

UGI UTILITIES, INC. – ELECTRIC DIVISION

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to

Section 53.51 et seq of the Commission’s Regulations

**UGI ELECTRIC EXHIBIT D
(Fully Projected Future)**

**ALLOCATED COST OF SERVICE STUDY
AS OF SEPTEMBER 30, 2024**

**Witness: John D. Taylor
Prepared by: Atrium Economics**

**UGI UTILITIES, INC. – ELECTRIC DIVISION
PA P.U.C. NO. 6, SUPPLEMENT NO. 51
PA P.U.C. NO. 2S, SUPPLEMENT NO. 7**

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BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2022-3037368

UGI UTILITIES, INC. – ELECTRIC DIVISION

EXHIBIT D

COST OF SERVICE ALLOCATION STUDY
FULLY PROJECTED FUTURE TEST YEAR
ENDED SEPTEMBER 30, 2024

Witness: John D. Taylor



ATRIUM ECONOMICS
CENTERED ON ENERGY

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I. INTRODUCTION

The purpose of this document is to discuss the development and results of the Cost of Service Study (“COSS”) model and related schedules prepared for UGI Utilities, Inc. (“UGI” or the “Company”) based on the Fully Projected Future Test Year ended September 30, 2024 (“FPFTY”).

The document is organized into three sections. The first section discusses the purpose of cost allocation and includes an overview of Atrium’s COSS model used to develop the cost allocation study. The second section, UGI Cost of Service Procedures, includes details of the methodologies adopted in the development of the study. The last section exhibits the results of the cost of service allocation.

1. Purpose of Cost Allocation

The purpose of COSS is to determine the cost of service responsibilities of each customer class upon which the base rates may be established. The revenue requirement studies provide the overall level of costs of providing service, while the COSS is used to change the basic rate structures and/or the relative overall cost responsibility of each customer class. Based on the functionalization and classification of costs and allocation methodologies used in the COSS, the revenue requirement by customer class is determined and used in designing the Company’s proposed base rates. In other words, the COSS measures each class’s contribution to the Company’s overall cost of service. Comparing the costs to serve any customer class with that class’s rate revenues provides a measure of the return realized from that class and their associated revenue-to-cost ratio. This allows for a comparison across classes to ascertain the presence and extent of interclass subsidization (i.e., when one class pays more than its cost to serve and another pays less than its cost to serve).

2. COSS Procedures

Cost of service studies utilize a three-step process: functionalization, classification, and allocation.

In the first step, the functionalization sets off with assigning Federal Energy Regulatory Commission (“FERC”) plant accounts and associated investment balances to appropriate cost of service functions. UGI’s primary functional cost categories associated with electric distribution services include Primary Distribution, Secondary Distribution, and Customer Accounts and Services. The expenses related to particular property investments or groups of investments can often follow the same functionalization and are allocated based on the ratios of electric plant assigned to each function. These plant ratios can be used to functionalize most other cost items.

In the second step, classification, each functional cost category is further separated by cost causation. There are three basic cost-defining characteristics of electric services: demand, energy/commodity, and customer.

- Demand (Capacity) related costs are associated with the peak usage of the utility system. These costs are necessary to maintain the system at a level sufficient to satisfy the greatest demand that all the customers could place upon the system.
- Energy/Commodity-related costs are variable costs that vary with the quantity of electricity used. These costs reflect the number of units consumed or supplied during a period of time.

- Customer-related costs are associated with serving customers regardless of their usage or demand characteristics. They are allocated directly to the customers of a particular class of service.

The last step is to allocate these cost components among customer classes. An analysis of the utility's records may indicate specific costs that should be assigned directly to a particular customer class, including plant investments and associated expenses. All the remaining costs that cannot be directly attributable to a specific group of customers are allocated using allocation factors.

3. Atrium Economics Cost of Service Study Model Overview

The Cost of Service Study is submitted in support of the direct testimony of John D. Taylor in Exhibit D. The COSS model presented in this proceeding is an excel based model that allows the user to modify various inputs and assumptions.

COSS Model Capabilities

The Atrium Economics' COSS model provides a large range of analytical capabilities including:

- Unbundling of operations into functions: (i.e. production/supply, storage, transmission, distribution, metering, and billing services.)
- Classification and allocation of costs into customer classes.
- Reports on Rate of Return, Revenue Requirement, and Revenue-to-Cost ratio for each function and rate class.
- Development of unit costs of each functional classification for each rate class.
- Specification of the individual rate of return targets for each function or customer class.
- Provides detailed analyses of working capital, income taxes, depreciation reserve, and depreciation expenses.
- Use of detailed analysis of labor expenses by account to facilitate the analyses of administrative and general expenses and overhead costs.
- Facilitation of direct assignment of plant investment, expenses, and revenue dollars to individual functions, classifications, or customer classes.

Follows Traditional 3-Step Allocation

The Atrium COSS Model follows the standard three-step analysis process: 1) functionalization of rate base and expenses into various functional categories; 2) classification of functionalized components into demand, energy/commodity, and customer cost categories; and 3) allocation of each component among the customer classes.

As part of the functionalization process, accounts for common costs that are not specifically related to the primary functions, such as general plant and administrative and general expenses, are automatically allocated to the proper function based on internally defined allocation factors. All components of the utility's total cost of service are grouped into one of the functions.

The Atrium COSS Model provides unbundled functionalized and classified cost information by customer class; develops unbundled revenue requirements by functional classification for each

customer class; and calculates unit costs by function for customer, energy/commodity, and demand categories. Accounting costs are reported by the FERC account level, and the allocation of A&G expenses, general taxes, and income taxes are clearly reported.

Revenue requirements are calculated from the allocated rate base and expenses and are adjusted to reflect the user-determined target rate of return and statutory tax adjustments. The actual revenues collected are compared to the calculated cost-based revenue requirements to determine class-specific, revenue-to-cost ratios to assist in revenue allocation and pricing activities.

Unit Cost Output Functionality

The COSS model calculates the unit cost of each functional classification separately for each rate class based on the user-specified billing determinants. These unit cost data are among the most important outputs from an embedded cost of service analysis. They are defined as the average cost of providing service to customers per measure of service (i.e., per kilowatt hour, per kilowatt of daily demand, and per customer). Unit costs are a key consideration in developing prices for bundled, unbundled, and re-bundled services.

Acceptance by Utility Regulatory Commissions

The format and presentation of the model's outputs have been used in many rate case proceedings and conform to standard utility commission requirements. Where necessary the COSS model outputs can be easily modified to meet specific jurisdictional filing requirements.

II. UGI's COST OF SERVICE PROCEDURES

1. Functionalization

The following functional cost categories were identified for purposes of UGI's cost allocation:

- Purchased Power
- Distribution
- PA PUC Direct Customer

UGI's assigned functional categories are presented on Schedule 1.

2. Classification

The following classification categories were identified for purposes of UGI's cost allocation:

- Energy/Commodity
- Demand
- Customer

UGI's assigned classification categories are presented on Schedule 1.

3. Functional Split & Minimum System Study

To properly classify all distribution costs as either customer-related, demand-related or a combination of these two factors, UGI's distribution capital and operating costs are functionalized into their primary and secondary voltage level components using a primary secondary split study. Once functionalized, the plant is then classified into the demand and customer components based

on a "minimum size system" study. These studies are based on historical electric distribution plant data and the results are applied to distribution plant for the fully projected future test year.

The cost allocation methodology utilized in the minimum system studies is based on the specific design and operating characteristics of the Company's distribution system. It provides a more accurate and consistent measure of class cost responsibility than other approaches for providing distribution service to its customers.

UGI's Functional Split & Minimum System Study is presented as Schedule 2.

4. Allocation

The allocation step involves assigning classified costs to the customer classes based on cost causation. Therefore, the allocation of costs is usually based on some measure of class loads or class service characteristics. The External and Internal Allocation Factors are utilized to allocate costs among various customer classes. UGI's assigned Allocation Factors are presented on Schedule 1.

4.1. Customer Classes and Tariff Schedules

The following customer classes were identified for purposes of cost allocation:

- Residential
- General Service
- General Service-4
- Flood Control Power ("FCP")
- Large Power
- Lighting

4.2. External Allocation Factors

UGI's External Allocation Factors are presented on Schedule 3. The External Allocation Factors are developed based on the special studies conducted using various detailed data.

ENERGY/COMMODITY AND REVENUE ALLCOATION FACTORS

Costs classified as "Energy/Commodity" are allocated among customer classes based on the megawatt-hour (MWh) sales volumes for the test year.

ENERGY – Factor developed to directly assign MWh sales to the specific class in the FPFTY, based on sales customers' volumes.

DISTREV – Factor developed to directly assign associated current distribution base rate revenues to the customer classes in the FPFTY.

PWRREV – Developed to allocate Purchased Power revenue across customer classes based on current Rider GDR revenues by customer classes in the FPFTY.

DSICREV – Factor developed to allocate Distribution System Improvement Charge (DSIC) revenue to customer classes.

STASREV – Factor to allocate State Tax Adjustment Surcharge (STAS) revenue to customer classes. The STAS is applicable to the net monthly rates and minimum charges in UGI’s electric tariff.

USPREV – Factor developed to allocate Universal Service Program (USP) revenue to the Residential customer class. The USP was established to recover costs related to the Company’s Universal Service and Conservation Programs, excluding internal administrative costs.

EECREV – Factor developed to allocated Energy Efficiency & Conservation (EEC) revenue to customer classes based on UGI’s Rider E revenue. Rider E recovers costs related to the Company’s Phase III EEC Plan for 2019-2024.

CUSTOMER ALLOCATION FACTORS

Customer-related costs are generally allocated based on the number of customers within each class of service, with appropriate weighting to recognize specific service characteristics.

CUST – Factor based on the average number of customers per customer class in the FPPTY.

PRI_CUST – Factor based on the average number of customers using the primary system per customer class in the FPPTY.

SEC_CUST – Average number of customers using the secondary system (excludes customers using primary system only) per customer class.

METERS – Factor based on the weighted customer unit cost of meters used to serve customers in different rate classes. The analysis relies upon the Company’s records, which provide an inventory of each type and size of meter for a specific rate schedule. The average meter current replacement cost (including labor and overhead) was linked to the meter records dataset to develop the total current cost of the investment for each customer class. Then the relative customer class unit cost was developed and multiplied by the forecasted customer count for each customer class.

SERV – The analysis relies upon the data contained in the Company’s property records which provide an inventory of average footage and count of service wires by customer type. Additionally, current unit costs per foot by service wire type and design (underground or overhead) were provided by UGI. The method employed to develop the service allocator was similar to that used for the meter allocator.

UNCOL – Uncollectible Accounts - This factor is based on the statistics related to the three-year average (2020 – 2022) of uncollectible accounts by rate class.

DEPCUST – Customer Deposits – Factor based on statistics of customer deposits by rate class from fiscal year 2022.

FORTDISC – Forfeited Deposits – This factor is based on the statistics related to the three-year average (2020 – 2022) of forfeited discounts by rate class.

LIGHT – Direct assignment for the Lighting customer class only.

CUSTPREMIS – This factor was developed to assign FERC Account 371 – Installation on Customer Premises to applicable customer classes. 50% of this allocation was based on customer count, and 50% was based on the primary demand allocator PRI_DEM, described below.

