

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., 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)
CURRENT ASSETS				CURRENT LIABILITIES			
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	LONG-TERM DEBT			
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
NONCURRENT ASSETS				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	OTHER LIAB. & DEF. CREDITS			
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
				51. Total Other Liab. & Def. Credits (47 thru 50)	0	0	0
PLANT, PROPERTY AND EQUIPMENT				EQUITY			
18. Telecom Plant-In-Service	2,322,450	(61,336)	2,261,114	52. Cap. Stock Outstanding & Subscribed			0
19. Property Held for Future Use			0	53. Additional Paid-in-Capital			0
20. Plant Under Construction	66,862		66,862	54. Treasury Stock			0
21. Plant Adj., Nonop Plant & Goodwill			0	55. Membership and cap. Certificates			0
22. Accumulated Depreciation (CR.)	(1,659,324)	15,114	(1,644,210)	56. Other Capital			0
23. Net Plant (18 thru 21 less 22)	729,988	(46,222)	683,766	57. Patronage Capital Credits			0
				58. Retained Earnings or Margins (B2)	(1,953,202)	0	(1,953,202)
24. TOTAL ASSETS (10+17+23)	835,962	0	835,962	59. Total Equity (52 thru 58)	(1,953,202)	-	(1,953,202)
				60. TOTAL LIABILITIES AND EQUITY (35+46+51+59)	835,962	0	835,962

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

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 2017 (A)	Part 64 Adj to NonReg 2017 (B)	Adj. Balance End of Year 2017 (C)	LIABILITIES AND STOCKHOLDERS' EQUITY	Balance End of Year 2017 (A)	Part 64 Adj to NonReg 2017 (B)	Adj. Balance End of Year 2017 (C)
CURRENT ASSETS				CURRENT LIABILITIES			
1. Cash and Equivalents	60,637		60,637	25. Accounts Payable	458,408		458,408
2. Cash-RUS Construction Fund			0	26. Notes Payable			0
3. Affiliates:				27. Advance Billings and Payments	41,624		41,624
a. Telecom, Accounts Receivable	467		467	28. Customer Deposits			0
b. Other Accounts Receivable	35,320		35,320	29. Current Mat. L/T Debt	1,372,264		1,372,264
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	5,215		5,215
c. Notes Receivable			0	34. Other Current Liabilities	653,317		653,317
5. Interest and Dividends Receivable			0	35. Total Current Liabilities (25 thru 34)	2,530,828	0	2,530,828
6. Material-Regulated			0	LONG-TERM DEBT			
7. Material-Nonregulated			0	36. Funded Debt-RUS Notes	60,117		60,117
8. Prepayments	4,991		4,991	37. Funded Debt-RTB Notes			0
9. Other Current Assets			0	38. Funded Debt-FFB Notes			0
10. Total Current Assets (1 Thru 9)	101,415	0	101,415	39. Funded Debt-Other	155,102		155,102
NONCURRENT ASSETS				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	1,768		1,768
b. Nonrural Development			0	46. Total Long-Term Debt (36 thru 45)	216,987	0	216,987
13. Nonregulated Investments (B1)	19,071	60,615	79,686	OTHER LIAB. & DEF. CREDITS			
14. Other Noncurrent Assets	1,750		1,750	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)	20,821	60,615	81,436	50. Other Jurisdictional Differences			0
				51. Total Other Liab. & Def. Credits (47 thru 50)	0	0	0
PLANT, PROPERTY AND EQUIPMENT				EQUITY			
18. Telecom Plant-In-Service	2,402,560	(90,845)	2,311,715	52. Cap. Stock Outstanding & Subscribed			0
19. Property Held for Future Use			0	53. Additional Paid-in-Capital			0
20. Plant Under Construction	87,557		87,557	54. Treasury Stock			0
21. Plant Adj., Nonop Plant & Goodwill			0	55. Membership and cap. Certificates			0
22. Accumulated Depreciation (CR.)	(1,794,208)	30,230	(1,763,978)	56. Other Capital			0
23. Net Plant (18 thru 21 less 22)	695,909	(60,615)	635,294	57. Patronage Capital Credits			0
				58. Retained Earnings or Margins (B2)	(1,929,670)	0	(1,929,670)
24. TOTAL ASSETS (10+17+23)	818,145	0	818,145	59. Total Equity (52 thru 58)	(1,929,670)	-	(1,929,670)
				60. TOTAL LIABILITIES AND EQUITY (35+46+51+59)	818,145	0	818,145

