

Schedule 3 - One-Time and Previous Period True Up Adjustment								
One Time Adjustment for CWIP Balancing Account EOY 2011					One Time Adjustment for Revised 2012 True Up TRR			
<u>Month</u>	<u>Year</u>	<u>Previous Period Adjustment</u>	<u>Monthly Interest Rate</u>	<u>Adjustment Excess (-) or Shortfall (+) with Interest</u>	<u>Monthly True Up TRR Adjustment</u>	<u>Cumulative Excess (-) or Shortfall (+) in Revenue wo Interest for Current Month</u>	<u>Interest for Current Month</u>	<u>Cumulative Excess (-) or Shortfall (+) in Revenue with Interest</u>
January	2012	-\$340,270	0.27%	-\$341,189	\$519,422	\$519,422	\$701	\$520,124
February	2012	\$0	0.27%	-\$342,110	\$519,422	\$1,039,546	\$2,106	\$1,041,652
March	2012	\$0	0.27%	-\$343,034	\$519,422	\$1,561,074	\$3,514	\$1,564,588
April	2012	\$0	0.27%	-\$343,960	\$519,422	\$2,084,010	\$4,926	\$2,088,936
May	2012	\$0	0.27%	-\$344,889	\$519,422	\$2,608,358	\$6,341	\$2,614,700
June	2012	\$0	0.27%	-\$345,820	\$519,422	\$3,134,122	\$7,761	\$3,141,883
July	2012	\$0	0.27%	-\$346,753	\$519,422	\$3,661,305	\$9,184	\$3,670,490
August	2012	\$0	0.27%	-\$347,690	\$519,422	\$4,189,912	\$10,612	\$4,200,524
September	2012	\$0	0.27%	-\$348,628	\$519,422	\$4,719,946	\$12,043	\$4,731,989
October	2012	\$0	0.27%	-\$349,570	\$519,422	\$5,251,411	\$13,478	\$5,264,889
November	2012	\$0	0.27%	-\$350,514	\$519,422	\$5,784,311	\$14,916	\$5,799,227
December	2012	\$0	0.27%	-\$351,460	\$519,422	\$6,318,650	\$16,359	\$6,335,009
Total One-Time Adj:				-\$351,460		Total One-Time Adj:		\$6,335,009
Total One-Time Adjustment for 2012:						\$5,983,549		

One Time Adjustment for CWIP Balance Account EOY 2011		
Description	Amount	Source
CWIP Dec 2011 Balance in TO8	(8,656,608)	TO8 Filing, Vol 3: WP-Schedule 3-CWIPBA Balance Page 2 of 14
Revised CWIP Dec 2011 Balance	(8,996,878)	WP-Schedule 3-CWIPBA Balance Page 1 of 1
Variance*	340,270	

* Variance Includes Adjustments for:

- (1) Adjustment for SWPPP costs re-classification from plant to expense.
- (2) Work Order Adjustment correcting for various incentive adjustments.

One Time Adjustment for Revised 2012 True Up TRR		
Description	Amount	Source
Filed True Up TRR	620,191,084	TO8 Filing, Vol 1: Schedule 4, line 45
TO8 Revised True Up TRR	626,424,153	Revise TO8 - 2012 True Up TRR: Schedule 4, Line 45
Variance*	6,233,069	

* Variance Includes Adjustments for:

- (1) Treatment of Whirlwind Substation in the 2012 Plant Study.
- (2) Corrections to various Plant Study component classifications.
- (3) Reclassification of Post-Construction Storm Water Pollution Prevention Plan Costs.
- (4) Workorder Adjustment to Incentive Plant.