

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

Company Name: (Below)
Western Wahkiakum County Telephone Company

Description of Out-of-Period (OOP) - 2015 (As Recorded) OR Pro Forma (PF) Adjustment for Current Year Petition or Reversing from Prior Year	Year	OOP or PF?	Part 32 Account	
			Debit	Credit
Adjustment #1: Increase to 2015 Interstate Access Revenue recorded in 2016 (Account 2082) to reflect (i) increase in CAF -ICC support due to revision to 10/1/2010-09/30/11 base amount and (ii) decrease in CAF-ICC support due to revision to CAF-ICC reported intrastate "terminating" revenue to include revenue associated with intrastate originating 800-type traffic	2015	PF		\$ 47,682
Adjustment #2: Increase to 2014 Interstate Access Revenue recorded in 2016 (Account 2082) to reflect (i) increase in CAF -ICC support due to revision to 10/1/2010-09/30/11 base amount and (ii) decrease in CAF-ICC support due to revision to CAF-ICC reported intrastate "terminating" revenue to include revenue associated with intrastate originating 800-type traffic	2014	PF		\$ 48,598
Adjustment #3: Reduction to 2014 Interstate Access Revenue recorded in 2015 (Account 2082) to reflect transfer to 2014 of decrease in CAF-ICC support due to revision to 10/1/2010-09/30/11 base amount	2014	PF	\$ 142,470	
Adjustment #4: Increase to 2015 Interstate Access Revenue recorded in 2015 (Account 2082) to reflect transfer to 2014 of reduction in CAF-ICC support due to revision to 10/1/2010-09/30/11 base amount	2015	OOP		\$ 142,470
Adjustment #5: Increase to 2015 Interstate Access Revenue recorded in 2015 (Account 2082) to reflect transfer to years preceding 2014 of reduction in CAF-ICC support due to revision to 10/1/2010-09/30/11 base amount	2015	OOP		\$ 226,310
Adjustment #6: Reduction to 2014 Other Operating Taxes (Account 7240) to reflect allocation of amount booked in 2014 to years preceding 2014	2014	OOP		\$ 61,418

NOTE: The above amounts have not been adjusted to reflect the effect of Federal Income Taxes.