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

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 2016	Adjusted Current Year Balance 2017	LIABILITIES AND STOCKHOLDERS' EQUITY	Adjusted Prior Year Balance 2016	Adjusted Current Year Balance 2017
CURRENT ASSETS			CURRENT LIABILITIES		
1. Cash and Equivalents	50,869	60,637	25. Accounts Payable	441,677	458,408
2. Cash-RUS Construction Fund	0	0	26. Notes Payable	63,599	0
3. Affiliates:			27. Advance Billings and Payments	35,545	41,624
a. Telecom, Accounts Receivable	8	467	28. Customer Deposits	0	0
b. Other Accounts Receivable	36,493	35,320	29. Current Mat. L/T Debt	1,389,583	1,372,264
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	6,351	5,215
c. Notes Receivable	0	0	34. Other Current Liabilities	634,798	653,317
5. Interest and Dividends Receivable	0	0	35. Total Current Liabilities (25 - 34)	2,571,553	2,530,828
6. Material-Regulated	0	0	LONG-TERM DEBT		
7. Material-Nonregulated	0	0	36. Funded Debt-RUS Notes	60,117	60,117
8. Prepayments	2,367	4,991	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)	89,737	101,415	39. Funded Debt-Other	155,726	155,102
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	2,500	0	45. Other Long-Term Debt	1,768	1,768
b. Nonrural Development	0	0	46. Total Long-Term Debt (36-45)	217,611	216,987
13. Nonregulated Investments	59,959	79,686	OTHER LIAB. & DEF. CREDITS		
14. Other Noncurrent Assets	0	1,750	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)	62,459	81,436	50. Other Jurisdictional Differences	0	0
PLANT, PROPERTY AND EQUIPMENT			51. Total Other Liab. & Def. Credits (47 thru 50)	0	0
18. Telecom Plant-in-Service	2,261,114	2,311,715	EQUITY		
19. Property Held for Future Use	0	0	52. Cap. Stock Outstanding & Subscribed	0	0
20. Plant Under Construction	66,862	87,557	53. Additional Paid-in-Capital	0	0
21. Plant Adj., Nonop Plant & Goodwill	0	0	54. Treasury Stock	0	0
22. Accumulated Depreciation (CR.)	(1,644,210)	(1,763,978)	55. Membership and cap. Certificates	0	0
23. Net Plant (18 thru 21 less 22)	683,766	635,294	56. Other Capital	0	0
24. TOTAL ASSETS (10+17+23)	835,962	818,145	57. Patronage Capital Credits	0	0
			58. Retained Earnings or Margins	(1,953,202)	(1,929,670)
			59. Total Equity (51 thru 57)	(1,953,202)	(1,929,670)
			60. TOTAL LIABILITIES AND EQUITY (35+46+51+59)	835,962	818,145

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., dba WeavTel

Line #	Description	B/S Line #	Adj. Balance End of Year 2016	Adj. Balance End of Year 2017	Average Adj End of Year Balance
	Average Rate Base:				
1	Total Regulated Adjusted Telecom Plant-In-Service	18	2,261,114	2,311,715	2,286,415
2	Total Property Held for Future Use	19	0	0	0
3	Total Regulated Adjusted Accumulated Depreciation (CR)	22	(1,644,210)	(1,763,978)	(1,704,094)
4	Total Regulated Materials & Supplies	6	0	0	0
5	Deferred Income Taxes (CR)*		(13,199)	(5,148)	(9,174)
6	Total Regulated Rate Base		603,705	542,589	573,147

