# STATE USF FILING FINANCIAL TEMPLATE "S CORP" COMPANIES

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

Company Name: (Below)
Westgate Communications, LLC

	D-I	D+ C4	Adi Dalama		B-I	D+ C4	Adi Dalama
	Balance	Part 64	Adj. Balance		Balance	Part 64	Adj. Balance
ASSETS	End of Year	Adj to NonReg	End of Year	LIABILITIES AND STOCKHOLDERS' EQUITY	End of Year	Adj to NonReg	End of Year
CURRENT ASSETS	2014 (A)	2014 (B)	2014 (C)	CURRENT LIABILITIES	2014 (A)	2014 (B)	2014 (C)
	2.474		2.474		505 402		506 403
Cash BUS Construction Fund	3,474 0		3,474 0	25. Accounts Payable	506,102		506,102
2. Cash-RUS Construction Fund	U		U	26. Notes Payable	79,330		79,330
3. Affiliates:	5 200		5 200	27. Advance Billings and Payments	0		0
a. Telecom, Accounts Receivable	6,309 0		6,309 0	28. Customer Deposits	0		0
b. Other Accounts Receivable	· ·		· ·	29. Current Mat. L/T Debt	234,564		234,564
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			0	32. Income Taxes Accrued	0		0
b. Other Accounts Receivable	49,125		49,125	33. Other Taxes Accrued	6,915		6,915
c. Notes Receivable	0		0	34. Other Current Liabilities	557,958		557,958
5. Interest and Dividends Receivable	0		0	35. Total Current Liabilities (25 thru 34)	1,384,869	0	1,384,869
6. Material-Regulated	0		0	LONG-TERM DEBT			
7. Material-Nonregulated	0		0	36. Funded Debt-RUS Notes	1,153,000		1,153,000
8. Prepayments	3,240		3,240	37. Funded Debt-RTB Notes	0		0
Other Current Assets	0		0	38. Funded Debt-FFB Notes	0		0
10. Total Current Assets (1 Thru 9)	62,148	0	62,148	39. Funded Debt-Other	306,282		306,282
				40. Funded Debt-Rural Develop. Loan	0		0
NONCURRENT ASSETS				41. Premium (Discount) on L/T Debt	0		0
11. Investment in Affiliated Companies				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	0		0
12. Other Investments				45. Other Long-Term Debt	0		0
a. Rural Development	0		0	46. Total Long-Term Debt (36 thru 45)	1,459,282	0	1,459,282
b. Nonrural Development	0		0	OTHER LIAB. & DEF. CREDITS			
13. Nonregulated Investments (B1)	2,280	18,262	20,542	47. Other Long-Term Liabilities	0		0
14. Other Noncurrent Assets	4,000		4,000	48. Other Deferred Credits (C)	0		0
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)	0	0	0
17. Total noncurrent Assets (11 thru 16)	6,280	18,262	24,542	EQUITY			
				51. Cap. Stock Outstanding & Subscribed	0		0
PLANT, PROPERTY AND EQUIPMENT				52. Additional Paid-in-Capital	0		0
18. Telecom Plant-In-Service	2,230,226	(27,912)	2,202,314	53. Treasury Stock	0		0
19. Property Held for Future Use	0		0	54. Membership and cap. Certificates	0		0
20. Plant Under Construction	3,386		3,386	55. Other Capital	0		0
21. Plant Adj., Nonop Plant & Goodwill	0		0	56. Patronage Capital Credits	0		0
22. Accumulated Depreciation (CR.)	(1,388,808)	9,650	(1,379,158)	57. Retained Earnings or Margins (B2)	(1,930,919)	0	(1,930,919)
23. Net Plant (18 thru 21 less 22)	844,804	(18,262)	826,542	58. Total Equity (51 thru 57)	(1,930,919)	-	(1,930,919)
24. TOTAL ASSETS (10+17+23)	913,232	0	913,232	59. TOTAL LIABILITIES AND EQUITY (35+46+50+58)	913,232	0	913,232
	313,232		313,232	55. 15.AL EMPERIES AND EQUIT (55.140130130)	313,232	0	313,232
					l		1

