

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

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	3,474		3,474	25. Accounts Payable	506,102		506,102
2. Cash-RUS Construction Fund	0		0	26. Notes Payable	79,330		79,330
3. Affiliates:				27. Advance Billings and Payments	0		0
a. Telecom, Accounts Receivable	6,309		6,309	28. Customer Deposits	0		0
b. Other Accounts Receivable	0		0	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
9. 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
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	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		0	45. Other Long-Term Debt	0		0
b. Nonrural Development	0		0	46. Total Long-Term Debt (36 thru 45)	1,459,282	0	1,459,282
13. Nonregulated Investments (B1)	2,280	18,262	20,542	OTHER LIAB. & DEF. CREDITS			
14. Other Noncurrent Assets	4,000		4,000	47. Other Long-Term Liabilities	0		0
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)	6,280	18,262	24,542	50. Total Other Liab. & Def. Credits (47 thru 49)	0	0	0
PLANT, PROPERTY AND EQUIPMENT				EQUITY			
18. Telecom Plant-In-Service	2,230,226	(27,912)	2,202,314	51. Cap. Stock Outstanding & Subscribed	0		0
19. Property Held for Future Use	0		0	52. Additional Paid-in-Capital	0		0
20. Plant Under Construction	3,386		3,386	53. Treasury Stock	0		0
21. Plant Adj., Nonop Plant & Goodwill	0		0	54. Membership and cap. Certificates	0		0
22. Accumulated Depreciation (CR.)	(1,388,808)	9,650	(1,379,158)	55. Other Capital	0		0
23. Net Plant (18 thru 21 less 22)	844,804	(18,262)	826,542	56. Patronage Capital Credits	0		0
24. TOTAL ASSETS (10+17+23)	913,232	0	913,232	57. Retained Earnings or Margins (B2)	(1,930,919)	0	(1,930,919)
				58. Total Equity (51 thru 57)	(1,930,919)	-	(1,930,919)
				59. TOTAL LIABILITIES AND EQUITY (35+46+50+58)	913,232	0	913,232

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)
Westgate Communications, LLC

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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)
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
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	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		0	45. Other Long-Term Debt	0		0
b. Nonrural Development	0		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	OTHER LIAB. & DEF. CREDITS			
14. Other Noncurrent Assets	4,000		4,000	47. Other Long-Term Liabilities	0		0
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)	23,324	18,401	41,725	50. Total Other Liab. & Def. Credits (47 thru 49)	0	0	0
PLANT, PROPERTY AND EQUIPMENT				EQUITY			
18. Telecom Plant-In-Service	2,299,206	(29,470)	2,269,736	51. Cap. Stock Outstanding & Subscribed	0		0
19. Property Held for Future Use	0		0	52. Additional Paid-in-Capital	0		0
20. Plant Under Construction	6,636		6,636	53. Treasury Stock	0		0
21. Plant Adj., Nonop Plant & Goodwill	0		0	54. Membership and cap. Certificates	0		0
22. Accumulated Depreciation (CR.)	(1,532,216)	11,069	(1,521,147)	55. Other Capital	0		0
23. Net Plant (18 thru 21 less 22)	773,626	(18,401)	755,225	56. Patronage Capital Credits	0		0
24. TOTAL ASSETS (10+17+23)	882,298	0	882,298	57. Retained Earnings or Margins (B2)	(1,982,239)	0	(1,982,239)
				58. Total Equity (51 thru 57)	(1,982,239)	-	(1,982,239)
				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

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

Company Name: (Below)
Westgate Communications, LLC

ASSETS	Adjusted Prior Year Balance 2014	Adjusted Current Year Balance 2015	LIABILITIES AND STOCKHOLDERS' EQUITY	Adjusted Prior Year Balance 2014	Adjusted Current Year Balance 2015
CURRENT ASSETS			CURRENT LIABILITIES		
1. Cash and Equivalents	3,474	56,848	25. Accounts Payable	506,102	490,578
2. Cash-RUS Construction Fund	0	0	26. Notes Payable	79,330	63,598
3. Affiliates:			27. Advance Billings and Payments	0	0
a. Telecom, Accounts Receivable	6,309	11,490	28. Customer Deposits	0	0
b. Other Accounts Receivable	0	0	29. Current Mat. L/T Debt	234,564	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	0	17,010	32. Income Taxes Accrued	0	0
b. Other Accounts Receivable	49,125	0	33. Other Taxes Accrued	6,915	10,600
c. Notes Receivable	0	0	34. Other Current Liabilities	557,958	619,002
5. Interest and Dividends Receivable	0	0	35. Total Current Liabilities (25 - 34)	1,384,869	1,713,901
6. Material-Regulated	0	0	LONG-TERM DEBT		
7. Material-Nonregulated	0	0	36. Funded Debt-RUS Notes	1,153,000	810,273
8. Prepayments	3,240	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)	62,148	85,348	39. Funded Debt-Other	306,282	340,363
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	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	0	45. Other Long-Term Debt	0	0
b. Nonrural Development	0	0	46. Total Long-Term Debt (36-45)	1,459,282	1,150,636
13. Nonregulated Investments	20,542	37,725	OTHER LIAB. & DEF. CREDITS		
14. Other Noncurrent Assets	4,000	4,000	47. Other Long-Term Liabilities	0	0
15. Deferred Charges	0	0	48. Other Deferred Credits	0	0
16. Jurisdictional Differences	0	0	49. Other Jurisdictional Differences	0	0
17. Total noncurrent Assets (11 thru 16)	24,542	41,725	50. Total Other Liab. & Def. Credits (47 thru 49)	0	0
PLANT, PROPERTY AND EQUIPMENT			EQUITY		
18. Telecom Plant-in-Service	2,202,314	2,269,736	51. Cap. Stock Outstanding & Subscribed	0	0
19. Property Held for Future Use	0	0	52. Additional Paid-in-Capital	0	0
20. Plant Under Construction	3,386	6,636	53. Treasury Stock	0	0
21. Plant Adj., Nonop Plant & Goodwill	0	0	54. Membership and cap. Certificates	0	0
22. Accumulated Depreciation (CR.)	(1,379,158)	(1,521,147)	55. Other Capital	0	0
23. Net Plant (18 thru 21 less 22)	826,542	755,225	56. Patronage Capital Credits	0	0
24. TOTAL ASSETS (10+17+23)	913,232	882,298	57. Retained Earnings or Margins	(1,930,919)	(1,982,239)
			58. Total Equity (51 thru 57)	(1,930,919)	(1,982,239)
			59. TOTAL LIABILITIES AND EQUITY (35+46+50+58)	913,232	882,298

