

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, 2022**

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

**UGI UTILITIES, INC. – ELECTRIC DIVISION
PA P.U.C. NO. 6, SUPPLEMENT NO. 26
PA P.U.C. NO. 2S, SUPPLEMENT NO. 2**

DOCKET NO. R-2021-3023618

Issued: February 8, 2021 Effective: April 9, 2021

UGI UTILITIES, INC. - ELECTRIC DIVISION
UGI ELECTRIC EXHIBIT D – COST OF SERVICE STUDY
FULLY PROJECTED FUTURE TEST YEAR ENDED SEPTEMBER 30, 2022
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SECTION I

PREFACE

Cost allocation studies are submitted in support of the direct testimony of John D. Taylor and in response to Question IV-E-1 of Exhibit Regs. § 53.53, Part IV-Rate Structure and Cost Allocation, regarding a fully distributed Cost-of-Service study. UGI Electric Exhibit D presents results for the fully projected future test year ended September 30, 2022.

The study contained herein provides the allocation of the Pennsylvania jurisdictional costs to retail customer rate classes. This preface explains the general methodology utilized in the preparation of UGI Electric's study.

Total cost of providing service, broadly stated, is made up of the following generally recognized and accepted components:

1. Operation and maintenance expenses.
2. Depreciation and amortization expenses associated with the investment in utility facilities.
3. Taxes, including income taxes.
4. Return on net investment in utility facilities, materials and supplies, and other working capital requirements, collectively called measures of value or rate base.

Through a cost allocation study, total Company costs are assigned/allocated to residential, commercial, industrial, and other identifiable classes of customers. Comparing the costs to serve any customer class with that class's rate revenues provides a measure of the return realized from that class. Relating that realized return to the assigned/allocated rate base for the class results in the rate of return (expressed as a percentage), which can be compared with the system average rate of return and the rates of return realized from other classes of customers. This allows for a comparison across classes to ascertain the presence and extent of cross class subsidization (i.e., when one class pays more than the overall system return and another pays less than the system return).

Overall costs of providing service are assigned/allocated to classes of customers on the basis of their distinctive service characteristics. One main service characteristic is the voltage level at which the electric supply is rendered. UGI

Electric's investment in utility property and the applicable operating costs must be broken down and reassembled into the following functional voltage level component categories:

1. Primary system facilities from which large customers are directly served, and which are necessary to serve other classes at lower voltages; and
2. Secondary distribution system, encompassing the remainder of the system, but is not required to serve customers served at higher voltage levels.

UGI Electric's records are kept in accordance with the Federal Energy Regulatory Commission's Uniform System of Accounts ("FERC System of Accounts"). The FERC System of Accounts does not identify the costs in precisely the functional category groupings required for assignment/allocation purposes. Thus, separation of distribution facilities between the primary and secondary voltages, and the classification of the customer-related and demand-related components of primary and secondary facilities' investment is required.

After reassembling the costs into the appropriate functional components, each customer class is allocated its share of the investment and operating costs of the applicable functional categories. The three basic classification criteria for determining the share of component costs chargeable to particular customer class are:

1. Relative demand responsibility. A major factor governing the assignment of plant investment is the necessity to provide distribution capacity sufficient to be able to reliably meet the combined demands of all UGI Electric's customers. Investment and other costs considered demand-related are allocated on the basis of the demand responsibilities of the classes.
2. Customer costs. Meter investment and meter reading costs are customer-related, as are customer account costs. In addition, a portion of a utility's investment in poles, line transformers, conductors, service drops, etc., must be made irrespective of the customer's demand, or simply because the customer is there to be served. Costs considered customer-related are allocated on the basis of the number of customers in each class.
3. Direct assignment. In a few cases, the FERC System of Accounts makes a specific identification of costs which permits assignment directly to the rate class or customer class responsible for those costs. An example is the direct assignment of lighting-related costs to the lighting customer class.

UGI Electric's primary and secondary voltage level demand-related costs are allocated based on each rate class's average monthly contribution to the sum of the average monthly maximum demands for all classes. The average monthly demand is computed by averaging a class's maximum non-coincident peak ("NCP") demand

across all twelve months (i.e., the class's maximum energy demand during each month in a given hour; an hour of time that may not correspond to the system peak). This approach recognizes the diversity of demand at these levels.

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SECTION II

COST ALLOCATION TO RETAIL SERVICE CUSTOMERS

The summaries contained in this section present the results of the detailed allocations of costs at present and proposed rates for the test year. The summaries consist of an array of customer class income statements and the relationships of class operating incomes (or returns) to the respective allocated measures of value or rate base. The relationship of each class rate of return to the total Pennsylvania jurisdictional rate of return is also shown.

UGI Electric views these relationships to be useful because one of the objectives of ratemaking is to have each class producing a rate of return as close to the overall system average rate of return as appropriate. Information is provided for the system equal rates of return at the proposed overall system rate of return.

The second portion of this section provides details by FERC account including taxes and pro forma adjustments for each of these jurisdictions. This portion is organized by several sections as listed: Net Plant, Depreciation, Rate Base Adjustments, O&M, Labor (for development of labor allocator), Depreciation Expense, Amortization, Taxes, and Revenues. Further, the account balances that are inputs to this section are directly from the details that support the Company's revenue requirement.

The functionalization, classification, and allocation that support the results provided in this section are detailed in Section V.

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Summary of Cost of Service Study Results

REVENUE REQUIREMENT SUMMARY		ACCOUNT BALANCE	Total	Check	Residential	General Service-1	General Service-4	Large Power	Lighting
1	Rate Base								
2	Plant in Service	226,945	-	165,478	14,344	20,977	22,102	4,043	
3	Accumulated Reserve	(74,795)	-	(55,250)	(5,092)	(6,701)	(6,200)	(1,552)	
4	Other Rate Base Items	(20,319)	-	(14,286)	(1,340)	(2,284)	(2,040)	(369)	
5	Total Rate Base	131,831	-	95,941	7,913	11,993	13,861	2,122	
6	Total Revenue at Current Rates								
7	Total Distribution Margin	36,847	-	23,519	2,033	4,952	5,184	1,160	
8	Purchased Power Revenue	41,179	-	33,355	1,606	4,736	1,235	247	
9	Purchased Power GRT Revenue	2,430	-	1,968	95	279	73	15	
10	USP Rider	3,330	-	3,330	-	-	-	-	
11	EEC Rider	2,249	-	864	38	148	1,189	9	
12	Forfeited Discounts	468	-	332	38	68	25	5	
13	Miscellaneous Revenues Margin	562	-	434	36	44	45	2	
14	Total Revenue	87,065	-	63,803	3,845	10,226	7,752	1,439	
15	Expenses at Current Rates								
16	O&M and A&G Expenses	28,516	-	21,855	1,402	1,874	2,989	395	
17	Purchased Power Expense	41,179	-	33,355	1,606	4,736	1,235	247	
18	Depreciation and Amortization Expense	7,114	-	5,223	439	638	680	135	
19	Purchased Power GRT Expense	2,430	-	1,968	95	279	73	15	
20	Taxes Other Than Income	3,499	-	2,642	211	282	303	61	
21	Income Taxes	56	-	(16)	1	31	32	8	
22	Total Expenses - Current	82,793	-	65,027	3,753	7,840	5,312	861	
23	Operating Income - Current	4,272	-	(1,224)	92	2,387	2,440	578	
24	Current Rate of Return	3.24%		-1.28%	1.16%	19.90%	17.60%	27.22%	
25	Present Revenue at Equal Rates of Return								
26	Present Return	3.24%		3.24%	3.24%	3.24%	3.24%	3.24%	
27	Present Operating Income @ Equal Return	4,272	-	3,109	256	389	449	69	
28	Income Taxes	56	-	41	3	5	6	1	
29	Other Expenses	82,737	-	65,043	3,752	7,809	5,281	853	
30	Total Revenue @ Equal Rates of Return	87,065	-	68,193	4,012	8,202	5,736	923	
31	Present (Subsidies)/Excesses	-	-	(4,389)	(167)	2,024	2,017	516	

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Summary of Cost of Service Study Results

REVENUE REQUIREMENT SUMMARY		ACCOUNT BALANCE	Total	Check	Residential	General Service-1	General Service-4	Large Power	Lighting
32	Revenue Requirement at Equal Rates of Return								
33	Required Return	7.57%			7.57%	7.57%	7.57%	7.57%	7.57%
34	Required Operating Income	9,980		-	7,263	599	908	1,049	161
35	Expenses at Required Return								
36	O&M and A&G Expenses	28,516		-	21,855	1,402	1,874	2,989	395
37	Purchased Power Expense	41,179		-	33,355	1,606	4,736	1,235	247
38	Depreciation and Amortization Expense	7,114		-	5,223	439	638	680	135
39	Purchased Power GRT Expense	2,430		-	1,968	95	279	73	15
40	Taxes Other Than Income	3,499		-	2,642	211	282	303	61
41	Income Taxes	56		-	41	3	5	6	1
42	Gross Up - Income Taxes	2,319		-	1,687	139	211	245	37
43	Gross Up - Gross Receipts & Uncollectibles	682		-	513	40	55	62	12
44	Total Expenses - Required	85,794		-	67,284	3,934	8,080	5,593	903
45	Total Revenue Requirement at Equal Return	95,774		-	74,547	4,533	8,987	6,643	1,064
46	Current Miscellaneous Revenue	1,030		-	767	74	112	70	8
47	Total Revenue @ Equal Rates of Return	94,744		-	73,780	4,460	8,876	6,572	1,056
48	Revenue (Deficiency)/Surplus	(8,709)		-	(10,743)	(689)	1,239	1,110	375
49	Total Base Revenue as Proposed	45,556		-	31,639	2,621	4,952	5,184	1,160
50	Purchased Power Revenue and GRT	43,609		-	35,323	1,701	5,015	1,308	262
51	USP and EEC Revenue	5,579		-	4,195	38	148	1,189	9
52	Miscellaneous Revenue	1,030		-	767	74	112	70	8
53	Total Revenue as Proposed	95,774		-	71,923	4,433	10,226	7,752	1,439
54	Total Distribution Margin Increase as Proposed	8,709		-	8,120	589	-	-	-
55	Purchased Power Revenue and GRT Change	-		-	-	-	-	-	-
56	USP and EEC Revenue Change	-		-	-	-	-	-	-
57	Miscellaneous Revenues Change	-		-	-	-	-	-	-
58	Total Revenue as Proposed	8,709		-	8,120	589	-	-	-
59	Precent Total Revenue Change	10.00%			12.73%	15.31%	0.00%	0.00%	0.00%
60	Income Prior to Taxes	12,354		-	6,367	641	2,363	2,409	574
61	Income Taxes	2,375		-	1,224	123	454	463	110
62	Operating Income	9,980		-	5,143	518	1,909	1,946	463
63	Proposed Return	7.57%			5.36%	6.55%	15.92%	14.04%	21.83%
	END								
64	Current Relative Rate of Return	1.00			(0.39)	0.36	6.14	5.43	8.40
65	Proposed Relative Rate of Return	1.00			0.71	0.87	2.10	1.85	2.88
					0.79	0.79	0.79	0.81	0.75

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Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class

Line	Description	Total						
		TOTAL RATE BASE	Check	Residential	General Service-1	General Service-4	Large Power	Lighting
Functional Rate Base								
1	Purchased Power							
1	Demand	F1D	\$ -	- \$	- \$	- \$	- \$	- \$
2	Energy	F1E	\$ -	- \$	- \$	- \$	- \$	- \$
2	Customer	F1C	\$ -	- \$	- \$	- \$	- \$	- \$
3	Subtotal		\$ -	- \$	- \$	- \$	- \$	- \$
4	Distribution							
4	Demand	F2D	\$ 68,982	- \$ 42,547	\$ 2,548	\$ 9,872	\$ 13,409	\$ 606
5	Energy	F2E	\$ -	- \$	- \$	- \$	- \$	- \$
5	Customer	F2C	\$ 48,732	- \$ 40,310	\$ 4,314	\$ 2,028	\$ 539	\$ 1,542
6	Subtotal		\$ 117,714	- \$ 82,857	\$ 6,862	\$ 11,900	\$ 13,948	\$ 2,148
7	PA PUC Direct Customer							
8	Demand	F3D	\$ -	- \$	- \$	- \$	- \$	- \$
8	Energy	F3E	\$ -	- \$	- \$	- \$	- \$	- \$
9	Customer	F3C	\$ 14,117	- \$ 13,085	\$ 1,051	\$ 93	\$ (87)	\$ (26)
9	Subtotal		\$ 14,117	- \$ 13,085	\$ 1,051	\$ 93	\$ (87)	\$ (26)
10	Total							
10	Demand		\$ 68,982	- \$ 42,547	\$ 2,548	\$ 9,872	\$ 13,409	\$ 606
11	Energy		\$ -	- \$	- \$	- \$	- \$	- \$
11	Customer		\$ 48,732	- \$ 40,310	\$ 4,314	\$ 2,028	\$ 539	\$ 1,542
12	Total Rate Base		\$ 117,714	- \$ 82,857	\$ 6,862	\$ 11,900	\$ 13,948	\$ 2,148

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Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class

Line	Description	TOTAL RATE BASE	Total				
			Check	Residential	General Service-1	General Service-4	Large Power
Functional Revenue Requirement							
13	Purchased Power						
13	Demand	F1D \$ -	- \$	- \$	- \$	- \$	- \$
14	Energy	F1E \$ 43,609	- \$ 35,323	\$ 1,701	\$ 5,015	\$ 1,308	\$ 262
14	Customer	F1C \$ -	- \$ -	- \$ -	- \$ -	- \$ -	- \$ -
15	Subtotal	\$ 43,609	- \$ 35,323	\$ 1,701	\$ 5,015	\$ 1,308	\$ 262
16	Distribution						
16	Demand	F2D \$ 19,682	- \$ 12,079	\$ 729	\$ 2,827	\$ 3,873	\$ 174
17	Energy	F2E \$ -	- \$ -	- \$ -	- \$ -	- \$ -	- \$ -
17	Customer	F2C \$ 15,736	- \$ 12,930	\$ 1,401	\$ 682	\$ 110	\$ 612
18	Subtotal	\$ 35,418	- \$ 25,010	\$ 2,130	\$ 3,509	\$ 3,983	\$ 786
19	PA PUC Direct Customer						
19	Demand	F3D \$ -	- \$ -	\$ -	\$ -	\$ -	\$ -
20	Energy	F3E \$ -	- \$ -	\$ -	\$ -	\$ -	\$ -
20	Customer	F3C \$ 16,747	- \$ 14,214	\$ 702	\$ 463	\$ 1,351	\$ 16
21	Subtotal	\$ 16,747	- \$ 14,214	\$ 702	\$ 463	\$ 1,351	\$ 16
22	Total						
22	Demand	\$ 19,682	- \$ 12,079	\$ 729	\$ 2,827	\$ 3,873	\$ 174
23	Energy	\$ 43,609	- \$ 35,323	\$ 1,701	\$ 5,015	\$ 1,308	\$ 262
23	Customer	\$ 32,483	- \$ 27,144	\$ 2,104	\$ 1,145	\$ 1,461	\$ 629
24	Total Revenue Requirement	\$ 95,774	- \$ 74,547	\$ 4,533	\$ 8,987	\$ 6,643	\$ 1,064
			END				
25	Demand	20.55%	16.20%	16.08%	31.46%	58.31%	16.31%
25	Energy	45.53%	47.38%	37.52%	55.80%	19.70%	24.60%
26	Customer	33.92%	36.41%	46.40%	12.74%	22.00%	59.09%

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Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class

Line	Description	Total							
		TOTAL RATE BASE	Check	Residential	General Service-1	General Service-4	Large Power	Lighting	
Unit Costs									
27	Purchased Power								
27	Demand	F1D	\$ -	NA	NA	\$ -	\$ -	- NA	
28	Energy	F1E	\$ 0.04	\$ 0.06	\$ 0.06	\$ 0.04	\$ 0.00	\$ 0.04	0.04
28	Customer	F1C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
29	Distribution								
29	Demand	F2D	\$ 0.02	NA	NA	\$ 5.99	\$ 6.71	NA	
30	Energy	F2E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
30	Customer	F2C	\$ 20.77	\$ 19.58	\$ 20.99	\$ 25.00	\$ 46.77	\$ 864.50	
31	PA PUC Direct Customer								
31	Demand	F3D	\$ -	NA	NA	\$ -	\$ -	- NA	
32	Energy	F3E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
32	Customer	F3C	\$ 22.11	\$ 21.52	\$ 10.52	\$ 16.98	\$ 572.13	\$ 23.27	
33	Total								
33	Demand (per kW)	NA		NA	NA	\$ 5.99	\$ 6.71	NA	
34	Energy (per kWh)	\$ 0.0356		\$ 0.0621	\$ 0.0567	\$ 0.0420	\$ 0.0049	\$ 0.0353	
34	Customer (per cust month)	\$ 42.88		\$ 41.1	\$ 31.51	\$ 41.98	\$ 618.90	\$ 887.77	
35	Demand & Customer (per cust month)	\$ 68.86		\$ 59.39	\$ 42.43	\$ 145.60	\$ 2,259.33	\$ 1,132.83	
36	BILLING DETERMINANTS								
36	Demand (kW)	1,049,360	PRI DEM			472,166	577,194		
37	Energy (kWh)	992,884,035	ENERGY	568,717,339	29,996,862	119,529,528	267,219,118	7,421,188	
37	Customer Bills (1,000's)	757.58	CUST	660.46	66.76	27.28	2.36	0.71	

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Proposed Revenues

Revenue Apportionment

1 Proposed Base Revenues										
2 Class	3 Proposed Increase/ (Decrease) (\$000)	4 Proposed Revenue (\$000)	5 Resulting Increase % (Base Margin)	6 Resulting Increase % with Total Revenues	7 Proposed Distribution Margin (\$000)	8 Proposed Rate of Return	9 Proposed Relative Rate of Return	10 Current Relative Rate of Return	11 Change in relative ROR	12 Percent movement in relative ROR toward unity ROR
3 Residential	\$ 8,119.907	\$ 71,156	34.525%	12.9%	\$ 31,639	5.36%	0.71	(0.39)	1.10	79%
4 General Service-1	\$ 588.676	\$ 4,360	28.959%	15.6%	\$ 2,621	6.55%	0.87	0.36	0.51	79%
5 General Service-4	\$ -	\$ 10,115	0.0%	0.0%	\$ 4,952	15.92%	2.10	6.14	(4.04)	79%
6 Large Power	\$ -	\$ 7,682	0.0%	0.0%	\$ 5,184	14.04%	1.85	5.43	(3.58)	81%
7 Lighting	\$ -	\$ 1,431	0.0%	0.0%	\$ 1,160	21.83%	2.88	8.40	(5.52)	75%
8 Other Revenue	\$ -	\$ 1,030					-	-		
9 TOTAL SYSTEM	\$ 8,708.583	\$ 95,774	23.6%	10.0%	\$ 45,556	7.57%	1.00	1.00	-	
			-							
10 Proposed Revenues		95,774								
11 Increase		8,709	Residential	1.46	Multiplier on overall system increase					
12 System Increase (Total Revenue)		10.0%	General Service-1	1.23	Multiplier on overall system increase					
13 System Increase (Distribution Margin)		23.6%								

Exhibit D
Schedule 4
Summary of Function, Classification, and Allocation Choices
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INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS
2 A PLANT IN SERVICE									
3	Intangible Plant								
4	Organization	302	11	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
5	Franchise & Consent	302	5	TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
6	Miscellaneous Intangible Plant	303	0	TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
7	Subtotal - Intangible Plant		16						
8	Distribution Plant								
9	Land & Land Rights	360	101	D361_364	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364
10	Structures & Improvements	361	77	DISTR	DEM	PRI DEM			
11	Station Equipment	362	7,047	DISTR	DEM	PRI DEM			
12	Storage Battery Equipment	363	1,500	DISTR	DEM	PRI DEM			
13	Poles, Towers and Fixtures - PRI DEM	364	13,012	DISTR	DEM	PRI DEM			
14	Poles, Towers and Fixtures - PRI CUS	364	17,279	DISTR	CUS				PRI_CUST
15	Poles, Towers and Fixtures - SEC DEM	364	7,219	DISTR	DEM	SEC DEM			
16	Poles, Towers and Fixtures - SEC CUS	364	11,056	DISTR	CUS				SEC_CUST
17	Overhead Conductors and Devices - PRI DEM	365	25,833	DISTR	DEM	PRI DEM			
18	Overhead Conductors and Devices - PRI CUS	365	14,849	DISTR	CUS				PRI_CUST
19	Overhead Conductors and Devices - SEC DEM	365	11,391	DISTR	DEM	SEC DEM			
20	Overhead Conductors and Devices - SEC CUS	365	6,527	DISTR	CUS				SEC_CUST
21	Underground Conduit	366	8,078	D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
22	Underground Conductors and Devices - PRI DEM	367	8,164	DISTR	DEM	PRI DEM			
23	Underground Conductors and Devices - PRI CUS	367	3,708	DISTR	CUS				PRI_CUST
24	Underground Conductors and Devices - SEC DEM	367	1,088	DISTR	DEM	SEC DEM			
25	Underground Conductors and Devices - SEC CUS	367	730	DISTR	CUS				SEC_CUST
26	Transformers and Transformer Installations - SEC DEM	368.1	20,385	DISTR	DEM	SEC DEM			
27	Transformers and Transformer Installations - SEC CUS	368.2	12,117	DISTR	CUS				SEC_CUST
28	Services	369	15,399	DRCUS	CUS				SERV
29	Meters	370	2,497	DRCUS	CUS				METERS
30	Meter Installations	370	1,978	DRCUS	CUS				METERS
31	Electronic Meters	370	4,908	DRCUS	CUS				METERS
32	Installations on Customers' Premises	371	2,174	DISTR	CUS				CUSTPREMIS
33	Installations on Customers' Premises - EV Charging Stations	371	300	DISTR	CUS				CUST
34	Installations on Customers' Premises- Dusk-Dawn Lights	372	348	DISTR	CUS				LIGHT
35	Street Lighting and Signal Systems	373	2,205	DISTR	CUS				LIGHT
36	Subtotal - Distribution Plant		199,970						
37	General & Common Plant								
38	Land & Land Rights	389	638	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
39	Structures & Improvements	390	6,800	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
40	Office Furniture & Equipment	391	16,010	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
41	Transportation Equipment	392	1,227	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
42	Stores Equipment	393	2	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
43	Tools & Garage Equipment	394	1,062	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
44	Laboratory Equipment	395	58	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
45	Power Operated Equipment	396	248	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
46	Communication Equipment	397	574	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
47	Miscellaneous Equipment	398	340	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
48	Subtotal - General & Common Plant		26,959						
49	TOTAL PLANT IN SERVICE		226,945						

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INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS
50 B ACCUMULATED DEPRECIATION									
51 Intangible Plant									
52 Organization	302.0		0	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
53 Franchise & Consent	302.0		0	TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
54 Miscellaneous Intangible Plant	303.0		0	TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
55 Subtotal - Intangible Plant			-						
56 Distribution Plant									
57 Land & Land Rights	360.0		0	D361_364	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364
58 Structures & Improvements	361.0		(19)		DISTR	DEM	PRI DEM		
59 Station Equipment	362.0		(192)		DISTR	DEM	PRI DEM		
60 Storage Battery Equipment	363.0		0		DISTR	DEM	PRI DEM		
61 Poles, Towers and Fixtures	364.0		(16,723)	D364	INT_D364	INT_D364	INT_D364	INT_D364	INT_D364
62 Overhead Conductors and Devices	365.0		(13,481)	D365	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365
63 Underground Conduit	366.0		(2,404)	D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
64 Underground Conductors and Devices	367.0		(3,854)	D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
65 Transformers	368.1		(7,967)	D368	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368
66 Transformer Installations	368.2		(6,465)	D368	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368
67 Services	369.0		(7,546)		DRCUS	CUS			SERV
68 Meters	370.1		(1,858)		DRCUS	CUS			METERS
69 Meter Installations	370.2		(811)		DRCUS	CUS			METERS
70 Electronic Meters	370.3		(3,674)		DRCUS	CUS			METERS
71 Installations on Customers' Premises	371.0		(1,099)		DISTR	CUS			CUSTPREMIS
72 Installations on Customers' Premises - EV Charging Stations	371.1		(334)		DISTR	CUS			CUST
73 Installations on Customers' Premises- Dusk-Dawn Lights	371.5		0		DISTR	CUS			LIGHT
74 Street Lighting and Signal Systems	373.0		(1,119)		DISTR	CUS			LIGHT
75 Subtotal - Distribution Plant			(67,546)						
76 General Plant									
77 Land & Land Rights	389.0		0	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
78 Structures & Improvements	390.0		(813)	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
79 Office Furniture & Equipment	391.0		(5,440)	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
80 Transportation Equipment	392.0		(210)	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
81 Stores Equipment	393.0		(2)	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
82 Tools & Garage Equipment	394.0		(448)	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
83 Laboratory Equipment	395.0		(46)	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
84 Power Operated Equipment	396.0		(31)	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
85 Communication Equipment	397.0		(189)	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
86 Miscellaneous Equipment	398.0		(70)	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
87 Subtotal - General Plant			(7,249)						
88 TOTAL ACCUMULATED DEPRECIATION			(74,795)						
89 C OTHER RATEBASE ITEMS									
90 Working Capital	Sch. A-1	7,657		TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
91 Accumulated Deferred Income Taxes	Sch. A-1	(28,088)		TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
92 Customer Deposits	Sch. A-1	(1,197)			DRCUS	CUS			DEPCUST
93 Materials & Supplies	Sch. A-1	1,309			LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
94 Subtotal - OTHER RATEBASE ITEMS		(20,319)							
95 TOTAL RATE BASE			131,831						

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INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS
96 D OPERATING AND MAINTENANCE EXPENSES									
97 Other Power Generation Expense									
98 Purchased Power	555		36,376		PRPW	ENG		PWRREV	
99 Transmission of Electricity by Others	565		4,803		PRPW	ENG		PWRREV	
100 Subtotal - Other Power Generation Expense			41,179						
101 Distribution Expenses - Operation									
102 Operation Supervision and Engineering	580		623	DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS
103 Load Dispatching	581		484	DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT
104 Line and Station Expenses	581		0	DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT
105 Station Expenses	582		101	DISTR	DEM	PRI DEM			
106 Overhead Line Expenses	583		220	D365	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365
107 Underground Line Expenses	584		37	D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
108 Operation of Energy Storage Equipment	584		0	DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT
109 Street Lighting and Signal System Expenses	585		71	DISTR	CUS			LIGHT	
110 Meter Expenses	586		297	DISTR	CUS			METERS	
111 Customer Installation Expenses	587		516	DISTR	CUS			SERV	
112 Miscellaneous Distribution Expenses	588		496	DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS
113 Rents	589		0	DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS
114 Subtotal - Distribution Expenses - Operation			2,846						
115 Distribution Expenses - Maintenance									
116 Maintenance Supervision and Engineering	590		269	DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT
117 Maintenance of Structures	591		0	DISTR	DEM	PRI DEM			
118 Maintenance of Station Equipment	592		116	DISTR	DEM	PRI DEM			
119 Maintenance of Pipe Lines	592		0	DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT
120 Maintenance of Structures and Equipment	592		0	DISTR	DEM	PRI DEM			
121 Maintenance of Overhead Lines	593		6,832	D365	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365
122 Maintenance of Underground Lines	594		122	D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
123 Maintenance of Lines	594		0	D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
124 Maintenance of Line Transformers	595		122	D368	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368
125 Maintenance of Street Lighting and Signal Systems	596		50	DISTR	CUS			LIGHT	
126 Maintenance of Meters	597		59	DISTR	CUS			METERS	
127 Maintenance of Miscellaneous Distribution Plant	598		192	DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT
128 Subtotal - Distribution Expenses - Maintenance			7,763						

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INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS
129	OPERATING AND MAINTENANCE EXPENSES		51,787						
130 E CUSTOMER ACCOUNTS AND SERVICE EXPENSE									
131	Customer Accounts Expense								
132	Supervision	901	97		DRCUS	CUS			CUST
133	Meter Reading Expenses	902	249		DRCUS	CUS			CUST
134	Customer Records and Collection Expenses	903	1,935		DRCUS	CUS			CUST
135	Customer Records and Collection Expenses (USP)	903	3,330		DRCUS	CUS			USPREV
136	Uncollectible Accounts	904	1,853		DRCUS	CUS			UNCOL
137	Miscellaneous Customer Accounts Expenses	905	241		DRCUS	CUS			CUST
138	Subtotal - Customer Accounts Expense		7,706						
139	Customer Service & Information Expense								
140	Customer Service and Informational Expenses	906	0		DRCUS	CUS			CUST
141	Supervision	907	10		DRCUS	CUS			CUST
142	Customer Assistance Expenses	908	1		DRCUS	CUS			CUST
143	Information and Instructional Advertising Expenses	909	0		DRCUS	CUS			CUST
144	Miscellaneous Customer Service & Informational Exps (EEC)	910	2,239		DRCUS	CUS			EECREV
145	Subtotal - Customer Service & Information Expense		2,250						
146	Sales Expense								
147	Supervision	911	0		DRCUS	CUS			CUST
148	Demonstrating and Selling Expenses	912	0		DRCUS	CUS			CUST
149	Advertising Expenses	913	77		DRCUS	CUS			CUST
150	Miscellaneous Sales Expenses	916	(10)		DRCUS	CUS			CUST
151	Sales Expenses	917	0		DRCUS	CUS			CUST
152	Subtotal - Sales Expense		67						
153	ACCOUNTS AND SERVICE EXPENSE		10,023						
154	F ADMINISTRATIVE AND GENERAL EXPENSE								
155	Administrative and General Salaries	920.0	1,463	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
156	Office Supplies and Expenses	921.0	1,669	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
157	Administrative Expenses Transferred - Credit	922.0	0	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
158	Outside Services Employed	923.0	2,071	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
159	Property Insurance	924.0	27	TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
160	Injuries and Damages	925.0	510	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
161	Employee Pensions and Benefits	926.0	1,358	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
162	Franchise Requirements	927.0	0	DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM
163	Regulatory Commission Expenses	928.0	358	DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM
164	Duplicate Charges - Credit	929.0	0	DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM
165	General Advertising Expenses	930.1	0	TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
166	Miscellaneous General Expenses	930.2	383	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
167	Rents	931.0	2	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
168	Transportation Expenses	933.0	0	DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM	INT_DISTOM
169	Maintenance of General Plant	935.0	43	GENPLT	INT_GENPLT	INT_GENPLT	INT_GENPLT	INT_GENPLT	INT_GENPLT
170	Subtotal - ADMINISTRATIVE AND GENERAL EXPENSE		7,884						
171	ADMINISTRATIVE AND GENERAL EXPENSE		7,884						
172	TOTAL ELECTRIC OPERATING AND MAINTENANCE COST		69,695						

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INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS
173 G DEPRECIATION AND AMORTIZATION EXPENSE									
174	Intangible Plant								
175	Organization	302	0	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
176	Franchise & Consent	302	0	TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
177	Miscellaneous Intangible Plant	303	0	TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
178	Subtotal - Intangible Plant		-						
179	Distribution Plant								
180	Land & Land Rights	360	0	D361_364	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364	INT_D361_364
181	Structures & Improvements	361	2		DISTR	DEM	PRI DEM		
182	Station Equipment	362	233		DISTR	DEM	PRI DEM		
183	Storage Battery Equipment	363	90		DISTR	DEM	PRI DEM		
184	Poles, Towers and Fixtures	364	925	D364	INT_D364	INT_D364	INT_D364	INT_D364	INT_D364
185	Overhead Conductors and Devices	365	1,479	D365	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365
186	Underground Conduit	366	125	D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
187	Underground Conductors and Devices	367	417	D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
188	Transformers	368.1	431	D368	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368
189	Transformer Installations	368.2	347	D368	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368
190	Services	369	278		DRCUS	CUS		SERV	
191	Meters	370	46		DRCUS	CUS		METERS	
192	Meter Installations	370	26		DRCUS	CUS		METERS	
193	Electronic Meters	370	171		DRCUS	CUS		METERS	
194	Installations on Customers' Premises	371	66		DISTR	CUS		CUSTPREMIS	
195	Installations on Customers' Premises - EV Charging Stations	371	34		DISTR	CUS		CUST	
196	Installations on Customers' Premises- Dusk-Dawn Lights	372	3		DISTR	CUS		LIGHT	
197	Street Lighting and Signal Systems	373	64		DISTR	CUS		LIGHT	
198	Subtotal - Distribution Plant		4,737						
199	General Plant								
200	Land & Land Rights	389	0	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
201	Structures & Improvements	390	230	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
202	Office Furniture & Equipment	391	1,542	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
203	Transportation Equipment	392	146	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
204	Stores Equipment	393	0	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
205	Tools & Garage Equipment	394	54	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
206	Laboratory Equipment	395	6	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
207	Power Operated Equipment	396	18	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
208	Communication Equipment	397	55	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
209	Miscellaneous Equipment	398	34	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
210	Subtotal - General Plant		2,085						
211	Amortization Expense								
212	Amortization Expense & Depreciation Adjustments		292	TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
213	DEPRECIATION AND AMORTIZATION EXPENSE		7,114						

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INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS
214 H TAXES									
215 Taxes Other Than Income									
216 PURTA & Property Taxes			60	TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
217 Gross Receipts Tax			2,598	RRxOTHR	INT_RRxOTHR	INT_RRxOTHR	INT_RRxOTHR	INT_RRxOTHR	INT_RRxOTHR
218 GRT - Purchased Power			2,430	PRPW	ENG			PWRREV	
219 Payroll related			491	LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR	INT_LABOR
220 Real estate			270	TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
221 PA Local Use and Miscellaneous			80	TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT	INT_TOTPLT
222 Subtotal - Taxes Other Than Income			5,929						
223 Income Taxes									
224 State Income Tax expense			(310)	RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE
225 Federal Income Tax expense			366	RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE
226 Subtotal - Income Taxes			56						
227 TOTAL TAXES			5,985						
228 I REVENUES									
229 Total Customer and Distribution Revenue	440-447		36,847	REQREQxPWR	INT_REQREQxPWR	INT_REQREQxPWR	DISTREV	DISTREV	DISTREV
230 Purchased Power Revenue			41,179	PRPW	ENG			PWRREV	
231 Purchased Power GRT Revenue			2,430	PRPW	ENG			PWRREV	
232 USP Rider			3,330	REQREQxPWR	INT_REQREQxPWR	INT_REQREQxPWR	USPREV	USPREV	USPREV
233 EEC Rider			2,249	REQREQxPWR	INT_REQREQxPWR	INT_REQREQxPWR	ECCREV	ECCREV	ECCREV
234 Forfeited Discounts	450		0	REQREQxPWR	INT_REQREQxPWR	INT_REQREQxPWR	FORTDISC	FORTDISC	FORTDISC
235 Miscellaneous Service Revenues	451		468	REQREQxPWR	INT_REQREQxPWR	INT_REQREQxPWR	UNCOL	UNCOL	UNCOL
236 Rent from Electric Properties	454		15	D364	INT_D364	INT_D364	INT_D364	INT_D364	INT_D364
237 Interest on Undercollection - Refunded	456		533	REQREQxPWR	INT_REQREQxPWR	INT_REQREQxPWR	UNCOL	UNCOL	UNCOL
238 Subtotal - REVENUES			14						
239 TOTAL REVENUES			87,065						
240 NET INCOME			4,272						

