

UGI UTILITIES, INC. – GAS DIVISION

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to

Section 53.51 et seq of the Commission’s Regulations

**UGI GAS EXHIBIT G – REVENUE REQUIREMENT
BY RATE DISTRICT - FULLY PROJECTED
South, North & Central**

ORIGINAL TARIFFS

UGI UTILITIES, INC. – GAS DIVISION – PA P.U.C. NOS. 7 & 7S

DOCKET NO. R-2018-3006814

Issued: January 28, 2019

Effective: March 29, 2019

**REVENUE REQUIREMENT
FULLY PROJECTED FUTURE TEST YEAR
SOUTH RATE DISTRICT**

Fully Projected Future Period - 12 Months Ended September 30, 2020
 (\$ in Thousands)
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Fully Projected Future Period - 12 Months Ended September 30, 2020

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UGI Utilities, Inc. - Gas Division (South Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule A-1
Witness: S. F. Anzaldo
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Summary of Measure of Value and Revenue Increase

Line #	Description	[1] Function	[2] Reference Section	[3] Pro Forma Test Year Ended September 30, 2020 At Present Rates	[4] Increase	[5] 2020 At Proposed Rates
<u>RATE BASE</u>						
1	Utility Plant		C-2	\$ 2,192,322		\$ 2,192,322
2	Accumulated Depreciation		C-3	(569,655)		(569,655)
3	Net Plant in service	L 1 + L 2		1,622,667	-	1,622,667
4	Working Capital		C-4	24,386		24,386
5	Gas Inventory		C-5	16,444		16,444
6	Accumulated Deferred Income Taxes		C-6	(354,084)		(354,084)
7	Customer Deposits		C-7	(12,149)		(12,149)
8	Materials & Supplies		C-8	5,249		5,249
9	TOTAL RATE BASE	Sum L 3 to L 8		<u>\$ 1,302,513</u>	<u>\$ -</u>	<u>\$ 1,302,513</u>
<u>OPERATING REVENUES AND EXPENSES</u>						
<u>Operating Revenues</u>						
10	Base Customer Charges		D-5	\$ 283,548	\$ 46,545	\$ 330,093
11	Gas Cost Revenue		D-5	145,766		145,766
12	Other Operating Revenues		D-5	3,193		3,193
13	Total Revenues	Sum L 10 to L 12		<u>432,507</u>	<u>46,545</u>	<u>479,052</u>
14	Operating Expenses		D	<u>(347,544)</u>	<u>(619)</u>	<u>(348,163)</u>
15	OIBIT	L 13 + L 14		84,963	45,926	130,889
16	Pro Forma Income Tax at Present Rates		D-33	(9,381)		(22,650)
17	Pro Forma Income Tax on Revenue Increase		D-33		<u>(13,269)</u>	<u>(22,650)</u>
18	NET OPERATING INCOME	Sum L 15 to L 17		<u>\$ 75,582</u>	<u>\$ 32,657</u>	<u>\$ 108,240</u>
19	RATE OF RETURN	L 18 / L 9		<u>5.8028%</u>		<u>8.3101%</u>
<u>REVENUE INCREASE REQUIRED</u>						
20	Rate of Return at Present Rates	L 19, Col 3		5.8028%		
21	Rate of Return Required		B-7	<u>8.3100%</u>		
22	Change in ROR	L 21 - L 20		<u>2.5072%</u>		
23	Change in Operating Income	L 22 * L 9		\$ 32,657		
24	Gross Revenue Conversion Factor		D-35	<u>1.425255</u>		
25	Change in Revenues	L 23 * L 24		<u>\$ 46,545</u>		
26	Percent Increase -- Delivery Revenues	L 25 / L 10, C 4			<u>16.42%</u>	
27	Percent Increase -- Total Revenues	L 25 / L 13, C 4			<u>10.76%</u>	

UGI Utilities, Inc. - Gas Division (South Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule B-1
Witness: M. Mattern
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Balance Sheet

[1]

Line No	Description/(Account No)	Budget TYE 9-30-20
	UTILITY PLANT (101 - 106, 108)	
1	Gas Utility Plant	\$ 3,950,991
2	Other Utility Plant	-
3	Total Plant In Service	<u>3,950,991</u>
4	Construction Work In Progress (107)	-
5	Total Utility Plant	<u>3,950,991</u>
6	Accumulated Provision for Depreciation - Gas (108)	(1,072,875)
7	Utility Acquisition Adjustment (114)	165,115
8	Accumulated Provision for Depreciation - Other (119)	-
9	Net Utility Plant	<u>3,043,231</u>
	OTHER PROPERTY INVESTMENTS	
10	Non-utility Property (121)	-
11	Accumulated Depreciation on NUP (122)	-
12	Investment in Associated & Subsidiary Companies (123.1)	-
13	Other Investments (124)	<u>68</u>
14	Total Other Property and Investments	68
	CURRENT AND ACCRUED ASSETS	
15	Cash & Other Temporary Investments(131-136)	6,310
16	Unbilled Revenues	-
17	Customer Accounts Receivable (142)	57,822
18	Other Accounts Receivable (143)	4,725
19	Accum Provision for Uncollectible (144)	(4,691)
20	Receivables from Associated Companies (145)	-
21	Accounts Receivable Assoc. Comp. (146)	3,868
22	Plant Materials & Operating Supplies (154)	13,666
23	Stores Expense - Undistributed (163)	2,275
24	Gas Stored - Current (164.1)	25,737
25	Liquefied Natural Gas stored (164.2)	-
26	Prepayments (165)	11,583
27	Accrued Utility Revenues (173)	18,154
28	Miscellaneous Current & Accrued Assets (174)	196,493
29	Derivative Instrument Assets (175)	<u>2,071</u>
30	Total Current and Accrued Assets	338,013
	DEFERRED DEBITS	
31	Unamortized Debt Expense (181)	3,228
32	Other Regulatory Assets (182.3)	349,368
33	Other Preliminary Survey & Investigation Charges (183.2)	5,310
34	Clearing Accounts (184)	8
35	Miscellaneous Deferred Debits (186)	9,673
36	Unamortized Loss on Reacquired Debt (189)	-
37	Accumulated Deferred Income Taxes (190)	-
38	O/U Collected Gas (191.4, 191.41)	-
39	Total Deferred Debits	<u>367,587</u>
40	TOTAL ASSETS AND OTHER DEBITS	<u><u>\$ 3,748,899</u></u>

UGI Utilities, Inc. - Gas Division (South Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule B-1
Witness: M. Mattern
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Balance Sheet

[1]

Line No	Description/(Account No)	Budget TYE 9-30-20
PROPRIETARY CAPITAL		
41	Common Stock Issued (201)	\$ -
42	Preferred Stock Issued (204)	-
43	Premium on Capital Stock (207)	483,925
44	Capital Stock Expense (214)	-
45	Retained Earnings (215, 215.2, 216)	749,512
46	Accum Other Comprehensive Income (219)	<u>(15,453)</u>
47	Total Proprietary Capital	1,217,984
LONG TERM DEBT		
48	Bonds (221)	-
49	Advances from Associated Companies (223)	-
50	Other Long-Term Debt (224)	1,122,813
51	Unamortized Premium on LTD (225)	-
52	Unamortized Discount on LTD (226)	-
53	Total Long-term Debt	<u>1,122,813</u>
OTHER NON-CURRENT LIABILITIES		
54	Obligations under Capital Leases (227)	1,896
55	Accum. Prov for Injuries & Damages (228.2)	2,337
56	Accum. Prov for Pensions & Benefits (228.3)	93,621
57	Accum. Miscellaneous Operating Prov (228.4)	43,525
58	Asset Retirement Obligation (230)	<u>100</u>
59	Total Non-Current Liabilities	141,479
CURRENT & ACCRUED LIABILITIES		
60	Notes Payable (231)	167,816
61	Accounts Payable (232)	61,170
62	Notes Payable to Assoc. Companies (233)	-
63	Accounts Payable to Assoc. Cos (234)	14,720
64	Customer Deposits (235)	18,920
65	Taxes Accrued (236)	1,421
66	Interest Accrued (237)	25,890
67	Tax Collections Payable (241)	-
68	Accrued Interest on Other Liabilities (237)	49,761
69	Tax Collections Payable (241)	-
70	Misc Current & Accrued Liabilities (242)	-
71	Total Current & Accrued Liabilities	<u>339,698</u>
OTHER DEFERRED CREDITS		
72	Customer Advances for Construction (252)	-
73	Other Deferred Credits (253)	8,720
74	Other Regulatory Liabilities (254)	341,615
75	Deferred ITC (255)	1,808
76	Accumulated Deferred Income Taxes (282)	574,782
77	Accumulated Deferred Income Taxes (283)	-
78	Total Other Deferred Credits	<u>926,925</u>
79	TOTAL LIABILITIES & OTHER CREDITS	<u><u>\$ 3,748,899</u></u>

UGI Utilities, Inc. - Gas Division (South Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule B-2
Witness: S. F. Anzaldo
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Statement of Net Utility Operating Income

Line No	Description	[1] Budget TYE 9-30-20	[2] Reference
	Total Operating Revenues		
1	Total Sales Revenues	\$ 489,766	B-3
2	Other Operating Revenues	3,193	B-3
3	Total Revenues	492,959	
	Total Operating Expenses		
4	Operation & Maintenance Expenses	325,548	B-4 & D-2
5	Depreciation & Amortization Expense	55,276	D-21
6	Taxes Other Than Income Taxes	5,543	B-5
7	Total Operating Expenses	386,367	
8	Operating Income Before Income Taxes (OIBIT)	106,592	
	Income Taxes:		
9	State	(1,173)	B-5
10	Federal	10,872	B-5
11	Total Income Taxes	9,699	
12	Net Utility Operating Income	\$ 96,893	

UGI Utilities, Inc. - Gas Division (South Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule B-3
Witness: S. F. Anzaldo
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Statement of Operating Revenues

[1]

Line No	Description	Budget TYE 9-30-20
Gas Operating Revenues		
1	Residential (R/RT) (480)	\$ 283,990
2	Comm & Ind (N/NT) (481)	131,078
3	Comm & Ind (DS) (489)	21,053
4	Lg Transport/Other (489)	35,007
5	Interruptible (489)	<u>18,638</u>
6	Sub-Total Gas Operating Revenues	489,766
Other Operating Revenues		
7	Forfeited Discounts (487)	2,589
8	Miscellaneous Service Revenues (488)	386
9	Rent from Gas Properties (493)	177
10	Other Revenues (495)	<u>41</u>
11	Sub-Total Other Operating Revenues	<u>3,193</u>
12	Total Operating Revenues	<u><u>\$ 492,959</u></u>

UGI Utilities, Inc. - Gas Division (South Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule B-4
Witness: S. F. Anzaldo
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Operation and Maintenance Expenses

Line No	Description	Account No	[1] Budget TYE 9-30-20
Gas Raw Materials			
1	Liquefied Petroleum Gas Expenses	717.0	\$ -
2	Miscellaneous Production Expenses	735.0	52
3	Maintenance of Structures and Improvements	741.0	2,000
4	Total Gas Raw Materials Expenses		<u>2,052</u>
Production and Gathering - Operations			
5	Operating Supervision and Engineering	750	-
6	Production Maps and Records	751	-
7	Gas Wells Expenses	752	-
8	Field Lines Expenses	753	-
9	Gas Well Royalties	758	-
10	Other Expenses	759	-
11	Total Production & Gathering Operation Expenses		<u>-</u>
Production and Gathering - Maintenance			
12	Maintenance of Producing Gas Wells	763	-
13	Maintenance of Field Lines	764	-
14	Maintenance of Field Measuring and Reg. Station Equip.	766	-
15	Gas Supply Operation Expenses		<u>-</u>
Other Gas Supply Expense - Operations			
16	Natural Gas City Gate Purchases	804.0	189,790
17	Other Gas Purchases	805.0	796
18	Purchases Gas Cost Adjustments	805.1	(15,049)
19	Gas Withdrawn from Storage-Debit	808.1	25,800
20	Gas Delivered to Storage-Credit	808.2	(18,206)
21	Gas Used for Other Utility Operations-Credit	812.0	(545)
22	Other Gas Supply Expenses	813.0	8,762
23	Gas Supply Operation Expenses		<u>191,348</u>
Underground Storage Expense - Operation			
24	Operation Supervision and Engineering	814	-
25	Maps and Records	815	-
26	Wells Expenses	816	-
27	Lines Expenses	817	-
28	Measuring and Regulating Station Expenses	820	-
29	Purification Expenses	821	-
30	Gas Losses	823	-
31	Other Expenses	824	-
32	Total Underground Storage Expenses		<u>-</u>
Underground Storage Expense - Maintenance			
33	Maintenance Supervision and Engineering	830	-
34	Maintenance of Structures and Improvements	831	-
35	Maintenance of Reservoirs and Wells	832	-
36	Maintenance of Lines	833	-
37	Maintenance of Measuring & Regulating Station Equip.	835	-
38	Total Underground Maintenance Expenses		<u>-</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule B-4
Witness: S. F. Anzaldo
Page 2 of 3

Operation and Maintenance Expenses

Line No	Description	Account No	[1] Budget TYE 9-30-20
Transmission Expense - Operations			
39	Operating Supervision and Engineering	850	-
40	System Control and Load Dispatching	851	-
41	Communication System Expenses	852	-
42	Mains Expenses	856	-
43	Measuring and Regulating Station Expenses	857	-
44	Other Expenses	859	-
45	Total Transmission Operation Expenses		-
Transmission Expense - Maintenance			
46	Maintenance Supervision and Engineering	861	-
47	Maintenance of Structures and Improvements	862	-
48	Maintenance of Mains	863	-
49	Maintenance of Measuring and Regulating Station Equip.	865	-
50	Maintenance of Communication Equipment	866	-
51	Total Transmission Maintenance Expenses		-
Distribution Expense - Operations			
52	Operation Supervision and Engineering	870	4,189
53	Distribution Load Dispatching	871	1,026
54	Compressor Station Fuel and Power (Major Only)	873	-
55	Mains and Services Expenses	874	9,238
56	Measuring and Regulating Station Expenses-General	875	772
57	Measuring and Regulating Station Expenses-Industrial	876	462
58	Measuring and Regulating Station Expenses-City Gate	877	1,071
59	Meter and House Regulator Expenses	878	2,333
60	Customer Installations Expenses	879	1,103
61	Other Expenses	880	2,520
62	Rents	881	56
63	Total Distribution Operation Expenses		22,770
Distribution Expense - Maintenance			
64	Maintenance Supervision and Engineering	885	1,095
65	Maintenance of Structures and Improvements	886	3
66	Maintenance of Mains	887	8,434
67	Maintenance of Measuring & Reg. Station Equip.-Genl.	889	292
68	Maintenance of Measuring & Reg. Station Equip.-Indtrl.	890	311
69	Maintenance of Measuring & Reg. Station Equip.-City G	891	527
70	Maintenance of Services	892	3,181
71	Maintenance of Meters & House Regulators	893	947
72	Maintenance of Other Equipment	894	222
73	Construction & Maintenance	895	-
74	Total Distribution Maintenance Expenses		15,012
Customer Accounts Expense - Operations			
75	Supervision	901	622
76	Meter Reading Expenses	902	1,140
77	Customer Records & Collection Expenses	903	15,463
78	Uncollectable Accounts	904	6,072
79	Miscellaneous Customer Accounts Expenses	905	286
80	Total Administrative & General		23,583

UGI Utilities, Inc. - Gas Division (South Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule B-4
Witness: S. F. Anzaldo
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Operation and Maintenance Expenses

<u>Line No</u>	<u>Description</u>	<u>Account No</u>	<u>[1] Budget TYE 9-30-20</u>
Customer Service & Information Expense			
82	Supervision	907	152
83	Customer Assistance Expenses	908	902
84	Informational & Instructional Advertising Expenses	909	790
85	Miscellaneous Customer Service & Informational Exp.	910	4,579
86	Total Cust. Service & Inform. Operations Exp		6,423
87	Description		
Sales Expense			
88	Supervision	911	-
89	Demonstrating and Selling Expenses	912	1,060
90	Advertising Expenses	913	250
91	Miscellaneous Sales Expenses	916	130
92	Total Operation Sales Expenses		1,440
Administrative & General - Operations			
93	Administrative and General Salaries	920.0	10,260
94	Office Supplies and Expenses	921.0	14,996
95	Outside Service Employed	923.0	12,080
96	Property Insurance	924.0	102
97	Injuries and Damages	925.0	4,892
98	Employee Pensions and Benefits	926.0	13,846
99	Regulatory Commission Expenses	928.0	-
100	General Advertising Expenses	930.1	566
101	Miscellaneous General Expenses	930.2	3,230
102	Rents	931.0	207
103	Total A & G Operation Expenses		60,179
Administrative & General - Maintenance			
104	Maintenance of General Plant	932	2,731
105	Maintenance of General Plant	935	10
106	Total A & G Maintenance Expenses		2,741
107	TOTAL OPERATION & MAINTENANCE EXPENSE		\$ 325,548
108	Total Gas Operation Expenses		307,795
109	Total Gas Maintenance Expense		17,753
110	TOTAL OPERATION & MAINTENANCE EXPENSE		\$ 325,548

UGI Utilities, Inc. - Gas Division (South Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule B-5
Witness: S. F. Anzaldo
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Detail of Taxes

[1]

Line No	Description	Reference	Budget TYE 9-30-20
Taxes Other Than Income Taxes			
Non-revenue related:			
1	Pennsylvania - PURTA	D-31	\$ 466
2	Capital Stock	D-31	-
3	PA and Local Use taxes	D-31	171
4	Miscellaneous Taxes	D-31	1,708
5	Subtotal		<u>2,345</u>
Payroll Taxes			
6	FICA	D-31	2,926
7	SUTA	D-31	242
8	FUTA	D-31	30
9	Other		-
10	Subtotal		<u>3,198</u>
11	Total Taxes Other Than Income Taxes		<u>\$ 5,543</u>
Income Taxes			
12	State		\$ (1,173)
13	Federal		10,872
14	Total Income Taxes		<u>\$ 9,699</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule B-6
Witness: P. R. Moul
Page 1 of 1

Composite Cost of Debt

Line No	Description	[1] Amount Outstanding	[2] Percent to Total	[3] Effective Interest Rate	[4] Average Weighted Cost Rate [2] * [3]
Medium Term Notes					
1	6.500% Due 8/15/2033	\$ 20,000	1.78%	6.56%	0.12%
2	6.133% Due 10/15/2034	20,000	1.78%	6.19%	0.11%
Senior Unsecured Notes					
3	6.206% Due 9/30/2036	100,000	8.91%	6.32%	0.56%
4	4.980% Due 3/26/2044	175,000	15.59%	5.00%	0.78%
5	2.950% Due 6/30/2026	100,000	8.91%	3.92%	0.35%
6	4.120% Due 9/30/2046	200,000	17.81%	5.01%	0.89%
7	4.120% Due 10/31/2046	100,000	8.91%	4.28%	0.38%
8	2.998% Due 10/31/2022	107,813	9.60%	3.11%	0.30%
9	4.550% Due 02/01/2049	150,000	13.36%	4.58%	0.61%
10	4.653% Due 10/31/2049	150,000	13.36%	4.68%	0.63%
11	Total Long-Term Debt	\$ 1,122,813	<u>100.00%</u>		<u>4.73%</u>
12	Total Long-Term Debt	\$ 1,122,813	100.00%	4.73%	4.73%
13	Total Short-Term Debt		0.00%		0.00%
14	TOTAL	<u>\$ 1,122,813</u>	<u>100.00%</u>		
15	Weighted Cost of Debt				<u>4.73%</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

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Witness: P. R. Moul
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Rate of Return

[1] [2] [3] [4]

<u>Line No</u>	<u>Description</u>	<u>Capitalization Ratio</u>	<u>Embedded Cost</u>	<u>Statement Reference</u>	<u>Return-%</u>
1	Long-Term Debt	45.20%	4.73%	B-6	2.14%
2	Short-Term Debt	0.00%	0.00%	B-6	0.00%
3	Common Equity	<u>54.80%</u>	11.25%		<u>6.17%</u>
4	Total	<u><u>100.00%</u></u>			<u><u>8.31%</u></u>

UGI Utilities, Inc. - Gas Division (South Rate District)
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(\$ in Thousands)

Schedule C-1
Witness: M. Mattern
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Measure of Value

Line #	Description	[2]	[3]	[4]	[5]	[6]
		Reference Schedule	# of Pages	Pro Forma Test Year Ended September 30, 2020 At		
				Present Rates	Adjustments	Proposed Rates
MEASURE OF VALUE						
1	Utility Plant	C-2	9	\$ 2,192,322		\$ 2,192,322
2	Accumulated Depreciation	C-3	11	(569,655)		(569,655)
3	Net Plant in service			1,622,667	-	1,622,667
4	Working Capital	C-4	9	24,386		24,386
5	Gas Inventory	C-5	1	16,444		16,444
6	Accumulated Deferred Income Taxes	C-6	1	(354,084)		(354,084)
7	Customer Deposits	C-7	1	(12,149)		(12,149)
8	Materials & Supplies	C-8	1	5,249		5,249
9	TOTAL MEASURE OF VALUE			\$ 1,302,513	\$ -	\$ 1,302,513

Pro Forma Gas Plant in Service

Line No	Description	[1] Account No	[2] Pro Forma FTY 9-30-20
INTANGIBLE PLANT			
1	Organization	301	\$ 95
2	Franchise & Consent	302	28
3	Miscellaneous Intangible Plant	303	-
4	TOTAL INTANGIBLE		<u>123</u>
NATURAL GAS PRODUCTION & GATHERING			
5	Producing Lands	325	-
6	Producing Leaseholds	325	-
7	Rights of Way	325	-
8	Other Land Rights	326	-
9	Field Measuring & Regulating Station Structures	328	-
10	Other Structures	329	-
11	Producing Gas Wells-Well Construction	330	-
12	Producing Gas Wells-Well Equipment	331	-
13	Field Lines	332	-
14	Field Measuring & Reg. Station Equipment	334	-
15	Drilling & Cleaning Equipment	335	-
16	Other Equipment	337	-
17	TOTAL PRODUCTION & GATHERING		<u>-</u>
NATURAL GAS STORAGE & PROCESSING PLANT			
18	Land & Land Rights	304	382
19	Production Plant-Manufactured Gas Plants	305	-
20	Land	350	-
21	Rights of Way	350	-
22	Structures & Improvements	351	-
23	Wells	352	-
24	Lines	353	-
25	Compressor Station Equipment	354	-
26	Measuring & Regulating Equipment	355	-
27	Purification Equipment	356	-
28	Other Equipment	357	-
29	TOTAL STORAGE & PROCESSING		<u>382</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
 Before the Pennsylvania Public Utility Commission
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 (\$ in Thousands)

Pro Forma Gas Plant in Service

Line No	Description	[1] Account No	[2] Pro Forma FTY 9-30-20
TRANSMISSION PLANT			
30	Land & Land Rights	365.1	\$ -
31	Rights of Way	365.2	-
32	Structures & Improvements	366	-
33	Mains	367	-
34	Measuring & Regulating Station Equipment	369	-
35	Communication Equipment	370	-
36	Other Equipment	371	-
37	TOTAL TRANSMISSION		-
DISTRIBUTION PLANT			
38	Land & Land Rights	374	3,474
39	Structures & Improvements	375	2,179
40	Mains	376	1,011,648
41	Measuring & Regulating Station Equipment	378	64,917
42	Measuring & Regulating Station Equipment	379	4,214
43	Services	380	692,086
44	Meters	381	71,371
45	Meter Installations	382	75,888
46	House Regulators	383	8,181
47	House Regulatory Installations	384	12,389
48	Industrial Measuring & Reg. Station Equipment	385	5,849
49	Other Property	386	1,315
50	Other Equipment	387	3,427
51	TOTAL DISTRIBUTION		1,956,938
GENERAL PLANT			
52	Land & Land Rights	389	6,228
53	Structures & Improvements	390	81,591
54	Office Furniture & Equipment	391	112,817
55	Transportation Equipment	392	11,238
56	Stores Equipment	393	-
57	Tools & Garage Equipment	394	13,132
58	Laboratory Equipment	395	-
59	Power Operated Equipment	396	1,308
60	Communication Equipment	397	118
61	Miscellaneous Equipment	398	8,447
62	Other Tangible Property	399	-
63	TOTAL GENERAL		234,879
64	Total Plant		\$ 2,192,322

UGI Utilities, Inc. - Gas Division (South Rate District)
Before the Pennsylvania Public Utility Commission
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Schedule C-2
 Witness: M. Mattern
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Pro Forma Plant Adjustment Summary

Line #	Description	[1] Factor Or Reference	[2] Test Year 9/30/20 Budget	[3] Adjustments	[4] Pro Forma Test Year [2] + [3]
1	Intangible Plant	Sch C-2, Pg 4	\$ 123	\$ -	\$ 123
2	Natural Gas Production & Gathering	Sch C-2, Pg 4	-	-	-
3	Natural Gas Storage & Processing Plant	Sch C-2, Pg 4	382	-	382
4	Transmission Plant	Sch C-2, Page 5	-	-	-
5	Distribution Plant	Sch C-2, Page 5	1,956,938	-	1,956,938
6	General Plant	Sch C-2, Page 5	234,879	-	234,879
7	Other Plant		-	-	-
8	Total Utility Plant		<u>\$ 2,192,322</u>	<u>\$ -</u>	<u>\$ 2,192,322</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
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Pro Forma Year End Plant Balances

Line #	Description	[1] Account Number	[2] Year Ended September 30, 2019	[3] 2020	[4] Pro Forma Adjustment	[5] Balance
INTANGIBLE PLANT						
1	Organization	301	\$ 95	\$ 95		\$ 95
2	Franchise & Consent	302	28	28		28
3	Miscellaneous Intangible Plant	303				-
4	TOTAL INTANGIBLE		123	123	-	123
NATURAL GAS PRODUCTION & GATHERING						
5	Producing Lands	325.1	-	-	-	-
6	Producing Leaseholds	325.2	-	-	-	-
7	Rights of Way	325.4	-	-	-	-
8	Other Land Rights	325.5	-	-	-	-
9	Field Measuring & Regulating Station Structures	328	-	-	-	-
10	Other Structures	329	-	-	-	-
11	Producing Gas Wells-Well Construction	330	-	-	-	-
12	Producing Gas Wells-Well Equipment	331	-	-	-	-
13	Field Lines	332	-	-	-	-
14	Field Measuring & Reg. Station Equipment	334	-	-	-	-
15	Drilling & Cleaning Equipment	335	-	-	-	-
16	Other Equipment	337	-	-	-	-
17	TOTAL PRODUCTION & GATHERING		-	-	-	-
NATURAL GAS STORAGE & PROCESSING PLANT						
18	Land & Land Rights	304	382	382	-	382
19	Production Plant-Manufactured Gas Plants	305	-	-	-	-
20	Land	350.1	-	-	-	-
21	Rights of Way	350.2	-	-	-	-
22	Structures & Improvements	351	-	-	-	-
23	Wells	352	-	-	-	-
24	Lines	353	-	-	-	-
25	Compressor Station Equipment	354	-	-	-	-
26	Measuring & Regulating Equipment	355	-	-	-	-
27	Purification Equipment	356	-	-	-	-
28	Other Equipment	357	-	-	-	-
29	TOTAL STORAGE & PROCESSING		382	382	-	382

UGI Utilities, Inc. - Gas Division (South Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule C-2
Witness: M. Mattern
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Pro Forma Year End Plant Balances

Line #	Description	[1] Account Number	[2] Year Ended September 30, 2019	[3] 2020	[4] Pro Forma Adjustment	[5] Balance
TRANSMISSION PLANT						
30	Land & Land Rights	365.1	-	-	-	-
31	Rights of Way	365.2	-	-	-	-
32	Structures & Improvements	366	-	-	-	-
33	Mains	367	-	-	-	-
34	Measuring & Regulating Station Equipment	369	-	-	-	-
35	Communication Equipment	370	-	-	-	-
36	Other Equipment	371	-	-	-	-
37	TOTAL TRANSMISSION		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DISTRIBUTION PLANT						
38	Land & Land Rights	374	3,474	3,474		3,474
39	Structures & Improvements	375	2,179	2,179		2,179
40	Mains	376	904,027	1,011,648		1,011,648
41	Measuring & Regulating Station Equipment	378	50,146	64,917		64,917
42	Measuring & Regulating Station Equipment	379	4,214	4,214		4,214
43	Services	380	669,309	692,086		692,086
44	Meters	381	66,183	71,371		71,371
45	Meter Installations	382	72,664	75,888		75,888
46	House Regulators	383	6,890	8,181		8,181
47	House Regulatory Installations	384	12,255	12,389		12,389
48	Industrial Measuring & Reg. Station Equipment	385	5,849	5,849		5,849
49	Other Property	386	1,315	1,315		1,315
50	Other Equipment	387	3,427	3,427		3,427
51	TOTAL DISTRIBUTION		<u>1,801,932</u>	<u>1,956,938</u>	<u>-</u>	<u>1,956,938</u>
GENERAL PLANT						
52	Land & Land Rights	389	6,228	6,228		6,228
53	Structures & Improvements	390	59,227	81,591		81,591
54	Office Furniture & Equipment	391	103,525	112,817		112,817
55	Transportation Equipment	392	9,573	11,238		11,238
56	Stores Equipment	393	-	-		-
57	Tools & Garage Equipment	394	12,069	13,132		13,132
58	Laboratory Equipment	395	-	-		-
59	Power Operated Equipment	396	858	1,308		1,308
60	Communication Equipment	397	118	118		118
61	Miscellaneous Equipment	398	4,538	8,447		8,447
62	Other Tangible Property	399	-	-		-
63	TOTAL GENERAL		<u>196,136</u>	<u>234,879</u>	<u>-</u>	<u>234,879</u>
64	Total Plant		<u>\$ 1,998,573</u>	<u>\$ 2,192,322</u>	<u>\$ -</u>	<u>\$ 2,192,322</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
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(\$ in Thousands)

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Additions to Plant

Line #	Description	[1] Account Number	[2] Year ended September 30, 2019	[3] 2020
Plant Additions				
INTANGIBLE PLANT				
1	Organization	301	\$ -	\$ -
2	Franchise & Consent	302	-	-
3	Miscellaneous Intangible Plant	303	-	-
4	TOTAL INTANGIBLE		-	-
NATURAL GAS PRODUCTION & GATHERING				
5	Producing Lands	325.1	-	-
6	Producing Leaseholds	325.2	-	-
7	Rights of Way	325.4	-	-
8	Other Land Rights	325.5	-	-
9	Field Measuring & Regulating Station Structures	328	-	-
10	Other Structures	329	-	-
11	Producing Gas Wells-Well Construction	330	-	-
12	Producing Gas Wells-Well Equipment	331	-	-
13	Field Lines	332	-	-
14	Field Measuring & Reg. Station Equipment	334	-	-
15	Drilling & Cleaning Equipment	335	-	-
16	Other Equipment	337	-	-
17	TOTAL PRODUCTION & GATHERING		-	-
NATURAL GAS STORAGE & PROCESSING PLANT				
18	Land & Land Rights	304	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-
20	Land	350.1	-	-
21	Rights of Way	350.2	-	-
22	Structures & Improvements	351	-	-
23	Wells	352	-	-
24	Lines	353	-	-
25	Compressor Station Equipment	354	-	-
26	Measuring & Regulating Equipment	355	-	-
27	Purification Equipment	356	-	-
28	Other Equipment	357	-	-
29	TOTAL STORAGE & PROCESSING		-	-

UGI Utilities, Inc. - Gas Division (South Rate District)
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Additions to Plant

Line #	Description	[1] Account Number	[2] Year ended September 30, 2019	[3] 2020
TRANSMISSION PLANT				
30	Land & Land Rights	365.1	-	-
31	Rights of Way	365.2	-	-
32	Structures & Improvements	366	-	-
33	Mains	367	-	-
34	Measuring & Regulating Station Equipment	369	-	-
35	Communication Equipment	370	-	-
36	Other Equipment	371	-	-
37	TOTAL TRANSMISSION		<u>-</u>	<u>-</u>
DISTRIBUTION PLANT				
38	Land & Land Rights	374	-	-
39	Structures & Improvements	375	-	-
40	Mains	376	90,865	110,436
41	Measuring & Regulating Station Equipment	378	15,715	16,286
42	Measuring & Regulating Station Equipment	379	-	-
43	Services	380	44,839	26,114
44	Meters	381	3,700	6,459
45	Meter Installations	382	3,221	3,296
46	House Regulators	383	1,438	1,481
47	House Regulatory Installations	384	150	155
48	Industrial Measuring & Reg. Station Equipment	385	-	-
49	Other Property	386	-	-
50	Other Equipment	387	-	-
51	TOTAL DISTRIBUTION		<u>159,928</u>	<u>164,227</u>
GENERAL PLANT				
52	Land & Land Rights	389	-	-
53	Structures & Improvements	390	27,848	22,708
54	Office Furniture & Equipment	391	42,626	10,591
55	Transportation Equipment	392	3,718	3,168
56	Stores Equipment	393	-	-
57	Tools & Garage Equipment	394	1,158	1,192
58	Laboratory Equipment	395	-	-
59	Power Operated Equipment	396	493	643
60	Communication Equipment	397	-	-
61	Miscellaneous Equipment	398	3,795	3,909
62	Other Tangible Property	399	-	-
63	TOTAL GENERAL		<u>79,638</u>	<u>42,211</u>
64	Total Plant		<u>\$ 239,566</u>	<u>\$ 206,438</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
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Retirements

Line #	Description	[1] Account Number	[2] Year Ended September 30, 2019	[3] 2020
INTANGIBLE PLANT				
1	Organization	301	\$ -	\$ -
2	Franchise & Consent	302	-	-
3	Miscellaneous Intangible Plant	303	-	-
4	TOTAL INTANGIBLE		-	-
NATURAL GAS PRODUCTION & GATHERING				
5	Producing Lands	325.1	-	-
6	Producing Leaseholds	325.2	-	-
7	Rights of Way	325.4	-	-
8	Other Land Rights	325.5	-	-
9	Field Measuring & Regulating Station Structures	328	-	-
10	Other Structures	329	-	-
11	Producing Gas Wells-Well Construction	330	-	-
12	Producing Gas Wells-Well Equipment	331	-	-
13	Field Lines	332	-	-
14	Field Measuring & Reg. Station Equipment	334	-	-
15	Drilling & Cleaning Equipment	335	-	-
16	Other Equipment	337	-	-
17	TOTAL PRODUCTION & GATHERING		-	-
NATURAL GAS STORAGE & PROCESSING PLANT				
18	Land & Land Rights	304	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-
20	Land	350.1	-	-
21	Rights of Way	350.2	-	-
22	Structures & Improvements	351	-	-
23	Wells	352	-	-
24	Lines	353	-	-
25	Compressor Station Equipment	354	-	-
26	Measuring & Regulating Equipment	355	-	-
27	Purification Equipment	356	-	-
28	Other Equipment	357	-	-
29	TOTAL STORAGE & PROCESSING		-	-

UGI Utilities, Inc. - Gas Division (South Rate District)
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Retirements

Line #	Description	[1] Account Number	[2] Year Ended September 30, 2019	[3] 2020
TRANSMISSION PLANT				
30	Land & Land Rights	365.1	-	-
31	Rights of Way	365.2	-	-
32	Structures & Improvements	366	-	-
33	Mains	367	-	-
34	Measuring & Regulating Station Equipment	369	-	-
35	Communication Equipment	370	-	-
36	Other Equipment	371	-	-
37	TOTAL TRANSMISSION		-	-
DISTRIBUTION PLANT				
38	Land & Land Rights	374	-	-
39	Structures & Improvements	375	-	-
40	Mains	376	2,381	2,815
41	Measuring & Regulating Station Equipment	378	1,462	1,515
42	Measuring & Regulating Station Equipment	379	-	-
43	Services	380	5,729	3,337
44	Meters	381	728	1,271
45	Meter Installations	382	71	73
46	House Regulators	383	184	189
47	House Regulatory Installations	384	19	20
48	Industrial Measuring & Reg. Station Equipment	385	-	-
49	Other Property	386	-	-
50	Other Equipment	387	-	-
51	TOTAL DISTRIBUTION		10,574	9,220
GENERAL PLANT				
52	Land & Land Rights	389	-	-
53	Structures & Improvements	390	764	344
54	Office Furniture & Equipment	391	6,863	1,298
55	Transportation Equipment	392	4,592	1,503
56	Stores Equipment	393	-	-
57	Tools & Garage Equipment	394	225	129
58	Laboratory Equipment	395	-	-
59	Power Operated Equipment	396	148	193
60	Communication Equipment	397	105	-
61	Miscellaneous Equipment	398	-	-
62	Other Tangible Property	399	16	-
63	TOTAL GENERAL		12,713	3,467
64	Total Plant		\$ 23,287	\$ 12,687

Accumulated Provision for Depreciation

Line No	Description	[1]	[2]
		Account No	Pro Forma FTY 9-30-20
INTANGIBLE PLANT			
1	Organization	301	\$ -
2	Franchise & Consent	302	-
3	Miscellaneous Intangible Plant	303	-
4	TOTAL INTANGIBLE		<u>-</u>
NATURAL GAS PRODUCTION & GATHERING			
5	Producing Lands	325	-
6	Producing Leaseholds	325	-
7	Rights of Way	325	-
8	Other Land Rights	326	-
9	Field Measuring & Regulating Station Structures	328	-
10	Other Structures	329	-
11	Producing Gas Wells-Well Construction	330	-
12	Producing Gas Wells-Well Equipment	331	-
13	Field Lines	332	-
14	Field Measuring & Reg. Station Equipment	334	-
15	Drilling & Cleaning Equipment	335	-
16	Other Equipment	337	-
17	TOTAL PRODUCTION & GATHERING		<u>-</u>
NATURAL GAS STORAGE & PROCESSING PLANT			
18	Land & Land Rights	304	-
19	Production Plant-Manufactured Gas Plants	305	(241)
20	Land	350	-
21	Rights of Way	350	-
22	Structures & Improvements	351	-
23	Wells	352	-
24	Lines	353	-
25	Compressor Station Equipment	354	-
26	Measuring & Regulating Equipment	355	-
27	Purification Equipment	356	-
28	Other Equipment	357	-
29	TOTAL STORAGE & PROCESSING		<u>(241)</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
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 (\$ in Thousands)