DEMAND ALLOCATION FACTORS

PRI_DEM – This factor analyzes each rate class’s monthly contribution to the sum of the monthly maximum demands for all classes. The monthly demand is computed by taking a class’s maximum non-coincident peak (“NCP”) demand across all twelve months. This factor looks only at customers who utilize energy flowing through the primary distribution system.

SEC_DEM – This factor employs the same method described above for the PRI_DEM allocator. However, it only looks at customers who utilize energy flowing through the secondary distribution system.

4.3. Internal Allocation Factors

Internal Allocation Factors are developed within the COSS model based on the cost ratios of allocated costs. The Internal Allocation Factors are provided in Schedule 5 and described below.

INT_D361-364 – Account 361 – 364 – The factor is based on the allocation of plant accounts 361 through 364 by customer class.

INT_D364 – Account 364 – The factor is based on the allocation of plant account 364 by customer class.

INT_D365 – Account 365 - The factor is based on the allocation of plant account 365 by customer class.

INT_D367 – Account 367 - The factor is based on the allocation of plant account 367 by customer class.

INT_D368 – Account 368 - The factor is based on the allocation of plant account 368 by customer class.

INT_DISTPLT – Distribution Plant Total – The factor is based on the allocated total Distribution plant balance by customer class.

INT_GENPLT – General Plant Total – The factor is based on the allocated total General plant balance by customer class.

INT_TOTPLT – Production Plant Total - The factor is based on the allocated total plant balance by customer class.

INT_RATEBASE – Total Rate Base – The factor is based on the derived rate base by customer class.

INT_DISTOPS – Distribution Operations Expense – The factor is based on the distribution operations expense accounts 581 - 587 by customer class.

INT_DMAINT – Distribution Maintenance Expense – The factor is based on the distribution maintenance expense accounts 591 - 597 by customer class.

INT_DISTOM – Distribution Operations & Maintenance Expense – The factor is based on the total distribution operations and maintenance expense by customer class.

INT_LABOR – Operations and Maintenance Labor – The factor is based on the labor-related operations and maintenance expense by customer class.

INT_REV_REQ Pre-Tax – Pre-Tax Revenue Requirement – The factor is based on the pre-tax revenue requirement by customer class.

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
1	RATE BASE								
2	Plant in Service								
3	Intangible Plant								
4	Organization	301	11	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
5	Franchise & Consent	302	5	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
6	Miscellaneous Intangible Plant	303	0	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
7	Subtotal - Intangible Plant		16						
8	Distribution Plant								
9	Land & Land Rights	360	313	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364
10	Structures & Improvements	361	627		DISTR	DEM	PRI_DEM		
11	Station Equipment	362	11,568		DISTR	DEM	PRI_DEM		
12	Storage Battery Equipment	363	0		DISTR	DEM	PRI_DEM		
13	Poles, Towers and Fixtures - PRI DEM	364	16,548		DISTR	DEM	PRI_DEM		
14	Poles, Towers and Fixtures - PRI CUS	364	15,455		DISTR	CUS			PRI_CUST
15	Poles, Towers and Fixtures - SEC DEM	364	9,219		DISTR	DEM	SEC_DEM		
16	Poles, Towers and Fixtures - SEC CUS	364	15,340		DISTR	CUS			SEC_CUST
17	Overhead Conductors and Devices - PRI DEM	365	25,626		DISTR	DEM	PRI_DEM		
18	Overhead Conductors and Devices - PRI CUS	365	33,621		DISTR	CUS			PRI_CUST
19	Overhead Conductors and Devices - SEC DEM	365	7,356		DISTR	DEM	SEC_DEM		
20	Overhead Conductors and Devices - SEC CUS	365	16,204		DISTR	CUS			SEC_CUST
21	Underground Conduit	366	8,780	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
22	Underground Conductors and Devices - PRI DEM	367	7,404		DISTR	DEM	PRI_DEM		
23	Underground Conductors and Devices - PRI CUS	367	5,924		DISTR	CUS			PRI_CUST
24	Underground Conductors and Devices - SEC DEM	367	430		DISTR	DEM	SEC_DEM		
25	Underground Conductors and Devices - SEC CUS	367	1,808		DISTR	CUS			SEC_CUST
26	Transformers and Transformer Installations - SEC DEM	368.1	11,841		DISTR	DEM	SEC_DEM		
27	Transformers and Transformer Installations - SEC CUS	368.2	19,261		DISTR	CUS			SEC_CUST
28	Services	369	16,709		DRCUS	CUS			SERV
29	Meters	370.1	3,094		DRCUS	CUS			METERS
30	Meter Installations	370.2	1,989		DRCUS	CUS			METERS
31	Electronic Meters	370.3	5,038		DRCUS	CUS			METERS
32	Installations on Customers' Premises	371.0	2,219		DISTR	CUS			CUSTPREMIS
33	Installations on Customers' Premises - EV Charging Stations	371.1	0		DISTR	CUS			CUST
34	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	348		DISTR	CUS			LIGHT
35	Street Lighting and Signal Systems	373	2,615		DISTR	CUS			LIGHT
36	Subtotal - Distribution Plant		239,335						
37	General Plant								
38	Land & Land Rights	389	659	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
39	Structures & Improvements	390	10,646	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
40	Office Furniture & Equipment	391	18,441	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
41	Transportation Equipment	392	2,718	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
42	Stores Equipment	393	11	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
43	Tools & Garage Equipment	394	1,132	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
44	Laboratory Equipment	395	28	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
45	Power Operated Equipment	396	797	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
46	Communication Equipment	397	652	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
47	Miscellaneous Equipment	398	566	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
48	Other Tangible Property	399	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
49	Subtotal - General Plant		35,650						
50	Total Plant in Service		275,001						

UGI Utilities, Inc. - Electric Division
Electric Class Cost of Service Study
Fully Projected Future Test Year September 30, 2024
Schedule 1 - Account Balances and Allocation Methods
(\$ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
51	Accumulated Depreciation & Amortization								
52	Intangible Plant								
53	Organization	301.0	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
54	Franchise & Consent	302.0	0	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
55	Miscellaneous Intangible Plant	303.0	0	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
56	Subtotal - Intangible Plant		-						
57	Distribution Plant								
58	Land & Land Rights	360.0	0	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364
59	Structures & Improvements	361.0	(67)	0	DISTR	DEM	PRI_DEM	0	
60	Station Equipment	362.0	(1,555)	0	DISTR	DEM	PRI_DEM	0	
61	Storage Battery Equipment	363.0	0	0	DISTR	DEM	PRI_DEM	0	
62	Poles, Towers and Fixtures	364.0	(18,154)	INT_D364	INT_D364	INT_D364	INT_D364	INT_D364	INT_D364
63	Overhead Conductors and Devices	365.0	(14,476)	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365
64	REG AFUDC	365.7	116	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365
65	Underground Conduit	366.0	(2,692)	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
66	Underground Conductors and Devices	367.0	(4,928)	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
67	Transformers	368.1	(8,267)	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368
68	Transformer Installations	368.2	(6,688)	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368
69	Services	369.0	(8,070)	0	DRCUS	CUS	0	0	SERV
70	Meters	370.1	(1,939)	0	DRCUS	CUS	0	0	METERS
71	Meter Installations	370.2	(825)	0	DRCUS	CUS	0	0	METERS
72	Electronic Meters	370.3	(4,275)	0	DRCUS	CUS	0	0	METERS
73	Installations on Customers' Premises	371.0	(1,088)	0	DISTR	CUS	0	0	CUSTPREMIS
74	Installations on Customers' Premises - EV Charging Stations	371.1	0	0	DISTR	CUS	0	0	CUST
75	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	(338)	0	DISTR	CUS	0	0	LIGHT
76	Street Lighting and Signal Systems	373.0	(1,139)	0	DISTR	CUS	0	0	LIGHT
77	Subtotal - Distribution Plant		(74,384)						
78	General Plant								
79	Land & Land Rights	389.0	(11)	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
80	Structures & Improvements	390.0	(2,494)	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
81	Office Furniture & Equipment	391.0	(7,201)	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
82	Transportation Equipment	392.0	(612)	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
83	Stores Equipment	393.0	(6)	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
84	Tools & Garage Equipment	394.0	(498)	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
85	Laboratory Equipment	395.0	(21)	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
86	Power Operated Equipment	396.0	(87)	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
87	Communication Equipment	397.0	(274)	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
88	Miscellaneous Equipment	398.0	(157)	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
89	Other Tangible Property	399.0	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
90	Subtotal - General Plant		(11,361)						
91	Total Accumulated Depreciation & Amortization		(85,745)						
92	Other Rate Base Items								
93	Working Capital	Sch. A-1	11,447	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
94	Accumulated Deferred Income Taxes	Sch. A-1	(29,665)	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
95	Customer Deposits	Sch. A-1	(949)		DRCUS	CUS			DEPCUST
96	Materials & Supplies	Sch. A-1	2,152	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
97	Total Other Rate Base Items		(17,015)						
98	TOTAL RATE BASE		172,242						

UGI Utilities, Inc. - Electric Division
Electric Class Cost of Service Study
Fully Projected Future Test Year September 30, 2024
Schedule 1 - Account Balances and Allocation Methods
(\$ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor	
99	OPERATION AND MAINTENANCE EXPENSE									
100	Generation Production, Transmission, and Distribution Expense									
101	Other Power Generation Expense									
102	Purchased Power	555	85,198		PRPWR	ENG		PWRREV		
103	Transmission of Electricity by Others	565	5,978		PRPWR	ENG		PWRREV		
104	Subtotal - Other Power Generation Expense		91,176							
105	Distribution Operation Expenses									
106	Operation Supervision and Engineering	580.0	609	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	
107	Load Dispatching	581.0	574	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	
108	Line and Station Expenses	581.1	0	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	
109	Station Expenses	582.0	96		DISTR	DEM				
110	Overhead Line Expenses	583.0	298	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365	
111	Underground Line Expenses	584.0	42	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367	
112	Operation of Energy Storage Equipment	584.1	0	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	
113	Street Lighting and Signal System Expenses	585.0	31		DISTR	CUS			LIGHT	
114	Meter Expenses	586.0	785		DISTR	CUS			METERS	
115	Customer Installation Expenses	587.0	79		DISTR	CUS			SERV	
116	Miscellaneous Distribution Expenses	588.0	352	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	
117	Rents	589.0	55	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	
118	Subtotal - Distribution Operation Expenses		2,922							
119	Distribution Maintenance Expenses									
120	Maintenance Supervision and Engineering	590	222	INT_DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT	
121	Maintenance of Structures	591	0		DISTR	DEM	PRI_DEM			
122	Maintenance of Station Equipment	592.0	208		DISTR	DEM	PRI_DEM			
123	Maintenance of Pipe Lines	592.1	0	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	
124	Maintenance of Structures and Equipment	592.2	0		DISTR	DEM	PRI_DEM			
125	Maintenance of Overhead Lines	593	9,715	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365	
126	Maintenance of Underground Lines	594.0	61	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367	
127	Maintenance of Lines	594.1	0	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367	
128	Maintenance of Line Transformers	595	83	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368	
129	Maintenance of Street Lighting and Signal Systems	596	24		DISTR	CUS			LIGHT	
130	Maintenance of Meters	597	15		DISTR	CUS			METERS	
131	Maintenance of Miscellaneous Distribution Plant	598	23	INT_DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT	
132	Subtotal - Distribution Maintenance Expenses		10,352							
133	Total Generation Production, Transmission, and Distribution Expense		104,450							
134	Customer Accounts, Service, and Sales Expense									
135	Customer Account									
136	Supervision	901	91		DRCUS	CUS			CUST	
137	Meter Reading Expenses	902	218		DRCUS	CUS			CUST	
138	Customer Records and Collection Expenses	903.0	2,529		DRCUS	CUS			CUST	
139	Customer Records and Collection Expenses (USP)	903.0	6,656		DRCUS	CUS			USPREV	
140	Uncollectible Accounts	904	3,239		DRCUS	CUS			UNCOL	
141	Miscellaneous Customer Accounts Expenses	905	139		DRCUS	CUS			CUST	
142	Subtotal - Customer Account		12,873							
143	Customer Service & Information Expenses									
144	Customer Service and Informational Expenses	906	0		DRCUS	CUS			CUST	
145	Supervision	907	17		DRCUS	CUS			CUST	
146	Customer Assistance Expenses	908	12		DRCUS	CUS			CUST	
147	Information and Instructional Advertising Expenses	909	0		DRCUS	CUS			CUST	
148	Miscellaneous Customer Service & Informational Exps (EEC)	910	1,157		DRCUS	CUS			EECREV	
149	Subtotal - Customer Service & Information Expenses		1,186							