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INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS
241 J LABOR BALANCE									
242	Other Power Generation								
243	Purchased Power	555	0		PRPWR	ENG		PWRREV	
244	Transmission of Electricity by Others	565	0		PRPWR	ENG		PWRREV	
245	Subtotal - Other Power Generation		-						
246	Distribution Expenses								
247	Operation Supervision and Engineering	580	531	DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS
248	Load Dispatching	581	373	DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT
249	Line and Station Expenses	581	0	DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT
250	Station Expenses	582	31		DISTR	DEM	PRI DEM		
251	Overhead Line Expenses	583	14	D365	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365
252	Underground Line Expenses	584	14	D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
253	Operation of Energy Storage Equipment	584	0	DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT
254	Street Lighting and Signal System Expenses	585	13		DISTR	CUS		LIGHT	
255	Meter Expenses	586	194		DISTR	CUS		METERS	
256	Customer Installation Expenses	587	28		DISTR	CUS		SERV	
257	Miscellaneous Distribution Expenses	588	225	DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS
258	Rents	589	0	DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS	INT_DISTOPS
259	Subtotal - Distribution Expenses		1,424						
260	Maintenance								
261	Maintenance Supervision and Engineering	590	222	DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT
262	Maintenance of Structures	591	0		DISTR	DEM	PRI DEM		
263	Maintenance of Station Equipment	592	88		DISTR	DEM	PRI DEM		
264	Maintenance of Pipe Lines	592	0	DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT	INT_DISTPLT
265	Maintenance of Structures and Equipment	592	0		DISTR	DEM	PRI DEM		
266	Maintenance of Overhead Lines	593	1,079	D365	INT_D365	INT_D365	INT_D365	INT_D365	INT_D365
267	Maintenance of Underground Lines	594	28	D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
268	Maintenance of Lines	594	0	D367	INT_D367	INT_D367	INT_D367	INT_D367	INT_D367
269	Maintenance of Line Transformers	595	14	D368	INT_D368	INT_D368	INT_D368	INT_D368	INT_D368
270	Maintenance of Street Lighting and Signal Systems	596	14		DISTR	CUS		LIGHT	
271	Maintenance of Meters	597	57		DISTR	CUS		METERS	
272	Maintenance of Miscellaneous Distribution Plant	598	14	DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT	INT_DMAINT
273	Subtotal - Maintenance		1,517						
274	OPERATING AND MAINTENANCE EXPENSES		2,940						

Exhibit D
Schedule 4
Summary of Function, Classification, and Allocation Choices
Page 8 of 10

UGI Utilities, Inc. - Electric Division
PFETY Ending September 30, 2022

INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS
275	CUSTOMER ACCOUNTS AND SERVICE EXPENSE								
Customer Accounts Expense									
277	Supervision	901	46		DRCUS	CUS			CUST
278	Meter Reading Expenses	902	245		DRCUS	CUS			CUST
279	Customer Records and Collection Expenses	903	391		DRCUS	CUS			CUST
280	Customer Records and Collection Expenses (USP)	903	672		DRCUS	CUS			USPREV
281	Uncollectible Accounts	904	0		DRCUS	CUS			UNCOL
282	Miscellaneous Customer Accounts Expenses	905	159		DRCUS	CUS			CUST
283	Subtotal - Customer Accounts Expense		1,514						
Customer Service & Information Expense									
285	Customer Service and Informational Expenses	906	0		DRCUS	CUS			CUST
286	Supervision	907	9		DRCUS	CUS			CUST
287	Customer Assistance Expenses	908	1		DRCUS	CUS			CUST
288	Information and Instructional Advertising Expenses	909	0		DRCUS	CUS			CUST
289	Miscellaneous Customer Service & Informational Exps (EEC)	910	0		DRCUS	CUS			EECREV
290	Subtotal - Customer Service & Information Expense		10						
Sales Expense									
292	Supervision	911	0		DRCUS	CUS			CUST
293	Demonstrating and Selling Expenses	912	0		DRCUS	CUS			CUST
294	Advertising Expenses	913	0		DRCUS	CUS			CUST
295	Miscellaneous Sales Expenses	916	0		DRCUS	CUS			CUST
296	Sales Expenses	917	0		DRCUS	CUS			CUST
297	Subtotal - Sales Expense		-						
298	ACCOUNTS AND SERVICE EXPENSE		1,524						
299	TOTAL O&M LABOR EXPENSE		4,464						

UGI Utilities, Inc. - Electric Division
PFETY Ending September 30, 2022

INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS
300 K REVENUE REQUIREMENT SUMMARY									
301	PLANT IN SERVICE								
302	Intangible Plant		16						
303	Distribution Plant		199,970						
304	General Plant		26,959						
305	Subtotal - Plant in Service		226,945						
306	ACCUMULATED DEPRECIATION								
307	Intangible Plant		-						
308	Distribution Plant		(67,546)						
309	General Plant & Miscellaneous		(7,249)						
310	Subtotal - Accumulated Depreciation		(74,795)						
311	OTHER RATEBASE ITEMS		(20,319)						
312	TOTAL RATEBASE		131,831						
313	RETURN ON RATEBASE		9,980						

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS
314	EXPENSES								
315	Other Power Generation Expenses		41,179						
316	Distribution Expenses - Operations		2,846						
317	Distribution Expenses - Maintenance		7,763						
318	Customer Accounts Expense		7,706						
319	Customer Service & Information Expense		2,250						
320	Sales Expense		67						
321	Administrative and General Expense		7,884						
322	Depreciation and Amortization Expense		7,114						
323	Taxes Other Than Income		5,929						
324	Income Taxes		56						
325	Subtotal - Expenses		82,793						
326	REVENUE		87,065						
327	INCOME		4,272						
328	REVENUE DEFICIENCY (EXCESS)		5,708						
329	REVENUE GROSS UP								
330	Federal Income Tax	1,517.00	RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE
331	State Income Tax	801.93	RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE	INT_RATEBASE
332	Gross Receipts Tax	546.05	RRxOTH	INT_RRxOTH	INT_RRxOTH	INT_RRxOTH	INT_RRxOTH	INT_RRxOTH	INT_RRxOTH
333	Uncollectible	135.60	REVREQxPWR	INT_REVREQxPWR	INT_REVREQxPWR	INT_REVREQxPWR	INT_REVREQxPWR	INT_REVREQxPWR	INT_REVREQxPWR
334	Subtotal - Revenue Gross Up	3,001							
335	GROSS REVENUE DEFICIENCY (EXCESS)		8,709						
336	TOTAL REVENUE REQUIREMENT		95,774						

UGI UTILITIES, INC. - ELECTRIC DIVISION
UGI ELECTRIC EXHIBIT D – COST OF SERVICE STUDY
FULLY PROJECTED FUTURE TEST YEAR ENDED SEPTEMBER 30, 2022

SECTION III

DISTRIBUTION PRIMARY SECONDARY SPLIT & MINIMUM SYSTEM STUDY

The below summary provides the results of studies used to functionalize and classify the distribution plant of UGI Utilities, Inc. – Electric Division ("UGI Electric"). The studies are based on historical electric distribution plant data. The results of these studies were applied to electric distribution plant data for the fully projected future test year.

In order to split some accounts between primary and secondary; a primary secondary split study is conducted to allocate distribution plant between primary and secondary for cost allocation purposes. Once functionalized the plant is then classified into the demand and customer components based on a "minimum size system" study.

The following tables provide details on this process first showing the split of distribution accounts between primary and secondary and then the development of the minimum system study.

UGI UTILITIES, INC. - ELECTRIC DIVISION

SUBFUNCTIONALIZATION/CLASSIFICATION OF DISTRIBUTION PLANT

SUMMARY OF RESULTS

FOR COST ALLOCATION PURPOSES

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	62.37%	37.63%	57.04%	42.96%	60.50%	39.50%
	365 OVERHEAD CONDUCTORS AND DEVICES	69.42%	30.58%	36.50%	63.50%	36.43%	63.57%
	367 UNDERGROUND CONDUCTORS	86.72%	13.28%	31.23%	68.77%	40.17%	59.83%
	368 TRANSFORMERS	0.00%	100.00%	NA	NA	37.28%	62.72%

UGI Electric
Minimum Size System Study

Primary

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			Minimum Size			Expand to Total Account				
Account	Minimum Size (Asset Description)	Unit	Total Installed Cost	Total Installed Units	Average Unit Cost (4)/(5)	Total Units	Total Customer Component	Account Total	% Customer (9)/(10)	% Demand 100-(11)
364	30 Foot Wood Pole	Pole			\$ 865.72	26,710	\$ 23,123,291	\$ 40,536,334	57.04%	42.96%
365	MP2006 O/H COND. & DEV - 2 ACSR WIRE	Feet	\$ 13,567	10,514	\$ 1.29	16,787,398	\$ 21,662,620	\$ 59,350,509	36.50%	63.50%
367	(84094) 750 MCM AL	Feet	\$ 194,069	84,094	\$ 2.31	1,510,520	\$ 3,485,927	\$ 11,160,620	31.23%	68.77%

Secondary

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			Minimum Size			Expand to Total Account				
Account	Minimum Size (Asset Description)	Unit	Total Installed Cost	Total Installed Units	Average Unit Cost (4)/(5)	Total Units	Total Customer Component	Account Total	% Customer (9)/(10)	% Demand 100-(11)
364	30 Foot Wood Pole	Pole			\$ 865.72	17,091	\$ 14,796,128	\$ 24,457,027	60.50%	39.50%
365	MP2012 O/H COND. & DEV - 4/0 ALUM TRIPLEX WI	Feet	\$ 99,062	26,921	\$ 3.68	2,587,686	\$ 9,521,999	\$ 26,140,379	36.43%	63.57%
367	(10313) 350 MCM URD	Feet	\$ 23,158	10,313	\$ 2.25	305,782	\$ 686,643	\$ 1,709,325	40.17%	59.83%
368 - OH	1 KVA OH	KVA	\$ 33,303	45	\$ 740.06	18,642	\$ 13,796,182	\$ 35,132,034	39.27%	60.73%
368 - PAD	15 KVA PAD	KVA	\$ 49,229	61	\$ 807.03	1,015	\$ 819,134	\$ 4,071,170	20.12%	79.88%
368							\$ 14,615,316	\$ 39,203,203	37.28%	62.72%

UGI UTILITIES, INC. - ELECTRIC DIVISION
UGI ELECTRIC EXHIBIT D – COST OF SERVICE STUDY
FULLY PROJECTED FUTURE TEST YEAR ENDED SEPTEMBER 30, 2022

SECTION IV

DEVELOPMENT OF ALLOCATORS FOR PENNSYLVANIA RETAIL CUSTOMERS

The first part of this section provides a listing of all the allocators used for the test year and the values associated with each rate class. Details are then provided for the development of the allocation factors. The last page of this section provides the average and excess demand allocation factors required to be filed with this study.

UGI Utilities, Inc. – Electric Division

Subfunctionalization/Classification Of Distribution Plant

DIST. ACCT. NO.	DESCRIPTION	Subfunctionalization/Classification Of Distribution Plant					
		FUNCTIONALIZATION		PRIMARY SPLIT		SECONDARY SPLIT	
		PRIMARY % OF ACCOUNT	SECONDARY % OF ACCOUNT	CUSTOMER COMPONENT % OF	DEMAND COMPONENT % OF	CUSTOMER COMPONENT % OF	DEMAND COMPONENT % OF
	364 POLES, TOWERS AND FIXTURES	62.37%	37.63%	57.04%	42.96%	60.50%	39.50%
	365 OVERHEAD CONDUCTORS AND DEVICES	69.42%	30.58%	36.50%	63.50%	36.43%	63.57%
	367 UNDERGROUND CONDUCTORS	86.72%	13.28%	31.23%	68.77%	40.17%	59.83%
	368 Transformers					37.28%	62.72%
	Poles, Towers and Fixtures - PRI DEM	26.79%					
	Poles, Towers and Fixtures - PRI CUS	35.58%					
	Poles, Towers and Fixtures - SEC DEM	14.86%					
	Poles, Towers and Fixtures - SEC CUS	22.77%					
	Overhead Conductors and Devices - PRI DEM	44.08%					
	Overhead Conductors and Devices - PRI CUS	25.34%					
	Overhead Conductors and Devices - SEC DEM	19.44%					
	Overhead Conductors and Devices - SEC CUS	11.14%					
	Underground Conductors and Devices - PRI DEM	59.63%					
	Underground Conductors and Devices - PRI CUS	27.09%					
	Underground Conductors and Devices - SEC DEM	7.95%					
	Underground Conductors and Devices - SEC CUS	5.34%					
	Transformers - SEC DEM	62.72%					
	Transformers - SEC CUS	37.28%					

Notes:

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

UGI Utilities, Inc. – Electric Division
Class Allocation Factors

Line No.	Name	Description	Total	Residential	General Service-1	General Service-4	Large Power	Lighting	
DEMAND ALLOCATORS									
1	NCPs @ Primary								
2		NCPs @ Primary	181,338	105,886	6,342	24,726	42,875	1,509	
3		Adjustment Factor		100%	100%	100%	100%	100%	
2	PRI DEM	Primary Demand Allocator	181,338	105,886	6,342	24,726	42,875	1,509	
4			100%	58.39%	3.50%	13.64%	23.64%	0.83%	
5	NCPs @ Secondary								
6		NCPs @ Secondary	153,019	103,732	6,213	23,821	17,775	1,478	
7		Adjustment Factor		100%	100%	100%	100%	100%	
6	SEC DEM	Secondary Demand Allocator	153,019	103,732	6,213	23,821	17,775	1,478	
8			100%	67.79%	4.06%	15.57%	11.62%	0.97%	
9	CUSTOMER ALLOCATORS								
10	Customer Count								
11	CUST	2019 Forecasted Customer Count	63,131	55,038	5,564	2,274	197	59	
12			100%	87.18%	8.81%	3.60%	0.31%	0.09%	
13	Number of Customers Using Primary System								
14	PRI CUST	2019 Forecasted Customer Count	63,131	55,038	5,564	2,274	197	59	
15			100%	87.18%	8.81%	3.60%	0.31%	0.09%	
16	Number of Customers Using Secondary System								
17	SEC CUST	2019 Forecasted Customer Count	63,077	55,036	5,564	2,259	160	59	
18			100%	87.25%	8.82%	3.58%	0.25%	0.09%	
19	Allocation of Meter Investments								
20		Average Cost per Meter		\$ 123	\$ 146	\$ 298	\$ 305	\$ -	
21		Relative Weighting Factor		1.00	1.19	2.41	2.47	-	
		2019 Forecasted Customer Count		55,038	5,564	2,274	197	59	
22	METERS	Weighted Meter Count	67,612	55,038	6,600	5,487	486	-	
23			100%	81.40%	9.76%	8.12%	0.72%	0.00%	
24	Allocation of Services								
25		Service Cost per Service	\$ 294	\$ 67.43	\$ 74.31	\$ 74.70	\$ 77.10	\$ -	
26		Relative Weighting Factor		1.00	1.10	1.11	1.14	-	
27	SERV	Weighted Customers	63,912	55,038	6,131	2,519	225	-	
28			100%	86.12%	9.59%	3.94%	0.35%	0.00%	

UGI Utilities, Inc. – Electric Division
Class Allocation Factors

Line No.	Name	Description	Total	Residential	General Service-1	General Service-4	Large Power	Lighting
29	Uncollectible							
30	UNCOL	Uncollectibles	\$ 1,330,015	\$ 1,193,473	\$ 24,435	\$ 46,835	\$ 62,121	\$ 3,151
			100%	89.73%	1.84%	3.52%	4.67%	0.24%
31	Customer Deposits							
32	DEPCUST	Customer Deposits	\$ 1,399,723	\$ 491,907	\$ 146,393	\$ 566,669	\$ 160,978	\$ 33,776
33			100%	35.14%	10.46%	40.48%	11.50%	2.41%
34	Forfeited Discounts							
35	FORTDISC	Forfeited Discounts	\$ 403,755	\$ 286,845	\$ 32,368	\$ 58,374	\$ 21,648	\$ 4,519
			100%	71.04%	8.02%	14.46%	5.36%	1.12%
31	Direct Assignment of Lighting							
36	LIGHT		1	-	-	-	-	1
37			0%	0.00%	0.00%	0.00%	0.00%	0.00%
38	Account 371 - Installation on Customer Premises							
39	CUSTPREMIS	Non-residential - 50% customer count and 50% demand	0	-	6.16%	8.62%	11.98%	0.46%
40		Installation on Customer Premises	100%	0.00%	22.62%	31.67%	44.01%	1.70%
31	ENERGY ALLOCATORS							
41	MWh Sales							
42	ENERGY	MWh Sales	992,884	568,717	29,997	119,530	267,219	7,421
43			100.00%	57.28%	3.02%	12.04%	26.91%	0.75%
41	REVENUE ALLOCATORS							
44	Distribution Revenue							
45	DISTREV	Total Revenue	36,846,684	23,518,362	2,032,762	4,951,402	5,184,261	1,159,898
46			100%	63.83%	5.52%	13.44%	14.07%	3.15%

UGI Utilities, Inc. – Electric Division

Billing Determinants

	Residential	General Service	General Service-4	Large Power	Lighting	Total
Year End Book Report Customer Count	55,038	5,564	2,274	197	59	63,131
Sales-KWH	568,717,339	29,996,862	119,529,528	267,219,118	7,421,188	992,884,035
Purchased Power Revenue	33,355,072	1,605,985	4,735,597	1,235,373	247,075	41,179,101
Distribution Revenue	23,518,362	2,032,762	4,951,402	5,184,261	1,159,898	36,846,684
Total Revenue	63,035,939	3,771,006	10,114,615	7,681,646	1,430,978	86,034,185
EEC Revenue	864,450	37,507	148,217	1,189,125	9,429	2,248,728
USP Revenue	3,330,106					3,330,106
Purchased Power GRT	1,967,949	94,753	279,400	72,887	14,577	2,429,567

Primary and Secondary Split

	Residential	General Service	General Service-4	Large Power	Lighting	Total
Year End Book Report Customer Count	55,038	5,564	2,274	197	59	63,131
Primary Customers	2		15	37	-	54
Secondary Customers	55,036	5,564	2,259	160	59	63,077

UGI ELECTRIC UTILITIES CORPORATION

ALLOCATION OF DEMAND

	Residential	General Service-1	General Service-4	Large Power	Lighting	Total	Loss Factors from Generation
NCP (kW) at Generation	110,474	6,617	25,798	44,733	1,574	189,196	1.0000
NCP at Primary	105,886	6,342	24,726	42,875	1,509	181,338	1.0433
NCP at Secondary	103,732	6,213	23,821	17,775	1,478	153,019	1.0650
NCP (kW) at Primary			410	24,731		25,142	
NCP (kW) at Secondary	103,732	6,213	23,821	17,775	1,478	153,019	
Total	103,732	6,213	24,232	42,506	1,478	178,161	

From Company:

Rate	R	GS-1	GS-4	LP	Lighting	Total
NCP (kW) at Meter	103,732	6,213	24,232	42,506	1,478	178,161

UGI Utilities, Inc. – Electric Division

Allocation of Meter Costs

	Total	Residential	General Service-1	General Service-4	Large Power
Total Meter Costs	\$ 8,396,930	\$ 6,898,531	\$ 804,214	\$ 688,083	\$ 6,102
Count of Meters	63,711	55,889	5,492	2,310	20
Average Cost per Meter		\$ 123	\$ 146	\$ 298	\$ 305
Relative Weighting Factor		1.00	1.19	2.41	2.47

UGI Utilities, Inc. – Electric Division
Allocation of Services

	Commerical Customer Count	Industrial Customer Count	Weighted Average Service Cost	Relative Weighting
Residential	NA	NA	\$ 67.43	1.000
GS-1	5,199	11	\$ 74.31	1.102
GS-4	2,188	88	\$ 74.70	1.108
Large Power	148	52	\$ 77.10	1.143

	Total Services in Study	Total Service Cost in Study	Average Service Cost	Relative Weighting
Commerical	2,322	172,484	\$ 74.28	1.102
Industrial	69	5,871	\$ 85.09	1.262
Residential	40,733	2,746,819	\$ 67.43	1.000
Total	43,124	\$ 2,925,174	67.83	

UGI Utilities, Inc. – Electric Division

Allocation of Customer Deposits

Customer Deposits	
Residential	\$ 491,907
GS-1	\$ 146,393
GS-4	\$ 566,669
Large Power	\$ 160,978
Lighting	\$ 33,776
	\$ 1,399,723

UGI Utilities, Inc. – Electric Division
Allocation of Forfeited Discounts

	Average 2018 - 2020	2020	2019	2018
Residential	\$ 286,845	\$ 161,108	\$ 374,461	\$ 324,966
GS-1	\$ 32,368	\$ 17,603	\$ 43,477	\$ 36,024
GS-4	\$ 58,374	\$ 28,702	\$ 79,261	\$ 67,160
Large Power	\$ 21,648	\$ 17,655	\$ 15,505	\$ 31,784
Lighting	\$ 4,519	\$ 2,457	\$ 6,257	\$ 4,843
	\$ 403,755	\$ 227,526	\$ 518,961	\$ 464,777

UGI Utilities, Inc. – Electric Division

Allocation of Uncollectibles

	Average 2018 - 2020	2020	2019	2018
Residential	\$ 1,193,473	\$ 1,165,815	\$ 1,385,986	\$ 1,028,618
GS-1	\$ 24,435	\$ 23,022	\$ 32,081	\$ 18,203
GS-4	\$ 46,835	\$ 17,954	\$ 88,785	\$ 33,767
Large Power	\$ 62,121	\$ 48,225	\$ 131,664	\$ 6,473
Lighting	\$ 3,151	\$ 4,328	\$ 3,151	\$ 1,973
	\$ 1,330,015	\$ 1,259,344	\$ 1,641,667	\$ 1,089,034

UGI ELECTRIC UTILITIES CORPORATION

Allocation of Demand
 Average and Excess Method

	Residential	General Service-1	General Service-4	Large Power	Lighting	Total
Sales-KWH	568,717,339	29,996,862	119,529,528	267,219,118	7,421,188	992,884,035
Average Demand	64,922	3,424	13,645	30,504	847	113,343
Class NCP	103,732	6,213	24,232	42,506	1,478	178,161
Class Excess	38,810	2,789	10,587	12,002	631	64,818
Average Allocator Component	32.82%	1.73%	6.90%	15.42%	0.43%	57%
Excess Allocator Component	24.86%	1.49%	5.81%	10.19%	0.35%	43%
Average and Excess Allocator	57.68%	3.22%	12.71%	25.61%	0.78%	100%
System Load Factor	57.30%					

UGI UTILITIES, INC. - ELECTRIC DIVISION
UGI ELECTRIC EXHIBIT D – COST OF SERVICE STUDY
FULLY PROJECTED FUTURE TEST YEAR ENDED SEPTEMBER 30, 2022

SECTION V

RETAIL SERVICE CUSTOMERS – FUNCTIONALIZATION, CLASSIFICATION, AND
ALLOCATION

This section shows the particular functionalization, classification, and allocation factors for each FERC account that ultimately creates the total revenue requirements. The second part of this section, after this description, provides details on the functionalization and classification of each account. In this part each account of the revenue requirement and the amount of dollars therein, is shown in the first column of costs. The other columns show the various functional categories and the dollars associated with that function.

Once the costs are functionalized and classified they are then allocated to rate classes. This is shown in this section and is broken into categories, such as rate base, depreciation, O&M expense, and taxes.

UGI Utilities, Inc. - Electric Division
PPFTY Ending September 30, 2022

Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT/EXT ALLOCATOR	Function 1							
						Purchased Power Total	Purchased Power Demand	Purchased Power Energy	Purchased Power Customer				
2 A PLANT IN SERVICE													
3 Intangible Plant													
4 Organization	302	11	INT_LABOR	INT	-	-	-	-					
5 Franchise & Consent	302	5	INT_TOTPLT	INT	-	-	-	-					
6 Miscellaneous Intangible Plant	303	-	INT_TOTPLT	INT	-	-	-	-					
7 Subtotal - Intangible Plant		16			-	-	-	-					
8 Distribution Plant													
9 Land & Land Rights	360	101	INT_D361_364	INT	-	-	-	-					
10 Structures & Improvements	361	77	DEM	EXT	-	-	-	-					
11 Station Equipment	362	7,047	DEM	EXT	-	-	-	-					
12 Storage Battery Equipment	363	1,500	DEM	EXT	-	-	-	-					
13 Poles, Towers and Fixtures - PRI DEM	364	13,012	DEM	EXT	-	-	-	-					
14 Poles, Towers and Fixtures - PRI CUS	364	17,279	CUS	EXT	-	-	-	-					
15 Poles, Towers and Fixtures - SEC DEM	364	7,219	DEM	EXT	-	-	-	-					
16 Poles, Towers and Fixtures - SEC CUS	364	11,056	CUS	EXT	-	-	-	-					
17 Overhead Conductors and Devices - PRI DEM	365	25,833	DEM	EXT	-	-	-	-					
18 Overhead Conductors and Devices - PRI CUS	365	14,849	CUS	EXT	-	-	-	-					
19 Overhead Conductors and Devices - SEC DEM	365	11,391	DEM	EXT	-	-	-	-					
20 Overhead Conductors and Devices - SEC CUS	365	6,527	CUS	EXT	-	-	-	-					
21 Underground Conduit	366	8,078	INT_D367	INT	-	-	-	-					
22 Underground Conductors and Devices - PRI DEM	367	8,164	DEM	EXT	-	-	-	-					
23 Underground Conductors and Devices - PRI CUS	367	3,708	CUS	EXT	-	-	-	-					
24 Underground Conductors and Devices - SEC DEM	367	1,088	DEM	EXT	-	-	-	-					
25 Underground Conductors and Devices - SEC CUS	367	730	CUS	EXT	-	-	-	-					
26 Transformers and Transformer Installations - SEC DEM	368.1	20,385	DEM	EXT	-	-	-	-					
27 Transformers and Transformer Installations - SEC CUS	368.2	12,117	CUS	EXT	-	-	-	-					
28 Services	369	15,399	CUS	EXT	-	-	-	-					
29 Meters	370.1	2,497	CUS	EXT	-	-	-	-					
30 Meter Installations	370.2	1,978	CUS	EXT	-	-	-	-					
31 Electronic Meters	370.3	4,908	CUS	EXT	-	-	-	-					
32 Installations on Customers' Premises	371	2,174	CUS	EXT	-	-	-	-					
33 Installations on Customers' Premises - EV Charging Stations	371.1	300	CUS	EXT	-	-	-	-					
34 Installations on Customers' Premises- Dusk-Dawn Lights	371.5	348	CUS	EXT	-	-	-	-					
35 Street Lighting and Signal Systems	373	2,205	CUS	EXT	-	-	-	-					
36 Subtotal - Distribution Plant		199,970			-	-	-	-					
37 General & Common Plant													
38 Land & Land Rights	389	638	INT_LABOR	INT	-	-	-	-					
39 Structures & Improvements	390	6,800	INT_LABOR	INT	-	-	-	-					
40 Office Furniture & Equipment	391	16,010	INT_LABOR	INT	-	-	-	-					
41 Transportation Equipment	392	1,227	INT_LABOR	INT	-	-	-	-					
42 Stores Equipment	393	2	INT_LABOR	INT	-	-	-	-					
43 Tools & Garage Equipment	394	1,062	INT_LABOR	INT	-	-	-	-					
44 Laboratory Equipment	395	58	INT_LABOR	INT	-	-	-	-					
45 Power Operated Equipment	396	248	INT_LABOR	INT	-	-	-	-					
46 Communication Equipment	397	574	INT_LABOR	INT	-	-	-	-					
47 Miscellaneous Equipment	398	340	INT_LABOR	INT	-	-	-	-					
48 Subtotal - General & Common Plant		26,959			-	-	-	-					
49 TOTAL PLANT IN SERVICE		226,945			-	-	-	-					

UGI Utilities, Inc. - Electric Division
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Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT/EXT ALLOCATOR	Function 1							
						Purchased Power Total	Purchased Power Demand	Purchased Power Energy	Purchased Power Customer				
50 B ACCUMULATED DEPRECIATION													
51	Intangible Plant					-	-	-					
52	Organization	302	- INT_LABOR	INT		-	-	-					
53	Franchise & Consent	302	- INT_TOTPLT	INT		-	-	-					
54	Miscellaneous Intangible Plant	303	- INT_TOTPLT	INT		-	-	-					
55	Subtotal - Intangible Plant		-	-	-	-	-	-					
56	Distribution Plant					-	-	-					
57	Land & Land Rights	360	- INT_D361_364	INT		-	-	-					
58	Structures & Improvements	361	(19) DEM	EXT		-	-	-					
59	Station Equipment	362	(192) DEM	EXT		-	-	-					
60	Storage Battery Equipment	363	- DEM	EXT		-	-	-					
61	Poles, Towers and Fixtures	364	(16,723) INT_D364	INT		-	-	-					
62	Overhead Conductors and Devices	365	(13,481) INT_D365	INT		-	-	-					
63	Underground Conduit	366	(2,404) INT_D367	INT		-	-	-					
64	Underground Conductors and Devices	367	(3,854) INT_D367	INT		-	-	-					
65	Transformers	368.1	(7,967) INT_D368	INT		-	-	-					
66	Transformer Installations	368.2	(6,465) INT_D368	INT		-	-	-					
67	Services	369	(7,546) CUS	EXT		-	-	-					
68	Meters	370.1	(1,858) CUS	EXT		-	-	-					
69	Meter Installations	370.2	(811) CUS	EXT		-	-	-					
70	Electronic Meters	370.3	(3,674) CUS	EXT		-	-	-					
71	Installations on Customers' Premises	371	(1,099) CUS	EXT		-	-	-					
72	Installations on Customers' Premises - EV Charging Stations	371.1	(334) CUS	EXT		-	-	-					
73	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	- CUS	EXT		-	-	-					
74	Street Lighting and Signal Systems	373	(1,119) CUS	EXT		-	-	-					
75	Subtotal - Distribution Plant		(67,546)	-	-	-	-	-					
76	General Plant					-	-	-					
77	Land & Land Rights	389	- INT_LABOR	INT		-	-	-					
78	Structures & Improvements	390	(813) INT_LABOR	INT		-	-	-					
79	Office Furniture & Equipment	391	(5,440) INT_LABOR	INT		-	-	-					
80	Transportation Equipment	392	(210) INT_LABOR	INT		-	-	-					
81	Stores Equipment	393	(2) INT_LABOR	INT		-	-	-					
82	Tools & Garage Equipment	394	(448) INT_LABOR	INT		-	-	-					
83	Laboratory Equipment	395	(46) INT_LABOR	INT		-	-	-					
84	Power Operated Equipment	396	(31) INT_LABOR	INT		-	-	-					
85	Communication Equipment	397	(189) INT_LABOR	INT		-	-	-					
86	Miscellaneous Equipment	398	(70) INT_LABOR	INT		-	-	-					
87	Subtotal - General Plant		(7,249)	-	-	-	-	-					
88	TOTAL ACCUMULATED DEPRECIATION		(74,795)	-	-	-	-	-					
89	C OTHER RATEBASE ITEMS					-	-	-					
90	Working Capital	Sch. A-1	7,657 INT_TOTPLT	INT		-	-	-					
91	Accumulated Deferred Income Taxes	Sch. A-1	(28,088) INT_TOTPLT	INT		-	-	-					
92	Customer Deposits	Sch. A-1	(1,197) CUS	EXT		-	-	-					
93	Materials & Supplies	Sch. A-1	1,309 INT_LABOR	INT		-	-	-					
94	Subtotal - OTHER RATEBASE ITEMS		(20,319)	EXT		-	-	-					
95	TOTAL RATE BASE		111,512	-	-	-	-	-					

UGI Utilities, Inc. - Electric Division
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Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT/EXT ALLOCATOR	Function 1			
						Purchased Power Total	Purchased Power Demand	Purchased Power Energy	Purchased Power Customer
96	D OPERATING AND MAINTENANCE EXPENSES			-	-	-	-	-	-
97	Other Power Generation Expense			-	-	-	-	-	-
98	Purchased Power	555	36,376	ENG	EXT	36,376	-	36,376	-
99	Transmission of Electricity by Others	565	4,803	ENG	EXT	4,803	-	4,803	-
100	Subtotal - Other Power Generation Expense		41,179	-	-	41,179	-	41,179	-
101	Distribution Expenses - Operation			-	-	-	-	-	-
102	Operation Supervision and Engineering	580	623	INT_DISTOPS	INT	-	-	-	-
103	Load Dispatching	581	484	INT_DISTPLT	INT	-	-	-	-
104	Line and Station Expenses	581.1	-	INT_DISTPLT	INT	-	-	-	-
105	Station Expenses	582	101	DEM	EXT	-	-	-	-
106	Overhead Line Expenses	583	220	INT_D365	INT	-	-	-	-
107	Underground Line Expenses	584	37	INT_D367	INT	-	-	-	-
108	Operation of Energy Storage Equipment	584.1	-	INT_DISTPLT	INT	-	-	-	-
109	Street Lighting and Signal System Expenses	585	71	CUS	EXT	-	-	-	-
110	Meter Expenses	586	297	CUS	EXT	-	-	-	-
111	Customer Installation Expenses	587	516	CUS	EXT	-	-	-	-
112	Miscellaneous Distribution Expenses	588	496	INT_DISTOPS	INT	-	-	-	-
113	Rents	589	-	INT_DISTOPS	INT	-	-	-	-
114	Subtotal - Distribution Expenses - Operation		2,846	-	-	-	-	-	-
115	Distribution Expenses - Maintenance			-	-	-	-	-	-
116	Maintenance Supervision and Engineering	590	269	INT_DMAINT	INT	-	-	-	-
117	Maintenance of Structures	591	-	DEM	EXT	-	-	-	-
118	Maintenance of Station Equipment	592	116	DEM	EXT	-	-	-	-
119	Maintenance of Pipe Lines	592.1	-	INT_DISTPLT	INT	-	-	-	-
120	Maintenance of Structures and Equipment	592.2	-	DEM	EXT	-	-	-	-
121	Maintenance of Overhead Lines	593	6,832	INT_D365	INT	-	-	-	-
122	Maintenance of Underground Lines	594	122	INT_D367	INT	-	-	-	-
123	Maintenance of Lines	594.1	-	INT_D367	INT	-	-	-	-
124	Maintenance of Line Transformers	595	122	INT_D368	INT	-	-	-	-
125	Maintenance of Street Lighting and Signal Systems	596	50	CUS	EXT	-	-	-	-
126	Maintenance of Meters	597	59	CUS	EXT	-	-	-	-
127	Maintenance of Miscellaneous Distribution Plant	598	192	INT_DMAINT	INT	-	-	-	-
128	Subtotal - Distribution Expenses - Maintenance		7,763	-	-	-	-	-	-
129	OPERATING AND MAINTENANCE EXPENSES		51,787	-	-	41,179	-	41,179	-