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Accumulated Provision for Depreciation

Line No	Description	[1]	[2]
		Account No	Pro Forma FTY 9-30-20
	TRANSMISSION PLANT		
30	Land & Land Rights	365	-
31	Rights of Way	365	-
32	Structures & Improvements	366	-
33	Mains	367	-
34	Measuring & Regulating Station Equipment	369	-
35	Communication Equipment	370	-
36	Other Equipment	371	-
37	TOTAL TRANSMISSION		-
	DISTRIBUTION PLANT		
38	Land & Land Rights	374	-
39	Structures & Improvements	375	1,527
40	Mains	376	233,606
41	Measuring & Regulating Station Equipment	378	8,038
42	Measuring & Regulating Station Equipment	379	3,396
43	Services	380	198,026
44	Meters	381	27,244
45	Meter Installations	382	29,174
46	House Regulators	383	813
47	House Regulatory Installations	384	5,263
48	Industrial Measuring & Reg. Station Equipment	385	3,858
49	Other Property	386	814
50	Other Equipment	387	2,821
51	TOTAL DISTRIBUTION		514,580
	GENERAL PLANT		
52	Land & Land Rights	389	-
53	Structures & Improvements	390	19,968
54	Office Furniture & Equipment	391	26,744
55	Transportation Equipment	392	2,785
56	Stores Equipment	393	-
57	Tools & Garage Equipment	394	4,599
58	Laboratory Equipment	395	-
59	Power Operated Equipment	396	37
60	Communication Equipment	397	95
61	Miscellaneous Equipment	398	1,088
62	Other Tangible Property	399	-
63	TOTAL GENERAL		55,316
64	Total Plant		\$ 569,655

UGI Utilities, Inc. - Gas Division (South Rate District)
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Summary of Accumulated Depreciation

Line #	Description	[1]	[2]	[3]	[4]
		Factor Or Reference	Test Year Ended September 30, 2020 Amount	Pro Forma Adjustment	Balance
1	Intangible Plant	Sch C-3, Pg 4	\$ -	\$ -	\$ -
2	Natural Gas Production & Gathering	Sch C-3, Pg 4	-	-	-
3	Natural Gas Storage & Processing Plant	Sch C-3, Pg 4	(326)	85	(241)
4	Transmission Plant	Sch C-3, Pg 5	-	-	-
5	Distribution Plant	Sch C-3, Pg 5	522,180	(7,600)	514,580
6	General Plant	Sch C-3, Pg 5	55,414	(98)	55,316
7	Other Plant		-	-	-
8	TOTAL ACC DEPR & AMORTIZATION		<u>\$ 577,268</u>	<u>\$ (7,613)</u>	<u>\$ 569,655</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
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Accumulated Depreciation by FERC Account

Line #	Description	[1] Account Number	[2] Year Ended September 30, 2019	[3] September 30, 2020	[4] Pro Forma Adjustment	[5] Balance
INTANGIBLE PLANT						
1	Organization	301	\$ -	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-	-
3	Miscellaneous Intangible Plant	303	-	-	-	-
4	TOTAL INTANGIBLE		-	-	-	-
NATURAL GAS PRODUCTION & GATHERING						
5	Producing Lands	325.1	-	-	-	-
6	Producing Leaseholds	325.2	-	-	-	-
7	Rights of Way	325.4	-	-	-	-
8	Other Land Rights	325.5	-	-	-	-
9	Field Measuring & Regulating Station Structures	328	-	-	-	-
10	Other Structures	329	-	-	-	-
11	Producing Gas Wells-Well Construction	330	-	-	-	-
12	Producing Gas Wells-Well Equipment	331	-	-	-	-
13	Field Lines	332	-	-	-	-
14	Field Measuring & Reg. Station Equipment	334	-	-	-	-
15	Drilling & Cleaning Equipment	335	-	-	-	-
16	Other Equipment	337	-	-	-	-
17	TOTAL PRODUCTION & GATHERING		-	-	-	-
NATURAL GAS STORAGE & PROCESSING PLANT						
18	Land & Land Rights	304	-	-	-	-
19	Production Plant-Manufactured Gas Plants	305	(326)	(326)	85	(241)
20	Land	350.1	-	-	-	-
21	Rights of Way	350.2	-	-	-	-
22	Structures & Improvements	351	-	-	-	-
23	Wells	352	-	-	-	-
24	Lines	353	-	-	-	-
25	Compressor Station Equipment	354	-	-	-	-
26	Measuring & Regulating Equipment	355	-	-	-	-
27	Purification Equipment	356	-	-	-	-
28	Other Equipment	357	-	-	-	-
29	TOTAL STORAGE & PROCESSING		(326)	(326)	85	(241)

UGI Utilities, Inc. - Gas Division (South Rate District)
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Accumulated Depreciation by FERC Account

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Account Number	Year Ended September 30,		Pro Forma Adjustment	Balance
			2019	2020		
TRANSMISSION PLANT						
30	Land & Land Rights	365.1	-	-	-	-
31	Rights of Way	365.2	-	-	-	-
32	Structures & Improvements	366	-	-	-	-
33	Mains	367	-	-	-	-
34	Measuring & Regulating Station Equipment	369	-	-	-	-
35	Communication Equipment	370	-	-	-	-
36	Other Equipment	371	-	-	-	-
37	TOTAL TRANSMISSION		-	-	-	-
DISTRIBUTION PLANT						
38	Land & Land Rights	374	-	-	-	-
39	Structures & Improvements	375	1,496	1,519	8	1,527
40	Mains	376	221,060	236,326	(2,720)	233,606
41	Measuring & Regulating Station Equipment	378	8,150	9,731	(1,693)	8,038
42	Measuring & Regulating Station Equipment	379	3,358	3,404	(8)	3,396
43	Services	380	182,488	200,629	(2,603)	198,026
44	Meters	381	26,142	28,647	(1,403)	27,244
45	Meter Installations	382	27,582	29,229	(55)	29,174
46	House Regulators	383	(370)	(127)	940	813
47	House Regulatory Installations	384	5,029	5,298	(35)	5,263
48	Industrial Measuring & Reg. Station Equipment	385	3,769	3,891	(33)	3,858
49	Other Property	386	790	814	-	814
50	Other Equipment	387	2,781	2,819	2	2,821
51	TOTAL DISTRIBUTION		482,275	522,180	(7,600)	514,580
GENERAL PLANT						
52	Land & Land Rights	389	-	-	-	-
53	Structures & Improvements	390	17,252	19,089	879	19,968
54	Office Furniture & Equipment	391	18,979	26,325	419	26,744
55	Transportation Equipment	392	2,594	3,722	(937)	2,785
56	Stores Equipment	393	-	-	-	-
57	Tools & Garage Equipment	394	4,117	4,753	(154)	4,599
58	Laboratory Equipment	395	-	-	-	-
59	Power Operated Equipment	396	137	142	(105)	37
60	Communication Equipment	397	81	93	2	95
61	Miscellaneous Equipment	398	654	1,290	(202)	1,088
62	Other Tangible Property	399	-	-	-	-
63	TOTAL GENERAL		43,814	55,414	(98)	55,316
64	Total Plant		\$ 525,763	\$ 577,268	\$ (7,613)	\$ 569,655

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Cost of Removal

Line #	Description	[1]	[2]	[3]
		Account Number	Year Ended September 30,	
			2019	2020
INTANGIBLE PLANT				
1	Organization	301	\$ -	\$ -
2	Franchise & Consent	302	-	-
3	Miscellaneous Intangible Plant	303	-	-
4	TOTAL INTANGIBLE		<u>-</u>	<u>-</u>
NATURAL GAS PRODUCTION & GATHERING				
5	Producing Lands	325.1	-	-
6	Producing Leaseholds	325.2	-	-
7	Rights of Way	325.4	-	-
8	Other Land Rights	325.5	-	-
9	Field Measuring & Regulating Station Structures	328	-	-
10	Other Structures	329	-	-
11	Producing Gas Wells-Well Construction	330	-	-
12	Producing Gas Wells-Well Equipment	331	-	-
13	Field Lines	332	-	-
14	Field Measuring & Reg. Station Equipment	334	-	-
15	Drilling & Cleaning Equipment	335	-	-
16	Other Equipment	337	-	-
17	TOTAL PRODUCTION & GATHERING		<u>-</u>	<u>-</u>
NATURAL GAS STORAGE & PROCESSING PLANT				
18	Land & Land Rights	304	-	-
19	Production Plant-Manufactured Gas Plants	305	200	206
20	Land	350.1	-	-
21	Rights of Way	350.2	-	-
22	Structures & Improvements	351	-	-
23	Wells	352	-	-
24	Lines	353	-	-
25	Compressor Station Equipment	354	-	-
26	Measuring & Regulating Equipment	355	-	-
27	Purification Equipment	356	-	-
28	Other Equipment	357	-	-
29	TOTAL STORAGE & PROCESSING		<u>200</u>	<u>206</u>

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Cost of Removal

Line #	Description	[1]	[2]	[3]
		Account Number	Year Ended September 30,	
			2019	2020
TRANSMISSION PLANT				
30	Land & Land Rights	365.1	-	-
31	Rights of Way	365.2	-	-
32	Structures & Improvements	366	-	-
33	Mains	367	-	-
34	Measuring & Regulating Station Equipment	369	-	-
35	Communication Equipment	370	-	-
36	Other Equipment	371	-	-
37	TOTAL TRANSMISSION		-	-
DISTRIBUTION PLANT				
38	Land & Land Rights	374	-	-
39	Structures & Improvements	375	-	-
40	Mains	376	503	538
41	Measuring & Regulating Station Equipment	378	618	641
42	Measuring & Regulating Station Equipment	379	-	-
43	Services	380	3,943	2,296
44	Meters	381	1	1
45	Meter Installations	382	49	50
46	House Regulators	383	126	130
47	House Regulatory Installations	384	13	14
48	Industrial Measuring & Reg. Station Equipment	385	-	-
49	Other Property	386	-	-
50	Other Equipment	387	-	-
51	TOTAL DISTRIBUTION		5,253	3,670
GENERAL PLANT				
52	Land & Land Rights	389	-	-
53	Structures & Improvements	390	65	34
54	Office Furniture & Equipment	391	-	-
55	Transportation Equipment	392	4	4
56	Stores Equipment	393	-	-
57	Tools & Garage Equipment	394	-	-
58	Laboratory Equipment	395	-	-
59	Power Operated Equipment	396	-	-
60	Communication Equipment	397	-	-
61	Miscellaneous Equipment	398	-	-
62	Other Tangible Property	399	-	-
63	TOTAL GENERAL		69	38
64	Total Plant		\$ 5,522	\$ 3,914

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Negative Net Salvage Amortization

Line #	Description	[1]	[2]	[3]
		Account Number	Year Ended September 30,	
			2019	2020
INTANGIBLE PLANT				
1	Organization	301	\$ -	\$ -
2	Franchise & Consent	302	-	-
3	Miscellaneous Intangible Plant	303	-	-
4	TOTAL INTANGIBLE		<u>-</u>	<u>-</u>
NATURAL GAS PRODUCTION & GATHERING				
5	Producing Lands	325.1	-	-
6	Producing Leaseholds	325.2	-	-
7	Rights of Way	325.4	-	-
8	Other Land Rights	325.5	-	-
9	Field Measuring & Regulating Station Structures	328	-	-
10	Other Structures	329	-	-
11	Producing Gas Wells-Well Construction	330	-	-
12	Producing Gas Wells-Well Equipment	331	-	-
13	Field Lines	332	-	-
14	Field Measuring & Reg. Station Equipment	334	-	-
15	Drilling & Cleaning Equipment	335	-	-
16	Other Equipment	337	-	-
17	TOTAL PRODUCTION & GATHERING		<u>-</u>	<u>-</u>
NATURAL GAS STORAGE & PROCESSING PLANT				
18	Land & Land Rights	304	-	-
19	Production Plant-Manufactured Gas Plants	305	291	291
20	Land	350.1	-	-
21	Rights of Way	350.2	-	-
22	Structures & Improvements	351	-	-
23	Wells	352	-	-
24	Lines	353	-	-
25	Compressor Station Equipment	354	-	-
26	Measuring & Regulating Equipment	355	-	-
27	Purification Equipment	356	-	-
28	Other Equipment	357	-	-
29	TOTAL STORAGE & PROCESSING		<u>291</u>	<u>291</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Negative Net Salvage Amortization

Line #	Description	[1]	[2]	[3]
		Account Number	Year Ended September 30,	
			2019	2020
TRANSMISSION PLANT				
30	Land & Land Rights	365.1	-	-
31	Rights of Way	365.2	-	-
32	Structures & Improvements	366	-	-
33	Mains	367	-	-
34	Measuring & Regulating Station Equipment	369	-	-
35	Communication Equipment	370	-	-
36	Other Equipment	371	-	-
37	TOTAL TRANSMISSION		-	-
DISTRIBUTION PLANT				
38	Land & Land Rights	374	-	-
39	Structures & Improvements	375	-	-
40	Mains	376	582	631
41	Measuring & Regulating Station Equipment	378	173	244
42	Measuring & Regulating Station Equipment	379	-	-
43	Services	380	3,619	3,207
44	Meters	381	-	-
45	Meter Installations	382	13	22
46	House Regulators	383	1,173	1,040
47	House Regulatory Installations	384	4	6
48	Industrial Measuring & Reg. Station Equipment	385	-	-
49	Other Property	386	1	-
50	Other Equipment	387	-	-
51	TOTAL DISTRIBUTION		5,565	5,150
GENERAL PLANT				
52	Land & Land Rights	389	-	-
53	Structures & Improvements	390	119	78
54	Office Furniture & Equipment	391	-	-
55	Transportation Equipment	392	(11)	(19)
56	Stores Equipment	393	-	-
57	Tools & Garage Equipment	394	-	-
58	Laboratory Equipment	395	-	-
59	Power Operated Equipment	396	-	-
60	Communication Equipment	397	-	-
61	Miscellaneous Equipment	398	6	6
62	Other Tangible Property	399	-	-
63	TOTAL GENERAL		114	65
64	Total Plant		\$ 5,970	\$ 5,506

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Salvage

Line #	Description	[1]	[2]	[3]
		Account Number	Year Ended September 30,	
			2019	2020
INTANGIBLE PLANT				
1	Organization	301	\$ -	\$ -
2	Franchise & Consent	302	-	-
3	Miscellaneous Intangible Plant	303	-	-
4	TOTAL INTANGIBLE		<u>-</u>	<u>-</u>
NATURAL GAS PRODUCTION & GATHERING				
5	Producing Lands	325.1	-	-
6	Producing Leaseholds	325.2	-	-
7	Rights of Way	325.4	-	-
8	Other Land Rights	325.5	-	-
9	Field Measuring & Regulating Station Structures	328	-	-
10	Other Structures	329	-	-
11	Producing Gas Wells-Well Construction	330	-	-
12	Producing Gas Wells-Well Equipment	331	-	-
13	Field Lines	332	-	-
14	Field Measuring & Reg. Station Equipment	334	-	-
15	Drilling & Cleaning Equipment	335	-	-
16	Other Equipment	337	-	-
17	TOTAL PRODUCTION & GATHERING		<u>-</u>	<u>-</u>
NATURAL GAS STORAGE & PROCESSING PLANT				
18	Land & Land Rights	304	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-
20	Land	350.1	-	-
21	Rights of Way	350.2	-	-
22	Structures & Improvements	351	-	-
23	Wells	352	-	-
24	Lines	353	-	-
25	Compressor Station Equipment	354	-	-
26	Measuring & Regulating Equipment	355	-	-
27	Purification Equipment	356	-	-
28	Other Equipment	357	-	-
29	TOTAL STORAGE & PROCESSING		<u>-</u>	<u>-</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
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Salvage

Line #	Description	[1]	[2]	[3]
		Account Number	Year Ended September 30,	
			2019	2020
TRANSMISSION PLANT				
30	Land & Land Rights	365.1	-	-
31	Rights of Way	365.2	-	-
32	Structures & Improvements	366	-	-
33	Mains	367	-	-
34	Measuring & Regulating Station Equipment	369	-	-
35	Communication Equipment	370	-	-
36	Other Equipment	371	-	-
37	TOTAL TRANSMISSION		-	-
DISTRIBUTION PLANT				
38	Land & Land Rights	374	-	-
39	Structures & Improvements	375	-	-
40	Mains	376	-	-
41	Measuring & Regulating Station Equipment	378	(185)	(192)
42	Measuring & Regulating Station Equipment	379	-	-
43	Services	380	-	-
44	Meters	381	-	-
45	Meter Installations	382	-	-
46	House Regulators	383	-	-
47	House Regulatory Installations	384	-	-
48	Industrial Measuring & Reg. Station Equipment	385	-	-
49	Other Property	386	-	-
50	Other Equipment	387	-	-
51	TOTAL DISTRIBUTION		(185)	(192)
GENERAL PLANT				
52	Land & Land Rights	389	-	-
53	Structures & Improvements	390	-	-
54	Office Furniture & Equipment	391	-	-
55	Transportation Equipment	392	(54)	(51)
56	Stores Equipment	393	-	-
57	Tools & Garage Equipment	394	-	-
58	Laboratory Equipment	395	-	-
59	Power Operated Equipment	396	-	-
60	Communication Equipment	397	-	(1)
61	Miscellaneous Equipment	398	-	-
62	Other Tangible Property	399	-	-
63	TOTAL GENERAL		(54)	(52)
64	Total Plant		\$ (239)	\$ (244)

Working Capital

Line No	Description	[1]	[2]
		Fully Projected FTY 9-30-20	Reference
1	Working Capital for O & M Expense	\$ 18,978	C-4, Page 2
2	Interest Payments	(2,621)	C-4, Page 7
3	Tax Payment Lag Calculations	1,457	C-4, Page 8
4	Prepaid Expenses	6,573	C-4, Page 9
5	Total Cash Working Capital Requirements	<u>\$ 24,386</u>	

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Summary of Working Capital

Line #	Description	[1] Reference	[2] Test Year Expenses	[3] Factor	[4] Number of (Lead) / Lag Days [2] * [3]	[5] Totals
WORKING CAPITAL REQUIREMENT						
1	REVENUE LAG DAYS	Page 3				56.89
2	EXPENSE LAG DAYS	Page 4				
3	Payroll	Sch D-7	\$ 41,144	12.00	\$ 493,725	
4	Purchased Gas Costs	Sch D-6	145,766	36.41	5,307,325	
5	Other Expenses	L 19 - L 2 to L 4	89,193	33.36	2,975,490	
6	Total	Sum (L 3 to L 5)	<u>\$ 276,103</u>		<u>\$ 8,776,540</u>	
7	O & M Expense Lag Days	L6, C 4 / C 2				31.79
8	Net (Lead) Lag Days	L 1 - L 7				25.10
9	Operating Expenses Per Day	L 6, C 2 / 365				<u>\$ 756</u>
10	Working Capital for O & M Expense	L 8 * L 9				\$ 18,978
11	Interest Payments	Page 7				(2,621)
12	Tax Payment Lag Calculations	Page 8				1,457
13	Prepaid Expenses	Page 9				6,573
14	Total Working Capital Requirement	Sum (L 10 to L 13)				<u>\$ 24,386</u>
15	Pro Forma O & M Expense		\$ 281,843			
16	Less: Uncollectible Expense		<u>5,740</u>			
17	Sub-Total		<u>5,740</u>			
18	Pro Forma Cash O&M Expense		<u>\$ 276,103</u>			

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Revenue Lag						
Line No.	Description	[1] Reference Or Factor	[2] Accounts Receivable Balance End of Month	[3] Total Monthly Sales Page 2	[4] A/R Turnover [3] / [2]	[5] Days Lag 365 / [4]
1	Annual Number of Days					<u>365</u>
2	September, 2017		\$ 36,102			
3	October		31,948	33,599		
4	November		46,928	59,758		
5	December, 2017		89,395	102,535		
6	January, 2018		156,129	174,810		
7	February		154,986	125,325		
8	March		165,689	118,854		
9	April		159,810	103,634		
10	May		127,108	57,722		
11	June		105,624	34,109		
12	July		84,995	28,528		
13	August		67,069	29,902		
14	September, 2018		54,818	26,990		
15	Total	Sum L 2 to L 14	<u>\$1,280,602</u>			
16	Number of Months	<u>13</u>				
17	Average Acct Rec Balance	L 15 / L 16	<u>\$98,508</u>			
18	Total Sales for Year	Sum L 2 to L 14		<u>\$ 895,766</u>		
19	Acct Rec Turnover Ratio	L 18 / L 17			<u>9.09</u>	
20	Collection Lag Day Factor	L 1 / L 19				40.15
21	Meter Read Lag Factor					1.53
22	Midpoint Lag Factor		365	/	12	/
					2	=
						<u>15.21</u>
23	Total Revenue Lag Days	Sum L 20 to L 22				<u>56.89</u>

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Summary of Expense Lag Calculations

Line No.	Description	[1] Reference Or Factor	[2] Amount	[3] (Lead) / Lag Days	[4] Weighted Dollar Value [2] * [3]	[5] (Lead) / Lag Days [4] / [2]
<u>PAYROLL</u>						
1	Union Payrolls	Bi-Weekly	\$ 13,138	12.00		
2	Exempt & Non-Exempt	Bi-Weekly	27,544	12.00		
3	Weighted for Union	L1, C2 * C3			\$ 157,654	
4	Weighted for Other	L2, C2 * C3			330,528	
5	Payroll Lag	L 3 + L 4	<u>\$ 40,682</u>		<u>\$ 488,183</u>	
6	Payroll Lag Days	C 4 / C 2				<u>12.00</u>
<u>PURCHASE GAS COSTS</u>						
7	Payment Lag	Page 6	<u>\$ 421,737</u>		<u>\$ 15,355,410</u>	
8	Gas Cost Lag Days	C 4 / C 2				<u>36.41</u>
<u>OTHER O & M EXPENSES</u>						
9	OCTOBER 2017	Page 5	\$ 14,023		\$ 424,589	
10	NOVEMBER 2017	Page 5	9,081		328,748	
11	DECEMBER 2017	Page 5	9,616		340,014	
12	JANUARY 2018	Page 5	9,835		358,677	
13	FEBRUARY 2018	Page 5	9,890		328,281	
14	MARCH 2018	Page 5	15,985		474,561	
15	APRIL 2018	Page 5	8,921		328,305	
16	MAY 2018	Page 5	10,895		370,074	
17	JUNE 2018	Page 5	13,560		514,214	
18	JULY 2018	Page 5	8,779		295,626	
19	AUGUST 2018	Page 5	12,967		386,681	
20	SEPTEMBER 2018	Page 5	11,795		364,935	
21	TOTAL		<u>\$ 135,348</u>		<u>\$ 4,514,705</u>	
22	Other O&M Expense Lag Days	L21, C 4 / C 2				<u>33.36</u>

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General Disbursements Payment Lag Summary

Line #	Description	[1] Number of CDs	[2] Cash Disbursements	[3] Dollar-Days	[4] Expense Lag-Days [3] / [2]
OCTOBER 2017					
1	Total Disbursements for Month	4,895	\$ 42,191		
2	Total Disbursements for Expenses	4,094	\$ 14,023	\$ 424,589	30.28
NOVEMBER 2017					
3	Total Disbursements for Month	3,913	\$ 29,198		
4	Total Disbursements for Expenses	3,450	\$ 9,081	\$ 328,748	36.20
DECEMBER 2017					
5	Total Disbursements for Month	4,195	\$ 40,530		
6	Total Disbursements for Expenses	3,559	\$ 9,616	\$ 340,014	35.36
JANUARY 2018					
7	Total Disbursements for Month	4,445	\$ 36,037		
8	Total Disbursements for Expenses	3,853	\$ 9,835	\$ 358,677	36.47
FEBRUARY 2018					
9	Total Disbursements for Month	3,785	\$ 40,194		
10	Total Disbursements for Expenses	3,334	\$ 9,890	\$ 328,281	33.19
MARCH 2018					
11	Total Disbursements for Month	4,375	\$ 42,710		
12	Total Disbursements for Expenses	3,864	\$ 15,985	\$ 474,561	29.69
APRIL 2018					
13	Total Disbursements for Month	4,027	\$ 31,475		
14	Total Disbursements for Expenses	3,551	\$ 8,921	\$ 328,305	36.80
MAY 2018					
15	Total Disbursements for Month	4,603	\$ 33,012		
16	Total Disbursements for Expenses	3,953	\$ 10,895	\$ 370,074	33.97
JUNE 2018					
17	Total Disbursements for Month	4,205	\$ 36,173		
18	Total Disbursements for Expenses	3,567	\$ 13,560	\$ 514,214	37.92
JULY 2018					
19	Total Disbursements for Month	4,506	\$ 34,021		
20	Total Disbursements for Expenses	3,817	\$ 8,779	\$ 295,626	33.68
AUGUST 2018					
21	Total Disbursements for Month	5,151	\$ 39,556		
22	Total Disbursements for Expenses	4,306	\$ 12,967	\$ 386,681	29.82
SEPTEMBER 2018					
23	Total Disbursements for Month	4,237	\$ 42,846		
24	Total Disbursements for Expenses	3,404	\$ 11,795	\$ 364,935	30.94
25	Total Test Month Expense Disbursement	44752	\$ 135,348	\$ 4,514,705	33.69

Purchase Gas Cost Payment Lag Summary

Line #	Description	[1] Number of Invoices	[2] Amount of Invoice	[3] Dollar Days	[4] Total Payment Lag-Days
1	October 2017	64	\$ 15,022	\$ 581,943	38.74
2	November	80	32,466	935,919	28.83
3	December	93	45,372	1,421,740	31.34
4	January 2018	104	55,686	1,986,518	35.67
5	February	100	92,080	3,463,565	37.61
6	March	110	43,412	1,529,099	35.22
7	April	91	27,126	1,064,886	39.26
8	May	80	33,804	1,355,016	40.08
9	June	66	19,393	748,930	38.62
10	July	89	17,731	695,169	39.21
11	August	64	20,883	848,427	40.63
12	September 2018	75	<u>18,762</u>	<u>724,199</u>	38.60
13	Total		<u>\$ 421,737</u>	<u>\$ 15,355,410</u>	
14	Purchase Gas Lag Days				<u>36.41</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
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Schedule C-4
Witness: M. Mattern
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Interest Payments

Line No.	Description	[1] Reference Or Factor	[2] # of Days	[3] # of Days	[4] Total
1	Measure of Value at September 30, 2020	Sch C-1			\$ 1,302,513
2	Long-term Debt Ratio	Sch B-6			45.20%
3	Embedded Cost of Long-term Debt	Sch B-6			4.73%
4	Pro forma Interest Expense	L 1 * L 2 * L 3			<u>\$ 27,847</u>
5	Daily Amount	L 4 / L 5 [2]	365		\$ 76
6	Days to mid-point of interest payments			91.25	
7	Less: Revenue Lag Days	Page 3		56.89	
8	Interest Payment lag days	L 7 - L 6			(34.4)
9	Total Interest for Working Capital	L 5 * L 8			<u>\$ (2,621)</u>

Tax Lag Day Calculations

Line #	Description	[1] Payment Dates	[2] Mid-Point of Service Period	[3] Lead (Lag) Payment Days [1] - [2]	[4] Payment Amount	[5] Weighted Lead (Lag) Dollars [3] * [4]	[6] Payment Lead (Lag) Days [5] / [4]	[7] Revenue (Lag) Days	[8] Net Payment Lead (Lag) Days [6] - [7]	[9] Total Dollar Days	[10] Working Capital Amount
											365
1	FEDERAL INCOME TAX				\$ 19,235						
2	First Payment	01/05/20	04/01/20	87.00	\$ 4,809	418,372					
3	Second Payment	03/15/20	04/01/20	17.00	4,809	81,751					
4	Third Payment	06/15/20	04/01/20	(75.00)	4,809	(360,665)					
5	Fourth Payment	09/15/20	04/01/20	(167.00)	4,809	(803,081)					
6	Total				\$ 19,235	\$ (663,624)	(34.50)	(56.89)	22.39	\$ 430,682	\$ 1,180
7	STATE INCOME TAX				\$ 3,415						
8	First Payment	12/15/19	04/01/20	108.00	\$ 854	92,200					
9	Second Payment	03/15/20	04/01/20	17.00	854	14,513					
10	Third Payment	06/15/20	04/01/20	(75.00)	854	(64,028)					
11	Fourth Payment	09/15/20	04/01/20	(167.00)	854	(142,568)					
12	Total				\$ 3,415	(99,883)	(29.25)	(56.89)	27.64	\$ 94,385	\$ 259
13	PA PROPERTY TAX				\$ 171						
14	First Payment	03/31/20	04/01/20	1.00	\$ 86	86					
15	Second Payment	09/30/20	04/01/20	(182.00)	86	(15,561)					
16	Total				\$ 171	(15,476)	(90.50)	(56.89)	(33.61)	\$ (5,747)	\$ (16)
17	PURTA				\$ 466						
18	Payment	05/01/20	04/01/20	(30.00)	\$ 466	(13,980)	(30.00)	(56.89)	26.89	\$ 12,531	\$ 34
19	Total Working Capital For Other Taxes										\$ 1,457

UGI Utilities, Inc. - Gas Division (South Rate District)
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Schedule C-4
 Witness: M. Mattern
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Prepaid Expenses

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
			TOTAL	Insurance	PUC Assessment	Property Taxes	Subscriptions	Postage	Rent	Maintenance & Services
1	September, 2017		5,935	\$ 2,595	\$ (738)	\$ 437	\$ 29	\$ 6	\$ 30	\$ 3,576
2	October		8,521	2,706	1,968	380	104	9	30	3,324
3	November		7,699	2,419	1,722	321	80	7	30	3,120
4	December, 2017		6,844	2,140	1,476	263	28	13	30	2,894
5	January, 2018		6,225	1,929	1,230	211	140	25	30	2,660
6	February		5,979	1,528	984	298	600	43	30	2,496
7	March		4,481	1,168	738	288	114	10	30	2,133
8	April		4,525	1,066	492	280	189	8	30	2,460
9	May		4,402	720	246	238	133	32	30	3,003
10	June		7,023	3,985	-	178	76	7	30	2,747
11	July		8,282	4,016	(246)	271	151	7	30	4,053
12	August		7,824	3,723	(492)	431	95	6	30	4,031
13	September, 2018		7,708	3,317	-	408	38	8	30	3,907
14	TOTAL		<u>\$ 85,448</u>	<u>\$ 31,312</u>	<u>\$ 7,380</u>	<u>\$ 4,004</u>	<u>\$ 1,777</u>	<u>\$ 181</u>	<u>\$ 390</u>	<u>\$ 40,404</u>
15	Percent to Gas			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
16	Amount to Gas			<u>\$ 31,312</u>	<u>\$ 7,380</u>	<u>\$ 4,004</u>	<u>\$ 1,777</u>	<u>\$ 181</u>	<u>\$ 390</u>	<u>\$ 40,404</u>
17	Monthly Average	13		<u>\$ 2,409</u>	<u>\$ 568</u>	<u>\$ 308</u>	<u>\$ 137</u>	<u>\$ 14</u>	<u>\$ 30</u>	<u>\$ 3,108</u>
18	Rate Case Amount		<u>\$ 6,573</u>							

UGI Utilities, Inc. - Gas Division (South Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Schedule C-5
Witness: M. Mattern
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Gas Inventory

[1]

Line #	Description	Stored Underground
1	September, 2017	\$ 25,743
2	October	29,394
3	November	28,331
4	December, 2017	21,962
5	January, 2018	13,529
6	February	8,464
7	March	2,347
8	April	4,947
9	May	8,472
10	June	11,856
11	July	16,055
12	August	19,566
13	September, 2018	23,103
14	Total	<u>\$ 213,767</u>
15	Number of Months	<u>13</u>
16	Average Monthly Balance	<u>\$ 16,444</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Schedule C-6
Witness: N. M. McKinney
Page 1 of 1

Accumulated Deferred Income Taxes

[1]

[2]

Line #	Description	Amount	Total
<u>Accumulated Deferred Income Tax</u>			
1	Gas Utility Plant - a/c # 282	\$ (360,109)	
2	Sub-total		(360,109)
3	ADIT on CIAC	15,191	
4	Sub-total		<u>15,191</u>
5	Federal ADIT		(344,918)
6	State Repair Regulatory Liability	(14,085)	(14,085)
7	Pro-Rata Adjustment	4,919	<u>4,919</u>
8	Balance At September 30, 2020		<u><u>\$ (354,084)</u></u>

UGI Utilities, Inc. - Gas Division (South Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Schedule C-7
Witness: M. Mattern
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Customer Deposits

[1]

Line #	Description	Balance At End Of Month
1	Balance as of September 30, 2018	<u>\$ 12,149</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Schedule C-8
Witness: M. Mattern
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Materials & Supplies

Line #	Month	[1] Materials & Supplies
1	September, 2017	\$ 4,468
2	October	4,750
3	November	4,971
4	December, 2017	5,249
5	January, 2018	5,243
6	February	5,494
7	March	5,706
8	April	5,827
9	May	5,657
10	June	5,383
11	July	5,389
12	August	5,202
13	September, 2018	4,900
14	Total	\$ 68,240
15	Number of Months	13
16	Average Monthly Balance	\$ 5,249

UGI Utilities, Inc. - Gas Division (South Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule D-1
Witness: S. F. Anzaldo
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Summary of Revenue and Expenses
Pro Forma with Proposed Revenue Increase

Line #	Description	Factor Or Reference	[1]	[2]	[3]
			Pro Forma Test Year		
			At Present Rates	Rate Increase	At Proposed Rates
OPERATING REVENUES					
1	Customer & Distribution Revenue		\$ 275,116	\$ -	\$ 275,116
2	Gas Supply & Cost Adjustment Revenue		154,198	-	154,198
3	Other Revenues		3,193	-	3,193
4	Revenue Increase			46,545	46,545
5	Total operating revenues		<u>432,507</u>	<u>46,545</u>	<u>479,052</u>
OPERATING EXPENSES					
6	Manufactured Gas		2,119	-	2,119
7	Gas Supply Production		145,766	-	145,766
8	Transmission		-	-	-
9	Distribution		38,641	-	38,641
10	Customer Accounts		17,212	-	17,212
11	Uncollectible Expense	1.329%	5,740	619	6,359
12	Customer Information & Services		4,686	-	4,686
13	Sales		1,446	-	1,446
14	Administrative & General		66,234	-	66,234
15	Depreciation & Amortization		60,076	-	60,076
16	Taxes other than income taxes		5,625	-	5,625
17	Total operating expenses		<u>347,544</u>	<u>619</u>	<u>348,163</u>
18	Net operating income Before Income Tax		84,963	45,926	130,889
Income Taxes					
19	Pro Forma Income Tax At Present Rates		9,381		9,381
20	Pro Forma Income Tax on Revenue Increase			13,269	13,269
21	Net Income (loss)		<u>\$ 75,582</u>	<u>\$ 32,657</u>	<u>\$ 108,240</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule D-2
Witness: S. F. Anzaldo
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Summary of Pro Forma Revenue and Expense
Adjustments with Proposed Revenue Increase

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]
		Factor Or Reference	Budget For Year End 09/30/20	Adjustments Sch D-3 Increase (Decrease)	Pro Forma Adjusted For Test Year 9/30/20	Proposed Increase	Pro Forma Test Year With Proposed Increase
	<u>OPERATING REVENUES</u>			-	[2] + [3]		[4] + [5]
1	Residential (R/RT)	480	\$ 283,990	\$ (40,334)	\$ 243,656		\$ 243,656
2	Comm & Ind (N/NT)	481	131,078	(11,893)	119,185		119,185
3	Comm & Ind (DS)	489	21,053	173	21,226		21,226
4	Lg Transport/Other	489	35,007	(1,039)	33,968		33,968
5	Interruptible	489	18,638	(7,359)	11,279		11,279
6	Forfeited Discounts		2,589	-	2,589		2,589
7	Miscellaneous Service Revenues		427	-	427		427
8	Rent from Gas Properties		177	-	177		177
9	Rate Increase					46,545	46,545
10	Total operating revenues		<u>492,959</u>	<u>(60,452)</u>	<u>432,507</u>	<u>46,545</u>	<u>479,052</u>
	<u>OPERATING EXPENSES</u>						
11	Gas Production		2,052	67	2,119		2,119
12	Gas Supply Production		191,348	(45,582)	145,766		145,766
13	Transmission		-		-		
14	Distribution		37,782	859	38,641		38,641
15	Customer Accounts		17,511	(299)	17,212		17,212
16	Uncollectible Expense	1.329%	6,072	(332)	5,740	619	6,359
17	Customer Information & Services		6,423	(1,737)	4,686		4,686
18	Sales		1,440	6	1,446		1,446
19	Administrative & General		62,920	3,314	66,234		66,234
20	Depreciation & Amortization		55,730	4,346	60,076		60,076
21	Taxes other than income taxes		5,543	82	5,625		5,625
22	Total operating expenses		<u>386,821</u>	<u>(39,277)</u>	<u>347,544</u>	<u>619</u>	<u>348,163</u>
23	Net Operating Income - BIT		<u>\$ 106,138</u>	<u>\$ (21,175)</u>	<u>\$ 84,963</u>	<u>\$ 45,926</u>	<u>\$ 130,889</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
 Before the Pennsylvania Public Utility Commission
 Fully Projected Future Period - 12 Months Ended September 30, 2020
 (\$ in Thousands)

