**Revenue Impact of Decoupling and the K-Factor**

**(Electric)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Schedule Classes** | **Deferral Amortization** | **K-factor**  | **Combined Impact** | **Percent Change** |
| Residential  | $22,267,452 | $10,257,560 | $32,525,012 | 2.85% |
| Non-residential  | 7,265,195 | 8,193,284 | 15,458,480 | 2.27% |
| Schedule 12 & 26 | 1,456,126 | 1,268,239 | 2,724,365 | 1.66% |
| Schedule 10 & 31 | 126,783 | 2,916,009 | 3,042,792 | 3.00% |
| **Total** | **$31,115,557** | **$22,635,092** | **$53,750,649** | **2.58%** |

**Revenue Impact of Decoupling and the K-Factor**

**(Natural Gas)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Schedule Classes** | **K-factor Impact** | **Deferral Amortization** | **Revenue Change** | **Percent Change** |
| Residential schedules | $1,985,137 | $18,132,151 | $20,117,288 | 2.90% |
| Non-residential schedules | (2,981,238) | 4,921,546 | 1,940,308 | 0.65% |
| Schedules 85 & 85T | \* | (27,957) | (27,957) | (0.14%) |
| Schedules 87 & 87T | \* | (16,459) | (16,459) | (0.09%) |
| **Total** | **($996,101)** | **$23,009,281** | **$22,013,180** | **2.13%** |

\*Schedules 85, 85T, 87, and 87T were removed from the non-residential schedule calculation in 2014, therefore, there is no K-factor increase relative to a previous year.