

Line	A	B	C	D	E	F	G	H	I	J
1			Historical 2024		Projected 2025			Projected 2026		
2	Labor and Non-Labor Summary		Labor	Non-Labor	Labor with 9.4% Change 1/	Non-Labor 2/	Non-Labor S&P Inflation	Labor with 3.7% Change 1/	Non-Labor 2/	Non-Labor S&P Inflation
3	810000	Gas Used for Compr Station Fuel - Credit	-	(1,735.53)	-	(1,914)	10.30%	-	(2,175)	13.60%
4	812000	Gas Used for Other Util Operations - Credit	-	(409,651.12)	-	(451,845)	10.30%	-	(513,296)	13.60%
5	840000	Operation Supervision and Engineering	56,276.58	4,602.20	61,556	4,736	2.90%	63,847	4,868	2.80%
6	841000	Operation Labor and Expenses	1,173,032.02	282,084.57	1,283,083	286,316	1.50%	1,330,839	290,324	1.40%
7	843200	Maintenance of Structures and Improvements	44,366.01	71,223.40	48,528	69,372	-2.60%	50,335	69,302	-0.10%
8	870	Operation Supervision and Engineering	3,818,049.83	1,267,179.14	4,176,251	1,303,927	2.90%	4,331,688	1,340,437	2.80%
9	871	Distribution Load Dispatching	1,389,565.76	457,187.30	1,519,932	465,874	1.90%	1,576,503	467,271	0.30%
10	873	Compressor Station Fuel and Power	-	-	-	-	0.00%	-	-	0.00%
11	874	Mains and Service Expenses	5,181,667.61	16,316,980.00	5,667,801	16,822,806	3.10%	5,878,752	17,344,313	3.10%
12	875	Measuring and Regulating Station Expenses	1,747,422.82	1,886,727.52	1,911,362	1,911,255	1.30%	1,982,502	1,920,811	0.50%
13	878	Meter and House Regulator Expenses	2,424,526.20	695,180.37	2,651,990	704,913	1.40%	2,750,695	711,257	0.90%
14	879	Customer Installations Expenses	2,169,613.39	332,775.92	2,373,162	338,766	1.80%	2,461,489	344,186	1.60%
15	880	Other Expenses	10,482,491.57	15,343,370.66	11,465,937	15,849,702	3.30%	11,892,690	16,103,297	1.60%
16	881	Rents	20,049.42	163,119.10	21,930	165,403	1.40%	22,747	168,215	1.70%
17	885	Maintenance Supervision and Engineering	-	-	-	-	0.00%	-	-	0.00%
18	887	Maintenance of Mains	827,431.14	13,163,864.36	905,059	12,966,406	-1.50%	938,745	13,005,306	0.30%
19	888	Maintenance of Compressor Station Equip.	-	463,793.26	-	471,214	1.60%	-	478,753	1.60%
20	889	Maintenance of Meas. & Reg. Station Equip.	422,998.61	120,170.99	462,683	121,373	1.00%	479,904	122,465	0.90%
21	892	Maintenance of Services	1,044,368.39	237,888.00	1,142,349	234,558	-1.40%	1,184,866	235,496	0.40%
22	893	Maintenance of Meters and House Regulators	777,675.41	379,990.94	850,635	381,511	0.40%	882,295	383,800	0.60%
23	901	Supervision	745,625.17	72,233.37	815,578	74,328	2.90%	845,933	76,409	2.80%
24	902	Meter Reading Expense	1,169,111.46	362,779.84	1,278,795	370,035	2.00%	1,326,391	367,815	-0.60%
25	903001	Customer Records Expense	9,303,048.27	5,705,271.91	10,175,841	5,865,020	2.80%	10,554,577	5,935,400	1.20%
26	903002	Collection Expense	278,342.65	709,580.75	304,456	729,449	2.80%	315,788	738,202	1.20%
27	904	Uncollectible Accounts	-	6,218,627.97	-	6,218,628	0.00%	-	6,218,628	0.00%
28	907	Supervision	326,366.25	373,234.08	356,985	384,058	2.90%	370,272	394,811	2.80%
29	908	Customer Assistance Expense	1,943,746.78	21,916,786.52	2,126,105	22,245,538	1.50%	2,205,237	22,379,012	0.60%
30	909	Info and Instructional Advertising Expense	-	474,072.99	-	481,658	1.60%	-	465,763	-3.30%
31	920	Admin & General Salaries	12,340,405.13	21,234.42	13,498,156	23,227	9.38%	14,000,547	24,091	3.72%
32	921	Office Supplies & Expenses	4,204.16	3,705,026.17	4,599	3,793,947	2.40%	4,770	3,812,917	0.50%
33	922	Administrative Expense Transferred	-	(18,576,524.95)	-	(18,576,525)	0.00%	-	(18,576,525)	0.00%
34	923	Outside Services	18,603,859.42	13,074,136.72	20,349,235	13,113,359	0.30%	21,106,617	13,296,946	1.40%
35	924	Property Insurance	-	945,881.79	-	978,988	3.50%	-	999,546	2.10%
36	925	Injuries and Damages	-	4,504,286.15	-	4,639,415	3.00%	-	4,760,040	2.60%
37	926	Pensions and Benefits	7,147,822.13	597,536.03	7,818,416	619,047	3.60%	8,109,411	641,952	3.70%
38	928	Regulatory Commission Expense	-	-	-	-	0.00%	-	-	0.00%
39	930-2	Miscellaneous General Expenses	255,099.59	2,455,652.66	279,033	2,507,221	2.10%	289,418	2,499,700	-0.30%
40	931	Rents	-	3,395.08	-	3,405	0.30%	-	3,507	3.00%
41	932	Maintenance of General Plant	811,773.73	1,193,410.02	887,933	1,210,118	1.40%	920,981	1,227,059	1.40%
42	Total		84,508,940	94,531,373	92,437,394	96,325,287		95,877,836	97,739,907	
43	Combined Labor and Non-Labor Total		179,040,312		188,762,681			193,617,743		

1/ Projected percentage change to labor expense is based on Company's budget for 2025 and 2026. See EGU Exhibit 4.06.

2/ Projected percentage change to non-labor expense is based on S&P Global PowerPlanner report inflation factors for 2025 and 2026.