#### 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

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

Company Name: (Below)
Westgate Communications, LLC

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

#### 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

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	Adjusted	Adjusted		Adjusted	Adjusted
ASSETS	Prior Year	Current Year	LIABILITIES AND STOCKHOLDERS' EQUITY	Prior Year	Current Year
В	Balance 2014	Balance 2015	· ·	Balance 2014	Balance 2015
RENT ASSETS			CURRENT LIABILITIES		
ish and Equivalents	3,474	56,848	25. Accounts Payable	506,102	490,578
sh-RUS Construction Fund	0	0	26. Notes Payable	79,330	63,598
filiates:			27. Advance Billings and Payments	0	0
elecom, Accounts Receivable	6,309	11,490	28. Customer Deposits	0	0
Other Accounts Receivable	0	0	29. Current Mat. L/T Debt	234,564	530,123
lotes Receivable	0	0	30. Current Mat. L/T Debt Rur. Dev.	0	0
on-Affiliates:			31. Current Mat Capital Leases	0	0
elecom, Accounts Receivable	0	17,010	32. Income Taxes Accrued	0	0
Other Accounts Receivable	49,125	0	33. Other Taxes Accrued	6,915	10,600
lotes Receivable	0	0	34. Other Current Liabilities	557,958	619,002
terest and Dividends Receivable	0	0	35. Total Current Liabilities (25 - 34)	1,384,869	1,713,901
aterial-Regulated	0	0	LONG-TERM DEBT		
aterial-Nonregulated	0	0	36. Funded Debt-RUS Notes	1,153,000	810,273
epayments	3,240	0	37. Funded Debt-RTB Notes	0	0
her Current Assets	0	0	38. Funded Debt-FFB Notes	0	0
otal Current Assets (1 Thru 9)	62,148	85,348	39. Funded Debt-Other	306,282	340,363
			40. Funded Debt-Rural Develop. Loan	0	0
CURRENT ASSETS			41. Premium (Discount) on L/T Debt	0	0
nvestment in Affiliated Companies			42. Reacquired Debt	0	0
Rural Development	0	0	43. Obligations Under Capital Lease	0	0
Nonrural Development	0	0	44. Adv. From Affiliated Companies	0	0
Other Investments			45. Other Long-Term Debt	0	0
ural Development	0	0	46. Total Long-Term Debt (36-45)	1,459,282	1,150,636
Ionrural Development	0	0	OTHER LIAB. & DEF. CREDITS		
Nonregulated Investments	20,542	37,725	47. Other Long-Term Liabilities	0	0
Other Noncurrent Assets	4,000	4,000	48. Other Deferred Credits	0	0
Deferred Charges	0	0	49. Other Jurisdictional Differences	0	0
urisdictional Differences	0	0	50. Total Other Liab. & Def. Credits (47 thru 49)	0	0
otal noncurrent Assets (11 thru 16)	24,542	41,725	EQUITY		
			51. Cap. Stock Outstanding & Subscribed	0	0
IT, PROPERTY AND EQUIPMENT			52. Additional Paid-in-Capital	0	0
elecom Plant-in-Service	2,202,314	2,269,736	53. Treasury Stock	0	0
Property Held for Future Use	0	0	54. Membership and cap. Certificates	0	0
Plant Under Construction	3,386	6,636	55. Other Capital	0	0
Plant Adj.,Nonop Plant & Goodwill	0	0	56. Patronage Capital Credits	0	0
Accumulated Depreciation (CR.)	(1,379,158)	(1,521,147)	57. Retained Earnings or Margins	(1,930,919)	(1,982,239)
Net Plant (18 thru 21 less 22)	826,542	755,225	58. Total Equity (51 thru 57)	(1,930,919)	(1,982,239)
OTAL ASSETS (10+17+23)	913,232	882,298	59. TOTAL LIABILITIES AND EQUITY (35+46+50+58)	913,232	882,298
OTAL ASSETS (10+17+23)	913,232	882,298	59. TOTAL LIABILITIES AND EQUITY (35+46+50+58)	913,232	

Footnote:

Adjusted Balances represents balances after Part 64 adjustments

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

Company Name: (Below)
Westgate Communications, LLC

		B/S	Adj. Balance	Adj. Balance	Average
Line #	Description	Line	End of Year	End of Year	Adj End of Year
		#	2014	2015	Balance
	Average Rate Base:				
1	Total Regulated Adjusted Telecom Plant-In-service	18	2,202,314	2,269,736	2,236,025
2	Total Property Held for Future Use	19	0	0	0
3	Total Regulated Adjusted Accumulated Depreciation (CR)	22	(1,379,158)	(1,521,147)	(1,450,153)
4	Total Regulated Materials & Supplies	6	0	0	0
5	Deferred Income Taxes (CR)		(5,339)	(17,642)	(11,491)
6	Total Regulated Rate Base		817,817	730,947	774,382

