

TABLE A28

**Gas Transmission and Distribution Expenses**

(TREND 131)

(1992=1.000)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>TRANSMISSION EXPENSES</b>												
Total Operation and Maintenance: JGTOMMS	1.740	1.756	1.781	1.811	1.849	1.890	1.931	1.972	2.014	2.055	2.097	2.139
%	2.2	0.9	1.4	1.7	2.1	2.2	2.1	2.1	2.1	2.1	2.0	2.0
Operation: JGTOMS	1.769	1.782	1.804	1.832	1.874	1.919	1.964	2.009	2.055	2.101	2.147	2.194
%	2.0	0.7	1.2	1.5	2.3	2.4	2.3	2.3	2.3	2.2	2.2	2.2
Supervision and Eng. 850: JS&EMS	1.740	1.751	1.779	1.819	1.866	1.912	1.957	2.003	2.048	2.094	2.140	2.187
%	2.0	0.6	1.6	2.3	2.6	2.5	2.3	2.4	2.3	2.2	2.2	2.2
System Control and Load Dispatching 851: JGT851MS	1.692	1.723	1.757	1.792	1.835	1.881	1.929	1.977	2.027	2.077	2.129	2.183
%	2.6	1.8	2.0	2.0	2.4	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Communication Expenses 852: JGT852MS	1.683	1.679	1.662	1.664	1.692	1.728	1.762	1.798	1.834	1.870	1.907	1.945
%	3.1	-0.3	-1.0	0.1	1.7	2.1	2.0	2.0	2.0	2.0	2.0	2.0
Compressor Stations 853: JGT853MS	1.990	1.974	1.966	1.981	2.034	2.086	2.138	2.192	2.245	2.299	2.352	2.407
%	2.3	-0.8	-0.4	0.8	2.7	2.5	2.5	2.5	2.4	2.4	2.3	2.3
Gas For Comp. Stations 854*: JGT854MS	1.468	2.003	2.655	2.537	2.169	2.200	2.334	2.428	2.511	2.596	2.743	2.851
%	-31.0	36.4	32.6	-4.4	-14.5	1.5	6.1	4.0	3.4	3.4	5.7	3.9
Other Fuel and Power for Compressor Stations 855*: JGT855MS	2.930	2.861	2.765	2.702	2.791	2.873	2.967	3.057	3.132	3.208	3.283	3.357
%	2.6	-2.3	-3.4	-2.3	3.3	2.9	3.3	3.0	2.4	2.4	2.3	2.3
Mains 856: JGT856MS	1.661	1.724	1.785	1.809	1.822	1.857	1.898	1.938	1.979	2.021	2.067	2.112
%	0.5	3.8	3.6	1.3	0.7	1.9	2.2	2.1	2.1	2.1	2.3	2.2
Mea. and Reg. Stations 857: JGT857MS	1.850	1.868	1.877	1.898	1.939	1.989	2.038	2.089	2.142	2.196	2.250	2.307
%	3.5	0.9	0.5	1.1	2.2	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Other Expenses 859: JGT859MS	1.452	1.463	1.482	1.504	1.523	1.540	1.558	1.577	1.596	1.613	1.631	1.649
%	1.3	0.7	1.3	1.4	1.3	1.2	1.1	1.2	1.2	1.1	1.1	1.1
Rents 860: JRENT	1.304	1.342	1.422	1.474	1.565	1.655	1.701	1.736	1.770	1.805	1.841	1.879
%	1.3	2.9	6.0	3.7	6.2	5.7	2.8	2.0	2.0	2.0	2.0	2.0
Maintenance: JGTMMMS	1.665	1.688	1.721	1.757	1.786	1.816	1.845	1.876	1.907	1.938	1.967	1.997
%	3.0	1.4	1.9	2.1	1.6	1.7	1.6	1.7	1.7	1.6	1.5	1.5
Supervision and Eng. 861: JS&EMS	1.740	1.751	1.779	1.819	1.866	1.912	1.957	2.003	2.048	2.094	2.140	2.187
%	2.0	0.6	1.6	2.3	2.6	2.5	2.3	2.4	2.3	2.2	2.2	2.2
Structures 862: JGT862MS	1.727	1.773	1.829	1.878	1.908	1.936	1.957	1.977	2.001	2.027	2.049	2.072
