

**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>)

2009 ACTUAL

Description	Source	May	June	July	August	September
<b>1 HISTORICAL CALCULATIONS</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
Benchmark Op. Rev. Per Customer	(L12+100)*L13	\$ 0.85	\$ 0.85	\$ 0.85	\$ 0.85	\$ 0.85
Benchmark Op. Rev.	L5 * L14	\$ 4,441	\$ 10,876	\$ 37,523	\$ 51,402	\$ 27,241

**2009 YEAR CALCULATIONS**

Customers Using Over 3,000 ft <sup>3</sup> (a)	96	919	1,992	3,295	675	
Usage Over 3,000 ft <sup>3</sup> (b)	170,900	1,234,700	2,782,200	5,161,800	901,000	
<b>2009 ACTUAL</b>						
Total Revenue for Usage > 3,000 ft <sup>3</sup>	(L21+100)*\$5.00	\$ 8,545	\$ 61,735	\$ 139,110	\$ 258,090	\$ 45,050
Operating Revenue	L14 * L20	\$ 1,728	\$ 15,220	\$ 35,965	\$ 59,848	\$ 10,889
Benchmark Op. Rev.	L16	\$ 4,441	\$ 10,876	\$ 37,523	\$ 51,402	\$ 27,241
Benchmark Op. Rev. Adjustment	If L27 > L26, L26 - L27	\$ (2,713)	\$ -	\$ (1,559)	\$ -	\$ (16,352)
Excess Revenue	L24 - L26 + L28	\$ 4,104	\$ 46,515	\$ 101,587	\$ 198,242	\$ 17,809
Amount to Deposit in CIAC Account						\$ 368,257

RAINIER VIEW WATER COMPANY  
MAY 2009 POSTING REQUIREMENT

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

Customer Growth over benchmark

131.000.0 Cash	
(d) 8,545	4,104 (e)
<hr/>	
4,441	
<hr/>	

400.461.0 Revenue	
(b) 4,104	8,545 (a)
	- (c)
<hr/>	
4,104	8,545
<hr/>	
	4,441
<hr/>	

138.000.0 Cash - Conservation	
(e) 4,104	
<hr/>	
4,104	
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252.200.0 Advance CIAC - Conservation	
(c) -	4,104 (b)
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	4,104
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Accounts Receivable	
(a) 8,545	8,545 (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 2009 POSTING REQUIREMENT

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

131.000.0 Cash	
(d) 61,735	46,515 (e)
<hr/>	
15,220	
<hr/>	

400.461.0 Revenue	
(b) 46,515	61,735 (a)
	- (c)
<hr/>	
46,515	61,735
<hr/>	
	15,220
<hr/>	

138.000.0 Cash - Conservation	
(e) 46,515	
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46,515	
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252.200.0 Advance CIAC - Conservation	
(c) -	46,515 (b)
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	46,515
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Accounts Receivable	
(a) 61,735	61,735 (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 2009 POSTING REQUIREMENT

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

Customer Growth over benchmark

131.000.0 Cash	
(d) 139,110	101,587 (e)
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37,523	
<hr/>	

400.461.0 Revenue	
(b) 101,587	139,110 (a)
	- (c)
<hr/>	
101,587	139,110
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	37,523
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138.000.0 Cash - Conservation	
(e) 101,587	
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101,587	
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252.200.0 Advance CIAC - Conservation	
(c) -	101,587 (b)
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	101,587
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Accounts Receivable	
(a) 139,110	139,110 (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 2009 POSTING REQUIREMENT

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

Customer Growth over benchmark

131.000.0 Cash	
(d) 258,090	198,242 (e)
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59,848	
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400.461.0 Revenue	
(b) 198,242	258,090 (a)
	- (c)
<hr/>	
198,242	258,090
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	59,848
<hr/>	

138.000.0 Cash - Conservation	
(e) 198,242	
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198,242	
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252.200.0 Advance CIAC - Conservation	
(c) -	198,242 (b)
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	198,242
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Accounts Receivable	
(a) 258,090	258,090 (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 2009 POSTING REQUIREMENT

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

131.000.0 Cash	
(d) 45,050	17,809 (e)
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27,241	
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400.461.0 Revenue	
(b) 17,809	45,050 (a)
	- (c)
<hr/>	
17,809	45,050
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	27,241
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138.000.0 Cash - Conservation	
(e) 17,809	
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17,809	
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252.200.0 Advance CIAC - Conservation	
(c) -	17,809 (b)
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	17,809
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Accounts Receivable	
(a) 45,050	45,050 (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