

EXHIBIT 4

STATE USE FILING FINANCIAL TEMPLATE  
NON "S" CORP" COMPANY

PETITION OF WESTERN WAHIAKUM  
COUNTY TELEPHONE COMPANY, D/B/A  
WAHIAKUM WEST TELEPHONE, 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 Wahkiakum 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)
<b>CURRENT ASSETS</b>				<b>CURRENT LIABILITIES</b>			
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	431,710		431,710	28. Customer Deposits	0		0
b. Other Accounts Receivable				29. Current Mat. L/T Debt	121,900		121,900
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				32. Income Taxes Accrued	0		0
b. Other Accounts Receivable				33. Other Taxes Accrued	48,914		48,914
c. Notes Receivable				34. Other Current Liabilities	135,886		135,886
5. Interest and Dividends Receivable				35. Total Current Liabilities (25 thru 34)	357,624	0	357,624
6. Material-Regulated	181,904		181,904	<b>LONG-TERM DEBT</b>			
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
<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	7,071		7,071
a. Rural Development	0		0	45. Other Long-Term Debt	2,000,000		2,000,000
b. Nonrural Development				46. Total Long-Term Debt (36 thru 45)	4,308,761	0	4,308,761
13. Nonregulated Investments (B1)				<b>OTHER LIAB. &amp; DEF. CREDITS</b>			
14. Other Noncurrent Assets		3,242	3,242	47. Other Long-Term Liabilities	0		0
15. Deferred Charges				48. Other Deferred Credits (C)	1,418,985	94	1,419,079
16. Jurisdictional Differences				49. Other Jurisdictional Differences	0		0
17. Total noncurrent Assets (11 thru 16)	0	3,242	3,242	50. Total Other Liab. & Def. Credits (47 thru 49)	1,418,985	94	1,419,079
<b>PLANT, PROPERTY AND EQUIPMENT</b>				<b>EQUITY</b>			
18. Telecom Plant-in-Service	20,280,919	(68,166)	20,212,753	51. Cap. Stock Outstanding & Subscribed	54,171		54,171
19. Property Held for Future Use				52. Additional Paid-in-Capital	279,251		279,251
20. Plant Under Construction	62,983		62,983	53. Treasury Stock	0		0
21. Plant Adj. Nonop Plant & Goodwill				54. Membership and cap. Certificates	0		0
22. Accumulated Depreciation (CR.)	(12,501,944)	64,924	(12,437,020)	55. Other Capital	0		0
23. Net Plant (18 thru 21 less 22)	7,841,958	(3,242)	7,838,716	56. Patronage Capital Credits	0		0
<b>24. TOTAL ASSETS (10+17+23)</b>	<b>10,548,412</b>	<b>0</b>	<b>10,548,412</b>	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
				<b>59. TOTAL LIABILITIES AND EQUITY (35+46+50+58)</b>	<b>10,548,412</b>	<b>0</b>	<b>10,548,412</b>

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 Wahkiakum County Telephone Company

