

RAINIER VIEW WATER COMPANY
Schedule to Compute Benchmark and Excess revenue
 For residential customers with usage over 3,000 Cubic Feet (ft³)

Description	Source	May	June	July	August	September
<u>HISTORICAL CALCULATIONS</u>						
2002 Customers using over 3,000 ft ³	Co. Data	35	81	623	1,710	2,248
2003 Customers using over 3,000 ft ³	Co. Data	88	1,056	2,421	3,360	1,877
2004 Customers using over 3,000 ft ³	Co. Data	617	833	3,191	3,420	941
Three-Year Average Customers	($\Sigma L7-L9$)÷3	247	657	2,078	2,830	1,689
2002 Usage over 3,000 ft ³	Co. Data	426,400	461,518	1,411,100	4,190,300	4,479,100
2003 Usage over 3,000 ft ³	Co. Data	151,000	1,871,400	4,882,100	6,900,700	3,570,700
2004 Usage over 3,000 ft ³	Co. Data	990,100	1,505,500	6,950,300	7,050,900	1,564,600
Three-Year Average Usage over 3,000 ft ³	($\Sigma L7-L9$)÷3	522,500	1,279,473	4,414,500	6,047,300	3,204,800
Per Customer Three-Year Average Usage						
over 3,000 ft ³	L10÷L5	2,118	1,948	2,124	2,137	1,898
\		\$ 0.85	\$ 0.85	\$ 0.85	\$ 0.85	\$ 0.85
Benchmark Op. Rev. Per Customer	(L12÷100) * L13	\$ 18	\$ 17	\$ 18	\$ 18	\$ 16
Benchmark Op. Rev.	L5 * L14	\$ 4,441	\$ 10,876	\$ 37,523	\$ 51,402	\$ 27,241
<u>2007 YEAR CALCULATIONS</u>						
Customers Using Over 3,000 ft ³ (a)		149	979	1,482	1,248	1,167
Usage Over 3,000 ft ³ (b)		317,000	1,435,000	2,346,000	1,852,900	1,964,900
<u>2007 ACTUAL</u>						
Total Revenue for Usage > 3,000 ft ³	(L21÷100)*\$5.00	\$ 15,850	\$ 71,750	\$ 117,300	\$ 92,645	\$ 98,245
Operating Revenue	L14 * L20	\$ 2,683	\$ 16,214	\$ 26,757	\$ 22,668	\$ 18,826
Benchmark Op. Rev.	L16	\$ 4,441	\$ 10,876	\$ 37,523	\$ 51,402	\$ 27,241
Benchmark Op. Rev. Adjustment	If L27 > L26, L26 - L27	\$ (1,758)	\$ -	\$ (10,766)	\$ (28,734)	\$ (8,415)
Excess Revenue	L24 - L26 + L28	\$ 11,409	\$ 55,536	\$ 79,777	\$ 41,243	\$ 71,004
Amount to Deposit in CIAC Account					\$	\$ 258,969

RAINIER VIEW WATER COMPANY
MAY 2006 POSTING REQUIREMENT

T-Account representation of required Journal Entries
Customer Growth over benchmark

131.000.0 Cash	
(d) 15,850	11,409 (e)
<hr/>	
4,441	
<hr/>	

400.461.0 Revenue	
(b) 11,409	15,850 (a)
	- (c)
<hr/>	
11,409	15,850
	4,441
<hr/>	

138.000.0 Cash - Conservation	
(e) 11,409	
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11,409	
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252.200.0 Advance CIAC - Conservation	
(c) -	11,409 (b)
<hr/>	
	11,409
<hr/>	

Accounts Receivable	
(a) 15,850	15,850 (d)
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-	
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- (a) Recognize revenue for over 3,000 ft3
- (b) Reduce revenue by excess revenue and record CIAC
- (c) Adjustment to Floor
- (d) Recognize cash received from customers
- (e) Transfer of cash related to excess revenue and floor adjustment to separate cash account

RAINIER VIEW WATER COMPANY
 JUNE 2006 POSTING REQUIREMENT

T-Account representation of required Journal Entries

Customer Growth over benchmark

131,000.0 Cash	
(d) 71,750	55,536 (e)
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16,214	
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400,461.0 Revenue	
(b) 55,536	71,750 (a)
	- (c)
<hr/>	
55,536	71,750
	16,214
<hr/>	

138,000.0 Cash - Conservation	
(e) 55,536	
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55,536	
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252,200.0 Advance CIAC - Conservation	
(c) -	55,536 (b)
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	55,536
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Accounts Receivable	
(a) 71,750	71,750 (d)
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-	
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- (a) Recognize revenue for over 3,000 ft3
- (b) Reduce revenue by excess revenue and record CIAC
- (c) Adjustment to Floor
- (d) Recognize cash received from customers
- (e) Transfer of cash related to excess revenue and floor adjustment to separate cash account

RAINIER VIEW WATER COMPANY
 JULY 2006 POSTING REQUIREMENT

T-Account representation of required Journal Entries

Customer Growth over benchmark

131,000.0 Cash	
(d) 117,300	79,777 (e)
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37,523	
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400,461.0 Revenue	
(b) 79,777	117,300 (a)
	- (c)
<hr/>	
79,777	117,300
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	37,523
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138,000.0 Cash - Conservation	
(e) 79,777	
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79,777	
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252,200.0 Advance CIAC - Conservation	
(c) -	79,777 (b)
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	79,777
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Accounts Receivable	
(a) 117,300	117,300 (d)
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-	
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- (a) Recognize revenue for over 3,000 ft³
- (b) Reduce revenue by excess revenue and record CIAC
- (c) Adjustment to Floor
- (d) Recognize cash received from customers
- (e) Transfer of cash related to excess revenue and floor adjustment to separate cash account

RAINIER VIEW WATER COMPANY
 AUGUST 2006 POSTING REQUIREMENT

T-Account representation of required Journal Entries

Customer Growth over benchmark

131,000.0 Cash	
(d) 92,645	41,243 (e)
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51,402	
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400,461.0 Revenue	
(b) 41,243	92,645 (a)
	- (c)
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41,243	92,645
	51,402
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138,000.0 Cash - Conservation	
(e) 41,243	
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41,243	
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252,200.0 Advance CIAC - Conservation	
(c) -	41,243 (b)
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	41,243
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Accounts Receivable	
(a) 92,645	92,645 (d)
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-	
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- (a) Recognize revenue for over 3,000 ft³
- (b) Reduce revenue by excess revenue and record CIAC
- (c) Adjustment to Floor
- (d) Recognize cash received from customers
- (e) Transfer of cash related to excess revenue and floor adjustment to separate cash account

RAINIER VIEW WATER COMPANY
 SEPTEMBER 2006 POSTING REQUIREMENT

T-Account representation of required Journal Entries

Customer Growth over benchmark

131,000.0 Cash	
(d) 98,245	71,004 (e)
<hr/>	
27,241	
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400,461.0 Revenue	
(b) 71,004	98,245 (a)
	- (c)
<hr/>	
71,004	98,245
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	27,241
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138,000.0 Cash - Conservation	
(e) 71,004	
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71,004	
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252,200.0 Advance CIAC - Conservation	
(c) -	71,004 (b)
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	71,004
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Accounts Receivable	
(a) 98,245	98,245 (d)
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-	
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- (a) Recognize revenue for over 3,000 ft³
- (b) Reduce revenue by excess revenue and record CIAC
- (c) Adjustment to Floor
- (d) Recognize cash received from customers
- (e) Transfer of cash related to excess revenue and floor adjustment to separate cash account