%	2.6	2.7	3.2	2.7	1.6	1.5	1.1	1.0	1.2	1.3	1.1	1.2
Mains 863: JGT863MS	1.915	1.957	2.024	2.077	2.117	2.163	2.213	2.264	2.313	2.358	2.400	2.442
%	5.3	2.2	3.4	2.7	1.9	2.2	2.3	2.2	2.2	1.9	1.8	1.8
Comp. Sta. Equip 864: JGT864MS	1.589	1.606	1.627	1.657	1.681	1.705	1.727	1.751	1.776	1.801	1.826	1.851
%	2.4	1.1	1.3	1.9	1.4	1.4	1.3	1.4	1.4	1.4	1.4	1.4
Mea. and Reg. Sta. Equip. 865: JGT865MS	1.823	1.844	1.875	1.917	1.955	1.993	2.031	2.072	2.111	2.147	2.182	2.217
%	2.5	1.2	1.7	2.2	2.0	1.9	1.9	2.0	1.9	1.7	1.6	1.6
Communication Equip. 866: JGT866MS	0.872	0.862	0.856	0.848	0.839	0.832	0.826	0.821	0.815	0.810	0.805	0.801
%	-0.7	-1.1	-0.7	-0.9	-1.1	-0.9	-0.7	-0.6	-0.7	-0.7	-0.6	-0.5
Other Equip. 867: JGT867MS	1.452	1.463	1.482	1.504	1.523	1.540	1.558	1.577	1.596	1.613	1.631	1.649
%	1.3	0.7	1.3	1.4	1.3	1.2	1.1	1.2	1.2	1.1	1.1	1.1
<b>DISTRIBUTION EXPENSES</b>												
<b>Operation</b>												
Supervision and Eng. 870: JS&EMS	1.740	1.751	1.779	1.819	1.866	1.912	1.957	2.003	2.048	2.094	2.140	2.187
%	2.0	0.6	1.6	2.3	2.6	2.5	2.3	2.4	2.3	2.2	2.2	2.2
Load Dispatching 871: JGD871MS	1.692	1.723	1.757	1.792	1.835	1.881	1.929	1.977	2.027	2.077	2.129	2.183
%	2.6	1.8	2.0	2.0	2.4	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Compressor Stations 872: JGD872MS	1.990	1.974	1.966	1.981	2.034	2.086	2.138	2.192	2.245	2.299	2.352	2.407
%	2.3	-0.8	-0.4	0.8	2.7	2.5	2.5	2.5	2.4	2.4	2.3	2.3
Comp. Sta. Fuel and Power 873*: JGD873MS	2.565	2.647	2.738	2.661	2.636	2.705	2.809	2.900	2.977	3.056	3.148	3.231
%	-4.1	3.2	3.4	-2.8	-1.0	2.6	3.9	3.2	2.6	2.6	3.0	2.6
Mains 874: JGD874MS	1.625	1.687	1.746	1.767	1.778	1.811	1.850	1.888	1.927	1.966	2.009	2.051
%	0.4	3.8	3.5	1.2	0.6	1.9	2.1	2.0	2.1	2.0	2.2	2.1
Mea. and Reg. Stations 875-77: JGD875&6&7MS	1.777	1.795	1.803	1.823	1.861	1.906	1.951	1.997	2.045	2.094	2.143	2.194
%	3.4	1.0	0.5	1.1	2.1	2.4	2.4	2.4	2.4	2.4	2.4	2.4
Meter and House Regulators 878: JGD878MS	1.690	1.713	1.729	1.755	1.791	1.833	1.876	1.918	1.961	2.005	2.050	2.095
%	3.3	1.4	0.9	1.5	2.1	2.3	2.3	2.3	2.3	2.2	2.2	2.2
Cus. Installations 879: JGD879MS	1.663	1.675	1.688	1.710	1.747	1.786	1.825	1.864	1.904	1.944	1.986	2.029
%	2.8	0.7	0.8	1.3	2.1	2.3	2.2	2.1	2.1	2.1	2.1	2.2
Other Expenses 880: JGD880MS	1.610	1.625	1.649	1.675	1.702	1.729	1.756	1.784	1.812	1.840	1.868	1.898
%	1.9	1.0	1.5	1.6	1.6	1.6	1.6	1.6	1.6	1.5	1.6	1.6
Rents 881: JRENT	1.304	1.342	1.422	1.474	1.565	1.655	1.701	1.736	1.770	1.805	1.841	1.879
%	1.3	2.9	6.0	3.7	6.2	5.7	2.8	2.0	2.0	2.0	2.0	2.0