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	865,390		865,390	25. Accounts Payable	35,462		35,462
2. Cash-RUS Construction Fund	279		279	26. Notes Payable	0		0
3. Affiliates:				27. Advance Billings and Payments	19,974		19,974
a. Telecom, Accounts Receivable	390,771		390,771	28. Customer Deposits	0		0
b. Other Accounts Receivable	0		0	29. Current Mat. L/T Debt	137,000		137,000
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		0	32. Income Taxes Accrued	0		0
b. Other Accounts Receivable	0		0	33. Other Taxes Accrued	52,916		52,916
c. Notes Receivable	0		0	34. Other Current Liabilities	122,813		122,813
5. Interest and Dividends Receivable	0		0	35. Total Current Liabilities (25 thru 34)	368,165	0	368,165
6. Material-Regulated	294,331		294,331	<b>LONG-TERM DEBT</b>			
7. Material-Nonregulated	59		59	36. Funded Debt-RUS Notes	0		0
8. Prepayments	25,926		25,926	37. Funded Debt-RTB Notes	0		0
9. Other Current Assets	135,907		135,907	38. Funded Debt-FFB Notes	2,504,283		2,504,283
10. Total Current Assets (1 Thru 9)	1,712,663	0	1,712,663	39. Funded Debt-Other	0		0
<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		0	45. Other Long-Term Debt	1,506,247		1,506,247
b. Nonrural Development	0		0	46. Total Long-Term Debt (36 thru 45)	4,010,530	0	4,010,530
13. Nonregulated Investments (B1)	0		0	<b>OTHER LIAB. &amp; DEF. CREDITS</b>			
14. Other Noncurrent Assets	413,993	2,557	413,993	47. Other Long-Term Liabilities	0		0
15. Deferred Charges	0		0	48. Other Deferred Credits (C)	1,576,834	211	1,577,045
16. Jurisdictional Differences	0		0	49. Other Jurisdictional Differences	0		0
17. Total noncurrent Assets (11 thru 16)	413,993	2,557	416,550	50. Total Other Liab. & Def. Credits (47 thru 49)	1,576,834	211	1,577,045
<b>PLANT, PROPERTY AND EQUIPMENT</b>				<b>EQUITY</b>			
18. Telecom Plant-in-Service	20,965,028	(60,235)	20,904,793	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	85,104		85,104	53. Treasury Stock	0		0
21. Plant Adj., Nonop Plant & Goodwill	(12,986,918)	57,678	(12,929,240)	54. Membership and cap. Certificates	0		0
22. Accumulated Depreciation (CR.)	8,063,214	(2,557)	8,060,657	55. Other Capital	0		0
23. Net Plant (18 thru 21 less 22)	10,189,870	0	10,189,870	56. Patronage Capital Credits	3,900,919	(211)	3,900,708
<b>24. TOTAL ASSETS (10+17+23)</b>				57. Retained Earnings or Margins (B2)	4,234,341	(211)	4,234,130
				58. Total Equity (51 thru 57)	10,189,870	0	10,189,870
				<b>59. TOTAL LIABILITIES AND EQUITY (35+46+50+58)</b>			

Footnotes:  
(A) - As reported on RUS Form 479  
(B) - Part 64 adjustments from regulated to nonregulated.  
Wester (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 Wahkiakum County Telephone Company

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
<b>CURRENT ASSETS</b>			<b>CURRENT LIABILITIES</b>		
1. Cash and Equivalents	1,654,260	865,390	25. Accounts Payable	30,705	35,462
2. Cash-RUS Construction Fund	279	279	26. Notes Payable	0	0
3. Affiliates:			27. Advance Billings and Payments	20,219	19,974
a. Telecom, Accounts Receivable	431,710	390,771	28. Customer Deposits	0	0
b. Other Accounts Receivable	0	0	29. Current Mat. L/T Debt	121,900	137,000
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	0	32. Income Taxes Accrued	0	0
b. Other Accounts Receivable	0	0	33. Other Taxes Accrued	48,914	52,916
c. Notes Receivable	0	0	34. Other Current Liabilities	135,886	122,813
5. Interest and Dividends Receivable	0	0	35. Total Current Liabilities (25 - 34)	357,624	368,165
6. Material-Regulated	181,904	294,331	<b>LONG-TERM DEBT</b>		
7. Material-Nonregulated	190	59	36. Funded Debt-RUS Notes	0	0
8. Prepayments	13,903	25,926	37. Funded Debt-RTB Notes	0	0
9. Other Current Assets	424,208	135,907	38. Funded Debt-FFB Notes	2,301,690	2,504,283
10. Total Current Assets (1 Thru 9)	2,706,454	1,712,663	39. Funded Debt-Other	0	0
<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	7,071	0
a. Rural Development	0	0	45. Other Long-Term Debt	2,000,000	1,506,247
b. Nonrural Development	0	0	46. Total Long-Term Debt (36-45)	4,308,761	4,010,530
13. Nonregulated Investments	3,242	2,557	<b>OTHER LIAB. &amp; DEF. CREDITS</b>		
14. Other Noncurrent Assets	0	413,993	47. Other Long-Term Liabilities	0	0
15. Deferred Charges	0	0	48. Other Deferred Credits	1,419,079	1,577,045
16. Jurisdictional Differences	0	0	49. Other Jurisdictional Differences	0	0
17. Total noncurrent Assets (11 thru 16)	3,242	416,550	50. Total Other Liab. & Def. Credits (47 thru 49)	1,419,079	1,577,045
<b>PLANT, PROPERTY AND EQUIPMENT</b>			<b>EQUITY</b>		
18. Telecom Plant-in-Service	20,212,753	20,904,793	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	62,983	85,104	53. Treasury Stock	0	0
21. Plant Adj., Nonop Plant & Goodwill	0	0	54. Membership and cap. Certificates	0	0
22. Accumulated Depreciation (CR.)	(12,437,020)	(12,929,240)	55. Other Capital	0	0
23. Net Plant (18 thru 21 less 22)	7,838,716	8,060,657	56. Patronage Capital Credits	0	0
			57. Retained Earnings or Margins	4,129,526	3,900,708
			58. Total Equity (51 thru 57)	4,462,948	4,234,130
<b>24. TOTAL ASSETS (10+17+23)</b>	<b>10,548,412</b>	<b>10,189,870</b>	<b>59. TOTAL LIABILITIES AND EQUITY (35+46+50+58)</b>	<b>10,548,412</b>	<b>10,189,870</b>