UGI Utilities, Inc. - Electric Division
Electric Class Cost of Service Study
Fully Projected Future Test Year September 30, 2024
Schedule 1 - Account Balances and Allocation Methods
(\$ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
150	Sales Expenses								
151	Supervision	911	0		DRCUS	CUS			CUST
152	Demonstrating and Selling Expenses	912	5		DRCUS	CUS			CUST
153	Advertising Expenses	913	0		DRCUS	CUS			CUST
154	Miscellaneous Sales Expenses	916	(5)		DRCUS	CUS			CUST
155	Sales Expenses	917	0		DRCUS	CUS			CUST
156	Subtotal - Sales Expenses		0						
157	Total Customer Accounts, Service, and Sales Expense		14,059						
158	Administrative and General Expenses								
159	Administrative and General Salaries	920.0	2,757	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
160	Office Supplies and Expenses	921.0	1,787	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
161	Administrative Expenses Transferred - Credit	922.0	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
162	Outside Services Employed	923.0	1,887	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
163	Property Insurance	924.0	31	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
164	Injuries and Damages	925.0	251	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
165	Employee Pensions and Benefits	926.0	1,259	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
166	Franchise Requirements	927.0	0	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM
167	Regulatory Commission Expenses	928.0	298	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM
168	Duplicate Charges - Credit	929.0	(74)	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM
169	General Advertising Expenses	930.1	74	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
170	Miscellaneous General Expenses	930.2	259	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
171	Rents	931.0	2	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
172	Transportation Expenses	933.0	0	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM
173	Maintenance of General Plant	935.0	69	INT_GENPLT	INT_GENPLT	INT_GENPLT	INT_GENPLT	INT_GENPLT	INT_GENPLT
174	Total Administrative and General Expenses		8,598						
175	TOTAL OPERATION AND MAINTENANCE EXPENSE		127,107						
176	Adjustments, Depreciation and Amortization Expense								
177	Depreciation Expense								
178	Organization	301	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
179	Franchise & Consent	302	0	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
180	Miscellaneous Intangible Plant	303	0	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
181	Subtotal - Depreciation Expense		-						
182	Distribution Plant								
183	Land & Land Rights	360	0	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364
184	Structures & Improvements	361	15	0	DISTR	DEM	PRI_DEM	0	
185	Station Equipment	362	370	0	DISTR	DEM	PRI_DEM	0	
186	Storage Battery Equipment	363	0	0	DISTR	DEM	PRI_DEM	0	
187	Poles, Towers and Fixtures	364	1,029	INT_D364	INT_D364	INT_D364	INT_D364	INT_D364	INT_D364
188	Overhead Conductors and Devices	365	2,001	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365
189	REG AFUDC	365.7	(16)	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365
190	Underground Conduit	366	137	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
191	Underground Conductors and Devices	367	433	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
192	Transformers	368.1	428	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368
193	Transformer Installations	368.2	207	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368
194	Services	369	280	0	DRCUS	CUS	0	0	SERV
195	Meters	370.1	66	0	DRCUS	CUS	0	0	METERS
196	Meter Installations	370.2	25	0	DRCUS	CUS	0	0	METERS
197	Electronic Meters	370.3	115	0	DRCUS	CUS	0	0	METERS
198	Installations on Customers' Premises	371.0	74	0	DISTR	CUS	0	0	CUSTPREMIS
199	Installations on Customers' Premises - EV Charging Stations	371.1	0	0	DISTR	CUS	0	0	CUST
200	Installations on Customers' Premises- Dusk-Down Lights	371.5	1	0	DISTR	CUS	0	0	LIGHT
201	Street Lighting and Signal Systems	373	111	0	DISTR	CUS	0	0	LIGHT
202	Subtotal - Distribution Plant		5,275						

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
203	General Plant								
204	Land & Land Rights	389	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
205	Structures & Improvements	390	541	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
206	Office Furniture & Equipment	391	1,857	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
207	Transportation Equipment	392	290	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
208	Stores Equipment	393	1	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
209	Tools & Garage Equipment	394	57	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
210	Laboratory Equipment	395	2	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
211	Power Operated Equipment	396	58	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
212	Communication Equipment	397	75	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
213	Miscellaneous Equipment	398	61	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
214	Other Tangible Property	399	0	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
215	Subtotal - General Plant		2,943						
216	Amortization Expense								
217	Amortization Expense & Depreciation Adjustments		336	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
218	Subtotal - Amortization Expense		336						
219	Total Adjustments, Depreciation and Amortization Expense		8,553						
220	Taxes								
221	Taxes Other Than Income Taxes								
222	PURTA & Property Taxes		76	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
223	Gross Receipts Tax		3,101	INT_REV_REQ Pre-tax	INT_REV_REQ Pre-t	INT_REV_REQ Pre-tax	INT_REV_REQ Pre-t	INT_REV_REQ Pre-	INT_REV_REQ Pre-tax
224	GRT - Purchased Power		5,717		PRPWR	ENG		PWRREV	
225	Payroll related		507	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
226	Real estate		297	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
227	PA Local Use and Miscellaneous		22	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
228	Subtotal - Taxes Other Than Income Taxes		9,718						
229	Income Taxes								
230	State Income Tax expense		(483)	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE
231	Federal Income Tax expense		1,306	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE
232	Subtotal - Income Taxes		823						
233	Total Taxes		10,542						
234	REVENUE REQUIREMENT AT EQUAL RATES OF RETURN								
235	Test Year Expenses at Current Rates		146,201						
236	Return on Rate Base		14,038	INT_RATEBASE					
237	Gross Up Items								
238	Federal Income Tax		2,007	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE
239	State Income Tax		944	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE
240	Gross Receipts Tax		716	INT_REV_REQ Pre-tax	INT_REV_REQ Pre-t	INT_REV_REQ Pre-tax	INT_REV_REQ Pre-t	INT_REV_REQ Pre-	INT_REV_REQ Pre-tax
241	Uncollectible		210		DRCUS	CUS			UNCOL
242	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN		164,116						

UGI Utilities, Inc. - Electric Division
Subfunctionalization/Classification of Distribution Plant
Schedule 2 - Functional Split & Minimum System Study

DIST. ACCT. NO.	DESCRIPTION	FUNCTIONALIZATION		PRIMARY SPLIT		SECONDARY SPLIT	
		PRIMARY % OF ACCOUNT TOTAL	SECONDARY % OF ACCOUNT TOTAL	CUSTOMER COMPONENT % OF	DEMAND COMPONENT % OF	CUSTOMER COMPONENT % OF	DEMAND COMPONENT % OF
364	POLES, TOWERS AND FIXTURES	56.58%	43.42%	48.29%	51.71%	62.46%	37.54%
365	OVERHEAD CONDUCTORS AND DEVICES	71.55%	28.45%	56.75%	43.25%	68.78%	31.22%
367	UNDERGROUND CONDUCTORS	85.62%	14.38%	44.45%	55.55%	80.78%	19.22%
368	TRANSFORMERS	0.00%	100.00%	NA	NA	61.93%	38.07%

UGI Electric
Minimum Size System Study

Primary

Account	Minimum Size (Asset Description)	Unit	Minimum Size			Expand to Total Account			% Customer	% Demand
			Total Installed Cost	Total Installed Units	Average Unit Cost	Total Units	Total Customer Component	Account Total		
364	30 Foot Wood Pole	Pole			\$ 945.22	25,400	\$ 24,008,311	\$ 49,713,744	48.29%	51.71%
365	365100 O/H COND. & DEV - 2 ACSR 15KV BARE WIRE	Feet	\$ 3,968,789	1,511,533	\$ 2.63	17,278,644	\$ 45,368,048	\$ 79,947,090	56.75%	43.25%
367	367100 URD COND & DEV: #2 CBL 15KV (C/C)	Feet	\$ 770,645	131,655	\$ 5.85	1,516,176	\$ 8,874,962	\$ 19,968,149	44.45%	55.55%

Secondary

Account	Minimum Size (Asset Description)	Unit	Minimum Size			Expand to Total Account			% Customer	% Demand
			Total Installed Cost	Total Installed Units	Average Unit Cost	Total Units	Total Customer Component	Account Total		
364	30 Foot Wood Pole	Pole			\$ 945.22	25,210	\$ 23,829,202	\$ 38,149,969	62.46%	37.54%
365	365100 O/H COND. & DEV - 2 ALUM TRIPLEX WIRE	Feet	\$ 1,954,587	239,918	\$ 8.15	2,683,883	\$ 21,865,317	\$ 31,790,918	68.78%	31.22%
367	367100 URD COND & DEV: COND SEC #350 MCM AA	Feet	\$ 1,725,729	195,122	\$ 8.84	306,197	\$ 2,708,117	\$ 3,352,480	80.78%	19.22%
368 - OH					\$ 1,840.94	22,368	\$ 41,178,044	\$ 63,692,769	64.65%	35.35%
368 - PAD					\$ 5,063.97	1,234	\$ 6,248,942	\$ 12,890,912	48.48%	51.52%
368							\$ 47,426,985	\$ 76,583,681	61.93%	38.07%

Minimum Size (Asset Description)	Unit	Total Installed Cost	Total Installed Units	Average Unit Cost	Non-Load Adjustment Factor	Min Sys Avg. Unit Cost
7.5-15 KVA	OH	\$ 4,794,199	2,938			\$ -
10 KVA	OH	5,300,168	2,435			\$ -
15 KVA	OH	7,502,457	3,826			\$ -
Average		\$ 17,596,824	9,199	\$ 1,912.91	96.24%	\$ 1,840.94
25 KVA	UG	\$ 1,498,139	287	\$ 5,220.00	97.01%	\$ 5,063.97