Footnotes:

1. Normal balance of deferred income taxes and accumulated depreciation is a credit.
- * 2. For "S Corp" companies, manual input required for Deferred Operating Income Taxes, Line 5.
3. 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., dba WeavTel

Line #	Description	Prior Year End of Yr. Balance - 2016	Current Year End of Yr. Balance - 2017	Difference	% Change
	Access Lines:				
1	Residential	31	40	9	29.0%
2	Business	22	29	7	31.8%
3	Total	53	69	16	30.2%

Note: If 2016 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., dba WeavTel

Line #	Description	Prior Year 2016 (A)	Part 64 Adj. to NonReg (B)	Prior 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	Net Operating Revenues (1 thru 6)	590,165	(1,373)	588,792
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	Total Operations Expenses (8 thru 13)	531,286	(16,689)	514,597
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	Total Operating Taxes (17+18+19)	2,666	3,394	6,060
21	Net Operating Income or Margins (15+16-20)	56,213	11,922	68,135
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 (Record as a Credit)			0
26	Total Fixed Charges (22+23+24+25)	59,530	(5,313)	54,217
27	Nonoperating Net Income	2,167		2,167
28	Extraordinary Items			0
29	Jurisdictional Differences			0
30	Nonregulated Net Income (B1)	22,200	(17,235)	4,965
31	Total Net Income or Margins (21+27+28+29+30-26)	21,050	0	21,050
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	Retained Earnings End-of-Period ((31+33+34)-(35+36+37+38))(A2)	(1,953,202)	0	(1,953,202)
40	Patronage Capital Beginning-of-Year			0
41	Transfers to Patronage Capital			0
42	Patronage Capital Credits Retired			0
43	Patronage Capital End-of-Year (40+41-42)	0	0	0
44	Annual Debt Service Payments	58,020		58,020
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)	3.9305	#DIV/0!	3.7459

Footnotes:

- (A) As reported on RUS Form 479
- (A1) S Corps provide effective tax rate from Cost study on Page 9 Income Statement 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)

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 2017 (A)	Part 64 Adj. to NonReg (B)	Current Year Adjusted 2017 (C)
1	Local Network Services Revenues	18,944		18,944
2	Network Access Services Revenues	607,661	5,844	613,505
3	Long Distance Network Services Revenues	702		702
4	Carrier Billing and Collection Revenues			0
5	Miscellaneous Revenues	21,100	(6,371)	14,729
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	(29)		(29)
7	Net Operating Revenues (1 thru 6)	648,378	(527)	647,851
8	Plant Specific Operations Expense	238,318	(3,980)	234,338
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	9,063	(3,642)	5,421
10	Depreciation Expense	134,884	(6,229)	128,655
11	Amortization Expense	750	(14)	736
12	Customer Operations Expense	20,526	(276)	20,250
13	Corporate Operations	197,170	2,308	199,478
14	Total Operations Expenses (8 thru 13)	600,711	(11,833)	588,878
15	Operating Income or Margins (7 less 14)	47,667	11,306	58,973
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	2,936	(596)	2,340
20	Total Operating Taxes (17+18+19)	2,936	(596)	2,340
21	Net Operating Income or Margins (15+16-20)	44,731	11,902	56,633
22	Interest on Funded Debt	67,020	(11,734)	55,286
23	Interest Expense - Capital Leases			0
24	Other Interest Expense	3,077	(3,077)	0
25	Allowance for Funds Used During Construction (Record as a Credit)			0
26	Total Fixed Charges (22+23+24+25)	70,097	(14,811)	55,286
27	Nonoperating Net Income		(13,000)	(13,000)
28	Extraordinary Items	63,599		63,599
29	Jurisdictional Differences			0
30	Nonregulated Net Income (B1)	(14,701)	(26,713)	(41,414)
31	Total Net Income or Margins (21+27+28+29+30-26)	23,532	(13,000)	10,532
32	Total Taxes Based on Income			
33	Retained Earning or Margins Beginning-of-Year	(1,953,202)		(1,953,202)
34	Miscellaneous Credits Year-to-Date			0
35	Dividends Declared (Common)			0
36	Dividends Declared (Preferred)			0
37	Other Debits Year-to-Date			0
38	Transfers to Patronage Capital			0
39	Retained Earnings End-of-Period ((31+33+34)-(35+36+37+38))(A2)	(1,929,670)	(13,000)	(1,942,670)
40	Patronage Capital Beginning-of-Year			0
41	Transfers to Patronage Capital			0
42	Patronage Capital Credits Retired			0
43	Patronage Capital End-of-Year (40+41-42)	0	0	0
44	Annual Debt Service Payments	58,020		58,020
45	Cash Ratio ((14+20-10-11)/7)	0.7218	11.7381	0.7129
46	Operating Accrual Ratio ((14+20+26)/7)	1.0391	51.6888	0.9979
47	TIER ((31+26)/26)	1.3357	1.8777	1.1905
48	DSCR ((31+26+10+11)/44)	3.9514	#DIV/0!	3.3645