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)
Westgate Communications, LLC

Line #	Description	B/S Line #	Adj. Balance End of Year 2014	Adj. Balance End of Year 2015	Average Adj End of Year 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

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.

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

Company Name: (Below)
 Westgate Communications, LLC

Line #	Description	Prior Year 2014 (A)	Part 64 Adj. to NonReg (B)	Prior Year Adjusted 2014 (C)
1	Local Network Services Revenues	20,997	0	20,997
2	Network Access Services Revenues	410,971	0	410,971
3	Long Distance Network Services Revenues	2,994	0	2,994
4	Carrier Billing and Collection Revenues	0	0	0
5	Miscellaneous Revenues	21,379	(10,510)	10,869
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	(274)	0	(274)
7	Net Operating Revenues (1 thru 6)	456,067	(10,510)	445,557
8	Plant Specific Operations Expense	218,373	(3,580)	214,793
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	13,390	(4,659)	8,731
10	Depreciation Expense	165,878	(885)	164,993
11	Amortization Expense	750	(750)	0
12	Customer Operations Expense	30,794	(229)	30,565
13	Corporate Operations	116,362	(2,671)	113,691
14	Total Operations Expenses (8 thru 12 +13b)	545,547	(12,774)	532,773
15	Operating Income or Margins (7 less 14)	(89,480)	2,264	(87,216)
16	Other Operating Income and Expenses ()	0	0	0
17	State and Local Taxes	0	0	0
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	0	0	0
19	Other Taxes	2,938	612	3,550
20	Total Operating Taxes (17+18+19)	2,938	612	3,550
21	Net Operating Income or Margins (15+16-20)	(92,418)	1,652	(90,766)
22	Interest on Funded Debt	141,176	(81,287)	59,889
23	Interest Expense - Capital Leases	0	-	0
24	Other Interest Expense	3,484	(3,484)	0
25	Allowance for Funds Used During Construction (CR)	0	-	0
26	Total Fixed Charges (22+23+24-25)	144,660	(84,771)	59,889
27	Nonoperating Net Income	36,748	-	36,748
28	Extraordinary Items	0	-	0
29	Jurisdictional Differences	0	-	0
30	Nonregulated Net Income (B1)	7,990	(86,423)	(78,433)
31	Total Net Income or Margins (21+27+28+29+30-26)	(192,340)	0	(192,340)
32	Total Taxes Based on Income			
33	Retained Earning or Margins Beginning-of-Year	(1,830,203)	-	(1,830,203)
34	Miscellaneous Credits Year-to-Date	91,624	-	91,624
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)	(1,930,919)	0	(1,930,919)
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	30,381		30,381
45	Cash Ratio ((14+20-10-11)/7)	0.8373	1.0016	0.8334
46	Operating Accrual Ratio ((14+20+26)/7)	1.5198	9.2229	1.3381
47	TIER ((31+26)/26)	(0.3296)	1.0000	(2.2116)
48	DSCR ((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)

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

Company Name: (Below)
 Westgate Communications, LLC

Line #	Description	Current Year 2015 (A)	Part 64 Adj. to NonReg (B)	Current 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		0
5	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		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)

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

Company Name: (Below)
 Westgate Communications, LLC

Line #	Description	Adjusted Prior Year 2014	Adjusted Current Year 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
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	0
24	Other Interest Expense	0	2,751
25	Allowance for Funds Used During Construction	0	0
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		
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)	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 or Margins End-of-Period ((31+33+34)-(35+36+37+38))	(1,930,919)	(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
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 Adjustments (Regulated to Nonregulated).

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

Company Name: (Below)
Westgate Communications, LLC

Line #	Description	Part 32 Account	Prior Year 2014	Current Year 2015
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:

* - 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 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				

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

Company Name:
Westgate Communications, LLC

Line #	Source(A)	Net Operating Income Inputted FIT Calculation	2015	
1	Page 9, Line 21 (CY)	Adjusted Net Operating Income	5,205	
2		Out-of-Period or Pro Forma Adjustments		
3	Page 9, Line 26 (CY)	Total Fixed Charges	72,837	(A)
4	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)	
7	Sum	Adj. Net Operating income after FIT (Line 1 - Line 6)	13,131	(B)
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)
Sanity Check:				
15	Page 9, Line 31 (CY)	Line 31 as reported	(80,402)	
16		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)
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)	Adj Operating Income after inputted FIT	13,131	
27	Calculated	Regulated rate of return	1.7%	(B)/(E)
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:

Lines 2, 16 & 33 will be completed by Staff

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