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 Wahkiakum County Telephone Company

Line #	Description	B/S Line #	Adj. Balance End of Year 2014	Adj. Balance End of Year 2015	Average Adj End of Year Balance
<b>Average Rate Base:</b>					
1	Total Regulated Adjusted Telecom Plant-in-service	18	20,212,753	20,904,793	20,558,773
2	Total Property Held for Future Use	19	0	0	0
3	Total Regulated Adjusted Accumulated Depreciation (CR)	22	(12,437,020)	(12,929,240)	(12,683,130)
4	Total Regulated Materials & Supplies	6	181,904	294,331	238,118
5	Deferred Income Taxes (CR)		(1,419,079)	(1,576,834)	(1,497,957)
6	<b>Total Regulated Rate Base</b>		<b>6,538,558</b>	<b>6,693,050</b>	<b>6,615,804</b>

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 Wahkiakum County Telephone Company

Line #	Description	Prior Year End of Yr. Balance - 2014	Current Year End of Yr. Balance - 2015	Difference	% Change
<b>Access Lines:</b>					
1	Residential	835	838	3	0.4%
2	Business	218	207	(11)	-5.0%
3	Total	1,053	1,045	(8)	-0.8%

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)  
 Western Wahkiakum County Telephone Company

Line #	Description	Prior Year 2014 (A)	Part 64 Adj. to NonReg (B)	Prior 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	<b>Net Operating Revenues (1 thru 6)</b>	<b>3,360,320</b>	<b>0</b>	<b>3,360,320</b>
8	Plant Specific Operations Expense	452,478	(478)	452,000
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	471,145		471,145
10	Depreciation Expense	346,790	(1,231)	345,559
11	Amortization Expense			0
12	Customer Operations Expense	162,853		162,853
13	Corporate Operations	903,244		903,244
14	<b>Total Operations Expenses (8 thru 12 +13b)</b>	<b>2,336,510</b>	<b>(1,709)</b>	<b>2,334,801</b>
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)	275,984		275,984
19	Other Taxes			0
20	<b>Total Operating Taxes (17+18+19)</b>	<b>404,176</b>	<b>0</b>	<b>404,176</b>
21	<b>Net Operating Income or Margins (15+16-20)</b>	<b>619,634</b>	<b>1,709</b>	<b>621,343</b>
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	<b>Total Fixed Charges (22+23+24-25)</b>	<b>79,295</b>	<b>0</b>	<b>79,295</b>
27	Nonoperating Net Income	11,538		11,538
28	Extraordinary Items			0
29	Jurisdictional Differences			0
30	Nonregulated Net Income (B1)	(33,438)	(1,709)	(35,147)
31	<b>Total Net Income or Margins (21+27+28+29+30-26)</b>	<b>518,439</b>	<b>0</b>	<b>518,439</b>
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	<b>Retained Earnings End-of-Period ((31+33+34)-(35+36+37+38))(A2)</b>	<b>4,129,620</b>	<b>0</b>	<b>4,129,620</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	157,474		157,474
45	Cash Ratio ((14+20-10-11)/7)	0.7124	#DIV/0!	0.7123
46	Operating Accrual Ratio ((14+20+26)/7)	0.8392	#DIV/0!	0.8387
47	TIER ((31+26)/26)	7.5381	#DIV/0!	7.5381
48	DSCR ((31+26+10+11)/44)	5.9980	#DIV/0!	5.9902