#### Footnotes:

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

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

Company Name: (Below)
Westgate Communications, LLC

Line#	Description	Prior Year End of Yr. Balance - 2014	Current Year End of Yr. Balance - 2015	Difference	% Change
	Access Lines:				
1	Residential	29	31	2	6.9%
2	Business	33	35	2	6.1%
3	Total	62	66	4	6.5%

Note: If 2014 does not equal last year's petition and template, explain.

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2 Ne 3 Lou 4 Ca 5 Min 6 Un 7 Ne 8 Pla 10 De 11 An 12 Cu 13 Co 15 Op 16 Ot 17 Sta 18 Fer 19 Ot 20 To 10 Lou 17 Ot 18 Fer 19 Ot 10 To	Description  Descr	Prior Year 2014 (A) 20,997 410,971 2,994 0 21,379 (274) 456,067 218,373 13,390 165,878 750 30,794 116,362 545,547 (89,480) 0	Part 64 Adj. to NonReg (8)  0 0 0 (10,510) 0 (10,510) (3,580) (4,659) (885) (750) (229) (2,671) (12,774) 2,264	Prior Year Adjusted 2014 (C) 20,997 410,971 2,994 0 10,869 (274) 445,557 214,793 8,731 164,993 0 30,565 113,691 532,773 (87,216)
1 Lord 2 New 3 Lord 4 Ca 5 Min 6 Un 7 New 8 Pla 6 Un 10 De 11 An 12 Cu 13 Co 14 To 15 Op 17 Sta 18 Fe 19 Ot 20 To	ocal Network Services Revenues etwork Access Services Revenues ong Distance Network Services Revenues arrier Billing and Collection Revenues liscellaneous Revenues ncollectible Revenues (Normal Balance is debit or in brackets) et Operating Revenues (1 thru 6) ant Specific Operations Expense lant Nonspecific Operations Expense (excluding Depreciation & Amort.) epreciation Expense mortization Expense ustomer Operations Expense otal Operations Expense otal Operations Expenses (8 thru 12 +13b) perating Income or Margins (7 less 14) ther Operating Income and Expenses () iate and Local Taxes	(A) 20,997 410,971 2,994 0 21,379 (274) 456,067 218,373 13,390 165,878 750 30,794 116,362 545,547 (89,480) 0	(B)  0 0 0 (10,510) (10,510) (3,580) (4,659) (885) (750) (229) (2,671) (12,774)	2014 (C) 20,997 410,971 2,994 0 10,869 (274) 445,557 214,793 8,731 164,993 0 30,565 113,691 532,773
2 Ne 3 Lou 4 Ca 5 Min 6 Un 7 Ne 8 Pla 10 De 11 An 12 Cu 13 Co 15 Op 16 Ot 17 Sta 18 Fer 19 Ot 20 To 10 Lou 17 Ot 18 Fer 19 Ot 10 To	etwork Access Services Revenues ong Distance Network Services Revenues arrier Billing and Collection Revenues discellaneous Revenues (Normal Balance is debit or in brackets) et Operating Revenues (1 thru 6) ant Specific Operations Expense ant Nonspecific Operations Expense (excluding Depreciation & Amort.) epreciation Expense mortization Expense ustomer Operations Expense orporate Operations otal Operations Expenses (8 thru 12 +13b) perating Income or Margins (7 less 14) ther Operating Income and Expenses () iate and Local Taxes	20,997 410,971 2,994 0 21,379 (274) 456,067 218,373 13,390 165,878 750 30,794 116,362 545,547 (89,480)	0 0 0 (10,510) (10,510) (3,580) (4,659) (885) (750) (229) (2,671) (12,774)	20,997 410,971 2,994 0 10,869 (274) 445,557 214,793 8,731 164,993 0 30,565 113,691 532,773
2 Ne 3 Lou 4 Ca 5 Min 6 Un 7 Ne 8 Pla 10 De 11 An 12 Cu 13 Co 15 Op 16 Ot 17 Sta 18 Fer 19 Ot 20 To 10 Lou 17 Ot 18 Fer 19 Ot 10 To	etwork Access Services Revenues ong Distance Network Services Revenues arrier Billing and Collection Revenues discellaneous Revenues (Normal Balance is debit or in brackets) et Operating Revenues (1 thru 6) ant Specific Operations Expense ant Nonspecific Operations Expense (excluding Depreciation & Amort.) epreciation Expense mortization Expense ustomer Operations Expense orporate Operations otal Operations Expenses (8 thru 12 +13b) perating Income or Margins (7 less 14) ther Operating Income and Expenses () iate and Local Taxes	410,971 2,994 0 21,379 (274) 456,067 218,373 13,390 165,878 750 30,794 116,362 545,547 (89,480) 0	0 0 0 (10,510) (3,580) (4,659) (885) (750) (229) (2,671) (12,774)	410,971 2,994 0 10,869 (274) 445,557 214,793 8,731 164,993 0 30,565 113,691 532,773