Line No.	Name	Description	Total	Residential	General Service	General Service-4	Flood Control Power	Large Power	Lighting
DEMAND ALLOCATORS									
1	NCPs @ Primary								
2		NCPs @ Primary	245,500	152,649	7,548	33,011	352	50,496	1,443
3		Adjustment Factor		100%	100%	100%	100%	100%	100%
4	PRI_DEM	Primary Demand Allocator	245,500	152,649	7,548	33,011	352	50,496	1,443
5			100%	62.18%	3.07%	13.45%	0.14%	20.57%	0.59%
6	NCPs @ Secondary								
7		NCPs @ Secondary	240,852	149,544	7,395	32,354	-	50,145	1,414
8		Adjustment Factor		100%	100%	100%	100%	100%	100%
9	SEC_DEM	Secondary Demand Allocator	240,852	149,544	7,395	32,354	-	50,145	1,414
10			100%	62.09%	3.07%	13.43%	0.00%	20.82%	0.59%
CUSTOMER ALLOCATORS									
12	Customer Count								
13	CUST	2023 Forecasted Customer Count	62,937	54,998	5,331	2,330	7	211	60
14			100%	87.39%	8.47%	3.70%	0.01%	0.34%	0.10%
15	Number of Customers Using Primary System								
16	PRI_CUST	2023 Forecasted Customer Count	62,937	54,998	5,331	2,330	7	211	60
17			100%	87.39%	8.47%	3.70%	0.01%	0.34%	0.10%
18	Number of Customers Using Secondary System								
19	SEC_CUST	2023 Forecasted Customer Count	62,882	54,996	5,331	2,320	-	175	60
20			100%	87.46%	8.48%	3.69%	0.00%	0.28%	0.10%
21	Allocation of Meter Investments								
22		Average Cost per Meter		\$ 139	\$ 161	\$ 302	\$ 309	\$ 309	\$ -
23		Relative Weighting Factor		1.00	1.15	2.17	2.22	2.22	-
24		2023 Forecasted Customer Count		54,998	5,331	2,330	7	211	60
25		Weighted Meter Count	66,691	54,998	6,154	5,055	16	468	-
26	METERS		100%	82.47%	9.23%	7.58%	0.02%	0.70%	0.00%
27	Allocation of Services								
28		Service Cost per Service	\$ 250	\$ 68.46	\$ 58.98	\$ 59.56	\$ -	\$ 63.26	\$ -
29		Relative Weighting Factor		1.00	0.86	0.87	-	0.92	-
30	SERV	Weighted Customers	61,813	54,998	4,593	2,027	-	195	-
31			100%	88.97%	7.43%	3.28%	0.00%	0.32%	0.00%
32	Uncollectible								
33	UNCOL	Uncollectibles	\$ 1,448,134	\$ 1,380,411	\$ 26,726	\$ 24,971	\$ -	\$ 11,873	\$ 4,153
34			100%	95.32%	1.85%	1.72%	0.00%	0.82%	0.29%
35	Customer Deposits								
36	DEPCUST	Customer Deposits	\$ 983,808	\$ 630,284	\$ 70,267	\$ 228,408	\$ -	\$ 50,282	\$ 4,568
37			100%	64.07%	7.14%	23.22%	0.00%	5.11%	0.46%

Line No.	Name	Description	Total	Residential	General Service	General Service-4	Flood Control Power	Large Power	Lighting
38	Forfeited Discounts								
39	FORTDISC	Forfeited Discounts	\$ 395,644	\$ 250,380	\$ 36,968	\$ 60,780	\$ -	\$ 43,173	\$ 4,342
40			100%	63.28%	9.34%	15.36%	0.00%	10.91%	1.10%
41	Direct Assignment of Lighting								
42	LIGHT		1	-	-	-	-	-	1
43			100%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
44	Account 371 - Installation on Customer Premises								
45	CUSTPREMIS	Non-residential - 50% customer count and 50% demand	25%	-	5.77%	8.57%	0.08%	10.45%	0.34%
46		Installation on Customer Premises	100%	0.00%	22.89%	34.00%	0.31%	41.45%	1.35%
47	ENERGY ALLOCATORS								
48	MWh Sales								
49	ENERGY	MWh Sales	1,055,931	610,230	33,026	115,648	763	289,197	7,066
50			100%	57.79%	3.13%	10.95%	0.07%	27.39%	0.67%
51	REVENUE ALLOCATORS								
52	Distribution Revenue								
53	DISTREV	Total Revenue	44,267,882	30,111,450	2,545,379	4,687,856	17,185	5,713,469	1,192,542
54			100%	68.02%	5.75%	10.59%	0.04%	12.91%	2.69%
55	Total Purchased Power Revenue								
56	PWRREV	Total Purchased Power Revenue	96,893,373	78,084,084	3,928,239	9,236,799	-	5,063,150	581,102
57			100%	80.59%	4.05%	9.53%	0.00%	5.23%	0.60%
58	Total DSIC Revenue								
59	DSICREV		2,603,825	1,856,384	129,412	242,026	910	315,027	60,067
60		Total DSIC Revenue	39%	27.89%	1.94%	3.64%	0.01%	4.73%	0.90%
61	Total STAS Revenue								
62	STASREV		15,157	11,707	665	1,432	2	1,168	184
63		Total STAS Revenue	1%	1.02%	0.06%	0.12%	0.00%	0.10%	0.02%
64	Total USP Revenue								
65	USPREV		6,656,204	6,656,204	-	-	-	-	-
66		Total USP Revenue	100%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
67	Total EEC Revenue								
68	EECREV	Total EEC Revenue	1,152,420	360,036	42,855	152,656	1,008	587,071	8,795
69			100%	31.24%	3.72%	13.25%	0.09%	50.94%	0.76%

UGI Utilities, Inc. – Electric Division
Schedule 3 - External Allocation Factors
Subfunctionalization/Classification Of Distribution Plant

Line No.	DIST. ACCT. NO.	DESCRIPTION	FUNCTIONALIZATION		PRIMARY SPLIT		SECONDARY SPLIT	
			PRIMARY % OF ACCOUNT TOTAL	SECONDARY % OF ACCOUNT TOTAL	CUSTOMER COMPONENT % OF	DEMAND COMPONENT % OF	CUSTOMER COMPONENT % OF	DEMAND COMPONENT % OF
1	364	POLES, TOWERS AND FIXTURES	56.58%	43.42%	48.29%	51.71%	62.46%	37.54%
2	365	OVERHEAD CONDUCTORS AND DEVICES	71.55%	28.45%	56.75%	43.25%	68.78%	31.22%
3	367	UNDERGROUND CONDUCTORS	85.62%	14.38%	44.45%	55.55%	80.78%	19.22%
4	368	Transformers	0.00%	100.00%			61.93%	38.07%
5		Poles, Towers and Fixtures - PRI DEM	29.26%					
6		Poles, Towers and Fixtures - PRI CUS	27.32%					
7		Poles, Towers and Fixtures - SEC DEM	16.30%					
8		Poles, Towers and Fixtures - SEC CUS	27.12%					
9		Overhead Conductors and Devices - PRI DEM	30.95%					
10		Overhead Conductors and Devices - PRI CUS	40.60%					
11		Overhead Conductors and Devices - SEC DEM	8.88%					
12		Overhead Conductors and Devices - SEC CUS	19.57%					
13		Underground Conductors and Devices - PRI DEM	47.57%					
14		Underground Conductors and Devices - PRI CUS	38.06%					
15		Underground Conductors and Devices - SEC DEM	2.76%					
16		Underground Conductors and Devices - SEC CUS	11.61%					
17		Transformers and Transformer Installations - SEC DEM	38.07%					
18		Transformers and Transformer Installations - SEC CUS	61.93%					

Notes:

- Account 366 Underground Conduit is split the same for customer and demand percentages as Account 367 Underground Conductor

Line No.		Residential	General Service	General Service-4	Flood Control Power	Large Power	Lighting	Total
1	Year End Book Report Customer Count	54,998	5,331	2,330	7	211	60	62,937
2	Sales-KWH	610,229,801	33,025,595	115,648,153	763,235	289,197,391	7,066,465	1,055,930,640
3	Distribution Revenue	30,111,450	2,545,379	4,687,856	17,185	5,713,469	1,192,542	44,267,882
4	STAS Revenue	11,707	665	1,432	2	1,168	184	15,157
5	GSR Revenue	78,084,084	3,928,239	9,236,799	-	5,063,150	581,102	96,893,373
6	USP Revenue	6,656,204	-	-	-	-	-	6,656,204
7	EEC Revenue	360,036	42,855	152,656	1,008	587,071	8,795	1,152,420
8	DSIC Revenue	1,856,384	129,412	242,026	910	315,027	60,067	2,603,825
9	Total Revenue - Sum from Above	117,079,865	6,646,549	14,320,768	19,104	11,679,885	1,842,691	151,588,862
10	Total Revenue - From Revenue Proof	117,079,865	6,646,549	14,320,768	19,104	11,679,885	1,842,691	151,588,862

Primary and Secondary Split

Line No.		Residential	General Service	General Service-4	Flood Control Power	Large Power	Lighting	Total
1	Year End Book Report Customer Count	54,998	5,331	2,330	7	211	60	62,937
2	Primary Customers	2		10	7	36	-	55
3	Secondary Customers	54,996	5,331	2,320	-	175	60	62,882

UGI Utilities, Inc. – Electric Division
 Schedule 3 - External Allocation Factors
 Allocation Of Demand

Line No.		Residential	General Service	General Service-4	FCP	Large Power	Lighting	Total	Loss Factors from Generation
1	NCP (kW) at Generation	159,264	7,875	34,441	368	52,684	1,506	256,138	1.0000
2	NCP at Primary	152,649	7,548	33,011	352	50,496	1,443	245,500	1.0433
3	NCP at Secondary	149,544	7,395	32,354	-	50,145	1,414	240,505	1.0650
4									
5	NCP (kW) at Primary			735	352	33,264		34,351	
6	NCP (kW) at Secondary	149,544	7,395	31,619	-	16,881	1,414	206,853	
7	Total	149,544	7,395	32,354	352	50,145	1,414	241,204	

Rate	R	GS	GS-4	FCP	LP	Lighting	Total
NCP (kW) at Meter	149,544	7,395	32,354	352	50,145	1,414	241,204

Line No.		Total	Residential	General Service	General Service-4	Flood Control Power	Large Power
1	Total Meter Costs	\$ 9,374,343	\$ 7,786,565	\$ 883,308	\$ 696,133	\$ 2,162	\$ 6,176
2	Count of Meters	63,711	55,889	5,492	2,303	7	20
3	Average Cost per Meter		\$ 139	\$ 161	\$ 302	\$ 309	\$ 309
4	Relative Weighting Factor		1.00	1.15	2.17	2.22	2.22

Line No.	Customer Class	Commerical Customer Count	Industrial Customer Count	Weighted Average Service Cost	Relative Weighting
1	Residential	NA	NA	\$ 68.46	1.000
2	General Service	5,303	11	\$ 58.98	0.862
3	General Service-4	2,181	87	\$ 59.56	0.870
4	Large Power	153	57	\$ 63.26	0.924

Line No.	Customer Group	Total Services in Study	Total Service Cost in Study	Average Service Cost	Relative Weighting
1	Commerical	3,989	\$ 235,151	\$ 58.95	0.861
2	Industrial	69	\$ 5,167	\$ 74.89	1.094
3	Residential	40,369	\$ 2,763,689	\$ 68.46	1.000
4	Total	44,427	\$ 3,004,007	67.62	

