba WeavTel

Line #	Description	Adjusted Prior Year 2015	Adjusted Current Year 2016
1	Local Network Services Revenues	21,422	23,473
2	Network Access Services Revenues	532,949	551,901
3	Long Distance Network Services Revenues	3,553	3,937
4	Carrier Billing and Collection Revenues	0	0
5	Miscellaneous Revenues	6,965	10,401
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	0	(920)
7	<b>Net Operating Revenues (1 thru 6)</b>	<b>564,889</b>	<b>588,792</b>
8	Plant Specific Operations Expense	266,845	232,258
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	17,750	7,336
10	Depreciation Expense	142,570	142,073
11	Amortization Expense	0	0
12	Customer Operations Expense	21,502	18,423
13	Corporate Operations	107,587	114,507
14	<b>Total Operations Expenses (8 thru 13)</b>	<b>556,254</b>	<b>514,597</b>
15	Operating Income or Margins (7 less 14)	8,635	74,195
16	Other Operating Income and Expenses ( )	0	0
17	State and Local Taxes	0	2,787
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	0	0
19	Other Taxes	3,430	3,273
20	<b>Total Operating Taxes (17+18+19)</b>	<b>3,430</b>	<b>6,060</b>
21	<b>Net Operating Income or Margins (15+16-20)</b>	<b>5,205</b>	<b>68,135</b>
22	Interest on Funded Debt	70,086	51,975
23	Interest Expense - Capital Leases	0	0
24	Other Interest Expense	2,751	2,242
25	Allowance for Funds Used During Construction	0	0
26	<b>Total Fixed Charges (22+23+24-25)</b>	<b>72,837</b>	<b>54,217</b>
27	Nonoperating Net Income	0	2,167
28	Extraordinary Items	0	0
29	Jurisdictional Differences	0	0
30	Nonregulated Net Income	(12,770)	4,965
31	<b>Total Net Income or Margins (21+27+28+29+30-26)</b>	<b>(80,402)</b>	<b>21,050</b>
32	Total Taxes Based on Income		
33	Retained Earning or Margins Beginning-of-Year	(1,930,919)	(1,982,239)
34	Miscellaneous Credits Year-to-Date	29,082	7,987
35	Dividends Declared (Common)	0	0
36	Dividends Declared (Preferred)	0	0
37	Other Debits Year-to-Date	0	0
38	Transfers to Patronage Capital	0	0
39	<b>Retained Earnings or Margins End-of-Period ((31+33+34)-(35+36+37+38))</b>	<b>(1,982,239)</b>	<b>(1,953,202)</b>
40	Patronage Capital Beginning-of-Year	0	0
41	Transfers to Patronage Capital	0	0
42	Patronage Capital Credits Retired	0	0
43	<b>Patronage Capital End-of-Year (40+41-42)</b>	<b>0</b>	<b>0</b>
44	Annual Debt Service Payments	16,200	0
45	Cash Ratio ((14+20-10-11)/7)	0.7384	0.6430
46	Operating Accrual Ratio ((14+20+26)/7)	1.1197	0.9764
47	TIER ((31+26)/26)	(0.1039)	1.3883
48	DSCR ((31+26+10+11)/44)	8.33	#DIV/0!

Footnote	2015	2016
(A1) S Corporation Effective Tax Rate (2 decimal places):	11.69%	12.34%

Note:  
Adjusted Income Statement reflects Part 64 Adjustments (Regulated to Nonregulated).

EXHIBIT 4

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

Company Name: (Below)  
Westgate Communications, dba WeavTel

Line #	Description	Part 32 Account	Prior Year 2015	Current Year 2016
1	End User Revenue (SLC, ARC, etc.)	5081	5,828	7,639
2	Switched Access (excluding USF):	5082		
2a	Intrastate		22,787	23,612
2b	Interstate (includes CAF)		43,980	46,220
3	Special Access:	5083		
3a	Intrastate			
3b	Interstate			
4	Federal USF (ICLS/HCL/SN)	Varies	408,798	409,740
5	State USF		51,556	64,690
6	Other*			
7	Total (must equal line 2 of Income Stmt.)		532,949	551,901
8	Line 2 of Income Stmt.		532,949	551,901
9	Difference		0	0

Footnote:

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

EXHIBIT 4

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

Company Name: (Below)

Westgate Communications, dba WeavTel

Description of Out-of-Period - 2016 (As Recorded) OR Pro Forma (PF) Adjustments for Current Year or Reversing from Prior Year	Year	OOP or PDF?	Part 32 Account	
			Debit	Credit
Adjustment #1:				
Adjustment #2:				
Adjustment #3:				
Adjustment #4				
Adjustment #5				

EXHIBIT 4

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

Company Name:  
Westgate Communications, dba WeavTel

Line #	Source(A)	Net Operating Income Inputted FIT Calculation	2016	
1	Page 9, Line 21 (CY)	Adjusted Net Operating Income	68,135	
2		Out-of-Period or Pro Forma Adjustments		
3	Page 9, Line 26 (CY)	Total Fixed Charges	54,217	(A)
4	Sum	Adj. Taxable Operating Income (Line 1 + Line 2 - Line 3)	13,918	
5		Inputted S Corp. Tax Rate(B)	12.34%	
6	Calculated	inputted FIT (Line 4* Line 5)	1,717	
7	Sum	Adj. Net Operating income after FIT (Line 4 - Line 6)	12,201	(B)
<b>NonOperating Income Inputted FIT Calculation</b>				
8	Page 9, Line 27 (CY)	Nonoperating net income	2,167	
9	Page 9, Line 30 (CY)	Nonregulated net income	4,965	
10	Sum	Sub-Total (Line 27+Line 30)	7,132	
11		Inputted S Corp. Tax Rate(B)	12.34%	
12	Calculated	FIT (Line 10 * Line 11)	880	
13	Sum	Nonop/Nonreg income after FIT (Line 10 - Line 12)	6,252	(C)
14	Sum	<b>Adjusted Net Income w/inputted FIT</b>	<b>18,452</b>	(B)+(C)
<b>Sanity Check:</b>				
15	Page 9, Line 31 (CY)	Line 31 as reported	21,050	
16		Out-of-Period or Pro Forma Adjustments	-	
17		Total	21,050	
18		Inverse of effective tax rate (100%-Line 10 percent)	87.66%	
19	Calculated	Adjusted Net Income (Line 17*Line 18) = Line 14	18,452	(D)
<b>Regulated Rate of Return</b>				
20	Page 5, Total (PY)	Regulated rate base Year End 2015	730,947	
21	Page 5, Total (CY)	Regulated rate base Year End 2016	603,705	
22	Sum	Total	1,334,652	
23	Calculated	Simple Avg.	667,326	(E)
24	Line 7 (above)	Adj Operating Income after inputted FIT	12,201	
27	Calculated	Regulated rate of return	1.8%	(B)/(E)