Summary of Pro Forma Adjustments

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
		As Budgeted And Allocated	Company Use Gas D-4	Revenues D-5	Gas Costs D-6	Salaries & Wages D-7	Environmental Expense D-8	Enhanced Safety Initiatives D-9	Rate Case D-10	Uncollectibles Expense D-11	Facility Expense D-12	D-13	Sub-Total Adjustments	Total Proforma
OPERATING REVENUES														
Customer & Distribution Revenue														
1	Residential (R/RT)	480	\$ 139,250	\$ (5,529)									\$ (5,529)	\$ 133,721
2	Comm & Ind (N/NT)	481	74,728	113									113	74,841
3	Comm & Ind (DS)	489	21,385	(68)									(68)	21,317
4	Lg Transport/Other	489	35,007	(1,049)									(1,049)	33,958
5	Interruptible	489	18,638	(7,359)									(7,359)	11,279
Revenue for Cost of Gas														
6	Residential (R/RT)	480	144,740	(34,805)									(34,805)	109,935
7	Comm & Ind (N/NT)	481	56,350	(12,006)									(12,006)	44,344
8	Comm & Ind (DS)	489	(332)	241									241	(91)
9	Lg Transport/Other	489	-	10									10	10
10	Interruptible Transport	489	-	-									-	-
11	Forfeited Discounts		2,589	-									-	2,589
12	Miscellaneous Service Revenues		427	-									-	427
13	Rent from Gas Properties		177	-									-	177
14	Rate Increase		-	-									-	-
15	Total operating revenues		492,959	(60,452)	-	-	-	-	-	-	-	-	(60,452)	432,507
OPERATING EXPENSES														
16	Gas Production		2,052			1	66						67	2,119
17	Gas Supply Production		191,348	(45,582)									(45,582)	145,766
18	Transmission		-											-
19	Distribution		37,782			235							235	38,017
20	Customer Accounts		17,511			115							115	17,626
21	Uncollectible Expense		6,072							(332)			(332)	5,740
22	Customer Information & Services		6,423			15							15	6,438
23	Sales		1,440			6							6	1,446
24	Administrative & General		62,920	(545)		190	513	462	777				1,397	64,317
25	Depreciation & Amortization		55,730										-	55,730
26	Taxes other than income taxes		5,543										-	5,543
27	Total operating expenses		\$ 386,821	\$ (545)	\$ -	\$ (45,582)	\$ 561	\$ 579	\$ 462	\$ 777	\$ (332)	\$ -	\$ (44,080)	\$ 342,741
28	Net operating income Before Income Tax		\$ 106,138	\$ 545	\$ (60,452)	\$ 45,582	\$ (561)	\$ (579)	\$ (462)	\$ (777)	\$ 332	\$ -	\$ (16,372)	\$ 89,766

UGI Utilities, Inc. - Gas Division (South Rate District)
 Before the Pennsylvania Public Utility Commission
 Fully Projected Future Period - 12 Months Ended September 30, 2020
 (\$ in Thousands)

Summary of Pro Forma Adjustments

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6] Adjustments		[7]	[8]	[9] Adjustments		[10]	[11]	[12]	[13]
		From Page 1 Sub-total		Benefits Adjustments D-14	Other Adjustments D-15	Universal Service D-16	D-17	D-18	EE&C Program D-19		Depreciation D-21	Taxes Other Than Income D-31		TOTAL Adjusted		
OPERATING REVENUES																
29	Customer & Distribution Revenue															
30	Residential (R/RT)	\$ 133,721														\$ 133,721
31	Comm & Ind (N/NT)	74,841														74,841
32	Comm & Ind (DS)	21,317														21,317
33	Lg Transport/Other	33,958														33,958
34	Interruptible	11,279														11,279
Revenue for Cost of Gas																
35	Residential (R/RT)	109,935														109,935
36	Comm & Ind (N/NT)	44,344														44,344
37	Comm & Ind (DS)	(91)														(91)
38	Lg Transport/Other	10														10
39	Interruptible Transport	-														-
40	Forfeited Discounts	2,589														2,589
41	Miscellaneous Service Revenues	427														427
42	Rent from Gas Properties	177														177
43	Rate Increase	-														-
44	Total operating revenues	432,507	-	-	-	-	-	-	-	-	-	-	-	-	-	432,507
OPERATING EXPENSES																
45	Gas Production	2,119														2,119
46	Gas Supply Production	145,766														145,766
47	Transmission	-														-
48	Distribution	38,017			624											38,641
49	Customer Accounts	17,626			1,515	(1,929)										17,212
50	Uncollectible Expense	5,740														5,740
51	Customer Information & Services	6,438								(1,752)						4,686
52	Sales	1,446														1,446
53	Administrative & General	64,317		1,692	225											66,234
54	Depreciation & Amortization	55,730										4,346				60,076
55	Taxes other than income taxes	5,543												82		5,625
56	Total operating expenses	\$ 342,741	\$ -	\$ 1,692	\$ 2,364	\$ (1,929)	\$ -	\$ -	\$ (1,752)	\$ -	\$ -	\$ 4,346	\$ 82	\$ -	\$ -	\$ 347,544
57	Net operating income Before Income Tax	\$ 89,766	\$ -	\$ (1,692)	\$ (2,364)	\$ 1,929	\$ -	\$ -	\$ 1,752	\$ -	\$ -	\$ (4,346)	\$ (82)	\$ -	\$ -	\$ 84,963

UGI Utilities, Inc. - Gas Division (South Rate District)
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(\$ in Thousands)

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 Witness: S. F. Anzaldo
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Company Use of Fuel

Line #	Description	[1] Reference	[2] Amount	[3] Total
1	Remove Company Use of Fuel	a/c 880.001	\$ -	
2	Remove Company Use of Fuel	a/c 880.001	-	
3	Remove Company Use of Fuel	a/c 930.201	(545)	
4				<u>\$ (545)</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Schedule D-5
Witness: D. E. Lahoff
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Adjustment - Revenue Adjustments

	[1]	[2]	[3]	[4]	[5]	[6]
			PRO FORMA ADJUSTMENTS			
Line #	Reference Or Account Number	2020 Budget	Other Adjustments	Rev/PGC Adj Annualization	Total Proforma Adjustments D-5A	Proforma Adjusted At Present Rates
Customer & Distribution Revenue						
1	Residential (R/RT) 480	\$ 139,250	\$ (5,529)		\$ (5,529)	\$ 133,721
2	Comm & Ind (N/NT) 481	74,728	113		113	74,841
3	Comm & Ind (DS) 489	21,385	(68)		(68)	21,317
4	Lg Transport/Other 489	35,007	(1,049)		(1,049)	33,958
5	Interruptible 489	18,638	(7,359)		(7,359)	11,279
6	Cust Chg & Distrib Revenue	289,008	(13,892)	-	(13,892)	275,116
Revenue for Cost of Gas						
7	Residential (R/RT) 480	144,740	(1,897)	(32,908)	(34,805)	109,935
8	Comm & Ind (N/NT) 481	56,350	668	(12,674)	(12,006)	44,344
9	Comm & Ind (DS) 489	(332)	241		241	(91)
10	Lg Transport/Other 489	-	10		10	10
11	Interruptible Transport 489	-	-		-	-
12	Revenue for Cost of Gas	200,758	(978)	(45,582)	(46,560)	154,198
13	Total Customer Revenue	489,766	(14,870)	(45,582)	(60,452)	429,314
14	Forfeited Discounts 487	2,589		-	-	2,589
15	Miscellaneous Service Revenues 488	386		-	-	386
16	Rent from Gas Properties 493	177		-	-	177
17	Other Revenues 495	41			-	41
18	TOTAL REVENUES	\$ 492,959	\$ (14,870)	\$ (45,582)	\$ (60,452)	\$ 432,507

UGI Utilities, Inc. - Gas Division (South Rate District)
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(\$ in Thousands)

Schedule D-5A
Witness: D. E. Lahoff
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Adjustment - Test Year Revenue Changes

Line #	Description	[1] Factor Or Reference	[2] Budgeted Jurisdictional	[3] Revised Jurisdictional	[4] Adjustment [3] - [2]	[5] Total Adjustment
TOTAL REVENUE						
1	Residential (R/RT)		\$ 283,989	\$ 243,655	\$ (40,334)	
2	Comm & Ind (N/NT)		131,079	119,186	(11,893)	
3	Comm & Ind (DS)		21,053	21,226	173	
4	Lg Transport/Other		35,007	33,968	(1,039)	
5	Interruptible		18,638	11,279	(7,359)	
6	Total		<u>\$ 489,766</u>	<u>\$ 429,314</u>	<u>\$ (60,452)</u>	<u>\$ (60,452)</u>
COST OF COMMODITY						
7	Residential (R/RT)		\$ 144,739	\$ 109,934	\$ (34,805)	
8	Comm & Ind (N/NT)		56,351	44,345	(12,006)	
9	Comm & Ind (DS)		(332)	(91)	241	
10	Lg Transport/Other		0	10	10	
11	Interruptible		0	0	0	
12	Total		<u>\$ 200,758</u>	<u>\$ 154,198</u>	<u>\$ (46,560)</u>	<u>\$ (46,560)</u>
NET CUSTOMER & DISTRIBUTION						
13	Residential (R/RT)		\$ 139,250	\$ 133,721	\$ (5,529)	
14	Comm & Ind (N/NT)		74,728	74,841	113	
15	Comm & Ind (DS)		21,385	21,317	(68)	
16	Lg Transport/Other		35,007	33,958	(1,049)	
17	Interruptible		18,638	11,279	(7,359)	
18	Total		<u>\$ 289,008</u>	<u>\$ 275,116</u>	<u>\$ (13,892)</u>	<u>\$ (13,892)</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
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Schedule D-6
Witness: D. E. Lahoff
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Adjustment - Gas Costs

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Budgeted Gas Costs	PRO FORMA ADJUSTMENTS			Pro Forma Gas Costs At Pres Rates
			D-5A Gas Costs	Co Use	Gas Cost Pro Forma Adjustments	
1	Budgeted Gas Costs	\$ 191,348			\$ -	\$ 191,348
2	Residential (R/RT)		(32,908)		(32,908)	(32,908)
3	Comm & Ind (N/NT)		(12,674)		(12,674)	(12,674)
4	Comm & Ind (DS)		-		-	-
5	Lg Transport/Other		-		-	-
6	Interruptible		-		-	-
7	Total Gas Costs	<u>\$ 191,348</u>	<u>\$ (45,582)</u>	<u>\$ -</u>	<u>\$ (45,582)</u>	<u>\$ 145,766</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
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Schedule D-7
Witness: S. F. Anzaldo
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Adjustment - Salaries & Wages

Line #	Description	[1] Budgeted Year 09/30/20	[2] Adjustment	[3] Payroll As Distributed	[4] Annualization Adjustment	[5] Total Pro Forma Payroll
<u>OPERATIONS</u>						
1	Total Natural Gas Production Expenses	\$ 50	\$ -	\$ 50	\$ 1	\$ 51
2	Total Underground Storage Expenses	2	-	2	-	2
3	Total Transmission Operation Expenses	-	-	-	-	-
4	Total Distribution Operation Expenses	12,577	462	13,039	176	13,215
5	Customer Account Operations Expenses	8,199	-	8,199	115	8,314
6	Total Cust. Service & Inform. Operations Exp	1,094	-	1,094	15	1,109
7	Total Operation Sales Expenses	406	-	406	6	412
8	Total A & G Operation Expenses	13,005	-	13,005	182	13,187
9	Total Operations	<u>35,333</u>	<u>462</u>	<u>35,795</u>	<u>494</u>	<u>36,289</u>
<u>MAINTENANCE</u>						
10	Total Underground Maintenance Expenses	-	-	-	-	-
11	Storage Maintenance Expenses	-	-	-	-	-
12	Total Transmission Maintenance Expenses	-	-	-	-	-
13	Total Distribution Maintenance Expenses	4,207	-	4,207	59	4,266
14	Maintenance of General Plant	581	-	581	8	589
15	Total Maintenance	<u>4,788</u>	<u>-</u>	<u>4,788</u>	<u>67</u>	<u>4,855</u>
16	Total Payroll to Expense	<u>\$ 40,121</u>	<u>\$ 462</u>	<u>\$ 40,583</u>	<u>\$ 561</u>	<u>\$ 41,144</u>
17	Percent Increase					<u>1.382%</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
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(\$ in Thousands)

		Adjustment - Salaries & Wages				
		[1]	[2]	[3]	[4]	[5]
Line #	Description	Reference Or Function	Union At 6-1	Non-Exempt	Exempt	Pro Forma Total Payroll
1	Budgeted Payroll For TY 9-30-20		\$ 12,879	\$ 16,570	\$ 10,672	<u>\$ 40,121</u>
Annualize for Wage Increase to 9-30-20						
2	Percent Increase		3.00%	3.00%	3.00%	
3	Union Increase At 6/1 Annualization Factor	6/1/20	67%			
4	Non-Exempt Annualization Factor	4/1/20		50%		
5	Exempt Annualization Factor	12/1/19			17%	
6	Increase for wage rate changes	L 1 * L 2 * Ls 3 to 5	<u>259</u>	<u>249</u>	<u>53</u>	\$ 561
7	Annualized Salaries & Wages at 9-30-20 Rates	L 1 + L 6	\$ 13,138	\$ 16,819	\$ 10,725	
8	Annualization of D-9 changes FY2020					
9	Pro Forma Salaries & Wages for TY		<u>\$ 13,138</u>	<u>\$ 16,819</u>	<u>\$ 10,725</u>	
10	Pro Forma Adjustment to S&W					<u>\$ 561</u>
11	Annualization Factor	L 11 / L 1				<u>1.398%</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
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Schedule D-8
Witness: M. Mattern
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Adjustment - Environmental

[1] [2]

Line #	Description	Amount	Total
Environmental Adjustment - #1			
1	2016 Environmental expenditures	\$ 660	
2	2017 Environmental expenditures	2,771	
3	2018 Environmental expenditures	<u>2,768</u>	
4	Three year average of Environmental expenditures	2,066	
5	Budgeted Environmental Expense	\$ 2,000	
6	Pro Forma Adjustment		<u>\$ 66</u>
Environmental Adjustment - #2			
7	Environmental Expenditures	5,539	
8	Less: Total recovery since last rate case	<u>4,000</u>	
9	Unrecovered expenditures	1,539	
10	Amortized over 3 years	<u>3</u>	\$ 513
11	Recovery of current deferred Environmental expenditures included in the budget		-
12	Pro Forma Adjustment		<u>\$ 513</u>
Environmental Adjustment - #3			
13	Unamortized prior period environmental expenditures	\$ -	
14	Remaining Amortization Period	<u>3</u>	\$ -
15	Budgeted Amortization Expense		<u>-</u>
16	Pro Forma Adjustment		<u>\$ -</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
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Schedule D-9
 Witness: H. G. Bell
 Page 1 of 1

Adjustment - Enhanced Safety Initiatives

Line #	Description	[1] Amount	[2] Total
1	Enhanced Safety Initiatives	\$ 462	
2	Pro Forma Adjustment	<hr style="width: 100%;"/>	<hr style="width: 100%;"/> <u>\$ 462</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
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Schedule D-10
Witness: S. F. Anzaldo
Page 1 of 1

Adjustment - Rate Case Expense

[1] [2] [3]

Line #	Description	Reference	Amount	Total
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Rate Case Expenditures

1	External Consultants		\$ 267	
2	External Legal		510	
3	Sub-Total	L 1 to L 2		777

Total Expenditures for Rate Case Filing

4	TOTAL COSTS	L 3		<u>\$ 777</u>
5	Normalized over 1 year (Line 4 / 3)		<u>1</u>	\$ 777
6	Rate Case Expense included in Budget			-
7	Pro Forma Adjustment	L 5 - L 6		<u>\$ 777</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
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Schedule D-11
Witness: M. Mattern
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Adjustment - Uncollectibles

Line #	Description	[1] Reference Or Factor	[2] Uncollectible Expense	[3] Tariff Revenue	[4] Percent [2]/[3]	[5] Total [2]/[3]
1	2016		<u>\$ 3,232</u>	<u>\$ 342,860</u>	<u>0.94%</u>	
2	2017		<u>\$ 4,971</u>	<u>\$ 423,130</u>	<u>1.17%</u>	
3	2018		<u>\$ 8,668</u>	<u>\$ 503,144</u>	<u>1.72%</u>	
4	Three Year Average Sum (Line 1 to Line 3) / 3	<u>3</u>	<u>\$ 5,624</u>	<u>\$ 423,044</u>		<u>1.329%</u>
5	<u>2020 Budget</u>				\$ 6,072	
	Pro Forma Adjustment					
6	Adjusted Revenues	<u>1.329%</u>		<u>\$ 431,903</u>		
7	Pro Forma at Present Rate Revenue	[1] * [3]			<u>5,740</u>	
8	Total for Test Year					<u>\$ (332)</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
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(\$ in Thousands)

Schedule D-14
Witness: M. Mattern
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Adjustment - Benefits Adjustments

Line #	Description	[1] Amount	[2] Subtotal	[3] Pro Forma Adjustment
<u>Pension Expense Adjustment</u>				
1	Total budgeted pension expense		\$ 2,793	
2	Total cash contributions per revised estimate	12,934		
3	Estimated Cash Contributions attributable to UGI Gas	6,500		
4	Less: estimated capitalized portion (31%)	<u>(2,015)</u>		
5	Pension cash contributions per updated estimates		<u>4,485</u>	
6	Pro Forma Adjustment - Pension			<u><u>\$ 1,692</u></u>

UGI Utilities, Inc. - Gas Division (South Rate District)
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(\$ in Thousands)

Schedule D-15
Witness: M. Mattern
Page 1 of 1

Adjustment - Other Adjustments

Line #	Description	[1] Sub-Total	[2] Total
Injuries & Damages Reserve Adjustment			
1	2016 Injuries & Damages Expense	\$ 2,304	
2	2017 Injuries & Damages Expense	3,361	
3	2018 Injuries & Damages Expense	4,108	
4	Three Year Average of Injuries and Damages Expense	3,258	
5	Budgeted Injuries and Damanges Expense	\$ 3,050	
6	Pro Forma Adjustment		\$ 208
Membership Dues Adjustment			
7	Budgeted American Gas Association Membership Dues Attributable to Lobbying	\$ (9)	
8	Budgeted Energy Association of Pennsylvania Membership Dues Attributable to Lobbying	(4)	
9	Pro Forma Adjustment		\$ (13)
Customer Accounts Expense Adjustment			
10	Unrecovered Interest on Customer Deposits		\$ 699
11	Fee-Free Credit Card/ACH Payment Proposal		\$ 816
Other Adjustments			
12	Annual maintenance costs for Metretek meter project		\$ 624
13	System Modifications - Energy Management Website		\$ 30

UGI Utilities, Inc. - Gas Division (South Rate District)
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Schedule D-16
Witness: D. E. Lahoff
Page 1 of 1

Adjustment - Universal Service

Line #	Description	Amount
		[1]
	<u>Increase for Pro Forma TY Universal Service Expense</u>	Pro Forma
	Budget	
1	Customer Assistance Plan Credit	\$ 2,404
2	Administration Costs	328
3	LIURP	1,286
4	Hardship Program (Project Share)	7
5	Customer Assistance Plan Pre-program Arrearage	<u>820</u>
6	TOTAL	<u><u>\$ 4,845</u></u>
7	Adjusted Budget	<u><u>\$ 2,916</u></u>
8	Adjustment	<u><u>\$ (1,929)</u></u>

UGI Utilities, Inc. - Gas Division (South Rate District)
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Schedule D-19
Witness: S. M Hart
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Adjustment - Energy Efficiency and Conservation Programs

Line #	Description	[1] Amount	[2] Sub-Total
<u>Energy Efficiency and Conservation Programs</u>			
1	2020 Original Program Costs	\$ 7,266	
2	Updated 2020 Program Costs	<u>7,139</u>	
3	Program Cost Adjustment		\$ (127)
4	Adjusted Budget	\$ 5,514	
5	Additional Expense Adjustment (Line 4 - Line 2)		<u>(1,625)</u>
6	Total Adjustment		<u><u>\$ (1,752)</u></u>

UGI Utilities, Inc. - Gas Division (South Rate District)
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Schedule D-21
Witness: J.F. Weidmayer
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Adjustment - Depreciation expense

Line #	Description	[1] Account Number	[2] Budgeted 9/30/20 Depreciation Expense	[3] Adjustment To Annualize At New Depre Study Rates	[4] Pro Forma Test Year Depreciation
INTANGIBLE PLANT					
1	Organization	301	\$ -		\$ -
2	Franchise & Consent	302	-		-
3	Miscellaneous Intangible Plant	303	-		-
4	TOTAL INTANGIBLE		-	-	-
NATURAL GAS PRODUCTION & GATHERING					
5	Producing Lands	325.1	-		-
6	Producing Leaseholds	325.2	-		-
7	Rights of Way	325.4	-		-
8	Other Land Rights	325.5	-		-
9	Field Measuring & Regulating Station Structures	328	-		-
10	Other Structures	329	-		-
11	Producing Gas Wells-Well Construction	330	-		-
12	Producing Gas Wells-Well Equipment	331	-		-
13	Field Lines	332	-		-
14	Field Measuring & Reg. Station Equipment	334	-		-
15	Drilling & Cleaning Equipment	335	-		-
16	Other Equipment	337	-		-
17	TOTAL PRODUCTION & GATHERING		-	-	-
NATURAL GAS STORAGE & PROCESSING PLANT					
18	Land & Land Rights	304	-	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-	-
20	Land	350.1	-	-	-
21	Rights of Way	350.2	-	-	-
22	Structures & Improvements	351	-	-	-
23	Wells	352	-	-	-
24	Lines	353	-	-	-
25	Compressor Station Equipment	354	-	-	-
26	Measuring & Regulating Equipment	355	-	-	-
27	Purification Equipment	356	-	-	-
28	Other Equipment	357	-	-	-
29	TOTAL STORAGE & PROCESSING		-	-	-

UGI Utilities, Inc. - Gas Division (South Rate District)
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(\$ in Thousands)

Schedule D-21
Witness: J.F. Weidmayer
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Adjustment - Depreciation expense

Line #	Description	[1] Account Number	[2] Budgeted 9/30/20 Depreciation Expense	[3] Adjustment To Annualize At New Depre Study Rates	[4] Pro Forma Test Year Depreciation
TRANSMISSION PLANT					
30	Land & Land Rights	365.1	-	-	-
31	Rights of Way	365.2	-	-	-
32	Structures & Improvements	366	-	-	-
33	Mains	367	-	-	-
34	Measuring & Regulating Station Equipment	369	-	-	-
35	Communication Equipment	370	-	-	-
36	Other Equipment	371	-	-	-
37	TOTAL TRANSMISSION		<u>-</u>	<u>-</u>	<u>-</u>
DISTRIBUTION PLANT					
38	Land & Land Rights	374	-	-	-
39	Structures & Improvements	375	24	7	31
40	Mains	376	15,266	1,116	16,382
41	Measuring & Regulating Station Equipment	378	1,581	449	2,030
42	Measuring & Regulating Station Equipment	379	46	(8)	38
43	Services	380	18,141	(572)	17,569
44	Meters	381	2,505	(75)	2,430
45	Meter Installations	382	1,647	79	1,726
46	House Regulators	383	242	47	289
47	House Regulatory Installations	384	269	(6)	263
48	Industrial Measuring & Reg. Station Equipment	385	122	(35)	87
49	Other Property	386	24	(1)	23
50	Other Equipment	387	38	1	39
51	TOTAL DISTRIBUTION		<u>39,905</u>	<u>1,002</u>	<u>40,907</u>
GENERAL PLANT					
52	Land & Land Rights	389	-	-	-
53	Structures & Improvements	390	1,837	1,882	3,719
54	Office Furniture & Equipment	391	7,347	2,059	9,406
55	Transportation Equipment	392	1,128	680	1,808
56	Stores Equipment	393	-	-	-
57	Tools & Garage Equipment	394	636	20	656
58	Laboratory Equipment	395	-	-	-
59	Power Operated Equipment	396	5	113	118
60	Communication Equipment	397	12	1	13
61	Miscellaneous Equipment	398	636	(97)	539
62	Other Tangible Property	399	-	-	-
63	TOTAL GENERAL		<u>11,601</u>	<u>4,658</u>	<u>16,259</u>
64	TOTAL DEPRECIATION		<u>\$ 51,506</u>	<u>\$ 5,660</u>	<u>\$ 57,166</u>
65	CHARGED TO CLEARING ACCOUNTS		<u>\$ (1,782)</u>	<u>\$ (813)</u>	<u>\$ (2,595)</u>
66	NET SALVAGE AMORTIZATION		<u>\$ 5,552</u>	<u>\$ (47)</u>	<u>\$ 5,505</u>

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Schedule D-31
Witness: S. F. Anzaldo
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Adjustment - Taxes Other Than Income Taxes

Line #	Description	[1] Account Number	[2] Factor or Reference	[3] Budget Amounts 9/30/20	[4] Pro Forma Adjustments	[5] Pro Forma Tax Expense 9/30/20
1	PURTA Taxes	408.1		\$ 466	\$ -	\$ 466
2	Capital Stock	408.1		-		-
3	PA & Local Use taxes	408.1		171	-	171
4	Social Security	408.1	D-32	2,926	75	3,001
5	FUTA	408.1	D-32	30	1	31
6	SUTA	408.1	D-32	242	6	248
7	PUC Assessment	408.1		1,708	-	1,708
8	Total			<u>\$ 5,543</u>	<u>\$ 82</u>	<u>\$ 5,625</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
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(\$ in Thousands)

Schedule D-32
Witness: S. F. Anzaldo
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Adjustment - Payroll Taxes

Line #	Description	[1] Account Number	[2] Test Year 9/30/20 Present Rates	[3] Pro Forma Adjustments	[4] Increase in Payroll Taxes
1	Total Payroll Charged to Expense		<u>\$ 40,122</u>	<u>\$ 1,023</u>	
2	FICA Expense		<u>2,926</u>		
3	FICA Expense - Percent	L 2 / L 1	<u>7.29%</u>	<u>7.29%</u>	
4	Pro Forma FICA Expense on Pro Forma S&W	[4] L 1 * L 3			\$ 75
5	FUTA Expense		<u>30</u>		
6	FUTA Expense - Percent	L 5 / L 1	<u>0.07%</u>	<u>0.07%</u>	
7	Pro Forma FUTA Expense on Pro Forma S&W	[4] L 1 * L 6			1
8	SUTA Expense		<u>242</u>		
9	SUTA Expense - Percent	L 8 / L 1	<u>0.60%</u>	<u>0.60%</u>	
10	Pro Forma SUTA Expense on Pro Forma S&W	[4] L 1 * L 9			6
11	Pro Forma Adjustment	Sum L 4 to L 10			<u>\$ 82</u>

UGI Utilities, Inc. - Gas Division (South Rate District)
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Schedule D-33
Witness: N. McKinney
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Line #	Description	[1] Factor Or Reference	[2] Element Or Amount	[3] Pro Forma Test Year At Present Rates	[4] Revenue Increase	[5] Pro Forma Test Year At Proposed Rates [3] + [4]
1	Revenue			\$ 432,507	\$ 46,545	\$ 479,052
2	Operating Expenses			(347,544)	(619)	(348,163)
3	OIBIT	L 1 + L 2		<u>84,963</u>	<u>45,926</u>	<u>130,889</u>
Interest Expense						
4	Rate Base	Sch A-1	1,302,513			
5	Weighted Cost of Debt	Sch B-7	<u>0.02140</u>			
6	Synchronized Interest Expense	L 4 * L 5		(27,874)	-	(27,874)
7	Base Taxable Income	L 3 + L 6		<u>57,089</u>	<u>45,926</u>	<u>103,015</u>
8	Total Tax Depreciation	Pg 2	\$ 129,367			
9	Pro Forma Book Depreciation	Pg 2	<u>61,887</u>			
10	State Tax Depreciation (Over) Under Book	L 9 - L 8		(67,480)		(67,480)
11	Other				-	-
12	State Taxable Income	Sum L 7 to L 11		<u>\$ (10,391)</u>	<u>\$ 45,926</u>	<u>\$ 35,535</u>
13	State Income Tax (Expense)/Refund	L 12 * Rate [2]	9.99%	\$ 1,038	\$ (4,588)	\$ (3,550)
14	Total Tax Depreciation	Pg 2	\$ 86,693			
15	Pro Forma Book Depreciation	Pg 2	<u>61,887</u>			
16	Federal Tax Deducts (Over) Under Book	L 14 - L 13		(24,806)	-	(24,806)
17	Other				-	-
18	Federal Taxable Income	L 7 + sum L 13 to L 17		<u>33,321</u>	<u>41,338</u>	<u>74,659</u>
19	Federal Income Tax (Expense)/Refund	-L 18 * Rate [2]	21.00%	(6,997)	(8,681)	(15,678)
20	Total Tax Expense before Deferred Income Tax	L 13 + L 19		<u>(5,959)</u>	<u>(13,269)</u>	<u>(19,228)</u>
Deferred Federal Income Taxes						
21	Total Straight Line Tax Depreciation	Pg 2	\$ 57,166			
22	Total Tax Depreciation	Pg 2	<u>82,779</u>			
23	Federal Tax Deducts (Over) Under Book	L 22 - L 21		25,613	-	25,613
24	Deferred Federal Taxable Income	L 23		<u>\$ 25,613</u>	<u>\$ -</u>	<u>\$ 25,613</u>
25	Federal Income Tax (Expense)/Refund	-L 24 * Rate [2]	Blended Rate ¹	(3,875)	-	(3,875)
Deferred State Income Taxes						
26	Repairs			86		86
27	CIAC			<u>49</u>		<u>49</u>
28	State Deferred Income Tax (Expense)/Refund			135	-	135
29	Net Income Tax Expense	L20 + L 25 + L28		(9,699)	(13,269)	(22,968)
Other Tax Adjustments						
30	ITC			<u>318</u>		<u>318</u>
31	Combined Income Tax Expense	L 29 + L 30		<u>\$ (9,381)</u>	<u>\$ (13,269)</u>	<u>\$ (22,650)</u>
32	Federal Income Tax Expense	L 19 + L 25 + L 30				\$ (19,235)
33	State Income Tax Expense	L 13 + L 28				<u>(3,415)</u>
34	Total Income Tax Expense	L 32 + L 33				<u>\$ (22,650)</u>

¹ Due to the 2018 Tax Cuts and Jobs Act, excess deferred income tax is now being flowed back to customers which results in a deferred tax rate other than 21%.

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Witness: N. McKinney
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Tax Depreciation

Line #	Description	[1] Amount	[2] Amount	[3] Total
<u>Accelerated Tax Depreciation</u>				
1	Gas Plant		\$ 68,477	
2	Cost of Removal		3,914	
3	Repairs Tax Deduction		18,764	
4	Other Tax Basis Adjustments		<u>(4,462)</u>	
5	Total Federal Accelerated Tax Depreciation			<u>\$ 86,693</u>
6	Adjustment for PA Tax Depreciation - Bonus Decoupling		<u>42,674</u>	
7	Total State Accelerated Tax Depreciation			<u><u>\$129,367</u></u>
<u>Straight Line Tax Depreciation</u>				
8	Gas Plant		<u>\$ 57,166</u>	
9	Total Tax Depreciation			<u><u>\$ 57,166</u></u>
<u>Book Depreciation</u>				
10	Pro Forma Book Depreciation		\$ 57,166	
11	Net Salvage Amortization		5,505	
12	Depreciation Charged to Clearing Accounts	(2,595)		
13	Estimated Percent of Clearing Charged to CWIP	<u>30%</u>		
14	Depreciation Charged to CWIP		<u>(784)</u>	
15	Book Depreciation for Tax Calculation			<u><u>\$ 61,887</u></u>

UGI Utilities, Inc. - Gas Division (South Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Schedule D-35
Witness: S. F. Anzaldo
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Gross Revenue Conversion Factor

Line #	Description	[1] Reference Or Factor	[2] Tax Rate	[3] Factor
<u>GROSS REVENUE CONVERSION FACTOR</u>				
1	GROSS REVENUE FACTOR			1.000000
2	UNCOLLECTIBLE EXPENSES			<u>(0.013290)</u>
3	NET REVENUES	Sum L 1 to L 2		0.986710
4	STATE INCOME TAXES	[3] L 3 * Rate [2]	9.9900%	<u>(0.098572)</u>
5	FACTOR AFTER STATE TAXES	L 3 + L 4		0.888138
6	FEDERAL INCOME TAXES	[3] L 5 * Rate [2]	21.00%	<u>(0.186509)</u>
7	NET OPERATING INCOME FACTOR	L 5 + L 6		<u>0.701629</u>
8	GROSS REVENUE CONVERSION FACTOR	1 / L 7		<u>1.425255</u>
9	Combined Income Tax Factor On Gross Revenues	-L 4 - L 6		<u>28.508%</u>

INCOME TAX FACTOR

10	GROSS REVENUE FACTOR			1.000000
11	STATE INCOME TAXES	[3] L 10 * Rate [2]	9.9900%	<u>(0.099900)</u>
12	FACTOR AFTER STATE TAXES	L 10 + L 11		0.900100
13	FEDERAL INCOME TAXES	[3] L 12 * Rate [2]	21.00%	<u>(0.189021)</u>
14	NET OPERATING INCOME FACTOR	L 12 + L 13		0.711079
15	GROSS REVENUE CONVERSION FACTOR	1 / L 14		<u>1.406314</u>
16	Combined Income Tax Factor On Taxable Income	-L 11 - L 13		<u>28.892%</u>

**REVENUE REQUIREMENT
FULLY PROJECTED FUTURE TEST YEAR**

NORTH RATE DISTRICT

Fully Projected Future Period - 12 Months Ended September 30, 2020
 (\$ in Thousands)
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Fully Projected Future Period - 12 Months Ended September 30, 2020

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D-13	<u>SCHEDULE NOT USED</u>	N/A
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UGI Utilities, Inc. - Gas Division (North Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule A-1
Witness: S. F. Anzaldo
Page 1 of 1

Summary of Measure of Value and Revenue Increase

Line #	Description	[1] Function	[2] Reference Section	[3] Pro Forma Test Year Ended September 30, 2020 At Present Rates	[4] Increase	[5] Proposed Rates
<u>RATE BASE</u>						
1	Utility Plant		C-2	\$ 1,122,746		\$ 1,122,746
2	Accumulated Depreciation		C-3	(326,301)		(326,301)
3	Net Plant in service	L 1 + L 2		796,445	-	796,445
4	Working Capital		C-4	16,397		16,397
5	Gas Inventory		C-5	5,997		5,997
6	Accumulated Deferred Income Taxes		C-6	(150,677)		(150,677)
7	Customer Deposits		C-7	(3,870)		(3,870)
8	Materials & Supplies		C-8	5,340		5,340
9	TOTAL RATE BASE	Sum L 3 to L 8		<u>\$ 669,632</u>	<u>\$ -</u>	<u>\$ 669,632</u>
<u>OPERATING REVENUES AND EXPENSES</u>						
<u>Operating Revenues</u>						
10	Base Customer Charges		D-5	\$ 151,191	\$ 17,789	\$ 168,980
11	Gas Cost Revenue		D-5	83,060		83,060
12	Other Operating Revenues		D-5	1,771		1,771
13	Total Revenues	Sum L 10 to L 12		<u>236,022</u>	<u>17,789</u>	<u>253,811</u>
14	Operating Expenses		D	<u>(184,644)</u>	<u>(254)</u>	<u>(184,898)</u>
15	OIBIT	L 13 + L 14		51,378	17,535	68,913
16	Pro Forma Income Tax at Present Rates		D-33	(8,201)		(13,267)
17	Pro Forma Income Tax on Revenue Increase		D-33		(5,067)	(13,267)
18	NET OPERATING INCOME	Sum L 15 to L 17		<u>\$ 43,177</u>	<u>\$ 12,468</u>	<u>\$ 55,645</u>
19	RATE OF RETURN	L 18 / L 9		<u>6.4479%</u>		<u>8.3098%</u>
<u>REVENUE INCREASE REQUIRED</u>						
20	Rate of Return at Present Rates	L 19, Col 3		6.4479%		
21	Rate of Return Required		B-7	<u>8.3100%</u>		
22	Change in ROR	L 21 - L 20		<u>1.86214%</u>		
23	Change in Operating Income	L 22 * L 9		\$ 12,469		
24	Gross Revenue Conversion Factor		D-35	<u>1.426672</u>		
25	Change in Revenues	L 23 * L 24		<u>\$ 17,789</u>		
26	Percent Increase -- Delivery Revenues	L 25 / L 10, C 4			<u>11.77%</u>	
27	Percent Increase -- Total Revenues	L 25 / L 13, C 4			<u>7.54%</u>	

UGI Utilities, Inc. - Gas Division (North Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule B-1
Witness: M. Mattern
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Balance Sheet

[1]

Line No	Description/(Account No)	Budget TYE 9-30-20
	UTILITY PLANT (101 - 106, 108)	
1	Gas Utility Plant	\$ 3,950,991
2	Other Utility Plant	-
3	Total Plant In Service	<u>3,950,991</u>
4	Construction Work In Progress (107)	-
5	Total Utility Plant	<u>3,950,991</u>
6	Accumulated Provision for Depreciation - Gas (108)	(1,072,875)
7	Utility Acquisition Adjustment (114)	165,115
8	Accumulated Provision for Depreciation - Other (119)	-
9	Net Utility Plant	<u>3,043,231</u>
	OTHER PROPERTY INVESTMENTS	
10	Non-utility Property (121)	-
11	Accumulated Depreciation on NUP (122)	-
12	Investment in Associated & Subsidiary Companies (123.1)	-
13	Other Investments (124)	<u>68</u>
14	Total Other Property and Investments	68
	CURRENT AND ACCRUED ASSETS	
15	Cash & Other Temporary Investments(131-136)	6,310
16	Unbilled Revenues	-
17	Customer Accounts Receivable (142)	57,822
18	Other Accounts Receivable (143)	4,725
19	Accum Provision for Uncollectible (144)	(4,691)
20	Receivables from Associated Companies (145)	-
21	Accounts Receivable Assoc. Comp. (146)	3,868
22	Plant Materials & Operating Supplies (154)	13,666
23	Stores Expense - Undistributed (163)	2,275
24	Gas Stored - Current (164.1)	25,737
25	Liquefied Natural Gas stored (164.2)	-
26	Prepayments (165)	11,583
27	Accrued Utility Revenues (173)	18,154
28	Miscellaneous Current & Accrued Assets (174)	196,493
29	Derivative Instrument Assets (175)	<u>2,071</u>
30	Total Current and Accrued Assets	338,013
	DEFERRED DEBITS	
31	Unamortized Debt Expense (181)	3,228
32	Other Regulatory Assets (182.3)	349,368
33	Other Preliminary Survey & Investigation Charges (183.2)	5,310
34	Clearing Accounts (184)	8
35	Miscellaneous Deferred Debits (186)	9,673
36	Unamortized Loss on Reacquired Debt (189)	-
37	Accumulated Deferred Income Taxes (190)	-
38	O/U Collected Gas (191.4, 191.41)	-
39	Total Deferred Debits	<u>367,587</u>
40	TOTAL ASSETS AND OTHER DEBITS	<u><u>\$ 3,748,899</u></u>