3 Lo. 4 Ca 5 Mi 6 Un 7 Ne 8 Pla 9 Pla 10 De 11 An 12 Cu 13 Co 14 To 16 Ot 17 St 18 Fe 19 Ot 20 To	ong Distance Network Services Revenues arrier Billing and Collection Revenues liscellaneous Revenues ncollectible Revenues (Normal Balance is debit or in brackets) et Operating Revenues (1 thru 6) ant Specific Operations Expense ant Nonspecific Operations Expense (excluding Depreciation & Amort.) epreciation Expense mortization Expense ustomer Operations Expense ortal Operations Expense ortal Operations Expenses (8 thru 12 +13b) perating Income or Margins (7 less 14) ther Operating Income and Expenses () tate and Local Taxes	2,994 0 21,379 (274) <b>456,067</b> 218,373 13,390 165,878 750 30,794 116,362 <b>545,547</b> (89,480)	0 (10,510) 0 (10,510) (3,580) (4,659) (885) (750) (229) (2,671) (12,774)	2,994 0 10,869 (274) <b>445,557</b> 214,793 8,731 164,993 0 30,565 113,691 <b>532,773</b>
4 Ca 5 Mi 6 Un 7 Ne 8 Pla 10 De 11 An 12 Cu 13 Co 14 To 15 Op 16 Ot 17 Sta 18 Fe 19 Ot 20 To	arrier Billing and Collection Revenues liscellaneous Revenues ncollectible Revenues (Normal Balance is debit or in brackets) et Operating Revenues (1 thru 6) lant Specific Operations Expense ant Nonspecific Operations Expense (excluding Depreciation & Amort.) epreciation Expense mortization Expense ustomer Operations Expense operations Deprations perating Income or Margins (7 less 14) ther Operating Income and Expenses () late and Local Taxes	0 21,379 (274) 456,067 218,373 13,390 165,878 750 30,794 116,362 545,547 (89,480) 0	0 (10,510) 0 (10,510) (3,580) (4,659) (885) (750) (229) (2,671) (12,774) 2,264	0 10,869 (274) 445,557 214,793 8,731 164,993 0 30,565 113,691 532,773
5 Mi 6 Un 7 Ne 8 Pla 9 Pla 10 De 11 An 12 Cu 13 Co 14 To 15 Op 16 Ot 17 Sta 18 Fe 19 Ot 20 To	liscellaneous Revenues ncollectible Revenues (Normal Balance is debit or in brackets) et Operating Revenues (1 thru 6) ant Specific Operations Expense ant Nonspecific Operations Expense (excluding Depreciation & Amort.) epreciation Expense mortization Expense ustomer Operations Expense orporate Operations otal Operations Expenses (8 thru 12 +13b) perating Income or Margins (7 less 14) ther Operating Income and Expenses ( ) iate and Local Taxes	21,379 (274) 456,067 218,373 13,390 165,878 750 30,794 116,362 545,547 (89,480) 0	(10,510) 0 (10,510) (3,580) (4,659) (885) (750) (229) (2,671) (12,774) 2,264	10,869 (274) <b>445,557</b> 214,793 8,731 164,993 0 30,565 113,691 <b>532,773</b>
6 Un Ne	ncollectible Revenues (Normal Balance is debit or in brackets)  et Operating Revenues (1 thru 6)  ant Specific Operations Expense ant Nonspecific Operations Expense (excluding Depreciation & Amort.) epreciation Expense mortization Expense ustomer Operations Expense proporate Operations  otal Operations Expenses (8 thru 12 +13b)  perating Income or Margins (7 less 14) ther Operating Income and Expenses () iate and Local Taxes	(274) 456,067 218,373 13,390 165,878 750 30,794 116,362 545,547 (89,480) 0	0 (10,510) (3,580) (4,659) (885) (750) (229) (2,671) (12,774) 2,264	(274) 445,557 214,793 8,731 164,993 0 30,565 113,691 532,773
7 Ne Plate 1 Ne Plate	et Operating Revenues (1 thru 6)  ant Specific Operations Expense ant Nonspecific Operations Expense (excluding Depreciation & Amort.) epreciation Expense mortization Expense ustomer Operations Expense orporate Operations otal Operations Expenses (8 thru 12 +13b) perating Income or Margins (7 less 14) ther Operating Income and Expenses ( ) iate and Local Taxes	456,067 218,373 13,390 165,878 750 30,794 116,362 545,547 (89,480) 0	(10,510) (3,580) (4,659) (885) (750) (229) (2,671) (12,774)	445,557 214,793 8,731 164,993 0 30,565 113,691 532,773
9 Plate   Plat	ant Specific Operations Expense lant Nonspecific Operations Expense (excluding Depreciation & Amort.) epreciation Expense mortization Expense ustomer Operations Expense orporate Operations otal Operations Expenses (8 thru 12 +13b) perating Income or Margins (7 less 14) ther Operating Income and Expenses () late and Local Taxes	218,373 13,390 165,878 750 30,794 116,362 <b>545,547</b> (89,480)	(3,580) (4,659) (885) (750) (229) (2,671) (12,774)	214,793 8,731 164,993 0 30,565 113,691 532,773