Table A28

**Gas Transmission and Distribution Expenses**

(TREND 131)

(1992=1.000)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Maintenance												
Supervision and Eng. 885: JS&EMS	1.740	1.751	1.779	1.819	1.866	1.912	1.957	2.003	2.048	2.094	2.140	2.187
%	2.0	0.6	1.6	2.3	2.6	2.5	2.3	2.4	2.3	2.2	2.2	2.2
Structures 886: JGD886MS	1.727	1.773	1.829	1.878	1.908	1.936	1.957	1.977	2.001	2.027	2.049	2.072
%	2.6	2.7	3.2	2.7	1.6	1.5	1.1	1.0	1.2	1.3	1.1	1.2
Mains 887: JGD887MS	2.077	2.089	2.099	2.136	2.182	2.229	2.268	2.305	2.343	2.382	2.417	2.453
%	3.4	0.6	0.5	1.8	2.2	2.1	1.7	1.7	1.6	1.6	1.5	1.5
Comp. Sta. Equip 888: JGD888MS	1.589	1.606	1.627	1.657	1.681	1.705	1.727	1.751	1.776	1.801	1.826	1.851
%	2.4	1.1	1.3	1.9	1.4	1.4	1.3	1.4	1.4	1.4	1.4	1.4
Mea. and Reg. Sta. Equip 889-91: JGD889&90&91MS	1.794	1.827	1.857	1.898	1.933	1.969	2.006	2.044	2.080	2.112	2.145	2.177
%	3.1	1.8	1.6	2.2	1.9	1.8	1.9	1.9	1.7	1.6	1.5	1.5
Services 892: JGD892MS	2.373	2.374	2.376	2.415	2.478	2.541	2.591	2.637	2.679	2.719	2.757	2.798
%	3.9	0.0	0.1	1.6	2.6	2.6	2.0	1.8	1.6	1.5	1.4	1.5
Meter and House Regulators 893: JGD893MS	1.646	1.700	1.745	1.758	1.780	1.817	1.859	1.902	1.940	1.976	2.011	2.042
%	5.5	3.3	2.7	0.7	1.3	2.1	2.3	2.3	2.0	1.9	1.8	1.5
Other Equip 894: JGD894MS	1.447	1.478	1.490	1.510	1.532	1.560	1.594	1.623	1.651	1.678	1.705	1.732
%	3.1	2.1	0.8	1.3	1.5	1.8	2.2	1.9	1.7	1.6	1.6	1.6

\* These accounts are given no weight in forming the total operation and total operation and maintenance cost indexes

TABLE A29

**Customer Accounts; Customer Service and Information; Sales; and Administrative and General Expenses**

(TREND 131)