Footnotes:

- (A) As reported on RUS Form 479
- (A1) S Corps provide effective tax rate from Cost study on Page 9, Income Statement 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)

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 2016	Adjusted Current Year 2017
1	Local Network Services Revenues	23,473	18,944
2	Network Access Services Revenues	551,901	613,505
3	Long Distance Network Services Revenues	3,937	702
4	Carrier Billing and Collection Revenues	0	0
5	Miscellaneous Revenues	10,401	14,729
6	Uncollectible Revenues (Normal Balance is debit or in brackets)	(920)	(29)
7	Net Operating Revenues (1 thru 6)	588,792	647,851
8	Plant Specific Operations Expense	232,258	234,338
9	Plant Nonspecific Operations Expense (excluding Depreciation & Amort.)	7,336	5,421
10	Depreciation Expense	142,073	128,655
11	Amortization Expense	0	736
12	Customer Operations Expense	18,423	20,250
13	Corporate Operations	114,507	199,478
14	Total Operations Expenses (8 thru 13)	514,597	588,878
15	Operating Income or Margins (7 less 14)	74,195	58,973
16	Other Operating Income and Expenses ()	0	0
17	State and Local Taxes	2,787	0
18	Federal Income Taxes (A1) - (LINE IS ZERO IF COMPANY IS S CORP)	0	0
19	Other Taxes	3,273	2,340
20	Total Operating Taxes (17+18+19)	6,060	2,340
21	Net Operating Income or Margins (15+16-20)	68,135	56,633
22	Interest on Funded Debt	51,975	55,286
23	Interest Expense - Capital Leases	0	0
24	Other Interest Expense	2,242	0
25	Allowance for Funds Used During Construction (Record as a Credit)	0	0
26	Total Fixed Charges (22+23+24+25)	54,217	55,286
27	Nonoperating Net Income	2,167	(13,000)
28	Extraordinary Items	0	63,599
29	Jurisdictional Differences	0	0
30	Nonregulated Net Income	4,965	(41,414)
31	Total Net Income or Margins (21+27+28+29+30-26)	21,050	10,532
32	Total Taxes Based on Income		
33	Retained Earning or Margins Beginning-of-Year	(1,982,239)	(1,953,202)
34	Miscellaneous Credits Year-to-Date	7,987	0
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))	(1,953,202)	(1,942,670)
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	58,020	58,020
45	Cash Ratio ((14+20-10-11)/7)	0.6430	0.7129
46	Operating Accrual Ratio ((14+20+26)/7)	0.9764	0.9979
47	TIER ((31+26)/26)	1.3883	1.1905
48	DSCR ((31+26+10+11)/44)	3.75	3.3645