9 Pla 10 De 11 An 12 Cu 13 Co 14 To 15 Op 16 Ot 17 Sta 18 Fe 19 Ot 20 To	ant Nonspecific Operations Expense (excluding Depreciation & Amort.) epreciation Expense mortization Expense ustomer Operations Expense orporate Operations  otal Operations Expenses (8 thru 12 +13b) perating Income or Margins (7 less 14) ther Operating Income and Expenses ( ) iate and Local Taxes	13,390 165,878 750 30,794 116,362 <b>545,547</b> (89,480) 0	(4,659) (885) (750) (229) (2,671) (12,774)	8,731 164,993 0 30,565 113,691 532,773
10 De 11 An 12 Cu 13 Co 14 To 15 Op 16 Ot 17 Sta 18 Fe 19 Ot 20 To	epreciation Expense mortization Expense ustomer Operations Expense orporate Operations  orlal Operations Expenses (8 thru 12 +13b) perating Income or Margins (7 less 14) ther Operating Income and Expenses ( ) tate and Local Taxes	165,878 750 30,794 116,362 <b>545,547</b> (89,480) 0	(885) (750) (229) (2,671) (12,774) 2,264	164,993 0 30,565 113,691 532,773
11 An 12 Cu 13 Co 14 To 15 Op 16 Ot 17 Sta 18 Fei 19 Ot 20 To	mortization Expense ustomer Operations Expense orporate Operations otal Operations Expenses (8 thru 12 +13b) perating Income or Margins (7 less 14) ther Operating Income and Expenses ( ) iate and Local Taxes	750 30,794 116,362 <b>545,547</b> (89,480) 0	(750) (229) (2,671) (12,774) 2,264	0 30,565 113,691 <b>532,773</b>
12 Cu 13 Co 14 To 15 Op 16 Ot 17 Sta 18 Fee 19 Ot 20 To	ustomer Operations Expense orporate Operations otal Operations Expenses (8 thru 12 +13b) perating Income or Margins (7 less 14) ther Operating Income and Expenses ( ) tate and Local Taxes	30,794 116,362 <b>545,547</b> (89,480) 0	(229) (2,671) (12,774) 2,264	30,565 113,691 <b>532,773</b>
13 Co 14 To 15 Op 16 Ot 17 Sta 18 Fee 19 Ot 20 To	orporate Operations otal Operations Expenses (8 thru 12 +13b) perating Income or Margins (7 less 14) ther Operating Income and Expenses ( ) tate and Local Taxes	116,362 545,547 (89,480) 0	(2,671) (12,774) 2,264	113,691 <b>532,773</b>
14 To 15 Op 16 Ot 17 Sta 18 Fee 19 Ot 20 To	otal Operations Expenses (8 thru 12 +13b) perating Income or Margins (7 less 14) ther Operating Income and Expenses ( ) tate and Local Taxes	<b>545,547</b> (89,480) 0	<b>(12,774)</b> 2,264	532,773
15 Op 16 Ot 17 Sta 18 Fe 19 Ot 20 <b>To</b>	perating Income or Margins (7 less 14) ther Operating Income and Expenses ( ) iate and Local Taxes	(89,480)	2,264	
16 Ot 17 Sta 18 Fe 19 Ot 20 <b>To</b>	ther Operating Income and Expenses ( ) tate and Local Taxes	0		
17 Sta 18 Fe 19 Ot 20 <b>To</b>	tate and Local Taxes	-		0
18 Fe 19 Ot 20 <b>To</b>			0	0
19 Ot 20 <b>To</b>	tucini income ruxes (A1) (Line is Leno ii Comi Airi is s Com)	0	0	0
20 <b>To</b>	ther Taxes	2,938	612	3,550
	otal Operating Taxes (17+18+19)	2,938	612	3,550
	et Operating Income or Margins (15+16-20)	(92,418)	1,652	(90,766)
	iterest on Funded Debt	141,176	(81,287)	59,889
	iterest Expense - Capital Leases	0	(01)207)	0
	ther Interest Expense	3.484	(3,484)	0
	llowance for Funds Used During Construction (CR)	0	(3,404)	0
	otal Fixed Charges (22+23+24-25)	144,660	(84,771)	59,889
_	onoperating Net Income	36,748	-	36,748
	ktraordinary Items	0	_	0
	urisdictional Differences	0	_	0
	onregulated Net Income (B1)	7,990	(86,423)	(78,433)
	otal Net Income or Margins (21+27+28+29+30-26)	(192,340)	0	(192,340)
	otal Taxes Based on Income	(===,= :=)	-	(===,= :=)
	etained Earning or Margins Beginning-of-Year	(1,830,203)	-	(1,830,203)
	liscellaneous Credits Year-to-Date	91,624	_	91,624
	ividends Declared (Common)	0	_	0
	ividends Declared (Preferred)	0	_	0
	ther Debits Year-to-Date	0	_	0
	ransfers to Patronage Capital	0	_	0
39 <b>Re</b>	etained Earnings End-of-Period ((31+33+34)-(35+36+37+38)(A2)	(1,930,919)	0	(1,930,919)
_	atronage Capital Beginning-of-Year	0	-	0
	ransfers to Patronage Capital	0	_	0
	atronage Capital Credits Retired	0	-	0
	atronage Capital End-of-Year (40+41-42)	0	0	0
	nnual Debt Service Payments	30,381		30,381
	ash Ratio ((14+20-10-11)/7)	0.8373	1.0016	0.8334
	perating Accrual Ratio ((14+20+26)/7)	1.5198	9.2229	1.3381
	ER ((31+26)/26)	(0.3296)		(2.2116)
	SCR ((31+26+10+11)/44)	3.9152	#DIV/0!	1.0711
	· " ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '		-,	