Exhibit D
Schedule 8
Cost Functionalization and Classification by Account
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UGI Utilities, Inc. - Electric Division
PPFTY Ending September 30, 2022

Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT/EXT ALLOCATOR	Function 1			
						Purchased Power Total	Purchased Power Demand	Purchased Power Energy	Purchased Power Customer
130	E CUSTOMER ACCOUNTS AND SERVICE EXPENSE				-	-	-	-	-
131	Customer Accounts Expense				-	-	-	-	-
132	Supervision	901	97 CUS	EXT	-	-	-	-	-
133	Meter Reading Expenses	902	249 CUS	EXT	-	-	-	-	-
134	Customer Records and Collection Expenses	903	1,935 CUS	EXT	-	-	-	-	-
135	Customer Records and Collection Expenses (USP)	903	3,330 CUS	EXT	-	-	-	-	-
136	Uncollectible Accounts	904	1,853 CUS	EXT	-	-	-	-	-
137	Miscellaneous Customer Accounts Expenses	905	241 CUS	EXT	-	-	-	-	-
138	Subtotal - Customer Accounts Expense		7,706		-	-	-	-	-
139	Customer Service & Information Expense				-	-	-	-	-
140	Customer Service and Informational Expenses	906	- CUS	EXT	-	-	-	-	-
141	Supervision	907	10 CUS	EXT	-	-	-	-	-
142	Customer Assistance Expenses	908	1 CUS	EXT	-	-	-	-	-
143	Information and Instructional Advertising Expenses	909	- CUS	EXT	-	-	-	-	-
144	Miscellaneous Customer Service & Informational Exps (EEC)	910	2,239 CUS	EXT	-	-	-	-	-
145	Subtotal - Customer Service & Information Expense		2,250		-	-	-	-	-
146	Sales Expense				-	-	-	-	-
147	Supervision	911	- CUS	EXT	-	-	-	-	-
148	Demonstrating and Selling Expenses	912	- CUS	EXT	-	-	-	-	-
149	Advertising Expenses	913	77 CUS	EXT	-	-	-	-	-
150	Miscellaneous Sales Expenses	916	(10) CUS	EXT	-	-	-	-	-
151	Sales Expenses	917	- CUS	EXT	-	-	-	-	-
152	Subtotal - Sales Expense		67		-	-	-	-	-
153	ACCOUNTS AND SERVICE EXPENSE		10,023		-	-	-	-	-
154	F ADMINISTRATIVE AND GENERAL EXPENSE				-	-	-	-	-
155	Administrative and General Salaries	920	1,463 INT_LABOR	INT	-	-	-	-	-
156	Office Supplies and Expenses	921	1,669 INT_LABOR	INT	-	-	-	-	-
157	Administrative Expenses Transferred - Credit	922	- INT_LABOR	INT	-	-	-	-	-
158	Outside Services Employed	923	2,071 INT_LABOR	INT	-	-	-	-	-
159	Property Insurance	924	27 INT_TOTPLT	INT	-	-	-	-	-
160	Injuries and Damages	925	510 INT_LABOR	INT	-	-	-	-	-
161	Employee Pensions and Benefits	926	1,358 INT_LABOR	INT	-	-	-	-	-
162	Franchise Requirements	927	- INT_DISTOM	INT	-	-	-	-	-
163	Regulatory Commission Expenses	928	358 INT_DISTOM	INT	-	-	-	-	-
164	Duplicate Charges - Credit	929	- INT_DISTOM	INT	-	-	-	-	-
165	General Advertising Expenses	930.1	- INT_TOTPLT	INT	-	-	-	-	-
166	Miscellaneous General Expenses	930.2	383 INT_LABOR	INT	-	-	-	-	-
167	Rents	931	2 INT_LABOR	INT	-	-	-	-	-
168	Transportation Expenses	933	- INT_DISTOM	INT	-	-	-	-	-
169	Maintenance of General Plant	935	43 INT_GENPLT	INT	-	-	-	-	-
170	Subtotal - ADMINISTRATIVE AND GENERAL EXPENSE		7,884		-	-	-	-	-
171	ADMINISTRATIVE AND GENERAL EXPENSE		7,884		-	-	-	-	-
172	TOTAL OPERATING AND MAINTENANCE COST		69,695		41,179		41,179		

UGI Utilities, Inc. - Electric Division
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Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT/EXT ALLOCATOR	Function 1			
						Purchased Power Total	Purchased Power Demand	Purchased Power Energy	Purchased Power Customer
173 G DEPRECIATION AND AMORTIZATION EXPENSE									
174	Intangible Plant					-	-	-	
175	Organization	302	- INT_LABOR	INT		-	-	-	
176	Franchise & Consent	302	- INT_TOTPLT	INT		-	-	-	
177	Miscellaneous Intangible Plant	303	- INT_TOTPLT	INT		-	-	-	
178	Subtotal - Intangible Plant					-	-	-	
179	Distribution Plant					-	-	-	
180	Land & Land Rights	360	- INT_D361_364	INT		-	-	-	
181	Structures & Improvements	361	2 DEM	EXT		-	-	-	
182	Station Equipment	362	233 DEM	EXT		-	-	-	
183	Storage Battery Equipment	363	90 DEM	EXT		-	-	-	
184	Poles, Towers and Fixtures	364	925 INT_D364	INT		-	-	-	
185	Overhead Conductors and Devices	365	1,479 INT_D365	INT		-	-	-	
186	Underground Conduit	366	125 INT_D367	INT		-	-	-	
187	Underground Conductors and Devices	367	417 INT_D367	INT		-	-	-	
188	Transformers	368.1	431 INT_D368	INT		-	-	-	
189	Transformer Installations	368.2	347 INT_D368	INT		-	-	-	
190	Services	369	278 CUS	EXT		-	-	-	
191	Meters	370.1	46 CUS	EXT		-	-	-	
192	Meter Installations	370.2	26 CUS	EXT		-	-	-	
193	Electronic Meters	370.3	171 CUS	EXT		-	-	-	
194	Installations on Customers' Premises	371	66 CUS	EXT		-	-	-	
195	Installations on Customers' Premises - EV Charging Stations	371.1	34 CUS	EXT		-	-	-	
196	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	3 CUS	EXT		-	-	-	
197	Street Lighting and Signal Systems	373	64 CUS	EXT		-	-	-	
198	Subtotal - Distribution Plant		4,737			-	-	-	
199	General Plant					-	-	-	
200	Land & Land Rights	389	- INT_LABOR	INT		-	-	-	
201	Structures & Improvements	390	230 INT_LABOR	INT		-	-	-	
202	Office Furniture & Equipment	391	1,542 INT_LABOR	INT		-	-	-	
203	Transportation Equipment	392	146 INT_LABOR	INT		-	-	-	
204	Stores Equipment	393	- INT_LABOR	INT		-	-	-	
205	Tools & Garage Equipment	394	54 INT_LABOR	INT		-	-	-	
206	Laboratory Equipment	395	6 INT_LABOR	INT		-	-	-	
207	Power Operated Equipment	396	18 INT_LABOR	INT		-	-	-	
208	Communication Equipment	397	55 INT_LABOR	INT		-	-	-	
209	Miscellaneous Equipment	398	34 INT LABOR	INT		-	-	-	
210	Subtotal - General Plant		2,085			-	-	-	
211	Amortization Expense					-	-	-	
212	Amortization Expense & Depreciation Adjustments		292 INT_TOTPLT	INT		-	-	-	
213	DEPRECIATION AND AMORTIZATION EXPENSE		7,114			-	-	-	

Exhibit D
Schedule 8
Cost Functionalization and Classification by Account
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UGI Utilities, Inc. - Electric Division
PPFTY Ending September 30, 2022

Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT/EXT ALLOCATOR	Function 1			
						Purchased Power Total	Purchased Power Demand	Purchased Power Energy	Purchased Power Customer
214	H TAXES				-	-	-	-	-
215	Taxes Other Than Income				-	-	-	-	-
216	PURTA & Property Taxes		60	INT_TOTPLT	INT	-	-	-	-
217	Gross Receipts Tax		2,598	INT_RRxOTHr	INT	-	-	-	-
218	GRT - Purchased Power		2,430	ENG	EXT	2,430	-	2,430	-
219	Payroll related		491	INT_LABOR	INT	-	-	-	-
220	Real estate		270	INT_TOTPLT	INT	-	-	-	-
221	PA Local Use and Miscellaneous		80	INT_TOTPLT	INT	-	-	-	-
222	Subtotal - Taxes Other Than Income		5,929			2,430	-	2,430	-
223	Income Taxes				-	-	-	-	-
224	State Income Tax expense		(310)	INT_RATEBASE	INT	-	-	-	-
225	Federal Income Tax expense		366	INT_RATEBASE	INT	-	-	-	-
226	Subtotal - Income Taxes		56			-	-	-	-
227	TOTAL TAXES		5,985			2,430	-	2,430	-
228	I REVENUES				-	-	-	-	-
229	Total Customer and Distribution Revenue	440-447	36,847	INT_REVREQxPWR	INT	-	-	-	-
230	Purchased Power Revenue		41,179	ENG	EXT	41,179	-	41,179	-
231	Purchased Power GRT Revenue		2,430	ENG	EXT	2,430	-	2,430	-
232	USP Rider		3,330	INT_REVREQxPWR	INT	-	-	-	-
233	EEC Rider		2,249	INT_REVREQxPWR	INT	-	-	-	-
234	Forfeited Discounts	450	468	INT_REVREQxPWR	INT	-	-	-	-
235	Miscellaneous Service Revenues	451	15	INT_REVREQxPWR	INT	-	-	-	-
236	Rent from Electric Properties	454	533	INT_D364	INT	-	-	-	-
237	Interest on Undercollection - Refunded	456.1	14	INT_REVREQxPWR	INT	-	-	-	-
238	Subtotal - REVENUES		87,065			43,609	-	43,609	-
239	TOTAL REVENUES		87,065			43,609	-	43,609	-
240	NET INCOME		4,272			0	-	0	-

UGI Utilities, Inc. - Electric Division
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Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT/EXT ALLOCATOR	Function 1			
						Purchased Power Total	Purchased Power Demand	Purchased Power Energy	Purchased Power Customer
241	J LABOR BALANCE			-	-	-	-	-	-
242	Other Power Generation			-	-	-	-	-	-
243	Purchased Power	555	- ENG	EXT		-	-	-	-
244	Transmission of Electricity by Others	565	- ENG	EXT		-	-	-	-
245	Subtotal - Other Power Generation		-	-	-	-	-	-	-
246	Distribution Expenses			-	-	-	-	-	-
247	Operation Supervision and Engineering	580	531 INT_DISTOPS	INT		-	-	-	-
248	Load Dispatching	581	373 INT_DISTPLT	INT		-	-	-	-
249	Line and Station Expenses	581.1	- INT_DISTPLT	INT		-	-	-	-
250	Station Expenses	582	31 DEM	EXT		-	-	-	-
251	Overhead Line Expenses	583	14 INT_D365	INT		-	-	-	-
252	Underground Line Expenses	584	14 INT_D367	INT		-	-	-	-
253	Operation of Energy Storage Equipment	584.1	- INT_DISTPLT	INT		-	-	-	-
254	Street Lighting and Signal System Expenses	585	13 CUS	EXT		-	-	-	-
255	Meter Expenses	586	194 CUS	EXT		-	-	-	-
256	Customer Installation Expenses	587	28 CUS	EXT		-	-	-	-
257	Miscellaneous Distribution Expenses	588	225 INT_DISTOPS	INT		-	-	-	-
258	Rents	589	- INT_DISTOPS	INT		-	-	-	-
259	Subtotal - Distribution Expenses		1,424	-	-	-	-	-	-
260	Maintenance			-	-	-	-	-	-
261	Maintenance Supervision and Engineering	590	222 INT_DMAINT	INT		-	-	-	-
262	Maintenance of Structures	591	- DEM	EXT		-	-	-	-
263	Maintenance of Station Equipment	592	88 DEM	EXT		-	-	-	-
264	Maintenance of Pipe Lines	592.1	- INT_DISTPLT	INT		-	-	-	-
265	Maintenance of Structures and Equipment	592.2	- DEM	EXT		-	-	-	-
266	Maintenance of Overhead Lines	593	1,079 INT_D365	INT		-	-	-	-
267	Maintenance of Underground Lines	594	28 INT_D367	INT		-	-	-	-
268	Maintenance of Lines	594.1	- INT_D367	INT		-	-	-	-
269	Maintenance of Line Transformers	595	14 INT_D368	INT		-	-	-	-
270	Maintenance of Street Lighting and Signal Systems	596	14 CUS	EXT		-	-	-	-
271	Maintenance of Meters	597	57 CUS	EXT		-	-	-	-
272	Maintenance of Miscellaneous Distribution Plant	598	14 INT_DMAINT	INT		-	-	-	-
273	Subtotal - Maintenance		1,517	-	-	-	-	-	-
274	OPERATING AND MAINTENANCE EXPENSES		2,940	-	-	-	-	-	-

UGI Utilities, Inc. - Electric Division
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Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT/EXT ALLOCATOR	Function 1			
						Purchased Power Total	Purchased Power Demand	Purchased Power Energy	Purchased Power Customer
275	CUSTOMER ACCOUNTS AND SERVICE EXPENSE			-	-	-	-	-	-
276	Customer Accounts Expense			-	-	-	-	-	-
277	Supervision	901	46 CUS	EXT	-	-	-	-	-
278	Meter Reading Expenses	902	245 CUS	EXT	-	-	-	-	-
279	Customer Records and Collection Expenses	903	391 CUS	EXT	-	-	-	-	-
280	Customer Records and Collection Expenses (USP)	903	672 CUS	EXT	-	-	-	-	-
281	Uncollectible Accounts	904	- CUS	EXT	-	-	-	-	-
282	Miscellaneous Customer Accounts Expenses	905	159 CUS	EXT	-	-	-	-	-
283	Subtotal - Customer Accounts Expense		1,514	-	-	-	-	-	-
284	Customer Service & Information Expense			-	-	-	-	-	-
285	Customer Service and Informational Expenses	906	- CUS	EXT	-	-	-	-	-
286	Supervision	907	9 CUS	EXT	-	-	-	-	-
287	Customer Assistance Expenses	908	1 CUS	EXT	-	-	-	-	-
288	Information and Instructional Advertising Expenses	909	- CUS	EXT	-	-	-	-	-
289	Miscellaneous Customer Service & Informational Exps (EEC)	910	- CUS	EXT	-	-	-	-	-
290	Subtotal - Customer Service & Information Expense		10	-	-	-	-	-	-
291	Sales Expense			-	-	-	-	-	-
292	Supervision	911	- CUS	EXT	-	-	-	-	-
293	Demonstrating and Selling Expenses	912	- CUS	EXT	-	-	-	-	-
294	Advertising Expenses	913	- CUS	EXT	-	-	-	-	-
295	Miscellaneous Sales Expenses	916	- CUS	EXT	-	-	-	-	-
296	Sales Expenses	917	- CUS	EXT	-	-	-	-	-
297	Subtotal - Sales Expense		-	-	-	-	-	-	-
298	ACCOUNTS AND SERVICE EXPENSE		1,524	-	-	-	-	-	-
299	TOTAL O&M LABOR EXPENSE		4,464	-	-	-	-	-	-

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Cost Functionalization and Classification by Account
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UGI Utilities, Inc. - Electric Division
PPFTY Ending September 30, 2022

Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT/EXT ALLOCATOR	Function 1			
						Purchased Power Total	Purchased Power Demand	Purchased Power Energy	Purchased Power Customer
300	K REVENUE REQUIREMENT SUMMARY			-	-	-	-	-	-
301	PLANT IN SERVICE			-	-	-	-	-	-
302	Intangible Plant		16	-	-	-	-	-	-
303	Distribution Plant		199,970	-	-	-	-	-	-
304	General Plant		26,959	-	-	-	-	-	-
305	<u>Subtotal - Plant in Service</u>		226,945	-	-	-	-	-	-
306	ACCUMULATED DEPRECIATION			0	0	-	-	-	-
307	Intangible Plant		-	-	-	-	-	-	-
308	Distribution Plant		(67,546)	-	-	-	-	-	-
309	General Plant & Miscellaneous		(7,249)	-	-	-	-	-	-
310	<u>Subtotal - Accumulated Depreciation</u>		(74,795)	-	-	-	-	-	-
311	OTHER RATEBASE ITEMS		(20,319)	-	0	-	-	-	-
312	TOTAL RATEBASE		131,831	-	0	-	-	-	-
313	RETURN ON RATEBASE		9,980	-	0	-	-	-	-

UGI Utilities, Inc. - Electric Division
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Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT/EXT ALLOCATOR	Function 1			
						Purchased Power Total	Purchased Power Demand	Purchased Power Energy	Purchased Power Customer
314	EXPENSES			0					
315	Other Power Generation Expenses		41,179	-		41,179	-	41,179	-
316	Distribution Expenses - Operations		2,846	-		-	-	-	-
317	Distribution Expenses - Maintenance		7,763	-		-	-	-	-
318	Customer Accounts Expense		7,706	-		-	-	-	-
319	Customer Service & Information Expense		2,250	-		-	-	-	-
320	Sales Expense		67	-		-	-	-	-
321	Administrative and General Expense		7,884	-		-	-	-	-
322	Depreciation and Amortization Expense		7,114	-		-	-	-	-
323	Taxes Other Than Income		5,929	-		2,430	-	2,430	-
324	Income Taxes		56	-		-	-	-	-
325	Subtotal - Expenses		82,793	-		43,609	-	43,609	-
326	REVENUE		87,065	-		43,609	-	43,609	-
327	INCOME		4,272	-		-	-	-	-
328	REVENUE DEFICIENCY (EXCESS)		5,708	0		-	-	-	-
329	REVENUE GROSS UP								
330	Federal Income Tax	1,517	INT_RATEBASE	INT		-	-	-	-
331	State Income Tax	802	INT_RATEBASE	INT		-	-	-	-
332	Gross Receipts Tax	546	INT_RRxOTHr	INT		-	-	-	-
333	Uncollectible	136	INT_REVREQxPWR	INT		-	-	-	-
334	Subtotal - Revenue Gross Up	3,001				-	-	-	-
335	GROSS REVENUE DEFICIENCY (EXCESS)		8,709	-		-	-	-	-
336	TOTAL REVENUE REQUIREMENT		95,774	-		43,609	-	43,609	-

UGI Utilities, Inc. - Electric Division
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Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT/EXT ALLOCATOR	Function 1			
						Purchased Power Total	Purchased Power Demand	Purchased Power Energy	Purchased Power Customer
337	CUSTOM INTERNAL ALLOCATOR								
338	INT_D361_364		57,190			0		0	
339	INT_D364		48,566			0		0	
340	INT_D365		58,600			0		0	
341	INT_D367		13,690			0		0	
342	INT_D368		32,502			0		0	
343	INT_DISTPLT		199,970			0		0	
344	INT_GENPLT		26,959			0		0	
345	INT_TOTPLT		226,945			0		0	
346	INT_RATEBASE		111,512			0		0	
347	INT_DISTOPS		1,726			0		0	
348	INT_DMAINT		7,301			0		0	
349	INT_DISTOM		10,608			0		0	
350	INT_CUSTACCT		1,514			0		0	
351	INT_REVREQxPWR		95,774			43,609		43,609	
352	INT_LABOR		4,464			0		0	
353	INT_RRxOTHr		45,556			0		0	

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UGI Utilities, Inc. - Electric Division
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Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	Function 2			Distribution Customer	Function 3			PA PUC Direct Customer Energy	PA PUC Direct Customer Customer
			ACCOUNT BALANCE	Distribution Total	Distribution Demand		Distribution Energy	PA PUC Direct Customer Total	PA PUC Direct Customer Demand		
2 A PLANT IN SERVICE											
3	Intangible Plant										
4	Organization	302	11	7	3	-	4	4	-	-	4
5	Franchise & Consent	302	5	4	2	-	2	1	-	-	1
6	Miscellaneous Intangible Plant	303	-	-	-	-	-	-	-	-	-
7	Subtotal - Intangible Plant		16	11	6	-	5	5	-	-	5
8	Distribution Plant										
9	Land & Land Rights	360	101	101	51	-	50	-	-	-	-
10	Structures & Improvements	361	77	77	77	-	-	-	-	-	-
11	Station Equipment	362	7,047	7,047	7,047	-	-	-	-	-	-
12	Storage Battery Equipment	363	1,500	1,500	1,500	-	-	-	-	-	-
13	Poles, Towers and Fixtures - PRI DEM	364	13,012	13,012	13,012	-	-	-	-	-	-
14	Poles, Towers and Fixtures - PRI CUS	364	17,279	17,279	-	-	17,279	-	-	-	-
15	Poles, Towers and Fixtures - SEC DEM	364	7,219	7,219	7,219	-	-	-	-	-	-
16	Poles, Towers and Fixtures - SEC CUS	364	11,056	11,056	-	-	11,056	-	-	-	-
17	Overhead Conductors and Devices - PRI DEM	365	25,833	25,833	25,833	-	-	-	-	-	-
18	Overhead Conductors and Devices - PRI CUS	365	14,849	14,849	-	-	14,849	-	-	-	-
19	Overhead Conductors and Devices - SEC DEM	365	11,391	11,391	11,391	-	-	-	-	-	-
20	Overhead Conductors and Devices - SEC CUS	365	6,527	6,527	-	-	6,527	-	-	-	-
21	Underground Conduit	366	8,078	8,078	5,459	-	-	2,619	-	-	-
22	Underground Conductors and Devices - PRI DEM	367	8,164	8,164	8,164	-	-	-	-	-	-
23	Underground Conductors and Devices - PRI CUS	367	3,708	3,708	-	-	3,708	-	-	-	-
24	Underground Conductors and Devices - SEC DEM	367	1,088	1,088	1,088	-	-	-	-	-	-
25	Underground Conductors and Devices - SEC CUS	367	730	730	-	-	730	-	-	-	-
26	Transformers and Transformer Installations - SEC DEM	368.1	20,385	20,385	20,385	-	-	-	-	-	-
27	Transformers and Transformer Installations - SEC CUS	368.2	12,117	12,117	-	-	12,117	-	-	-	-
28	Services	369	15,399	-	-	-	-	15,399	-	-	15,399
29	Meters	370.1	2,497	-	-	-	-	2,497	-	-	2,497
30	Meter Installations	370.2	1,978	-	-	-	-	1,978	-	-	1,978
31	Electronic Meters	370.3	4,908	-	-	-	-	4,908	-	-	4,908
32	Installations on Customers' Premises	371	2,174	2,174	-	-	2,174	-	-	-	-
33	Installations on Customers' Premises - EV Charging Stations	371.1	300	300	-	-	300	-	-	-	-
34	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	348	348	-	-	348	-	-	-	-
35	Street Lighting and Signal Systems	373	2,205	2,205	-	-	2,205	-	-	-	-
36	Subtotal - Distribution Plant		199,970	175,188	101,226	-	73,962	24,782	-	-	24,782
37	General & Common Plant										
38	Land & Land Rights	389	638	410	202	-	208	228	-	-	228
39	Structures & Improvements	390	6,800	4,369	2,153	-	2,216	2,431	-	-	2,431
40	Office Furniture & Equipment	391	16,010	10,286	5,068	-	5,217	5,724	-	-	5,724
41	Transportation Equipment	392	1,227	788	388	-	400	439	-	-	439
42	Stores Equipment	393	2	1	1	-	1	1	-	-	1
43	Tools & Garage Equipment	394	1,062	682	336	-	346	380	-	-	380
44	Laboratory Equipment	395	58	37	18	-	19	21	-	-	21
45	Power Operated Equipment	396	248	159	79	-	81	89	-	-	89
46	Communication Equipment	397	574	369	182	-	187	205	-	-	205
47	Miscellaneous Equipment	398	340	218	108	-	111	122	-	-	122
48	Subtotal - General & Common Plant		26,959	17,320	8,534	-	8,786	9,639	-	-	9,639
49	TOTAL PLANT IN SERVICE		226,945	192,519	109,766	-	82,753	34,426	-	-	34,426

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UGI Utilities, Inc. - Electric Division
PPFTY Ending September 30, 2022

Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	Function 2			Function 3				
			ACCOUNT BALANCE	Distribution Total	Distribution Demand	Distribution Energy	Distribution Customer	PA PUC Direct Customer Total	PA PUC Direct Customer Demand	PA PUC Direct Customer Energy
50 B ACCUMULATED DEPRECIATION										
51	Intangible Plant									
52	Organization	302	-	-	-	-	-	-	-	-
53	Franchise & Consent	302	-	-	-	-	-	-	-	-
54	Miscellaneous Intangible Plant	303	-	-	-	-	-	-	-	-
55	Subtotal - Intangible Plant		-	-	-	-	-	-	-	-
56	Distribution Plant									
57	Land & Land Rights	360	-	-	-	-	-	-	-	-
58	Structures & Improvements	361	(19)	(19)	(19)	-	-	-	-	-
59	Station Equipment	362	(192)	(192)	(192)	-	-	-	-	-
60	Storage Battery Equipment	363	-	-	-	-	-	-	-	-
61	Poles, Towers and Fixtures	364	(16,723)	(16,723)	(6,966)	-	(9,757)	-	-	-
62	Overhead Conductors and Devices	365	(13,481)	(13,481)	(8,564)	-	(4,917)	-	-	-
63	Underground Conduit	366	(2,404)	(2,404)	(1,625)	-	(779)	-	-	-
64	Underground Conductors and Devices	367	(3,854)	(3,854)	(2,604)	-	(1,250)	-	-	-
65	Transformers	368.1	(7,967)	(7,967)	(4,997)	-	(2,970)	-	-	-
66	Transformer Installations	368.2	(6,465)	(6,465)	(4,055)	-	(2,410)	-	-	-
67	Services	369	(7,546)	-	-	-	(7,546)	-	-	(7,546)
68	Meters	370.1	(1,858)	-	-	-	(1,858)	-	-	(1,858)
69	Meter Installations	370.2	(811)	-	-	-	(811)	-	-	(811)
70	Electronic Meters	370.3	(3,674)	-	-	-	(3,674)	-	-	(3,674)
71	Installations on Customers' Premises	371	(1,099)	(1,099)	-	-	(1,099)	-	-	-
72	Installations on Customers' Premises - EV Charging Stations	371.1	(334)	(334)	-	-	(334)	-	-	-
73	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	-	-	-	-	-	-	-	-
74	Street Lighting and Signal Systems	373	(1,119)	(1,119)	-	-	(1,119)	-	-	-
75	Subtotal - Distribution Plant		(67,546)	(53,657)	(29,021)	-	(24,636)	(13,889)	-	(13,889)
76	General Plant									
77	Land & Land Rights	389	-	-	-	-	-	-	-	-
78	Structures & Improvements	390	(813)	(522)	(257)	-	(265)	(291)	-	(291)
79	Office Furniture & Equipment	391	(5,440)	(3,495)	(1,722)	-	(1,773)	(1,945)	-	(1,945)
80	Transportation Equipment	392	(210)	(135)	(66)	-	(68)	(75)	-	(75)
81	Stores Equipment	393	(2)	(1)	(1)	-	(1)	(1)	-	(1)
82	Tools & Garage Equipment	394	(448)	(288)	(142)	-	(146)	(160)	-	(160)
83	Laboratory Equipment	395	(46)	(30)	(15)	-	(15)	(16)	-	(16)
84	Power Operated Equipment	396	(31)	(20)	(10)	-	(10)	(11)	-	(11)
85	Communication Equipment	397	(189)	(121)	(60)	-	(62)	(68)	-	(68)
86	Miscellaneous Equipment	398	(70)	(45)	(22)	-	(23)	(25)	-	(25)
87	Subtotal - General Plant		(7,249)	(4,657)	(2,295)	-	(2,362)	(2,592)	-	(2,592)
88	TOTAL ACCUMULATED DEPRECIATION		(74,795)	(58,314)	(31,316)	-	(26,998)	(16,481)	-	(16,481)
89	C OTHER RATEBASE ITEMS									
90	Working Capital	Sch. A-1	7,657	6,495	3,703	-	2,792	1,162	-	-
91	Accumulated Deferred Income Taxes	Sch. A-1	(28,088)	(23,827)	(13,585)	-	(10,242)	(4,261)	-	(4,261)
92	Customer Deposits	Sch. A-1	(1,197)	-	-	-	(1,197)	-	-	(1,197)
93	Materials & Supplies	Sch. A-1	1,309	841	414	-	427	468	-	468
94	Subtotal - OTHER RATEBASE ITEMS		(20,319)	(16,491)	(9,467)	-	(7,023)	(3,828)	-	(3,828)
95	TOTAL RATE BASE		111,512	101,223	59,515	-	41,709	10,289	-	10,289

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UGI Utilities, Inc. - Electric Division
PPFTY Ending September 30, 2022

Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Function 2			Distribution Customer	Function 3		
				Distribution Total	Distribution Demand	Distribution Energy		PA PUC Direct Customer Total	PA PUC Direct Customer Demand	PA PUC Direct Customer Energy
96 D OPERATING AND MAINTENANCE EXPENSES										
97	Other Power Generation Expense									
98	Purchased Power	555	36,376	-	-	-	-	-	-	-
99	Transmission of Electricity by Others	565	4,803	-	-	-	-	-	-	-
100	Subtotal - Other Power Generation Expense		41,179	-	-	-	-	-	-	-
101	Distribution Expenses - Operation									
102	Operation Supervision and Engineering	580	623	601	184	-	417	22	-	-
103	Load Dispatching	581	484	424	245	-	179	60	-	60
104	Line and Station Expenses	581.1	-	-	-	-	-	-	-	-
105	Station Expenses	582	101	101	101	-	-	-	-	-
106	Overhead Line Expenses	583	220	220	140	-	80	-	-	-
107	Underground Line Expenses	584	37	37	25	-	12	-	-	-
108	Operation of Energy Storage Equipment	584.1	-	-	-	-	-	-	-	-
109	Street Lighting and Signal System Expenses	585	71	71	-	-	71	-	-	-
110	Meter Expenses	586	297	297	-	-	297	-	-	-
111	Customer Installation Expenses	587	516	516	-	-	516	-	-	-
112	Miscellaneous Distribution Expenses	588	496	479	147	-	332	17	-	17
113	Rents	589	-	-	-	-	-	-	-	-
114	Subtotal - Distribution Expenses - Operation		2,846	2,747	842	-	1,905	99	-	99
115	Distribution Expenses - Maintenance									
116	Maintenance Supervision and Engineering	590	269	269	170	-	99	-	-	-
117	Maintenance of Structures	591	-	-	-	-	-	-	-	-
118	Maintenance of Station Equipment	592	116	116	116	-	-	-	-	-
119	Maintenance of Pipe Lines	592.1	-	-	-	-	-	-	-	-
120	Maintenance of Structures and Equipment	592.2	-	-	-	-	-	-	-	-
121	Maintenance of Overhead Lines	593	6,832	6,832	4,340	-	2,492	-	-	-
122	Maintenance of Underground Lines	594	122	122	83	-	40	-	-	-
123	Maintenance of Lines	594.1	-	-	-	-	-	-	-	-
124	Maintenance of Line Transformers	595	122	122	77	-	46	-	-	-
125	Maintenance of Street Lighting and Signal Systems	596	50	50	-	-	50	-	-	-
126	Maintenance of Meters	597	59	59	-	-	59	-	-	-
127	Maintenance of Miscellaneous Distribution Plant	598	192	192	121	-	71	-	-	-
128	Subtotal - Distribution Expenses - Maintenance		7,763	7,763	4,907	-	2,856	-	-	-
129	OPERATING AND MAINTENANCE EXPENSES		51,787	10,510	5,749	-	4,760	99	-	99

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UGI Utilities, Inc. - Electric Division
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Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	Function 2			Distribution Customer	Function 3		
			ACCOUNT BALANCE	Distribution Total	Distribution Demand		PA PUC Direct Customer Total	PA PUC Direct Customer Demand	PA PUC Direct Customer Energy
130 E CUSTOMER ACCOUNTS AND SERVICE EXPENSE									
131	Customer Accounts Expense								
132	Supervision	901	97	-	-	-	97	-	-
133	Meter Reading Expenses	902	249	-	-	-	249	-	249
134	Customer Records and Collection Expenses	903	1,935	-	-	-	1,935	-	1,935
135	Customer Records and Collection Expenses (USP)	903	3,330	-	-	-	3,330	-	3,330
136	Uncollectible Accounts	904	1,853	-	-	-	1,853	-	1,853
137	Miscellaneous Customer Accounts Expenses	905	241	-	-	-	241	-	241
138	Subtotal - Customer Accounts Expense		7,706	-	-	-	7,706	-	7,706
139	Customer Service & Information Expense								
140	Customer Service and Informational Expenses	906	-	-	-	-	-	-	-
141	Supervision	907	10	-	-	-	10	-	10
142	Customer Assistance Expenses	908	1	-	-	-	1	-	1
143	Information and Instructional Advertising Expenses	909	-	-	-	-	-	-	-
144	Miscellaneous Customer Service & Informational Exps (EEC)	910	2,239	-	-	-	2,239	-	2,239
145	Subtotal - Customer Service & Information Expense		2,250	-	-	-	2,250	-	2,250
146	Sales Expense								
147	Supervision	911	-	-	-	-	-	-	-
148	Demonstrating and Selling Expenses	912	-	-	-	-	-	-	-
149	Advertising Expenses	913	77	-	-	-	77	-	77
150	Miscellaneous Sales Expenses	916	(10)	-	-	-	(10)	-	(10)
151	Sales Expenses	917	-	-	-	-	-	-	-
152	Subtotal - Sales Expense		67	-	-	-	67	-	67
153	ACCOUNTS AND SERVICE EXPENSE		10,023	-	-	-	10,023	-	10,023
154	F ADMINISTRATIVE AND GENERAL EXPENSE								
155	Administrative and General Salaries	920	1,463	940	463	-	477	523	-
156	Office Supplies and Expenses	921	1,669	1,072	528	-	544	597	-
157	Administrative Expenses Transferred - Credit	922	-	-	-	-	-	-	-
158	Outside Services Employed	923	2,071	1,330	655	-	675	740	-
159	Property Insurance	924	27	23	13	-	10	4	-
160	Injuries and Damages	925	510	328	161	-	166	182	-
161	Employee Pensions and Benefits	926	1,358	873	430	-	443	486	-
162	Franchise Requirements	927	-	-	-	-	-	-	-
163	Regulatory Commission Expenses	928	358	355	194	-	161	3	-
164	Duplicate Charges - Credit	929	-	-	-	-	-	-	-
165	General Advertising Expenses	930.1	-	-	-	-	-	-	-
166	Miscellaneous General Expenses	930.2	383	246	121	-	125	137	-
167	Rents	931	2	1	1	-	1	1	-
168	Transportation Expenses	933	-	-	-	-	-	-	-
169	Maintenance of General Plant	935	43	27	13	-	14	15	-
170	Subtotal - ADMINISTRATIVE AND GENERAL EXPENSE		7,884	5,195	2,581	-	2,614	2,689	-
171	ADMINISTRATIVE AND GENERAL EXPENSE		7,884	5,195	2,581	-	2,614	2,689	-
172	TOTAL OPERATING AND MAINTENANCE COST		69,695	15,705	8,330	-	7,375	12,811	-
									12,811