Line No.		Residential	General Service	General Service-4	Flood Control Power	Large Power	Lighting	Total
1	Sales-KWH	610,229,801	33,025,595	115,648,153	763,235	289,197,391	7,066,465	1,055,930,640
2	Average Demand	69,661	3,770	13,202	87	33,013	807	120,540
3	Class NCP	149,544	7,395	32,354	352	50,145	1,414	241,204
4	Class Excess	79,883	3,625	19,152	265	17,132	607	120,664
5	Average Allocator Component	37.27%	2.02%	7.06%	0.05%	17.66%	0.43%	64%
6	Excess Allocator Component	22.01%	1.09%	4.76%	0.05%	7.38%	0.21%	36%
7	Average and Excess Allocator	59.28%	3.11%	11.83%	0.10%	25.05%	0.64%	100%

8	System Load Factor	64.49%
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UGI Utilities, Inc. – Electric Division
Schedule 3 - External Allocation Factors
Allocation of Customer Deposits

Line No.	Customer Class	Customer Deposits
1	Residential	\$ 630,284
2	General Service	\$ 70,267
3	General Service-4	\$ 228,408
4	Large Power	\$ 50,282
5	Lighting	\$ 4,568
6	Total	\$ 983,808

UGI Utilities, Inc. – Electric Division
 Schedule 3 - External Allocation Factors
 Allocation of Forfeited Discounts

Line No.	Customer Class	Average 2020 - 2022	2022	2021	2020
1	Residential	\$ 250,380	\$ 355,503	\$ 234,538	\$ 161,100
2	General Service	\$ 36,968	\$ 52,139	\$ 41,163	\$ 17,603
3	General Service-4	\$ 60,780	\$ 83,115	\$ 70,523	\$ 28,702
4	Large Power	\$ 43,173	\$ 55,846	\$ 56,017	\$ 17,655
5	Lighting	\$ 4,342	\$ 5,136	\$ 5,433	\$ 2,457
6	Total	\$ 395,644	\$ 551,738	\$ 407,674	\$ 227,518

UGI Utilities, Inc. – Electric Division
Schedule 3 - External Allocation Factors
Allocation of Uncollectibles

Line No.	Customer Class	Average 2020 - 2022	2020	2021	2022
1	Residential	\$ 1,380,411	\$ 1,165,815	\$ 1,188,195	\$ 1,787,224
2	General Service	\$ 26,726	\$ 23,022	\$ 27,504	\$ 29,654
3	General Service-4	\$ 24,971	\$ 17,954	\$ 23,227	\$ 33,731
4	Large Power	\$ 11,873	\$ 48,225	\$ 1,523	\$ (14,130)
5	Lighting	\$ 4,153	\$ 4,328	\$ 1,990	\$ 6,139
6		\$ 1,448,134	\$ 1,259,344	\$ 1,242,440	\$ 1,842,618

UGI Utilities, Inc. - Electric Division
 Electric Class Cost of Service Study
 Fully Projected Future Test Year September 30, 2024
 Schedule 4 - Internal Allocation Factors

Line	Allocator Code	Total	Residential	General Service	General Service-4	Flood Control Power	Large Power	Lighting	
1	ALLOCATION FACTOR BASIS (\$ in thousands)								
2	INT_D361_364	\$ 68,756	\$ 50,517	\$ 3,776	\$ 6,241	\$ 43	\$ 7,926	\$ 252	
3	INT_D364	\$ 56,561	\$ 42,934	\$ 3,401	\$ 4,602	\$ 25	\$ 5,417	\$ 181	
4	INT_D365	\$ 82,806	\$ 64,052	\$ 5,235	\$ 6,276	\$ 41	\$ 6,960	\$ 241	
5	INT_D367	\$ 15,566	\$ 11,629	\$ 896	\$ 1,339	\$ 11	\$ 1,637	\$ 53	
6	INT_D368	\$ 31,102	\$ 24,198	\$ 1,996	\$ 2,301	\$ -	\$ 2,519	\$ 88	
7	INT_DISTPLT	\$ 239,335	\$ 180,398	\$ 15,110	\$ 19,012	\$ 111	\$ 21,045	\$ 3,659	
8	INT_GENPLT	\$ 35,650	\$ 29,814	\$ 2,008	\$ 1,943	\$ 11	\$ 1,528	\$ 346	
9	INT_TOTPLT	\$ 274,985	\$ 210,212	\$ 17,118	\$ 20,955	\$ 121	\$ 22,573	\$ 4,006	
10	INT_RATEBASE	\$ 172,242	\$ 131,780	\$ 10,452	\$ 13,132	\$ 82	\$ 14,817	\$ 1,978	
11	INT_DISTOPS	\$ 1,905	\$ 1,472	\$ 139	\$ 147	\$ 1	\$ 105	\$ 41	
12	INT_DMAINT	\$ 10,107	\$ 7,767	\$ 631	\$ 777	\$ 5	\$ 873	\$ 54	
13	INT_DISTOM	\$ 13,274	\$ 10,213	\$ 859	\$ 1,021	\$ 6	\$ 1,056	\$ 119	
14	INT_LABOR	\$ 4,498	\$ 3,762	\$ 253	\$ 245	\$ 1	\$ 193	\$ 44	
15	INT_REV_REQ Pre-tax	\$ 150,598	\$ 121,666	\$ 6,821	\$ 12,255	\$ 21	\$ 8,731	\$ 1,104	
16	ALLOCATION FACTOR (%)								
17	INT_D361_364	100.0%	73.5%	5.5%	9.1%	0.1%	11.5%	0.4%	
18	INT_D364	100.0%	75.9%	6.0%	8.1%	0.0%	9.6%	0.3%	
19	INT_D365	100.0%	77.4%	6.3%	7.6%	0.0%	8.4%	0.3%	
20	INT_D367	100.0%	74.7%	5.8%	8.6%	0.1%	10.5%	0.3%	
21	INT_D368	100.0%	77.8%	6.4%	7.4%	0.0%	8.1%	0.3%	
22	INT_DISTPLT	100.0%	75.4%	6.3%	7.9%	0.0%	8.8%	1.5%	
23	INT_GENPLT	100.0%	83.6%	5.6%	5.5%	0.0%	4.3%	1.0%	
24	INT_TOTPLT	100.0%	76.4%	6.2%	7.6%	0.0%	8.2%	1.5%	
25	INT_RATEBASE	100.0%	76.5%	6.1%	7.6%	0.0%	8.6%	1.1%	
26	INT_DISTOPS	100.0%	77.3%	7.3%	7.7%	0.0%	5.5%	2.2%	
27	INT_DMAINT	100.0%	76.9%	6.2%	7.7%	0.1%	8.6%	0.5%	
28	INT_DISTOM	100.0%	76.9%	6.5%	7.7%	0.0%	8.0%	0.9%	
29	INT_LABOR	100.0%	83.6%	5.6%	5.5%	0.0%	4.3%	1.0%	
30	INT_REV_REQ Pre-tax	100.0%	80.8%	4.5%	8.1%	0.0%	5.8%	0.7%	

Line	Service Classification	Pro Forma Revenues							
		Pro Forma Cost of Service		Under Present Rates		Under Proposed Rates		Revenue Increase	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	Residential	\$ 131,771	80.8%	\$ 117,080	77.2%	\$ 127,785	78.4%	\$ 10,705	9.1%
2	General Service	7,386	4.5%	6,647	4.4%	7,361	4.5%	714	10.7%
3	General Service-4	13,161	8.1%	14,321	9.4%	14,321	8.8%	-	0.0%
4	Flood Control Power	24	0.0%	19	0.0%	24	0.0%	5	27.7%
5	Large Power	9,469	5.8%	11,680	7.7%	11,680	7.2%	-	0.0%
6	Lighting	1,203	0.7%	1,843	1.2%	1,843	1.1%	-	0.0%
7	Total System	\$ 163,014	100%	\$ 151,589	100%	\$ 163,014	100%	\$ 11,425	7.5%
8	Other Revenues	\$ 1,102		\$ 1,102		\$ 1,102		-	0.0%
9	Total	164,116		152,691		164,116		11,425	7.5%
Pro Forma Revenues w/o Purchase Power									
10	Service Classification	Pro Forma Cost of Service		Under Present Rates		Under Proposed Rates		Revenue Increase	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
11	Residential	\$ 53,687	81.2%	\$ 38,996	71.3%	\$ 49,701	75.2%	\$ 10,705	27.5%
12	General Service	3,457	5.2%	2,718	5.0%	3,433	5.2%	714	26.3%
13	General Service-4	3,924	5.9%	5,084	9.3%	5,084	7.7%	-	0.0%
14	Flood Control Power	24	0.0%	19	0.0%	24	0.0%	5	27.7%
15	Large Power	4,406	6.7%	6,617	12.1%	6,617	10.0%	-	0.0%
16	Lighting	622	0.9%	1,262	2.3%	1,262	1.9%	-	0.0%
17	Total System	\$ 66,120	100.0%	\$ 54,695	100.0%	\$ 66,120	100.0%	\$ 11,425	20.9%
18	Other Revenues	\$ 1,102		\$ 1,102		\$ 1,102		-	0.0%
19	Total	67,223		55,798		67,223		11,425	20.5%

UGI Utilities, Inc. - Electric Division
 Electric Class Cost of Service Study
 Fully Projected Future Test Year September 30, 2024
 Schedule 6 - Summary of Cost of Service and Rate of Return Under Present and Proposed Rates
 (\$ in thousands)