Footnotes:

- (A) As reported on RUS Form 479
- (A1) S Corps provide effective tax rate from Cost study on Page 9, 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) 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)  
Western Wahkiakum County Telephone Company

Line #	Description	Current Year 2015 (A)	Part 64 Adj. to NonReg (B)	Current Year Adjusted 2015 (C)
1	Local Network Services Revenues	245,707		245,707
2	Network Access Services Revenues	3,049,185		3,049,185
3	Long Distance Network Services Revenues			0
4	Carrier Billing and Collection Revenues	22,894		22,894
5	Miscellaneous Revenues	973		973
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	(316)		(316)
7	<b>Net Operating Revenues (1 thru 6)</b>	<b>3,318,443</b>	<b>0</b>	<b>3,318,443</b>
8	Plant Specific Operations Expense	520,123	(772)	519,351
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	482,485		482,485
10	Depreciation Expense	605,044	(1,090)	603,954
11	Amortization Expense			0
12	Customer Operations Expense	173,926		173,926
13	Corporate Operations	903,594		903,594
14	<b>Total Operations Expenses (8 thru 12 +13b)</b>	<b>2,685,172</b>	<b>(1,862)</b>	<b>2,683,310</b>
15	Operating Income or Margins (7 less 14)	633,271	1,862	635,133
16	Other Operating Income and Expenses ( )			0
17	State and Local Taxes	75,861		75,861
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	152,471		152,471
19	Other Taxes			0
20	<b>Total Operating Taxes (17+18+19)</b>	<b>228,332</b>	<b>0</b>	<b>228,332</b>
21	<b>Net Operating Income or Margins (15+16-20)</b>	<b>404,939</b>	<b>1,862</b>	<b>406,801</b>
22	Interest on Funded Debt	55,419		55,419
23	Interest Expense - Capital Leases			0
24	Other Interest Expense	63,265		63,265
25	Allowance for Funds Used During Construction (CR)			0
26	<b>Total Fixed Charges (22+23+24-25)</b>	<b>118,684</b>	<b>0</b>	<b>118,684</b>
27	Nonoperating Net Income	2,767		2,767
28	Extraordinary Items			0
29	Jurisdictional Differences			0
30	Nonregulated Net Income (B1)	(31,328)	(1,862)	(33,190)
31	<b>Total Net Income or Margins (21+27+28+29+30-26)</b>	<b>257,694</b>	<b>0</b>	<b>257,694</b>
32	Total Taxes Based on Income			
33	Retained Earning or Margins Beginning-of-Year	4,129,620		4,129,620
34	Miscellaneous Credits Year-to-Date			0
35	Dividends Declared (Common)	243,000		243,000
36	Dividends Declared (Preferred)			0
37	Other Debits Year-to-Date	243,395		243,395
38	Transfers to Patronage Capital			0
39	<b>Retained Earnings End-of-Period ((31+33+34)-(35+36+37+38)(A2)</b>	<b>3,900,919</b>	<b>0</b>	<b>3,900,919</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	181,639		181,639
45	Cash Ratio ((14+20-10-11)/7)	0.6956	#DIV/0!	0.6954
46	Operating Accrual Ratio ((14+20+26)/7)	0.9137	#DIV/0!	0.9132
47	TIER ((31+26)/26)	3.1713	#DIV/0!	3.1713
48	DSCR ((31+26+10+11)/44)	5.4031	#DIV/0!	5.3971