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UGI Utilities, Inc. - Electric Division
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Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	Function 2			Distribution Customer	Function 3		
			ACCOUNT BALANCE	Distribution Total	Distribution Demand		PA PUC Direct Customer Total	PA PUC Direct Customer Demand	PA PUC Direct Customer Energy
173 G DEPRECIATION AND AMORTIZATION EXPENSE									
174	Intangible Plant								
175	Organization	302	-	-	-	-	-	-	-
176	Franchise & Consent	302	-	-	-	-	-	-	-
177	Miscellaneous Intangible Plant	303	-	-	-	-	-	-	-
178	Subtotal - Intangible Plant		-	-	-	-	-	-	-
179	Distribution Plant								
180	Land & Land Rights	360	-	-	-	-	-	-	-
181	Structures & Improvements	361	2	2	2	-	-	-	-
182	Station Equipment	362	233	233	233	-	-	-	-
183	Storage Battery Equipment	363	90	90	90	-	-	-	-
184	Poles, Towers and Fixtures	364	925	925	385	-	540	-	-
185	Overhead Conductors and Devices	365	1,479	1,479	940	-	539	-	-
186	Underground Conduit	366	125	125	84	-	41	-	-
187	Underground Conductors and Devices	367	417	417	282	-	135	-	-
188	Transformers	368.1	431	431	270	-	161	-	-
189	Transformer Installations	368.2	347	347	218	-	129	-	-
190	Services	369	278	-	-	-	278	-	278
191	Meters	370.1	46	-	-	-	46	-	46
192	Meter Installations	370.2	26	-	-	-	26	-	26
193	Electronic Meters	370.3	171	-	-	-	171	-	171
194	Installations on Customers' Premises	371	66	66	-	-	66	-	-
195	Installations on Customers' Premises - EV Charging Stations	371.1	34	34	-	-	34	-	-
196	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	3	3	-	-	3	-	-
197	Street Lighting and Signal Systems	373	64	64	-	-	64	-	-
198	Subtotal - Distribution Plant		4,737	4,216	2,504	-	1,712	521	-
									521
199	General Plant								
200	Land & Land Rights	389	-	-	-	-	-	-	-
201	Structures & Improvements	390	230	148	73	-	75	82	-
202	Office Furniture & Equipment	391	1,542	991	488	-	503	551	-
203	Transportation Equipment	392	146	94	46	-	48	52	-
204	Stores Equipment	393	-	-	-	-	-	-	-
205	Tools & Garage Equipment	394	54	35	17	-	18	19	-
206	Laboratory Equipment	395	6	4	2	-	2	2	-
207	Power Operated Equipment	396	18	12	6	-	6	6	-
208	Communication Equipment	397	55	35	17	-	18	20	-
209	Miscellaneous Equipment	398	34	22	11	-	11	12	-
210	Subtotal - General Plant		2,085	1,340	660	-	679	745	-
									745
211	Amortization Expense								
212	Amortization Expense & Depreciation Adjustments		292	248	141	-	106	44	-
213	DEPRECIATION AND AMORTIZATION EXPENSE		7,114	5,803	3,305	-	2,498	1,311	-
									1,311

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Cost Functionalization and Classification by Account
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UGI Utilities, Inc. - Electric Division
PPFTY Ending September 30, 2022

Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Function 2			Function 3				
				Distribution Total	Distribution Demand	Distribution Energy	Distribution Customer	PA PUC Direct Customer Total	PA PUC Direct Customer Demand	PA PUC Direct Customer Energy	PA PUC Direct Customer Customer
214 H TAXES											
215	Taxes Other Than Income										
216	PURTA & Property Taxes		60	51	29	-	22	9	-	-	9
217	Gross Receipts Tax		2,598	1,754	969	-	785	844	-	-	844
218	GRT - Purchased Power		2,430	-	-	-	-	-	-	-	-
219	Payroll related		491	315	155	-	160	175	-	-	175
220	Real estate		270	229	131	-	98	41	-	-	41
221	PA Local Use and Miscellaneous		80	68	39	-	29	12	-	-	12
222	Subtotal - Taxes Other Than Income		5,929	2,418	1,323	-	1,095	1,081	-	-	1,081
223	Income Taxes										
224	State Income Tax expense		(310)	(277)	(163)	-	(114)	(33)	-	-	(33)
225	Federal Income Tax expense		366	327	192	-	135	39	-	-	39
226	Subtotal - Income Taxes		56	50	29	-	21	6	-	-	6
227	TOTAL TAXES		5,985	2,468	1,352	-	1,115	1,087	-	-	1,087
228	I REVENUES										
229	Total Customer and Distribution Revenue	440-447	36,847	25,018	13,903	-	11,116	11,829	-	-	11,829
230	Purchased Power Revenue		41,179	-	-	-	-	-	-	-	-
231	Purchased Power GRT Revenue		2,430	-	-	-	-	-	-	-	-
232	USP Rider		3,330	2,261	1,256	-	1,005	1,069	-	-	1,069
233	EEC Rider		2,249	1,527	848	-	678	722	-	-	722
234	Forfeited Discounts	450	468	318	177	-	141	150	-	-	150
235	Miscellaneous Service Revenues	451	15	10	6	-	5	5	-	-	5
236	Rent from Electric Properties	454	533	533	222	-	311	-	-	-	-
237	Interest on Undercollection - Refunded	456.1	14	10	5	-	4	4	-	-	4
238	Subtotal - REVENUES		87,065	29,676	16,417	-	13,259	13,780	-	-	13,780
239	TOTAL REVENUES		87,065	29,676	16,417	-	13,259	13,780	-	-	13,780
240	NET INCOME		4,272	5,701	3,429	-	2,271	(1,429)	-	-	(1,429)

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Cost Functionalization and Classification by Account
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UGI Utilities, Inc. - Electric Division
PPFTY Ending September 30, 2022

Classification

1	ACCOUNT DESCRIPTION	Function 2						Function 3					
		FERC ACCOUNT	ACCOUNT BALANCE	Distribution Total	Distribution Demand	Distribution Energy	Distribution Customer	PA PUC Direct Customer Total	PA PUC Direct Customer Demand	PA PUC Direct Customer Energy	PA PUC Direct Customer Customer		
241 J LABOR BALANCE													
242 Other Power Generation													
243 Purchased Power	555	-	-	-	-	-	-	-	-	-	-	-	
244 Transmission of Electricity by Others	565	-	-	-	-	-	-	-	-	-	-	-	
245 Subtotal - Other Power Generation		-	-	-	-	-	-	-	-	-	-	-	
246 Distribution Expenses													
247 Operation Supervision and Engineering	580	531	513	157	-	355	18	-	-	-	-	-	18
248 Load Dispatching	581	373	326	189	-	138	46	-	-	-	-	-	46
249 Line and Station Expenses	581.1	-	-	-	-	-	-	-	-	-	-	-	
250 Station Expenses	582	31	31	31	-	-	-	-	-	-	-	-	
251 Overhead Line Expenses	583	14	14	9	-	5	-	-	-	-	-	-	
252 Underground Line Expenses	584	14	14	10	-	5	-	-	-	-	-	-	
253 Operation of Energy Storage Equipment	584.1	-	-	-	-	-	-	-	-	-	-	-	
254 Street Lighting and Signal System Expenses	585	13	13	-	-	13	-	-	-	-	-	-	
255 Meter Expenses	586	194	194	-	-	194	-	-	-	-	-	-	
256 Customer Installation Expenses	587	28	28	-	-	28	-	-	-	-	-	-	
257 Miscellaneous Distribution Expenses	588	225	217	67	-	151	8	-	-	-	-	-	8
258 Rents	589	-	-	-	-	-	-	-	-	-	-	-	
259 Subtotal - Distribution Expenses		1,424	1,351	462	-	889	72	-	-	-	-	-	72
260 Maintenance													
261 Maintenance Supervision and Engineering	590	222	222	140	-	82	-	-	-	-	-	-	
262 Maintenance of Structures	591	-	-	-	-	-	-	-	-	-	-	-	
263 Maintenance of Station Equipment	592	88	88	88	-	-	-	-	-	-	-	-	
264 Maintenance of Pipe Lines	592.1	-	-	-	-	-	-	-	-	-	-	-	
265 Maintenance of Structures and Equipment	592.2	-	-	-	-	-	-	-	-	-	-	-	
266 Maintenance of Overhead Lines	593	1,079	1,079	686	-	394	-	-	-	-	-	-	
267 Maintenance of Underground Lines	594	28	28	19	-	9	-	-	-	-	-	-	
268 Maintenance of Lines	594.1	-	-	-	-	-	-	-	-	-	-	-	
269 Maintenance of Line Transformers	595	14	14	9	-	5	-	-	-	-	-	-	
270 Maintenance of Street Lighting and Signal Systems	596	14	14	-	-	14	-	-	-	-	-	-	
271 Maintenance of Meters	597	57	57	-	-	57	-	-	-	-	-	-	
272 Maintenance of Miscellaneous Distribution Plant	598	14	14	9	-	5	-	-	-	-	-	-	
273 Subtotal - Maintenance		1,517	1,517	951	-	566	-	-	-	-	-	-	
274 OPERATING AND MAINTENANCE EXPENSES		2,940	2,868	1,413	-	1,455	72	-	-	-	-	-	72

Exhibit D
Schedule 8
Cost Functionalization and Classification by Account
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UGI Utilities, Inc. - Electric Division
PPFTY Ending September 30, 2022

Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Function 2			Function 3				
				Distribution Total	Distribution Demand	Distribution Energy	Distribution Customer	PA PUC Direct Customer Total	PA PUC Direct Customer Demand	PA PUC Direct Customer Energy	PA PUC Direct Customer Customer
275	CUSTOMER ACCOUNTS AND SERVICE EXPENSE										
276	Customer Accounts Expense										
277	Supervision	901	46	-	-	-	-	46	-	-	46
278	Meter Reading Expenses	902	245	-	-	-	-	245	-	-	245
279	Customer Records and Collection Expenses	903	391	-	-	-	-	391	-	-	391
280	Customer Records and Collection Expenses (USP)	903	672	-	-	-	-	672	-	-	672
281	Uncollectible Accounts	904	-	-	-	-	-	-	-	-	-
282	Miscellaneous Customer Accounts Expenses	905	159	-	-	-	-	159	-	-	159
283	Subtotal - Customer Accounts Expense		1,514	-	-	-	-	1,514	-	-	1,514
284	Customer Service & Information Expense										
285	Customer Service and Informational Expenses	906	-	-	-	-	-	-	-	-	-
286	Supervision	907	9	-	-	-	-	9	-	-	9
287	Customer Assistance Expenses	908	1	-	-	-	-	1	-	-	1
288	Information and Instructional Advertising Expenses	909	-	-	-	-	-	-	-	-	-
289	Miscellaneous Customer Service & Informational Exps (EEC)	910	-	-	-	-	-	-	-	-	-
290	Subtotal - Customer Service & Information Expense		10	-	-	-	-	10	-	-	10
291	Sales Expense										
292	Supervision	911	-	-	-	-	-	-	-	-	-
293	Demonstrating and Selling Expenses	912	-	-	-	-	-	-	-	-	-
294	Advertising Expenses	913	-	-	-	-	-	-	-	-	-
295	Miscellaneous Sales Expenses	916	-	-	-	-	-	-	-	-	-
296	Sales Expenses	917	-	-	-	-	-	-	-	-	-
297	Subtotal - Sales Expense		-	-	-	-	-	-	-	-	-
298	ACCOUNTS AND SERVICE EXPENSE		1,524	-	-	-	-	1,524	-	-	1,524
299	TOTAL O&M LABOR EXPENSE		4,464	2,868	1,413	-	1,455	1,596	-	-	1,596

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Schedule 8
Cost Functionalization and Classification by Account
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UGI Utilities, Inc. - Electric Division
PPFTY Ending September 30, 2022

Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	Function 2			Distribution Customer	Function 3			PA PUC Direct Customer Energy	PA PUC Direct Customer Customer
			ACCOUNT BALANCE	Distribution Total	Distribution Demand		Distribution Energy	PA PUC Direct Customer Total	PA PUC Direct Customer Demand		
300 K REVENUE REQUIREMENT SUMMARY											
301	PLANT IN SERVICE										
302	Intangible Plant		16	11	6	-	5	5	-	-	5
303	Distribution Plant		199,970	175,188	101,226	-	73,962	24,782	-	-	24,782
304	General Plant		26,959	17,320	8,534	-	8,786	9,639	-	-	9,639
305	Subtotal - Plant in Service		226,945	192,519	109,766	-	82,753	34,426	-	-	34,426
306	ACCUMULATED DEPRECIATION										
307	Intangible Plant		-	-	-	-	-	-	-	-	-
308	Distribution Plant		(67,546)	(53,657)	(29,021)	-	(24,636)	(13,889)	-	-	(13,889)
309	General Plant & Miscellaneous		(7,249)	(4,657)	(2,295)	-	(2,362)	(2,592)	-	-	(2,592)
310	Subtotal - Accumulated Depreciation		(74,795)	(58,314)	(31,316)	-	(26,998)	(16,481)	-	-	(16,481)
311	OTHER RATEBASE ITEMS		(20,319)	(16,491)	(9,467)	-	(7,023)	(3,828)	-	-	(3,828)
312	TOTAL RATEBASE		131,831	117,714	68,982	-	48,732	14,117	-	-	14,117
313	RETURN ON RATEBASE		9,980	8,911	5,222	-	3,689	1,069	-	-	1,069

Exhibit D
Schedule 8
Cost Functionalization and Classification by Account
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UGI Utilities, Inc. - Electric Division
PPFTY Ending September 30, 2022

Classification

1	ACCOUNT DESCRIPTION	Function 2			Function 3				
		FERC ACCOUNT	ACCOUNT BALANCE	Distribution Total	Distribution Demand	Distribution Energy	Distribution Customer	PA PUC Direct Customer Total	PA PUC Direct Customer Demand
314	EXPENSES								
315	Other Power Generation Expenses		41,179	-	-	-	-	-	-
316	Distribution Expenses - Operations		2,846	2,747	842	-	1,905	99	-
317	Distribution Expenses - Maintenance		7,763	7,763	4,907	-	2,856	-	-
318	Customer Accounts Expense		7,706	-	-	-	-	7,706	-
319	Customer Service & Information Expense		2,250	-	-	-	-	2,250	-
320	Sales Expense		67	-	-	-	-	67	-
321	Administrative and General Expense		7,884	5,195	2,581	-	2,614	2,689	-
322	Depreciation and Amortization Expense		7,114	5,803	3,305	-	2,498	1,311	-
323	Taxes Other Than Income		5,929	2,418	1,323	-	1,095	1,081	-
324	Income Taxes		56	50	29	-	21	6	-
325	Subtotal - Expenses		82,793	23,976	12,988	-	10,988	15,209	-
326	REVENUE		87,065	29,676	16,417	-	13,259	13,780	-
327	INCOME		4,272	5,701	3,429	-	2,271	(1,429)	-
328	REVENUE DEFICIENCY (EXCESS)		5,708	3,210	1,793	-	1,418	2,498	-
329	REVENUE GROSS UP								
330	Federal Income Tax		1,517	1,355	796	-	558	162	-
331	State Income Tax		802	716	421	-	295	86	-
332	Gross Receipts Tax		546	369	204	-	165	177	-
333	Uncollectible		136	92	51	-	41	44	-
334	Subtotal - Revenue Gross Up		3,001	2,531	1,472	-	1,059	469	-
335	GROSS REVENUE DEFICIENCY (EXCESS)		8,709	5,742	3,265	-	2,477	2,967	-
336	TOTAL REVENUE REQUIREMENT		95,774	35,418	19,682	-	15,736	16,747	-
									16,747

UGI Utilities, Inc. - Electric Division
PPFTY Ending September 30, 2022

Classification

1	ACCOUNT DESCRIPTION	Function 2			Function 3				
		FERC ACCOUNT	ACCOUNT BALANCE	Distribution Total	Distribution Demand	Distribution Energy	Distribution Customer	PA PUC Direct Customer Total	PA PUC Direct Customer Demand
337	CUSTOM INTERNAL ALLOCATOR								
338	INT_D361_364		57,190	57,190	28,855		28,335	0	
339	INT_D364		48,566	48,566	20,231		28,335	0	
340	INT_D365		58,600	58,600	37,224		21,376	0	
341	INT_D367		13,690	13,690	9,252		4,438	0	
342	INT_D368		32,502	32,502	20,385		12,117	0	
343	INT_DISTPLT		199,970	175,188	101,226		73,962	24,782	
344	INT_GENPLT		26,959	17,320	8,534		8,786	9,639	
345	INT_TOTPLT		226,945	192,519	109,766		82,753	34,426	
346	INT_RATEBASE		111,512	101,223	59,515		41,709	10,289	
347	INT_DISTOPS		1,726	1,667	511		1,155	60	
348	INT_DMAINT		7,301	7,301	4,615		2,686	0	
349	INT_DISTOM		10,608	10,510	5,749		4,760	99	
350	INT_CUSTACCT		1,514	0	0		0	1,514	
351	INT_REVREQPWR		95,774	35,418	19,682		15,736	16,747	
352	INT_LABOR		4,464	2,868	1,413		1,455	1,596	
353	INT_RRxOTH		45,556	31,080	17,167		13,912	14,796	

Exhibit D
Schedule 9
Summary of Costs by FERC Account
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UGI Utilities, Inc. - Electric Division
PFPTY Ending September 30, 2022

Allocation : Grand Total

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Total Check	Residential	General Service-1	General Service-4	Large Power	Lighting
2 A PLANT IN SERVICE									
3	Intangible Plant								
4	Organization	302	11	-	9	1	1	1	0
5	Franchise & Consent	302	5	-	4	0	0	0	0
6	Miscellaneous Intangible Plant	303	-	-	-	-	-	-	-
7	Subtotal - Intangible Plant		16	-	12	1	1	1	0
8	Distribution Plant								
9	Land & Land Rights	360	101	-	75	6	9	11	0
10	Structures & Improvements	361	77	-	45	3	10	18	1
11	Station Equipment	362	7,047	-	4,115	246	961	1,666	59
12	Storage Battery Equipment	363	1,500	-	876	52	205	355	12
13	Poles, Towers and Fixtures - PRI DEM	364	13,012	-	7,598	455	1,774	3,076	108
14	Poles, Towers and Fixtures - PRI CUS	364	17,279	-	15,064	1,523	622	54	16
15	Poles, Towers and Fixtures - SEC DEM	364	7,219	-	4,894	293	1,124	839	70
16	Poles, Towers and Fixtures - SEC CUS	364	11,056	-	9,647	975	396	28	10
17	Overhead Conductors and Devices - PRI DEM	365	25,833	-	15,084	903	3,523	6,108	215
18	Overhead Conductors and Devices - PRI CUS	365	14,849	-	12,945	1,309	535	46	14
19	Overhead Conductors and Devices - SEC DEM	365	11,391	-	7,722	463	1,773	1,323	110
20	Overhead Conductors and Devices - SEC CUS	365	6,527	-	5,695	576	234	17	6
21	Underground Conduit	366	8,078	-	5,531	425	851	1,221	49
22	Underground Conductors and Devices - PRI DEM	367	8,164	-	4,767	286	1,113	1,930	68
23	Underground Conductors and Devices - PRI CUS	367	3,708	-	3,233	327	134	12	3
24	Underground Conductors and Devices - SEC DEM	367	1,088	-	737	44	169	126	11
25	Underground Conductors and Devices - SEC CUS	367	730	-	637	64	26	2	1
26	Transformers and Transformer Installations - SEC DEM	368.1	20,385	-	13,819	828	3,173	2,368	197
27	Transformers and Transformer Installations - SEC CUS	368.2	12,117	-	10,572	1,069	434	31	11
28	Services	369	15,399	-	13,261	1,477	607	54	-
29	Meters	370.1	2,497	-	2,033	244	203	18	-
30	Meter Installations	370.2	1,978	-	1,610	193	161	14	-
31	Electronic Meters	370.3	4,908	-	3,995	479	398	35	-
32	Installations on Customers' Premises	371	2,174	-	-	492	688	957	37
33	Installations on Customers' Premises - EV Charging Stations	371.1	300	-	262	26	11	1	0
34	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	348	-	-	-	-	-	348
35	Street Lighting and Signal Systems	373	2,205	-	-	-	-	-	2,205
36	Subtotal - Distribution Plant		199,970	-	144,217	12,758	19,134	20,310	3,551
37	General & Common Plant								
38	Land & Land Rights	389	638	-	503	38	44	42	12
39	Structures & Improvements	390	6,800	-	5,360	400	465	452	124
40	Office Furniture & Equipment	391	16,010	-	12,619	941	1,094	1,063	292
41	Transportation Equipment	392	1,227	-	967	72	84	81	22
42	Stores Equipment	393	2	-	2	0	0	0	0
43	Tools & Garage Equipment	394	1,062	-	837	62	73	71	19
44	Laboratory Equipment	395	58	-	46	3	4	4	1
45	Power Operated Equipment	396	248	-	195	15	17	16	5
46	Communication Equipment	397	574	-	452	34	39	38	10
47	Miscellaneous Equipment	398	340	-	268	20	23	23	6
48	Subtotal - General & Common Plant		26,959	-	21,249	1,585	1,842	1,790	492
49	TOTAL PLANT IN SERVICE		226,945	-	165,478	14,344	20,977	22,102	4,043

UGI Utilities, Inc. - Electric Division
PFPTY Ending September 30, 2022

Allocation : Grand Total

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Total Check	Residential	General Service-1	General Service-4	Large Power	Lighting
50 B ACCUMULATED DEPRECIATION									
51	Intangible Plant								
52	Organization	302	-	-	-	-	-	-	-
53	Franchise & Consent	302	-	-	-	-	-	-	-
54	Miscellaneous Intangible Plant	303	-	-	-	-	-	-	-
55	Subtotal - Intangible Plant		-	-	-	-	-	-	-
56	Distribution Plant								
57	Land & Land Rights	360	-	-	-	-	-	-	-
58	Structures & Improvements	361	(19)	-	(11)	(1)	(3)	(4)	(0)
59	Station Equipment	362	(192)	-	(112)	(7)	(26)	(45)	(2)
60	Storage Battery Equipment	363	-	-	-	-	-	-	-
61	Poles, Towers and Fixtures	364	(16,723)	-	(12,810)	(1,118)	(1,349)	(1,376)	(70)
62	Overhead Conductors and Devices	365	(13,481)	-	(9,535)	(748)	(1,395)	(1,724)	(79)
63	Underground Conduit	366	(2,404)	-	(1,646)	(127)	(253)	(363)	(15)
64	Underground Conductors and Devices	367	(3,854)	-	(2,639)	(203)	(406)	(583)	(23)
65	Transformers	368.1	(7,967)	-	(5,979)	(465)	(884)	(588)	(51)
66	Transformer Installations	368.2	(6,465)	-	(4,852)	(377)	(718)	(477)	(41)
67	Services	369	(7,546)	-	(6,498)	(724)	(297)	(27)	-
68	Meters	370.1	(1,858)	-	(1,512)	(181)	(151)	(13)	-
69	Meter Installations	370.2	(811)	-	(660)	(79)	(66)	(6)	-
70	Electronic Meters	370.3	(3,674)	-	(2,991)	(359)	(298)	(26)	-
71	Installations on Customers' Premises	371	(1,099)	-	-	(249)	(348)	(484)	(19)
72	Installations on Customers' Premises - EV Charging Stations	371.1	(334)	-	(291)	(29)	(12)	(1)	(0)
73	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	-	-	-	-	-	-	-
74	Street Lighting and Signal Systems	373	(1,119)	-	-	-	-	-	(1,119)
75	Subtotal - Distribution Plant		(67,546)	-	(49,537)	(4,666)	(6,206)	(5,718)	(1,420)
76	General Plant								
77	Land & Land Rights	389	-	-	-	-	-	-	-
78	Structures & Improvements	390	(813)	-	(641)	(48)	(56)	(54)	(15)
79	Office Furniture & Equipment	391	(5,440)	-	(4,288)	(320)	(372)	(361)	(99)
80	Transportation Equipment	392	(210)	-	(166)	(12)	(14)	(14)	(4)
81	Stores Equipment	393	(2)	-	(2)	(0)	(0)	(0)	(0)
82	Tools & Garage Equipment	394	(448)	-	(353)	(26)	(31)	(30)	(8)
83	Laboratory Equipment	395	(46)	-	(36)	(3)	(3)	(3)	(1)
84	Power Operated Equipment	396	(31)	-	(24)	(2)	(2)	(2)	(1)
85	Communication Equipment	397	(189)	-	(149)	(11)	(13)	(13)	(3)
86	Miscellaneous Equipment	398	(70)	-	(55)	(4)	(5)	(5)	(1)
87	Subtotal - General Plant		(7,249)	-	(5,714)	(426)	(495)	(481)	(132)
88	TOTAL ACCUMULATED DEPRECIATION		(74,795)	-	(55,250)	(5,092)	(6,701)	(6,200)	(1,552)
89	C OTHER RATEBASE ITEMS								
90	Working Capital	Sch. A-1	7,657	-	5,583	484	708	746	136
91	Accumulated Deferred Income Taxes	Sch. A-1	(28,088)	-	(20,481)	(1,775)	(2,596)	(2,735)	(500)
92	Customer Deposits	Sch. A-1	(1,197)	-	(421)	(125)	(485)	(138)	(29)
93	Materials & Supplies	Sch. A-1	1,309	-	1,032	77	89	87	24
94	Subtotal - OTHER RATEBASE ITEMS		(20,319)	-	(14,286)	(1,340)	(2,284)	(2,040)	(369)
95	TOTAL RATE BASE		131,831	-	95,941	7,913	11,993	13,861	2,122

Exhibit D
Schedule 9
Summary of Costs by FERC Account
Page 3 of 10

UGI Utilities, Inc. - Electric Division
PFPTY Ending September 30, 2022

Allocation : Grand Total

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Total Check	Residential	General Service-1	General Service-4	Large Power	Lighting
96	D OPERATING AND MAINTENANCE EXPENSES			68,982			62,849		
97	Other Power Generation Expense								
98	Purchased Power	555	36,376	-	29,465	1,419	4,183	1,091	218
99	Transmission of Electricity by Others	565	4,803	-	3,890	187	552	144	29
100	Subtotal - Other Power Generation Expense		41,179	-	33,355	1,606	4,736	1,235	247
101	Distribution Expenses - Operation								
102	Operation Supervision and Engineering	580	623	-	460	46	47	40	30
103	Load Dispatching	581	484	-	349	31	46	49	9
104	Line and Station Expenses	581.1	-	-	-	-	-	-	-
105	Station Expenses	582	101	-	59	4	14	24	1
106	Overhead Line Expenses	583	220	-	156	12	23	28	1
107	Underground Line Expenses	584	37	-	25	2	4	6	0
108	Operation of Energy Storage Equipment	584.1	-	-	-	-	-	-	-
109	Street Lighting and Signal System Expenses	585	71	-	-	-	-	-	71
110	Meter Expenses	586	297	-	242	29	24	2	-
111	Customer Installation Expenses	587	516	-	445	50	20	2	-
112	Miscellaneous Distribution Expenses	588	496	-	367	37	38	32	24
113	Rents	589	-	-	-	-	-	-	-
114	Subtotal - Distribution Expenses - Operation		2,846	-	2,102	209	216	183	135
115	Distribution Expenses - Maintenance								
116	Maintenance Supervision and Engineering	590	269	-	189	15	28	34	3
117	Maintenance of Structures	591	-	-	-	-	-	-	-
118	Maintenance of Station Equipment	592	116	-	68	4	16	27	1
119	Maintenance of Pipe Lines	592.1	-	-	-	-	-	-	-
120	Maintenance of Structures and Equipment	592.2	-	-	-	-	-	-	-
121	Maintenance of Overhead Lines	593	6,832	-	4,832	379	707	874	40
122	Maintenance of Underground Lines	594	122	-	84	6	13	18	1
123	Maintenance of Lines	594.1	-	-	-	-	-	-	-
124	Maintenance of Line Transformers	595	122	-	92	7	14	9	1
125	Maintenance of Street Lighting and Signal Systems	596	50	-	-	-	-	-	50
126	Maintenance of Meters	597	59	-	48	6	5	0	-
127	Maintenance of Miscellaneous Distribution Plant	598	192	-	135	11	20	24	2
128	Subtotal - Distribution Expenses - Maintenance		7,763	-	5,447	428	802	988	99
129	OPERATING AND MAINTENANCE EXPENSES		51,787	-	40,904	2,243	5,754	2,406	481

UGI Utilities, Inc. - Electric Division
PFPTY Ending September 30, 2022

Allocation : Grand Total

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Total Check	Residential	General Service-1	General Service-4	Large Power	Lighting
130 E CUSTOMER ACCOUNTS AND SERVICE EXPENSE									
131	Customer Accounts Expense								
132	Supervision	901	97	-	85	9	4	0	0
133	Meter Reading Expenses	902	249	-	217	22	9	1	0
134	Customer Records and Collection Expenses	903	1,935	-	1,687	171	70	6	2
135	Customer Records and Collection Expenses (USP)	903	3,330	-	3,330	-	-	-	-
136	Uncollectible Accounts	904	1,853	-	1,663	34	65	87	4
137	Miscellaneous Customer Accounts Expenses	905	241	-	210	21	9	1	0
138	Subtotal - Customer Accounts Expense		7,706	-	7,192	256	156	94	7
139	Customer Service & Information Expense								
140	Customer Service and Informational Expenses	906	-	-	-	-	-	-	-
141	Supervision	907	10	-	9	1	0	0	0
142	Customer Assistance Expenses	908	1	-	1	0	0	0	0
143	Information and Instructional Advertising Expenses	909	-	-	-	-	-	-	-
144	Miscellaneous Customer Service & Informational Exps (EEC)	910	2,239	-	861	37	148	1,184	9
145	Subtotal - Customer Service & Information Expense		2,250	-	870	38	148	1,184	9
146	Sales Expense								
147	Supervision	911	-	-	-	-	-	-	-
148	Demonstrating and Selling Expenses	912	-	-	-	-	-	-	-
149	Advertising Expenses	913	77	-	67	7	3	0	0
150	Miscellaneous Sales Expenses	916	(10)	-	(9)	(1)	(0)	(0)	(0)
151	Sales Expenses	917	-	-	-	-	-	-	-
152	Subtotal - Sales Expense		67	-	58	6	2	0	0
153	ACCOUNTS AND SERVICE EXPENSE		10,023	-	8,121	301	307	1,279	16
154	F ADMINISTRATIVE AND GENERAL EXPENSE								12.76%
155	Administrative and General Salaries	920	1,463	-	1,153	86	100	97	27
156	Office Supplies and Expenses	921	1,669	-	1,315	98	114	111	30
157	Administrative Expenses Transferred - Credit	922	-	-	-	-	-	-	-
158	Outside Services Employed	923	2,071	-	1,632	122	142	138	38
159	Property Insurance	924	27	-	20	2	3	3	0
160	Injuries and Damages	925	510	-	402	30	35	34	9
161	Employee Pensions and Benefits	926	1,358	-	1,070	80	93	90	25
162	Franchise Requirements	927	-	-	-	-	-	-	-
163	Regulatory Commission Expenses	928	358	-	255	21	34	39	8
164	Duplicate Charges - Credit	929	-	-	-	-	-	-	-
165	General Advertising Expenses	930.1	-	-	-	-	-	-	-
166	Miscellaneous General Expenses	930.2	383	-	302	23	26	25	7
167	Rents	931	2	-	2	0	0	0	0
168	Transportation Expenses	933	-	-	-	-	-	-	-
169	Maintenance of General Plant	935	43	-	34	3	3	3	1
170	Subtotal - ADMINISTRATIVE AND GENERAL EXPENSE		7,884	-	6,185	464	549	540	145
171	ADMINISTRATIVE AND GENERAL EXPENSE		7,884	-	6,185	464	549	540	145
172	TOTAL OPERATING AND MAINTENANCE COST		69,695	-	55,210	3,008	6,609	4,225	642