(1992=1.000)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>CUSTOMER ACCOUNTS</b>												
Operation: JGCAOMS	1.560	1.575	1.600	1.622	1.654	1.686	1.718	1.750	1.782	1.814	1.846	1.880
%	2.5	1.0	1.5	1.4	1.9	2.0	1.9	1.8	1.8	1.8	1.8	1.8
Supervision and Eng. 901: JS&EMS	1.740	1.751	1.779	1.819	1.866	1.912	1.957	2.003	2.048	2.094	2.140	2.187
%	2.0	0.6	1.6	2.3	2.6	2.5	2.3	2.4	2.3	2.2	2.2	2.2
Meter Reading Exp. 902: JGCA902MS	1.421	1.430	1.440	1.451	1.469	1.489	1.510	1.530	1.552	1.573	1.595	1.617
%	2.3	0.6	0.7	0.8	1.3	1.4	1.4	1.4	1.4	1.4	1.4	1.4
Cus. Records and Collections 903: JGCA903MS	1.607	1.626	1.655	1.680	1.716	1.753	1.789	1.824	1.860	1.896	1.933	1.970
%	2.7	1.2	1.8	1.5	2.1	2.2	2.0	2.0	2.0	1.9	1.9	1.9
Miscellaneous 905: JGCA905MS	1.392	1.397	1.422	1.448	1.468	1.486	1.504	1.518	1.534	1.551	1.567	1.584
%	1.0	0.4	1.7	1.8	1.4	1.3	1.2	1.0	1.0	1.1	1.1	1.1
<b>CUSTOMER SERVICE and INFORMATION</b>												
Operation: JGCSIOMS	1.605	1.619	1.643	1.671	1.700	1.728	1.758	1.786	1.816	1.845	1.875	1.906
%	2.1	0.9	1.5	1.7	1.7	1.7	1.7	1.6	1.6	1.6	1.6	1.6
Supervision 907: JS&EMS	1.740	1.751	1.779	1.819	1.866	1.912	1.957	2.003	2.048	2.094	2.140	2.187
%	2.0	0.6	1.6	2.3	2.6	2.5	2.3	2.4	2.3	2.2	2.2	2.2
Customer Assitsance 908: JGCSI908MS	1.662	1.673	1.690	1.714	1.744	1.773	1.805	1.837	1.869	1.901	1.934	1.968
%	2.3	0.6	1.0	1.4	1.8	1.7	1.8	1.8	1.8	1.7	1.7	1.7
Info. and Instruc. Advertising 909: JGCSI909MS	1.601	1.623	1.657	1.691	1.720	1.749	1.777	1.803	1.830	1.858	1.886	1.915
%	2.0	1.4	2.1	2.0	1.7	1.7	1.6	1.5	1.5	1.5	1.5	1.5
Miscellaneous 910: JGCSI910MS	1.470	1.486	1.511	1.537	1.559	1.581	1.603	1.624	1.645	1.667	1.690	1.712
%	1.7	1.1	1.7	1.7	1.4	1.4	1.4	1.3	1.3	1.3	1.3	1.4
<b>SALES</b>												
Operation: JGSALOMS	1.764	1.780	1.810	1.848	1.889	1.927	1.968	2.011	2.054	2.098	2.142	2.187
%	2.4	0.9	1.7	2.1	2.2	2.1	2.1	2.2	2.2	2.1	2.1	2.1
Supervision 911: JS&EMS	1.740	1.751	1.779	1.819	1.866	1.912	1.957	2.003	2.048	2.094	2.140	2.187
%	2.0	0.6	1.6	2.3	2.6	2.5	2.3	2.4	2.3	2.2	2.2	2.2
Demonstr. and Selling 912: JGSAL912MS	1.824	1.839	1.868	1.908	1.951	1.991	2.034	2.081	2.128	2.176	2.224	2.273
%	2.7	0.8	1.6	2.2	2.2	2.1	2.2	2.3	2.3	2.3	2.2	2.2
Advertising 913: JGSAL913MS	1.671	1.699	1.734	1.770	1.806	1.843	1.881	1.917	1.954	1.991	2.029	2.068