Footnotes:

- (A) As reported on RUS Form 479
- (A1) S Corps provide effective tax rate from Cost study on Page 9, 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) 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:  
 Western Wahkiakum County Telephone Company

Line #	Description	Adjusted Prior Year 2014	Adjusted Current Year 2015
1	Local Network Services Revenues	227,421	245,707
2	Network Access Services Revenues	3,108,921	3,049,185
3	Long Distance Network Services Revenues	0	0
4	Carrier Billing and Collection Revenues	23,332	22,894
5	Miscellaneous Revenues	713	973
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	(67)	(316)
7	<b>Net Operating Revenues (1 thru 6)</b>	<b>3,360,320</b>	<b>3,318,443</b>
8	Plant Specific Operations Expense	452,000	519,351
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	471,145	482,485
10	Depreciation Expense	345,559	603,954
11	Amortization Expense	0	0
12	Customer Operations Expense	162,853	173,926
13	Corporate Operations	903,244	903,594
14	<b>Total Operations Expenses (8 thru 12 +13b)</b>	<b>2,334,801</b>	<b>2,683,310</b>
15	Operating Income or Margins (7 less 14)	1,025,519	635,133
16	Other Operating Income and Expenses ( )	0	0
17	State and Local Taxes	128,192	75,861
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	275,984	152,471
19	Other Taxes	0	0
20	<b>Total Operating Taxes (17+18+19)</b>	<b>404,176</b>	<b>228,332</b>
21	<b>Net Operating Income or Margins (15+16-20)</b>	<b>621,343</b>	<b>406,801</b>
22	Interest on Funded Debt	56,627	55,419
23	Interest Expense - Capital Leases	0	0
24	Other Interest Expense	22,668	63,265
25	Allowance for Funds Used During Construction	0	0
26	<b>Total Fixed Charges (22+23+24-25)</b>	<b>79,295</b>	<b>118,684</b>
27	Nonoperating Net Income	11,538	2,767
28	Extraordinary Items	0	0
29	Jurisdictional Differences	0	0
30	Nonregulated Net Income	(35,147)	(33,190)
31	<b>Total Net Income or Margins (21+27+28+29+30-26)</b>	<b>518,439</b>	<b>257,694</b>
32	Total Taxes Based on Income		
33	Retained Earning or Margins Beginning-of-Year	3,906,181	4,129,620
34	Miscellaneous Credits Year-to-Date	0	0
35	Dividends Declared (Common)	295,000	243,000
36	Dividends Declared (Preferred)	0	0
37	Other Debits Year-to-Date	0	243,395
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>4,129,620</b>	<b>3,900,919</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	157,474	181,639
45	Cash Ratio ((14+20-10-11)/7)	0.7123	0.6954
46	Operating Accrual Ratio ((14+20+26)/7)	0.8387	0.9132
47	TIER ((31+26)/26)	7.5381	3.1713
48	DSCR ((31+26+10+11)/44)	5.99	5.3971

Footnote  
 (A1) S Corporation Effective Tax Rate (2 decimal places):  
 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)  
Western Wahkiakum County Telephone Company