UGI Utilities, Inc. - Electric Division
PFPTY Ending September 30, 2022

Allocation : Grand Total

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Total Check	Residential	General Service-1	General Service-4	Large Power	Lighting
173 G DEPRECIATION AND AMORTIZATION EXPENSE									
174	Intangible Plant								
175	Organization	302	-		-	-	-	-	-
176	Franchise & Consent	302	-		-	-	-	-	-
177	Miscellaneous Intangible Plant	303	-		-	-	-	-	-
178	Subtotal - Intangible Plant		-		-	-	-	-	-
179	Distribution Plant								
180	Land & Land Rights	360	-		-	-	-	-	-
181	Structures & Improvements	361	2	-	1	0	0	0	0
182	Station Equipment	362	233	-	136	8	32	55	2
183	Storage Battery Equipment	363	90	-	53	3	12	21	1
184	Poles, Towers and Fixtures	364	925	-	709	62	75	76	4
185	Overhead Conductors and Devices	365	1,479	-	1,046	82	153	189	9
186	Underground Conduit	366	125	-	86	7	13	19	1
187	Underground Conductors and Devices	367	417	-	286	22	44	63	3
188	Transformers	368.1	431	-	323	25	48	32	3
189	Transformer Installations	368.2	347	-	260	20	39	26	2
190	Services	369	278	-	239	27	11	1	-
191	Meters	370.1	46	-	37	4	4	0	-
192	Meter Installations	370.2	26	-	21	3	2	0	-
193	Electronic Meters	370.3	171	-	139	17	14	1	-
194	Installations on Customers' Premises	371	66	-	-	15	21	29	1
195	Installations on Customers' Premises - EV Charging Stations	371.1	34	-	30	3	1	0	0
196	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	3	-	-	-	-	-	3
197	Street Lighting and Signal Systems	373	64	-	-	-	-	-	64
198	Subtotal - Distribution Plant		4,737	-	3,366	297	468	513	92
199	General Plant								
200	Land & Land Rights	389	-		-	-	-	-	-
201	Structures & Improvements	390	230	-	181	14	16	15	4
202	Office Furniture & Equipment	391	1,542	-	1,215	91	105	102	28
203	Transportation Equipment	392	146	-	115	9	10	10	3
204	Stores Equipment	393	-		-	-	-	-	-
205	Tools & Garage Equipment	394	54	-	43	3	4	4	1
206	Laboratory Equipment	395	6	-	5	0	0	0	0
207	Power Operated Equipment	396	18	-	14	1	1	1	0
208	Communication Equipment	397	55	-	43	3	4	4	1
209	Miscellaneous Equipment	398	34	-	27	2	2	2	1
210	Subtotal - General Plant		2,085	-	1,643	123	142	138	38
211	Amortization Expense								
212	Amortization Expense & Depreciation Adjustments		292	-	213	18	27	28	5
213	DEPRECIATION AND AMORTIZATION EXPENSE		7,114	-	5,223	439	638	680	135

UGI Utilities, Inc. - Electric Division
PFPTY Ending September 30, 2022

Allocation : Grand Total

	1 ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Total Check	Residential	General Service-1	General Service-4	Large Power	Lighting
214 H TAXES									
215	Taxes Other Than Income								
216	PURTA & Property Taxes		60	-	44	4	6	6	1
217	Gross Receipts Tax		2,598	-	1,956	156	211	230	45
218	GRT - Purchased Power		2,430	-	1,968	95	279	73	15
219	Payroll related		491	-	387	29	34	33	9
220	Real estate		270	-	197	17	25	26	5
221	PA Local Use and Miscellaneous		80	-	59	5	7	8	1
222	Subtotal - Taxes Other Than Income		5,929	-	4,610	305	561	376	76
223	Income Taxes								
224	State Income Tax expense		(310)	-	(226)	(19)	(28)	(33)	(5)
225	Federal Income Tax expense		366	-	266	22	33	39	6
226	Subtotal - Income Taxes		56	-	41	3	5	6	1
227	TOTAL TAXES		5,985	-	4,651	309	567	382	77
228 I REVENUES									
229	Total Customer and Distribution Revenue	440-447	36,847	-	23,519	2,033	4,952	5,184	1,160
230	Purchased Power Revenue		41,179	-	33,355	1,606	4,736	1,235	247
231	Purchased Power GRT Revenue		2,430	-	1,968	95	279	73	15
232	USP Rider		3,330	-	3,330	-	-	-	-
233	EEC Rider		2,249	-	864	38	148	1,189	9
234	Forfeited Discounts	450	468	-	332	38	68	25	5
235	Miscellaneous Service Revenues	451	15	-	13	0	1	1	0
236	Rent from Electric Properties	454	533	-	408	36	43	44	2
237	Interest on Undercollection - Refunded	456.1	14	-	13	0	0	1	0
238	Subtotal - REVENUES		87,065	-	63,803	3,845	10,226	7,752	1,439
239	TOTAL REVENUES		87,065	-	63,803	3,845	10,226	7,752	1,439
240	NET INCOME		4,272	-	(1,281)	90	2,413	2,466	584

UGI Utilities, Inc. - Electric Division
PFPTY Ending September 30, 2022

Allocation : Grand Total

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Total Check	Residential	General Service-1	General Service-4	Large Power	Lighting
241	J LABOR BALANCE								
242	Other Power Generation								
243	Purchased Power	555	-		-	-	-	-	-
244	Transmission of Electricity by Others	565	-		-	-	-	-	-
245	Subtotal - Other Power Generation		-		-	-	-	-	-
246	Distribution Expenses								
247	Operation Supervision and Engineering	580	531	-	392	39	40	34	25
248	Load Dispatching	581	373	-	269	24	36	38	7
249	Line and Station Expenses	581.1	-	-	-	-	-	-	-
250	Station Expenses	582	31	-	18	1	4	7	0
251	Overhead Line Expenses	583	14	-	10	1	1	2	0
252	Underground Line Expenses	584	14	-	10	1	1	2	0
253	Operation of Energy Storage Equipment	584.1	-	-	-	-	-	-	-
254	Street Lighting and Signal System Expenses	585	13	-	-	-	-	-	13
255	Meter Expenses	586	194	-	158	19	16	1	-
256	Customer Installation Expenses	587	28	-	24	3	1	0	-
257	Miscellaneous Distribution Expenses	588	225	-	166	17	17	14	11
258	Rents	589	-	-	-	-	-	-	-
259	Subtotal - Distribution Expenses		1,424	-	1,047	104	117	99	56
260	Maintenance								
261	Maintenance Supervision and Engineering	590	222	-	156	12	23	28	3
262	Maintenance of Structures	591	-	-	-	-	-	-	-
263	Maintenance of Station Equipment	592	88	-	51	3	12	21	1
264	Maintenance of Pipe Lines	592.1	-	-	-	-	-	-	-
265	Maintenance of Structures and Equipment	592.2	-	-	-	-	-	-	-
266	Maintenance of Overhead Lines	593	1,079	-	763	60	112	138	6
267	Maintenance of Underground Lines	594	28	-	19	1	3	4	0
268	Maintenance of Lines	594.1	-	-	-	-	-	-	-
269	Maintenance of Line Transformers	595	14	-	11	1	2	1	0
270	Maintenance of Street Lighting and Signal Systems	596	14	-	-	-	-	-	14
271	Maintenance of Meters	597	57	-	46	6	5	0	-
272	Maintenance of Miscellaneous Distribution Plant	598	14	-	10	1	1	2	0
273	Subtotal - Maintenance		1,517	-	1,057	84	157	195	24
274	OPERATING AND MAINTENANCE EXPENSES		2,940	-	2,104	187	274	294	81

UGI Utilities, Inc. - Electric Division
PFPTY Ending September 30, 2022

Allocation : Grand Total

		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	Residential	General Service-1	General Service-4	Large Power	Lighting
1	ACCOUNT DESCRIPTION								
275	CUSTOMER ACCOUNTS AND SERVICE EXPENSE								
276	Customer Accounts Expense								
277	Supervision	901	46	-	40	4	2	0	0
278	Meter Reading Expenses	902	245	-	214	22	9	1	0
279	Customer Records and Collection Expenses	903	391	-	341	34	14	1	0
280	Customer Records and Collection Expenses (USP)	903	672	-	672	-	-	-	-
281	Uncollectible Accounts	904	-	-	-	-	-	-	-
282	Miscellaneous Customer Accounts Expenses	905	159	-	138	14	6	0	0
283	Subtotal - Customer Accounts Expense		1,514	-	1,406	74	30	3	1
284	Customer Service & Information Expense								
285	Customer Service and Informational Expenses	906	-	-	-	-	-	-	-
286	Supervision	907	9	-	8	1	0	0	0
287	Customer Assistance Expenses	908	1	-	1	0	0	0	0
288	Information and Instructional Advertising Expenses	909	-	-	-	-	-	-	-
289	Miscellaneous Customer Service & Informational Exps (EEC)	910	-	-	-	-	-	-	-
290	Subtotal - Customer Service & Information Expense		10	-	9	1	0	0	0
291	Sales Expense								
292	Supervision	911	-	-	-	-	-	-	-
293	Demonstrating and Selling Expenses	912	-	-	-	-	-	-	-
294	Advertising Expenses	913	-	-	-	-	-	-	-
295	Miscellaneous Sales Expenses	916	-	-	-	-	-	-	-
296	Sales Expenses	917	-	-	-	-	-	-	-
297	Subtotal - Sales Expense		-	-	-	-	-	-	-
298	ACCOUNTS AND SERVICE EXPENSE		1,524	-	1,415	75	31	3	1
299	TOTAL O&M LABOR EXPENSE		4,464	-	3,519	263	305	296	81

UGI Utilities, Inc. - Electric Division
PFPTY Ending September 30, 2022

Allocation : Grand Total

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Total Check	Residential	General Service-1	General Service-4	Large Power	Lighting
300 K REVENUE REQUIREMENT SUMMARY			4,464	-	3,519	263	305	296	81
301 PLANT IN SERVICE									
302 Intangible Plant			16	-	12	1	1	1	0
303 Distribution Plant			199,970	-	144,217	12,758	19,134	20,310	3,551
304 General Plant			26,959	-	21,249	1,585	1,842	1,790	492
305 Subtotal - Plant in Service			226,945	-	165,478	14,344	20,977	22,102	4,043
306 ACCUMULATED DEPRECIATION									
307 Intangible Plant			-	-	-	-	-	-	-
308 Distribution Plant			(67,546)	-	(49,537)	(4,666)	(6,206)	(5,718)	(1,420)
309 General Plant & Miscellaneous			(7,249)	-	(5,714)	(426)	(495)	(481)	(132)
310 Subtotal - Accumulated Depreciation			(74,795)	-	(55,250)	(5,092)	(6,701)	(6,200)	(1,552)
311 OTHER RATEBASE ITEMS			(20,319)	-	(14,286)	(1,340)	(2,284)	(2,040)	(369)
312 TOTAL RATEBASE			131,831	-	95,941	7,913	11,993	13,861	2,122
313 RETURN ON RATEBASE			9,980	-	7,263	599	908	1,049	161

UGI Utilities, Inc. - Electric Division
PFPTY Ending September 30, 2022

Allocation : Grand Total

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Total Check	Residential	General Service-1	General Service-4	Large Power	Lighting
314	EXPENSES								
315	Other Power Generation Expenses		41,179	-	33,355	1,606	4,736	1,235	247
316	Distribution Expenses - Operations		2,846	-	2,102	209	216	183	135
317	Distribution Expenses - Maintenance		7,763	-	5,447	428	802	988	99
318	Customer Accounts Expense		7,706	-	7,192	256	156	94	7
319	Customer Service & Information Expense		2,250	-	870	38	148	1,184	9
320	Sales Expense		67	-	58	6	2	0	0
321	Administrative and General Expense		7,884	-	6,185	464	549	540	145
322	Depreciation and Amortization Expense		7,114	-	5,223	439	638	680	135
323	Taxes Other Than Income		5,929	-	4,610	305	561	376	76
324	Income Taxes		56	-	41	3	5	6	1
325	Subtotal - Expenses		82,793	-	65,084	3,755	7,814	5,286	854
326	REVENUE		87,065	-	63,803	3,845	10,226	7,752	1,439
327	INCOME		4,272	-	(1,281)	90	2,413	2,466	584
328	REVENUE DEFICIENCY (EXCESS)		5,708	-	8,543	509	(1,505)	(1,416)	(424)
329	REVENUE GROSS UP								
330	Federal Income Tax		1,517	-	1,103	91	138	160	24
331	State Income Tax		802	-	583	48	73	85	13
332	Gross Receipts Tax		546	-	411	33	44	48	9
333	Uncollectible		136	-	102	7	10	14	2
334	Subtotal - Revenue Gross Up		3,001	-	2,200	179	266	307	49
335	GROSS REVENUE DEFICIENCY (EXCESS)		8,709	-	10,743	689	(1,239)	(1,110)	(375)
336	TOTAL REVENUE REQUIREMENT		95,774	-	74,547	4,533	8,987	6,643	1,064

UGI Utilities, Inc. - Electric Division
PFPTY Ending September 30, 2022

Function & Classification : Purchased Power Energy											
Purchased Power Energy											
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
2 A PLANT IN SERVICE											
3	Intangible Plant										
4	Organization	302	-	-	INT_LABOR	INT	-	-	-	-	
5	Franchise & Consent	302	-	-	INT_TOTPLT	INT	-	-	-	-	
6	Miscellaneous Intangible Plant	303	-	-	INT_TOTPLT	INT	-	-	-	-	
7	Subtotal - Intangible Plant		-	-			-	-	-	-	
8	Distribution Plant										
9	Land & Land Rights	360	-	-	INT_D361_364	INT	-	-	-	-	
10	Structures & Improvements	361	-	-		EXT	-	-	-	-	
11	Station Equipment	362	-	-		EXT	-	-	-	-	
12	Storage Battery Equipment	363	-	-		EXT	-	-	-	-	
13	Poles, Towers and Fixtures - PRI DEM	364	-	-		EXT	-	-	-	-	
14	Poles, Towers and Fixtures - PRI CUS	364	-	-		EXT	-	-	-	-	
15	Poles, Towers and Fixtures - SEC DEM	364	-	-		EXT	-	-	-	-	
16	Poles, Towers and Fixtures - SEC CUS	364	-	-		EXT	-	-	-	-	
17	Overhead Conductors and Devices - PRI DEM	365	-	-		EXT	-	-	-	-	
18	Overhead Conductors and Devices - PRI CUS	365	-	-		EXT	-	-	-	-	
19	Overhead Conductors and Devices - SEC DEM	365	-	-		EXT	-	-	-	-	
20	Overhead Conductors and Devices - SEC CUS	365	-	-		EXT	-	-	-	-	
21	Underground Conduit	366	-	-	INT_D367	INT	-	-	-	-	
22	Underground Conductors and Devices - PRI DEM	367	-	-		EXT	-	-	-	-	
23	Underground Conductors and Devices - PRI CUS	367	-	-		EXT	-	-	-	-	
24	Underground Conductors and Devices - SEC DEM	367	-	-		EXT	-	-	-	-	
25	Underground Conductors and Devices - SEC CUS	367	-	-		EXT	-	-	-	-	
26	Transformers and Transformer Installations - SEC DEM	368.1	-	-		EXT	-	-	-	-	
27	Transformers and Transformer Installations - SEC CUS	368.2	-	-		EXT	-	-	-	-	
28	Services	369	-	-		EXT	-	-	-	-	
29	Meters	370.1	-	-		EXT	-	-	-	-	
30	Meter Installations	370.2	-	-		EXT	-	-	-	-	
31	Electronic Meters	370.3	-	-		EXT	-	-	-	-	
32	Installations on Customers' Premises	371	-	-		EXT	-	-	-	-	
33	Installations on Customers' Premises - EV Charging Stations	371.1	-	-		EXT	-	-	-	-	
34	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	-	-		EXT	-	-	-	-	
35	Street Lighting and Signal Systems	373	-	-		EXT	-	-	-	-	
36	Subtotal - Distribution Plant		-	-			-	-	-	-	
37	General & Common Plant										
38	Land & Land Rights	389	-	-	INT_LABOR	INT	-	-	-	-	
39	Structures & Improvements	390	-	-	INT_LABOR	INT	-	-	-	-	
40	Office Furniture & Equipment	391	-	-	INT_LABOR	INT	-	-	-	-	
41	Transportation Equipment	392	-	-	INT_LABOR	INT	-	-	-	-	
42	Stores Equipment	393	-	-	INT_LABOR	INT	-	-	-	-	
43	Tools & Garage Equipment	394	-	-	INT_LABOR	INT	-	-	-	-	
44	Laboratory Equipment	395	-	-	INT_LABOR	INT	-	-	-	-	
45	Power Operated Equipment	396	-	-	INT_LABOR	INT	-	-	-	-	
46	Communication Equipment	397	-	-	INT_LABOR	INT	-	-	-	-	
47	Miscellaneous Equipment	398	-	-	INT_LABOR	INT	-	-	-	-	
48	Subtotal - General & Common Plant		-	-			-	-	-	-	
49	TOTAL PLANT IN SERVICE		-	-			-	-	-	-	

UGI Utilities, Inc. - Electric Division
PFPTY Ending September 30, 2022

Function & Classification : Purchased Power Energy											
Purchased Power Energy											
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
50 B ACCUMULATED DEPRECIATION											
51	Intangible Plant										
52	Organization	302	-	-	INT_LABOR	INT	-	-	-	-	
53	Franchise & Consent	302	-	-	INT_TOTPLT	INT	-	-	-	-	
54	Miscellaneous Intangible Plant	303	-	-	INT_TOTPLT	INT	-	-	-	-	
55	Subtotal - Intangible Plant		-	-			-	-	-	-	
56	Distribution Plant										
57	Land & Land Rights	360	-	-	INT_D361_364	INT	-	-	-	-	
58	Structures & Improvements	361	-	-		EXT	-	-	-	-	
59	Station Equipment	362	-	-		EXT	-	-	-	-	
60	Storage Battery Equipment	363	-	-		EXT	-	-	-	-	
61	Poles, Towers and Fixtures	364	-	-	INT_D364	INT	-	-	-	-	
62	Overhead Conductors and Devices	365	-	-	INT_D365	INT	-	-	-	-	
63	Underground Conduit	366	-	-	INT_D367	INT	-	-	-	-	
64	Underground Conductors and Devices	367	-	-	INT_D367	INT	-	-	-	-	
65	Transformers	368.1	-	-	INT_D368	INT	-	-	-	-	
66	Transformer Installations	368.2	-	-	INT_D368	INT	-	-	-	-	
67	Services	369	-	-		EXT	-	-	-	-	
68	Meters	370.1	-	-		EXT	-	-	-	-	
69	Meter Installations	370.2	-	-		EXT	-	-	-	-	
70	Electronic Meters	370.3	-	-		EXT	-	-	-	-	
71	Installations on Customers' Premises	371	-	-		EXT	-	-	-	-	
72	Installations on Customers' Premises - EV Charging Stations	371.1	-	-		EXT	-	-	-	-	
73	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	-	-		EXT	-	-	-	-	
74	Street Lighting and Signal Systems	373	-	-		EXT	-	-	-	-	
75	Subtotal - Distribution Plant		-	-			-	-	-	-	
76	General Plant										
77	Land & Land Rights	389	-	-	INT_LABOR	INT	-	-	-	-	
78	Structures & Improvements	390	-	-	INT_LABOR	INT	-	-	-	-	
79	Office Furniture & Equipment	391	-	-	INT_LABOR	INT	-	-	-	-	
80	Transportation Equipment	392	-	-	INT_LABOR	INT	-	-	-	-	
81	Stores Equipment	393	-	-	INT_LABOR	INT	-	-	-	-	
82	Tools & Garage Equipment	394	-	-	INT_LABOR	INT	-	-	-	-	
83	Laboratory Equipment	395	-	-	INT_LABOR	INT	-	-	-	-	
84	Power Operated Equipment	396	-	-	INT_LABOR	INT	-	-	-	-	
85	Communication Equipment	397	-	-	INT_LABOR	INT	-	-	-	-	
86	Miscellaneous Equipment	398	-	-	INT_LABOR	INT	-	-	-	-	
87	Subtotal - General Plant		-	-			-	-	-	-	
88	TOTAL ACCUMULATED DEPRECIATION		-	-			-	-	-	-	
89	C OTHER RATEBASE ITEMS										
90	Working Capital	Sch. A-1	-	-	INT_TOTPLT	INT	-	-	-	-	
91	Accumulated Deferred Income Taxes	Sch. A-1	-	-	INT_TOTPLT	INT	-	-	-	-	
92	Customer Deposits	Sch. A-1	-	-		EXT	-	-	-	-	
93	Materials & Supplies	Sch. A-1	-	-	INT_LABOR	INT	-	-	-	-	
94	Subtotal - OTHER RATEBASE ITEMS		-	-			-	-	-	-	
95	TOTAL RATE BASE		-	-			-	-	-	-	

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : Purchased Power Energy											
Purchased Power Energy		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
1	ACCOUNT DESCRIPTION										
96 D OPERATING AND MAINTENANCE EXPENSES											
97	Other Power Generation Expense										
98	Purchased Power	555	36,376	-	PWRREV	EXT	29,465	1,419	4,183	1,091	218
99	Transmission of Electricity by Others	565	4,803	-	PWRREV	EXT	3,890	187	552	144	29
100	Subtotal - Other Power Generation Expense		41,179	-			33,355	1,606	4,736	1,235	247
101	Distribution Expenses - Operation										
102	Operation Supervision and Engineering	580	-	-	INT_DISTOPS	INT	-	-	-	-	-
103	Load Dispatching	581	-	-	INT_DISTPLT	INT	-	-	-	-	-
104	Line and Station Expenses	581.1	-	-	INT_DISTPLT	INT	-	-	-	-	-
105	Station Expenses	582	-	-		EXT	-	-	-	-	-
106	Overhead Line Expenses	583	-	-	INT_D365	INT	-	-	-	-	-
107	Underground Line Expenses	584	-	-	INT_D367	INT	-	-	-	-	-
108	Operation of Energy Storage Equipment	584.1	-	-	INT_DISTPLT	INT	-	-	-	-	-
109	Street Lighting and Signal System Expenses	585	-	-		EXT	-	-	-	-	-
110	Meter Expenses	586	-	-		EXT	-	-	-	-	-
111	Customer Installation Expenses	587	-	-		EXT	-	-	-	-	-
112	Miscellaneous Distribution Expenses	588	-	-	INT_DISTOPS	INT	-	-	-	-	-
113	Rents	589	-	-	INT_DISTOPS	INT	-	-	-	-	-
114	Subtotal - Distribution Expenses - Operation		-	-			-	-	-	-	-
115	Distribution Expenses - Maintenance										
116	Maintenance Supervision and Engineering	590	-	-	INT_DMAINT	INT	-	-	-	-	-
117	Maintenance of Structures	591	-	-		EXT	-	-	-	-	-
118	Maintenance of Station Equipment	592	-	-		EXT	-	-	-	-	-
119	Maintenance of Pipe Lines	592.1	-	-	INT_DISTPLT	INT	-	-	-	-	-
120	Maintenance of Structures and Equipment	592.2	-	-		EXT	-	-	-	-	-
121	Maintenance of Overhead Lines	593	-	-	INT_D365	INT	-	-	-	-	-
122	Maintenance of Underground Lines	594	-	-	INT_D367	INT	-	-	-	-	-
123	Maintenance of Lines	594.1	-	-	INT_D367	INT	-	-	-	-	-
124	Maintenance of Line Transformers	595	-	-	INT_D368	INT	-	-	-	-	-
125	Maintenance of Street Lighting and Signal Systems	596	-	-		EXT	-	-	-	-	-
126	Maintenance of Meters	597	-	-		EXT	-	-	-	-	-
127	Maintenance of Miscellaneous Distribution Plant	598	-	-	INT_DMAINT	INT	-	-	-	-	-
128	Subtotal - Distribution Expenses - Maintenance		-	-			-	-	-	-	-
129	OPERATING AND MAINTENANCE EXPENSES		41,179	-			33,355	1,606	4,736	1,235	247

UGI Utilities, Inc. - Electric Division
PFPTY Ending September 30, 2022

Function & Classification : Purchased Power Energy											
Purchased Power Energy											
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
130 E CUSTOMER ACCOUNTS AND SERVICE EXPENSE											
131	Customer Accounts Expense										
132	Supervision	901	-	-	-	EXT	-	-	-	-	
133	Meter Reading Expenses	902	-	-	-	EXT	-	-	-	-	
134	Customer Records and Collection Expenses	903	-	-	-	EXT	-	-	-	-	
135	Customer Records and Collection Expenses (USP)	903	-	-	-	EXT	-	-	-	-	
136	Uncollectible Accounts	904	-	-	-	EXT	-	-	-	-	
137	Miscellaneous Customer Accounts Expenses	905	-	-	-	EXT	-	-	-	-	
138	Subtotal - Customer Accounts Expense		-	-			-	-	-	-	
139	Customer Service & Information Expense										
140	Customer Service and Informational Expenses	906	-	-	-	EXT	-	-	-	-	
141	Supervision	907	-	-	-	EXT	-	-	-	-	
142	Customer Assistance Expenses	908	-	-	-	EXT	-	-	-	-	
143	Information and Instructional Advertising Expenses	909	-	-	-	EXT	-	-	-	-	
144	Miscellaneous Customer Service & Informational Exps (EEC)	910	-	-	-	EXT	-	-	-	-	
145	Subtotal - Customer Service & Information Expense		-	-			-	-	-	-	
146	Sales Expense										
147	Supervision	911	-	-	-	EXT	-	-	-	-	
148	Demonstrating and Selling Expenses	912	-	-	-	EXT	-	-	-	-	
149	Advertising Expenses	913	-	-	-	EXT	-	-	-	-	
150	Miscellaneous Sales Expenses	916	-	-	-	EXT	-	-	-	-	
151	Sales Expenses	917	-	-	-	EXT	-	-	-	-	
152	Subtotal - Sales Expense		-	-			-	-	-	-	
153	ACCOUNTS AND SERVICE EXPENSE		-	-			-	-	-	-	
154	F ADMINISTRATIVE AND GENERAL EXPENSE										
155	Administrative and General Salaries	920	-	-	INT_LABOR	INT	-	-	-	-	
156	Office Supplies and Expenses	921	-	-	INT_LABOR	INT	-	-	-	-	
157	Administrative Expenses Transferred - Credit	922	-	-	INT_LABOR	INT	-	-	-	-	
158	Outside Services Employed	923	-	-	INT_LABOR	INT	-	-	-	-	
159	Property Insurance	924	-	-	INT_TOTPLT	INT	-	-	-	-	
160	Injuries and Damages	925	-	-	INT_LABOR	INT	-	-	-	-	
161	Employee Pensions and Benefits	926	-	-	INT_LABOR	INT	-	-	-	-	
162	Franchise Requirements	927	-	-	INT_DISTOM	INT	-	-	-	-	
163	Regulatory Commission Expenses	928	-	-	INT_DISTOM	INT	-	-	-	-	
164	Duplicate Charges - Credit	929	-	-	INT_DISTOM	INT	-	-	-	-	
165	General Advertising Expenses	930.1	-	-	INT_TOTPLT	INT	-	-	-	-	
166	Miscellaneous General Expenses	930.2	-	-	INT_LABOR	INT	-	-	-	-	
167	Rents	931	-	-	INT_LABOR	INT	-	-	-	-	
168	Transportation Expenses	933	-	-	INT_DISTOM	INT	-	-	-	-	
169	Maintenance of General Plant	935	-	-	INT_GENPLT	INT	-	-	-	-	
170	Subtotal - ADMINISTRATIVE AND GENERAL EXPENSE		-	-			-	-	-	-	
171	ADMINISTRATIVE AND GENERAL EXPENSE		-	-			-	-	-	-	
172	TOTAL OPERATING AND MAINTENANCE COST		41,179				33,355	1,606	4,736	1,235	247

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : Purchased Power Energy											
Purchased Power Energy											
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
173 G DEPRECIATION AND AMORTIZATION EXPENSE											
174	Intangible Plant										
175	Organization	302	-	-	INT_LABOR	INT	-	-	-	-	
176	Franchise & Consent	302	-	-	INT_TOTPLT	INT	-	-	-	-	
177	Miscellaneous Intangible Plant	303	-	-	INT_TOTPLT	INT	-	-	-	-	
178	Subtotal - Intangible Plant		-	-			-	-	-	-	
179	Distribution Plant										
180	Land & Land Rights	360	-	-	INT_D361_364	INT	-	-	-	-	
181	Structures & Improvements	361	-	-		EXT	-	-	-	-	
182	Station Equipment	362	-	-		EXT	-	-	-	-	
183	Storage Battery Equipment	363	-	-		EXT	-	-	-	-	
184	Poles, Towers and Fixtures	364	-	-	INT_D364	INT	-	-	-	-	
185	Overhead Conductors and Devices	365	-	-	INT_D365	INT	-	-	-	-	
186	Underground Conduit	366	-	-	INT_D367	INT	-	-	-	-	
187	Underground Conductors and Devices	367	-	-	INT_D367	INT	-	-	-	-	
188	Transformers	368.1	-	-	INT_D368	INT	-	-	-	-	
189	Transformer Installations	368.2	-	-	INT_D368	INT	-	-	-	-	
190	Services	369	-	-		EXT	-	-	-	-	
191	Meters	370.1	-	-		EXT	-	-	-	-	
192	Meter Installations	370.2	-	-		EXT	-	-	-	-	
193	Electronic Meters	370.3	-	-		EXT	-	-	-	-	
194	Installations on Customers' Premises	371	-	-		EXT	-	-	-	-	
195	Installations on Customers' Premises - EV Charging Stations	371.1	-	-		EXT	-	-	-	-	
196	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	-	-		EXT	-	-	-	-	
197	Street Lighting and Signal Systems	373	-	-		EXT	-	-	-	-	
198	Subtotal - Distribution Plant		-	-			-	-	-	-	
199	General Plant										
200	Land & Land Rights	389	-	-	INT_LABOR	INT	-	-	-	-	
201	Structures & Improvements	390	-	-	INT_LABOR	INT	-	-	-	-	
202	Office Furniture & Equipment	391	-	-	INT_LABOR	INT	-	-	-	-	
203	Transportation Equipment	392	-	-	INT_LABOR	INT	-	-	-	-	
204	Stores Equipment	393	-	-	INT_LABOR	INT	-	-	-	-	
205	Tools & Garage Equipment	394	-	-	INT_LABOR	INT	-	-	-	-	
206	Laboratory Equipment	395	-	-	INT_LABOR	INT	-	-	-	-	
207	Power Operated Equipment	396	-	-	INT_LABOR	INT	-	-	-	-	
208	Communication Equipment	397	-	-	INT_LABOR	INT	-	-	-	-	
209	Miscellaneous Equipment	398	-	-	INT_LABOR	INT	-	-	-	-	
210	Subtotal - General Plant		-	-			-	-	-	-	
211	Amortization Expense										
212	Amortization Expense & Depreciation Adjustments		-	-	INT_TOTPLT	INT	-	-	-	-	
213	DEPRECIATION AND AMORTIZATION EXPENSE		-	-			-	-	-	-	

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : Purchased Power Energy									
Purchased Power Energy		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4 Large Power Lighting
1	ACCOUNT DESCRIPTION								
214 H TAXES									
215	Taxes Other Than Income				INT_TOTPLT	INT	-	-	-
216	PURTA & Property Taxes		-	-	INT_RRxOTH	INT	-	-	-
217	Gross Receipts Tax		-	-	PWRREV	EXT	1,968	95	279 73 15
218	GRT - Purchased Power		2,430	-	INT_LABOR	INT	-	-	-
219	Payroll related		-	-	INT_TOTPLT	INT	-	-	-
220	Real estate		-	-	INT_TOTPLT	INT	-	-	-
221	PA Local Use and Miscellaneous		-	-	INT_TOTPLT	INT	-	-	-
222	Subtotal - Taxes Other Than Income		2,430	-			1,968	95	279 73 15
223	Income Taxes								
224	State Income Tax expense		-	-	INT_RATEBASE	INT	-	-	-
225	Federal Income Tax expense		-	-	INT RATEBASE	INT	-	-	-
226	Subtotal - Income Taxes		-	-			-	-	-
227	TOTAL TAXES		2,430	-			1,968	95	279 73 15
228	I REVENUES								
229	Total Customer and Distribution Revenue	440-447	-	-	DISTREV	EXT	-	-	-
230	Purchased Power Revenue		41,179	-	PWRREV	EXT	33,355	1,606	4,736 1,235 247
231	Purchased Power GRT Revenue		2,430	-	PWRREV	EXT	1,968	95	279 73 15
232	USP Rider		-	-	USPREV	EXT	-	-	-
233	EEC Rider		-	-	ECCREV	EXT	-	-	-
234	Forfeited Discounts	450	-	-	FORTDISC	EXT	-	-	-
235	Miscellaneous Service Revenues	451	-	-	UNCOL	EXT	-	-	-
236	Rent from Electric Properties	454	-	-	INT_D364	INT	-	-	-
237	Interest on Undercollection - Refunded	456.1	-	-	UNCOL	EXT	-	-	-
238	Subtotal - REVENUES		43,609	-			35,323	1,701	5,015 1,308 262
239	TOTAL REVENUES		43,609	-			35,323	1,701	5,015 1,308 262
240	NET INCOME		0	-			0	0	0 0 0

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : Purchased Power Energy											
Purchased Power Energy		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
1	ACCOUNT DESCRIPTION										
241	J LABOR BALANCE			-							
242	Other Power Generation			-							
243	Purchased Power	555	-	-	PWRREV	EXT	-	-	-	-	-
244	Transmission of Electricity by Others	565	-	-	PWRREV	EXT	-	-	-	-	-
245	Subtotal - Other Power Generation		-	-			-	-	-	-	-
246	Distribution Expenses			-							
247	Operation Supervision and Engineering	580	-	-	INT_DISTOPS	INT	-	-	-	-	-
248	Load Dispatching	581	-	-	INT_DISTPLT	INT	-	-	-	-	-
249	Line and Station Expenses	581.1	-	-	INT_DISTPLT	INT	-	-	-	-	-
250	Station Expenses	582	-	-		EXT	-	-	-	-	-
251	Overhead Line Expenses	583	-	-	INT_D365	INT	-	-	-	-	-
252	Underground Line Expenses	584	-	-	INT_D367	INT	-	-	-	-	-
253	Operation of Energy Storage Equipment	584.1	-	-	INT_DISTPLT	INT	-	-	-	-	-
254	Street Lighting and Signal System Expenses	585	-	-		EXT	-	-	-	-	-
255	Meter Expenses	586	-	-		EXT	-	-	-	-	-
256	Customer Installation Expenses	587	-	-		EXT	-	-	-	-	-
257	Miscellaneous Distribution Expenses	588	-	-	INT_DISTOPS	INT	-	-	-	-	-
258	Rents	589	-	-	INT_DISTOPS	INT	-	-	-	-	-
259	Subtotal - Distribution Expenses		-	-			-	-	-	-	-
260	Maintenance			-							
261	Maintenance Supervision and Engineering	590	-	-	INT_DMAINT	INT	-	-	-	-	-
262	Maintenance of Structures	591	-	-		EXT	-	-	-	-	-
263	Maintenance of Station Equipment	592	-	-		EXT	-	-	-	-	-
264	Maintenance of Pipe Lines	592.1	-	-	INT_DISTPLT	INT	-	-	-	-	-
265	Maintenance of Structures and Equipment	592.2	-	-		EXT	-	-	-	-	-
266	Maintenance of Overhead Lines	593	-	-	INT_D365	INT	-	-	-	-	-
267	Maintenance of Underground Lines	594	-	-	INT_D367	INT	-	-	-	-	-
268	Maintenance of Lines	594.1	-	-	INT_D367	INT	-	-	-	-	-
269	Maintenance of Line Transformers	595	-	-	INT_D368	INT	-	-	-	-	-
270	Maintenance of Street Lighting and Signal Systems	596	-	-		EXT	-	-	-	-	-
271	Maintenance of Meters	597	-	-		EXT	-	-	-	-	-
272	Maintenance of Miscellaneous Distribution Plant	598	-	-	INT_DMAINT	INT	-	-	-	-	-
273	Subtotal - Maintenance		-	-			-	-	-	-	-
274	OPERATING AND MAINTENANCE EXPENSES		-	-			-	-	-	-	-