Line No.	Revenue Requirement Summary	Total		Flood Control					
		Total System	Check	Residential	General Service	General Service-4	Power	Large Power	Lighting
1	Rate Base								
2	Plant in Service	\$ 275,001	-	\$ 210,225	\$ 17,119	\$ 20,956	\$ 121	\$ 22,574	\$ 4,006
3	Accumulated Reserve	(85,745)	-	(65,710)	(5,586)	(6,333)	(31)	(6,305)	(1,779)
4	Other Rate Base Items	(17,015)	-	(12,735)	(1,081)	(1,491)	(7)	(1,452)	(249)
5	Total Rate Base	\$ 172,242	-	\$ 131,780	\$ 10,452	\$ 13,132	\$ 82	\$ 14,817	\$ 1,978
6	Revenue at Current Rates								
7	Total Distribution Margin	\$ 44,268	-	\$ 30,111	\$ 2,545	\$ 4,688	\$ 17	\$ 5,713	\$ 1,193
8	STAS Revenue	15	-	12	1	1	0	1	0
9	DSIC Revenue	2,604	-	1,856	129	242	1	315	60
10	USP Rider	6,656	-	6,656	-	-	-	-	-
11	EEC Rider	1,152	-	360	43	153	1	587	9
12	Total Base and Rider Revenue	\$ 54,695	-	\$ 38,996	\$ 2,718	\$ 5,084	\$ 19	\$ 6,617	\$ 1,262
13	Forfeited Discounts	\$ 520	-	\$ 329	\$ 49	\$ 80	\$ -	\$ 57	\$ 6
14	Miscellaneous Revenues	582	-	445	34	46	0	54	2
15	Total Base, Rider, and Other Revenue	\$ 55,798	-	\$ 39,770	\$ 2,801	\$ 5,210	\$ 19	\$ 6,728	\$ 1,269
16	Purchased Power Revenue	\$ 96,893	-	\$ 78,084	\$ 3,928	\$ 9,237	\$ -	\$ 5,063	\$ 581
17	Total Current Revenue	\$ 152,691	-	\$ 117,854	\$ 6,730	\$ 14,447	\$ 19	\$ 11,791	\$ 1,850
18	Total Base, Rider, and Purchased Power Revenue	\$ 151,589	-	\$ 117,080	\$ 6,647	\$ 14,321	\$ 19	\$ 11,680	\$ 1,843
19	Expenses at Current Rates								
20	O&M and A&G Expenses	\$ 35,930	-	\$ 30,113	\$ 1,703	\$ 1,817	\$ 10	\$ 2,062	\$ 224
21	Purchased Power Expense	91,176	-	73,477	3,696	8,692	-	4,764	547
22	Depreciation and Amortization Expense	8,553	-	6,611	516	618	4	643	162
23	Purchased Power GRT Expense	5,717	-	4,607	232	545	-	299	34
24	Taxes Other Than Income	901	-	1,101	48	(71)	0	(139)	(38)
25	Gross Receipts Tax	3,101	-	2,211	154	288	1	375	72
26	Income Taxes	823	-	(30)	43	288	0	426	96
27	Total Expenses at Current Rates	\$ 146,201	-	\$ 118,090	\$ 6,392	\$ 12,177	\$ 16	\$ 8,430	\$ 1,096
28	Operating Income - Current	\$ 6,490	-	\$ (236)	\$ 337	\$ 2,270	\$ 4	\$ 3,361	\$ 754
29	Current Rate of Return	3.77%	-	-0.18%	3.23%	17.29%	4.42%	22.68%	38.14%
30	Relative Rate of Return	1.00	-	(0.05)	0.86	4.59	1.17	6.02	10.12
31	Current Revenue to Cost Ratio	0.93	-	0.89	0.90	1.09	0.81	1.23	1.53
32	Current Parity Ratio	1.00	-	0.96	0.97	1.17	0.87	1.32	1.64
33	Current Revenue at Equal Rates of Return								
34	Current Rate of Return	3.77%	-	3.77%	3.77%	3.77%	3.77%	3.77%	3.77%
35	Current Operating Income at Equal ROR	\$ 6,490	-	\$ 4,965	\$ 394	\$ 495	\$ 3	\$ 558	\$ 75
36	Income Taxes - Equal ROR	823	-	630	50	63	0	71	9
37	Gross Receipts Tax	3,101	-	2,587	149	159	1	182	23
38	Other Expenses - Equal ROR	142,277	-	115,909	6,195	11,601	14	7,629	929
39	Total Margin @ Equal Rates of Return	\$ 152,691	-	\$ 124,092	\$ 6,788	\$ 12,318	\$ 19	\$ 8,439	\$ 1,036
40	Present (Subsidies)/Excesses	-	-	(6,237)	(59)	2,129	1	3,352	814

UGI Utilities, Inc. - Electric Division
Electric Class Cost of Service Study
Fully Projected Future Test Year September 30, 2024
Schedule 6 - Summary of Cost of Service and Rate of Return Under Present and Proposed Rates
(\$ in thousands)

Line No.	Revenue Requirement Summary	Total		Flood Control						
		Total System	Check	Residential	General Service	General Service-4	Power	Large Power	Lighting	
41	Revenue Requirement at Equal Rates of Return									
42	Required Return	8.15%	-	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%
43	Required Operating Income	\$ 14,038	\$ -	\$ 10,740	\$ 852	\$ 1,070	\$ 7	\$ 1,208	\$ 161	
44	Expenses at Required Return									
45	O&M and A&G Expenses	\$ 35,930	\$ -	\$ 30,113	\$ 1,703	\$ 1,817	\$ 10	\$ 2,062	\$ 224	
46	Purchased Power Expense	91,176	-	73,477	3,696	8,692	-	4,764	547	
47	Depreciation and Amortization Expense	8,553	-	6,611	516	618	4	643	162	
48	Purchased Power GRT Expense	5,717	-	4,607	232	545	-	299	34	
49	Taxes Other Than Income	901	-	725	53	58	0	54	11	
50	Gross Receipts Tax	3,101	-	2,587	149	159	1	182	23	
51	Income Taxes	823	-	630	50	63	0	71	9	
52	Gross Up - Income Taxes	2,951	-	2,258	179	225	1	254	34	
53	Gross Up - Gross Receipts	716	-	598	34	37	0	42	5	
54	Gross Up - Uncollectibles	210	-	200	4	4	-	2	1	
55	Total Expenses - Required	\$ 150,079	-	\$ 121,806	\$ 6,617	\$ 12,217	\$ 17	\$ 8,372	\$ 1,050	
56	Total Revenue Requirement at Equal Return	\$ 164,116	-	\$ 132,546	\$ 7,469	\$ 13,287	\$ 24	\$ 9,580	\$ 1,211	
57	Current Miscellaneous Revenue	1,102	-	774	83	126	0	111	8	
58	Total Revenue @ Equal Rates of Return	\$ 163,014	-	\$ 131,771	\$ 7,386	\$ 13,161	\$ 24	\$ 9,469	\$ 1,203	
59	Revenue (Deficiency)/Surplus	\$ (11,425)	-	\$ (14,691)	\$ (739)	\$ 1,160	\$ (5)	\$ 2,211	\$ 639	
60	Proposed Margin Increase	\$ 11,425		\$ 10,705	\$ 714	\$ -	\$ 5	\$ -	\$ -	
61	Total Base and Miscellaneous Revenue as Proposed	\$ 67,223	-	\$ 50,476	\$ 3,515	\$ 5,210	\$ 25	\$ 6,728	\$ 1,269	
62	Purchased Power Revenue	96,893	-	78,084	3,928	9,237	-	5,063	581	
63	Total Revenue as Proposed	\$ 164,116	-	\$ 128,560	\$ 7,444	\$ 14,447	\$ 25	\$ 11,791	\$ 1,850	
64	Total Base Revenue as Proposed	\$ 66,120	-	\$ 49,701	\$ 3,433	\$ 5,084	\$ 24	\$ 6,617	\$ 1,262	
65	Total Base and Purchased Power Revenue as Proposed	\$ 163,014	-	\$ 127,785	\$ 7,361	\$ 14,321	\$ 24	\$ 11,680	\$ 1,843	
66	Proposed (Subsidies)/Excesses	\$ -	-	\$ (3,986)	\$ (25)	\$ 1,160	\$ 1	\$ 2,211	\$ 639	
67	Proposed Percentage Change	7.54%		9.14%	10.75%	0.00%	27.69%	0.00%	0.00%	
68	Proposed Margin Percentage Change	20.89%		27.45%	26.27%	0.00%	27.69%	0.00%	0.00%	
69	Gross Receipts Tax	\$ 3,817	\$ -	\$ 2,869	\$ 198	\$ 294	\$ 1	\$ 382	\$ 73	
70	Income Prior to Taxes	17,812	-	9,957	1,041	2,420	9	3,585	800	
71	Income Taxes	3,774	-	2,110	221	513	2	760	169	
72	Operating Income	\$ 14,038	-	\$ 7,847	\$ 820	\$ 1,907	\$ 7	\$ 2,825	\$ 630	
73	Proposed Return	8.15%	-	5.95%	7.85%	14.53%	8.51%	19.07%	31.87%	
74	Relative Rate of Return	1.00	-	0.73	0.96	1.78	1.04	2.34	3.91	
75	Proposed Revenue to Cost Ratio	1.00		0.97	1.00	1.09	1.03	1.23	1.53	
76	Proposed Parity Ratio	1.00		0.97	1.00	1.09	1.03	1.23	1.53	

Line No.	Account Description	FERC		General Service-		Flood Control		Lighting
		Account	Account Balance	Residential	General Service	4	Power	
1	RATE BASE							
2	Plant in Service							
3	Intangible Plant							
4	Organization	301	11	9	1	1	0	0
5	Franchise & Consent	302	5	4	0	0	0	0
6	Miscellaneous Intangible Plant	303	-	-	-	-	-	-
7	Subtotal - Intangible Plant		16	13	1	1	0	1
8	Distribution Plant							
9	Land & Land Rights	360	313	230	17	28	0	36
10	Structures & Improvements	361	627	390	19	84	1	129
11	Station Equipment	362	11,568	7,193	356	1,555	17	2,379
12	Storage Battery Equipment	363	-	-	-	-	-	-
13	Poles, Towers and Fixtures - PRI DEM	364	16,548	10,289	509	2,225	24	3,404
14	Poles, Towers and Fixtures - PRI CUS	364	15,455	13,505	1,309	572	2	52
15	Poles, Towers and Fixtures - SEC DEM	364	9,219	5,724	283	1,238	-	1,919
16	Poles, Towers and Fixtures - SEC CUS	364	15,340	13,416	1,300	566	-	43
17	Overhead Conductors and Devices - PRI DEM	365	25,626	15,934	788	3,446	37	5,271
18	Overhead Conductors and Devices - PRI CUS	365	33,621	29,380	2,848	1,245	4	113
19	Overhead Conductors and Devices - SEC DEM	365	7,356	4,567	226	988	-	1,531
20	Overhead Conductors and Devices - SEC CUS	365	16,204	14,172	1,374	598	-	45
21	Underground Conduit	366	8,780	6,559	505	755	6	924
22	Underground Conductors and Devices - PRI DEM	367	7,404	4,604	228	996	11	1,523
23	Underground Conductors and Devices - PRI CUS	367	5,924	5,177	502	219	1	20
24	Underground Conductors and Devices - SEC DEM	367	430	267	13	58	-	90
25	Underground Conductors and Devices - SEC CUS	367	1,808	1,581	153	67	-	5
26	Transformers and Transformer Installations - SEC DEM	368.1	11,841	7,352	364	1,591	-	2,465
27	Transformers and Transformer Installations - SEC CUS	368.2	19,261	16,845	1,633	711	-	54
28	Services	369	16,709	14,867	1,242	548	-	53
29	Meters	370.1	3,094	2,552	286	235	1	22
30	Meter Installations	370.2	1,989	1,640	184	151	0	14
31	Electronic Meters	370.3	5,038	4,155	465	382	1	35
32	Installations on Customers' Premises	371	2,219	-	508	754	7	920
33	Installations on Customers' Premises - EV Charging Stations	371.1	-	-	-	-	-	-
34	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	348	-	-	-	-	348
35	Street Lighting and Signal Systems	373	2,615	-	-	-	-	2,615
36	Subtotal - Distribution Plant		239,335	180,398	15,110	19,012	111	21,045
37	General Plant							
38	Land & Land Rights	389	659	551	37	36	0	28
39	Structures & Improvements	390	10,646	8,903	600	580	3	456
40	Office Furniture & Equipment	391	18,441	15,422	1,039	1,005	5	790
41	Transportation Equipment	392	2,718	2,273	153	148	1	116
42	Stores Equipment	393	11	9	1	1	0	0
43	Tools & Garage Equipment	394	1,132	947	64	62	0	49
44	Laboratory Equipment	395	28	23	2	2	0	1
45	Power Operated Equipment	396	797	667	45	43	0	34
46	Communication Equipment	397	652	545	37	36	0	28
47	Miscellaneous Equipment	398	566	473	32	31	0	24
48	Other Tangible Property	399	-	-	-	-	-	-
49	Subtotal - General Plant		35,650	29,814	2,008	1,943	11	1,528
50	Total Plant in Service		275,001	210,225	17,119	20,956	121	22,574

