

### 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%
<b>Total</b>	<b>\$31,115,557</b>	<b>\$22,635,092</b>	<b>\$53,750,649</b>	<b>2.58%</b>

### 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%)
<b>Total</b>	<b>(\$996,101)</b>	<b>\$23,009,281</b>	<b>\$22,013,180</b>	<b>2.13%</b>

\*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.