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : Purchased Power Energy												
Purchased Power Energy		FERC ACCOUNT	ACCOUNT BALANCE	Total	Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
1	ACCOUNT DESCRIPTION											
275	CUSTOMER ACCOUNTS AND SERVICE EXPENSE			-	-							
276	Customer Accounts Expense			-	-							
277	Supervision	901	-	-	-	EXT	-	-	-	-	-	-
278	Meter Reading Expenses	902	-	-	-	EXT	-	-	-	-	-	-
279	Customer Records and Collection Expenses	903	-	-	-	EXT	-	-	-	-	-	-
280	Customer Records and Collection Expenses (USP)	903	-	-	-	EXT	-	-	-	-	-	-
281	Uncollectible Accounts	904	-	-	-	EXT	-	-	-	-	-	-
282	Miscellaneous Customer Accounts Expenses	905	-	-	-	EXT	-	-	-	-	-	-
283	Subtotal - Customer Accounts Expense			-	-			-	-	-	-	-
284	Customer Service & Information Expense			-	-							
285	Customer Service and Informational Expenses	906	-	-	-	EXT	-	-	-	-	-	-
286	Supervision	907	-	-	-	EXT	-	-	-	-	-	-
287	Customer Assistance Expenses	908	-	-	-	EXT	-	-	-	-	-	-
288	Information and Instructional Advertising Expenses	909	-	-	-	EXT	-	-	-	-	-	-
289	Miscellaneous Customer Service & Informational Exps (EEC)	910	-	-	-	EXT	-	-	-	-	-	-
290	Subtotal - Customer Service & Information Expense			-	-			-	-	-	-	-
291	Sales Expense			-	-							
292	Supervision	911	-	-	-	EXT	-	-	-	-	-	-
293	Demonstrating and Selling Expenses	912	-	-	-	EXT	-	-	-	-	-	-
294	Advertising Expenses	913	-	-	-	EXT	-	-	-	-	-	-
295	Miscellaneous Sales Expenses	916	-	-	-	EXT	-	-	-	-	-	-
296	Sales Expenses	917	-	-	-	EXT	-	-	-	-	-	-
297	Subtotal - Sales Expense			-	-			-	-	-	-	-
298	ACCOUNTS AND SERVICE EXPENSE			-	-			-	-	-	-	-
299	TOTAL O&M LABOR EXPENSE			-	-			-	-	-	-	-

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : Purchased Power Energy									
Purchased Power Energy		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4
1	ACCOUNT DESCRIPTION								
300 K REVENUE REQUIREMENT SUMMARY									
301	PLANT IN SERVICE	-	-	-	-	-	-	-	-
302	Intangible Plant	-	-	-	-	-	-	-	-
303	Distribution Plant	-	-	-	-	-	-	-	-
304	General Plant	-	-	-	-	-	-	-	-
305	Subtotal - Plant in Service	-	-	0	-	-	-	-	-
306	ACCUMULATED DEPRECIATION	-	-	0	-	-	-	-	-
307	Intangible Plant	-	-	-	-	-	-	-	-
308	Distribution Plant	-	-	-	-	-	-	-	-
309	General Plant & Miscellaneous	-	-	-	-	-	-	-	-
310	Subtotal - Accumulated Depreciation	-	-	0	-	-	-	-	-
311	OTHER RATEBASE ITEMS	-	-	0	-	-	-	-	-
312	TOTAL RATEBASE	-	-	0	-	-	-	-	-
313	RETURN ON RATEBASE	-	-	0	-	-	-	-	-

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : Purchased Power Energy									
Purchased Power Energy		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4
1	ACCOUNT DESCRIPTION								
314	EXPENSES			0					
315	Other Power Generation Expenses		41,179	-			33,355	1,606	4,736
316	Distribution Expenses - Operations		-	-			-	-	-
317	Distribution Expenses - Maintenance		-	-			-	-	-
318	Customer Accounts Expense		-	-			-	-	-
319	Customer Service & Information Expense		-	-			-	-	-
320	Sales Expense		-	-			-	-	-
321	Administrative and General Expense		-	-			-	-	-
322	Depreciation and Amortization Expense		-	-			-	-	-
323	Taxes Other Than Income		2,430	-			1,968	95	279
324	Income Taxes		-	-			-	-	73
325	Subtotal - Expenses		43,609	-			35,323	1,701	5,015
326	REVENUE		43,609	-			35,323	1,701	5,015
327	INCOME		-	-			-	-	15
328	REVENUE DEFICIENCY (EXCESS)		-	0			35,323	1,701	5,015
329	REVENUE GROSS UP		-	-			-	-	15
330	Federal Income Tax		-	-	INT_RATEBASE	INT	-	-	-
331	State Income Tax		-	-	INT_RATEBASE	INT	-	-	-
332	Gross Receipts Tax		-	-	INT_RRxOTHR	INT	-	-	-
333	Uncollectible		-	-	INT_REVREQxPWR	INT	-	-	-
334	Subtotal - Revenue Gross Up		-	-			-	-	-
335	GROSS REVENUE DEFICIENCY (EXCESS)		-	-			-	-	-
336	TOTAL REVENUE REQUIREMENT		43,609	-			35,323	1,701	5,015

UGI Utilities, Inc. - Electric Division
PFPTY Ending September 30, 2022

Function & Classification : Purchased Power Energy		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
1	ACCOUNT DESCRIPTION										
337	CUSTOM INTERNAL ALLOCATOR			-							
338	INT_D361_364		0	-			0	0	0	0	0
339	INT_D364		0	-			0	0	0	0	0
340	INT_D365		0	-			0	0	0	0	0
341	INT_D367		0	-			0	0	0	0	0
342	INT_D368		0	-			0	0	0	0	0
343	INT_DISTPLT		0	-			0	0	0	0	0
344	INT_GENPLT		0	-			0	0	0	0	0
345	INT_TOTPLT		0	-			0	0	0	0	0
346	INT_RATEBASE		0	-			0	0	0	0	0
347	INT_DISTOPS		0	-			0	0	0	0	0
348	INT_DMAINT		0	-			0	0	0	0	0
349	INT_DISTOM		0	-			0	0	0	0	0
350	INT_CUSTACCT		0	-			0	0	0	0	0
351	INT_REVREQxPWR		43,609	-			35,323	1,701	5,015	1,308	262
352	INT_LABOR		0	-			0	0	0	0	0
353	INT_RRxOTHRS		0	-			0	0	0	0	0

UGI Utilities, Inc. - Electric Division
PFPTY Ending September 30, 2022

Function & Classification : Distribution Demand											
Distribution Demand											
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
2 A PLANT IN SERVICE											
3	Intangible Plant										
4	Organization	302	3	-	INT_LABOR	INT	2	0	0	1	0
5	Franchise & Consent	302	2	-	INT_TOTPLT	INT	2	0	0	0	0
6	Miscellaneous Intangible Plant	303	-	-	INT_TOTPLT	INT	-	-	-	-	-
7	Subtotal - Intangible Plant		6	-			4	0	1	1	0
8	Distribution Plant										
9	Land & Land Rights	360	51	-	INT_D361_364	INT	31	2	7	11	0
10	Structures & Improvements	361	77	-	PRI DEM	EXT	45	3	10	18	1
11	Station Equipment	362	7,047	-	PRI DEM	EXT	4,115	246	961	1,666	59
12	Storage Battery Equipment	363	1,500	-	PRI DEM	EXT	876	52	205	355	12
13	Poles, Towers and Fixtures - PRI DEM	364	13,012	-	PRI DEM	EXT	7,598	455	1,774	3,076	108
14	Poles, Towers and Fixtures - PRI CUS	364	-	-	PRI DEM	EXT	-	-	-	-	-
15	Poles, Towers and Fixtures - SEC DEM	364	7,219	-	SEC DEM	EXT	4,894	293	1,124	839	70
16	Poles, Towers and Fixtures - SEC CUS	364	-	-	SEC DEM	EXT	-	-	-	-	-
17	Overhead Conductors and Devices - PRI DEM	365	25,833	-	PRI DEM	EXT	15,084	903	3,523	6,108	215
18	Overhead Conductors and Devices - PRI CUS	365	-	-	PRI DEM	EXT	-	-	-	-	-
19	Overhead Conductors and Devices - SEC DEM	365	11,391	-	SEC DEM	EXT	7,722	463	1,773	1,323	110
20	Overhead Conductors and Devices - SEC CUS	365	-	-	SEC DEM	EXT	-	-	-	-	-
21	Underground Conduit	366	5,459	-	INT_D367	INT	3,248	195	757	1,214	46
22	Underground Conductors and Devices - PRI DEM	367	8,164	-	PRI DEM	EXT	4,767	286	1,113	1,930	68
23	Underground Conductors and Devices - PRI CUS	367	-	-	PRI DEM	EXT	-	-	-	-	-
24	Underground Conductors and Devices - SEC DEM	367	1,088	-	SEC DEM	EXT	737	44	169	126	11
25	Underground Conductors and Devices - SEC CUS	367	-	-	SEC DEM	EXT	-	-	-	-	-
26	Transformers and Transformer Installations - SEC DEM	368.1	20,385	-	SEC DEM	EXT	13,819	828	3,173	2,368	197
27	Transformers and Transformer Installations - SEC CUS	368.2	-	-	SEC DEM	EXT	-	-	-	-	-
28	Services	369	-	-	SEC DEM	EXT	-	-	-	-	-
29	Meters	370.1	-	-	SEC DEM	EXT	-	-	-	-	-
30	Meter Installations	370.2	-	-	SEC DEM	EXT	-	-	-	-	-
31	Electronic Meters	370.3	-	-	SEC DEM	EXT	-	-	-	-	-
32	Installations on Customers' Premises	371	-	-	SEC DEM	EXT	-	-	-	-	-
33	Installations on Customers' Premises - EV Charging Stations	371.1	-	-	SEC DEM	EXT	-	-	-	-	-
34	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	-	-	SEC DEM	EXT	-	-	-	-	-
35	Street Lighting and Signal Systems	373	-	-	SEC DEM	EXT	-	-	-	-	-
36	Subtotal - Distribution Plant		101,226	-			62,936	3,769	14,590	19,034	897
37	General & Common Plant										
38	Land & Land Rights	389	202	-	INT_LABOR	INT	123	7	29	41	2
39	Structures & Improvements	390	2,153	-	INT_LABOR	INT	1,316	79	306	434	19
40	Office Furniture & Equipment	391	5,068	-	INT_LABOR	INT	3,097	186	719	1,022	44
41	Transportation Equipment	392	388	-	INT_LABOR	INT	237	14	55	78	3
42	Stores Equipment	393	1	-	INT_LABOR	INT	0	0	0	0	0
43	Tools & Garage Equipment	394	336	-	INT_LABOR	INT	205	12	48	68	3
44	Laboratory Equipment	395	18	-	INT_LABOR	INT	11	1	3	4	0
45	Power Operated Equipment	396	79	-	INT_LABOR	INT	48	3	11	16	1
46	Communication Equipment	397	182	-	INT_LABOR	INT	111	7	26	37	2
47	Miscellaneous Equipment	398	108	-	INT_LABOR	INT	66	4	15	22	1
48	Subtotal - General & Common Plant		8,534	-			5,216	312	1,211	1,720	74
49	TOTAL PLANT IN SERVICE		109,766	-			68,155	4,082	15,802	20,755	971

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : Distribution Demand									
Distribution Demand									
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4 Large Power Lighting
50 B ACCUMULATED DEPRECIATION									
51	Intangible Plant								
52	Organization	302	-	-	INT_LABOR	INT	-	-	-
53	Franchise & Consent	302	-	-	INT_TOTPLT	INT	-	-	-
54	Miscellaneous Intangible Plant	303	-	-	INT_TOTPLT	INT	-	-	-
55	Subtotal - Intangible Plant		-	-			-	-	-
56	Distribution Plant								
57	Land & Land Rights	360	-	-	INT_D361_364	INT	-	-	-
58	Structures & Improvements	361	(19)	-	PRIDEM	EXT	(11)	(1)	(3) (4) (0)
59	Station Equipment	362	(192)	-	PRIDEM	EXT	(112)	(7)	(26) (45) (2)
60	Storage Battery Equipment	363	-	-	PRIDEM	EXT	-	-	-
61	Poles, Towers and Fixtures	364	(6,966)	-	INT_D364	INT	(4,301)	(258) (998)	(1,348) (61)
62	Overhead Conductors and Devices	365	(8,564)	-	INT_D365	INT	(5,247)	(314) (1,218)	(1,710) (75)
63	Underground Conduit	366	(1,625)	-	INT_D367	INT	(967)	(58) (225)	(361) (14)
64	Underground Conductors and Devices	367	(2,604)	-	INT_D367	INT	(1,550)	(93) (361)	(579) (22)
65	Transformers	368.1	(4,997)	-	INT_D368	INT	(3,387)	(203) (778)	(580) (48)
66	Transformer Installations	368.2	(4,055)	-	INT_D368	INT	(2,749)	(165) (631)	(471) (39)
67	Services	369	-	-		EXT	-	-	-
68	Meters	370.1	-	-		EXT	-	-	-
69	Meter Installations	370.2	-	-		EXT	-	-	-
70	Electronic Meters	370.3	-	-		EXT	-	-	-
71	Installations on Customers' Premises	371	-	-		EXT	-	-	-
72	Installations on Customers' Premises - EV Charging Stations	371.1	-	-		EXT	-	-	-
73	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	-	-		EXT	-	-	-
74	Street Lighting and Signal Systems	373	-	-		EXT	-	-	-
75	Subtotal - Distribution Plant		(29,021)	-			(18,323)	(1,097) (4,240)	(5,099) (261)
76	General Plant								
77	Land & Land Rights	389	-	-	INT_LABOR	INT	-	-	-
78	Structures & Improvements	390	(257)	-	INT_LABOR	INT	(157)	(9) (37)	(52) (2)
79	Office Furniture & Equipment	391	(1,722)	-	INT_LABOR	INT	(1,052)	(63) (244)	(347) (15)
80	Transportation Equipment	392	(66)	-	INT_LABOR	INT	(41)	(2) (9)	(13) (1)
81	Stores Equipment	393	(1)	-	INT_LABOR	INT	(0)	(0) (0)	(0) (0)
82	Tools & Garage Equipment	394	(142)	-	INT_LABOR	INT	(87)	(5) (20)	(29) (1)
83	Laboratory Equipment	395	(15)	-	INT_LABOR	INT	(9)	(1) (2)	(3) (0)
84	Power Operated Equipment	396	(10)	-	INT_LABOR	INT	(6)	(0) (1)	(2) (0)
85	Communication Equipment	397	(60)	-	INT_LABOR	INT	(37)	(2) (8)	(12) (1)
86	Miscellaneous Equipment	398	(22)	-	INT_LABOR	INT	(14)	(1) (3)	(4) (0)
87	Subtotal - General Plant		(2,295)	-			(1,402)	(84) (326)	(463) (20)
88	TOTAL ACCUMULATED DEPRECIATION		(31,316)	-			(19,726)	(1,181) (4,566)	(5,562) (281)
89	C OTHER RATEBASE ITEMS								
90	Working Capital	Sch. A-1	3,703	-	INT_TOTPLT	INT	2,300	138 533	700 33
91	Accumulated Deferred Income Taxes	Sch. A-1	(13,585)	-	INT_TOTPLT	INT	(8,435)	(505) (1,956)	(2,569) (120)
92	Customer Deposits	Sch. A-1	-	-		EXT	-	-	-
93	Materials & Supplies	Sch. A-1	414	-	INT_LABOR	INT	253	15 59	84 4
94	Subtotal - OTHER RATEBASE ITEMS		(9,467)	-			(5,883)	(352) (1,364)	(1,785) (84)
95	TOTAL RATE BASE		68,982	-			42,547	2,548 9,872	13,409 606

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : Distribution Demand											
Distribution Demand		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
1	ACCOUNT DESCRIPTION										
96	D OPERATING AND MAINTENANCE EXPENSES										
97	Other Power Generation Expense										
98	Purchased Power	555	-	-	-	EXT	-	-	-	-	-
99	Transmission of Electricity by Others	565	-	-	-	EXT	-	-	-	-	-
100	Subtotal - Other Power Generation Expense		-	-			-	-	-	-	-
101	Distribution Expenses - Operation										
102	Operation Supervision and Engineering	580	184	-	INT_DISTOPS	INT	113	7	26	37	2
103	Load Dispatching	581	245	-	INT_DISTPLT	INT	152	9	35	46	2
104	Line and Station Expenses	581.1	-	-	INT_DISTPLT	INT	-	-	-	-	-
105	Station Expenses	582	101	-	PRI DEM	EXT	59	4	14	24	1
106	Overhead Line Expenses	583	140	-	INT_D365	INT	86	5	20	28	1
107	Underground Line Expenses	584	25	-	INT_D367	INT	15	1	3	6	0
108	Operation of Energy Storage Equipment	584.1	-	-	INT_DISTPLT	INT	-	-	-	-	-
109	Street Lighting and Signal System Expenses	585	-	-	-	EXT	-	-	-	-	-
110	Meter Expenses	586	-	-	-	EXT	-	-	-	-	-
111	Customer Installation Expenses	587	-	-	-	EXT	-	-	-	-	-
112	Miscellaneous Distribution Expenses	588	147	-	INT_DISTOPS	INT	90	5	21	30	1
113	Rents	589	-	-	INT_DISTOPS	INT	-	-	-	-	-
114	Subtotal - Distribution Expenses - Operation		842	-			514	31	119	171	7
115	Distribution Expenses - Maintenance										
116	Maintenance Supervision and Engineering	590	170	-	INT_DMAINT	INT	104	6	24	34	1
117	Maintenance of Structures	591	-	-	PRI DEM	EXT	-	-	-	-	-
118	Maintenance of Station Equipment	592	116	-	PRI DEM	EXT	68	4	16	27	1
119	Maintenance of Pipe Lines	592.1	-	-	INT_DISTPLT	INT	-	-	-	-	-
120	Maintenance of Structures and Equipment	592.2	-	-	PRI DEM	EXT	-	-	-	-	-
121	Maintenance of Overhead Lines	593	4,340	-	INT_D365	INT	2,659	159	617	866	38
122	Maintenance of Underground Lines	594	83	-	INT_D367	INT	49	3	11	18	1
123	Maintenance of Lines	594.1	-	-	INT_D367	INT	-	-	-	-	-
124	Maintenance of Line Transformers	595	77	-	INT_D368	INT	52	3	12	9	1
125	Maintenance of Street Lighting and Signal Systems	596	-	-	-	EXT	-	-	-	-	-
126	Maintenance of Meters	597	-	-	-	EXT	-	-	-	-	-
127	Maintenance of Miscellaneous Distribution Plant	598	121	-	INT_DMAINT	INT	74	4	17	24	1
128	Subtotal - Distribution Expenses - Maintenance		4,907	-			3,006	180	698	979	43
129	OPERATING AND MAINTENANCE EXPENSES		5,749	-			3,521	211	818	1,150	50

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : Distribution Demand									
Distribution Demand									
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4 Large Power Lighting
130 E CUSTOMER ACCOUNTS AND SERVICE EXPENSE									
131	Customer Accounts Expense								
132	Supervision	901	-	-	-	EXT	-	-	-
133	Meter Reading Expenses	902	-	-	-	EXT	-	-	-
134	Customer Records and Collection Expenses	903	-	-	-	EXT	-	-	-
135	Customer Records and Collection Expenses (USP)	903	-	-	-	EXT	-	-	-
136	Uncollectible Accounts	904	-	-	-	EXT	-	-	-
137	Miscellaneous Customer Accounts Expenses	905	-	-	-	EXT	-	-	-
138	Subtotal - Customer Accounts Expense		-	-			-	-	-
139	Customer Service & Information Expense								
140	Customer Service and Informational Expenses	906	-	-	-	EXT	-	-	-
141	Supervision	907	-	-	-	EXT	-	-	-
142	Customer Assistance Expenses	908	-	-	-	EXT	-	-	-
143	Information and Instructional Advertising Expenses	909	-	-	-	EXT	-	-	-
144	Miscellaneous Customer Service & Informational Exps (EEC)	910	-	-	-	EXT	-	-	-
145	Subtotal - Customer Service & Information Expense		-	-			-	-	-
146	Sales Expense								
147	Supervision	911	-	-	-	EXT	-	-	-
148	Demonstrating and Selling Expenses	912	-	-	-	EXT	-	-	-
149	Advertising Expenses	913	-	-	-	EXT	-	-	-
150	Miscellaneous Sales Expenses	916	-	-	-	EXT	-	-	-
151	Sales Expenses	917	-	-	-	EXT	-	-	-
152	Subtotal - Sales Expense		-	-			-	-	-
153	ACCOUNTS AND SERVICE EXPENSE		-	-			-	-	-
154	F ADMINISTRATIVE AND GENERAL EXPENSE								
155	Administrative and General Salaries	920	463	-	INT_LABOR	INT	283	17	66 93 4
156	Office Supplies and Expenses	921	528	-	INT_LABOR	INT	323	19	75 106 5
157	Administrative Expenses Transferred - Credit	922	-	-	INT_LABOR	INT	-	-	-
158	Outside Services Employed	923	655	-	INT_LABOR	INT	401	24	93 132 6
159	Property Insurance	924	13	-	INT_TOTPLT	INT	8	0	2 2 0
160	Injuries and Damages	925	161	-	INT_LABOR	INT	99	6	23 33 1
161	Employee Pensions and Benefits	926	430	-	INT_LABOR	INT	263	16	61 87 4
162	Franchise Requirements	927	-	-	INT_DISTOM	INT	-	-	-
163	Regulatory Commission Expenses	928	194	-	INT_DISTOM	INT	119	7	28 39 2
164	Duplicate Charges - Credit	929	-	-	INT_DISTOM	INT	-	-	-
165	General Advertising Expenses	930.1	-	-	INT_TOTPLT	INT	-	-	-
166	Miscellaneous General Expenses	930.2	121	-	INT_LABOR	INT	74	4	17 24 1
167	Rents	931	1	-	INT_LABOR	INT	0	0	0 0
168	Transportation Expenses	933	-	-	INT_DISTOM	INT	-	-	-
169	Maintenance of General Plant	935	13	-	INT_GENPLT	INT	8	0	2 3 0
170	Subtotal - ADMINISTRATIVE AND GENERAL EXPENSE		2,581	-			1,578	95	366 520 22
171	ADMINISTRATIVE AND GENERAL EXPENSE		2,581	-			1,578	95	366 520 22
172	TOTAL OPERATING AND MAINTENANCE COST		8,330				5,099	305	1,184 1,670 73

UGI Utilities, Inc. - Electric Division
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Function & Classification : Distribution Demand											
Distribution Demand		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
1	ACCOUNT DESCRIPTION										
173	G DEPRECIATION AND AMORTIZATION EXPENSE										
174	Intangible Plant										
175	Organization	302	-	-	INT_LABOR	INT	-	-	-	-	
176	Franchise & Consent	302	-	-	INT_TOTPLT	INT	-	-	-	-	
177	Miscellaneous Intangible Plant	303	-	-	INT_TOTPLT	INT	-	-	-	-	
178	Subtotal - Intangible Plant		-	-			-	-	-	-	
179	Distribution Plant										
180	Land & Land Rights	360	-	-	INT_D361_364	INT	-	-	-	-	
181	Structures & Improvements	361	2	-	PRIDEM	EXT	1	0	0	0	
182	Station Equipment	362	233	-	PRIDEM	EXT	136	8	32	55	
183	Storage Battery Equipment	363	90	-	PRIDEM	EXT	53	3	12	21	
184	Poles, Towers and Fixtures	364	385	-	INT_D364	INT	238	14	55	75	
185	Overhead Conductors and Devices	365	940	-	INT_D365	INT	576	34	134	188	
186	Underground Conduit	366	84	-	INT_D367	INT	50	3	12	19	
187	Underground Conductors and Devices	367	282	-	INT_D367	INT	168	10	39	63	
188	Transformers	368.1	270	-	INT_D368	INT	183	11	42	31	
189	Transformer Installations	368.2	218	-	INT_D368	INT	148	9	34	25	
190	Services	369	-	-		EXT	-	-	-	-	
191	Meters	370.1	-	-		EXT	-	-	-	-	
192	Meter Installations	370.2	-	-		EXT	-	-	-	-	
193	Electronic Meters	370.3	-	-		EXT	-	-	-	-	
194	Installations on Customers' Premises	371	-	-		EXT	-	-	-	-	
195	Installations on Customers' Premises - EV Charging Stations	371.1	-	-		EXT	-	-	-	-	
196	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	-	-		EXT	-	-	-	-	
197	Street Lighting and Signal Systems	373	-	-		EXT	-	-	-	-	
198	Subtotal - Distribution Plant		2,504	-			1,552	93	360	477	22
199	General Plant										
200	Land & Land Rights	389	-	-	INT_LABOR	INT	-	-	-	-	
201	Structures & Improvements	390	73	-	INT_LABOR	INT	44	3	10	15	
202	Office Furniture & Equipment	391	488	-	INT_LABOR	INT	298	18	69	98	
203	Transportation Equipment	392	46	-	INT_LABOR	INT	28	2	7	9	
204	Stores Equipment	393	-	-	INT_LABOR	INT	-	-	-	-	
205	Tools & Garage Equipment	394	17	-	INT_LABOR	INT	10	1	2	3	
206	Laboratory Equipment	395	2	-	INT_LABOR	INT	1	0	0	0	
207	Power Operated Equipment	396	6	-	INT_LABOR	INT	3	0	1	1	
208	Communication Equipment	397	17	-	INT_LABOR	INT	11	1	2	4	
209	Miscellaneous Equipment	398	11	-	INT_LABOR	INT	7	0	2	2	
210	Subtotal - General Plant		660	-			403	24	94	133	6
211	Amortization Expense										
212	Amortization Expense & Depreciation Adjustments		141	-	INT_TOTPLT	INT	88	5	20	27	
213	DEPRECIATION AND AMORTIZATION EXPENSE		3,305	-			2,043	122	474	637	29

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : Distribution Demand									
Distribution Demand		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4 Large Power Lighting
1	ACCOUNT DESCRIPTION								
214	H TAXES								
215	Taxes Other Than Income								
216	PURTA & Property Taxes		29	-	INT_TOTPLT	INT	18	1	4 6 0
217	Gross Receipts Tax		969	-	INT_RRxOTH	INT	577	39	153 190 9
218	GRT - Purchased Power		-	-	-	EXT	-	-	- - -
219	Payroll related		155	-	INT_LABOR	INT	95	6	22 31 1
220	Real estate		131	-	INT_TOTPLT	INT	81	5	19 25 1
221	PA Local Use and Miscellaneous		39	-	INT_TOTPLT	INT	24	1	6 7 0
222	Subtotal - Taxes Other Than Income		1,323	-			795	52	204 259 12
223	Income Taxes								
224	State Income Tax expense		(163)	-	INT_RATEBASE	INT	(100)	(6)	(23) (32) (1)
225	Federal Income Tax expense		192	-	INT_RATEBASE	INT	119	7	27 37 2
226	Subtotal - Income Taxes		29	-			18	1	4 6 0
227	TOTAL TAXES		1,352	-			813	53	208 265 13
228	I REVENUES								
229	Total Customer and Distribution Revenue	440-447	13,903	-	DISTREV	EXT	8,874	767	1,868 1,956 438
230	Purchased Power Revenue		-	-	-	EXT	-	-	- - -
231	Purchased Power GRT Revenue		-	-	-	EXT	-	-	- - -
232	USP Rider		1,256	-	USPREV	EXT	1,256	-	- - -
233	EEC Rider		848	-	EECREV	EXT	326	14	56 449 4
234	Forfeited Discounts	450	177	-	FORTDISC	EXT	125	14	26 9 2
235	Miscellaneous Service Revenues	451	6	-	UNCOL	EXT	5	0	0 0 0
236	Rent from Electric Properties	454	222	-	INT_D364	INT	137	8	32 43 2
237	Interest on Undercollection - Refunded	456.1	5	-	UNCOL	EXT	5	0	0 0 0
238	Subtotal - REVENUES		16,417	-			10,729	804	1,982 2,458 445
239	TOTAL REVENUES		16,417	-			10,729	804	1,982 2,458 445
240	NET INCOME		3,429	-			2,774	323	116 (114) 331

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : Distribution Demand											
Distribution Demand		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
1	ACCOUNT DESCRIPTION										
241	J LABOR BALANCE			-							
242	Other Power Generation			-							
243	Purchased Power	555	-	-	-	EXT	-	-	-	-	-
244	Transmission of Electricity by Others	565	-	-	-	EXT	-	-	-	-	-
245	Subtotal - Other Power Generation		-	-			-	-	-	-	-
246	Distribution Expenses			-							
247	Operation Supervision and Engineering	580	157	-	INT_DISTOPS	INT	96	6	22	32	1
248	Load Dispatching	581	189	-	INT_DISTPLT	INT	117	7	27	35	2
249	Line and Station Expenses	581.1	-	-	INT_DISTPLT	INT	-	-	-	-	-
250	Station Expenses	582	31	-	PRI DEM	EXT	18	1	4	7	0
251	Overhead Line Expenses	583	9	-	INT_D365	INT	6	0	1	2	0
252	Underground Line Expenses	584	10	-	INT_D367	INT	6	0	1	2	0
253	Operation of Energy Storage Equipment	584.1	-	-	INT_DISTPLT	INT	-	-	-	-	-
254	Street Lighting and Signal System Expenses	585	-	-		EXT	-	-	-	-	-
255	Meter Expenses	586	-	-		EXT	-	-	-	-	-
256	Customer Installation Expenses	587	-	-		EXT	-	-	-	-	-
257	Miscellaneous Distribution Expenses	588	67	-	INT_DISTOPS	INT	41	2	9	13	1
258	Rents	589	-	-	INT_DISTOPS	INT	-	-	-	-	-
259	Subtotal - Distribution Expenses		462	-			283	17	66	92	4
260	Maintenance			-							
261	Maintenance Supervision and Engineering	590	140	-	INT_DMAINT	INT	86	5	20	28	1
262	Maintenance of Structures	591	-	-	PRI DEM	EXT	-	-	-	-	-
263	Maintenance of Station Equipment	592	88	-	PRI DEM	EXT	51	3	12	21	1
264	Maintenance of Pipe Lines	592.1	-	-	INT_DISTPLT	INT	-	-	-	-	-
265	Maintenance of Structures and Equipment	592.2	-	-	PRI DEM	EXT	-	-	-	-	-
266	Maintenance of Overhead Lines	593	686	-	INT_D365	INT	420	25	98	137	6
267	Maintenance of Underground Lines	594	19	-	INT_D367	INT	11	1	3	4	0
268	Maintenance of Lines	594.1	-	-	INT_D367	INT	-	-	-	-	-
269	Maintenance of Line Transformers	595	9	-	INT_D368	INT	6	0	1	1	0
270	Maintenance of Street Lighting and Signal Systems	596	-	-		EXT	-	-	-	-	-
271	Maintenance of Meters	597	-	-		EXT	-	-	-	-	-
272	Maintenance of Miscellaneous Distribution Plant	598	9	-	INT_DMAINT	INT	5	0	1	2	0
273	Subtotal - Maintenance		951	-			580	35	135	193	8
274	OPERATING AND MAINTENANCE EXPENSES		1,413	-			864	52	201	285	12

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : Distribution Demand											
Distribution Demand		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
1	ACCOUNT DESCRIPTION										
275	CUSTOMER ACCOUNTS AND SERVICE EXPENSE			-							
276	Customer Accounts Expense			-							
277	Supervision	901	-	-		EXT	-	-	-	-	-
278	Meter Reading Expenses	902	-	-		EXT	-	-	-	-	-
279	Customer Records and Collection Expenses	903	-	-		EXT	-	-	-	-	-
280	Customer Records and Collection Expenses (USP)	903	-	-		EXT	-	-	-	-	-
281	Uncollectible Accounts	904	-	-		EXT	-	-	-	-	-
282	Miscellaneous Customer Accounts Expenses	905	-	-		EXT	-	-	-	-	-
283	Subtotal - Customer Accounts Expense			-			-	-	-	-	-
284	Customer Service & Information Expense			-							
285	Customer Service and Informational Expenses	906	-	-		EXT	-	-	-	-	-
286	Supervision	907	-	-		EXT	-	-	-	-	-
287	Customer Assistance Expenses	908	-	-		EXT	-	-	-	-	-
288	Information and Instructional Advertising Expenses	909	-	-		EXT	-	-	-	-	-
289	Miscellaneous Customer Service & Informational Exps (EEC)	910	-	-		EXT	-	-	-	-	-
290	Subtotal - Customer Service & Information Expense			-			-	-	-	-	-
291	Sales Expense			-							
292	Supervision	911	-	-		EXT	-	-	-	-	-
293	Demonstrating and Selling Expenses	912	-	-		EXT	-	-	-	-	-
294	Advertising Expenses	913	-	-		EXT	-	-	-	-	-
295	Miscellaneous Sales Expenses	916	-	-		EXT	-	-	-	-	-
296	Sales Expenses	917	-	-		EXT	-	-	-	-	-
297	Subtotal - Sales Expense			-			-	-	-	-	-
298	ACCOUNTS AND SERVICE EXPENSE			-							
299	TOTAL O&M LABOR EXPENSE		1,413	-			864	52	201	285	12

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : Distribution Demand		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
1	ACCOUNT DESCRIPTION										
300 K REVENUE REQUIREMENT SUMMARY											
301	PLANT IN SERVICE			-							
302	Intangible Plant		6	-							
303	Distribution Plant		101,226	-							
304	General Plant		8,534	-							
305	Subtotal - Plant in Service		109,766	-							
306	ACCUMULATED DEPRECIATION			0							
307	Intangible Plant		-	-							
308	Distribution Plant		(29,021)	-							
309	General Plant & Miscellaneous		(2,295)	-							
310	Subtotal - Accumulated Depreciation		(31,316)	-							
311	OTHER RATEBASE ITEMS			0							
			(9,467)	-							
312	TOTAL RATEBASE		68,982	-							
313	RETURN ON RATEBASE		5,222	-	0						
				0							

