

RAINIER VIEW WATER COMPANY  
**Schedule to Compute Benchmark and Excess revenue**  
For residential customers with usage over 3,000 Cubic Feet (ft<sup>3</sup>)

2008 ACTUAL

Description	Source	May	June	July	August	September
<b><u>HISTORICAL CALCULATIONS</u></b>						
2002 Customers using over 3,000 ft <sup>3</sup>	Co. Data	35	81	623	1,710	2,248
2003 Customers using over 3,000 ft <sup>3</sup>	Co. Data	88	1,056	2,421	3,360	1,877
2004 Customers using over 3,000 ft <sup>3</sup>	Co. Data	617	833	3,191	3,420	941
Three-Year Average Customers	(Σ L7-L9)*3	247	657	2,078	2,830	1,689
2002 Usage over 3,000 ft <sup>3</sup>	Co. Data	426,400	461,518	1,411,100	4,190,300	4,479,100
2003 Usage over 3,000 ft <sup>3</sup>	Co. Data	151,000	1,871,400	4,882,100	6,900,700	3,570,700
2004 Usage over 3,000 ft <sup>3</sup>	Co. Data	990,100	1,505,500	6,950,300	7,050,900	1,564,600
Three-Year Average Usage over 3,000 ft <sup>3</sup>	(Σ 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 <sup>3</sup>						
	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
<b><u>2008 YEAR CALCULATIONS</u></b>						
Customers Using Over 3,000 ft <sup>3</sup> (a)		107	375	1,382	1,939	762
Usage Over 3,000 ft <sup>3</sup> (b)		124,300	541,300	2,094,900	2,826,700	1,041,900
Total Revenue for Usage > 3,000 ft <sup>3</sup>	(L21+100)*\$5.00	\$ 6,215	\$ 27,065	\$ 104,745	\$ 141,335	\$ 52,095
Operating Revenue	L14 * L20	\$ 1,927	\$ 6,211	\$ 24,951	\$ 35,219	\$ 12,292
Benchmark Op. Rev.	L16	\$ 4,441	\$ 10,876	\$ 37,523	\$ 51,402	\$ 27,241
Benchmark Op. Rev. Adjustment	If L27 > L26, L26 - L27	\$ (2,515)	\$ (4,665)	\$ (12,572)	\$ (16,183)	\$ (14,949)
Excess Revenue	L24 - L26 + L28	\$ 1,774	\$ 16,189	\$ 67,222	\$ 89,933	\$ 24,854
Amount to Deposit in CIAC Account						\$ 199,972

RAINIER VIEW WATER COMPANY  
MAY 2008 POSTING REQUIREMENT

**T-Account representation of required Journal Entries**

Customer Growth over benchmark

131.000.0 Cash	
(d) 6,215	1,774 (e)
<hr/>	
4,441	
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400.461.0 Revenue	
(b) 1,774	6,215 (a)
	- (c)
<hr/>	
1,774	6,215
<hr/>	
	4,441
<hr/>	

138.000.0 Cash - Conservation	
(e) 1,774	
<hr/>	
1,774	
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252.200.0 Advance CIAC - Conservation	
(c) -	1,774 (b)
<hr/>	
	1,774
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Accounts Receivable	
(a) 6,215	6,215 (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 2008 POSTING REQUIREMENT

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

131.000.0 Cash	
(d) 27,065	16,189 (e)
<hr/>	
10,876	
<hr/>	

400.461.0 Revenue	
(b) 16,189	27,065 (a)
	- (c)
<hr/>	
16,189	27,065
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	10,876
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138.000.0 Cash - Conservation	
(e) 16,189	
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16,189	
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252.200.0 Advance CIAC - Conservation	
(c) -	16,189 (b)
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	16,189
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Accounts Receivable	
(a) 27,065	27,065 (d)
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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 2008 POSTING REQUIREMENT

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

131.000.0 Cash	
(d) 104,745	67,222 (e)
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37,523	
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400.461.0 Revenue	
(b) 67,222	104,745 (a)
	- (c)
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67,222	104,745
<hr/>	
37,523	
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138.000.0 Cash - Conservation	
(e) 67,222	
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67,222	
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252.200.0 Advance CIAC - Conservation	
(c) -	67,222 (b)
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67,222	
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Accounts Receivable	
(a) 104,745	104,745 (d)
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-	
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- (a) Recognize revenue for over 3,000 ft<sup>3</sup>
- (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 2008 POSTING REQUIREMENT

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

131.000.0 Cash	
(d) 141,335	89,933 (e)
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51,402	
<hr/>	

400.461.0 Revenue	
(b) 89,933	141,335 (a)
	- (c)
<hr/>	
89,933	141,335
<hr/>	
	51,402
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138.000.0 Cash - Conservation	
(e) 89,933	
<hr/>	
89,933	
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252.200.0 Advance CIAC - Conservation	
(c) -	89,933 (b)
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	89,933
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Accounts Receivable	
(a) 141,335	141,335 (d)
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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 2008 POSTING REQUIREMENT

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

131.000.0 Cash	
(d) 52,095	24,854 (e)
<hr/>	
27,241	
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400.461.0 Revenue	
(b) 24,854	52,095 (a)
	- (c)
<hr/>	
24,854	52,095
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	27,241
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138.000.0 Cash - Conservation	
(e) 24,854	
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24,854	
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252.200.0 Advance CIAC - Conservation	
(c) -	24,854 (b)
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	24,854
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Accounts Receivable	
(a) 52,095	52,095 (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