UGI Utilities, Inc. - Gas Division (North Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule B-1
Witness: M. Mattern
Page 2 of 2

Balance Sheet

[1]

Line No	Description/(Account No)	Budget TYE 9-30-20
	PROPRIETARY CAPITAL	
41	Common Stock Issued (201)	\$ -
42	Preferred Stock Issued (204)	-
43	Premium on Capital Stock (207)	483,925
44	Capital Stock Expense (214)	-
45	Retained Earnings (215, 215.2, 216)	749,512
46	Accum Other Comprehensive Income (219)	<u>(15,453)</u>
47	Total Proprietary Capital	1,217,984
	LONG TERM DEBT	
48	Bonds (221)	-
49	Advances from Associated Companies (223)	-
50	Other Long-Term Debt (224)	1,122,813
51	Unamortized Premium on LTD (225)	-
52	Unamortized Discount on LTD (226)	-
53	Total Long-term Debt	<u>1,122,813</u>
	OTHER NON-CURRENT LIABILITIES	
54	Obligations under Capital Leases (227)	1,896
55	Accum. Prov for Injuries & Damages (228.2)	2,337
56	Accum. Prov for Pensions & Benefits (228.3)	93,621
57	Accum. Miscellaneous Operating Prov (228.4)	43,525
58	Asset Retirement Obligation (230)	<u>100</u>
59	Total Non-Current Liabilities	141,479
	CURRENT & ACCRUED LIABILITIES	
60	Notes Payable (231)	167,816
61	Accounts Payable (232)	61,170
62	Notes Payable to Assoc. Companies (233)	-
63	Accounts Payable to Assoc. Cos (234)	14,720
64	Customer Deposits (235)	18,920
65	Taxes Accrued (236)	1,421
66	Interest Accrued (237)	25,890
67	Tax Collections Payable (241)	-
68	Accrued Interest on Other Liabilities (237)	49,761
69	Tax Collections Payable (241)	-
70	Misc Current & Accrued Liabilities (242)	-
71	Total Current & Accrued Liabilities	<u>339,698</u>
	OTHER DEFERRED CREDITS	
72	Customer Advances for Construction (252)	-
73	Other Deferred Credits (253)	8,720
74	Other Regulatory Liabilities (254)	341,615
75	Deferred ITC (255)	1,808
76	Accumulated Deferred Income Taxes (282)	574,782
77	Accumulated Deferred Income Taxes (283)	-
78	Total Other Deferred Credits	<u>926,925</u>
79	TOTAL LIABILITIES & OTHER CREDITS	<u><u>\$ 3,748,899</u></u>

UGI Utilities, Inc. - Gas Division (North Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule B-2
Witness: S. F. Anzaldo
Page 1 of 1

Statement of Net Utility Operating Income

Line No	Description	[1] Budget TYE 9-30-20	[2] Reference
Total Operating Revenues			
1	Total Sales Revenues	\$ 244,109	B-3
2	Other Operating Revenues	1,771	B-3
3	Total Revenues	245,880	
Total Operating Expenses			
4	Operation & Maintenance Expenses	156,874	B-4 & D-2
5	Depreciation & Amortization Expense	25,329	D-21
6	Taxes Other Than Income Taxes	3,073	B-5
7	Total Operating Expenses	185,276	
8	Operating Income Before Income Taxes (OIBIT)	60,604	
Income Taxes:			
9	State	1,134	B-5
10	Federal	7,067	B-5
11	Total Income Taxes	8,201	
12	Net Utility Operating Income	\$ 52,403	

UGI Utilities, Inc. - Gas Division (North Rate District)
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(\$ in Thousands)

Schedule B-3
Witness: S. F. Anzaldo
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Statement of Operating Revenues

[1]

Line No	Description	Budget TYE 9-30-20
Gas Operating Revenues		
1	Residential (R/RT) (480)	\$ 167,536
2	Comm & Ind (N/NT) (481)	44,663
3	Comm & Ind (DS) (489)	7,371
4	Lg Transport/Other (489)	21,869
5	Interruptible (489)	<u>2,670</u>
6	Sub-Total Gas Operating Revenues	244,109
Other Operating Revenues		
7	Forfeited Discounts (487)	1,549
8	Miscellaneous Service Revenues (488)	208
9	Rent from Gas Properties (493)	14
10	Other Revenues (495)	<u>-</u>
11	Sub-Total Other Operating Revenues	<u>1,771</u>
12	Total Operating Revenues	<u><u>\$ 245,880</u></u>

UGI Utilities, Inc. - Gas Division (North Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Schedule B-4
Witness: S. F. Anzaldo
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Operation and Maintenance Expenses

Line No	Description	Account No	[1] Budget TYE 9-30-20
Gas Raw Materials			
1	Liquefied Petroleum Gas Expenses	717	\$ -
2	Miscellaneous Production Expenses	735	-
3	Maintenance of Structures and Improvements	741	1,889
4	Total Gas Raw Materials Expenses		<u>1,889</u>
Production and Gathering - Operations			
5	Operating Supervision and Engineering	750	-
6	Production Maps and Records	751	-
7	Gas Wells Expenses	752	-
8	Field Lines Expenses	753	-
9	Gas Well Royalties	758	-
10	Other Expenses	759	-
11	Total Production & Gathering Operation Expenses		<u>-</u>
Production and Gathering - Maintenance			
12	Maintenance of Producing Gas Wells	763	-
13	Maintenance of Field Lines	764	-
14	Maintenance of Field Measuring and Reg. Station Equip.	766	-
15	Gas Supply Operation Expenses		<u>-</u>
Other Gas Supply Expense - Operations			
16	Natural Gas City Gate Purchases	804.0	85,580
17	Other Gas Purchases	805.0	-
18	Purchases Gas Cost Adjustments	805.1	(12,905)
19	Gas Withdrawn from Storage-Debit	808.1	10,159
20	Gas Delivered to Storage-Credit	808.2	(4,338)
21	Purchased Gas Expenses	807.0	-
22	Gas Used for Other Utility Operations-Credit	812.0	(243)
23	Gas Delivered to Storage-Credit	813.0	7,224
24	Gas Supply Operation Expenses		<u>85,477</u>
Underground Storage Expense - Operation			
25	Operation Supervision and Engineering	814	-
26	Maps and Records	815	-
27	Wells Expenses	816	-
28	Lines Expenses	817	-
29	Measuring and Regulating Station Expenses	820	-
30	Purification Expenses	821	-
31	Gas Losses	823	-
32	Other Expenses	824	-
33	Total Underground Storage Expenses		<u>-</u>
Underground Storage Expense - Maintenance			
34	Maintenance Supervision and Engineering	830	-
35	Maintenance of Structures and Improvements	831	-
36	Maintenance of Reservoirs and Wells	832	-
37	Maintenance of Lines	833	-
38	Maintenance of Measuring & Regulating Station Equip.	835	-
39	Total Underground Maintenance Expenses		<u>-</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Schedule B-4
Witness: S. F. Anzaldo
Page 2 of 3

Operation and Maintenance Expenses

Line No	Description	Account No	[1] Budget TYE 9-30-20
Transmission Expense - Operations			
40	Operating Supervision and Engineering	850	-
41	System Control and Load Dispatching	851	-
42	Communication System Expenses	852	-
43	Mains Expenses	856	-
44	Measuring and Regulating Station Expenses	857	-
45	Other Expenses	859	-
46	Total Transmission Operation Expenses		-
Transmission Expense - Maintenance			
47	Maintenance Supervision and Engineering	861	-
48	Maintenance of Structures and Improvements	862	-
49	Maintenance of Mains	863	-
50	Maintenance of Measuring and Regulating Station Equip.	865	-
51	Maintenance of Communication Equipment	866	-
52	Total Transmission Maintenance Expenses		-
Distribution Expense - Operations			
53	Operation Supervision and Engineering	870	2,488
54	Distribution Load Dispatching	871	553
55	Compressor Station Fuel and Power (Major Only)	873	-
56	Mains and Services Expenses	874	7,022
57	Measuring and Regulating Station Expenses-General	875	453
58	Measuring and Regulating Station Expenses-Industrial	876	73
59	Measuring and Regulating Station Expenses-City Gate	877	25
60	Meter and House Regulator Expenses	878	1,844
61	Customer Installations Expenses	879	645
62	Other Expenses	880	1,688
63	Rents	881	99
64	Total Distribution Operation Expenses		14,890
Distribution Expense - Maintenance			
65	Maintenance Supervision and Engineering	885	581
66	Maintenance of Structures and Improvements	886	4
67	Maintenance of Mains	887	6,441
68	Maintenance of Measuring & Reg. Station Equip.-Genl.	889	414
69	Maintenance of Measuring & Reg. Station Equip.-Indtrl.	890	134
70	Maintenance of Measuring & Reg. Station Equip.-City G	891	389
71	Maintenance of Services	892	1,409
72	Maintenance of Meters & House Regulators	893	524
73	Maintenance of Other Equipment	894	147
74	Construction & Maintenance	895	-
75	Total Distribution Maintenance Expenses		10,043
Customer Accounts Expense - Operations			
76	Supervision	901	157
77	Meter Reading Expenses	902	329
78	Customer Records & Collection Expenses	903	8,483
79	Uncollectable Accounts	904	3,491
80	Miscellaneous Customer Accounts Expenses	905	1,490
81	Total Administrative & General		13,950

UGI Utilities, Inc. - Gas Division (North Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Schedule B-4
Witness: S. F. Anzaldo
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Operation and Maintenance Expenses

Line No	Description	Account No	[1] Budget TYE 9-30-20
Customer Service & Information Expense			
83	Supervision	907	-
84	Customer Assistance Expenses	908	400
85	Informational & Instructional Advertising Expenses	909	342
86	Miscellaneous Customer Service & Informational Exp.	910	1,721
87	Total Cust. Service & Inform. Operations Exp		<u>2,463</u>
88	Description		
Sales Expense			
89	Supervision	911	-
90	Demonstrating and Selling Expenses	912	511
91	Advertising Expenses	913	122
92	Miscellaneous Sales Expenses	916	49
93	Total Operation Sales Expenses		<u>682</u>
Administrative & General - Operations			
94	Administrative and General Salaries	920.0	5,831
95	Office Supplies and Expenses	921.0	7,096
96	Outside Service Employed	923.0	5,606
97	Property Insurance	924.0	50
98	Injuries and Damages	925.0	1,671
99	Employee Pensions and Benefits	926.0	4,773
100	Regulatory Commission Expenses	928.0	-
101	General Advertising Expenses	930.1	90
102	Miscellaneous General Expenses	930.2	1,044
103	Rents	931.0	109
104	Total A & G Operation Expenses		<u>26,270</u>
Administrative & General - Maintenance			
105	Maintenance of General Plant	932	1,206
106	Maintenance of General Plant	935	4
107	Total A & G Maintenance Expenses		<u>1,210</u>
108	TOTAL OPERATION & MAINTENANCE EXPENSE		<u>\$ 156,874</u>
109	Total Gas Operation Expenses		145,621
110	Total Gas Maintenance Expense		11,253
111	TOTAL OPERATION & MAINTENANCE EXPENSE		<u>\$ 156,874</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule B-5
Witness: S. F. Anzaldo
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Detail of Taxes

[1]

Line No	Description	Reference	Budget TYE 9-30-20
Taxes Other Than Income Taxes			
Non-revenue related:			
1	Pennsylvania - PURTA	D-31	\$ 125
2	Capital Stock	D-31	-
3	PA and Local Use taxes	D-31	372
4	Miscellaneous Taxes	D-31	803
5	Subtotal		<u>1,300</u>
Payroll Taxes			
6	FICA	D-31	1,613
7	SUTA	D-31	142
8	FUTA	D-31	18
9	Other		-
10	Subtotal		<u>1,773</u>
11	Total Taxes Other Than Income Taxes		<u>\$ 3,073</u>
Income Taxes			
12	State		\$ 1,134
13	Federal		7,067
14	Total Income Taxes		<u>\$ 8,201</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
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(\$ in Thousands)

Schedule B-6
Witness: P. R. Moul
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Composite Cost of Debt

Line No	Description	[1] Amount Outstanding	[2] Percent to Total	[3] Effective Interest Rate	[4] Average Weighted Cost Rate [2] * [3]
Medium Term Notes					
1	6.500% Due 8/15/2033	\$ 20,000	1.78%	6.56%	0.12%
2	6.133% Due 10/15/2034	20,000	1.78%	6.19%	0.11%
Senior Unsecured Notes					
3	6.206% Due 9/30/2036	100,000	8.91%	6.32%	0.56%
4	4.980% Due 3/26/2044	175,000	15.59%	5.00%	0.78%
5	2.950% Due 6/30/2026	100,000	8.91%	3.92%	0.35%
6	4.120% Due 9/30/2046	200,000	17.81%	5.01%	0.89%
7	4.120% Due 10/31/2046	100,000	8.91%	4.28%	0.38%
8	2.998% Due 10/31/2022	107,813	9.60%	3.11%	0.30%
9	4.550% Due 02/01/2049	150,000	13.36%	4.58%	0.61%
10	4.653% Due 10/31/2049	150,000	13.36%	4.68%	0.63%
11	Total Long-Term Debt	\$ 1,122,813	<u>100.00%</u>		<u>4.73%</u>
12	Total Long-Term Debt	\$ 1,122,813	100.00%	4.73%	4.73%
13	Total Short-Term Debt		0.00%		0.00%
14	TOTAL	<u>\$ 1,122,813</u>	<u>100.00%</u>		
15	Weighted Cost of Debt				<u>4.73%</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
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Witness: P. R. Moul
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Rate of Return

[1] [2] [3] [4]

<u>Line No</u>	<u>Description</u>	<u>Capitalization Ratio</u>	<u>Embedded Cost</u>	<u>Statement Reference</u>	<u>Return-%</u>
1	Long-Term Debt	45.20%	4.73%	B-6	2.14%
2	Short-Term Debt	0.00%	0.00%	B-6	0.00%
3	Common Equity	<u>54.80%</u>	11.25%		<u>6.17%</u>
4	Total	<u><u>100.00%</u></u>			<u><u>8.31%</u></u>

UGI Utilities, Inc. - Gas Division (North Rate District)
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Schedule C-1
Witness: M. Mattern
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Measure of Value

Line #	Description	[2]	[3]	[4]	[5]	[6]
		Reference Schedule	# of Pages	Pro Forma Test Year Ended September 30, 2020 At		
				Present Rates	Adjustments	Proposed Rates
MEASURE OF VALUE						
1	Utility Plant	C-2	9	\$ 1,122,746		\$ 1,122,746
2	Accumulated Depreciation	C-3	11	(326,301)		(326,301)
3	Net Plant in service			796,445	-	796,445
4	Working Capital	C-4	9	16,397		16,397
5	Gas Inventory	C-5	1	5,997		5,997
6	Accumulated Deferred Income Taxes	C-6	1	(150,677)		(150,677)
7	Customer Deposits	C-7	1	(3,870)		(3,870)
8	Materials & Supplies	C-8	1	5,340		5,340
9	TOTAL MEASURE OF VALUE			\$ 669,632	\$ -	\$ 669,632

Pro Forma Gas Plant in Service

Line No	Description	[1] Account No	[2] Pro Forma FTY 9-30-20
INTANGIBLE PLANT			
1	Organization	301	\$ 111
2	Franchise & Consent	302	9
3	Miscellaneous Intangible Plant	303	-
4	TOTAL INTANGIBLE		<u>120</u>
NATURAL GAS PRODUCTION & GATHERING			
5	Producing Lands	325	-
6	Producing Leaseholds	325	-
7	Rights of Way	325	-
8	Other Land Rights	326	-
9	Field Measuring & Regulating Station Structures	328	-
10	Other Structures	329	-
11	Producing Gas Wells-Well Construction	330	-
12	Producing Gas Wells-Well Equipment	331	-
13	Field Lines	332	-
14	Field Measuring & Reg. Station Equipment	334	-
15	Drilling & Cleaning Equipment	335	-
16	Other Equipment	337	-
17	TOTAL PRODUCTION & GATHERING		<u>-</u>
NATURAL GAS STORAGE & PROCESSING PLANT			
18	Land & Land Rights	304	-
19	Production Plant-Manufactured Gas Plants	305	-
20	Land	350	-
21	Rights of Way	350	-
22	Structures & Improvements	351	-
23	Wells	352	-
24	Lines	353	-
25	Compressor Station Equipment	354	-
26	Measuring & Regulating Equipment	355	-
27	Purification Equipment	356	-
28	Other Equipment	357	-
29	TOTAL STORAGE & PROCESSING		<u>-</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
 Before the Pennsylvania Public Utility Commission
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 (\$ in Thousands)

Pro Forma Gas Plant in Service

Line No	Description	[1] Account No	[2] Pro Forma FTY 9-30-20
TRANSMISSION PLANT			
30	Land & Land Rights	365.1	\$ -
31	Rights of Way	365.2	-
32	Structures & Improvements	366	-
33	Mains	367	-
34	Measuring & Regulating Station Equipment	369	-
35	Communication Equipment	370	-
36	Other Equipment	371	-
37	TOTAL TRANSMISSION		-
DISTRIBUTION PLANT			
38	Land & Land Rights	374	3,386
39	Structures & Improvements	375	2,605
40	Mains	376	558,142
41	Measuring & Regulating Station Equipment	378	39,116
42	Measuring & Regulating Station Equipment	379	16,196
43	Services	380	306,659
44	Meters	381	64,796
45	Meter Installations	382	853
46	House Regulators	383	2,815
47	House Regulatory Installations	384	3,814
48	Industrial Measuring & Reg. Station Equipment	385	11,050
49	Other Property	386	-
50	Other Equipment	387	117
51	TOTAL DISTRIBUTION		1,009,549
GENERAL PLANT			
52	Land & Land Rights	389	2,064
53	Structures & Improvements	390	39,584
54	Office Furniture & Equipment	391	51,874
55	Transportation Equipment	392	9,089
56	Stores Equipment	393	2
57	Tools & Garage Equipment	394	7,640
58	Laboratory Equipment	395	-
59	Power Operated Equipment	396	956
60	Communication Equipment	397	718
61	Miscellaneous Equipment	398	1,150
62	Other Tangible Property	399	-
63	TOTAL GENERAL		113,077
64	Total Plant		\$ 1,122,746

UGI Utilities, Inc. - Gas Division (North Rate District)
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Schedule C-2
 Witness: M. Mattern
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Pro Forma Plant Adjustment Summary

Line #	Description	[1] Factor Or Reference	[2] Test Year 9/30/20 Budget	[3] Adjustments	[4] Pro Forma Test Year [2] + [3]
1	Intangible Plant	Sch C-2, Pg 4	\$ 120	-	\$ 120
2	Natural Gas Production & Gathering	Sch C-2, Pg 4	-	-	-
3	Natural Gas Storage & Processing Plant	Sch C-2, Pg 4	-	-	-
4	Transmission Plant	Sch C-2, Page 5	-	-	-
5	Distribution Plant	Sch C-2, Page 5	1,009,549	-	1,009,549
6	General Plant	Sch C-2, Page 5	113,077	-	113,077
7	Other Plant		-	-	-
8	Total Utility Plant		<u>\$ 1,122,746</u>	<u>-</u>	<u>\$ 1,122,746</u>

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Pro Forma Year End Plant Balances

Line #	Description	[1] Account Number	[2] Year Ended September 30, 2019	[3] 2020	[4] Pro Forma Adjustment	[5] Balance
INTANGIBLE PLANT						
1	Organization	301	\$ 111	\$ 111		\$ 111
2	Franchise & Consent	302	9	9		9
3	Miscellaneous Intangible Plant	303				-
4	TOTAL INTANGIBLE		<u>120</u>	<u>120</u>	<u>-</u>	<u>120</u>
NATURAL GAS PRODUCTION & GATHERING						
5	Producing Lands	325.1	-	-	-	-
6	Producing Leaseholds	325.2	-	-	-	-
7	Rights of Way	325.4	-	-	-	-
8	Other Land Rights	325.5	-	-	-	-
9	Field Measuring & Regulating Station Structures	328	-	-	-	-
10	Other Structures	329	-	-	-	-
11	Producing Gas Wells-Well Construction	330	-	-	-	-
12	Producing Gas Wells-Well Equipment	331	-	-	-	-
13	Field Lines	332	-	-	-	-
14	Field Measuring & Reg. Station Equipment	334	-	-	-	-
15	Drilling & Cleaning Equipment	335	-	-	-	-
16	Other Equipment	337	-	-	-	-
17	TOTAL PRODUCTION & GATHERING		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NATURAL GAS STORAGE & PROCESSING PLANT						
18	Land & Land Rights	304	-	-	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-	-	-
20	Land	350.1	-	-	-	-
21	Rights of Way	350.2	-	-	-	-
22	Structures & Improvements	351	-	-	-	-
23	Wells	352	-	-	-	-
24	Lines	353	-	-	-	-
25	Compressor Station Equipment	354	-	-	-	-
26	Measuring & Regulating Equipment	355	-	-	-	-
27	Purification Equipment	356	-	-	-	-
28	Other Equipment	357	-	-	-	-
29	TOTAL STORAGE & PROCESSING		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
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Pro Forma Year End Plant Balances

Line #	Description	[1] Account Number	[2] Year Ended September 30, 2019	[3] 2020	[4] Pro Forma Adjustment	[5] Balance
TRANSMISSION PLANT						
30	Land & Land Rights	365.1	-	-	-	-
31	Rights of Way	365.2	-	-	-	-
32	Structures & Improvements	366	-	-	-	-
33	Mains	367	-	-	-	-
34	Measuring & Regulating Station Equipment	369	-	-	-	-
35	Communication Equipment	370	-	-	-	-
36	Other Equipment	371	-	-	-	-
37	TOTAL TRANSMISSION		-	-	-	-
DISTRIBUTION PLANT						
38	Land & Land Rights	374	3,386	3,386		3,386
39	Structures & Improvements	375	2,605	2,605		2,605
40	Mains	376	514,679	558,142		558,142
41	Measuring & Regulating Station Equipment	378	36,055	39,116		39,116
42	Measuring & Regulating Station Equipment	379	16,196	16,196		16,196
43	Services	380	297,564	306,659		306,659
44	Meters	381	63,496	64,796		64,796
45	Meter Installations	382	411	853		853
46	House Regulators	383	2,815	2,815		2,815
47	House Regulatory Installations	384	3,814	3,814		3,814
48	Industrial Measuring & Reg. Station Equipment	385	11,050	11,050		11,050
49	Other Property	386	-	-		-
50	Other Equipment	387	117	117		117
51	TOTAL DISTRIBUTION		952,188	1,009,549	-	1,009,549
GENERAL PLANT						
52	Land & Land Rights	389	2,064	2,064		2,064
53	Structures & Improvements	390	29,317	39,584		39,584
54	Office Furniture & Equipment	391	47,843	51,874		51,874
55	Transportation Equipment	392	8,216	9,089		9,089
56	Stores Equipment	393	2	2		2
57	Tools & Garage Equipment	394	7,086	7,640		7,640
58	Laboratory Equipment	395	-	-		-
59	Power Operated Equipment	396	610	956		956
60	Communication Equipment	397	718	718		718
61	Miscellaneous Equipment	398	1,150	1,150		1,150
62	Other Tangible Property	399	-	-		-
63	TOTAL GENERAL		97,006	113,077	-	113,077
64	Total Plant		\$ 1,049,314	\$ 1,122,746	\$ -	\$ 1,122,746

UGI Utilities, Inc. - Gas Division (North Rate District)
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Additions to Plant

Line #	Description	[1] Account Number	[2] Year ended September 30, 2019	[3] 2020
Plant Additions				
INTANGIBLE PLANT				
1	Organization	301	\$ -	\$ -
2	Franchise & Consent	302	-	-
3	Miscellaneous Intangible Plant	303	-	-
4	TOTAL INTANGIBLE		-	-
NATURAL GAS PRODUCTION & GATHERING				
5	Producing Lands	325.1	-	-
6	Producing Leaseholds	325.2	-	-
7	Rights of Way	325.4	-	-
8	Other Land Rights	325.5	-	-
9	Field Measuring & Regulating Station Structures	328	-	-
10	Other Structures	329	-	-
11	Producing Gas Wells-Well Construction	330	-	-
12	Producing Gas Wells-Well Equipment	331	-	-
13	Field Lines	332	-	-
14	Field Measuring & Reg. Station Equipment	334	-	-
15	Drilling & Cleaning Equipment	335	-	-
16	Other Equipment	337	-	-
17	TOTAL PRODUCTION & GATHERING		-	-
NATURAL GAS STORAGE & PROCESSING PLANT				
18	Land & Land Rights	304	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-
20	Land	350.1	-	-
21	Rights of Way	350.2	-	-
22	Structures & Improvements	351	-	-
23	Wells	352	-	-
24	Lines	353	-	-
25	Compressor Station Equipment	354	-	-
26	Measuring & Regulating Equipment	355	-	-
27	Purification Equipment	356	-	-
28	Other Equipment	357	-	-
29	TOTAL STORAGE & PROCESSING		-	-

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Additions to Plant

Line #	Description	[1] Account Number	[2] Year ended September 30, 2019	[3] 2020
TRANSMISSION PLANT				
30	Land & Land Rights	365.1	-	-
31	Rights of Way	365.2	-	-
32	Structures & Improvements	366	-	-
33	Mains	367	-	-
34	Measuring & Regulating Station Equipment	369	-	-
35	Communication Equipment	370	-	-
36	Other Equipment	371	-	-
37	TOTAL TRANSMISSION		-	-
DISTRIBUTION PLANT				
38	Land & Land Rights	374	-	-
39	Structures & Improvements	375	-	-
40	Mains	376	44,358	45,070
41	Measuring & Regulating Station Equipment	378	3,179	3,375
42	Measuring & Regulating Station Equipment	379	-	-
43	Services	380	19,259	10,427
44	Meters	381	1,590	1,618
45	Meter Installations	382	411	442
46	House Regulators	383	-	-
47	House Regulatory Installations	384	-	-
48	Industrial Measuring & Reg. Station Equipment	385	-	-
49	Other Property	386	-	-
50	Other Equipment	387	-	-
51	TOTAL DISTRIBUTION		68,797	60,932
GENERAL PLANT				
52	Land & Land Rights	389	-	-
53	Structures & Improvements	390	6,787	10,366
54	Office Furniture & Equipment	391	19,393	4,872
55	Transportation Equipment	392	2,520	2,441
56	Stores Equipment	393	-	-
57	Tools & Garage Equipment	394	754	777
58	Laboratory Equipment	395	-	-
59	Power Operated Equipment	396	380	495
60	Communication Equipment	397	-	-
61	Miscellaneous Equipment	398	-	-
62	Other Tangible Property	399	-	-
63	TOTAL GENERAL		29,834	18,951
64	Total Plant		\$ 98,631	\$ 79,883

UGI Utilities, Inc. - Gas Division (North Rate District)
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Retirements

Line #	Description	[1] Account Number	[2] Year Ended September 30, 2019	[3] 2020
INTANGIBLE PLANT				
1	Organization	301	\$ -	\$ -
2	Franchise & Consent	302	-	-
3	Miscellaneous Intangible Plant	303	-	-
4	TOTAL INTANGIBLE		-	-
NATURAL GAS PRODUCTION & GATHERING				
5	Producing Lands	325.1	-	-
6	Producing Leaseholds	325.2	-	-
7	Rights of Way	325.4	-	-
8	Other Land Rights	325.5	-	-
9	Field Measuring & Regulating Station Structures	328	-	-
10	Other Structures	329	-	-
11	Producing Gas Wells-Well Construction	330	-	-
12	Producing Gas Wells-Well Equipment	331	-	-
13	Field Lines	332	-	-
14	Field Measuring & Reg. Station Equipment	334	-	-
15	Drilling & Cleaning Equipment	335	-	-
16	Other Equipment	337	-	-
17	TOTAL PRODUCTION & GATHERING		-	-
NATURAL GAS STORAGE & PROCESSING PLANT				
18	Land & Land Rights	304	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-
20	Land	350.1	-	-
21	Rights of Way	350.2	-	-
22	Structures & Improvements	351	-	-
23	Wells	352	-	-
24	Lines	353	-	-
25	Compressor Station Equipment	354	-	-
26	Measuring & Regulating Equipment	355	-	-
27	Purification Equipment	356	-	-
28	Other Equipment	357	-	-
29	TOTAL STORAGE & PROCESSING		-	-

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Retirements

Line #	Description	[1] Account Number	[2] Year Ended September 30, 2019	[3] 2020
TRANSMISSION PLANT				
30	Land & Land Rights	365.1	-	-
31	Rights of Way	365.2	-	-
32	Structures & Improvements	366	-	-
33	Mains	367	-	-
34	Measuring & Regulating Station Equipment	369	-	-
35	Communication Equipment	370	-	-
36	Other Equipment	371	-	-
37	TOTAL TRANSMISSION		<u>-</u>	<u>-</u>
DISTRIBUTION PLANT				
38	Land & Land Rights	374	-	-
39	Structures & Improvements	375	-	-
40	Mains	376	1,596	1,607
41	Measuring & Regulating Station Equipment	378	296	314
42	Measuring & Regulating Station Equipment	379	-	-
43	Services	380	2,461	1,332
44	Meters	381	313	318
45	Meter Installations	382	-	-
46	House Regulators	383	-	-
47	House Regulatory Installations	384	-	-
48	Industrial Measuring & Reg. Station Equipment	385	-	-
49	Other Property	386	-	-
50	Other Equipment	387	-	-
51	TOTAL DISTRIBUTION		<u>4,666</u>	<u>3,571</u>
GENERAL PLANT				
52	Land & Land Rights	389	-	-
53	Structures & Improvements	390	156	99
54	Office Furniture & Equipment	391	6,310	842
55	Transportation Equipment	392	2,557	1,568
56	Stores Equipment	393	-	-
57	Tools & Garage Equipment	394	309	222
58	Laboratory Equipment	395	-	-
59	Power Operated Equipment	396	114	148
60	Communication Equipment	397	933	-
61	Miscellaneous Equipment	398	-	-
62	Other Tangible Property	399	-	-
63	TOTAL GENERAL		<u>10,379</u>	<u>2,879</u>
64	Total Plant		<u>\$ 15,045</u>	<u>\$ 6,450</u>

Accumulated Provision for Depreciation

Line No	Description	[1]	[2]
		Account No	Pro Forma FTY 9-30-20
	INTANGIBLE PLANT		
1	Organization	301	\$ -
2	Franchise & Consent	302	-
3	Miscellaneous Intangible Plant	303	-
4	TOTAL INTANGIBLE		<u>-</u>
	NATURAL GAS PRODUCTION & GATHERING		
5	Producing Lands	325	-
6	Producing Leaseholds	325	-
7	Rights of Way	325	-
8	Other Land Rights	326	-
9	Field Measuring & Regulating Station Structures	328	-
10	Other Structures	329	-
11	Producing Gas Wells-Well Construction	330	-
12	Producing Gas Wells-Well Equipment	331	-
13	Field Lines	332	-
14	Field Measuring & Reg. Station Equipment	334	-
15	Drilling & Cleaning Equipment	335	-
16	Other Equipment	337	-
17	TOTAL PRODUCTION & GATHERING		<u>-</u>
	NATURAL GAS STORAGE & PROCESSING PLANT		
18	Land & Land Rights	304	-
19	Production Plant-Manufactured Gas Plants	305	-
20	Land	350	-
21	Rights of Way	350	-
22	Structures & Improvements	351	-
23	Wells	352	-
24	Lines	353	-
25	Compressor Station Equipment	354	-
26	Measuring & Regulating Equipment	355	-
27	Purification Equipment	356	-
28	Other Equipment	357	-
29	TOTAL STORAGE & PROCESSING		<u>-</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
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Accumulated Provision for Depreciation

Line No	Description	[1]	[2]
		Account No	Pro Forma FTY 9-30-20
TRANSMISSION PLANT			
30	Land & Land Rights	365	-
31	Rights of Way	365	-
32	Structures & Improvements	366	-
33	Mains	367	-
34	Measuring & Regulating Station Equipment	369	-
35	Communication Equipment	370	-
36	Other Equipment	371	-
37	TOTAL TRANSMISSION		-
DISTRIBUTION PLANT			
38	Land & Land Rights	374	-
39	Structures & Improvements	375	1,319
40	Mains	376	124,621
41	Measuring & Regulating Station Equipment	378	7,378
42	Measuring & Regulating Station Equipment	379	3,971
43	Services	380	114,383
44	Meters	381	36,364
45	Meter Installations	382	20
46	House Regulators	383	1,915
47	House Regulatory Installations	384	2,368
48	Industrial Measuring & Reg. Station Equipment	385	5,094
49	Other Property	386	-
50	Other Equipment	387	77
51	TOTAL DISTRIBUTION		297,510
GENERAL PLANT			
52	Land & Land Rights	389	-
53	Structures & Improvements	390	11,533
54	Office Furniture & Equipment	391	12,241
55	Transportation Equipment	392	1,368
56	Stores Equipment	393	1
57	Tools & Garage Equipment	394	2,702
58	Laboratory Equipment	395	-
59	Power Operated Equipment	396	100
60	Communication Equipment	397	172
61	Miscellaneous Equipment	398	674
62	Other Tangible Property	399	-
63	TOTAL GENERAL		28,791
64	Total Plant		\$ 326,301

UGI Utilities, Inc. - Gas Division (North Rate District)
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Summary of Accumulated Depreciation

Line #	Description	[1]	[2]	[3]	[4]
		Factor Or Reference	Test Year Ended September 30, 2020 Amount	Pro Forma Adjustment	Balance
1	Intangible Plant	Sch C-3, Pg 4	\$ -	\$ -	\$ -
2	Natural Gas Production & Gathering	Sch C-3, Pg 4	-	-	-
3	Natural Gas Storage & Processing Plant	Sch C-3, Pg 4	-	-	-
4	Transmission Plant	Sch C-3, Pg 5	-	-	-
5	Distribution Plant	Sch C-3, Pg 5	298,625	(1,115)	297,510
6	General Plant	Sch C-3, Pg 5	30,736	(1,946)	28,790
7	Other Plant		-	-	-
8	TOTAL ACC DEPR & AMORTIZATION		<u>\$ 329,361</u>	<u>\$ (3,061)</u>	<u>\$ 326,300</u>

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Accumulated Depreciation by FERC Account

Line #	Description	[1] Account Number	[2] Year Ended September 30, 2019	[3] September 30, 2020	[4] Pro Forma Adjustment	[5] Balance
INTANGIBLE PLANT						
1	Organization	301	\$ -	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-	-
3	Miscellaneous Intangible Plant	303	-	-	-	-
4	TOTAL INTANGIBLE		-	-	-	-
NATURAL GAS PRODUCTION & GATHERING						
5	Producing Lands	325.1	-	-	-	-
6	Producing Leaseholds	325.2	-	-	-	-
7	Rights of Way	325.4	-	-	-	-
8	Other Land Rights	325.5	-	-	-	-
9	Field Measuring & Regulating Station Structures	328	-	-	-	-
10	Other Structures	329	-	-	-	-
11	Producing Gas Wells-Well Construction	330	-	-	-	-
12	Producing Gas Wells-Well Equipment	331	-	-	-	-
13	Field Lines	332	-	-	-	-
14	Field Measuring & Reg. Station Equipment	334	-	-	-	-
15	Drilling & Cleaning Equipment	335	-	-	-	-
16	Other Equipment	337	-	-	-	-
17	TOTAL PRODUCTION & GATHERING		-	-	-	-
NATURAL GAS STORAGE & PROCESSING PLANT						
18	Land & Land Rights	304	-	-	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-	-	-
20	Land	350.1	-	-	-	-
21	Rights of Way	350.2	-	-	-	-
22	Structures & Improvements	351	-	-	-	-
23	Wells	352	-	-	-	-
24	Lines	353	-	-	-	-
25	Compressor Station Equipment	354	-	-	-	-
26	Measuring & Regulating Equipment	355	-	-	-	-
27	Purification Equipment	356	-	-	-	-
28	Other Equipment	357	-	-	-	-
29	TOTAL STORAGE & PROCESSING		-	-	-	-

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Accumulated Depreciation by FERC Account