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : Distribution Demand		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General	General	Large Power	Lighting
1	ACCOUNT DESCRIPTION							Service-1	Service-4		
314	EXPENSES			0							
315	Other Power Generation Expenses		-								
316	Distribution Expenses - Operations		842	-			514	31	119	171	7
317	Distribution Expenses - Maintenance			4,907	-		3,006	180	698	979	43
318	Customer Accounts Expense		-	-			-	-	-	-	
319	Customer Service & Information Expense		-	-			-	-	-	-	
320	Sales Expense		-	-			-	-	-	-	
321	Administrative and General Expense		2,581	-			1,578	95	366	520	22
322	Depreciation and Amortization Expense		3,305	-			2,043	122	474	637	29
323	Taxes Other Than Income			1,323	-		795	52	204	259	12
324	Income Taxes		29	-			18	1	4	6	0
325	Subtotal - Expenses		12,988	-			7,955	481	1,866	2,571	114
326	REVENUE		16,417	-			10,729	804	1,982	2,458	445
327	INCOME		3,429	-			2,774	323	116	(114)	331
328	REVENUE DEFICIENCY (EXCESS)		1,793	0			447	(130)	631	1,129	(285)
329	REVENUE GROSS UP			-							
330	Federal Income Tax		796	-	INT_RATEBASE	INT	491	29	114	155	7
331	State Income Tax		421	-	INT_RATEBASE	INT	260	16	60	82	4
332	Gross Receipts Tax		204	-	INT_RRxOTHr	INT	121	8	32	40	2
333	Uncollectible		51	-	INT_REVREQxPWR	INT	31	2	7	10	0
334	Subtotal - Revenue Gross Up		1,472	-			904	55	214	287	13
335	GROSS REVENUE DEFICIENCY (EXCESS)		3,265	-			1,351	(75)	845	1,415	(272)
336	TOTAL REVENUE REQUIREMENT		19,682	-			12,079	729	2,827	3,873	174

UGI Utilities, Inc. - Electric Division
PFPTY Ending September 30, 2022

Function & Classification : Distribution Demand		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
1	ACCOUNT DESCRIPTION										
337	CUSTOM INTERNAL ALLOCATOR		28,855	-			17,527	1,050	4,074	5,954	250
338	INT_D361_364		20,231	-			12,492	748	2,898	3,915	178
339	INT_D364		37,224	-			22,806	1,366	5,296	7,431	325
340	INT_D365		9,252	-			5,504	330	1,283	2,057	78
341	INT_D367		20,385	-			13,819	828	3,173	2,368	197
342	INT_D368		101,226	-			62,936	3,769	14,590	19,034	897
343	INT_DISTPLT		8,534	-			5,216	312	1,211	1,720	74
344	INT_GENPLT		109,766	-			68,155	4,082	15,802	20,755	971
345	INT_TOTPLT		68,982	-			42,547	2,548	9,872	13,409	606
346	INT_RATEBASE		511	-			312	19	72	103	4
347	INT_DISTOPS		4,615	-			2,828	169	657	921	40
348	INT_DMAINT		5,749	-			3,521	211	818	1,150	50
349	INT_DISTOM		0	-			0	0	0	0	0
350	INT_CUSTACCT		19,682	-			12,079	729	2,827	3,873	174
351	INT_REVREQxPWR		1,413	-			864	52	201	285	12
352	INT_LABOR			-			10,224	692	2,713	3,371	166
353	INT_RRxOTHr		17,167	-							

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : Distribution Customer											
Distribution Customer		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
1	ACCOUNT DESCRIPTION										
2 A PLANT IN SERVICE											
3	Intangible Plant										
4	Organization	302	4	-	INT_LABOR	INT	3	0	0	0	
5	Franchise & Consent	302	2	-	INT_TOTPLT	INT	1	0	0	0	
6	Miscellaneous Intangible Plant	303	-	-	INT_TOTPLT	INT	-	-	-	-	
7	Subtotal - Intangible Plant		5	-			4	0	0	0	
8	Distribution Plant										
9	Land & Land Rights	360	50	-	INT_D361_364	INT	44	4	2	0	
10	Structures & Improvements	361	-	-		EXT	-	-	-	-	
11	Station Equipment	362	-	-		EXT	-	-	-	-	
12	Storage Battery Equipment	363	-	-		EXT	-	-	-	-	
13	Poles, Towers and Fixtures - PRI DEM	364	-	-		EXT	-	-	-	-	
14	Poles, Towers and Fixtures - PRI CUS	364	17,279	-	PRI_CUST	EXT	15,064	1,523	622	54	
15	Poles, Towers and Fixtures - SEC DEM	364	-	-		EXT	-	-	-	-	
16	Poles, Towers and Fixtures - SEC CUS	364	11,056	-	SEC_CUST	EXT	9,647	975	396	28	
17	Overhead Conductors and Devices - PRI DEM	365	-	-		EXT	-	-	-	-	
18	Overhead Conductors and Devices - PRI CUS	365	14,849	-	PRI_CUST	EXT	12,945	1,309	535	46	
19	Overhead Conductors and Devices - SEC DEM	365	-	-		EXT	-	-	-	-	
20	Overhead Conductors and Devices - SEC CUS	365	6,527	-	SEC_CUST	EXT	5,695	576	234	17	
21	Underground Conduit	366	2,619	-	INT_D367	INT	2,284	231	94	8	
22	Underground Conductors and Devices - PRI DEM	367	-	-		EXT	-	-	-	-	
23	Underground Conductors and Devices - PRI CUS	367	3,708	-	PRI_CUST	EXT	3,233	327	134	12	
24	Underground Conductors and Devices - SEC DEM	367	-	-		EXT	-	-	-	-	
25	Underground Conductors and Devices - SEC CUS	367	730	-	SEC_CUST	EXT	637	64	26	2	
26	Transformers and Transformer Installations - SEC DEM	368.1	-	-		EXT	-	-	-	-	
27	Transformers and Transformer Installations - SEC CUS	368.2	12,117	-	SEC_CUST	EXT	10,572	1,069	434	31	
28	Services	369	-	-	SERV	EXT	-	-	-	-	
29	Meters	370.1	-	-	METERS	EXT	-	-	-	-	
30	Meter Installations	370.2	-	-	METERS	EXT	-	-	-	-	
31	Electronic Meters	370.3	-	-	METERS	EXT	-	-	-	-	
32	Installations on Customers' Premises	371	2,174	-	CUSTPREMIS	EXT	-	492	688	957	
33	Installations on Customers' Premises - EV Charging Stations	371.1	300	-	CUST	EXT	262	26	11	1	
34	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	348	-	LIGHT	EXT	-	-	-	348	
35	Street Lighting and Signal Systems	373	2,205	-	LIGHT	EXT	-	-	-	2,205	
36	Subtotal - Distribution Plant		73,962	-			60,382	6,596	3,176	1,155	
										2,655	
37	General & Common Plant										
38	Land & Land Rights	389	208	-	INT_LABOR	INT	169	18	10	1	
39	Structures & Improvements	390	2,216	-	INT_LABOR	INT	1,796	196	106	13	
40	Office Furniture & Equipment	391	5,217	-	INT_LABOR	INT	4,229	462	250	31	
41	Transportation Equipment	392	400	-	INT_LABOR	INT	324	35	19	2	
42	Stores Equipment	393	1	-	INT_LABOR	INT	1	0	0	0	
43	Tools & Garage Equipment	394	346	-	INT_LABOR	INT	281	31	17	2	
44	Laboratory Equipment	395	19	-	INT_LABOR	INT	15	2	1	0	
45	Power Operated Equipment	396	81	-	INT_LABOR	INT	66	7	4	0	
46	Communication Equipment	397	187	-	INT_LABOR	INT	152	17	9	1	
47	Miscellaneous Equipment	398	111	-	INT_LABOR	INT	90	10	5	5	
48	Subtotal - General & Common Plant		8,786	-			7,122	778	422	52	
										413	
49	TOTAL PLANT IN SERVICE		82,753	-			67,508	7,374	3,597	1,207	
										3,067	

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : Distribution Customer											
Distribution Customer		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
1	ACCOUNT DESCRIPTION										
50 B ACCUMULATED DEPRECIATION											
51	Intangible Plant										
52	Organization	302	-	-	INT_LABOR	INT	-	-	-	-	
53	Franchise & Consent	302	-	-	INT_TOTPLT	INT	-	-	-	-	
54	Miscellaneous Intangible Plant	303	-	-	INT_TOTPLT	INT	-	-	-	-	
55	Subtotal - Intangible Plant		-	-			-	-	-	-	
56	Distribution Plant										
57	Land & Land Rights	360	-	-	INT_D361_364	INT	-	-	-	-	
58	Structures & Improvements	361	-	-		EXT	-	-	-	-	
59	Station Equipment	362	-	-		EXT	-	-	-	-	
60	Storage Battery Equipment	363	-	-		EXT	-	-	-	-	
61	Poles, Towers and Fixtures	364	(9,757)	-	INT_D364	INT	(8,509)	(860)	(351)	(28)	
62	Overhead Conductors and Devices	365	(4,917)	-	INT_D365	INT	(4,288)	(433)	(177)	(14)	
63	Underground Conduit	366	(779)	-	INT_D367	INT	(680)	(69)	(28)	(2)	
64	Underground Conductors and Devices	367	(1,250)	-	INT_D367	INT	(1,089)	(110)	(45)	(4)	
65	Transformers	368.1	(2,970)	-	INT_D368	INT	(2,592)	(262)	(106)	(8)	
66	Transformer Installations	368.2	(2,410)	-	INT_D368	INT	(2,103)	(213)	(86)	(6)	
67	Services	369	-	-	SERV	EXT	-	-	-	-	
68	Meters	370.1	-	-	METERS	EXT	-	-	-	-	
69	Meter Installations	370.2	-	-	METERS	EXT	-	-	-	-	
70	Electronic Meters	370.3	-	-	METERS	EXT	-	-	-	-	
71	Installations on Customers' Premises	371	(1,099)	-	CUSTPREMIS	EXT	-	(249)	(348)	(484)	
72	Installations on Customers' Premises - EV Charging Stations	371.1	(334)	-	CUST	EXT	(291)	(29)	(12)	(1)	
73	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	-	-	LIGHT	EXT	-	-	-	(0)	
74	Street Lighting and Signal Systems	373	(1,119)	-	LIGHT	EXT	-	-	-	(1,119)	
75	Subtotal - Distribution Plant		(24,636)	-			(19,552)	(2,225)	(1,153)	(547)	
										(1,159)	
76	General Plant										
77	Land & Land Rights	389	-	-	INT_LABOR	INT	-	-	-	-	
78	Structures & Improvements	390	(265)	-	INT_LABOR	INT	(215)	(23)	(13)	(2)	
79	Office Furniture & Equipment	391	(1,773)	-	INT_LABOR	INT	(1,437)	(157)	(85)	(10)	
80	Transportation Equipment	392	(68)	-	INT_LABOR	INT	(55)	(6)	(3)	(0)	
81	Stores Equipment	393	(1)	-	INT_LABOR	INT	(1)	(0)	(0)	(0)	
82	Tools & Garage Equipment	394	(146)	-	INT_LABOR	INT	(118)	(13)	(7)	(1)	
83	Laboratory Equipment	395	(15)	-	INT_LABOR	INT	(12)	(1)	(1)	(0)	
84	Power Operated Equipment	396	(10)	-	INT_LABOR	INT	(8)	(1)	(0)	(0)	
85	Communication Equipment	397	(62)	-	INT_LABOR	INT	(50)	(5)	(3)	(0)	
86	Miscellaneous Equipment	398	(23)	-	INT_LABOR	INT	(18)	(2)	(1)	(0)	
87	Subtotal - General Plant		(2,362)	-			(1,915)	(209)	(113)	(14)	
										(111)	
88	TOTAL ACCUMULATED DEPRECIATION		(26,998)	-			(21,467)	(2,434)	(1,266)	(561)	
										(1,270)	
89	C OTHER RATEBASE ITEMS										
90	Working Capital	Sch. A-1	2,792	-	INT_TOTPLT	INT	2,278	249	121	41	
91	Accumulated Deferred Income Taxes	Sch. A-1	(10,242)	-	INT_TOTPLT	INT	(8,355)	(913)	(445)	(149)	
92	Customer Deposits	Sch. A-1	-	-	DEPCUST	EXT	-	-	-	-	
93	Materials & Supplies	Sch. A-1	427	-	INT_LABOR	INT	346	38	20	3	
94	Subtotal - OTHER RATEBASE ITEMS		(7,023)	-			(5,732)	(626)	(303)	(106)	
										(256)	
95	TOTAL RATE BASE		48,732	-			40,310	4,314	2,028	539	
										1,542	

UGI Utilities, Inc. - Electric Division
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Function & Classification : Distribution Customer											
Distribution Customer		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
1	ACCOUNT DESCRIPTION										
96 D OPERATING AND MAINTENANCE EXPENSES											
97	Other Power Generation Expense										
98	Purchased Power	555	-	-	-	EXT	-	-	-	-	-
99	Transmission of Electricity by Others	565	-	-	-	EXT	-	-	-	-	-
100	Subtotal - Other Power Generation Expense		-	-			-	-	-	-	-
101	Distribution Expenses - Operation										
102	Operation Supervision and Engineering	580	417	-	INT_DISTOPS	INT	329	37	20	3	28
103	Load Dispatching	581	179	-	INT_DISTPLT	INT	146	16	8	3	6
104	Line and Station Expenses	581.1	-	-	INT_DISTPLT	INT	-	-	-	-	-
105	Station Expenses	582	-	-		EXT	-	-	-	-	-
106	Overhead Line Expenses	583	80	-	INT_D365	INT	70	7	3	0	0
107	Underground Line Expenses	584	12	-	INT_D367	INT	10	1	0	0	0
108	Operation of Energy Storage Equipment	584.1	-	-	INT_DISTPLT	INT	-	-	-	-	-
109	Street Lighting and Signal System Expenses	585	71	-	LIGHT	EXT	-	-	-	-	71
110	Meter Expenses	586	297	-	METERS	EXT	242	29	24	2	-
111	Customer Installation Expenses	587	516	-	SERV	EXT	445	50	20	2	-
112	Miscellaneous Distribution Expenses	588	332	-	INT_DISTOPS	INT	262	29	16	2	22
113	Rents	589	-	-	INT_DISTOPS	INT	-	-	-	-	-
114	Subtotal - Distribution Expenses - Operation		1,905	-			1,505	169	91	12	128
115	Distribution Expenses - Maintenance										
116	Maintenance Supervision and Engineering	590	99	-	INT_DMAINT	INT	85	9	4	0	2
117	Maintenance of Structures	591	-	-		EXT	-	-	-	-	-
118	Maintenance of Station Equipment	592	-	-		EXT	-	-	-	-	-
119	Maintenance of Pipe Lines	592.1	-	-	INT_DISTPLT	INT	-	-	-	-	-
120	Maintenance of Structures and Equipment	592.2	-	-		EXT	-	-	-	-	-
121	Maintenance of Overhead Lines	593	2,492	-	INT_D365	INT	2,173	220	90	7	2
122	Maintenance of Underground Lines	594	40	-	INT_D367	INT	35	3	1	0	0
123	Maintenance of Lines	594.1	-	-	INT_D367	INT	-	-	-	-	-
124	Maintenance of Line Transformers	595	46	-	INT_D368	INT	40	4	2	0	0
125	Maintenance of Street Lighting and Signal Systems	596	50	-	LIGHT	EXT	-	-	-	-	50
126	Maintenance of Meters	597	59	-	METERS	EXT	48	6	5	0	-
127	Maintenance of Miscellaneous Distribution Plant	598	71	-	INT_DMAINT	INT	60	6	3	0	1
128	Subtotal - Distribution Expenses - Maintenance		2,856	-			2,440	248	104	8	56
129	OPERATING AND MAINTENANCE EXPENSES		4,760	-			3,945	417	195	20	184

UGI Utilities, Inc. - Electric Division
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Function & Classification : Distribution Customer Distribution Customer		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
1	ACCOUNT DESCRIPTION										
130 E CUSTOMER ACCOUNTS AND SERVICE EXPENSE											
131	Customer Accounts Expense				CUST	EXT	-	-	-	-	-
132	Supervision	901	-	-	CUST	EXT	-	-	-	-	-
133	Meter Reading Expenses	902	-	-	CUST	EXT	-	-	-	-	-
134	Customer Records and Collection Expenses	903	-	-	CUST	EXT	-	-	-	-	-
135	Customer Records and Collection Expenses (USP)	903	-	-	USPREV	EXT	-	-	-	-	-
136	Uncollectible Accounts	904	-	-	UNCOL	EXT	-	-	-	-	-
137	Miscellaneous Customer Accounts Expenses	905	-	-	CUST	EXT	-	-	-	-	-
138	Subtotal - Customer Accounts Expense		-	-			-	-	-	-	-
139	Customer Service & Information Expense				CUST	EXT	-	-	-	-	-
140	Customer Service and Informational Expenses	906	-	-	CUST	EXT	-	-	-	-	-
141	Supervision	907	-	-	CUST	EXT	-	-	-	-	-
142	Customer Assistance Expenses	908	-	-	CUST	EXT	-	-	-	-	-
143	Information and Instructional Advertising Expenses	909	-	-	CUST	EXT	-	-	-	-	-
144	Miscellaneous Customer Service & Informational Exps (EEC)	910	-	-	EECREV	EXT	-	-	-	-	-
145	Subtotal - Customer Service & Information Expense		-	-			-	-	-	-	-
146	Sales Expense				CUST	EXT	-	-	-	-	-
147	Supervision	911	-	-	CUST	EXT	-	-	-	-	-
148	Demonstrating and Selling Expenses	912	-	-	CUST	EXT	-	-	-	-	-
149	Advertising Expenses	913	-	-	CUST	EXT	-	-	-	-	-
150	Miscellaneous Sales Expenses	916	-	-	CUST	EXT	-	-	-	-	-
151	Sales Expenses	917	-	-	CUST	EXT	-	-	-	-	-
152	Subtotal - Sales Expense		-	-			-	-	-	-	-
153	ACCOUNTS AND SERVICE EXPENSE		-	-			-	-	-	-	-
154	F ADMINISTRATIVE AND GENERAL EXPENSE										
155	Administrative and General Salaries	920	477	-	INT_LABOR	INT	387	42	23	3	22
156	Office Supplies and Expenses	921	544	-	INT_LABOR	INT	441	48	26	3	26
157	Administrative Expenses Transferred - Credit	922	-	-	INT_LABOR	INT	-	-	-	-	-
158	Outside Services Employed	923	675	-	INT_LABOR	INT	547	60	32	4	32
159	Property Insurance	924	10	-	INT_TOTPLT	INT	8	1	0	0	0
160	Injuries and Damages	925	166	-	INT_LABOR	INT	135	15	8	1	8
161	Employee Pensions and Benefits	926	443	-	INT_LABOR	INT	359	39	21	3	21
162	Franchise Requirements	927	-	-	INT_DISTOM	INT	-	-	-	-	-
163	Regulatory Commission Expenses	928	161	-	INT_DISTOM	INT	133	14	7	1	6
164	Duplicate Charges - Credit	929	-	-	INT_DISTOM	INT	-	-	-	-	-
165	General Advertising Expenses	930.1	-	-	INT_TOTPLT	INT	-	-	-	-	-
166	Miscellaneous General Expenses	930.2	125	-	INT_LABOR	INT	101	11	6	1	6
167	Rents	931	1	-	INT_LABOR	INT	1	0	0	0	0
168	Transportation Expenses	933	-	-	INT_DISTOM	INT	-	-	-	-	-
169	Maintenance of General Plant	935	14	-	INT_GENPLT	INT	11	1	1	0	1
170	Subtotal - ADMINISTRATIVE AND GENERAL EXPENSE		2,614	-			2,122	231	124	15	121
171	ADMINISTRATIVE AND GENERAL EXPENSE		2,614	-			2,122	231	124	15	121
172	TOTAL OPERATING AND MAINTENANCE COST		7,375				6,067	648	319	35	305

UGI Utilities, Inc. - Electric Division
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Function & Classification : Distribution Customer											
Distribution Customer		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
1	ACCOUNT DESCRIPTION										
173	G DEPRECIATION AND AMORTIZATION EXPENSE										
174	Intangible Plant										
175	Organization	302	-	-	INT_LABOR	INT	-	-	-	-	
176	Franchise & Consent	302	-	-	INT_TOTPLT	INT	-	-	-	-	
177	Miscellaneous Intangible Plant	303	-	-	INT_TOTPLT	INT	-	-	-	-	
178	Subtotal - Intangible Plant		-	-			-	-	-	-	
179	Distribution Plant										
180	Land & Land Rights	360	-	-	INT_D361_364	INT	-	-	-	-	
181	Structures & Improvements	361	-	-		EXT	-	-	-	-	
182	Station Equipment	362	-	-		EXT	-	-	-	-	
183	Storage Battery Equipment	363	-	-		EXT	-	-	-	-	
184	Poles, Towers and Fixtures	364	540	-	INT_D364	INT	471	48	19	2	
185	Overhead Conductors and Devices	365	539	-	INT_D365	INT	470	48	19	2	
186	Underground Conduit	366	41	-	INT_D367	INT	35	4	1	0	
187	Underground Conductors and Devices	367	135	-	INT_D367	INT	118	12	5	0	
188	Transformers	368.1	161	-	INT_D368	INT	140	14	6	0	
189	Transformer Installations	368.2	129	-	INT_D368	INT	113	11	5	0	
190	Services	369	-	-	SERV	EXT	-	-	-	-	
191	Meters	370.1	-	-	METERS	EXT	-	-	-	-	
192	Meter Installations	370.2	-	-	METERS	EXT	-	-	-	-	
193	Electronic Meters	370.3	-	-	METERS	EXT	-	-	-	-	
194	Installations on Customers' Premises	371	66	-	CUSTPREMIS	EXT	-	15	21	29	
195	Installations on Customers' Premises - EV Charging Stations	371.1	34	-	CUST	EXT	30	3	1	0	
196	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	3	-	LIGHT	EXT	-	-	-	3	
197	Street Lighting and Signal Systems	373	64	-	LIGHT	EXT	-	-	-	64	
198	Subtotal - Distribution Plant		1,712	-			1,377	154	78	34	
										70	
199	General Plant										
200	Land & Land Rights	389	-	-	INT_LABOR	INT	-	-	-	-	
201	Structures & Improvements	390	75	-	INT_LABOR	INT	61	7	4	0	
202	Office Furniture & Equipment	391	503	-	INT_LABOR	INT	407	44	24	3	
203	Transportation Equipment	392	48	-	INT_LABOR	INT	39	4	2	0	
204	Stores Equipment	393	-	-	INT_LABOR	INT	-	-	-	-	
205	Tools & Garage Equipment	394	18	-	INT_LABOR	INT	14	2	1	0	
206	Laboratory Equipment	395	2	-	INT_LABOR	INT	2	0	0	0	
207	Power Operated Equipment	396	6	-	INT_LABOR	INT	5	1	0	0	
208	Communication Equipment	397	18	-	INT_LABOR	INT	15	2	1	0	
209	Miscellaneous Equipment	398	11	-	INT_LABOR	INT	9	1	1	0	
210	Subtotal - General Plant		679	-			551	60	33	4	
										32	
211	Amortization Expense										
212	Amortization Expense & Depreciation Adjustments		106	-	INT_TOTPLT	INT	87	9	5	2	
213	DEPRECIATION AND AMORTIZATION EXPENSE		2,498	-			2,015	224	115	39	
										105	

UGI Utilities, Inc. - Electric Division
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Function & Classification : Distribution Customer											
Distribution Customer		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
1	ACCOUNT DESCRIPTION										
214 H TAXES											
215	Taxes Other Than Income										
216	PURTA & Property Taxes		22	-	INT_TOTPLT	INT	18	2	1	0	1
217	Gross Receipts Tax		785	-	INT_RRxOTH	INT	652	78	35	(15)	35
218	GRT - Purchased Power		-	-	-	EXT	-	-	-	-	-
219	Payroll related		160	-	INT_LABOR	INT	130	14	8	1	8
220	Real estate		98	-	INT_TOTPLT	INT	80	9	4	1	4
221	PA Local Use and Miscellaneous		29	-	INT_TOTPLT	INT	24	3	1	0	1
222	Subtotal - Taxes Other Than Income		1,095	-			904	106	49	(12)	48
223	Income Taxes										
224	State Income Tax expense		(114)	-	INT_RATEBASE	INT	(94)	(10)	(5)	(1)	(4)
225	Federal Income Tax expense		135	-	INT_RATEBASE	INT	111	12	6	1	4
226	Subtotal - Income Taxes		21	-			17	2	1	0	1
227	TOTAL TAXES		1,115	-			921	107	50	(11)	49
228	I REVENUES										
229	Total Customer and Distribution Revenue	440-447	11,116	-	DISTREV	EXT	7,095	613	1,494	1,564	350
230	Purchased Power Revenue		-	-	-	EXT	-	-	-	-	-
231	Purchased Power GRT Revenue		-	-	-	EXT	-	-	-	-	-
232	USP Rider		1,005	-	USPREV	EXT	1,005	-	-	-	-
233	EEC Rider		678	-	ECCREV	EXT	261	11	45	359	3
234	Forfeited Discounts	450	141	-	FORTDISC	EXT	100	11	20	8	2
235	Miscellaneous Service Revenues	451	5	-	UNCOL	EXT	4	0	0	0	0
236	Rent from Electric Properties	454	311	-	INT_D364	INT	271	27	11	1	0
237	Interest on Undercollection - Refunded	456.1	4	-	UNCOL	EXT	4	0	0	0	0
238	Subtotal - REVENUES		13,259	-			8,739	663	1,570	1,932	355
239	TOTAL REVENUES		13,259	-			8,739	663	1,570	1,932	355
240	NET INCOME		2,271	-			(263)	(316)	1,086	1,869	(105)

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : Distribution Customer											
Distribution Customer		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
1	ACCOUNT DESCRIPTION										
241	J LABOR BALANCE			-							
242	Other Power Generation			-							
243	Purchased Power	555	-	-	-	EXT	-	-	-	-	
244	Transmission of Electricity by Others	565	-	-	-	EXT	-	-	-	-	
245	Subtotal - Other Power Generation		-	-			-	-	-	-	
246	Distribution Expenses			-							
247	Operation Supervision and Engineering	580	355	-	INT_DISTOPS	INT	281	32	17	2	24
248	Load Dispatching	581	138	-	INT_DISTPLT	INT	113	12	6	2	5
249	Line and Station Expenses	581.1	-	-	INT_DISTPLT	INT	-	-	-	-	-
250	Station Expenses	582	-	-		EXT	-	-	-	-	-
251	Overhead Line Expenses	583	5	-	INT_D365	INT	4	0	0	0	0
252	Underground Line Expenses	584	5	-	INT_D367	INT	4	0	0	0	0
253	Operation of Energy Storage Equipment	584.1	-	-	INT_DISTPLT	INT	-	-	-	-	-
254	Street Lighting and Signal System Expenses	585	13	-	LIGHT	EXT	-	-	-	-	13
255	Meter Expenses	586	194	-	METERS	EXT	158	19	16	1	-
256	Customer Installation Expenses	587	28	-	SERV	EXT	24	3	1	0	-
257	Miscellaneous Distribution Expenses	588	151	-	INT_DISTOPS	INT	119	13	7	1	10
258	Rents	589	-	-	INT_DISTOPS	INT	-	-	-	-	-
259	Subtotal - Distribution Expenses		889	-			703	80	47	7	52
260	Maintenance			-							
261	Maintenance Supervision and Engineering	590	82	-	INT_DMAINT	INT	70	7	3	0	2
262	Maintenance of Structures	591	-	-		EXT	-	-	-	-	-
263	Maintenance of Station Equipment	592	-	-		EXT	-	-	-	-	-
264	Maintenance of Pipe Lines	592.1	-	-	INT_DISTPLT	INT	-	-	-	-	-
265	Maintenance of Structures and Equipment	592.2	-	-		EXT	-	-	-	-	-
266	Maintenance of Overhead Lines	593	394	-	INT_D365	INT	343	35	14	1	0
267	Maintenance of Underground Lines	594	9	-	INT_D367	INT	8	1	0	0	0
268	Maintenance of Lines	594.1	-	-	INT_D367	INT	-	-	-	-	-
269	Maintenance of Line Transformers	595	5	-	INT_D368	INT	5	0	0	0	0
270	Maintenance of Street Lighting and Signal Systems	596	14	-	LIGHT	EXT	-	-	-	-	14
271	Maintenance of Meters	597	57	-	METERS	EXT	46	6	5	0	-
272	Maintenance of Miscellaneous Distribution Plant	598	5	-	INT_DMAINT	INT	4	0	0	0	0
273	Subtotal - Maintenance		566	-			476	49	22	2	16
274	OPERATING AND MAINTENANCE EXPENSES		1,455	-			1,179	129	70	9	68

UGI Utilities, Inc. - Electric Division
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Function & Classification : Distribution Customer Distribution Customer											
	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
1	CUSTOMER ACCOUNTS AND SERVICE EXPENSE			-							
275				-							
276	Customer Accounts Expense			-							
277	Supervision	901	-	-	CUST	EXT	-	-	-	-	-
278	Meter Reading Expenses	902	-	-	CUST	EXT	-	-	-	-	-
279	Customer Records and Collection Expenses	903	-	-	CUST	EXT	-	-	-	-	-
280	Customer Records and Collection Expenses (USP)	903	-	-	USPREV	EXT	-	-	-	-	-
281	Uncollectible Accounts	904	-	-	UNCOL	EXT	-	-	-	-	-
282	<u>Miscellaneous Customer Accounts Expenses</u>	905	-	-	CUST	EXT	-	-	-	-	-
283	Subtotal - Customer Accounts Expense			-			-	-	-	-	-
284	Customer Service & Information Expense			-							
285	Customer Service and Informational Expenses	906	-	-	CUST	EXT	-	-	-	-	-
286	Supervision	907	-	-	CUST	EXT	-	-	-	-	-
287	Customer Assistance Expenses	908	-	-	CUST	EXT	-	-	-	-	-
288	Information and Instructional Advertising Expenses	909	-	-	CUST	EXT	-	-	-	-	-
289	<u>Miscellaneous Customer Service & Informational Exps (EEC)</u>	910	-	-	EECREV	EXT	-	-	-	-	-
290	Subtotal - Customer Service & Information Expense			-			-	-	-	-	-
291	Sales Expense			-							
292	Supervision	911	-	-	CUST	EXT	-	-	-	-	-
293	Demonstrating and Selling Expenses	912	-	-	CUST	EXT	-	-	-	-	-
294	Advertising Expenses	913	-	-	CUST	EXT	-	-	-	-	-
295	Miscellaneous Sales Expenses	916	-	-	CUST	EXT	-	-	-	-	-
296	<u>Sales Expenses</u>	917	-	-	CUST	EXT	-	-	-	-	-
297	Subtotal - Sales Expense			-			-	-	-	-	-
298	ACCOUNTS AND SERVICE EXPENSE			-							
299	TOTAL O&M LABOR EXPENSE		1,455	-			1,179	129	70	9	68

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : Distribution Customer		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
1	ACCOUNT DESCRIPTION										
300 K REVENUE REQUIREMENT SUMMARY											
301	PLANT IN SERVICE			-							
302	Intangible Plant		5	-							
303	Distribution Plant		73,962	-							
304	General Plant		8,786	-							
305	Subtotal - Plant in Service		82,753	-							
				0							
306	ACCUMULATED DEPRECIATION			0							
307	Intangible Plant		-	-							
308	Distribution Plant		(24,636)	-							
309	General Plant & Miscellaneous		(2,362)	-							
310	Subtotal - Accumulated Depreciation		(26,998)	-							
				0							
311	OTHER RATEBASE ITEMS		(7,023)	-							
				0							
312	TOTAL RATEBASE		48,732	-							
				0							
313	RETURN ON RATEBASE		3,689	-							
				0							

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : Distribution Customer Distribution Customer		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
1	ACCOUNT DESCRIPTION										
314	EXPENSES			0							
315	Other Power Generation Expenses		-	-							
316	Distribution Expenses - Operations		1,905	-			1,505	169	91	12	128
317	Distribution Expenses - Maintenance		2,856	-			2,440	248	104	8	56
318	Customer Accounts Expense		-	-			-	-	-	-	-
319	Customer Service & Information Expense		-	-			-	-	-	-	-
320	Sales Expense		-	-			-	-	-	-	-
321	Administrative and General Expense		2,614	-			2,122	231	124	15	121
322	Depreciation and Amortization Expense		2,498	-			2,015	224	115	39	105
323	Taxes Other Than Income		1,095	-			904	106	49	(12)	48
324	Income Taxes		21	-			17	2	1	0	1
325	Subtotal - Expenses		10,988	-			9,002	979	484	63	459
326	REVENUE		13,259	-			8,739	663	1,570	1,932	355
327	INCOME		2,271	-			(263)	(316)	1,086	1,869	(105)
328	REVENUE DEFICIENCY (EXCESS)		1,418	0			3,314	642	(933)	(1,828)	221
329	REVENUE GROSS UP		-	-							
330	Federal Income Tax		558	-	INT_RATEBASE	INT	462	49	23	6	18
331	State Income Tax		295	-	INT_RATEBASE	INT	244	26	12	3	9
332	Gross Receipts Tax		165	-	INT_RRxOTHR	INT	137	16	7	(3)	7
333	Uncollectible		41	-	INT_REVREQxPWR	INT	34	4	2	0	2
334	Subtotal - Revenue Gross Up		1,059	-			876	96	45	7	36
335	GROSS REVENUE DEFICIENCY (EXCESS)		2,477	-			4,191	738	(888)	(1,821)	257
336	TOTAL REVENUE REQUIREMENT		15,736	-			12,930	1,401	682	110	612