Line #	Description	Part 32 Account	Prior Year 2014	Current Year 2015
1	End User Revenue (SIC, ARC, etc.)	5081	134,624	138,919
2	Switched Access (excluding USF):	5082		
2a	Intrastate		156,426	82,249
2b	Interstate (includes CAF)		831,889	490,567
3	Special Access:	5083		
3a	Intrastate		17,051	27,810
3b	Interstate		150,292	151,244
4	Federal USF (CLS/HCL/SN)	Varies	1,692,086	1,915,308
5	State USF		126,553	243,088
6	Other*			
7	Total (must equal line 2 of Income Stmt.)		3,108,921	3,049,185
8	Line 2 of Income Stmt.		3,108,921	3,049,185
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)  
 Western Wahkiakum County Telephone Company

Pro Forma (PF) Adjustment for Current Year Petition or Reversing from Prior Year	Year	OOP or PF?	Part 32 Account	
			Debit	Credit
<b>Adjustment #1:</b> 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
<b>Adjustment #2:</b> 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
<b>Adjustment #3:</b> 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
<b>Adjustment #4:</b> 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
<b>Adjustment #5:</b> 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
<b>Adjustment #6:</b> 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.**

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

Company Name: (Below)  
Western Wahkiakum County Telephone Company

Line #	Description	2015 (A)	2015 (B)
1	Rate Base (Jan. 1)	6,538,558	6,538,558
2	Rate Base (Dec 31)	6,693,050	6,693,050
3	<b>Average Rate Base</b>	6,615,804	6,615,804
4	Net Operating Income	406,801	406,801
5	Out-of-Period Adjustments Net of FIT (1)		
6	<b>Adjusted Net Operating Income</b>	406,801	406,801
7	<b>Earned Regulated Rate of Return</b>	6.15%	6.15%
8	Consolidated Equity (Jan 1)	16,917,699	16,917,699
9	Consolidated Equity (Dec 31)	13,885,530	13,885,530
10	<b>Average Equity</b>	15,401,615	15,401,615
11	Consolidated Net Income	530,750	530,750
12	Out-of-Period Adjustments Net of FIT (1)		
13	<b>Adjusted Consolidated Net Income</b>	530,750	530,750
14	<b>Earned Return on Equity</b>	3.45%	3.45%

Footnotes:

- (1) Lines 5 & 12 will be completed by Staff
- (A) Column A to be completed by Company,
- (B) Column B should equal Column A, but may include any Staff Adjustments

Western Wahkiakum County Telephone Company ("Company")  
 Prior Year (2014) Differences Between 2015 Financial Template, Page 8,  
 Column (A) and 2016 RUS Form 479, Prior Year

Line #	Description	2015 Financial Template, Page 8, Column (A)	2016 RUS Form 479 Prior Year Column	Difference	Explanation
18	Federal Income Taxes	275,984	264,702	(11,282)	The differences affecting Lines 18, 20, 21 and 27 arise from changes requested by Commission Staff in its review of the Financial Template portion of the Company's petition for State USF support submitted in 2015. Item 11 of Staff's comments on that submission, as set forth in an e-mail, dated July 31, 2015, from Rober Hahn to Steven M. Appelo, read as follows: "Exhibit 4, Page 8, Lines 18 and 27 - To ensure consistency in reporting between years (see comment 8), please change line 18 from 264,702 to 275, 984 and lines 27 from 256 to 11, 538. This results in the FIT associated with nonoperating activity to be reflected in non-operating net income."
20	Total Operating Taxes	404,176	392,894	(11,282)	
21	Net Operating Income or Margins	619,634	630,916	11,282	
27	Nonoperating Net Income	11,538	256	(11,282)	
45	Cash Ratio	0.7124	0.7090	(0.0034)	Calculational, based on difference in Line 20
46	Operating Accrual Ratio	0.8392	0.8358	(0.0034)	Calculational, based on difference in Line 20

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

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Company Name: (Below)  
Western Wahkiakum County Telephone Company

Description	Prior Year End of Yr. Balance - 2014	Current Year End of Yr. Balance - 2015	Difference	% Change
<b>Broadband Connections:</b>				
Residential				
Business				
Total				
<b>Gross Regulated and Nonregulated Capital Expenditures:</b>				
Total Annual Amount	2014	2015	Difference	% Change