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Account Number	Year Ended September 30,		Pro Forma Adjustment	Balance
			2019	2020		
TRANSMISSION PLANT						
30	Land & Land Rights	365.1	-	-	-	-
31	Rights of Way	365.2	-	-	-	-
32	Structures & Improvements	366	-	-	-	-
33	Mains	367	-	-	-	-
34	Measuring & Regulating Station Equipment	369	-	-	-	-
35	Communication Equipment	370	-	-	-	-
36	Other Equipment	371	-	-	-	-
37	TOTAL TRANSMISSION		-	-	-	-
DISTRIBUTION PLANT						
38	Land & Land Rights	374	-	-	-	-
39	Structures & Improvements	375	1,266	1,315	4	1,319
40	Mains	376	117,177	125,770	(1,149)	124,621
41	Measuring & Regulating Station Equipment	378	6,536	7,541	(163)	7,378
42	Measuring & Regulating Station Equipment	379	3,513	3,932	39	3,971
43	Services	380	108,014	114,185	198	114,383
44	Meters	381	34,784	36,436	(72)	36,364
45	Meter Installations	382	4	4	16	20
46	House Regulators	383	1,874	1,921	(6)	1,915
47	House Regulatory Installations	384	2,310	2,362	6	2,368
48	Industrial Measuring & Reg. Station Equipment	385	4,873	5,080	14	5,094
49	Other Property	386	-	-	-	-
50	Other Equipment	387	75	79	(2)	77
51	TOTAL DISTRIBUTION		280,426	298,625	(1,115)	297,510
GENERAL PLANT						
52	Land & Land Rights	389	-	-	-	-
53	Structures & Improvements	390	10,833	11,604	(71)	11,533
54	Office Furniture & Equipment	391	8,903	12,994	(753)	12,241
55	Transportation Equipment	392	1,675	2,178	(811)	1,368
56	Stores Equipment	393	1	1	-	1
57	Tools & Garage Equipment	394	2,559	2,945	(243)	2,702
58	Laboratory Equipment	395	-	-	-	-
59	Power Operated Equipment	396	195	197	(97)	100
60	Communication Equipment	397	87	142	30	172
61	Miscellaneous Equipment	398	599	675	(1)	674
62	Other Tangible Property	399	-	-	-	-
63	TOTAL GENERAL		24,852	30,736	(1,946)	28,791
64	Total Plant		\$ 305,278	\$ 329,361	\$ (3,061)	\$ 326,301

UGI Utilities, Inc. - Gas Division (North Rate District)
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Cost of Removal

Line #	Description	[1]	[2]	[3]
		Account Number	Year Ended September 30,	
			2019	2020
INTANGIBLE PLANT				
1	Organization	301	\$ -	\$ -
2	Franchise & Consent	302	-	-
3	Miscellaneous Intangible Plant	303	-	-
4	TOTAL INTANGIBLE		<u>-</u>	<u>-</u>
NATURAL GAS PRODUCTION & GATHERING				
5	Producing Lands	325.1	-	-
6	Producing Leaseholds	325.2	-	-
7	Rights of Way	325.4	-	-
8	Other Land Rights	325.5	-	-
9	Field Measuring & Regulating Station Structures	328	-	-
10	Other Structures	329	-	-
11	Producing Gas Wells-Well Construction	330	-	-
12	Producing Gas Wells-Well Equipment	331	-	-
13	Field Lines	332	-	-
14	Field Measuring & Reg. Station Equipment	334	-	-
15	Drilling & Cleaning Equipment	335	-	-
16	Other Equipment	337	-	-
17	TOTAL PRODUCTION & GATHERING		<u>-</u>	<u>-</u>
NATURAL GAS STORAGE & PROCESSING PLANT				
18	Land & Land Rights	304	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-
20	Land	350.1	-	-
21	Rights of Way	350.2	-	-
22	Structures & Improvements	351	-	-
23	Wells	352	-	-
24	Lines	353	-	-
25	Compressor Station Equipment	354	-	-
26	Measuring & Regulating Equipment	355	-	-
27	Purification Equipment	356	-	-
28	Other Equipment	357	-	-
29	TOTAL STORAGE & PROCESSING		<u>-</u>	<u>-</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
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(\$ in Thousands)

Cost of Removal

Line #	Description	[1]	[2]	[3]
		Account Number	Year Ended September 30,	
			2019	2020
TRANSMISSION PLANT				
30	Land & Land Rights	365.1	-	-
31	Rights of Way	365.2	-	-
32	Structures & Improvements	366	-	-
33	Mains	367	-	-
34	Measuring & Regulating Station Equipment	369	-	-
35	Communication Equipment	370	-	-
36	Other Equipment	371	-	-
37	TOTAL TRANSMISSION		-	-
DISTRIBUTION PLANT				
38	Land & Land Rights	374	-	-
39	Structures & Improvements	375	-	-
40	Mains	376	222	223
41	Measuring & Regulating Station Equipment	378	125	133
42	Measuring & Regulating Station Equipment	379	-	-
43	Services	380	1,694	917
44	Meters	381	-	-
45	Meter Installations	382	-	-
46	House Regulators	383	-	-
47	House Regulatory Installations	384	-	-
48	Industrial Measuring & Reg. Station Equipment	385	-	-
49	Other Property	386	-	-
50	Other Equipment	387	-	-
51	TOTAL DISTRIBUTION		2,041	1,273
GENERAL PLANT				
52	Land & Land Rights	389	-	-
53	Structures & Improvements	390	13	10
54	Office Furniture & Equipment	391	-	-
55	Transportation Equipment	392	4	4
56	Stores Equipment	393	-	-
57	Tools & Garage Equipment	394	-	-
58	Laboratory Equipment	395	-	-
59	Power Operated Equipment	396	-	-
60	Communication Equipment	397	-	-
61	Miscellaneous Equipment	398	-	-
62	Other Tangible Property	399	-	-
63	TOTAL GENERAL		17	14
64	Total Plant		\$ 2,058	\$ 1,287

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Negative Net Salvage Amortization

Line #	Description	[1]	[2]	[3]
		Account Number	Year Ended September 30,	
			2019	2020
INTANGIBLE PLANT				
1	Organization	301	\$ -	\$ -
2	Franchise & Consent	302	-	-
3	Miscellaneous Intangible Plant	303	-	-
4	TOTAL INTANGIBLE		<u>-</u>	<u>-</u>
NATURAL GAS PRODUCTION & GATHERING				
5	Producing Lands	325.1	-	-
6	Producing Leaseholds	325.2	-	-
7	Rights of Way	325.4	-	-
8	Other Land Rights	325.5	-	-
9	Field Measuring & Regulating Station Structures	328	-	-
10	Other Structures	329	-	-
11	Producing Gas Wells-Well Construction	330	-	-
12	Producing Gas Wells-Well Equipment	331	-	-
13	Field Lines	332	-	-
14	Field Measuring & Reg. Station Equipment	334	-	-
15	Drilling & Cleaning Equipment	335	-	-
16	Other Equipment	337	-	-
17	TOTAL PRODUCTION & GATHERING		<u>-</u>	<u>-</u>
NATURAL GAS STORAGE & PROCESSING PLANT				
18	Land & Land Rights	304	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-
20	Land	350.1	-	-
21	Rights of Way	350.2	-	-
22	Structures & Improvements	351	-	-
23	Wells	352	-	-
24	Lines	353	-	-
25	Compressor Station Equipment	354	-	-
26	Measuring & Regulating Equipment	355	-	-
27	Purification Equipment	356	-	-
28	Other Equipment	357	-	-
29	TOTAL STORAGE & PROCESSING		<u>-</u>	<u>-</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
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Negative Net Salvage Amortization

Line #	Description	[1]	[2]	[3]
		Account Number	Year Ended September 30,	
			2019	2020
TRANSMISSION PLANT				
30	Land & Land Rights	365.1	-	-
31	Rights of Way	365.2	-	-
32	Structures & Improvements	366	-	-
33	Mains	367	-	-
34	Measuring & Regulating Station Equipment	369	-	-
35	Communication Equipment	370	-	-
36	Other Equipment	371	-	-
37	TOTAL TRANSMISSION		-	-
DISTRIBUTION PLANT				
38	Land & Land Rights	374	-	-
39	Structures & Improvements	375	7	7
40	Mains	376	629	575
41	Measuring & Regulating Station Equipment	378	110	53
42	Measuring & Regulating Station Equipment	379	10	-
43	Services	380	1,683	1,584
44	Meters	381	-	-
45	Meter Installations	382	-	-
46	House Regulators	383	-	-
47	House Regulatory Installations	384	-	-
48	Industrial Measuring & Reg. Station Equipment	385	5	3
49	Other Property	386	-	-
50	Other Equipment	387	-	-
51	TOTAL DISTRIBUTION		2,444	2,222
GENERAL PLANT				
52	Land & Land Rights	389	-	-
53	Structures & Improvements	390	15	7
54	Office Furniture & Equipment	391	-	-
55	Transportation Equipment	392	(35)	(34)
56	Stores Equipment	393	-	-
57	Tools & Garage Equipment	394	-	-
58	Laboratory Equipment	395	-	-
59	Power Operated Equipment	396	(1)	(2)
60	Communication Equipment	397	-	-
61	Miscellaneous Equipment	398	-	-
62	Other Tangible Property	399	-	-
63	TOTAL GENERAL		(21)	(29)
64	Total Plant		\$ 2,423	\$ 2,193

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Salvage

Line #	Description	[1]	[2]	[3]
		Account Number	Year Ended September 30,	
			2019	2020
INTANGIBLE PLANT				
1	Organization	301	\$ -	\$ -
2	Franchise & Consent	302	-	-
3	Miscellaneous Intangible Plant	303	-	-
4	TOTAL INTANGIBLE		<u>-</u>	<u>-</u>
NATURAL GAS PRODUCTION & GATHERING				
5	Producing Lands	325.1	-	-
6	Producing Leaseholds	325.2	-	-
7	Rights of Way	325.4	-	-
8	Other Land Rights	325.5	-	-
9	Field Measuring & Regulating Station Structures	328	-	-
10	Other Structures	329	-	-
11	Producing Gas Wells-Well Construction	330	-	-
12	Producing Gas Wells-Well Equipment	331	-	-
13	Field Lines	332	-	-
14	Field Measuring & Reg. Station Equipment	334	-	-
15	Drilling & Cleaning Equipment	335	-	-
16	Other Equipment	337	-	-
17	TOTAL PRODUCTION & GATHERING		<u>-</u>	<u>-</u>
NATURAL GAS STORAGE & PROCESSING PLANT				
18	Land & Land Rights	304	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-
20	Land	350.1	-	-
21	Rights of Way	350.2	-	-
22	Structures & Improvements	351	-	-
23	Wells	352	-	-
24	Lines	353	-	-
25	Compressor Station Equipment	354	-	-
26	Measuring & Regulating Equipment	355	-	-
27	Purification Equipment	356	-	-
28	Other Equipment	357	-	-
29	TOTAL STORAGE & PROCESSING		<u>-</u>	<u>-</u>

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Salvage

Line #	Description	[1]	[2]	[3]
		Account Number	Year Ended September 30,	
			2019	2020
TRANSMISSION PLANT				
30	Land & Land Rights	365.1	-	-
31	Rights of Way	365.2	-	-
32	Structures & Improvements	366	-	-
33	Mains	367	-	-
34	Measuring & Regulating Station Equipment	369	-	-
35	Communication Equipment	370	-	-
36	Other Equipment	371	-	-
37	TOTAL TRANSMISSION		-	-
DISTRIBUTION PLANT				
38	Land & Land Rights	374	-	-
39	Structures & Improvements	375	-	-
40	Mains	376	-	-
41	Measuring & Regulating Station Equipment	378	(37)	(40)
42	Measuring & Regulating Station Equipment	379	-	-
43	Services	380	-	-
44	Meters	381	-	-
45	Meter Installations	382	-	-
46	House Regulators	383	-	-
47	House Regulatory Installations	384	-	-
48	Industrial Measuring & Reg. Station Equipment	385	-	-
49	Other Property	386	-	-
50	Other Equipment	387	-	-
51	TOTAL DISTRIBUTION		(37)	(40)
GENERAL PLANT				
52	Land & Land Rights	389	-	-
53	Structures & Improvements	390	-	-
54	Office Furniture & Equipment	391	-	-
55	Transportation Equipment	392	(56)	(55)
56	Stores Equipment	393	-	-
57	Tools & Garage Equipment	394	-	-
58	Laboratory Equipment	395	-	-
59	Power Operated Equipment	396	-	-
60	Communication Equipment	397	-	-
61	Miscellaneous Equipment	398	-	-
62	Other Tangible Property	399	-	-
63	TOTAL GENERAL		(56)	(55)
64	Total Plant		\$ (93)	\$ (95)

Working Capital

Line No	Description	[1]	[2]
		Fully Projected FTY 9-30-20	Reference
1	Working Capital for O & M Expense	\$ 10,341	C-4, Page 2
2	Interest Payments	(1,348)	C-4, Page 7
3	Tax Payment Lag Calculations	830	C-4, Page 8
4	Prepaid Expenses	6,573	C-4, Page 9
5	Total Cash Working Capital Requirements	<u>\$ 16,397</u>	

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Summary of Working Capital

Line #	Description	[1] Reference	[2] Test Year Expenses	[3] Factor	[4] Number of (Lead) / Lag Days [2] * [3]	[5] Totals
WORKING CAPITAL REQUIREMENT						
1	REVENUE LAG DAYS	Page 3				56.89
2	EXPENSE LAG DAYS	Page 4				
3	Payroll	Sch D-7	\$ 22,505	12.00	\$ 270,063	
4	Purchased Gas Costs	Sch D-6	83,060	36.41	3,024,206	
5	Other Expenses	L 19 - L 2 to L 4	45,076	33.36	1,503,744	
6	Total	Sum (L 3 to L 5)	<u>\$ 150,642</u>		<u>\$ 4,798,013</u>	
7	O & M Expense Lag Days	L6, C 4 / C 2				31.85
8	Net (Lead) Lag Days	L 1 - L 7				25.04
9	Operating Expenses Per Day	L 6, C 2 / 365				<u>\$ 413</u>
10	Working Capital for O & M Expense	L 8 * L 9				\$ 10,341
11	Interest Payments	Page 7				(1,348)
12	Tax Payment Lag Calculations	Page 8				830
13	Prepaid Expenses	Page 9				6,573
14	Total Working Capital Requirement	Sum (L 10 to L 13)				<u>\$ 16,397</u>
15	Pro Forma O & M Expense		\$ 154,006			
16	Less: Uncollectible Expense		<u>3,365</u>			
17	Sub-Total		<u>3,365</u>			
18	Pro Forma Cash O&M Expense		<u>\$ 150,642</u>			

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Revenue Lag						
Line No.	Description	[1] Reference Or Factor	[2] Accounts Receivable Balance End of Month	[3] Total Monthly Sales Page 2	[4] A/R Turnover [3] / [2]	[5] Days Lag 365 / [4]
1	Annual Number of Days					<u>365</u>
2	September, 2017		\$ 36,102			
3	October		31,948	33,599		
4	November		46,928	59,758		
5	December, 2017		89,395	102,535		
6	January, 2018		156,129	174,810		
7	February		154,986	125,325		
8	March		165,689	118,854		
9	April		159,810	103,634		
10	May		127,108	57,722		
11	June		105,624	34,109		
12	July		84,995	28,528		
13	August		67,069	29,902		
14	September, 2018		54,818	26,990		
15	Total	Sum L 2 to L 14	<u>\$1,280,602</u>			
16	Number of Months	<u>13</u>				
17	Average Acct Rec Balance	L 15 / L 16	<u>\$98,508</u>			
18	Total Sales for Year	Sum L 2 to L 14		<u>\$ 895,766</u>		
19	Acct Rec Turnover Ratio	L 18 / L 17			<u>9.09</u>	
20	Collection Lag Day Factor	L 1 / L 19				40.15
21	Meter Read Lag Factor					1.53
22	Midpoint Lag Factor		365	/	12	/
					2	=
						<u>15.21</u>
23	Total Revenue Lag Days	Sum L 20 to L 22				<u>56.89</u>

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Summary of Expense Lag Calculations

Line No.	Description	[1] Reference Or Factor	[2] Amount	[3] (Lead) / Lag Days	[4] Weighted Dollar Value [2] * [3]	[5] (Lead) / Lag Days [4] / [2]
<u>PAYROLL</u>						
1	Union Payrolls	Bi-Weekly	\$ 8,560	12.00		
2	Exempt & Non-Exempt	Bi-Weekly	13,716	12.00		
3	Weighted for Union	L1, C2 * C3			\$ 102,716	
4	Weighted for Other	L2, C2 * C3			164,594	
5	Payroll Lag	L 3 + L 4	<u>\$ 22,276</u>		<u>\$ 267,310</u>	
6	Payroll Lag Days	C 4 / C 2				<u>12.00</u>
<u>PURCHASE GAS COSTS</u>						
7	Payment Lag	Page 6	<u>\$ 421,737</u>		<u>\$ 15,355,410</u>	
8	Gas Cost Lag Days	C 4 / C 2				<u>36.41</u>
<u>OTHER O & M EXPENSES</u>						
9	OCTOBER 2017	Page 5	\$ 14,023		\$ 424,589	
10	NOVEMBER 2017	Page 5	9,081		328,748	
11	DECEMBER 2017	Page 5	9,616		340,014	
12	JANUARY 2018	Page 5	9,835		358,677	
13	FEBRUARY 2018	Page 5	9,890		328,281	
14	MARCH 2018	Page 5	15,985		474,561	
15	APRIL 2018	Page 5	8,921		328,305	
16	MAY 2018	Page 5	10,895		370,074	
17	JUNE 2018	Page 5	13,560		514,214	
18	JULY 2018	Page 5	8,779		295,626	
19	AUGUST 2018	Page 5	12,967		386,681	
20	SEPTEMBER 2018	Page 5	11,795		364,935	
21	TOTAL		<u>\$ 135,348</u>		<u>\$ 4,514,705</u>	
22	Other O&M Expense Lag Days	L21, C 4 / C 2				<u>33.36</u>

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General Disbursements Payment Lag Summary

Line #	Description	[1] Number of CDs	[2] Cash Disbursements	[3] Dollar-Days	[4] Expense Lag-Days [3] / [2]
OCTOBER 2017					
1	Total Disbursements for Month	4,895	\$ 42,191		
2	Total Disbursements for Expenses	4,094	\$ 14,023	\$ 424,589	30.28
NOVEMBER 2017					
3	Total Disbursements for Month	3,913	\$ 29,198		
4	Total Disbursements for Expenses	3,450	\$ 9,081	\$ 328,748	36.20
DECEMBER 2017					
5	Total Disbursements for Month	4,195	\$ 40,530		
6	Total Disbursements for Expenses	3,559	\$ 9,616	\$ 340,014	35.36
JANUARY 2018					
7	Total Disbursements for Month	4,445	\$ 36,037		
8	Total Disbursements for Expenses	3,853	\$ 9,835	\$ 358,677	36.47
FEBRUARY 2018					
9	Total Disbursements for Month	3,785	\$ 40,194		
10	Total Disbursements for Expenses	3,334	\$ 9,890	\$ 328,281	33.19
MARCH 2018					
11	Total Disbursements for Month	4,375	\$ 42,710		
12	Total Disbursements for Expenses	3,864	\$ 15,985	\$ 474,561	29.69
APRIL 2018					
13	Total Disbursements for Month	4,027	\$ 31,475		
14	Total Disbursements for Expenses	3,551	\$ 8,921	\$ 328,305	36.80
MAY 2018					
15	Total Disbursements for Month	4,603	\$ 33,012		
16	Total Disbursements for Expenses	3,953	\$ 10,895	\$ 370,074	33.97
JUNE 2018					
17	Total Disbursements for Month	4,205	\$ 36,173		
18	Total Disbursements for Expenses	3,567	\$ 13,560	\$ 514,214	37.92
JULY 2018					
19	Total Disbursements for Month	4,506	\$ 34,021		
20	Total Disbursements for Expenses	3,817	\$ 8,779	\$ 295,626	33.68
AUGUST 2018					
21	Total Disbursements for Month	5,151	\$ 39,556		
22	Total Disbursements for Expenses	4,306	\$ 12,967	\$ 386,681	29.82
SEPTEMBER 2018					
23	Total Disbursements for Month	4,237	\$ 42,846		
24	Total Disbursements for Expenses	3,404	\$ 11,795	\$ 364,935	30.94
25	Total Test Month Expense Disbursement	44752	\$ 135,348	\$ 4,514,705	33.69

Purchase Gas Cost Payment Lag Summary

Line #	Description	[1] Number of Invoices	[2] Amount of Invoice	[3] Dollar Days	[4] Total Payment Lag-Days
1	October 2017	64	\$ 15,022	\$ 581,943	38.74
2	November	80	32,466	935,919	28.83
3	December	93	45,372	1,421,740	31.34
4	January 2018	104	55,686	1,986,518	35.67
5	February	100	92,080	3,463,565	37.61
6	March	110	43,412	1,529,099	35.22
7	April	91	27,126	1,064,886	39.26
8	May	80	33,804	1,355,016	40.08
9	June	66	19,393	748,930	38.62
10	July	89	17,731	695,169	39.21
11	August	64	20,883	848,427	40.63
12	September 2018	75	<u>18,762</u>	<u>724,199</u>	38.60
13	Total		<u>\$ 421,737</u>	<u>\$ 15,355,410</u>	
14	Purchase Gas Lag Days				<u>36.41</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
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Schedule C-4
Witness: M. Mattern
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Interest Payments

Line No.	Description	[1] Reference Or Factor	[2] # of Days	[3] # of Days	[4] Total
1	Measure of Value at September 30, 2020	Sch C-1			\$ 669,632
2	Long-term Debt Ratio	Sch B-6			45.20%
3	Embedded Cost of Long-term Debt	Sch B-6			4.73%
4	Pro forma Interest Expense	L 1 * L 2 * L 3			<u>\$ 14,316</u>
5	Daily Amount	L 4 / L 5 [2]	365		\$ 39
6	Days to mid-point of interest payments			91.25	
7	Less: Revenue Lag Days	Page 3		56.89	
8	Interest Payment lag days	L 7 - L 6			(34.4)
9	Total Interest for Working Capital	L 5 * L 8			<u>\$ (1,348)</u>

Tax Lag Day Calculations

Line #	Description	[1] Payment Dates	[2] Mid-Point of Service Period	[3] Lead (Lag) Payment Days [1] - [2]	[4] Payment Amount	[5] Weighted Lead (Lag) Dollars [3] * [4]	[6] Payment Lead (Lag) Days [5] / [4]	[7] Revenue (Lag) Days	[8] Net Payment Lead (Lag) Days [6] - [7]	[9] Total Dollar Days	[10] Working Capital Amount
											365
1	FEDERAL INCOME TAX				\$ 10,381						
2	First Payment	01/05/20	04/01/20	87.00	\$ 2,595	225,795					
3	Second Payment	03/15/20	04/01/20	17.00	2,595	44,121					
4	Third Payment	06/15/20	04/01/20	(75.00)	2,595	(194,651)					
5	Fourth Payment	09/15/20	04/01/20	(167.00)	2,595	(433,423)					
6	Total				\$ 10,381	\$ (358,158)	(34.50)	(56.89)	22.39	\$ 232,439	\$ 637
7	STATE INCOME TAX				\$ 2,885						
8	First Payment	12/15/19	04/01/20	108.00	\$ 721	77,907					
9	Second Payment	03/15/20	04/01/20	17.00	721	12,263					
10	Third Payment	06/15/20	04/01/20	(75.00)	721	(54,102)					
11	Fourth Payment	09/15/20	04/01/20	(167.00)	721	(120,468)					
12	Total				\$ 2,885	(84,400)	(29.25)	(56.89)	27.64	\$ 79,754	\$ 219
13	PA PROPERTY TAX				\$ 372						
14	First Payment	03/31/20	04/01/20	1.00	\$ 186	186					
15	Second Payment	09/30/20	04/01/20	(182.00)	186	(33,852)					
16	Total				\$ 372	(33,666)	(90.50)	(56.89)	(33.61)	\$ (12,503)	\$ (34)
17	PURTA				\$ 125						
18	Payment	05/01/20	04/01/20	(30.00)	\$ 125	(3,750)	(30.00)	(56.89)	26.89	\$ 3,361	\$ 9
19	Total Working Capital For Other Taxes										\$ 830

UGI Utilities, Inc. - Gas Division (North Rate District)
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Schedule C-4
 Witness: M. Mattern
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Prepaid Expenses

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
			TOTAL	Insurance	PUC Assessment	Property Taxes	Subscriptions	Postage	Rent	Maintenance & Services
1	September, 2017		5,935	\$ 2,595	\$ (738)	\$ 437	\$ 29	\$ 6	\$ 30	\$ 3,576
2	October		8,521	2,706	1,968	380	104	9	30	3,324
3	November		7,699	2,419	1,722	321	80	7	30	3,120
4	December, 2017		6,844	2,140	1,476	263	28	13	30	2,894
5	January, 2018		6,225	1,929	1,230	211	140	25	30	2,660
6	February		5,979	1,528	984	298	600	43	30	2,496
7	March		4,481	1,168	738	288	114	10	30	2,133
8	April		4,525	1,066	492	280	189	8	30	2,460
9	May		4,402	720	246	238	133	32	30	3,003
10	June		7,023	3,985	-	178	76	7	30	2,747
11	July		8,282	4,016	(246)	271	151	7	30	4,053
12	August		7,824	3,723	(492)	431	95	6	30	4,031
13	September, 2018		7,708	3,317	-	408	38	8	30	3,907
14	TOTAL		<u>\$ 85,448</u>	<u>\$ 31,312</u>	<u>\$ 7,380</u>	<u>\$ 4,004</u>	<u>\$ 1,777</u>	<u>\$ 181</u>	<u>\$ 390</u>	<u>\$ 40,404</u>
15	Percent to Gas			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
16	Amount to Gas			<u>\$ 31,312</u>	<u>\$ 7,380</u>	<u>\$ 4,004</u>	<u>\$ 1,777</u>	<u>\$ 181</u>	<u>\$ 390</u>	<u>\$ 40,404</u>
17	Monthly Average	13		<u>\$ 2,409</u>	<u>\$ 568</u>	<u>\$ 308</u>	<u>\$ 137</u>	<u>\$ 14</u>	<u>\$ 30</u>	<u>\$ 3,108</u>
18	Rate Case Amount		<u>\$ 6,573</u>							

UGI Utilities, Inc. - Gas Division (North Rate District)
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(\$ in Thousands)

Gas Inventory

[1]

Line #	Description	Stored Underground
1	September, 2017	\$ 8,703
2	October	9,916
3	November	9,768
4	December, 2017	8,411
5	January, 2018	6,526
6	February	3,353
7	March	620
8	April	1,211
9	May	2,550
10	June	4,205
11	July	5,986
12	August	7,586
13	September, 2018	9,120
14	Total	<u><u>\$ 77,957</u></u>
15	Number of Months	<u><u>13</u></u>
16	Average Monthly Balance	<u><u>\$ 5,997</u></u>

UGI Utilities, Inc. - Gas Division (North Rate District)
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(\$ in Thousands)

Schedule C-6
Witness: N. M. McKinney
 Page 1 of 1

Accumulated Deferred Income Taxes

[1]

[2]

Line #	Description	Amount	Total
<u>Accumulated Deferred Income Tax</u>			
1	Gas Utility Plant - a/c # 282	\$ (151,318)	
2	Sub-total		(151,318)
3	ADIT on CIAC	7,542	
4	Sub-total		<u>7,542</u>
5	Federal ADIT		(143,776)
6	State Repair Regulatory Liability	(9,344)	(9,344)
7	Pro-Rata Adjustment	2,443	2,443
8	Balance At September 30, 2020		<u><u>\$ (150,677)</u></u>

UGI Utilities, Inc. - Gas Division (North Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Schedule C-7
Witness: M. Mattern
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Customer Deposits

[1]

Line #	Description	Balance At End Of Month
1	Balance as of September 30, 2018	<u>\$ 3,870</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
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(\$ in Thousands)

Schedule C-8
Witness: M. Mattern
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Materials & Supplies

Line #	Month	[1] Materials & Supplies
<hr/>		
1	September, 2017	\$ 4,817
2	October	4,791
3	November	4,822
4	December, 2017	5,141
5	January, 2018	5,468
6	February	5,648
7	March	5,506
8	April	5,375
9	May	5,322
10	June	5,547
11	July	5,739
12	August	5,440
13	September, 2018	5,809
<hr/>		
14	Total	<u>\$ 69,424</u>
15	Number of Months	<u>13</u>
16	Average Monthly Balance	<u>\$ 5,340</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Schedule D-1
Witness: S. F. Anzaldo
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Summary of Revenue and Expenses
Pro Forma with Proposed Revenue Increase

Line #	Description	Factor Or Reference	[1]	[2]	[3]
			Pro Forma Test Year		
			At Present Rates	Rate Increase	At Proposed Rates
OPERATING REVENUES					
1	Customer & Distribution Revenue		\$ 146,251	\$ -	\$ 146,251
2	Gas Supply & Cost Adjustment Revenue		88,000	-	88,000
3	Other Revenues		1,771	-	1,771
4	Revenue Increase			17,789	17,789
5	Total operating revenues		<u>236,022</u>	<u>17,789</u>	<u>253,811</u>
OPERATING EXPENSES					
6	Manufactured Gas		2,160	-	2,160
7	Gas Supply Production		83,060	-	83,060
8	Transmission		-	-	-
9	Distribution		24,830	-	24,830
10	Customer Accounts		10,407	-	10,407
11	Uncollectible Expense	1.427%	3,365	254	3,619
12	Customer Information & Services		216	-	216
13	Sales		685	-	685
14	Administrative & General		29,283	-	29,283
15	Depreciation & Amortization		27,521	-	27,521
16	Taxes other than income taxes		3,117	-	3,117
17	Total operating expenses		<u>184,644</u>	<u>254</u>	<u>184,898</u>
18	Net operating income Before Income Tax		51,378	17,535	68,913
Income Taxes					
19	Pro Forma Income Tax At Present Rates		8,201		8,201
20	Pro Forma Income Tax on Revenue Increase			5,067	5,067
21	Net Income (loss)		<u>\$ 43,177</u>	<u>\$ 12,468</u>	<u>\$ 55,645</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule D-2
Witness: S. F. Anzaldo
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Summary of Pro Forma Revenue and Expense
Adjustments with Proposed Revenue Increase

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]
		Factor Or Reference	Budget For Year End 09/30/20	Adjustments Sch D-3 Increase (Decrease)	Pro Forma Adjusted For Test Year 9/30/20	Proposed Increase	Pro Forma Test Year With Proposed Increase
<u>OPERATING REVENUES</u>				-	[2] + [3]		[4] + [5]
1	Residential (R/RT)	480	\$ 167,536	\$ (7,906)	\$ 159,630		\$ 159,630
2	Comm & Ind (N/NT)	481	44,663	(165)	44,498		44,498
3	Comm & Ind (DS)	489	7,371	(318)	7,053		7,053
4	Lg Transport/Other	489	21,869	(409)	21,460		21,460
5	Interruptible	489	2,670	(1,060)	1,610		1,610
6	Forfeited Discounts		1,549	-	1,549		1,549
7	Miscellaneous Service Revenues		208	-	208		208
8	Rent from Gas Properties		14	-	14		14
9	Rate Increase					17,789	17,789
10	Total operating revenues		<u>245,880</u>	<u>(9,858)</u>	<u>236,022</u>	<u>17,789</u>	<u>253,811</u>
<u>OPERATING EXPENSES</u>							
11	Gas Production		1,889	271	2,160		2,160
12	Gas Supply Production		85,477	(2,417)	83,060		83,060
13	Transmission		-		-		
14	Distribution		24,933	(103)	24,830		24,830
15	Customer Accounts		10,459	(52)	10,407		10,407
16	Uncollectible Expense	1.427%	3,491	(126)	3,365	254	3,619
17	Customer Information & Services		2,463	(2,247)	216		216
18	Sales		682	3	685		685
19	Administrative & General		27,480	1,803	29,283		29,283
20	Depreciation & Amortization		25,002	2,519	27,521		27,521
21	Taxes other than income taxes		3,073	44	3,117		3,117
22	Total operating expenses		<u>184,949</u>	<u>(305)</u>	<u>184,644</u>	<u>254</u>	<u>184,898</u>
23	Net Operating Income - BIT		<u>\$ 60,931</u>	<u>\$ (9,553)</u>	<u>\$ 51,378</u>	<u>\$ 17,535</u>	<u>\$ 68,913</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
 Before the Pennsylvania Public Utility Commission
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 (\$ in Thousands)

Summary of Pro Forma Adjustments

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
		As Budgeted And Allocated	Company Use Gas D-4	Revenues D-5	Gas Costs D-6	Salaries & Wages D-7	Environmental Expense D-8	Enhanced Safety Initiatives D-9	Rate Case D-10	Uncollectibles Expense D-11	Facility Expense D-12	D-13	Sub-Total Adjustments	Total Proforma
OPERATING REVENUES														
Customer & Distribution Revenue														
1	Residential (R/RT)	480	\$ 95,970	\$ (4,609)									\$ (4,609)	\$ 91,361
2	Comm & Ind (N/NT)	481	24,791	(239)									(239)	24,552
3	Comm & Ind (DS)	489	7,231	(51)									(51)	7,180
4	Lg Transport/Other	489	21,869	(321)									(321)	21,548
5	Interruptible	489	2,670	(1,060)									(1,060)	1,610
Revenue for Cost of Gas														
6	Residential (R/RT)	480	71,566	(3,297)									(3,297)	68,269
7	Comm & Ind (N/NT)	481	19,872	74									74	19,946
8	Comm & Ind (DS)	489	140	(267)									(267)	(127)
9	Lg Transport/Other	489	-	(88)									(88)	(88)
10	Interruptible Transport	489	-	-									-	-
11	Forfeited Discounts		1,549	-									-	1,549
12	Miscellaneous Service Revenues		208	-									-	208
13	Rent from Gas Properties		14	-									-	14
14	Rate Increase		-	-									-	-
15	Total operating revenues		245,880	(9,858)	-	-	-	-	-	-	-	-	(9,858)	236,022
OPERATING EXPENSES														
16	Gas Production		1,889			-	271						271	2,160
17	Gas Supply Production		85,477		(2,417)								(2,417)	83,060
18	Transmission		-											-
19	Distribution		24,933	(243)		140							(103)	24,830
20	Customer Accounts		10,459			58							58	10,517
21	Uncollectible Expense		3,491							(126)			(126)	3,365
22	Customer Information & Services		2,463			6							6	2,469
23	Sales		682			3							3	685
24	Administrative & General		27,480	-		105	400	229	386				1,120	28,600
25	Depreciation & Amortization		25,002										-	25,002
26	Taxes other than income taxes		3,073										-	3,073
27	Total operating expenses		\$ 184,949	\$ (243)	\$ -	\$ (2,417)	\$ 311	\$ 671	\$ 229	\$ 386	\$ (126)	\$ -	\$ (1,189)	\$ 183,760
28	Net operating income Before Income Tax		\$ 60,931	\$ 243	\$ (9,858)	\$ 2,417	\$ (311)	\$ (671)	\$ (229)	\$ (386)	\$ 126	\$ -	\$ (8,669)	\$ 52,262

UGI Utilities, Inc. - Gas Division (North Rate District)
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 (\$ in Thousands)

Summary of Pro Forma Adjustments

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6] Adjustments		[7]	[8]	[9] Adjustments		[10]	[11]	[12]	[13]
		From Page 1 Sub-total		Benefits Adjustments D-14	Other Adjustments D-15	Universal Service D-16	D-17	D-18	EE&C Program D-19		Depreciation D-21	Taxes Other Than Income D-31		TOTAL Adjusted		
OPERATING REVENUES																
29	Customer & Distribution Revenue															
30	Residential (R/RT)	\$ 91,361														\$ 91,361
31	Comm & Ind (N/NT)	24,552														24,552
32	Comm & Ind (DS)	7,180														7,180
33	Lg Transport/Other	21,548														21,548
34	Interruptible	1,610														1,610
Revenue for Cost of Gas																
35	Residential (R/RT)	68,269														68,269
36	Comm & Ind (N/NT)	19,946														19,946
37	Comm & Ind (DS)	(127)														(127)
38	Lg Transport/Other	(88)														(88)
39	Interruptible Transport	-														-
40	Forfeited Discounts	1,549														1,549
41	Miscellaneous Service Revenues	208														208
42	Rent from Gas Properties	14														14
43	Rate Increase	-														-
44	Total operating revenues	236,022	-	-	-	-	-	-	-	-	-	-	-	-	-	236,022
OPERATING EXPENSES																
45	Gas Production	2,160														2,160
46	Gas Supply Production	83,060														83,060
47	Transmission	-														-
48	Distribution	24,830														24,830
49	Customer Accounts	10,517		628	(738)											10,407
50	Uncollectible Expense	3,365														3,365
51	Customer Information & Services	2,469								(2,253)						216
52	Sales	685														685
53	Administrative & General	28,600		181	503											29,283
54	Depreciation & Amortization	25,002										2,519				27,521
55	Taxes other than income taxes	3,073											44			3,117
56	Total operating expenses	\$ 183,760	\$ -	\$ 181	\$ 1,131	\$ (738)	\$ -	\$ -	\$ (2,253)	\$ -	\$ -	\$ 2,519	\$ 44	\$ -	\$ -	\$ 184,644
57	Net operating income Before Income Tax	\$ 52,262	\$ -	\$ (181)	\$ (1,131)	\$ 738	\$ -	\$ -	\$ 2,253	\$ -	\$ (2,519)	\$ (44)	\$ -	\$ -	\$ -	\$ 51,378

UGI Utilities, Inc. - Gas Division (North Rate District)
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 Witness: S. F. Anzaldo
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Company Use of Fuel

Line #	Description	[1] Reference	[2] Amount	[3] Total
1	Remove Company Use of Fuel	a/c 859.001	\$ (243)	
2	Remove Company Use of Fuel	a/c 880.001	-	
3	Remove Company Use of Fuel	a/c 930.201	-	
4				<u>\$ (243)</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
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(\$ in Thousands)

Schedule D-5
Witness: D. E. Lahoff
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Adjustment - Revenue Adjustments