UGI Utilities, Inc. - Electric Division
PFPTY Ending September 30, 2022

Function & Classification : Distribution Customer Distribution Customer		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
1 ACCOUNT DESCRIPTION				-							
337	CUSTOM INTERNAL ALLOCATOR		28,335				24,711	2,498	1,018	82	26
338	INT_D361_364		28,335				24,711	2,498	1,018	82	26
339	INT_D364		21,376				18,640	1,884	768	63	20
340	INT_D365		4,438				3,870	391	160	13	4
341	INT_D367		12,117				10,572	1,069	434	31	11
342	INT_D368		73,962				60,382	6,596	3,176	1,155	2,655
343	INT_DISTPLT		8,786				7,122	778	422	52	413
344	INT_GENPLT		82,753				67,508	7,374	3,597	1,207	3,067
345	INT_TOTPLT		48,732				40,310	4,314	2,028	539	1,542
346	INT_RATEBASE		1,155				913	103	55	7	78
347	INT_DISTOPS		2,686				2,295	233	97	8	53
348	INT_DMAINT		4,760				3,945	417	195	20	184
349	INT_DISTOM		0				0	0	0	0	0
350	INT_CUSTACCT		15,736				12,930	1,401	682	110	612
351	INT_REVREQxPWR		1,455				1,179	129	70	9	68
352	INT_LABOR						11,286	1,351	606	(257)	607
353	INT_RRxOTH		13,592								

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : PA PUC Direct Customer Customer									
PA PUC Direct Customer Customer		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR			
1	ACCOUNT DESCRIPTION				Residential	General Service-1	General Service-4	Large Power	Lighting
2 A PLANT IN SERVICE									
3 Intangible Plant									
4	Organization	302	4	-	INT_LABOR	INT	4	0	0
5	Franchise & Consent	302	1	-	INT_TOTPLT	INT	1	0	0
6	Miscellaneous Intangible Plant	303	-	-	INT_TOTPLT	INT	-	-	-
7	Subtotal - Intangible Plant		5	-			4	0	0
8	Distribution Plant								
9	Land & Land Rights	360	-	-	INT_D361_364	INT	-	-	-
10	Structures & Improvements	361	-	-		EXT	-	-	-
11	Station Equipment	362	-	-		EXT	-	-	-
12	Storage Battery Equipment	363	-	-		EXT	-	-	-
13	Poles, Towers and Fixtures - PRI DEM	364	-	-		EXT	-	-	-
14	Poles, Towers and Fixtures - PRI CUS	364	-	-	PRI_CUST	EXT	-	-	-
15	Poles, Towers and Fixtures - SEC DEM	364	-	-		EXT	-	-	-
16	Poles, Towers and Fixtures - SEC CUS	364	-	-	SEC_CUST	EXT	-	-	-
17	Overhead Conductors and Devices - PRI DEM	365	-	-		EXT	-	-	-
18	Overhead Conductors and Devices - PRI CUS	365	-	-	PRI_CUST	EXT	-	-	-
19	Overhead Conductors and Devices - SEC DEM	365	-	-		EXT	-	-	-
20	Overhead Conductors and Devices - SEC CUS	365	-	-	SEC_CUST	EXT	-	-	-
21	Underground Conduit	366	-	-	INT_D367	INT	-	-	-
22	Underground Conductors and Devices - PRI DEM	367	-	-		EXT	-	-	-
23	Underground Conductors and Devices - PRI CUS	367	-	-	PRI_CUST	EXT	-	-	-
24	Underground Conductors and Devices - SEC DEM	367	-	-		EXT	-	-	-
25	Underground Conductors and Devices - SEC CUS	367	-	-	SEC_CUST	EXT	-	-	-
26	Transformers and Transformer Installations - SEC DEM	368.1	-	-		EXT	-	-	-
27	Transformers and Transformer Installations - SEC CUS	368.2	-	-	SEC_CUST	EXT	-	-	-
28	Services	369	15,399	-	SERV	EXT	13,261	1,477	607
29	Meters	370.1	2,497	-	METERS	EXT	2,033	244	203
30	Meter Installations	370.2	1,978	-	METERS	EXT	1,610	193	161
31	Electronic Meters	370.3	4,908	-	METERS	EXT	3,995	479	398
32	Installations on Customers' Premises	371	-	-	CUSTPREMIS	EXT	-	-	-
33	Installations on Customers' Premises - EV Charging Stations	371.1	-	-	CUST	EXT	-	-	-
34	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	-	-	LIGHT	EXT	-	-	-
35	Street Lighting and Signal Systems	373	-	-	LIGHT	EXT	-	-	-
36	Subtotal - Distribution Plant		24,782	-			20,899	2,393	1,368
37	General & Common Plant						122	-	-
38	Land & Land Rights	389	228	-	INT_LABOR	INT	211	12	5
39	Structures & Improvements	390	2,431	-	INT_LABOR	INT	2,248	125	53
40	Office Furniture & Equipment	391	5,724	-	INT_LABOR	INT	5,292	294	124
41	Transportation Equipment	392	439	-	INT_LABOR	INT	406	23	10
42	Stores Equipment	393	1	-	INT_LABOR	INT	1	0	0
43	Tools & Garage Equipment	394	380	-	INT_LABOR	INT	351	20	8
44	Laboratory Equipment	395	21	-	INT_LABOR	INT	19	1	0
45	Power Operated Equipment	396	89	-	INT_LABOR	INT	82	5	2
46	Communication Equipment	397	205	-	INT_LABOR	INT	190	11	4
47	Miscellaneous Equipment	398	122	-	INT_LABOR	INT	112	6	3
48	Subtotal - General & Common Plant		9,639	-			8,912	495	209
49	TOTAL PLANT IN SERVICE		34,426	-			29,815	2,889	1,578
							140	-	5

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : PA PUC Direct Customer Customer									
PA PUC Direct Customer Customer		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR			
1	ACCOUNT DESCRIPTION				Residential	General Service-1	General Service-4	Large Power	Lighting
50 B ACCUMULATED DEPRECIATION									
51 Intangible Plant									
52 Organization		302	-	-	INT_LABOR	INT	-	-	-
53 Franchise & Consent		302	-	-	INT_TOTPLT	INT	-	-	-
54 Miscellaneous Intangible Plant		303	-	-	INT_TOTPLT	INT	-	-	-
55 Subtotal - Intangible Plant			-	-			-	-	-
56 Distribution Plant									
57 Land & Land Rights		360	-	-	INT_D361_364	INT	-	-	-
58 Structures & Improvements		361	-	-		EXT	-	-	-
59 Station Equipment		362	-	-		EXT	-	-	-
60 Storage Battery Equipment		363	-	-		EXT	-	-	-
61 Poles, Towers and Fixtures		364	-	-	INT_D364	INT	-	-	-
62 Overhead Conductors and Devices		365	-	-	INT_D365	INT	-	-	-
63 Underground Conduit		366	-	-	INT_D367	INT	-	-	-
64 Underground Conductors and Devices		367	-	-	INT_D367	INT	-	-	-
65 Transformers		368.1	-	-	INT_D368	INT	-	-	-
66 Transformer Installations		368.2	-	-	INT_D368	INT	-	-	-
67 Services		369	(7,546)	-	SERV	EXT	(6,498)	(724)	(297)
68 Meters		370.1	(1,858)	-	METERS	EXT	(1,512)	(181)	(151)
69 Meter Installations		370.2	(811)	-	METERS	EXT	(660)	(79)	(66)
70 Electronic Meters		370.3	(3,674)	-	METERS	EXT	(2,991)	(359)	(298)
71 Installations on Customers' Premises		371	-	-	CUSTPREMIS	EXT	-	-	-
72 Installations on Customers' Premises - EV Charging Stations		371.1	-	-	CUST	EXT	-	-	-
73 Installations on Customers' Premises- Dusk-Dawn Lights		371.5	-	-	LIGHT	EXT	-	-	-
74 Street Lighting and Signal Systems		373	-	-	LIGHT	EXT	-	-	-
75 Subtotal - Distribution Plant			(13,889)	-			(11,662)	(1,343)	(812)
76 General Plant							(72)		
77 Land & Land Rights		389	-	-	INT_LABOR	INT	-	-	-
78 Structures & Improvements		390	(291)	-	INT_LABOR	INT	(269)	(15)	(6)
79 Office Furniture & Equipment		391	(1,945)	-	INT_LABOR	INT	(1,798)	(100)	(42)
80 Transportation Equipment		392	(75)	-	INT_LABOR	INT	(69)	(4)	(2)
81 Stores Equipment		393	(1)	-	INT_LABOR	INT	(1)	(0)	(0)
82 Tools & Garage Equipment		394	(160)	-	INT_LABOR	INT	(148)	(8)	(3)
83 Laboratory Equipment		395	(16)	-	INT_LABOR	INT	(15)	(1)	(0)
84 Power Operated Equipment		396	(11)	-	INT_LABOR	INT	(10)	(1)	(0)
85 Communication Equipment		397	(68)	-	INT_LABOR	INT	(62)	(3)	(1)
86 Miscellaneous Equipment		398	(25)	-	INT_LABOR	INT	(23)	(1)	(0)
87 Subtotal - General Plant			(2,592)	-			(2,396)	(133)	(56)
88 TOTAL ACCUMULATED DEPRECIATION			(16,481)	-			(14,058)	(1,476)	(868)
89 C OTHER RATEBASE ITEMS							(77)		(1)
90 Working Capital	Sch. A-1	1,162	-	INT_TOTPLT	INT	1,006	97	53	5
91 Accumulated Deferred Income Taxes	Sch. A-1	(4,261)	-	INT_TOTPLT	INT	(3,690)	(358)	(195)	(17)
92 Customer Deposits	Sch. A-1	(1,197)	-	DEPCUST	EXT	(421)	(125)	(485)	(29)
93 Materials & Supplies	Sch. A-1	468	-	INT_LABOR	INT	433	24	10	1
94 Subtotal - OTHER RATEBASE ITEMS			(3,828)	-			(2,672)	(361)	(616)
95 TOTAL RATE BASE			14,117	-			13,085	1,051	93
								(87)	(26)

UGI Utilities, Inc. - Electric Division
PFPTY Ending September 30, 2022

Function & Classification : PA PUC Direct Customer Customer											
PA PUC Direct Customer Customer		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential	General Service-1	General Service-4	Large Power	Lighting
1	ACCOUNT DESCRIPTION										
96 D OPERATING AND MAINTENANCE EXPENSES											
97	Other Power Generation Expense										
98	Purchased Power	555	-	-	-	EXT	-	-	-	-	-
99	Transmission of Electricity by Others	565	-	-	-	EXT	-	-	-	-	-
100	Subtotal - Other Power Generation Expense		-	-			-	-	-	-	-
101	Distribution Expenses - Operation										
102	Operation Supervision and Engineering	580	22	-	INT_DISTOPS	INT	18	2	1	0	-
103	Load Dispatching	581	60	-	INT_DISTPLT	INT	51	6	3	0	-
104	Line and Station Expenses	581.1	-	-	INT_DISTPLT	INT	-	-	-	-	-
105	Station Expenses	582	-	-		EXT	-	-	-	-	-
106	Overhead Line Expenses	583	-	-	INT_D365	INT	-	-	-	-	-
107	Underground Line Expenses	584	-	-	INT_D367	INT	-	-	-	-	-
108	Operation of Energy Storage Equipment	584.1	-	-	INT_DISTPLT	INT	-	-	-	-	-
109	Street Lighting and Signal System Expenses	585	-	-	LIGHT	EXT	-	-	-	-	-
110	Meter Expenses	586	-	-	METERS	EXT	-	-	-	-	-
111	Customer Installation Expenses	587	-	-	SERV	EXT	-	-	-	-	-
112	Miscellaneous Distribution Expenses	588	17	-	INT_DISTOPS	INT	15	2	1	0	-
113	Rents	589	-	-	INT_DISTOPS	INT	-	-	-	-	-
114	Subtotal - Distribution Expenses - Operation		99	-			83	10	5	0	-
115	Distribution Expenses - Maintenance										
116	Maintenance Supervision and Engineering	590	-	-	INT_DMAINT	INT	-	-	-	-	-
117	Maintenance of Structures	591	-	-		EXT	-	-	-	-	-
118	Maintenance of Station Equipment	592	-	-		EXT	-	-	-	-	-
119	Maintenance of Pipe Lines	592.1	-	-	INT_DISTPLT	INT	-	-	-	-	-
120	Maintenance of Structures and Equipment	592.2	-	-		EXT	-	-	-	-	-
121	Maintenance of Overhead Lines	593	-	-	INT_D365	INT	-	-	-	-	-
122	Maintenance of Underground Lines	594	-	-	INT_D367	INT	-	-	-	-	-
123	Maintenance of Lines	594.1	-	-	INT_D367	INT	-	-	-	-	-
124	Maintenance of Line Transformers	595	-	-	INT_D368	INT	-	-	-	-	-
125	Maintenance of Street Lighting and Signal Systems	596	-	-	LIGHT	EXT	-	-	-	-	-
126	Maintenance of Meters	597	-	-	METERS	EXT	-	-	-	-	-
127	Maintenance of Miscellaneous Distribution Plant	598	-	-	INT_DMAINT	INT	-	-	-	-	-
128	Subtotal - Distribution Expenses - Maintenance		-	-			-	-	-	-	-
129	OPERATING AND MAINTENANCE EXPENSES		99	-			83	10	5	0	-

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : PA PUC Direct Customer Customer PA PUC Direct Customer Customer							FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential			
1	ACCOUNT DESCRIPTION	General	Service-1	General Service-4	Large Power	Lighting									
130 E CUSTOMER ACCOUNTS AND SERVICE EXPENSE															
131	Customer Accounts Expense														
132	Supervision	901	97	-	CUST	EXT	85	9	4	0	0				
133	Meter Reading Expenses	902	249	-	CUST	EXT	217	22	9	1	0				
134	Customer Records and Collection Expenses	903	1,935	-	CUST	EXT	1,687	171	70	6	2				
135	Customer Records and Collection Expenses (USP)	903	3,330	-	USPREV	EXT	3,330	-	-	-	-				
136	Uncollectible Accounts	904	1,853	-	UNCOL	EXT	1,663	34	65	87	4				
137	Miscellaneous Customer Accounts Expenses	905	241	-	CUST	EXT	210	21	9	1	0				
138	Subtotal - Customer Accounts Expense		7,706	-			7,192	256	156	94	7				
139	Customer Service & Information Expense														
140	Customer Service and Informational Expenses	906	-	-	CUST	EXT	-	-	-	-	-				
141	Supervision	907	10	-	CUST	EXT	9	1	0	0	0				
142	Customer Assistance Expenses	908	1	-	CUST	EXT	1	0	0	0	0				
143	Information and Instructional Advertising Expenses	909	-	-	CUST	EXT	-	-	-	-	-				
144	Miscellaneous Customer Service & Informational Exps (EEC)	910	2,239	-	ECCREV	EXT	861	37	148	1,184	9				
145	Subtotal - Customer Service & Information Expense		2,250	-			870	38	148	1,184	9				
146	Sales Expense														
147	Supervision	911	-	-	CUST	EXT	-	-	-	-	-				
148	Demonstrating and Selling Expenses	912	-	-	CUST	EXT	-	-	-	-	-				
149	Advertising Expenses	913	77	-	CUST	EXT	67	7	3	0	0				
150	Miscellaneous Sales Expenses	916	(10)	-	CUST	EXT	(9)	(1)	(0)	(0)	(0)				
151	Sales Expenses	917	-	-	CUST	EXT	-	-	-	-	-				
152	Subtotal - Sales Expense		67	-			58	6	2	0	0				
153	ACCOUNTS AND SERVICE EXPENSE		10,023	-			8,121	301	307	1,279	16				
154	F ADMINISTRATIVE AND GENERAL EXPENSE														
155	Administrative and General Salaries	920	523	-	INT_LABOR	INT	484	27	11	1	0				
156	Office Supplies and Expenses	921	597	-	INT_LABOR	INT	552	31	13	1	0				
157	Administrative Expenses Transferred - Credit	922	-	-	INT_LABOR	INT	-	-	-	-	-				
158	Outside Services Employed	923	740	-	INT_LABOR	INT	684	38	16	1	0				
159	Property Insurance	924	4	-	INT_TOTPLT	INT	4	0	0	0	0				
160	Injuries and Damages	925	182	-	INT_LABOR	INT	169	9	4	0	0				
161	Employee Pensions and Benefits	926	486	-	INT_LABOR	INT	449	25	11	1	0				
162	Franchise Requirements	927	-	-	INT_DISTOM	INT	-	-	-	-	-				
163	Regulatory Commission Expenses	928	3	-	INT_DISTOM	INT	3	0	0	0	-				
164	Duplicate Charges - Credit	929	-	-	INT_DISTOM	INT	-	-	-	-	-				
165	General Advertising Expenses	930.1	-	-	INT_TOTPLT	INT	-	-	-	-	-				
166	Miscellaneous General Expenses	930.2	137	-	INT_LABOR	INT	127	7	3	0	0				
167	Rents	931	1	-	INT_LABOR	INT	1	0	0	0	0				
168	Transportation Expenses	933	-	-	INT_DISTOM	INT	-	-	-	-	-				
169	Maintenance of General Plant	935	15	-	INT_GENPLT	INT	14	1	0	0	0				
170	Subtotal - ADMINISTRATIVE AND GENERAL EXPENSE		2,689	-			2,485	138	59	5	1				
171	ADMINISTRATIVE AND GENERAL EXPENSE		2,689	-			2,485	138	59	5	1				
172	TOTAL OPERATING AND MAINTENANCE COST		12,811				10,690	449	371	1,284	18				

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : PA PUC Direct Customer Customer		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential				General Service-1		General Service-4		Large Power	Lighting
1	ACCOUNT DESCRIPTION										General	Service	Residential	Commercial	Industrial	
173 G DEPRECIATION AND AMORTIZATION EXPENSE																
174	Intangible Plant															
175	Organization	302	-	-	INT_LABOR	INT	-	-	-	-	-	-	-	-	-	-
176	Franchise & Consent	302	-	-	INT_TOTPLT	INT	-	-	-	-	-	-	-	-	-	-
177	Miscellaneous Intangible Plant	303	-	-	INT_TOTPLT	INT	-	-	-	-	-	-	-	-	-	-
178	Subtotal - Intangible Plant		-	-			-	-	-	-	-	-	-	-	-	-
179	Distribution Plant															
180	Land & Land Rights	360	-	-	INT_D361_364	INT	-	-	-	-	-	-	-	-	-	-
181	Structures & Improvements	361	-	-		EXT	-	-	-	-	-	-	-	-	-	-
182	Station Equipment	362	-	-		EXT	-	-	-	-	-	-	-	-	-	-
183	Storage Battery Equipment	363	-	-		EXT	-	-	-	-	-	-	-	-	-	-
184	Poles, Towers and Fixtures	364	-	-	INT_D364	INT	-	-	-	-	-	-	-	-	-	-
185	Overhead Conductors and Devices	365	-	-	INT_D365	INT	-	-	-	-	-	-	-	-	-	-
186	Underground Conduit	366	-	-	INT_D367	INT	-	-	-	-	-	-	-	-	-	-
187	Underground Conductors and Devices	367	-	-	INT_D367	INT	-	-	-	-	-	-	-	-	-	-
188	Transformers	368.1	-	-	INT_D368	INT	-	-	-	-	-	-	-	-	-	-
189	Transformer Installations	368.2	-	-	INT_D368	INT	-	-	-	-	-	-	-	-	-	-
190	Services	369	278	-	SERV	EXT	239	27	11	1	1	1	1	1	1	1
191	Meters	370.1	46	-	METERS	EXT	37	4	4	0	0	0	0	0	0	0
192	Meter Installations	370.2	26	-	METERS	EXT	21	3	2	0	0	0	0	0	0	0
193	Electronic Meters	370.3	171	-	METERS	EXT	139	17	14	1	1	1	1	1	1	1
194	Installations on Customers' Premises	371	-	-	CUSTPREMIS	EXT	-	-	-	-	-	-	-	-	-	-
195	Installations on Customers' Premises - EV Charging Stations	371.1	-	-	CUST	EXT	-	-	-	-	-	-	-	-	-	-
196	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	-	-	LIGHT	EXT	-	-	-	-	-	-	-	-	-	-
197	Street Lighting and Signal Systems	373	-	-	LIGHT	EXT	-	-	-	-	-	-	-	-	-	-
198	Subtotal - Distribution Plant		521	-			437	50	31	3	3	3	3	3	3	3
199	General Plant															
200	Land & Land Rights	389	-	-	INT_LABOR	INT	-	-	-	-	-	-	-	-	-	-
201	Structures & Improvements	390	82	-	INT_LABOR	INT	76	4	2	0	0	0	0	0	0	0
202	Office Furniture & Equipment	391	551	-	INT_LABOR	INT	510	28	12	1	0	0	0	0	0	0
203	Transportation Equipment	392	52	-	INT_LABOR	INT	48	3	1	0	0	0	0	0	0	0
204	Stores Equipment	393	-	-	INT_LABOR	INT	-	-	-	-	-	-	-	-	-	-
205	Tools & Garage Equipment	394	19	-	INT_LABOR	INT	18	1	0	0	0	0	0	0	0	0
206	Laboratory Equipment	395	2	-	INT_LABOR	INT	2	0	0	0	0	0	0	0	0	0
207	Power Operated Equipment	396	6	-	INT_LABOR	INT	6	0	0	0	0	0	0	0	0	0
208	Communication Equipment	397	20	-	INT_LABOR	INT	18	1	0	0	0	0	0	0	0	0
209	Miscellaneous Equipment	398	12	-	INT_LABOR	INT	11	1	0	0	0	0	0	0	0	0
210	Subtotal - General Plant		745	-			689	38	16	1	0	0	0	0	0	0
211	Amortization Expense															
212	Amortization Expense & Depreciation Adjustments		44	-	INT_TOTPLT	INT	38	4	2	0	0	0	0	0	0	0
213	DEPRECIATION AND AMORTIZATION EXPENSE		1,311	-			1,165	92	49	4	0	0	0	0	0	0

UGI Utilities, Inc. - Electric Division
FPFTY Ending September 30, 2022

Function & Classification : PA PUC Direct Customer Customer		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential				General Service-1		General Service-4		Large Power		Lighting	
1	ACCOUNT DESCRIPTION						General	Service	1	General	Service	4	Large	Power				
214 H TAXES																		
215	Taxes Other Than Income																	
216	PURTA & Property Taxes		9	-	INT_TOTPLT	INT	8	1	0	0	0	0	0	0	0	0	0	0
217	Gross Receipts Tax		844	-	INT_RRxOTH	INT	727	39	22	55	1							
218	GRT - Purchased Power		-	-	-	EXT	-	-	-	-	-	-	-	-	-	-	-	-
219	Payroll related		175	-	INT_LABOR	INT	162	9	4	0	0	0	0	0	0	0	0	0
220	Real estate		41	-	INT_TOTPLT	INT	35	3	2	0	0	0	0	0	0	0	0	0
221	PA Local Use and Miscellaneous		12	-	INT_TOTPLT	INT	11	1	1	0	0	0	0	0	0	0	0	0
222	Subtotal - Taxes Other Than Income		1,081	-			943	53	29	55	1							
223	Income Taxes																	
224	State Income Tax expense		(33)	-	INT_RATEBASE	INT	(31)	(2)	(0)	0	0	0	0	0	0	0	0	0
225	Federal Income Tax expense		39	-	INT_RATEBASE	INT	36	3	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
226	Subtotal - Income Taxes		6	-			6	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
227	TOTAL TAXES		1,087	-			949	53	29	55	1							
228	I REVENUES																	
229	Total Customer and Distribution Revenue	440-447	11,829	-	DISTREV	EXT	7,550	653	1,590	1,664	372							
230	Purchased Power Revenue		-	-	-	EXT	-	-	-	-	-							
231	Purchased Power GRT Revenue		-	-	-	EXT	-	-	-	-	-							
232	USP Rider		1,069	-	USPREV	EXT	1,069	-	-	-	-							
233	EEC Rider		722	-	ECCREV	EXT	278	12	48	382	3							
234	Forfeited Discounts	450	150	-	FORTDISC	EXT	107	12	22	8	2							
235	Miscellaneous Service Revenues	451	5	-	UNCOL	EXT	4	0	0	0	0							
236	Rent from Electric Properties	454	-	-	INT_D364	INT	-	-	-	-	-							
237	Interest on Undercollection - Refunded	456.1	4	-	UNCOL	EXT	4	0	0	0	0							
238	Subtotal - REVENUES		13,780	-			9,012	677	1,659	2,055	377							
239	TOTAL REVENUES		13,780	-			9,012	677	1,659	2,055	377							
240	NET INCOME		(1,429)	-			(3,791)	83	1,211	711	358							

UGI Utilities, Inc. - Electric Division
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Function & Classification : PA PUC Direct Customer Customer		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential				General Service-1		General Service-4		Large Power	Lighting
1	ACCOUNT DESCRIPTION										General	Service	1	General	Service	
241	J LABOR BALANCE			-												
242	Other Power Generation			-												
243	Purchased Power	555	-	-	-	EXT	-	-	-	-	-	-	-	-	-	-
244	Transmission of Electricity by Others	565	-	-	-	EXT	-	-	-	-	-	-	-	-	-	-
245	Subtotal - Other Power Generation			-												
246	Distribution Expenses			-												
247	Operation Supervision and Engineering	580	18	-	INT_DISTOPS	INT	16	2	1	0	-	-	-	-	-	-
248	Load Dispatching	581	46	-	INT_DISTPLT	INT	39	4	3	0	-	-	-	-	-	-
249	Line and Station Expenses	581.1	-	-	INT_DISTPLT	INT	-	-	-	-	-	-	-	-	-	-
250	Station Expenses	582	-	-		EXT	-	-	-	-	-	-	-	-	-	-
251	Overhead Line Expenses	583	-	-	INT_D365	INT	-	-	-	-	-	-	-	-	-	-
252	Underground Line Expenses	584	-	-	INT_D367	INT	-	-	-	-	-	-	-	-	-	-
253	Operation of Energy Storage Equipment	584.1	-	-	INT_DISTPLT	INT	-	-	-	-	-	-	-	-	-	-
254	Street Lighting and Signal System Expenses	585	-	-	LIGHT	EXT	-	-	-	-	-	-	-	-	-	-
255	Meter Expenses	586	-	-	METERS	EXT	-	-	-	-	-	-	-	-	-	-
256	Customer Installation Expenses	587	-	-	SERV	EXT	-	-	-	-	-	-	-	-	-	-
257	Miscellaneous Distribution Expenses	588	8	-	INT_DISTOPS	INT	7	1	0	0	-	-	-	-	-	-
258	Rents	589	-	-	INT_DISTOPS	INT	-	-	-	-	-	-	-	-	-	-
259	Subtotal - Distribution Expenses		72	-			61	7	4	0	-	-	-	-	-	-
260	Maintenance			-												
261	Maintenance Supervision and Engineering	590	-	-	INT_DMAINT	INT	-	-	-	-	-	-	-	-	-	-
262	Maintenance of Structures	591	-	-		EXT	-	-	-	-	-	-	-	-	-	-
263	Maintenance of Station Equipment	592	-	-		EXT	-	-	-	-	-	-	-	-	-	-
264	Maintenance of Pipe Lines	592.1	-	-	INT_DISTPLT	INT	-	-	-	-	-	-	-	-	-	-
265	Maintenance of Structures and Equipment	592.2	-	-		EXT	-	-	-	-	-	-	-	-	-	-
266	Maintenance of Overhead Lines	593	-	-	INT_D365	INT	-	-	-	-	-	-	-	-	-	-
267	Maintenance of Underground Lines	594	-	-	INT_D367	INT	-	-	-	-	-	-	-	-	-	-
268	Maintenance of Lines	594.1	-	-	INT_D367	INT	-	-	-	-	-	-	-	-	-	-
269	Maintenance of Line Transformers	595	-	-	INT_D368	INT	-	-	-	-	-	-	-	-	-	-
270	Maintenance of Street Lighting and Signal Systems	596	-	-	LIGHT	EXT	-	-	-	-	-	-	-	-	-	-
271	Maintenance of Meters	597	-	-	METERS	EXT	-	-	-	-	-	-	-	-	-	-
272	Maintenance of Miscellaneous Distribution Plant	598	-	-	INT_DMAINT	INT	-	-	-	-	-	-	-	-	-	-
273	Subtotal - Maintenance		-	-			-	-	-	-	-	-	-	-	-	-
274	OPERATING AND MAINTENANCE EXPENSES		72	-			61	7	4	0	-	-	-	-	-	-

UGI Utilities, Inc. - Electric Division
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Function & Classification : PA PUC Direct Customer Customer PA PUC Direct Customer Customer		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential				
1	ACCOUNT DESCRIPTION						General Service-1	General Service-4	Large Power	Lighting	
275	CUSTOMER ACCOUNTS AND SERVICE EXPENSE			-							
276	Customer Accounts Expense			-							
277	Supervision	901	46	-	CUST	EXT	40	4	2	0	0
278	Meter Reading Expenses	902	245	-	CUST	EXT	214	22	9	1	0
279	Customer Records and Collection Expenses	903	391	-	CUST	EXT	341	34	14	1	0
280	Customer Records and Collection Expenses (USP)	903	672	-	USPREV	EXT	672	-	-	-	-
281	Uncollectible Accounts	904	-	-	UNCOL	EXT	-	-	-	-	-
282	<u>Miscellaneous Customer Accounts Expenses</u>	905	159	-	CUST	EXT	138	14	6	0	0
283	Subtotal - Customer Accounts Expense		1,514	-			1,406	74	30	3	1
284	Customer Service & Information Expense			-							
285	Customer Service and Informational Expenses	906	-	-	CUST	EXT	-	-	-	-	-
286	Supervision	907	9	-	CUST	EXT	8	1	0	0	0
287	Customer Assistance Expenses	908	1	-	CUST	EXT	1	0	0	0	0
288	Information and Instructional Advertising Expenses	909	-	-	CUST	EXT	-	-	-	-	-
289	<u>Miscellaneous Customer Service & Informational Exps (EEC)</u>	910	-	-	EECREV	EXT	-	-	-	-	-
290	Subtotal - Customer Service & Information Expense		10	-			9	1	0	0	0
291	Sales Expense			-							
292	Supervision	911	-	-	CUST	EXT	-	-	-	-	-
293	Demonstrating and Selling Expenses	912	-	-	CUST	EXT	-	-	-	-	-
294	Advertising Expenses	913	-	-	CUST	EXT	-	-	-	-	-
295	Miscellaneous Sales Expenses	916	-	-	CUST	EXT	-	-	-	-	-
296	<u>Sales Expenses</u>	917	-	-	CUST	EXT	-	-	-	-	-
297	Subtotal - Sales Expense		-	-			-	-	-	-	-
298	ACCOUNTS AND SERVICE EXPENSE		1,524	-			1,415	75	31	3	1
299	TOTAL O&M LABOR EXPENSE		1,596	-			1,476	82	35	3	1

UGI Utilities, Inc. - Electric Division
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Function & Classification : PA PUC Direct Customer Customer		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR	Residential				General Service-1		General Service-4		Large Power	Lighting
1	ACCOUNT DESCRIPTION															
300 K REVENUE REQUIREMENT SUMMARY																
301	PLANT IN SERVICE						-									
302	Intangible Plant		5	-												
303	Distribution Plant		24,782	-												
304	General Plant		9,639	-												
305	Subtotal - Plant in Service		34,426	-												
				0												
306	ACCUMULATED DEPRECIATION			0												
307	Intangible Plant		-	-												
308	Distribution Plant		(13,889)	-												
309	General Plant & Miscellaneous		(2,592)	-												
310	Subtotal - Accumulated Depreciation		(16,481)	-												
				0												
311	OTHER RATEBASE ITEMS		(3,828)	-												
				0												
312	TOTAL RATEBASE		14,117	-												
				0												
313	RETURN ON RATEBASE		1,069	-			991		80		7		(7)		(2)	
				0												

UGI Utilities, Inc. - Electric Division
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Function & Classification : PA PUC Direct Customer Customer PA PUC Direct Customer Customer		FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR					
1	ACCOUNT DESCRIPTION						Residential	General Service-1	General Service-4	Large Power	Lighting
314	EXPENSES			0							
315	Other Power Generation Expenses		-				-	-	-	-	-
316	Distribution Expenses - Operations		99	-		83	10	5	0	-	-
317	Distribution Expenses - Maintenance		-	-		-	-	-	-	-	-
318	Customer Accounts Expense		7,706	-		7,192	256	156	94	7	
319	Customer Service & Information Expense		2,250	-		870	38	148	1,184	9	
320	Sales Expense		67	-		58	6	2	0	0	
321	Administrative and General Expense		2,689	-		2,485	138	59	5	1	
322	Depreciation and Amortization Expense		1,311	-		1,165	92	49	4	0	
323	Taxes Other Than Income		1,081	-		943	53	29	55	1	
324	Income Taxes		6	-		6	0	0	(0)	(0)	
325	Subtotal - Expenses		15,209	-		12,803	594	449	1,344	19	
326	REVENUE		13,780	-		9,012	677	1,659	2,055	377	
327	INCOME		(1,429)	-		(3,791)	83	1,211	711	358	
328	REVENUE DEFICIENCY (EXCESS)		2,498	-		4,782	(3)	(1,204)	(717)	(360)	
329	REVENUE GROSS UP		-	-							
330	Federal Income Tax		162	-	INT RATEBASE	INT	151	12	1	(1)	(0)
331	State Income Tax		86	-	INT RATEBASE	INT	80	6	1	(1)	(0)
332	Gross Receipts Tax		177	-	INT_RRxOTHR	INT	153	8	5	12	0
333	Uncollectible		44	-	INT_REVREQxPWR	INT	37	2	1	4	0
334	Subtotal - Revenue Gross Up		469	-		420	28	8	14	(0)	
335	GROSS REVENUE DEFICIENCY (EXCESS)		2,967	-		5,202	25	(1,196)	(704)	(361)	
336	TOTAL REVENUE REQUIREMENT		16,747	-		14,214	702	463	1,351	16	

UGI Utilities, Inc. - Electric Division
PFPTY Ending September 30, 2022

Function & Classification : PA PUC Direct Customer Customer
PA PUC Direct Customer Customer

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Total Check	ALLOCATOR	INT/EXT ALLOCATOR				
						Residential	General Service-1	General Service-4	Large Power	Lighting
337	CUSTOM INTERNAL ALLOCATOR		0	-	-					
338	INT_D361_364		0	-	-					
339	INT_D364		0	-	-					
340	INT_D365		0	-	-					
341	INT_D367		0	-	-					
342	INT_D368		0	-	-					
343	INT_DISTPLT		24,782	-	-					
344	INT_GENPLT		9,639	-	-					
345	INT_TOTPLT		34,426	-	-					
346	INT_RATEBASE		14,117	-	-					
347	INT_DISTOPS		60	-	-					
348	INT_DMAINT		0	-	-					
349	INT_DISTOM		99	-	-					
350	INT_CUSTACCT		1,514	-	-					
351	INT_REVREQxPWR		16,747	-	-					
352	INT_LABOR		1,596	-	-					
353	INT_RRxOTHr		14,796	-	-					