%	1.9	1.7	2.1	2.1	2.0	2.1	2.0	1.9	1.9	1.9	1.9	1.9
Miscellaneous 916: JGSAL916MS	1.470	1.486	1.511	1.537	1.559	1.581	1.603	1.624	1.645	1.667	1.690	1.712
%	1.7	1.1	1.7	1.7	1.4	1.4	1.4	1.3	1.3	1.3	1.3	1.4
<b>ADMINISTRATIVE and GENERAL</b>												
Total Operation and Maintenance: JGADGOMMS	1.801	1.837	1.885	1.939	1.995	2.052	2.108	2.164	2.221	2.278	2.335	2.394
%	2.3	2.0	2.6	2.8	2.9	2.9	2.7	2.7	2.6	2.6	2.5	2.5
Operation: JGADGOMS	1.804	1.841	1.889	1.943	2.000	2.057	2.113	2.170	2.227	2.284	2.342	2.401
%	2.3	2.0	2.6	2.9	2.9	2.9	2.7	2.7	2.6	2.6	2.5	2.5
Office Supplies 921: JGADG921MS	1.592	1.608	1.637	1.672	1.707	1.740	1.774	1.808	1.843	1.877	1.912	1.948
%	2.1	1.0	1.8	2.1	2.1	2.0	1.9	1.9	1.9	1.9	1.9	1.9
Outside Services 923: JGADG923MS	1.811	1.849	1.891	1.938	1.991	2.045	2.100	2.155	2.209	2.262	2.316	2.372
%	1.7	2.1	2.2	2.5	2.7	2.7	2.6	2.5	2.4	2.4	2.4	2.4
Property Insurance 924: JGADG924MS	2.221	2.251	2.301	2.363	2.432	2.499	2.568	2.639	2.713	2.789	2.867	2.947
%	1.8	1.4	2.2	2.7	2.9	2.8	2.8	2.8	2.8	2.8	2.8	2.8
Injuries and Damages 925: JGADG925MS	2.080	2.124	2.182	2.249	2.320	2.392	2.464	2.538	2.613	2.689	2.766	2.846
%	2.5	2.1	2.7	3.1	3.1	3.1	3.0	3.0	3.0	2.9	2.9	2.9
Pensions and Benefits 926: JGADG926MS	2.309	2.381	2.461	2.552	2.642	2.734	2.830	2.929	3.030	3.131	3.234	3.339
%	3.5	3.1	3.4	3.7	3.5	3.5	3.5	3.5	3.4	3.3	3.3	3.2
Franchise Fees 927: JGADG927MS	2.430	2.517	2.609	2.706	2.810	2.922	3.037	3.151	3.265	3.382	3.505	3.634
%	2.7	3.6	3.6	3.7	3.8	4.0	3.9	3.8	3.6	3.6	3.6	3.7
Regulatory Commission Exp. 928: JGADG928MS	1.692	1.703	1.733	1.773	1.815	1.856	1.896	1.935	1.975	2.015	2.055	2.096
%	1.8	0.6	1.8	2.3	2.4	2.3	2.1	2.1	2.0	2.0	2.0	2.0
General Advertising 930.1: JGADG9301MS	1.678	1.707	1.743	1.781	1.819	1.857	1.895	1.931	1.968	2.006	2.043	2.083
%	1.9	1.7	2.1	2.2	2.1	2.1	2.0	1.9	1.9	1.9	1.9	1.9
Miscellaneous 930.2: JGADG9302MS	1.608	1.626	1.657	1.694	1.730	1.764	1.798	1.833	1.868	1.903	1.938	1.975
%	1.8	1.1	1.9	2.3	2.1	2.0	1.9	1.9	1.9	1.9	1.9	1.9
Rents 931: JRENT931	0.895	0.920	0.974	1.010	1.071	1.131	1.162	1.186	1.208	1.232	1.257	1.282
%	1.3	2.9	5.9	3.6	6.1	5.6	2.8	2.0	1.9	2.0	2.0	2.0
<b>Maintenance</b>												
General Plant 935: JGADG935MS	1.294	1.305	1.321	1.336	1.348	1.362	1.375	1.389	1.403	1.418	1.434	1.450
%	1.3	0.8	1.2	1.1	0.9	1.0	1.0	1.0	1.0	1.1	1.1	1.1