	[1]	[2]	[3]	[4]	[5]	[6]
			PRO FORMA ADJUSTMENTS			
Line #	Reference Or Account Number	2020 Budget	Other Adjustments	Rev/PGC Adj Annualization	Total Proforma Adjustments D-5A	Proforma Adjusted At Present Rates
Customer & Distribution Revenue						
1	Residential (R/RT) 480	\$ 95,970	\$ (4,609)		\$ (4,609)	\$ 91,361
2	Comm & Ind (N/NT) 481	24,791	(239)		(239)	24,552
3	Comm & Ind (DS) 489	7,231	(51)		(51)	7,180
4	Lg Transport/Other 489	21,869	(321)		(321)	21,548
5	Interruptible 489	2,670	(1,060)		(1,060)	1,610
6	Cust Chg & Distrib Revenue	152,531	(6,280)	-	(6,280)	146,251
Revenue for Cost of Gas						
7	Residential (R/RT) 480	71,566	(968)	(2,329)	(3,297)	68,269
8	Comm & Ind (N/NT) 481	19,872	162	(88)	74	19,946
9	Comm & Ind (DS) 489	140	(267)		(267)	(127)
10	Lg Transport/Other 489	-	(88)		(88)	(88)
11	Interruptible Transport 489	-	-		-	-
12	Revenue for Cost of Gas	91,578	(1,161)	(2,417)	(3,578)	88,000
13	Total Customer Revenue	244,109	(7,441)	(2,417)	(9,858)	234,251
14	Forfeited Discounts 487	1,549		-	-	1,549
15	Miscellaneous Service Revenues 488	208		-	-	208
16	Rent from Gas Properties 493	14		-	-	14
17	Other Revenues 495	-		-	-	-
18	TOTAL REVENUES	\$ 245,880	\$ (7,441)	\$ (2,417)	\$ (9,858)	\$ 236,022

UGI Utilities, Inc. - Gas Division (North Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Schedule D-5A
Witness: D. E. Lahoff
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Adjustment - Test Year Revenue Changes

Line #	Description	[1] Factor Or Reference	[2] Budgeted Jurisdictional	[3] Revised Jurisdictional	[4] Adjustment [3] - [2]	[5] Total Adjustment
TOTAL REVENUE						
1	Residential (R/RT)		\$ 167,536	\$ 159,630	\$ (7,906)	
2	Comm & Ind (N/NT)		44,663	44,498	(165)	
3	Comm & Ind (DS)		7,372	7,054	(318)	
4	Lg Transport/Other		21,869	21,460	(409)	
5	Interruptible		2,670	1,610	(1,060)	
6	Total		<u>\$ 244,110</u>	<u>\$ 234,252</u>	<u>\$ (9,858)</u>	<u>\$ (9,858)</u>
COST OF COMMODITY						
7	Residential (R/RT)		\$ 71,566	\$ 68,269	\$ (3,297)	
8	Comm & Ind (N/NT)		19,872	19,946	74	
9	Comm & Ind (DS)		141	(126)	(267)	
10	Lg Transport/Other		0	(88)	(88)	
11	Interruptible		0	0	0	
12	Total		<u>\$ 91,579</u>	<u>\$ 88,001</u>	<u>\$ (3,578)</u>	<u>\$ (3,578)</u>
NET CUSTOMER & DISTRIBUTION						
13	Residential (R/RT)		\$ 95,970	\$ 91,361	\$ (4,609)	
14	Comm & Ind (N/NT)		24,791	24,552	(239)	
15	Comm & Ind (DS)		7,231	7,180	(51)	
16	Lg Transport/Other		21,869	21,548	(321)	
17	Interruptible		2,670	1,610	(1,060)	
18	Total		<u>\$ 152,531</u>	<u>\$ 146,251</u>	<u>\$ (6,280)</u>	<u>\$ (6,280)</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
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Witness: D. E. Lahoff
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Adjustment - Gas Costs

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Budgeted Gas Costs	PRO FORMA ADJUSTMENTS			Pro Forma Gas Costs At Pres Rates
			D-5A Gas Costs	Co Use	Gas Cost Pro Forma Adjustments	
1	Budgeted Gas Costs	\$ 85,477			\$ -	\$ 85,477
2	Residential (R/RT)		(2,329)		(2,329)	(2,329)
3	Comm & Ind (N/NT)		(88)		(88)	(88)
4	Comm & Ind (DS)		-		-	-
5	Lg Transport/Other		-		-	-
6	Interruptible				-	-
7	Total Gas Costs	<u>\$ 85,477</u>	<u>\$ (2,417)</u>	<u>\$ -</u>	<u>\$ (2,417)</u>	<u>\$ 83,060</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
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(\$ in Thousands)

Schedule D-7
Witness: S. F. Anzaldo
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Adjustment - Salaries & Wages

Line #	Description	[1] Budgeted Year 09/30/20	[2] Adjustment	[3] Payroll As Distributed	[4] Annualization Adjustment	[5] Total Pro Forma Payroll
<u>OPERATIONS</u>						
1	Total Natural Gas Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
2	Total Underground Storage Expenses	4	-	4	-	4
3	Total Transmission Operation Expenses	-	-	-	-	-
4	Total Distribution Operation Expenses	6,870	229	7,099	97	7,196
5	Customer Account Operations Expenses	4,125	-	4,125	58	4,183
6	Total Cust. Service & Inform. Operations Exp	411	-	411	6	417
7	Total Operation Sales Expenses	181	-	181	3	184
8	Total A & G Operation Expenses	7,033	-	7,033	100	7,133
9	Total Operations	<u>18,624</u>	<u>229</u>	<u>18,853</u>	<u>263</u>	<u>19,116</u>
<u>MAINTENANCE</u>						
10	Total Underground Maintenance Expenses	-	-	-	-	-
11	Storage Maintenance Expenses	-	-	-	-	-
12	Total Transmission Maintenance Expenses	-	-	-	-	-
13	Total Distribution Maintenance Expenses	3,021	-	3,021	43	3,064
14	Maintenance of General Plant	320	-	320	5	325
15	Total Maintenance	<u>3,341</u>	<u>-</u>	<u>3,341</u>	<u>48</u>	<u>3,389</u>
16	Total Payroll to Expense	<u>\$ 21,965</u>	<u>\$ 229</u>	<u>\$ 22,194</u>	<u>\$ 311</u>	<u>\$ 22,505</u>
17	Percent Increase					<u>1.402%</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
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(\$ in Thousands)

Schedule D-7
Witness: S. F. Anzaldo
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Adjustment - Salaries & Wages					
	[1]	[2]	[3]	[4]	[5]
Line #	Reference Or Function	Union At 6-1	Non-Exempt	Exempt	Pro Forma Total Payroll
1	Budgeted Payroll For TY 9-30-20	\$ 8,391	\$ 7,424	\$ 6,150	<u>\$ 21,965</u>
Annualize for Wage Increase to 9-30-20					
2	Percent Increase	3.00%	3.00%	3.00%	
3	Union Increase At 6/1 Annualization Factor	6/1/20 67%			
4	Non-Exempt Annualization Factor	4/1/20	50%		
5	Exempt Annualization Factor	12/1/19		17%	
6	Increase for wage rate changes	L 1 * L 2 * Ls 3 to 5 <u>169</u>	<u>111</u>	<u>31</u>	\$ 311
7	Annualized Salaries & Wages at 9-30-20 Rates	L 1 + L 6 \$ 8,560	\$ 7,535	\$ 6,181	
8	Annualization of D-9 changes FY2020				
9	Pro Forma Salaries & Wages for TY		<u>\$ 8,560</u>	<u>\$ 7,535</u>	<u>\$ 6,181</u>
10	Pro Forma Adjustment to S&W				<u>\$ 311</u>
11	Annualization Factor	L 11 / L 1			<u>1.415%</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
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(\$ in Thousands)

Schedule D-8
Witness: M. Mattern
Page 1 of 1

Adjustment - Environmental

[1] [2]

Line #	Description	Amount	Total
Environmental Adjustment - #1			
1	2016 Environmental expenditures	\$ 1,014	
2	2017 Environmental expenditures	2,630	
3	2018 Environmental expenditures	<u>920</u>	
4	Three year average of Environmental expenditures	1,521	
5	Budgeted Environmental Expense	\$ 1,250	
6	Pro Forma Adjustment		<u>\$ 271</u>
Environmental Adjustment - #2			
7	Environmental Expenditures	3,550	
8	Less: Total recovery since last rate case	<u>2,350</u>	
9	Unrecovered expenditures	1,200	
10	Amortized over 3 years	<u>3</u>	\$ 400
11	Recovery of current deferred Environmental expenditures included in the budget		<u>-</u>
12	Pro Forma Adjustment		<u>\$ 400</u>
Environmental Adjustment - #3			
13	Unamortized prior period environmental expenditures	\$ 1,917	
14	Remaining Amortization Period	<u>3</u>	\$ 639
15	Budgeted Amortization Expense		<u>639</u>
16	Pro Forma Adjustment		<u>\$ -</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Schedule D-9
 Witness: H. G. Bell
 Page 1 of 1

Adjustment - Enhanced Safety Initiatives

[1] [2]

Line #	Description	Amount	Total
1	Enhanced Safety Initiatives	\$ 229	
2	Pro Forma Adjustment		<u>\$ 229</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
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Schedule D-10
Witness: S. F. Anzaldo
Page 1 of 1

Adjustment - Rate Case Expense

[1] [2] [3]

Line #	Description	Reference	Amount	Total
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Rate Case Expenditures

1	External Consultants		\$ 133	
2	External Legal		253	
3	Sub-Total	L 1 to L 2		386

Total Expenditures for Rate Case Filing

4	TOTAL COSTS	L 3		<u>\$ 386</u>
5	Normalized over 1 year (Line 4 / 3)		<u>1</u>	\$ 386
6	Rate Case Expense included in Budget			-
7	Pro Forma Adjustment	L 5 - L 6		<u>\$ 386</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
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Schedule D-11
Witness: M. Mattern
Page 1 of 1

Adjustment - Uncollectibles

Line #	Description	[1] Reference Or Factor	[2] Uncollectible Expense	[3] Tariff Revenue	[4] Percent [2]/[3]	[5] Total [2]/[3]
1	2016		<u>\$ 2,336</u>	<u>\$ 182,696</u>	<u>1.28%</u>	
2	2017		<u>\$ 1,841</u>	<u>\$ 193,874</u>	<u>0.95%</u>	
3	2018		<u>\$ 4,773</u>	<u>\$ 250,540</u>	<u>1.90%</u>	
4	Three Year Average Sum (Line 1 to Line 3) / 3	<u>3</u>	<u>\$ 2,983</u>	<u>\$ 209,036</u>		<u>1.427%</u>
5	<u>2020 Budget</u>				\$ 3,491	
	Pro Forma Adjustment					
6	Adjusted Revenues	<u>1.427%</u>		<u>\$ 235,800</u>		
7	Pro Forma at Present Rate Revenue	[1] * [3]			<u>3,365</u>	
8	Total for Test Year					<u>\$ (126)</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
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Schedule D-14
Witness: M. Mattern
Page 1 of 1

Adjustment - Benefits Adjustments

Line #	Description	[1] Amount	[2] Subtotal	[3] Pro Forma Adjustment
<u>Pension Expense Adjustment</u>				
1	Total budgeted pension expense		\$ 507	
2	Total cash contributions per revised estimate	12,934		
3	Estimated Cash Contributions attributable to UGI Gas	997		
4	Less: estimated capitalized portion (31%)	(309)		
5	Pension cash contributions per updated estimates		688	
6	Pro Forma Adjustment - Pension			\$ 181

UGI Utilities, Inc. - Gas Division (North Rate District)
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Schedule D-15
Witness: M. Mattern
Page 1 of 1

Adjustment - Other Adjustments

Line #	Description	[1] Sub-Total	[2] Total
Injuries & Damages Reserve Adjustment			
1	2016 Injuries & Damages Expense	\$ 2,445	
2	2017 Injuries & Damages Expense	1,718	
3	2018 Injuries & Damages Expense	1,347	
4	Three Year Average of Injuries and Damages Expense	1,837	
5	Budgeted Injuries and Damanges Expense	\$ 1,342	
6	Pro Forma Adjustment		\$ 495
Membership Dues Adjustment			
7	Budgeted American Gas Association Membership Dues Attributable to Lobbying	\$ (5)	
8	Budgeted Energy Association of Pennsylvania Membership Dues Attributable to Lobbying	(2)	
9	Pro Forma Adjustment		\$ (7)
Customer Accounts Expense Adjustment			
10	Unrecovered Interest on Customer Deposits		\$ 223
11	Fee-Free Credit Card/ACH Payment Proposal		\$ 405
Other Adjustments			
12	System Modifications - Energy Management Website		\$ 15

UGI Utilities, Inc. - Gas Division (North Rate District)
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Schedule D-16
Witness: D. E. Lahoff
Page 1 of 1

Adjustment - Universal Service

Line #	Description	Amount
		[1]
	<u>Increase for Pro Forma TY Universal Service Expense</u>	Pro Forma
	Budget	
1	Customer Assistance Plan Credit	\$ 2,474
2	Administration Costs	300
3	LIURP	1,026
4	Hardship. Program (Project Share)	6
5	Customer Assistance Plan Pre-program Arrearage	<u>595</u>
6	TOTAL	<u><u>\$ 4,401</u></u>
7	Adjusted Budget	<u><u>\$ 3,663</u></u>
8	Adjustment	<u><u>\$ (738)</u></u>

UGI Utilities, Inc. - Gas Division (North Rate District)
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(\$ in Thousands)

Schedule D-19
Witness: S. M. Hart
Page 1 of 1

Adjustment - Energy Efficiency and Conservation Programs

Line #	Description	[1] Amount	[2] Sub-Total
<u>Energy Efficiency and Conservation Programs</u>			
1	2020 Original Program Costs	\$ 3,526	
2	Updated 2020 Program Costs	<u>2,176</u>	
3	Program Cost Adjustment		\$ (1,350)
4	Adjusted Budget	\$ 1,273	
5	Additional Expense Adjustment (Line 4 - Line 2)		<u>(903)</u>
6	Total Adjustment		<u><u>\$ (2,253)</u></u>

UGI Utilities, Inc. - Gas Division (North Rate District)
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(\$ in Thousands)

Schedule D-21
Witness: J.F. Weidmayer
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Adjustment - Depreciation expense

Line #	Description	[1] Account Number	[2] Budgeted 9/30/20 Depreciation Expense	[3] Adjustment To Annualize At New Depre Study Rates	[4] Pro Forma Test Year Depreciation
INTANGIBLE PLANT					
1	Organization	301	\$ -		\$ -
2	Franchise & Consent	302	-		-
3	Miscellaneous Intangible Plant	303	-		-
4	TOTAL INTANGIBLE		-	-	-
NATURAL GAS PRODUCTION & GATHERING					
5	Producing Lands	325.1	-		-
6	Producing Leaseholds	325.2	-		-
7	Rights of Way	325.4	-		-
8	Other Land Rights	325.5	-		-
9	Field Measuring & Regulating Station Structures	328	-		-
10	Other Structures	329	-		-
11	Producing Gas Wells-Well Construction	330	-		-
12	Producing Gas Wells-Well Equipment	331	-		-
13	Field Lines	332	-		-
14	Field Measuring & Reg. Station Equipment	334	-		-
15	Drilling & Cleaning Equipment	335	-		-
16	Other Equipment	337	-		-
17	TOTAL PRODUCTION & GATHERING		-	-	-
NATURAL GAS STORAGE & PROCESSING PLANT					
18	Land & Land Rights	304	-	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-	-
20	Land	350.1	-	-	-
21	Rights of Way	350.2	-	-	-
22	Structures & Improvements	351	-	-	-
23	Wells	352	-	-	-
24	Lines	353	-	-	-
25	Compressor Station Equipment	354	-	-	-
26	Measuring & Regulating Equipment	355	-	-	-
27	Purification Equipment	356	-	-	-
28	Other Equipment	357	-	-	-
29	TOTAL STORAGE & PROCESSING		-	-	-

UGI Utilities, Inc. - Gas Division (North Rate District)
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(\$ in Thousands)

Schedule D-21
Witness: J.F. Weidmayer
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Adjustment - Depreciation expense

Line #	Description	[1] Account Number	[2] Budgeted 9/30/20 Depreciation Expense	[3] Adjustment To Annualize At New Depre Study Rates	[4] Pro Forma Test Year Depreciation
TRANSMISSION PLANT					
30	Land & Land Rights	365.1	-	-	-
31	Rights of Way	365.2	-	-	-
32	Structures & Improvements	366	-	-	-
33	Mains	367	-	-	-
34	Measuring & Regulating Station Equipment	369	-	-	-
35	Communication Equipment	370	-	-	-
36	Other Equipment	371	-	-	-
37	TOTAL TRANSMISSION		-	-	-
DISTRIBUTION PLANT					
38	Land & Land Rights	374	-	-	-
39	Structures & Improvements	375	49	(4)	45
40	Mains	376	8,592	457	9,049
41	Measuring & Regulating Station Equipment	378	1,005	156	1,161
42	Measuring & Regulating Station Equipment	379	419	18	437
43	Services	380	6,171	830	7,001
44	Meters	381	1,652	174	1,826
45	Meter Installations	382	-	24	24
46	House Regulators	383	47	(7)	40
47	House Regulatory Installations	384	52	6	58
48	Industrial Measuring & Reg. Station Equipment	385	207	4	211
49	Other Property	386	-	-	-
50	Other Equipment	387	4	(2)	2
51	TOTAL DISTRIBUTION		18,198	1,656	19,854
GENERAL PLANT					
52	Land & Land Rights	389	-	-	-
53	Structures & Improvements	390	771	284	1,055
54	Office Furniture & Equipment	391	4,092	252	4,344
55	Transportation Equipment	392	504	865	1,369
56	Stores Equipment	393	-	-	-
57	Tools & Garage Equipment	394	385	-	385
58	Laboratory Equipment	395	-	-	-
59	Power Operated Equipment	396	2	80	82
60	Communication Equipment	397	56	30	86
61	Miscellaneous Equipment	398	76	(1)	75
62	Other Tangible Property	399	-	-	-
63	TOTAL GENERAL		5,886	1,510	7,396
64	TOTAL DEPRECIATION		\$ 24,084	\$ 3,166	\$ 27,250
65	CHARGED TO CLEARING ACCOUNTS		\$ (946)	\$ (976)	\$ (1,922)
66	NET SALVAGE AMORTIZATION		\$ 2,191	\$ 2	\$ 2,193

UGI Utilities, Inc. - Gas Division (North Rate District)
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(\$ in Thousands)

Adjustment - Taxes Other Than Income Taxes

		[1]	[2]	[3]	[4]	[5]
Line #	Description	Account Number	Factor or Reference	Budget Amounts 9/30/20	Pro Forma Adjustments	Pro Forma Tax Expense 9/30/20
1	PURTA Taxes	408.1		\$ 125	\$ -	\$ 125
2	Capital Stock	408.1				-
3	PA & Local Use taxes	408.1		372	-	372
4	Social Security	408.1	D-32	1,613	40	1,653
5	FUTA	408.1	D-32	18	-	18
6	SUTA	408.1	D-32	142	4	146
7	PUC Assessment	408.1		803	-	803
8	Total			<u>\$ 3,073</u>	<u>\$ 44</u>	<u>\$ 3,117</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
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Schedule D-32
Witness: S. F. Anzaldo
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Adjustment - Payroll Taxes

Line #	Description	[1] Account Number	[2] Test Year 9/30/20 Present Rates	[3] Pro Forma Adjustments	[4] Increase in Payroll Taxes
1	Total Payroll Charged to Expense		<u>\$ 21,966</u>	<u>\$ 540</u>	
2	FICA Expense		<u>1,613</u>		
3	FICA Expense - Percent	L 2 / L 1	<u>7.34%</u>	<u>7.34%</u>	
4	Pro Forma FICA Expense on Pro Forma S&W	[4] L 1 * L 3			\$ 40
5	FUTA Expense		<u>18</u>		
6	FUTA Expense - Percent	L 5 / L 1	<u>0.08%</u>	<u>0.08%</u>	
7	Pro Forma FUTA Expense on Pro Forma S&W	[4] L 1 * L 6			-
8	SUTA Expense		<u>142</u>		
9	SUTA Expense - Percent	L 8 / L 1	<u>0.65%</u>	<u>0.65%</u>	
10	Pro Forma SUTA Expense on Pro Forma S&W	[4] L 1 * L 9			4
11	Pro Forma Adjustment	Sum L 4 to L 10			<u>\$ 44</u>

UGI Utilities, Inc. - Gas Division (North Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Schedule D-33
Witness: N. McKinney
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Line #	Description	[1] Factor Or Reference	[2] Element Or Amount	[3] Pro Forma Test Year At Present Rates	[4] Revenue Increase	[5] Pro Forma Test Year At Proposed Rates [3] + [4]
1	Revenue			\$ 236,022	\$ 17,789	\$ 253,811
2	Operating Expenses			(184,644)	(254)	(184,898)
3	OIBIT	L 1 + L 2		51,378	17,535	68,913
Interest Expense						
4	Rate Base	Sch A-1	669,632			
5	Weighted Cost of Debt	Sch B-7	0.02140			
6	Synchronized Interest Expense	L 4 * L 5		(14,330)	-	(14,330)
7	Base Taxable Income	L 3 + L 6		37,048	17,535	54,583
8	Total Tax Depreciation	Pg 2	\$ 69,988			
9	Pro Forma Book Depreciation	Pg 2	28,862			
10	State Tax Depreciation (Over) Under Book	L 9 - L 8		(41,126)		(41,126)
11	Other				-	-
12	State Taxable Income	Sum L 7 to L 11		\$ (4,078)	\$ 17,535	\$ 13,457
13	State Income Tax (Expense)/Refund	L 12 * Rate [2]	9.99%	\$ 407	\$ (1,752)	\$ (1,344)
14	Total Tax Depreciation	Pg 2	\$ 61,137			
15	Pro Forma Book Depreciation	Pg 2	28,862			
16	Federal Tax Deducts (Over) Under Book	L 14 - L 13		(32,275)	-	(32,275)
17	Other				-	-
18	Federal Taxable Income	L 7 + sum L 13 to L 17		5,180	15,783	20,964
19	Federal Income Tax (Expense)/Refund	-L 18 * Rate [2]	21.00%	(1,088)	(3,315)	(4,402)
20	Total Tax Expense before Deferred Income Tax	L 13 + L 19		(681)	(5,067)	(5,747)
Deferred Federal Income Taxes						
21	Total Straight Line Tax Depreciation	Pg 2	\$ 27,250			
22	Total Tax Depreciation	Pg 2	59,851			
23	Federal Tax Deducts (Over) Under Book	L 22 - L 21		32,601	-	32,601
24	Deferred Federal Taxable Income	L 23		\$ 32,601	\$ -	\$ 32,601
25	Federal Income Tax (Expense)/Refund	-L 24 * Rate [2]	Blended Rate ¹	(5,979)	-	(5,979)
Deferred State Income Taxes						
26	Repairs			(1,404)		(1,404)
27	CIAC			(138)		(138)
28	State Deferred Income Tax (Expense)/Refund			(1,541)	-	(1,541)
29	Net Income Tax Expense	L20 + L 25 + L28		(8,201)	(5,067)	(13,267)
Other Tax Adjustments						
30	ITC			-		-
31	Combined Income Tax Expense	L 29 + L 30		\$ (8,201)	\$ (5,067)	\$ (13,267)
32	Federal Income Tax Expense	L 19 + L 25 + L 30				\$ (10,381)
33	State Income Tax Expense	L 13 + L 28				(2,885)
34	Total Income Tax Expense	L 32 + L 33				\$ (13,267)

¹ Due to the 2018 Tax Cuts and Jobs Act, excess deferred income tax is now being flowed back to customers which results in a deferred tax rate other than 21%.

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(\$ in Thousands)

Schedule D-34
Witness: N. McKinney
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Tax Depreciation

Line #	Description	[1] Amount	[2] Amount	[3] Total
<u>Accelerated Tax Depreciation</u>				
1	Gas Plant		\$ 36,136	
2	Cost of Removal		1,286	
3	Repairs Tax Deduction		23,928	
4	Other Tax Basis Adjustments		<u>(213)</u>	
5	Total Federal Accelerated Tax Depreciation			<u>\$ 61,137</u>
6	Adjustment for PA Tax Depreciation - Bonus Decoupling		<u>8,851</u>	
7	Total State Accelerated Tax Depreciation			<u><u>\$69,988</u></u>
<u>Straight Line Tax Depreciation</u>				
8	Gas Plant		<u>\$ 27,250</u>	
9	Total Tax Depreciation			<u><u>\$ 27,250</u></u>
<u>Book Depreciation</u>				
10	Pro Forma Book Depreciation		\$ 27,250	
11	Net Salvage Amortization		2,193	
12	Depreciation Charged to Clearing Accounts	(1,922)		
13	Estimated Percent of Clearing Charged to CWIP	<u>30%</u>		
14	Depreciation Charged to CWIP		<u>(581)</u>	
15	Book Depreciation for Tax Calculation			<u><u>\$ 28,862</u></u>

UGI Utilities, Inc. - Gas Division (North Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Schedule D-35
Witness: S. F. Anzaldo
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Gross Revenue Conversion Factor

Line #	Description	[1] Reference Or Factor	[2] Tax Rate	[3] Factor
<u>GROSS REVENUE CONVERSION FACTOR</u>				
1	GROSS REVENUE FACTOR			1.000000
2	UNCOLLECTIBLE EXPENSES			<u>(0.014270)</u>
3	NET REVENUES	Sum L 1 to L 2		0.985730
4	STATE INCOME TAXES	[3] L 3 * Rate [2]	9.9900%	<u>(0.098474)</u>
5	FACTOR AFTER STATE TAXES	L 3 + L 4		0.887256
6	FEDERAL INCOME TAXES	[3] L 5 * Rate [2]	21.00%	<u>(0.186324)</u>
7	NET OPERATING INCOME FACTOR	L 5 + L 6		<u>0.700932</u>
8	GROSS REVENUE CONVERSION FACTOR	1 / L 7		<u>1.426672</u>
9	Combined Income Tax Factor On Gross Revenues	- L 4 - L 6		<u>28.480%</u>

INCOME TAX FACTOR

10	GROSS REVENUE FACTOR			1.000000
11	STATE INCOME TAXES	[3] L 10 * Rate [2]	9.9900%	<u>(0.099900)</u>
12	FACTOR AFTER STATE TAXES	L 10 + L 11		0.900100
13	FEDERAL INCOME TAXES	[3] L 12 * Rate [2]	21.00%	<u>(0.189021)</u>
14	NET OPERATING INCOME FACTOR	L 12 + L 13		0.711079
15	GROSS REVENUE CONVERSION FACTOR	1 / L 14		<u>1.406314</u>
16	Combined Income Tax Factor On Taxable Income	- L 11 - L 13		<u>28.892%</u>

**REVENUE REQUIREMENT
FULLY PROJECTED FUTURE TEST YEAR**

CENTRAL RATE DISTRICT

Fully Projected Future Period - 12 Months Ended September 30, 2020
 (\$ in Thousands)
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Fully Projected Future Period - 12 Months Ended September 30, 2020

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D-17	<u>SCHEDULE NOT USED</u>	N/A
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UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule A-1
Witness: S. F. Anzaldo
Page 1 of 1

Summary of Measure of Value and Revenue Increase

Line #	Description	[1] Function	[2] Reference Section	[3] Pro Forma Test Year Ended September 30, 2020 At Present Rates	[4] Increase	[5] Proposed Rates
<u>RATE BASE</u>						
1	Utility Plant		C-2	\$ 635,923		\$ 635,923
2	Accumulated Depreciation		C-3	(176,919)		(176,919)
3	Net Plant in service	L 1 + L 2		459,004	-	459,004
4	Working Capital		C-4	12,114		12,114
5	Gas Inventory		C-5	3,295		3,295
6	Accumulated Deferred Income Taxes		C-6	(70,021)		(70,021)
7	Customer Deposits		C-7	(2,901)		(2,901)
8	Materials & Supplies		C-8	3,077		3,077
9	TOTAL RATE BASE	Sum L 3 to L 8		<u>\$ 404,568</u>	<u>\$ -</u>	<u>\$ 404,568</u>
<u>OPERATING REVENUES AND EXPENSES</u>						
<u>Operating Revenues</u>						
10	Base Customer Charges		D-5	\$ 93,379	\$ 8,217	\$ 101,596
11	Gas Cost Revenue		D-5	37,885		37,885
12	Other Operating Revenues		D-5	916		916
13	Total Revenues	Sum L 10 to L 12		<u>132,180</u>	<u>8,217</u>	<u>140,397</u>
14	Operating Expenses		D	<u>(98,165)</u>	<u>(105)</u>	<u>(98,270)</u>
15	OIBIT	L 13 + L 14		34,015	8,112	42,127
16	Pro Forma Income Tax at Present Rates		D-33	(6,164)		(8,507)
17	Pro Forma Income Tax on Revenue Increase		D-33		<u>(2,343)</u>	<u>(8,507)</u>
18	NET OPERATING INCOME	Sum L 15 to L 17		<u>\$ 27,851</u>	<u>\$ 5,768</u>	<u>\$ 33,620</u>
19	RATE OF RETURN	L 18 / L 9		<u>6.8843%</u>		<u>8.3101%</u>
<u>REVENUE INCREASE REQUIRED</u>						
20	Rate of Return at Present Rates	L 19, Col 3		6.8843%		
21	Rate of Return Required		B-7	<u>8.3100%</u>		
22	Change in ROR	L 21 - L 20		<u>1.42574%</u>		
23	Change in Operating Income	L 22 * L 9		\$ 5,768		
24	Gross Revenue Conversion Factor		D-35	<u>1.424577</u>		
25	Change in Revenues	L 23 * L 24		<u>\$ 8,217</u>		
26	Percent Increase -- Delivery Revenues	L 25 / L 10, C 4			<u>8.80%</u>	
27	Percent Increase -- Total Revenues	L 25 / L 13, C 4			<u>6.22%</u>	

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule B-1
Witness: M. Mattern
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Balance Sheet

[1]

Line No	Description/(Account No)	Budget TYE 9-30-20
	UTILITY PLANT (101 - 106, 108)	
1	Gas Utility Plant	\$ 3,950,991
2	Other Utility Plant	-
3	Total Plant In Service	<u>3,950,991</u>
4	Construction Work In Progress (107)	-
5	Total Utility Plant	<u>3,950,991</u>
6	Accumulated Provision for Depreciation - Gas (108)	(1,072,875)
7	Utility Acquisition Adjustment (114)	165,115
8	Accumulated Provision for Depreciation - Other (119)	-
9	Net Utility Plant	<u>3,043,231</u>
	OTHER PROPERTY INVESTMENTS	
10	Non-utility Property (121)	-
11	Accumulated Depreciation on NUP (122)	-
12	Investment in Associated & Subsidiary Companies (123.1)	-
13	Other Investments (124)	<u>68</u>
14	Total Other Property and Investments	68
	CURRENT AND ACCRUED ASSETS	
15	Cash & Other Temporary Investments(131-136)	6,310
16	Unbilled Revenues	-
17	Customer Accounts Receivable (142)	57,822
18	Other Accounts Receivable (143)	4,725
19	Accum Provision for Uncollectible (144)	(4,691)
20	Receivables from Associated Companies (145)	-
21	Accounts Receivable Assoc. Comp. (146)	3,868
22	Plant Materials & Operating Supplies (154)	13,666
23	Stores Expense - Undistributed (163)	2,275
24	Gas Stored - Current (164.1)	25,737
25	Liquefied Natural Gas stored (164.2)	-
26	Prepayments (165)	11,583
27	Accrued Utility Revenues (173)	18,154
28	Miscellaneous Current & Accrued Assets (174)	196,493
29	Derivative Instrument Assets (175)	<u>2,071</u>
30	Total Current and Accrued Assets	338,013
	DEFERRED DEBITS	
31	Unamortized Debt Expense (181)	3,228
32	Other Regulatory Assets (182.3)	349,368
33	Other Preliminary Survey & Investigation Charges (183.2)	5,310
34	Clearing Accounts (184)	8
35	Miscellaneous Deferred Debits (186)	9,673
36	Unamortized Loss on Reacquired Debt (189)	-
37	Accumulated Deferred Income Taxes (190)	-
38	O/U Collected Gas (191.4, 191.41)	-
39	Total Deferred Debits	<u>367,587</u>
40	TOTAL ASSETS AND OTHER DEBITS	<u><u>\$ 3,748,899</u></u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule B-1
Witness: M. Mattern
Page 2 of 2

Balance Sheet

[1]

Line No	Description/(Account No)	Budget TYE 9-30-20
PROPRIETARY CAPITAL		
41	Common Stock Issued (201)	\$ -
42	Preferred Stock Issued (204)	-
43	Premium on Capital Stock (207)	483,925
44	Capital Stock Expense (214)	-
45	Retained Earnings (215, 215.2, 216)	749,512
46	Accum Other Comprehensive Income (219)	<u>(15,453)</u>
47	Total Proprietary Capital	1,217,984
LONG TERM DEBT		
48	Bonds (221)	-
49	Advances from Associated Companies (223)	-
50	Other Long-Term Debt (224)	1,122,813
51	Unamortized Premium on LTD (225)	-
52	Unamortized Discount on LTD (226)	-
53	Total Long-term Debt	<u>1,122,813</u>
OTHER NON-CURRENT LIABILITIES		
54	Obligations under Capital Leases (227)	1,896
55	Accum. Prov for Injuries & Damages (228.2)	2,337
56	Accum. Prov for Pensions & Benefits (228.3)	93,621
57	Accum. Miscellaneous Operating Prov (228.4)	43,525
58	Asset Retirement Obligation (230)	<u>100</u>
59	Total Non-Current Liabilities	141,479
CURRENT & ACCRUED LIABILITIES		
60	Notes Payable (231)	167,816
61	Accounts Payable (232)	61,170
62	Notes Payable to Assoc. Companies (233)	-
63	Accounts Payable to Assoc. Cos (234)	14,720
64	Customer Deposits (235)	18,920
65	Taxes Accrued (236)	1,421
66	Interest Accrued (237)	25,890
67	Tax Collections Payable (241)	-
68	Accrued Interest on Other Liabilities (237)	49,761
69	Tax Collections Payable (241)	-
70	Misc Current & Accrued Liabilities (242)	-
71	Total Current & Accrued Liabilities	<u>339,698</u>
OTHER DEFERRED CREDITS		
72	Customer Advances for Construction (252)	-
73	Other Deferred Credits (253)	8,720
74	Other Regulatory Liabilities (254)	341,615
75	Deferred ITC (255)	1,808
76	Accumulated Deferred Income Taxes (282)	574,782
77	Accumulated Deferred Income Taxes (283)	-
78	Total Other Deferred Credits	<u>926,925</u>
79	TOTAL LIABILITIES & OTHER CREDITS	<u><u>\$ 3,748,899</u></u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Schedule B-2
Witness: S. F. Anzaldo
Page 1 of 1

Statement of Net Utility Operating Income

Line No	Description	[1] Budget TYE 9-30-20	[2] Reference
Total Operating Revenues			
1	Total Sales Revenues	\$ 139,606	B-3
2	Other Operating Revenues	916	B-3
3	Total Revenues	140,522	
Total Operating Expenses			
4	Operation & Maintenance Expenses	83,193	B-4 & D-2
5	Depreciation & Amortization Expense	15,040	D-21
6	Taxes Other Than Income Taxes	2,256	B-5
7	Total Operating Expenses	100,490	
8	Operating Income Before Income Taxes (OIBIT)	40,032	
Income Taxes:			
9	State	1,195	B-5
10	Federal	4,969	B-5
11	Total Income Taxes	6,164	
12	Net Utility Operating Income	\$ 33,869	

UGI Utilities, Inc. - Gas Division (Central Rate District)
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(\$ in Thousands)

Schedule B-3
Witness: S. F. Anzaldo
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Statement of Operating Revenues

[1]

Line No	Description	Budget TYE 9-30-20
Gas Operating Revenues		
1	Residential (R/RT) (480)	\$ 82,823
2	Comm & Ind (N/NT) (481)	33,989
3	Comm & Ind (DS) (489)	5,742
4	Lg Transport/Other (489)	13,756
5	Interruptible (489)	<u>3,296</u>
6	Sub-Total Gas Operating Revenues	139,606
Other Operating Revenues		
7	Forfeited Discounts (487)	770
8	Miscellaneous Service Revenues (488)	31
9	Rent from Gas Properties (493)	115
10	Other Revenues (495)	<u>-</u>
11	Sub-Total Other Operating Revenues	<u>916</u>
12	Total Operating Revenues	<u><u>\$ 140,522</u></u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Schedule B-4
Witness: S. F. Anzaldo
Page 1 of 3

Operation and Maintenance Expenses

Line No	Description	Account No	[1] Budget TYE 9-30-20
Gas Raw Materials			
1	Liquefied Petroleum Gas Expenses	717	\$ -
2	Miscellaneous Production Expenses	735	44
3	Total Gas Raw Materials Expenses		<u>44</u>
Production and Gathering - Operations			
4	Operating Supervision and Engineering	750	-
5	Production Maps and Records	751	-
6	Gas Wells Expenses	752	-
7	Field Lines Expenses	753	-
8	Gas Well Royalties	758	-
9	Other Expenses	759	-
10	Total Production & Gathering Operation Expenses		<u>-</u>
Production and Gathering - Maintenance			
11	Maintenance of Producing Gas Wells	763	-
12	Maintenance of Field Lines	764	-
13	Maintenance of Field Measuring and Reg. Station Equip.	766	-
14	Gas Supply Operation Expenses		<u>-</u>
Other Gas Supply Expense - Operations			
15	Natural Gas City Gate Purchases	804.0	42,056
16	Other Gas Purchases	805.0	1,996
17	Purchases Gas Cost Adjustments	805.1	(2,302)
18	Gas Withdrawn from Storage-Debit	808.1	5,005
19	Gas Delivered to Storage-Credit	808.2	(4,704)
20	Gas Used for Other Utility Operations-Credit	812.0	(133)
21	Other Gas Supply Expenses	813.0	1,667
22	Gas Supply Operation Expenses		<u>43,584</u>
Underground Storage Expense - Operation			
23	Operation Supervision and Engineering	814	-
24	Maps and Records	815	-
25	Wells Expenses	816	-
26	Lines Expenses	817	-
27	Measuring and Regulating Station Expenses	820	-
28	Purification Expenses	821	-
29	Gas Losses	823	-
30	Other Expenses	824	-
31	Total Underground Storage Expenses		<u>-</u>
Underground Storage Expense - Maintenance			
32	Maintenance Supervision and Engineering	830	-
33	Maintenance of Structures and Improvements	831	-
34	Maintenance of Reservoirs and Wells	832	-
35	Maintenance of Lines	833	-
36	Maintenance of Measuring & Regulating Station Equip.	835	-
37	Total Underground Maintenance Expenses		<u>-</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Schedule B-4
Witness: S. F. Anzaldo
Page 2 of 3