## 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 57 of Page 1, Balance Sheet
- (B) Part 64 adjustment from regulated to nonregulated
- (B1) Column B, automatic offset to Nonregulated Net Income (No Impact to retained earnings)

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		Current Year	Part 64	Current Year
Line #	Description	2015	Adj. to NonReg	Adjusted
		(A)	(B)	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		0
	Miscellaneous Revenues	23,837	(16,872)	6,965
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	0	, , ,	0
7	Net Operating Revenues (1 thru 6)	566,030	(1,141)	564,889
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	, 1	0
12	Customer Operations Expense	20,833	669	21,502
13	Corporate Operations	107,371	216	107,587
14	Total Operations Expenses (8 thru 12 +13b)	566,565	(10,311)	556,254
15	Operating Income or Margins (7 less 14)	(535)	9,170	8,635
16	Other Operating Income and Expenses ( )	0		0
17	State and Local Taxes	0		0
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	0	0	0
19	Other Taxes	8,199	(4,769)	3,430
20	Total Operating Taxes (17+18+19)	8,199	(4,769)	3,430
21	Net Operating Income or Margins (15+16-20)	(8,734)	13,939	5,205
22	Interest on Funded Debt	74,203	(4,117)	70,086
23	Interest Expense - Capital Leases	0		0
24	Other Interest Expense	2,751		2,751
25	Allowance for Funds Used During Construction (CR)	0		0
26	Total Fixed Charges (22+23+24-25)	76,954	(4,117)	72,837
27	Nonoperating Net Income	0		0
28	Extraordinary Items	0		0
29	Jurisdictional Differences	0		0
30	Nonregulated Net Income (B1)	5,286	(18,056)	(12,770)
31	Total Net Income or Margins (21+27+28+29+30-26)	(80,402)	0	(80,402)
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		0
36	Dividends Declared (Preferred)	0		0
37	Other Debits Year-to-Date	0		0
38	Transfers to Patronage Capital	0		0
39	Retained Earnings End-of-Period ((31+33+34)-(35+36+37+38)(A2)	(1,982,239)	0	(1,982,239)
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	0
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 57 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)