Line No.	Account Description	FERC		General Service- Flood Control					
		Account	Account Balance	Residential	General Service	4	Power	Large Power	Lighting
51	Accumulated Depreciation & Amortization			-	-	-	-	-	-
52	Intangible Plant			-	-	-	-	-	-
53	Organization	301	-	-	-	-	-	-	-
54	Franchise & Consent	302	-	-	-	-	-	-	-
55	Miscellaneous Intangible Plant	303	-	-	-	-	-	-	-
56	Subtotal - Intangible Plant		-	-	-	-	-	-	-
57	Distribution Plant			-	-	-	-	-	-
58	Land & Land Rights	360	-	-	-	-	-	-	-
59	Structures & Improvements	361	(67)	(42)	(2)	(9)	(0)	(14)	(0)
60	Station Equipment	362	(1,555)	(967)	(48)	(209)	(2)	(320)	(9)
61	Storage Battery Equipment	363	-	-	-	-	-	-	-
62	Poles, Towers and Fixtures	364	(18,154)	(13,780)	(1,092)	(1,477)	(8)	(1,739)	(58)
63	Overhead Conductors and Devices	365	(14,476)	(11,198)	(915)	(1,097)	(7)	(1,217)	(42)
64	REG AFUDC	365.7	116	89	7	9	0	10	0
65	Underground Conduit	366	(2,692)	(2,011)	(155)	(232)	(2)	(283)	(9)
66	Underground Conductors and Devices	367	(4,928)	(3,681)	(284)	(424)	(4)	(518)	(17)
67	Transformers	368.1	(8,267)	(6,431)	(531)	(612)	-	(670)	(23)
68	Transformer Installations	368.2	(6,688)	(5,204)	(429)	(495)	-	(542)	(19)
69	Services	369	(8,070)	(7,180)	(600)	(265)	-	(25)	-
70	Meters	370.1	(1,939)	(1,599)	(179)	(147)	(0)	(14)	-
71	Meter Installations	370.2	(825)	(681)	(76)	(63)	(0)	(6)	-
72	Electronic Meters	370.3	(4,275)	(3,525)	(394)	(324)	(1)	(30)	-
73	Installations on Customers' Premises	371	(1,088)	-	(249)	(370)	(3)	(451)	(15)
74	Installations on Customers' Premises - EV Charging Stations	371.1	-	-	-	-	-	-	-
75	Installations on Customers' Premises - Dusk-Dawn Lights	371.5	(338)	-	-	-	-	-	(338)
76	Street Lighting and Signal Systems	373	(1,139)	-	-	-	-	-	(1,139)
77	Subtotal - Distribution Plant		(74,384)	(56,209)	(4,946)	(5,714)	(28)	(5,818)	(1,669)
78	General Plant								
79	Land & Land Rights	389	(11)	(9)	(1)	(1)	(0)	(0)	(0)
80	Structures & Improvements	390	(2,494)	(2,086)	(141)	(136)	(1)	(107)	(24)
81	Office Furniture & Equipment	391	(7,201)	(6,022)	(406)	(393)	(2)	(309)	(70)
82	Transportation Equipment	392	(612)	(512)	(34)	(33)	(0)	(26)	(6)
83	Stores Equipment	393	(6)	(5)	(0)	(0)	(0)	(0)	(0)
84	Tools & Garage Equipment	394	(498)	(417)	(28)	(27)	(0)	(21)	(5)
85	Laboratory Equipment	395	(21)	(18)	(1)	(1)	(0)	(1)	(0)
86	Power Operated Equipment	396	(87)	(73)	(5)	(5)	(0)	(4)	(1)
87	Communication Equipment	397	(274)	(229)	(15)	(15)	(0)	(12)	(3)
88	Miscellaneous Equipment	398	(157)	(132)	(9)	(9)	(0)	(7)	(2)
89	Other Tangible Property	399	-	-	-	-	-	-	-
90	Subtotal - General Plant		(11,361)	(9,501)	(640)	(619)	(3)	(487)	(110)
91	Total Accumulated Depreciation & Amortization		(85,745)	(65,710)	(5,586)	(6,333)	(31)	(6,305)	(1,779)
92	Other Rate Base Items								
93	Working Capital	Sch. A-1	11,447	8,751	713	872	5	940	167
94	Accumulated Deferred Income Taxes	Sch. A-1	(29,665)	(22,677)	(1,847)	(2,261)	(13)	(2,435)	(432)
95	Customer Deposits	Sch. A-1	(949)	(608)	(68)	(220)	-	(49)	(4)
96	Materials & Supplies	Sch. A-1	2,152	1,800	121	117	1	92	21
97	Total Other Rate Base Items		(17,015)	(12,735)	(1,081)	(1,491)	(7)	(1,452)	(249)
98	TOTAL RATE BASE		172,242	131,780	10,452	13,132	82	14,817	1,978

Line No.	Account Description	FERC		General Service- Flood Control					
		Account	Account Balance	Residential	General Service	4	Power	Large Power	Lighting
99	OPERATION AND MAINTENANCE EXPENSE			-	-	-	-	-	-
100	Generation Production, Transmission, and Distribution Expense			-	-	-	-	-	-
101	Other Power Generation Expense			-	-	-	-	-	-
102	Purchased Power	555	85,198	68,659	3,454	8,122	-	4,452	511
103	Transmission of Electricity by Others	565	5,978	4,818	242	570	-	312	36
104	Subtotal - Other Power Generation Expense		91,176	73,477	3,696	8,692	-	4,764	547
105	Distribution Operation Expenses			-	-	-	-	-	-
106	Operation Supervision and Engineering	580	609	471	44	47	0	34	13
107	Load Dispatching	581	574	432	36	46	0	50	9
108	Line and Station Expenses	581.1	-	-	-	-	-	-	-
109	Station Expenses	582	96	60	3	13	0	20	1
110	Overhead Line Expenses	583	298	231	19	23	0	25	1
111	Underground Line Expenses	584	42	31	2	4	0	4	0
112	Operation of Energy Storage Equipment	584.1	-	-	-	-	-	-	-
113	Street Lighting and Signal System Expenses	585	31	-	-	-	-	-	31
114	Meter Expenses	586	785	647	72	59	0	6	-
115	Customer Installation Expenses	587	79	71	6	3	-	0	-
116	Miscellaneous Distribution Expenses	588	352	272	26	27	0	20	8
117	Rents	589	55	42	4	4	0	3	1
118	Subtotal - Distribution Operation Expenses		2,922	2,258	213	225	1	162	63
119	Distribution Maintenance Expenses			-	-	-	-	-	-
120	Maintenance Supervision and Engineering	590	222	171	14	17	0	19	1
121	Maintenance of Structures	591	-	-	-	-	-	-	-
122	Maintenance of Station Equipment	592	208	130	6	28	0	43	1
123	Maintenance of Pipe Lines	592.1	-	-	-	-	-	-	-
124	Maintenance of Structures and Equipment	592.2	-	-	-	-	-	-	-
125	Maintenance of Overhead Lines	593	9,715	7,515	614	736	5	817	28
126	Maintenance of Underground Lines	594	61	46	4	5	0	6	0
127	Maintenance of Lines	594.1	-	-	-	-	-	-	-
128	Maintenance of Line Transformers	595	83	65	5	6	-	7	0
129	Maintenance of Street Lighting and Signal Systems	596	24	-	-	-	-	-	24
130	Maintenance of Meters	597	15	12	1	1	0	0	-
131	Maintenance of Miscellaneous Distribution Plant	598	23	18	1	2	0	2	0
132	Subtotal - Distribution Maintenance Expenses		10,352	7,955	646	796	5	894	55
133	Total Generation Production, Transmission, and Distribution Expense		104,450	83,690	4,555	9,713	6	5,820	666
134	Customer Accounts, Service, and Sales Expense								
135	Customer Account								
136	Supervision	901	91	80	8	3	0	0	0
137	Meter Reading Expenses	902	218	191	18	8	0	1	0
138	Customer Records and Collection Expenses	903	2,529	2,210	214	94	0	8	2
139	Customer Records and Collection Expenses (USP)	903	6,656	6,656	-	-	-	-	-
140	Uncollectible Accounts	904	3,239	3,087	60	56	-	27	9
141	Miscellaneous Customer Accounts Expenses	905	139	122	12	5	0	0	0
142	Subtotal - Customer Account		12,873	12,346	312	166	0	37	12
143	Customer Service & Information Expenses								
144	Customer Service and Informational Expenses	906	-	-	-	-	-	-	-
145	Supervision	907	17	15	1	1	0	0	0
146	Customer Assistance Expenses	908	12	11	1	0	0	0	0
147	Information and Instructional Advertising Expenses	909	-	-	-	-	-	-	-
148	Miscellaneous Customer Service & Informational Exps (EEC)	910	1,157	361	43	153	1	589	9
149	Subtotal - Customer Service & Information Expenses		1,186	387	45	154	1	590	9

Line No.	Account Description	FERC		General Service-		Flood Control			
		Account	Account Balance	Residential	General Service	4	Power	Large Power	Lighting
150	Sales Expenses			-	-	-	-	-	-
151	Supervision	911	-	-	-	-	-	-	-
152	Demonstrating and Selling Expenses	912	5	4	0	0	0	0	0
153	Advertising Expenses	913	-	-	-	-	-	-	-
154	Miscellaneous Sales Expenses	916	(5)	(4)	(0)	(0)	(0)	(0)	(0)
155	Sales Expenses	917	-	-	-	-	-	-	-
156	Subtotal - Sales Expenses		0	0	0	0	0	0	0
157	Total Customer Accounts, Service, and Sales Expense		14,059	12,733	357	320	1	626	21
158	Administrative and General Expenses			-	-	-	-	-	-
159	Administrative and General Salaries	920	2,757	2,306	155	150	1	118	27
160	Office Supplies and Expenses	921	1,787	1,494	101	97	1	77	17
161	Administrative Expenses Transferred - Credit	922	-	-	-	-	-	-	-
162	Outside Services Employed	923	1,887	1,578	106	103	1	81	18
163	Property Insurance	924	31	24	2	2	0	3	0
164	Injuries and Damages	925	251	210	14	14	0	11	2
165	Employee Pensions and Benefits	926	1,259	1,053	71	69	0	54	12
166	Franchise Requirements	927	-	-	-	-	-	-	-
167	Regulatory Commission Expenses	928	298	229	19	23	0	24	3
168	Duplicate Charges - Credit	929	(74)	(57)	(5)	(6)	(0)	(6)	(1)
169	General Advertising Expenses	930.1	74	56	5	6	0	6	1
170	Miscellaneous General Expenses	930.2	259	216	15	14	0	11	3
171	Rents	931	2	1	0	0	0	0	0
172	Transportation Expenses	933	-	-	-	-	-	-	-
173	Maintenance of General Plant	935	69	58	4	4	0	3	1
174	Total Administrative and General Expenses		8,598	7,168	487	476	3	381	84
175	TOTAL OPERATION AND MAINTENANCE EXPENSE		127,107	103,590	5,400	10,509	10	6,827	770
176	Adjustments, Depreciation and Amortization Expense			-	-	-	-	-	-
177	Depreciation Expense			-	-	-	-	-	-
178	Organization	301	-	-	-	-	-	-	-
179	Franchise & Consent	302	-	-	-	-	-	-	-
180	Miscellaneous Intangible Plant	303	-	-	-	-	-	-	-
181	Subtotal - Depreciation Expense		-	-	-	-	-	-	-
182	Distribution Plant			-	-	-	-	-	-
183	Land & Land Rights	360	-	-	-	-	-	-	-
184	Structures & Improvements	361	15	9	0	2	0	3	0
185	Station Equipment	362	370	230	11	50	1	76	2
186	Storage Battery Equipment	363	-	-	-	-	-	-	-
187	Poles, Towers and Fixtures	364	1,029	781	62	84	0	99	3
188	Overhead Conductors and Devices	365	2,001	1,548	126	152	1	168	6
189	REG AFUDC	365.7	(16)	(13)	(1)	(1)	(0)	(1)	(0)
190	Underground Conduit	366	137	102	8	12	0	14	0
191	Underground Conductors and Devices	367	433	323	25	37	0	46	1
192	Transformers	368.1	428	333	27	32	-	35	1
193	Transformer Installations	368.2	207	161	13	15	-	17	1
194	Services	369	280	249	21	9	-	1	-
195	Meters	370.1	66	54	6	5	0	0	-
196	Meter Installations	370.2	25	21	2	2	0	0	-
197	Electronic Meters	370.3	115	95	11	9	0	1	-
198	Installations on Customers' Premises	371	74	-	17	25	0	31	1
199	Installations on Customers' Premises - EV Charging Stations	371.1	-	-	-	-	-	-	-
200	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	1	-	-	-	-	-	1
201	Street Lighting and Signal Systems	373	111	-	-	-	-	-	111
202	Subtotal - Distribution Plant		5,275	3,894	329	432	3	489	128