Operation and Maintenance Expenses

Line No	Description	Account No	[1] Budget TYE 9-30-20
Transmission Expense - Operations			
38	Operating Supervision and Engineering	850	-
39	System Control and Load Dispatching	851	-
40	Communication System Expenses	852	-
41	Mains Expenses	856	-
42	Measuring and Regulating Station Expenses	857	-
43	Other Expenses	859	-
44	Total Transmission Operation Expenses		-
Transmission Expense - Maintenance			
45	Maintenance Supervision and Engineering	861	-
46	Maintenance of Structures and Improvements	862	-
47	Maintenance of Mains	863	-
48	Maintenance of Measuring and Regulating Station Equip.	865	-
49	Maintenance of Communication Equipment	866	-
50	Total Transmission Maintenance Expenses		-
Distribution Expense - Operations			
51	Operation Supervision and Engineering	870	1,361
52	Distribution Load Dispatching	871	280
53	Compressor Station Fuel and Power (Major Only)	873	-
54	Mains and Services Expenses	874	5,180
55	Measuring and Regulating Station Expenses-General	875	770
56	Measuring and Regulating Station Expenses-Industrial	876	28
57	Measuring and Regulating Station Expenses-City Gate	877	144
58	Meter and House Regulator Expenses	878	379
59	Customer Installations Expenses	879	188
60	Other Expenses	880	1,307
61	Rents	881	85
62	Total Distribution Operation Expenses		9,722
Distribution Expense - Maintenance			
63	Maintenance Supervision and Engineering	885	544
64	Maintenance of Structures and Improvements	886	19
65	Maintenance of Mains	887	1,675
66	Maintenance of Measuring & Reg. Station Equip.-Genl.	889	681
67	Maintenance of Measuring & Reg. Station Equip.-Indtrl.	890	105
68	Maintenance of Measuring & Reg. Station Equip.-City G	891	142
69	Maintenance of Services	892	281
70	Maintenance of Meters & House Regulators	893	91
71	Maintenance of Other Equipment	894	415
72	Construction & Maintenance	895	-
73	Total Distribution Maintenance Expenses		3,953
Customer Accounts Expense - Operations			
74	Supervision	901	46
75	Meter Reading Expenses	902	1,105
76	Customer Records & Collection Expenses	903	4,850
77	Uncollectable Accounts	904	1,540
78	Miscellaneous Customer Accounts Expenses	905	220
79	Total Administrative & General		7,760

UGI Utilities, Inc. - Gas Division (Central Rate District)
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(\$ in Thousands)

Schedule B-4
Witness: S. F. Anzaldo
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Operation and Maintenance Expenses

Line No	Description	Account No	[1] Budget TYE 9-30-20
Customer Service & Information Expense			
81	Supervision	907	44
82	Customer Assistance Expenses	908	315
83	Informational & Instructional Advertising Expenses	909	195
84	Miscellaneous Customer Service & Informational Exp.	910	7
85	Total Cust. Service & Inform. Operations Exp		<u>560</u>
86	Description		
Sales Expense			
87	Supervision	911	54
88	Demonstrating and Selling Expenses	912	258
89	Advertising Expenses	913	69
90	Miscellaneous Sales Expenses	916	20
91	Total Operation Sales Expenses		<u>400</u>
Administrative & General - Operations			
92	Administrative and General Salaries	920.0	4,333
93	Office Supplies and Expenses	921.0	4,155
94	Outside Service Employed	923.0	3,218
95	Property Insurance	924.0	28
96	Injuries and Damages	925.0	874
97	Employee Pensions and Benefits	926.0	3,267
98	Regulatory Commission Expenses	928.0	-
99	General Advertising Expenses	930.1	19
100	Miscellaneous General Expenses	930.2	581
101	Rents	931.0	181
102	Total A & G Operation Expenses		<u>16,656</u>
Administrative & General - Maintenance			
103	Maintenance of General Plant	932	512
104	Maintenance of General Plant	935	2
105	Total A & G Maintenance Expenses		<u>514</u>
106	TOTAL OPERATION & MAINTENANCE EXPENSE		<u>\$ 83,193</u>
107	Total Gas Operation Expenses		78,727
108	Total Gas Maintenance Expense		4,466
109	TOTAL OPERATION & MAINTENANCE EXPENSE		<u>\$ 83,193</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule B-5
Witness: S. F. Anzaldo
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Detail of Taxes

[1]

Line No	Description	Reference	Budget TYE 9-30-20
Taxes Other Than Income Taxes			
Non-revenue related:			
1	Pennsylvania - PURTA	D-31	\$ 155
2	Capital Stock	D-31	-
3	PA and Local Use taxes	D-31	160
4	Miscellaneous Taxes	D-31	501
5	Subtotal		<u>816</u>
Payroll Taxes			
6	FICA	D-31	1,320
7	SUTA	D-31	108
8	FUTA	D-31	13
9	Other		-
10	Subtotal		<u>1,440</u>
11	Total Taxes Other Than Income Taxes		<u>\$ 2,256</u>
Income Taxes			
12	State		\$ 1,195
13	Federal		4,969
14	Total Income Taxes		<u>\$ 6,164</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Composite Cost of Debt

Line No	Description	[1] Amount Outstanding	[2] Percent to Total	[3] Effective Interest Rate	[4] Average Weighted Cost Rate [2] * [3]
Medium Term Notes					
1	6.500% Due 8/15/2033	\$ 20,000	1.78%	6.56%	0.12%
2	6.133% Due 10/15/2034	20,000	1.78%	6.19%	0.11%
Senior Unsecured Notes					
3	6.206% Due 9/30/2036	100,000	8.91%	6.32%	0.56%
4	4.980% Due 3/26/2044	175,000	15.59%	5.00%	0.78%
5	2.950% Due 6/30/2026	100,000	8.91%	3.92%	0.35%
6	4.120% Due 9/30/2046	200,000	17.81%	5.01%	0.89%
7	4.120% Due 10/31/2046	100,000	8.91%	4.28%	0.38%
8	2.998% Due 10/31/2022	107,813	9.60%	3.11%	0.30%
9	4.550% Due 02/01/2049	150,000	13.36%	4.58%	0.61%
10	4.653% Due 10/31/2049	150,000	13.36%	4.68%	0.63%
11	Total Long-Term Debt	\$ 1,122,813	<u>100.00%</u>		<u>4.73%</u>
12	Total Long-Term Debt	\$ 1,122,813	100.00%	4.73%	4.73%
13	Total Short-Term Debt		0.00%		0.00%
14	TOTAL	<u>\$ 1,122,813</u>	<u>100.00%</u>		
15	Weighted Cost of Debt				<u>4.73%</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Schedule B-7
Witness: P. R. Moul
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Rate of Return

[1] [2] [3] [4]

<u>Line No</u>	<u>Description</u>	<u>Capitalization Ratio</u>	<u>Embedded Cost</u>	<u>Statement Reference</u>	<u>Return-%</u>
1	Long-Term Debt	45.20%	4.73%	B-6	2.14%
2	Short-Term Debt	0.00%		B-6	0.00%
3	Common Equity	<u>54.80%</u>	11.25%		<u>6.17%</u>
4	Total	<u><u>100.00%</u></u>			<u><u>8.31%</u></u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Schedule C-1
Witness: M. Mattern
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Measure of Value

Line #	Description	[2]	[3]	[4]	[5]	[6]
		Reference Schedule	# of Pages	Pro Forma Test Year Ended September 30, 2020 At		
				Present Rates	Adjustments	Proposed Rates
MEASURE OF VALUE						
1	Utility Plant	C-2	9	\$ 635,923		\$ 635,923
2	Accumulated Depreciation	C-3	11	(176,919)		(176,919)
3	Net Plant in service			459,004	-	459,004
4	Working Capital	C-4	9	12,114		12,114
5	Gas Inventory	C-5	1	3,295		3,295
6	Accumulated Deferred Income Taxes	C-6	1	(70,021)		(70,021)
7	Customer Deposits	C-7	1	(2,901)		(2,901)
8	Materials & Supplies	C-8	1	3,077		3,077
9	TOTAL MEASURE OF VALUE			\$ 404,568	\$ -	\$ 404,568

Pro Forma Gas Plant in Service

Line No	Description	[1] Account No	[2] Pro Forma FTY 9-30-20
INTANGIBLE PLANT			
1	Organization	301	\$ 88
2	Franchise & Consent	302	156
3	Miscellaneous Intangible Plant	303	290
4	TOTAL INTANGIBLE		<u>534</u>
NATURAL GAS PRODUCTION & GATHERING			
5	Producing Lands	325	13
6	Producing Leaseholds	325	163
7	Rights of Way	325	30
8	Other Land Rights	326	1
9	Field Measuring & Regulating Station Structures	328	1
10	Other Structures	329	45
11	Producing Gas Wells-Well Construction	330	18
12	Producing Gas Wells-Well Equipment	331	24
13	Field Lines	332	751
14	Field Measuring & Reg. Station Equipment	334	90
15	Drilling & Cleaning Equipment	335	50
16	Other Equipment	337	11
17	TOTAL PRODUCTION & GATHERING		<u>1,197</u>
NATURAL GAS STORAGE & PROCESSING PLANT			
18	Land & Land Rights	304	-
19	Production Plant-Manufactured Gas Plants	305	-
20	Land	350	-
21	Rights of Way	350	-
22	Structures & Improvements	351	-
23	Wells	352	-
24	Lines	353	-
25	Compressor Station Equipment	354	-
26	Measuring & Regulating Equipment	355	-
27	Purification Equipment	356	-
28	Other Equipment	357	-
29	TOTAL STORAGE & PROCESSING		<u>-</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
 Before the Pennsylvania Public Utility Commission
 Fully Projected Future Period - 12 Months Ended September 30, 2020
 (\$ in Thousands)

Pro Forma Gas Plant in Service

Line No	Description	[1] Account No	[2] Pro Forma FTY 9-30-20
TRANSMISSION PLANT			
30	Land & Land Rights	365.1	\$ 47
31	Rights of Way	365.2	868
32	Structures & Improvements	366	151
33	Mains	367	38,518
34	Measuring & Regulating Station Equipment	369	6,148
35	Communication Equipment	370	3,486
36	Other Equipment	371	351
37	TOTAL TRANSMISSION		<u>49,569</u>
DISTRIBUTION PLANT			
38	Land & Land Rights	374	3,577
39	Structures & Improvements	375	515
40	Mains	376	321,698
41	Measuring & Regulating Station Equipment	378	24,272
42	Measuring & Regulating Station Equipment	379	47
43	Services	380	111,871
44	Meters	381	11,020
45	Meter Installations	382	14,934
46	House Regulators	383	1,443
47	House Regulatory Installations	384	1,479
48	Industrial Measuring & Reg. Station Equipment	385	16,200
49	Other Property	386	-
50	Other Equipment	387	2,014
51	TOTAL DISTRIBUTION		<u>509,070</u>
GENERAL PLANT			
52	Land & Land Rights	389	1,383
53	Structures & Improvements	390	25,717
54	Office Furniture & Equipment	391	31,018
55	Transportation Equipment	392	7,536
56	Stores Equipment	393	19
57	Tools & Garage Equipment	394	6,882
58	Laboratory Equipment	395	430
59	Power Operated Equipment	396	1,103
60	Communication Equipment	397	47
61	Miscellaneous Equipment	398	1,418
62	Other Tangible Property	399	-
63	TOTAL GENERAL		<u>75,553</u>
64	Total Plant		<u>\$ 635,923</u>

Pro Forma Plant Adjustment Summary

Line #	Description	[1] Factor Or Reference	[2] Test Year 9/30/20 Budget	[3] Adjustments	[4] Pro Forma Test Year [2] + [3]
1	Intangible Plant	Sch C-2, Pg 4	\$ 534	\$ -	\$ 534
2	Natural Gas Production & Gathering	Sch C-2, Pg 4	1,197	-	1,197
3	Natural Gas Storage & Processing Plant	Sch C-2, Pg 4	-	-	-
4	Transmission Plant	Sch C-2, Page 5	49,569	-	49,569
5	Distribution Plant	Sch C-2, Page 5	509,070	-	509,070
6	General Plant	Sch C-2, Page 5	75,553	-	75,553
7	Other Plant		-	-	-
8	Total Utility Plant		<u>\$ 635,923</u>	<u>\$ -</u>	<u>\$ 635,923</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule C-2
Witness: M. Mattern
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Pro Forma Year End Plant Balances

Line #	Description	[1] Account Number	[2] Year Ended September 30, 2019	[3] 2020	[4] Pro Forma Adjustment	[5] Balance
INTANGIBLE PLANT						
1	Organization	301	\$ 88	\$ 88		\$ 88
2	Franchise & Consent	302	156	156		156
3	Miscellaneous Intangible Plant	303	290	290		290
4	TOTAL INTANGIBLE		<u>534</u>	<u>534</u>	<u>-</u>	<u>534</u>
NATURAL GAS PRODUCTION & GATHERING						
5	Producing Lands	325.1	13	13	-	13
6	Producing Leaseholds	325.2	163	163	-	163
7	Rights of Way	325.4	30	30	-	30
8	Other Land Rights	325.5	1	1	-	1
9	Field Measuring & Regulating Station Structures	328	1	1	-	1
10	Other Structures	329	45	45	-	45
11	Producing Gas Wells-Well Construction	330	18	18	-	18
12	Producing Gas Wells-Well Equipment	331	24	24	-	24
13	Field Lines	332	751	751	-	751
14	Field Measuring & Reg. Station Equipment	334	90	90	-	90
15	Drilling & Cleaning Equipment	335	50	50	-	50
16	Other Equipment	337	11	11	-	11
17	TOTAL PRODUCTION & GATHERING		<u>1,197</u>	<u>1,197</u>	<u>-</u>	<u>1,197</u>
NATURAL GAS STORAGE & PROCESSING PLANT						
18	Land & Land Rights	304	-	-	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-	-	-
20	Land	350.1	-	-	-	-
21	Rights of Way	350.2	-	-	-	-
22	Structures & Improvements	351	-	-	-	-
23	Wells	352	-	-	-	-
24	Lines	353	-	-	-	-
25	Compressor Station Equipment	354	-	-	-	-
26	Measuring & Regulating Equipment	355	-	-	-	-
27	Purification Equipment	356	-	-	-	-
28	Other Equipment	357	-	-	-	-
29	TOTAL STORAGE & PROCESSING		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule C-2
Witness: M. Mattern
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Pro Forma Year End Plant Balances

Line #	Description	[1] Account Number	[2] Year Ended September 30, 2019	[3] 2020	[4] Pro Forma Adjustment	[5] Balance
TRANSMISSION PLANT						
30	Land & Land Rights	365.1	47	47	-	47
31	Rights of Way	365.2	868	868	-	868
32	Structures & Improvements	366	151	151	-	151
33	Mains	367	38,518	38,518	-	38,518
34	Measuring & Regulating Station Equipment	369	6,148	6,148	-	6,148
35	Communication Equipment	370	3,486	3,486	-	3,486
36	Other Equipment	371	351	351	-	351
37	TOTAL TRANSMISSION		49,569	49,569	-	49,569
DISTRIBUTION PLANT						
38	Land & Land Rights	374	3,577	3,577		3,577
39	Structures & Improvements	375	515	515		515
40	Mains	376	282,113	321,698		321,698
41	Measuring & Regulating Station Equipment	378	19,143	24,272		24,272
42	Measuring & Regulating Station Equipment	379	47	47		47
43	Services	380	107,709	111,871		111,871
44	Meters	381	10,165	11,020		11,020
45	Meter Installations	382	14,746	14,934		14,934
46	House Regulators	383	1,443	1,443		1,443
47	House Regulatory Installations	384	1,479	1,479		1,479
48	Industrial Measuring & Reg. Station Equipment	385	16,200	16,200		16,200
49	Other Property	386	-	-		-
50	Other Equipment	387	2,014	2,014		2,014
51	TOTAL DISTRIBUTION		459,151	509,070	-	509,070
GENERAL PLANT						
52	Land & Land Rights	389	1,383	1,383		1,383
53	Structures & Improvements	390	13,827	25,717		25,717
54	Office Furniture & Equipment	391	28,754	31,018		31,018
55	Transportation Equipment	392	6,827	7,536		7,536
56	Stores Equipment	393	19	19		19
57	Tools & Garage Equipment	394	6,788	6,882		6,882
58	Laboratory Equipment	395	430	430		430
59	Power Operated Equipment	396	768	1,103		1,103
60	Communication Equipment	397	88	47		47
61	Miscellaneous Equipment	398	859	1,418		1,418
62	Other Tangible Property	399	-	-		-
63	TOTAL GENERAL		59,743	75,553	-	75,553
64	Total Plant		\$ 570,194	\$ 635,923	\$ -	\$ 635,923

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

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Additions to Plant

Line #	Description	[1] Account Number	[2] Year ended September 30, 2019	[3] 2020
Plant Additions				
INTANGIBLE PLANT				
1	Organization	301	\$ -	\$ -
2	Franchise & Consent	302	-	-
3	Miscellaneous Intangible Plant	303	-	-
4	TOTAL INTANGIBLE		-	-
NATURAL GAS PRODUCTION & GATHERING				
5	Producing Lands	325.1	-	-
6	Producing Leaseholds	325.2	-	-
7	Rights of Way	325.4	-	-
8	Other Land Rights	325.5	-	-
9	Field Measuring & Regulating Station Structures	328	-	-
10	Other Structures	329	-	-
11	Producing Gas Wells-Well Construction	330	-	-
12	Producing Gas Wells-Well Equipment	331	-	-
13	Field Lines	332	-	-
14	Field Measuring & Reg. Station Equipment	334	-	-
15	Drilling & Cleaning Equipment	335	-	-
16	Other Equipment	337	-	-
17	TOTAL PRODUCTION & GATHERING		-	-
NATURAL GAS STORAGE & PROCESSING PLANT				
18	Land & Land Rights	304	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-
20	Land	350.1	-	-
21	Rights of Way	350.2	-	-
22	Structures & Improvements	351	-	-
23	Wells	352	-	-
24	Lines	353	-	-
25	Compressor Station Equipment	354	-	-
26	Measuring & Regulating Equipment	355	-	-
27	Purification Equipment	356	-	-
28	Other Equipment	357	-	-
29	TOTAL STORAGE & PROCESSING		-	-

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

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Witness: M. Mattern
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Additions to Plant

Line #	Description	[1] Account Number	[2] Year ended September 30, 2019	[3] 2020
TRANSMISSION PLANT				
30	Land & Land Rights	365.1	-	-
31	Rights of Way	365.2	-	-
32	Structures & Improvements	366	-	-
33	Mains	367	-	-
34	Measuring & Regulating Station Equipment	369	-	-
35	Communication Equipment	370	-	-
36	Other Equipment	371	-	-
37	TOTAL TRANSMISSION		<u>-</u>	<u>-</u>
DISTRIBUTION PLANT				
38	Land & Land Rights	374	-	-
39	Structures & Improvements	375	-	-
40	Mains	376	27,306	40,631
41	Measuring & Regulating Station Equipment	378	5,393	5,655
42	Measuring & Regulating Station Equipment	379	-	-
43	Services	380	6,501	4,771
44	Meters	381	1,050	1,065
45	Meter Installations	382	182	192
46	House Regulators	383	-	-
47	House Regulatory Installations	384	-	-
48	Industrial Measuring & Reg. Station Equipment	385	-	-
49	Other Property	386	-	-
50	Other Equipment	387	-	-
51	TOTAL DISTRIBUTION		<u>40,432</u>	<u>52,314</u>
GENERAL PLANT				
52	Land & Land Rights	389	-	-
53	Structures & Improvements	390	3,581	12,226
54	Office Furniture & Equipment	391	11,427	2,936
55	Transportation Equipment	392	2,585	2,355
56	Stores Equipment	393	-	-
57	Tools & Garage Equipment	394	266	274
58	Laboratory Equipment	395	-	-
59	Power Operated Equipment	396	367	478
60	Communication Equipment	397	-	-
61	Miscellaneous Equipment	398	543	560
62	Other Tangible Property	399	-	-
63	TOTAL GENERAL		<u>18,769</u>	<u>18,829</u>
64	Total Plant		<u>\$ 59,201</u>	<u>\$ 71,143</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

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Retirements

Line #	Description	[1] Account Number	[2] Year Ended September 30, 2019	[3] 2020
INTANGIBLE PLANT				
1	Organization	301	\$ -	\$ -
2	Franchise & Consent	302	-	-
3	Miscellaneous Intangible Plant	303	-	-
4	TOTAL INTANGIBLE		-	-
NATURAL GAS PRODUCTION & GATHERING				
5	Producing Lands	325.1	-	-
6	Producing Leaseholds	325.2	-	-
7	Rights of Way	325.4	-	-
8	Other Land Rights	325.5	-	-
9	Field Measuring & Regulating Station Structures	328	-	-
10	Other Structures	329	-	-
11	Producing Gas Wells-Well Construction	330	-	-
12	Producing Gas Wells-Well Equipment	331	-	-
13	Field Lines	332	-	-
14	Field Measuring & Reg. Station Equipment	334	-	-
15	Drilling & Cleaning Equipment	335	-	-
16	Other Equipment	337	-	-
17	TOTAL PRODUCTION & GATHERING		-	-
NATURAL GAS STORAGE & PROCESSING PLANT				
18	Land & Land Rights	304	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-
20	Land	350.1	-	-
21	Rights of Way	350.2	-	-
22	Structures & Improvements	351	-	-
23	Wells	352	-	-
24	Lines	353	-	-
25	Compressor Station Equipment	354	-	-
26	Measuring & Regulating Equipment	355	-	-
27	Purification Equipment	356	-	-
28	Other Equipment	357	-	-
29	TOTAL STORAGE & PROCESSING		-	-

UGI Utilities, Inc. - Gas Division (Central Rate District)
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Retirements

Line #	Description	[1]	[2]	[3]
		Account Number	Year Ended September 30,	
			2019	2020
TRANSMISSION PLANT				
30	Land & Land Rights	365.1	-	-
31	Rights of Way	365.2	-	-
32	Structures & Improvements	366	-	-
33	Mains	367	-	-
34	Measuring & Regulating Station Equipment	369	-	-
35	Communication Equipment	370	-	-
36	Other Equipment	371	-	-
37	TOTAL TRANSMISSION		-	-
DISTRIBUTION PLANT				
38	Land & Land Rights	374	-	-
39	Structures & Improvements	375	-	-
40	Mains	376	689	1,046
41	Measuring & Regulating Station Equipment	378	502	526
42	Measuring & Regulating Station Equipment	379	-	-
43	Services	380	831	610
44	Meters	381	207	210
45	Meter Installations	382	4	4
46	House Regulators	383	-	-
47	House Regulatory Installations	384	-	-
48	Industrial Measuring & Reg. Station Equipment	385	-	-
49	Other Property	386	-	-
50	Other Equipment	387	-	-
51	TOTAL DISTRIBUTION		2,233	2,396
GENERAL PLANT				
52	Land & Land Rights	389	-	-
53	Structures & Improvements	390	117	338
54	Office Furniture & Equipment	391	5,894	672
55	Transportation Equipment	392	2,998	1,646
56	Stores Equipment	393	1	-
57	Tools & Garage Equipment	394	831	180
58	Laboratory Equipment	395	-	-
59	Power Operated Equipment	396	110	143
60	Communication Equipment	397	215	41
61	Miscellaneous Equipment	398	12	1
62	Other Tangible Property	399	-	-
63	TOTAL GENERAL		10,178	3,021
64	Total Plant		\$ 12,411	\$ 5,417

UGI Utilities, Inc. - Gas Division (Central Rate District)
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 (\$ in Thousands)

Schedule C-3
 Witness: M. Mattern
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Accumulated Provision for Depreciation

Line No	Description	[1]	[2]
		Account No	Pro Forma FTY 9-30-20
INTANGIBLE PLANT			
1	Organization	301	\$ -
2	Franchise & Consent	302	-
3	Miscellaneous Intangible Plant	303	-
4	TOTAL INTANGIBLE		<u>-</u>
NATURAL GAS PRODUCTION & GATHERING			
5	Producing Lands	325	-
6	Producing Leaseholds	325	162
7	Rights of Way	325	30
8	Other Land Rights	326	-
9	Field Measuring & Regulating Station Structures	328	1
10	Other Structures	329	45
11	Producing Gas Wells-Well Construction	330	(2)
12	Producing Gas Wells-Well Equipment	331	74
13	Field Lines	332	724
14	Field Measuring & Reg. Station Equipment	334	78
15	Drilling & Cleaning Equipment	335	49
16	Other Equipment	337	11
17	TOTAL PRODUCTION & GATHERING		<u>1,172</u>
NATURAL GAS STORAGE & PROCESSING PLANT			
18	Land & Land Rights	304	-
19	Production Plant-Manufactured Gas Plants	305	-
20	Land	350	-
21	Rights of Way	350	-
22	Structures & Improvements	351	-
23	Wells	352	(263)
24	Lines	353	-
25	Compressor Station Equipment	354	-
26	Measuring & Regulating Equipment	355	-
27	Purification Equipment	356	-
28	Other Equipment	357	-
29	TOTAL STORAGE & PROCESSING		<u>(263)</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
 Before the Pennsylvania Public Utility Commission
 Fully Projected Future Period - 12 Months Ended September 30, 2020
 (\$ in Thousands)

Schedule C-3
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Accumulated Provision for Depreciation

Line No	Description	[1]	[2]
		Account No	Pro Forma FTY 9-30-20
TRANSMISSION PLANT			
30	Land & Land Rights	365	-
31	Rights of Way	365	513
32	Structures & Improvements	366	139
33	Mains	367	20,966
34	Measuring & Regulating Station Equipment	369	3,772
35	Communication Equipment	370	1,888
36	Other Equipment	371	268
37	TOTAL TRANSMISSION		<u>27,546</u>
DISTRIBUTION PLANT			
38	Land & Land Rights	374	1,282
39	Structures & Improvements	375	238
40	Mains	376	70,405
41	Measuring & Regulating Station Equipment	378	3,595
42	Measuring & Regulating Station Equipment	379	29
43	Services	380	38,228
44	Meters	381	3,557
45	Meter Installations	382	3,191
46	House Regulators	383	849
47	House Regulatory Installations	384	773
48	Industrial Measuring & Reg. Station Equipment	385	6,873
49	Other Property	386	-
50	Other Equipment	387	1,257
51	TOTAL DISTRIBUTION		<u>130,277</u>
GENERAL PLANT			
52	Land & Land Rights	389	-
53	Structures & Improvements	390	5,181
54	Office Furniture & Equipment	391	7,594
55	Transportation Equipment	392	2,357
56	Stores Equipment	393	6
57	Tools & Garage Equipment	394	2,717
58	Laboratory Equipment	395	67
59	Power Operated Equipment	396	45
60	Communication Equipment	397	19
61	Miscellaneous Equipment	398	201
62	Other Tangible Property	399	-
63	TOTAL GENERAL		<u>18,187</u>
64	Total Plant		<u>\$ 176,919</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
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Summary of Accumulated Depreciation

Line #	Description	[1]	[2]	[3]	[4]
		Factor Or Reference	Test Year Ended September 30, 2020 Amount	Pro Forma Adjustment	Balance
1	Intangible Plant	Sch C-3, Pg 4	\$ -	\$ -	\$ -
2	Natural Gas Production & Gathering	Sch C-3, Pg 4	1,262	(90)	1,172
3	Natural Gas Storage & Processing Plant	Sch C-3, Pg 4	(279)	16	(263)
4	Transmission Plant	Sch C-3, Pg 5	27,733	(187)	27,546
5	Distribution Plant	Sch C-3, Pg 5	132,970	(2,693)	130,277
6	General Plant	Sch C-3, Pg 5	19,710	(1,523)	18,187
7	Other Plant		-	-	-
8	TOTAL ACC DEPR & AMORTIZATION		<u>\$ 181,396</u>	<u>\$ (4,477)</u>	<u>\$ 176,919</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
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Accumulated Depreciation by FERC Account

Line #	Description	[1] Account Number	[2] Year Ended September 30, 2019	[3] September 30, 2020	[4] Pro Forma Adjustment	[5] Balance
INTANGIBLE PLANT						
1	Organization	301	\$ -	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-	-
3	Miscellaneous Intangible Plant	303	-	-	-	-
4	TOTAL INTANGIBLE		-	-	-	-
NATURAL GAS PRODUCTION & GATHERING						
5	Producing Lands	325.1	-	-	-	-
6	Producing Leaseholds	325.2	162	162	-	162
7	Rights of Way	325.4	30	30	-	30
8	Other Land Rights	325.5	-	-	-	-
9	Field Measuring & Regulating Station Structures	328	1	1	-	1
10	Other Structures	329	45	45	-	45
11	Producing Gas Wells-Well Construction	330	97	97	(99)	(2)
12	Producing Gas Wells-Well Equipment	331	74	74	-	74
13	Field Lines	332	723	724	-	724
14	Field Measuring & Reg. Station Equipment	334	66	69	9	78
15	Drilling & Cleaning Equipment	335	49	49	-	49
16	Other Equipment	337	11	11	-	11
17	TOTAL PRODUCTION & GATHERING		1,258	1,262	(90)	1,172
NATURAL GAS STORAGE & PROCESSING PLANT						
18	Land & Land Rights	304	-	-	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-	-	-
20	Land	350.1	-	-	-	-
21	Rights of Way	350.2	-	-	-	-
22	Structures & Improvements	351	-	-	-	-
23	Wells	352	(279)	(279)	16	(263)
24	Lines	353	-	-	-	-
25	Compressor Station Equipment	354	-	-	-	-
26	Measuring & Regulating Equipment	355	-	-	-	-
27	Purification Equipment	356	-	-	-	-
28	Other Equipment	357	-	-	-	-
29	TOTAL STORAGE & PROCESSING		(279)	(279)	16	(263)

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
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Accumulated Depreciation by FERC Account

Line #	Description	[1] Account Number	[2] Year Ended September 30, 2019	[3] September 30, 2020	[4] Pro Forma Adjustment	[5] Balance
TRANSMISSION PLANT						
30	Land & Land Rights	365.1	-	-	-	-
31	Rights of Way	365.2	500	513	-	513
32	Structures & Improvements	366	138	179	(40)	139
33	Mains	367	20,500	20,958	8	20,966
34	Measuring & Regulating Station Equipment	369	3,672	3,904	(132)	3,772
35	Communication Equipment	370	1,761	1,910	(22)	1,888
36	Other Equipment	371	260	269	(1)	268
37	TOTAL TRANSMISSION		<u>26,831</u>	<u>27,733</u>	<u>(187)</u>	<u>27,546</u>
DISTRIBUTION PLANT						
38	Land & Land Rights	374	1,240	1,291	(9)	1,282
39	Structures & Improvements	375	229	235	3	238
40	Mains	376	66,723	71,907	(1,502)	70,405
41	Measuring & Regulating Station Equipment	378	3,597	3,978	(383)	3,595
42	Measuring & Regulating Station Equipment	379	28	29	-	29
43	Services	380	36,006	39,249	(1,021)	38,228
44	Meters	381	3,386	3,703	(146)	3,557
45	Meter Installations	382	2,448	2,800	391	3,191
46	House Regulators	383	823	853	(4)	849
47	House Regulatory Installations	384	741	773	-	773
48	Industrial Measuring & Reg. Station Equipment	385	6,497	6,905	(32)	6,873
49	Other Property	386	-	-	-	-
50	Other Equipment	387	1,210	1,247	10	1,257
51	TOTAL DISTRIBUTION		<u>122,928</u>	<u>132,970</u>	<u>(2,693)</u>	<u>130,277</u>
GENERAL PLANT						
52	Land & Land Rights	389	-	-	-	-
53	Structures & Improvements	390	5,100	5,500	(319)	5,181
54	Office Furniture & Equipment	391	5,763	8,321	(727)	7,594
55	Transportation Equipment	392	2,955	2,849	(492)	2,357
56	Stores Equipment	393	5	6	-	6
57	Tools & Garage Equipment	394	2,339	2,668	49	2,717
58	Laboratory Equipment	395	46	67	-	67
59	Power Operated Equipment	396	66	10	35	45
60	Communication Equipment	397	52	68	(49)	19
61	Miscellaneous Equipment	398	141	221	(20)	201
62	Other Tangible Property	399	-	-	-	-
63	TOTAL GENERAL		<u>16,467</u>	<u>19,710</u>	<u>(1,523)</u>	<u>18,187</u>
64	Total Plant		<u>\$ 167,205</u>	<u>\$ 181,396</u>	<u>\$ (4,477)</u>	<u>\$ 176,919</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Cost of Removal

Line #	Description	[1]	[2]	[3]
		Account Number	Year Ended September 30,	
			2019	2020
INTANGIBLE PLANT				
1	Organization	301	\$ -	\$ -
2	Franchise & Consent	302	-	-
3	Miscellaneous Intangible Plant	303	-	-
4	TOTAL INTANGIBLE		<u>-</u>	<u>-</u>
NATURAL GAS PRODUCTION & GATHERING				
5	Producing Lands	325.1	-	-
6	Producing Leaseholds	325.2	-	-
7	Rights of Way	325.4	-	-
8	Other Land Rights	325.5	-	-
9	Field Measuring & Regulating Station Structures	328	-	-
10	Other Structures	329	-	-
11	Producing Gas Wells-Well Construction	330	125	129
12	Producing Gas Wells-Well Equipment	331	-	-
13	Field Lines	332	-	-
14	Field Measuring & Reg. Station Equipment	334	-	-
15	Drilling & Cleaning Equipment	335	-	-
16	Other Equipment	337	-	-
17	TOTAL PRODUCTION & GATHERING		<u>125</u>	<u>129</u>
NATURAL GAS STORAGE & PROCESSING PLANT				
18	Land & Land Rights	304	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-
20	Land	350.1	-	-
21	Rights of Way	350.2	-	-
22	Structures & Improvements	351	-	-
23	Wells	352	-	-
24	Lines	353	-	-
25	Compressor Station Equipment	354	-	-
26	Measuring & Regulating Equipment	355	-	-
27	Purification Equipment	356	-	-
28	Other Equipment	357	-	-
29	TOTAL STORAGE & PROCESSING		<u>-</u>	<u>-</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Cost of Removal

Line #	Description	[1]	[2]	[3]
		Account Number	Year Ended September 30,	
			2019	2020
TRANSMISSION PLANT				
30	Land & Land Rights	365.1	-	-
31	Rights of Way	365.2	-	-
32	Structures & Improvements	366	-	-
33	Mains	367	-	-
34	Measuring & Regulating Station Equipment	369	-	-
35	Communication Equipment	370	-	-
36	Other Equipment	371	-	-
37	TOTAL TRANSMISSION		-	-
DISTRIBUTION PLANT				
38	Land & Land Rights	374	-	-
39	Structures & Improvements	375	-	-
40	Mains	376	65	101
41	Measuring & Regulating Station Equipment	378	212	223
42	Measuring & Regulating Station Equipment	379	-	-
43	Services	380	572	420
44	Meters	381	-	-
45	Meter Installations	382	3	3
46	House Regulators	383	-	-
47	House Regulatory Installations	384	-	-
48	Industrial Measuring & Reg. Station Equipment	385	-	-
49	Other Property	386	-	-
50	Other Equipment	387	-	-
51	TOTAL DISTRIBUTION		852	747
GENERAL PLANT				
52	Land & Land Rights	389	-	-
53	Structures & Improvements	390	11	34
54	Office Furniture & Equipment	391	-	-
55	Transportation Equipment	392	4	4
56	Stores Equipment	393	-	-
57	Tools & Garage Equipment	394	-	-
58	Laboratory Equipment	395	-	-
59	Power Operated Equipment	396	-	-
60	Communication Equipment	397	-	-
61	Miscellaneous Equipment	398	-	-
62	Other Tangible Property	399	-	-
63	TOTAL GENERAL		15	38
64	Total Plant		\$ 992	\$ 914

UGI Utilities, Inc. - Gas Division (Central Rate District)
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(\$ in Thousands)

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Negative Net Salvage Amortization

Line #	Description	[1]	[2]	[3]
		Account Number	Year Ended September 30,	
			2019	2020
INTANGIBLE PLANT				
1	Organization	301	\$ -	\$ -
2	Franchise & Consent	302	-	-
3	Miscellaneous Intangible Plant	303	-	-
4	TOTAL INTANGIBLE		<u>-</u>	<u>-</u>
NATURAL GAS PRODUCTION & GATHERING				
5	Producing Lands	325.1	-	-
6	Producing Leaseholds	325.2	-	-
7	Rights of Way	325.4	-	-
8	Other Land Rights	325.5	-	-
9	Field Measuring & Regulating Station Structures	328	-	-
10	Other Structures	329	-	-
11	Producing Gas Wells-Well Construction	330	30	51
12	Producing Gas Wells-Well Equipment	331	-	-
13	Field Lines	332	-	-
14	Field Measuring & Reg. Station Equipment	334	10	-
15	Drilling & Cleaning Equipment	335	-	-
16	Other Equipment	337	-	-
17	TOTAL PRODUCTION & GATHERING		<u>40</u>	<u>51</u>
NATURAL GAS STORAGE & PROCESSING PLANT				
18	Land & Land Rights	304	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-
20	Land	350.1	-	-
21	Rights of Way	350.2	-	-
22	Structures & Improvements	351	-	-
23	Wells	352	16	16
24	Lines	353	-	-
25	Compressor Station Equipment	354	-	-
26	Measuring & Regulating Equipment	355	-	-
27	Purification Equipment	356	-	-
28	Other Equipment	357	-	-
29	TOTAL STORAGE & PROCESSING		<u>16</u>	<u>16</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Negative Net Salvage Amortization