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		Adjusted	Adjusted
Line#	Description	Prior Year	Current Year
	·	2014	2015
1	Local Network Services Revenues	20,997	21,422
2	Network Access Services Revenues	410,971	532,949
3	Long Distance Network Services Revenues	2,994	3,553
4	Carrier Billing and Collection Revenues	0	0
5	Miscellaneous Revenues	10,869	6,965
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	(274)	0
7	Net Operating Revenues (1 thru 6)	445,557	564,889
8	Plant Specific Operations Expense	214,793	266,845
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	8,731	17,750
10	Depreciation Expense	164,993	142,570
11	Amortization Expense	0	0
12	Customer Operations Expense	30,565	21,502
13	Corporate Operations	113,691	107,587
14	Total Operations Expenses (8 thru 12 +13b)	532,773	556,254
15	Operating Income or Margins (7 less 14)	(87,216)	8,635
16	Other Operating Income and Expenses ( )	0	0,033
17	State and Local Taxes	0	0
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	0	0
19	Other Taxes	3,550	3,430
20	Total Operating Taxes (17+18+19)	3,550	3,430
21	Net Operating Income or Margins (15+16-20)	(90,766)	5,205
22	Interest on Funded Debt	59,889	70,086
23	Interest Expense - Capital Leases	0	70,080
24	Other Interest Expense	0	2,751
25	Allowance for Funds Used During Construction	0	2,731
26	Total Fixed Charges (22+23+24-25)	59,889	72,837
27	Nonoperating Net Income	36,748	0
28	Extraordinary Items	0	0
29	Jurisdictional Differences	0	0
30	Nonregulated Net Income	(78,433)	(12,770)
31	Total Net Income or Margins (21+27+28+29+30-26)	(192,340)	(80,402)
32	Total Taxes Based on Income	(192,340)	(80,402)
33	Retained Earning or Margins Beginning-of-Year	(1,830,203)	(1,930,919)
34	Miscellaneous Credits Year-to-Date	91,624	29,082
35	Dividends Declared (Common)	91,024	29,082
36	Dividends Declared (Preferred)	0	0
37	Other Debits Year-to-Date	0	0
38	Transfers to Patronage Capital	0	0
39			0
	Retained Earnings or Margins End-of-Period ((31+33+34)-(35+36+37+38)	(1,930,919)	(1,982,239)
40 41	Patronage Capital Beginning-of-Year	0	0
	Transfers to Patronage Capital		
42	Patronage Capital Credits Retired Patronage Capital End-of-Year (40+41-42)	0	0
43			
44	Annual Debt Service Payments	30,381	16,200
45	Cash Ratio ((14+20-10-11)/7)	0.8334	0.7384
46	Operating Accrual Ratio ((14+20+26)/7)	1.3381	1.1197
47	TIER ((31+26)/26)	(2.2116)	(0.1039)
48	DSCR ((31+26+10+11)/44)	1.07	8.3336

| Footnote | 2014 | 2015 | (A1) | S Corporation Effective Tax Rate (2 decimal places): | 13.03% | 11.72% |

Note:

Adjusted Income Statement reflects Part 64 Adustments (Regulated to Nonregulated).