Line No.	Account Description	FERC		General Service-		Flood Control			
		Account	Account Balance	Residential	General Service	4	Power	Large Power	Lighting
203	General Plant			-	-	-	-	-	-
204	Land & Land Rights	389	-	-	-	-	-	-	-
205	Structures & Improvements	390	541	453	31	30	0	23	5
206	Office Furniture & Equipment	391	1,857	1,553	105	101	1	80	18
207	Transportation Equipment	392	290	242	16	16	0	12	3
208	Stores Equipment	393	1	1	0	0	0	0	0
209	Tools & Garage Equipment	394	57	47	3	3	0	2	1
210	Laboratory Equipment	395	2	2	0	0	0	0	0
211	Power Operated Equipment	396	58	49	3	3	0	2	1
212	Communication Equipment	397	75	63	4	4	0	3	1
213	Miscellaneous Equipment	398	61	51	3	3	0	3	1
214	Other Tangible Property	399	-	-	-	-	-	-	-
215	Subtotal - General Plant		2,943	2,461	166	160	1	126	29
216	Amortization Expense			-	-	-	-	-	-
217	Amortization Expense & Depreciation Adjustments		336	257	21	26	0	28	5
218	Subtotal - Amortization Expense		336	257	21	26	0	28	5
219	Total Adjustments, Depreciation and Amortization Expense		8,553	6,611	516	618	4	643	162
220	Taxes			-	-	-	-	-	-
221	Taxes Other Than Income Taxes			-	-	-	-	-	-
222	PURTA & Property Taxes		76	58	5	6	0	6	1
223	Gross Receipts Tax		3,101	2,587	149	159	1	182	23
224	GRT - Purchased Power		5,717	4,607	232	545	-	299	34
225	Payroll related		507	424	29	28	0	22	5
226	Real estate		297	227	18	23	0	24	4
227	PA Local Use and Miscellaneous		22	16	1	2	0	2	0
228	Subtotal - Taxes Other Than Income Taxes		9,718	7,919	434	762	1	534	68
229	Income Taxes			-	-	-	-	-	-
230	State Income Tax expense		(483)	(369)	(29)	(37)	(0)	(42)	(6)
231	Federal Income Tax expense		1,306	999	79	100	1	112	15
232	Subtotal - Income Taxes		823	630	50	63	0	71	9
233	Total Taxes		10,542	8,549	484	825	2	605	78
234	REVENUE REQUIREMENT AT EQUAL RATES OF RETURN			-	-	-	-	-	-
235	Test Year Expenses at Current Rates		146,201	118,750	6,399	11,952	16	8,075	1,010
236	Return on Rate Base		14,038	10,740	852	1,070	7	1,208	161
237	Gross Up Items			-	-	-	-	-	-
238	Federal Income Tax		2,007	1,536	122	153	1	173	23
239	State Income Tax		944	722	57	72	0	81	11
240	Gross Receipts Tax		716	598	34	37	0	42	5
241	Uncollectible		210	200	4	4	-	2	1
242	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN		164,116	132,546	7,469	13,287	24	9,580	1,211

UGI Utilities, Inc. - Electric Division
Electric Class Cost of Service Study
Fully Projected Future Test Year September 30, 2024
Schedule 8 - Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class
(\$ in thousands)

Line	Description	TOTAL	Residential	General Service-		Flood Control		Lighting	
				General Service	4	Power	Large Power		
1	Functional Rate Base								
2	Purchased Power								
3	Demand	Product_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Energy	Product_Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Customer	Product_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Distribution								
8	Demand	Dist_Dem	\$ 68,346	\$ 42,481	\$ 2,101	\$ 9,188	\$ 72	\$ 14,103	\$ 402
9	Energy	Dist_Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Customer	Dist_Cust	\$ 85,254	\$ 72,133	\$ 7,272	\$ 3,567	\$ 9	\$ 696	\$ 1,577
11	Subtotal		\$ 153,599	\$ 114,613	\$ 9,373	\$ 12,754	\$ 81	\$ 14,799	\$ 1,978
12	PA PUC Direct Customer								
13	Demand	DirCust_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Energy	DirCust_Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Customer	DirCust_Cust	\$ 18,642	\$ 17,167	\$ 1,079	\$ 378	\$ 1	\$ 18	\$ (1)
16	Subtotal		\$ 18,642	\$ 17,167	\$ 1,079	\$ 378	\$ 1	\$ 18	\$ (1)
17	Total								
18	Demand		\$ 68,346	\$ 42,481	\$ 2,101	\$ 9,188	\$ 72	\$ 14,103	\$ 402
19	Energy		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Customer		\$ 103,896	\$ 89,299	\$ 8,352	\$ 3,944	\$ 10	\$ 714	\$ 1,576
21	TOTAL RATE BASE		\$ 172,242	\$ 131,780	\$ 10,452	\$ 13,132	\$ 82	\$ 14,817	\$ 1,978

UGI Utilities, Inc. - Electric Division
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Schedule 8 - Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class
(\$ in thousands)

Line	Description	TOTAL	Residential	General Service-		Flood Control		Lighting
				General Service	4	Power	Large Power	
22	Functional Revenue Requirement							
23	Purchased Power							
24	Demand	Product_Dem \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Energy	Product_Energy \$ 96,893	\$ 78,084	\$ 3,928	\$ 9,237	\$ -	\$ 5,063	\$ 581
26	Customer	Product_Cust \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Subtotal	\$ 96,893	\$ 78,084	\$ 3,928	\$ 9,237	\$ -	\$ 5,063	\$ 581
28	Distribution							
29	Demand	Dist_Dem \$ 17,576	\$ 10,925	\$ 540	\$ 2,363	\$ 19	\$ 3,626	\$ 103
30	Energy	Dist_Energy \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Customer	Dist_Cust \$ 26,139	\$ 22,051	\$ 2,232	\$ 1,166	\$ 3	\$ 187	\$ 501
32	Subtotal	\$ 43,715	\$ 32,975	\$ 2,772	\$ 3,529	\$ 22	\$ 3,813	\$ 604
33	PA PUC Direct Customer							
34	Demand	DirCust_Dem \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Energy	DirCust_Energy \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Customer	DirCust_Cust \$ 23,508	\$ 21,486	\$ 768	\$ 522	\$ 2	\$ 704	\$ 26
37	Subtotal	\$ 23,508	\$ 21,486	\$ 768	\$ 522	\$ 2	\$ 704	\$ 26
38	Total							
39	Demand	\$ 17,576	\$ 10,925	\$ 540	\$ 2,363	\$ 19	\$ 3,626	\$ 103
40	Energy	\$ 96,893	\$ 78,084	\$ 3,928	\$ 9,237	\$ -	\$ 5,063	\$ 581
41	Customer	\$ 49,647	\$ 43,537	\$ 3,000	\$ 1,688	\$ 5	\$ 891	\$ 526
	TOTAL REVENUE REQUIREMENT AT EQUAL	\$ 164,116	\$ 132,546	\$ 7,469	\$ 13,287	\$ 24	\$ 9,580	\$ 1,211
42	RATES OF RETURN							
43	Demand	10.71%	8.24%	7.23%	17.78%	79.51%	37.85%	8.53%
44	Energy	59.04%	58.91%	52.60%	69.52%	0.00%	52.85%	47.99%
45	Customer	30.25%	32.85%	40.17%	12.70%	20.49%	9.30%	43.48%

UGI Utilities, Inc. - Electric Division
Electric Class Cost of Service Study
Fully Projected Future Test Year September 30, 2024
Schedule 8 - Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class
(\$ in thousands)

Line	Description	TOTAL	Residential	General Service	General Service- 4	Flood Control Power	Large Power	Lighting	
46	Unit Costs (in \$)								
47	Purchased Power								
48	Demand	Product_Dem \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
49	Energy	Product_Energy \$ 91.76	\$ 127.96	\$ 118.94	\$ 79.87	\$ -	\$ 17.51	\$ 82.23	
50	Customer	Product_Cust \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
51	Distribution								
52	Demand	Dist_Dem \$ 6.08	\$ 6.09	\$ 6.09	\$ 6.09	\$ -	\$ 6.03	\$ 6.09	
53	Energy	Dist_Energy \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
54	Customer	Dist_Cust \$ 34.61	\$ 33.41	\$ 34.89	\$ 41.71	\$ 35.69	\$ 73.68	\$ 695.70	
55	PA PUC Direct Customer								
56	Demand	DirCust_Dem \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
57	Energy	DirCust_Energy \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
58	Customer	DirCust_Cust \$ 31.13	\$ 32.56	\$ 12.01	\$ 18.66	\$ 22.81	\$ 278.09	\$ 35.42	
59	Total								
60	Energy	\$ 91.76	\$ 127.96	\$ 118.94	\$ 79.87	\$ -	\$ 17.51	\$ 82.23	
61	Customer (per cust month)	\$ 65.74	\$ 65.97	\$ 46.90	\$ 60.37	\$ 58.50	\$ 351.77	\$ 731.12	
62	Demand & Customer (per cust month)	\$ 89.01	\$ 82.52	\$ 55.34	\$ 144.87	\$ 285.50	\$ 1,783.83	\$ 874.58	
63	Demand (per kwh)				\$ 5.37	\$	\$ 6.92		
64	BILLING DETERMINANTS								
65	Demand (Peak Day Demand * 12)	SEC_DEM	2,890,219	1,794,525	88,735	388,248	0	601,745	16,967
66	Energy	ENERGY	1,055,931	610,230	33,026	115,648	763	289,197	7,066
67	Customers (Number of Bills)	CUST	755,244	659,976	63,972	27,960	84	2,532	720
68	Demand				440,278		523,763		