Footnote	2016	2017
(A1) S Corporation Effective Tax Rate (2 decimal places):	12.34%	10.00%

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., dba WeavTel

Line #	Description	Part 32 Account	Prior Year 2016	Current Year 2017
1	End User Revenue (SLC, ARC, etc.)	5081	7,639	5,654
2	Switched Access (excluding USF):	5082		
2a	Intrastate		23,612	24,009
2b	Interstate (includes CAF)		46,220	341,738
3	Special Access:	5083		
3a	Intrastate			
3b	Interstate			15,628
4	Federal USF (ICLS/HCL/SN)	Varies	409,740	149,308
5	Federal USF (ACAM or BLS)	Varies		
6	State USF	Varies	64,690	77,168
7	Other*	Varies		
8	Total (must equal line 2 of Income Stmt.)		551,901	613,505
9	Line 2 of Income Stmt.		551,901	613,505
10	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., dba WeavTel

Description of Out-of-Period - 2017 (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., dba WeavTel

Line #	Source(A)	Net Operating Income Inputted FIT Calculation	2017	
1	Page 9, Line 21 (CY)	Adjusted Net Operating Income	56,633	
2		Out-of-Period or Pro Forma Adjustments (Net of FIT)*		
3	Page 9, Line 26 (CY)	Total Fixed Charges	55,286	(A)
4	Sum	Adj. Taxable Operating Income (Line 1 + Line 2 - Line 3)	1,347	
5		Inputted S Corp. Tax Rate(B)	10.00%	
6	Calculated	inputted FIT (Line 4* Line 5)	135	
7	Sum	Adj. Net Operating Income after FIT (Lines 1 + 2 - 6)	56,498	(B)
NonOperating Income Inputted FIT Calculation				
Line #	Source(A)	NonOperating Income Inputted FIT Calculation		
8	Page 9, Line 27 (CY)	Nonoperating net income	(13,000)	
9	Page 9, Line 30 (CY)	Nonregulated net income	(41,414)	
10	Sum	Sub-Total (Line 27+Line 30)	(54,414)	
11		Inputted S Corp. Tax Rate(B)	10.00%	
12	Calculated	FIT (Line 10 * Line 11)	(5,441)	
13	Sum	Nonop/Nonreg income after FIT (Line 10 - Line 12)	(48,973)	(C)
14	Sum	Adjusted Net Income w/inputted FIT	7,526	(B)+(C)**
Sanity Check:				
Line #	Source(A)	Sanity Check:		
15	Page 9, Line 31 (CY)	Line 31 as reported	10,532	
16		Out-of-Period or Pro Forma Adjustments*	-	
17		Total	10,532	
18		Inverse of effective tax rate (100%-Line 10 percent)	90.00%	
19	Calculated	Adjusted Net Income (Line 17*Line 18)	9,479	(D)**
Regulated Rate of Return				
Line #	Source(A)	Regulated Rate of Return		
20	Page 5, Total (PY)	Regulated rate base Year End 2016	603,705	
21	Page 5, Total (CY)	Regulated rate base Year End 2017	542,589	
22	Sum	Total	1,146,294	
23	Calculated	Simple Avg.	573,147	(E)
24	Line 7 (above)	Adj Operating Income after inputted FIT	56,498	
27	Calculated	Regulated rate of return	9.9%	(B)/(E)

Footnotes:

- * In addition to out-of-period or pro forma adjustments, if the company had any disallowed corporate operations expense, please record net of FIT on Line 2. (Line 16 will auto populate)
- ** The difference between Line 14 (B +C) and Line 19 (D) should be Total Fixed Charges (Line 3) Fixed charges are deductible for calculating FIT, but is not included in net operating income used to calculate the ROR. Net operating income mirrors Line 21 of the Income statement