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

Company Name: (Below)
Westgate Communications, LLC

			Prior Year	Current Year
Line #	Description	Part 32	2014	2015
		Account		
1	End User Revenue (SLC, ARC, etc.)	5081	4,772	5,828
2	Switched Access (excluding USF):	5082		
2a	Intrastate		17,597	22,787
2b	Interstate (includes CAF)		55,168	43,980
3	Special Access:	5083		
3a	Intrastate		0	0
3b	Interstate		0	0
4	Federal USF (ICLS/HCL/SN)	Varies	312,250	408,798
5	State USF		21,183	51,556
6	Other*			
7	Total (must equal line 2 of Income Stmt.)		410,971	532,949
8	Line 2 of Income Stmt.		410,971	532,949
9	Difference		(0)	(0)

Footnote:

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

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

Company Name: (Below)

Westgate Communications, LLC

Description of Out-of-Period - 2015 (As Recorded) OR	Year		Part 32	Account
Pro Forma (PF) Adjustments for Current Year or Reversing from Prior Year		OOP or PDF?	Debit	Credit
Adjustment #1:				
djustment #2:				
djustment #3:				
djustment #4				
Adjustment #5				

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			2015	
Line #	Source(A)	Net Operating Income Inputted FIT Calculation	2013	
1	Page 9, Line 21 (CY)	Adjusted Net Operating Income	5,205	
2	rage 3, Lille 21 (C1)	Out-of-Period or Pro Forma Adjustments	3,203	
3	Daga O. Lina 2C (CV)	,	72 027	(4)
4	Page 9, Line 26 (CY)	Total Fixed Charges	72,837	(A)
	Sum	Adj. Taxable Operating Income (Line 1 + Line 2 - Line 3)	(67,632)	
5		Inputted S Corp. Tax Rate(B)	11.72%	
6	Calculated	inputted FIT (Line 4* Line 5)	(7,926)	<i>(</i> -)
7	Sum	Adj. Net Operating income after FIT (Line 1 - Line 6)	13,131	(B)
	· · · · · · · · · · · · · · · · · · ·		T T	
Line #	Source(A)	NonOperating Income Inputted FIT Calculation		
8	Page 9, Line 27 (CY)	Nonoperating net income	-	
9	Page 9, Line 30 (CY)	Nonregulated net income	(12,770)	
10	Sum	Sub-Total (Line 27+Line 30)	(12,770)	
11		Inputted S Corp. Tax Rate(B)	11.72%	
12	Calculated	FIT (Line 10 * Line 11)	(1,497)	
13	Sum	Nonop/Nonreg income after FIT (Line 10 - Line 12)	(11,273)	(C)
14	Sum	Adjusted Net Income w/inputted FIT	(70,979)	(B)+(C)-(A)
Line #	Source(A)	Sanity Check:		
15	Page 9, Line 31 (CY)	Line 31 as reported	(80,402)	
16	1011, 111 (11)	Out-of-Period or Pro Forma Adjustments	-	
17		Total	(80,402)	
18		Inverse of effective tax rate (100%-Line 10 percent)	88.28%	
19	Calculated	Adjusted Net Income (Line 17*Line 18) = Line 14	(70,979)	(D)
			(19,515)	\- /
Line #	Source(A)	Regulated Rate of Return		
20	Page 5, Total (PY)	Regulated rate base Year End 2014	817,817	
21	Page 5, Total (CY)	Regulated rate base Year End 2015	730,947	
22	Sum	Total	1,548,764	
23	Calculated	Simple Avg.	774,382	(E)
24	Line 7 (above)			(E)
27	, ,	Adj Operating Income after inputted FIT	13,131	(D) //E)
27	Calculated	Regulated rate of return	1.7%	(B)/(E)
	T _	T =	1	
Line #		Total Consolidated Company Return on Equity	/	
28	Audited FinStmts	Total Equity Year End 2014	(1,930,918)	
29	Audited FinStmts	Total Equity Year End 2015	(1,980,070)	
30	Sum	Total	(3,910,988)	
31	Calculated	Simple Avg.	(1,955,494)	(G)
32	Audited FinStmts	Consolidated Net Income	(80,402)	
33	Line 2 above	Out-of-period or Pro Forma Adjustments	-	
34		Adjusted Consolidated Net Income	(80,402)	
35		Inputted S Corp Tax Rate	11.72%	
36		Inputted FIT (Line 34 * Line 35)	(9,423)	
37	Sum	Adj Consolidated Net Income after inputted FIT	(70,979)	(H)
38	Calculated	Total Adj. Consolidated Company Return on Equity	3.6%	(H)/(G)
		Footnotes:		. ,, , ,

Footnotes:

Lines 2, 16 & 33 will be completed by Staff

Lines 28, 29 & 32 to be completed by the Company

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