Line #	Description	[1]	[2]	[3]
		Account Number	Year Ended September 30,	
			2019	2020
TRANSMISSION PLANT				
30	Land & Land Rights	365.1	-	-
31	Rights of Way	365.2	-	-
32	Structures & Improvements	366	-	-
33	Mains	367	-	-
34	Measuring & Regulating Station Equipment	369	1	1
35	Communication Equipment	370	-	-
36	Other Equipment	371	-	-
37	TOTAL TRANSMISSION		<u>1</u>	<u>1</u>
DISTRIBUTION PLANT				
38	Land & Land Rights	374	-	-
39	Structures & Improvements	375	-	-
40	Mains	376	147	127
41	Measuring & Regulating Station Equipment	378	70	67
42	Measuring & Regulating Station Equipment	379	-	-
43	Services	380	665	674
44	Meters	381	1	1
45	Meter Installations	382	297	254
46	House Regulators	383	2	1
47	House Regulatory Installations	384	1	-
48	Industrial Measuring & Reg. Station Equipment	385	6	6
49	Other Property	386	-	-
50	Other Equipment	387	2	2
51	TOTAL DISTRIBUTION		<u>1,191</u>	<u>1,132</u>
GENERAL PLANT				
52	Land & Land Rights	389	-	-
53	Structures & Improvements	390	6	12
54	Office Furniture & Equipment	391	-	-
55	Transportation Equipment	392	(30)	(32)
56	Stores Equipment	393	-	-
57	Tools & Garage Equipment	394	-	-
58	Laboratory Equipment	395	-	-
59	Power Operated Equipment	396	(1)	(1)
60	Communication Equipment	397	-	-
61	Miscellaneous Equipment	398	-	-
62	Other Tangible Property	399	-	-
63	TOTAL GENERAL		<u>(25)</u>	<u>(21)</u>
64	Total Plant		<u>\$ 1,223</u>	<u>\$ 1,179</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
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Salvage

Line #	Description	[1]	[2]	[3]
		Account Number	Year Ended September 30,	
			2019	2020
INTANGIBLE PLANT				
1	Organization	301	\$ -	\$ -
2	Franchise & Consent	302	-	-
3	Miscellaneous Intangible Plant	303	-	-
4	TOTAL INTANGIBLE		-	-
NATURAL GAS PRODUCTION & GATHERING				
5	Producing Lands	325.1	-	-
6	Producing Leaseholds	325.2	-	-
7	Rights of Way	325.4	-	-
8	Other Land Rights	325.5	-	-
9	Field Measuring & Regulating Station Structures	328	-	-
10	Other Structures	329	-	-
11	Producing Gas Wells-Well Construction	330	-	-
12	Producing Gas Wells-Well Equipment	331	-	-
13	Field Lines	332	-	-
14	Field Measuring & Reg. Station Equipment	334	-	-
15	Drilling & Cleaning Equipment	335	-	-
16	Other Equipment	337	-	-
17	TOTAL PRODUCTION & GATHERING		-	-
NATURAL GAS STORAGE & PROCESSING PLANT				
18	Land & Land Rights	304	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-
20	Land	350.1	-	-
21	Rights of Way	350.2	-	-
22	Structures & Improvements	351	-	-
23	Wells	352	-	-
24	Lines	353	-	-
25	Compressor Station Equipment	354	-	-
26	Measuring & Regulating Equipment	355	-	-
27	Purification Equipment	356	-	-
28	Other Equipment	357	-	-
29	TOTAL STORAGE & PROCESSING		-	-

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Salvage

Line #	Description	[1]	[2]	[3]
		Account Number	Year Ended September 30,	
			2019	2020
TRANSMISSION PLANT				
30	Land & Land Rights	365.1	-	-
31	Rights of Way	365.2	-	-
32	Structures & Improvements	366	-	-
33	Mains	367	-	-
34	Measuring & Regulating Station Equipment	369	-	-
35	Communication Equipment	370	-	-
36	Other Equipment	371	-	-
37	TOTAL TRANSMISSION		-	-
DISTRIBUTION PLANT				
38	Land & Land Rights	374	-	-
39	Structures & Improvements	375	-	-
40	Mains	376	-	-
41	Measuring & Regulating Station Equipment	378	(63)	(67)
42	Measuring & Regulating Station Equipment	379	-	-
43	Services	380	-	-
44	Meters	381	-	-
45	Meter Installations	382	-	-
46	House Regulators	383	-	-
47	House Regulatory Installations	384	-	-
48	Industrial Measuring & Reg. Station Equipment	385	-	-
49	Other Property	386	-	-
50	Other Equipment	387	-	-
51	TOTAL DISTRIBUTION		(63)	(67)
GENERAL PLANT				
52	Land & Land Rights	389	-	-
53	Structures & Improvements	390	-	-
54	Office Furniture & Equipment	391	-	-
55	Transportation Equipment	392	(54)	(53)
56	Stores Equipment	393	-	-
57	Tools & Garage Equipment	394	-	-
58	Laboratory Equipment	395	-	-
59	Power Operated Equipment	396	-	-
60	Communication Equipment	397	-	-
61	Miscellaneous Equipment	398	-	-
62	Other Tangible Property	399	-	-
63	TOTAL GENERAL		(54)	(53)
64	Total Plant		\$ (117)	\$ (120)

Working Capital

Line No	Description	[1]	[2]
		Fully Projected FTY 9-30-20	Reference
1	Working Capital for O & M Expense	\$ 5,808	C-4, Page 2
2	Interest Payments	(814)	C-4, Page 7
3	Tax Payment Lag Calculations	547	C-4, Page 8
4	Prepaid Expenses	6,573	C-4, Page 9
5	Total Cash Working Capital Requirements	<u>\$ 12,114</u>	

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

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Summary of Working Capital

Line #	Description	[1] Reference	[2] Test Year Expenses	[3] Factor	[4] Number of (Lead) / Lag Days [2] * [3]	[5] Totals
WORKING CAPITAL REQUIREMENT						
1	REVENUE LAG DAYS	Page 3				56.89
2	EXPENSE LAG DAYS	Page 4				
3	Payroll	Sch D-7	\$ 17,387	12.00	\$ 208,640	
4	Purchased Gas Costs	Sch D-6	37,885	36.41	1,379,403	
5	Other Expenses	L 19 - L 2 to L 4	23,796	33.36	793,827	
6	Total	Sum (L 3 to L 5)	<u>\$ 79,068</u>		<u>\$ 2,381,871</u>	
7	O & M Expense Lag Days	L6, C 4 / C 2				30.12
8	Net (Lead) Lag Days	L 1 - L 7				26.77
9	Operating Expenses Per Day	L 6, C 2 / 365				<u>\$ 217</u>
10	Working Capital for O & M Expense	L 8 * L 9				\$ 5,808
11	Interest Payments	Page 7				(814)
12	Tax Payment Lag Calculations	Page 8				547
13	Prepaid Expenses	Page 9				6,573
14	Total Working Capital Requirement	Sum (L 10 to L 13)				<u>\$ 12,114</u>
15	Pro Forma O & M Expense		\$ 80,753			
16	Less: Uncollectible Expense		<u>1,686</u>			
17	Sub-Total		<u>1,686</u>			
18	Pro Forma Cash O&M Expense		<u>\$ 79,068</u>			

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Revenue Lag						
Line No.	Description	[1] Reference Or Factor	[2] Accounts Receivable Balance End of Month	[3] Total Monthly Sales Page 2	[4] A/R Turnover [3] / [2]	[5] Days Lag 365 / [4]
1	Annual Number of Days					<u>365</u>
2	September, 2017		\$ 36,102			
3	October		31,948	33,599		
4	November		46,928	59,758		
5	December, 2017		89,395	102,535		
6	January, 2018		156,129	174,810		
7	February		154,986	125,325		
8	March		165,689	118,854		
9	April		159,810	103,634		
10	May		127,108	57,722		
11	June		105,624	34,109		
12	July		84,995	28,528		
13	August		67,069	29,902		
14	September, 2018		54,818	26,990		
15	Total	Sum L 2 to L 14	<u>\$1,280,602</u>			
16	Number of Months	<u>13</u>				
17	Average Acct Rec Balance	L 15 / L 16	<u>\$98,508</u>			
18	Total Sales for Year	Sum L 2 to L 14		<u>\$ 895,766</u>		
19	Acct Rec Turnover Ratio	L 18 / L 17			<u>9.09</u>	
20	Collection Lag Day Factor	L 1 / L 19				40.15
21	Meter Read Lag Factor					1.53
22	Midpoint Lag Factor		365	/	12	/
					2	=
						<u>15.21</u>
23	Total Revenue Lag Days	Sum L 20 to L 22				<u>56.89</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

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Summary of Expense Lag Calculations

Line No.	Description	[1] Reference Or Factor	[2] Amount	[3] (Lead) / Lag Days	[4] Weighted Dollar Value [2] * [3]	[5] (Lead) / Lag Days [4] / [2]
<u>PAYROLL</u>						
1	Union Payrolls	Bi-Weekly	\$ 7,436	12.00		
2	Exempt & Non-Exempt	Bi-Weekly	9,823	12.00		
3	Weighted for Union	L1, C2 * C3			\$ 89,226	
4	Weighted for Other	L2, C2 * C3			<u>117,878</u>	
5	Payroll Lag	L 3 + L 4	<u>\$ 17,259</u>		<u>\$ 207,104</u>	
6	Payroll Lag Days	C 4 / C 2				<u>12.00</u>
<u>PURCHASE GAS COSTS</u>						
7	Payment Lag	Page 6	<u>\$ 421,737</u>		<u>\$ 15,355,410</u>	
8	Gas Cost Lag Days	C 4 / C 2				<u>36.41</u>
<u>OTHER O & M EXPENSES</u>						
9	OCTOBER 2017	Page 5	\$ 14,023		\$ 424,589	
10	NOVEMBER 2017	Page 5	9,081		328,748	
11	DECEMBER 2017	Page 5	9,616		340,014	
12	JANUARY 2018	Page 5	9,835		358,677	
13	FEBRUARY 2018	Page 5	9,890		328,281	
14	MARCH 2018	Page 5	15,985		474,561	
15	APRIL 2018	Page 5	8,921		328,305	
16	MAY 2018	Page 5	10,895		370,074	
17	JUNE 2018	Page 5	13,560		514,214	
18	JULY 2018	Page 5	8,779		295,626	
19	AUGUST 2018	Page 5	12,967		386,681	
20	SEPTEMBER 2018	Page 5	11,795		364,935	
21	TOTAL		<u>\$ 135,348</u>		<u>\$ 4,514,705</u>	
22	Other O&M Expense Lag Days	L21, C 4 / C 2				<u>33.36</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
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(\$ in Thousands)

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Witness: M. Mattern
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General Disbursements Payment Lag Summary

Line #	Description	[1] Number of CDs	[2] Cash Disbursements	[3] Dollar-Days	[4] Expense Lag-Days [3]/[2]
OCTOBER 2017					
1	Total Disbursements for Month	4,895	\$ 42,191		
2	Total Disbursements for Expenses	4,094	\$ 14,023	\$ 424,589	30.28
NOVEMBER 2017					
3	Total Disbursements for Month	3,913	\$ 29,198		
4	Total Disbursements for Expenses	3,450	\$ 9,081	\$ 328,748	36.20
DECEMBER 2017					
5	Total Disbursements for Month	4,195	\$ 40,530		
6	Total Disbursements for Expenses	3,559	\$ 9,616	\$ 340,014	35.36
JANUARY 2018					
7	Total Disbursements for Month	4,445	\$ 36,037		
8	Total Disbursements for Expenses	3,853	\$ 9,835	\$ 358,677	36.47
FEBRUARY 2018					
9	Total Disbursements for Month	3,785	\$ 40,194		
10	Total Disbursements for Expenses	3,334	\$ 9,890	\$ 328,281	33.19
MARCH 2018					
11	Total Disbursements for Month	4,375	\$ 42,710		
12	Total Disbursements for Expenses	3,864	\$ 15,985	\$ 474,561	29.69
APRIL 2018					
13	Total Disbursements for Month	4,027	\$ 31,475		
14	Total Disbursements for Expenses	3,551	\$ 8,921	\$ 328,305	36.80
MAY 2018					
15	Total Disbursements for Month	4,603	\$ 33,012		
16	Total Disbursements for Expenses	3,953	\$ 10,895	\$ 370,074	33.97
JUNE 2018					
17	Total Disbursements for Month	4,205	\$ 36,173		
18	Total Disbursements for Expenses	3,567	\$ 13,560	\$ 514,214	37.92
JULY 2018					
19	Total Disbursements for Month	4,506	\$ 34,021		
20	Total Disbursements for Expenses	3,817	\$ 8,779	\$ 295,626	33.68
AUGUST 2018					
21	Total Disbursements for Month	5,151	\$ 39,556		
22	Total Disbursements for Expenses	4,306	\$ 12,967	\$ 386,681	29.82
SEPTEMBER 2018					
23	Total Disbursements for Month	4,237	\$ 42,846		
24	Total Disbursements for Expenses	3,404	\$ 11,795	\$ 364,935	30.94
25	Total Test Month Expense Disbursement	44752	\$ 135,348	\$ 4,514,705	33.69

Purchase Gas Cost Payment Lag Summary

Line #	Description	[1] Number of Invoices	[2] Amount of Invoice	[3] Dollar Days	[4] Total Payment Lag-Days
1	October 2017	64	\$ 15,022	\$ 581,943	38.74
2	November	80	32,466	935,919	28.83
3	December	93	45,372	1,421,740	31.34
4	January 2018	104	55,686	1,986,518	35.67
5	February	100	92,080	3,463,565	37.61
6	March	110	43,412	1,529,099	35.22
7	April	91	27,126	1,064,886	39.26
8	May	80	33,804	1,355,016	40.08
9	June	66	19,393	748,930	38.62
10	July	89	17,731	695,169	39.21
11	August	64	20,883	848,427	40.63
12	September 2018	75	<u>18,762</u>	<u>724,199</u>	38.60
13	Total		<u>\$ 421,737</u>	<u>\$ 15,355,410</u>	
14	Purchase Gas Lag Days				<u>36.41</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
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Witness: M. Mattern
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Interest Payments

Line No.	Description	[1] Reference Or Factor	[2] # of Days	[3] # of Days	[4] Total
1	Measure of Value at September 30, 2020	Sch C-1			\$ 404,568
2	Long-term Debt Ratio	Sch B-6			45.20%
3	Embedded Cost of Long-term Debt	Sch B-6			4.73%
4	Pro forma Interest Expense	L 1 * L 2 * L 3			<u>\$ 8,649</u>
5	Daily Amount	L 4 / L 5 [2]	365		\$ 24
6	Days to mid-point of interest payments			91.25	
7	Less: Revenue Lag Days	Page 3		56.89	
8	Interest Payment lag days	L 7 - L 6			(34.4)
9	Total Interest for Working Capital	L 5 * L 8			<u>\$ (814)</u>

Tax Lag Day Calculations

Line #	Description	[1] Payment Dates	[2] Mid-Point of Service Period	[3] Lead (Lag) Payment Days [1] - [2]	[4] Payment Amount	[5] Weighted Lead (Lag) Dollars [3] * [4]	[6] Payment Lead (Lag) Days [5] / [4]	[7] Revenue (Lag) Days	[8] Net Payment Lead (Lag) Days [6] - [7]	[9] Total Dollar Days	[10] Working Capital Amount
											365
1	FEDERAL INCOME TAX				\$ 6,502						
2	First Payment	01/05/20	04/01/20	87.00	\$ 1,626	141,427					
3	Second Payment	03/15/20	04/01/20	17.00	1,626	27,635					
4	Third Payment	06/15/20	04/01/20	(75.00)	1,626	(121,920)					
5	Fourth Payment	09/15/20	04/01/20	(167.00)	1,626	(271,474)					
6	Total				\$ 6,502	\$ (224,332)	(34.50)	(56.89)	22.39	\$ 145,588	\$ 399
7	STATE INCOME TAX				\$ 2,005						
8	First Payment	12/15/19	04/01/20	108.00	\$ 501	54,138					
9	Second Payment	03/15/20	04/01/20	17.00	501	8,522					
10	Third Payment	06/15/20	04/01/20	(75.00)	501	(37,596)					
11	Fourth Payment	09/15/20	04/01/20	(167.00)	501	(83,713)					
12	Total				\$ 2,005	(58,649)	(29.25)	(56.89)	27.64	\$ 55,421	\$ 152
13	PA PROPERTY TAX				\$ 160						
14	First Payment	03/31/20	04/01/20	1.00	\$ 80	80					
15	Second Payment	09/30/20	04/01/20	(182.00)	80	(14,560)					
16	Total				\$ 160	(14,480)	(90.50)	(56.89)	(33.61)	\$ (5,378)	\$ (15)
17	PURTA				\$ 155						
18	Payment	05/01/20	04/01/20	(30.00)	\$ 155	(4,650)	(30.00)	(56.89)	26.89	\$ 4,168	\$ 11
19	Total Working Capital For Other Taxes										\$ 547

UGI Utilities, Inc. - Gas Division (Central Rate District)
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Schedule C-4
 Witness: M. Mattern
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Prepaid Expenses

Line #	[1] Description	[2] TOTAL	[3] Insurance	[4] PUC Assessment	[5] Property Taxes	[6] Subscriptions	[7] Postage	[8] Rent	[9] Maintenance & Services
1	September, 2017	5,935	\$ 2,595	\$ (738)	\$ 437	\$ 29	\$ 6	\$ 30	\$ 3,576
2	October	8,521	2,706	1,968	380	104	9	30	3,324
3	November	7,699	2,419	1,722	321	80	7	30	3,120
4	December, 2017	6,844	2,140	1,476	263	28	13	30	2,894
5	January, 2018	6,225	1,929	1,230	211	140	25	30	2,660
6	February	5,979	1,528	984	298	600	43	30	2,496
7	March	4,481	1,168	738	288	114	10	30	2,133
8	April	4,525	1,066	492	280	189	8	30	2,460
9	May	4,402	720	246	238	133	32	30	3,003
10	June	7,023	3,985	-	178	76	7	30	2,747
11	July	8,282	4,016	(246)	271	151	7	30	4,053
12	August	7,824	3,723	(492)	431	95	6	30	4,031
13	September, 2018	7,708	3,317	-	408	38	8	30	3,907
14	TOTAL	<u>\$ 85,448</u>	<u>\$ 31,312</u>	<u>\$ 7,380</u>	<u>\$ 4,004</u>	<u>\$ 1,777</u>	<u>\$ 181</u>	<u>\$ 390</u>	<u>\$ 40,404</u>
15	Percent to Gas		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
16	Amount to Gas		<u>\$ 31,312</u>	<u>\$ 7,380</u>	<u>\$ 4,004</u>	<u>\$ 1,777</u>	<u>\$ 181</u>	<u>\$ 390</u>	<u>\$ 40,404</u>
17	Monthly Average	13	<u>\$ 2,409</u>	<u>\$ 568</u>	<u>\$ 308</u>	<u>\$ 137</u>	<u>\$ 14</u>	<u>\$ 30</u>	<u>\$ 3,108</u>
18	Rate Case Amount		<u>\$ 6,573</u>						

UGI Utilities, Inc. - Gas Division (Central Rate District)
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(\$ in Thousands)

Schedule C-5
Witness: M. Mattern
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Gas Inventory

[1]

Line #	Description	Stored Underground
1	September, 2017	\$ 5,040
2	October	5,214
3	November	5,296
4	December, 2017	4,214
5	January, 2018	2,922
6	February	1,636
7	March	492
8	April	746
9	May	2,011
10	June	2,548
11	July	3,373
12	August	4,280
13	September, 2018	5,064
14	Total	<u>\$ 42,838</u>
15	Number of Months	<u>13</u>
16	Average Monthly Balance	<u>\$ 3,295</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
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(\$ in Thousands)

Schedule C-6
Witness: N. M. McKinney
 Page 1 of 1

Accumulated Deferred Income Taxes

[1]

[2]

Line #	Description	Amount	Total
<u>Accumulated Deferred Income Tax</u>			
1	Gas Utility Plant - a/c # 282	\$ (74,107)	
2	Sub-total		(74,107)
3	ADIT on CIAC	6,019	
4	Sub-total		<u>6,019</u>
5	Federal ADIT		(68,088)
6	State Repair Regulatory Liability	(3,294)	(3,294)
7	Pro-Rata Adjustment	1,361	1,361
8	Balance At September 30, 2020		<u><u>\$ (70,021)</u></u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Schedule C-7
Witness: M. Mattern
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Customer Deposits

[1]

Line #	Description	Balance At End Of Month
1	Balance as of September 30, 2018	<u>\$ 2,901</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
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(\$ in Thousands)

Schedule C-8
Witness: M. Mattern
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Materials & Supplies

Line #	Month	[1] Materials & Supplies
1	September, 2017	\$ 2,971
2	October	2,964
3	November	3,011
4	December, 2017	3,011
5	January, 2018	2,964
6	February	3,056
7	March	3,163
8	April	3,336
9	May	3,132
10	June	3,168
11	July	3,094
12	August	3,124
13	September, 2018	3,007
14	Total	\$ 39,999
15	Number of Months	13
16	Average Monthly Balance	\$ 3,077

UGI Utilities, Inc. - Gas Division (Central Rate District)
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(\$ in Thousands)

Schedule D-1
Witness: S. F. Anzaldo
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Summary of Revenue and Expenses
Pro Forma with Proposed Revenue Increase

Line #	Description	Factor Or Reference	[1]	[2]	[3]
			Pro Forma Test Year		
			At Present Rates	Rate Increase	At Proposed Rates
OPERATING REVENUES					
1	Customer & Distribution Revenue		\$ 91,476	\$ -	\$ 91,476
2	Gas Supply & Cost Adjustment Revenue		39,788	-	39,788
3	Other Revenues		916	-	916
4	Revenue Increase			8,217	8,217
5	Total operating revenues		<u>132,180</u>	<u>8,217</u>	<u>140,397</u>
OPERATING EXPENSES					
6	Manufactured Gas		645	-	645
7	Gas Supply Production		37,885	-	37,885
8	Transmission		-	-	-
9	Distribution		13,655	-	13,655
10	Customer Accounts		6,542	-	6,542
11	Uncollectible Expense	1.282%	1,686	105	1,791
12	Customer Information & Services		565	-	565
13	Sales		402	-	402
14	Administrative & General		19,375	-	19,375
15	Depreciation & Amortization		15,125	-	15,125
16	Taxes other than income taxes		2,286	-	2,286
17	Total operating expenses		<u>98,165</u>	<u>105</u>	<u>98,270</u>
18	Net operating income Before Income Tax		34,015	8,112	42,127
Income Taxes					
19	Pro Forma Income Tax At Present Rates		6,164		6,164
20	Pro Forma Income Tax on Revenue Increase			2,343	2,343
21	Net Income (loss)		<u>\$ 27,851</u>	<u>\$ 5,768</u>	<u>\$ 33,620</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
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(\$ in Thousands)

Schedule D-2
Witness: S. F. Anzaldo
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Summary of Pro Forma Revenue and Expense
Adjustments with Proposed Revenue Increase

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]
		Factor Or Reference	Budget For Year End 09/30/20	Adjustments Sch D-3 Increase (Decrease)	Pro Forma Adjusted For Test Year 9/30/20	Proposed Increase	Pro Forma Test Year With Proposed Increase
	<u>OPERATING REVENUES</u>			-	[2] + [3]		[4] + [5]
1	Residential (R/RT)	480	\$ 82,823	\$ (5,138)	\$ 77,685		\$ 77,685
2	Comm & Ind (N/NT)	481	33,989	(2,227)	31,762		31,762
3	Comm & Ind (DS)	489	5,742	163	5,905		5,905
4	Lg Transport/Other	489	13,756	38	13,794		13,794
5	Interruptible	489	3,296	(1,178)	2,118		2,118
6	Forfeited Discounts		770	-	770		770
7	Miscellaneous Service Revenues		31	-	31		31
8	Rent from Gas Properties		115	-	115		115
9	Rate Increase					8,217	8,217
10	Total operating revenues		<u>140,522</u>	<u>(8,342)</u>	<u>132,180</u>	<u>8,217</u>	<u>140,397</u>
	<u>OPERATING EXPENSES</u>						
11	Gas Production		44	601	645		645
12	Gas Supply Production		43,584	(5,699)	37,885		37,885
13	Transmission		-		-		
14	Distribution		13,675	(20)	13,655		13,655
15	Customer Accounts		6,220	321	6,542		6,542
16	Uncollectible Expense	1.282%	1,540	146	1,686	105	1,791
17	Customer Information & Services		560	4	565		565
18	Sales		400	2	402		402
19	Administrative & General		17,170	2,205	19,375		19,375
20	Depreciation & Amortization		15,094	31	15,125		15,125
21	Taxes other than income taxes		2,256	30	2,286		2,286
22	Total operating expenses		<u>100,544</u>	<u>(2,379)</u>	<u>98,165</u>	<u>105</u>	<u>98,270</u>
23	Net Operating Income - BIT		<u>\$ 39,978</u>	<u>\$ (5,963)</u>	<u>\$ 34,015</u>	<u>\$ 8,112</u>	<u>\$ 42,127</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
 Before the Pennsylvania Public Utility Commission
 Fully Projected Future Period - 12 Months Ended September 30, 2020
 (\$ in Thousands)

Summary of Pro Forma Adjustments

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
		As Budgeted And Allocated	Company Use Gas D-4	Revenues D-5	Gas Costs D-6	Salaries & Wages D-7	Environmental Expense D-8	Enhanced Safety Initiatives D-9	Rate Case D-10	Uncollectibles Expense D-11	Facility Expense D-12	D-13	Sub-Total Adjustments	Total Proforma
OPERATING REVENUES														
Customer & Distribution Revenue														
1	Residential (R/RT)	480	\$ 52,611	\$ (1,378)									\$ (1,378)	\$ 51,233
2	Comm & Ind (N/NT)	481	18,786	(176)									(176)	18,610
3	Comm & Ind (DS)	489	5,742	109									109	5,851
4	Lg Transport/Other	489	13,756	(92)									(92)	13,664
5	Interruptible	489	3,296	(1,178)									(1,178)	2,118
Revenue for Cost of Gas														
6	Residential (R/RT)	480	30,212	(3,760)									(3,760)	26,452
7	Comm & Ind (N/NT)	481	15,203	(2,051)									(2,051)	13,152
8	Comm & Ind (DS)	489	-	54									54	54
9	Lg Transport/Other	489	-	130									130	130
10	Interruptible Transport	489	-	-									-	-
11	Forfeited Discounts		770	-									-	770
12	Miscellaneous Service Revenues		31	-									-	31
13	Rent from Gas Properties		115	-									-	115
14	Rate Increase		-	-									-	-
15	Total operating revenues		140,522	(8,342)	-	-	-	-	-	-	-	-	(8,342)	132,180
OPERATING EXPENSES														
16	Gas Production		44			1	600						601	645
17	Gas Supply Production		43,584		(5,699)								(5,699)	37,885
18	Transmission		-											-
19	Distribution		13,675	(133)		113							(20)	13,655
20	Customer Accounts		6,220			41							41	6,262
21	Uncollectible Expense		1,540							146			146	1,686
22	Customer Information & Services		560			4							4	565
23	Sales		400			2							2	402
24	Administrative & General		17,170			68	1,149	128	215				1,560	18,729
25	Depreciation & Amortization		15,094										-	15,094
26	Taxes other than income taxes		2,256										-	2,256
27	Total operating expenses		\$ 100,544	\$ (133)	\$ -	\$ (5,699)	\$ 228	\$ 1,749	\$ 128	\$ 215	\$ 146	\$ -	\$ (3,366)	\$ 97,178
28	Net operating income Before Income Tax		\$ 39,978	\$ 133	\$ (8,342)	\$ 5,699	\$ (228)	\$ (1,749)	\$ (128)	\$ (215)	\$ (146)	\$ -	\$ (4,976)	\$ 35,002

UGI Utilities, Inc. - Gas Division (Central Rate District)
 Before the Pennsylvania Public Utility Commission
 Fully Projected Future Period - 12 Months Ended September 30, 2020
 (\$ in Thousands)

Summary of Pro Forma Adjustments

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]			[7]	[8]	[9]	[10]	[11]	[12]	[13]
		From Page 1 Sub-total		Benefits Adjustments D-14	Other Adjustments D-15	Universal Service D-16	Adjustments			D-17	D-18	EE&C Program D-19	Depreciation D-21	Taxes Other Than Income D-31		TOTAL Adjusted
OPERATING REVENUES																
29	Customer & Distribution Revenue															
30	Residential (R/RT)	\$ 51,233														\$ 51,233
31	Comm & Ind (N/NT)	18,610														18,610
32	Comm & Ind (DS)	5,851														5,851
33	Lg Transport/Other	13,664														13,664
34	Interruptible	2,118														2,118
Revenue for Cost of Gas																
35	Residential (R/RT)	26,452														26,452
36	Comm & Ind (N/NT)	13,152														13,152
37	Comm & Ind (DS)	54														54
38	Lg Transport/Other	130														130
39	Interruptible Transport	-														-
40	Forfeited Discounts	770														770
41	Miscellaneous Service Revenues	31														31
42	Rent from Gas Properties	115														115
43	Rate Increase	-														-
44	Total operating revenues	132,180	-	-	-	-	-	-	-	-	-	-	-	-	-	132,180
OPERATING EXPENSES																
45	Gas Production	645														645
46	Gas Supply Production	37,885														37,885
47	Transmission	-														-
48	Distribution	13,655														13,655
49	Customer Accounts	6,262			393	(113)										6,542
50	Uncollectible Expense	1,686														1,686
51	Customer Information & Services	565														565
52	Sales	402														402
53	Administrative & General	18,729		694	(48)											19,375
54	Depreciation & Amortization	15,094										31				15,125
55	Taxes other than income taxes	2,256												30		2,286
56	Total operating expenses	\$ 97,178	\$ -	\$ 694	\$ 345	\$ (113)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31	\$ 30	\$ -	\$ 98,165	
57	Net operating income Before Income Tax	\$ 35,002	\$ -	\$ (694)	\$ (345)	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (31)	\$ (30)	\$ -	\$ 34,015	

UGI Utilities, Inc. - Gas Division (Central Rate District)
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Schedule D-4
 Witness: S. F. Anzaldo
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Company Use of Fuel

Line #	Description	[1] Reference	[2] Amount	[3] Total
1	Remove Company Use of Fuel	a/c 859.001	\$ -	
2	Remove Company Use of Fuel	a/c 880.001	(133)	
3	Remove Company Use of Fuel	a/c 930.201	-	
4				<u>\$ (133)</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
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(\$ in Thousands)

Schedule D-5
Witness: D. E. Lahoff
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Adjustment - Revenue Adjustments

	[1]	[2]	[3]	[4]	[5]	[6]	
			PRO FORMA ADJUSTMENTS				
Line #	Description	Reference Or Account Number	2020 Budget	Other Adjustments	Rev/PGC Adj Annualization	Total Proforma Adjustments D-5A	Proforma Adjusted At Present Rates
Customer & Distribution Revenue							
1	Residential (R/RT)	480	\$ 52,611	\$ (1,378)		\$ (1,378)	\$ 51,233
2	Comm & Ind (N/NT)	481	18,786	(176)		(176)	18,610
3	Comm & Ind (DS)	489	5,742	109		109	5,851
4	Lg Transport/Other	489	13,756	(92)		(92)	13,664
5	Interruptible	489	3,296	(1,178)		(1,178)	2,118
6	Cust Chg & Distrib Revenue		94,191	(2,715)	-	(2,715)	91,476
Revenue for Cost of Gas							
7	Residential (R/RT)	480	30,212	(112)	(3,648)	(3,760)	26,452
8	Comm & Ind (N/NT)	481	15,203	-	(2,051)	(2,051)	13,152
9	Comm & Ind (DS)	489	-	54		54	54
10	Lg Transport/Other	489	-	130		130	130
11	Interruptible Transport	489	-	-		-	-
12	Revenue for Cost of Gas		45,415	72	(5,699)	(5,627)	39,788
13	Total Customer Revenue		139,606	(2,643)	(5,699)	(8,342)	131,264
14	Forfeited Discounts	487	770		-	-	770
15	Miscellaneous Service Revenues	488	31		-	-	31
16	Rent from Gas Properties	493	115		-	-	115
17	Other Revenues	495	-		-	-	-
18	TOTAL REVENUES		\$ 140,522	\$ (2,643)	\$ (5,699)	\$ (8,342)	\$ 132,180

UGI Utilities, Inc. - Gas Division (Central Rate District)
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Schedule D-5A
Witness: D. E. Lahoff
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Adjustment - Test Year Revenue Changes

Line #	Description	[1] Factor Or Reference	[2] Budgeted Jurisdictional	[3] Revised Jurisdictional	[4] Adjustment [3] - [2]	[5] Total Adjustment
TOTAL REVENUE						
1	Residential (R/RT)		\$ 82,823	\$ 77,685	\$ (5,138)	
2	Comm & Ind (N/NT)		33,989	31,762	(2,227)	
3	Comm & Ind (DS)		5,742	5,905	163	
4	Lg Transport/Other		13,756	13,794	38	
5	Interruptible		3,296	2,118	(1,178)	
6	Total		<u>\$ 139,606</u>	<u>\$ 131,264</u>	<u>\$ (8,342)</u>	<u>\$ (8,342)</u>
COST OF COMMODITY						
7	Residential (R/RT)		\$ 30,212	\$ 26,452	\$ (3,760)	
8	Comm & Ind (N/NT)		15,203	13,152	(2,051)	
9	Comm & Ind (DS)		0	54	54	
10	Lg Transport/Other		0	130	130	
11	Interruptible		0	0	0	
12	Total		<u>\$ 45,415</u>	<u>\$ 39,788</u>	<u>\$ (5,627)</u>	<u>\$ (5,627)</u>
NET CUSTOMER & DISTRIBUTION						
13	Residential (R/RT)		\$ 52,611	\$ 51,233	\$ (1,378)	
14	Comm & Ind (N/NT)		18,786	18,610	(176)	
15	Comm & Ind (DS)		5,742	5,851	109	
16	Lg Transport/Other		13,756	13,664	(92)	
17	Interruptible		3,296	2,118	(1,178)	
18	Total		<u>\$ 94,191</u>	<u>\$ 91,476</u>	<u>\$ (2,715)</u>	<u>\$ (2,715)</u>

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Witness: D. E. Lahoff
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Adjustment - Gas Costs

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Budgeted Gas Costs	PRO FORMA ADJUSTMENTS			Pro Forma Gas Costs At Pres Rates
			D-5A Gas Costs	Co Use	Gas Cost Pro Forma Adjustments	
1	Budgeted Gas Costs	\$ 43,584			\$ -	\$ 43,584
2	Residential (R/RT)		(3,648)		(3,648)	(3,648)
3	Comm & Ind (N/NT)		(2,051)		(2,051)	(2,051)
4	Comm & Ind (DS)		-		-	-
5	Lg Transport/Other		-		-	-
6	Interruptible		-		-	-
7	Total Gas Costs	<u>\$ 43,584</u>	<u>\$ (5,699)</u>	<u>\$ -</u>	<u>\$ (5,699)</u>	<u>\$ 37,885</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
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Schedule D-7
Witness: S. F. Anzaldo
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Adjustment - Salaries & Wages

Line #	Description	[1] Budgeted Year 09/30/20	[2] Adjustment	[3] Payroll As Distributed	[4] Annualization Adjustment	[5] Total Pro Forma Payroll
<u>OPERATIONS</u>						
1	Total Natural Gas Production Expenses	\$ 43	\$ -	\$ 43	\$ 1	\$ 43
2	Total Underground Storage Expenses	-	-	-	-	-
3	Total Transmission Operation Expenses	-	-	-	-	-
4	Total Distribution Operation Expenses	6,254	128	6,382	84	6,466
5	Customer Account Operations Expenses	3,076	-	3,076	41	3,117
6	Total Cust. Service & Inform. Operations Exp	327	-	327	4	332
7	Total Operation Sales Expenses	128	-	128	2	130
8	Total A & G Operation Expenses	4,886	-	4,886	66	4,952
9	Total Operations	<u>14,715</u>	<u>128</u>	<u>14,843</u>	<u>198</u>	<u>15,041</u>
<u>MAINTENANCE</u>						
10	Total Underground Maintenance Expenses	-	-	-	-	-
11	Storage Maintenance Expenses	-	-	-	-	-
12	Total Transmission Maintenance Expenses	-	-	-	-	-
13	Total Distribution Maintenance Expenses	2,146	-	2,146	29	2,175
14	Maintenance of General Plant	169	-	169	2	171
15	Total Maintenance	<u>2,315</u>	<u>-</u>	<u>2,315</u>	<u>31</u>	<u>2,346</u>
16	Total Payroll to Expense	<u>\$ 17,030</u>	<u>\$ 128</u>	<u>\$ 17,158</u>	<u>\$ 228</u>	<u>\$ 17,387</u>
17	Percent Increase					<u>1.331%</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
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Schedule D-7
Witness: S. F. Anzaldo
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Adjustment - Salaries & Wages					
	[1]	[2]	[3]	[4]	[5]
Line #	Reference Or Function	Union At 6-1	Non-Exempt	Exempt	Pro Forma Total Payroll
1	Budgeted Payroll For TY 9-30-20	\$ 7,289	\$ 3,338	\$ 6,403	<u>\$ 17,030</u>
Annualize for Wage Increase to 9-30-20					
2	Percent Increase		3.00%	3.00%	
3	Union Increase At 6/1 Annualization Factor	6/1/20	67%		
4	Non-Exempt Annualization Factor	4/1/20	50%		
5	Exempt Annualization Factor	12/1/19		17%	
6	Increase for wage rate changes	L 1 * L 2 * Ls 3 to 5	<u>147</u>	<u>50</u>	<u>\$ 229</u>
7	Annualized Salaries & Wages at 9-30-20 Rates	L 1 + L 6	\$ 7,436	\$ 3,388	\$ 6,435
8	Annualization of D-9 changes FY2020				
9	Pro Forma Salaries & Wages for TY		<u>\$ 7,436</u>	<u>\$ 3,388</u>	<u>\$ 6,435</u>
10	Pro Forma Adjustment to S&W				<u>\$ 229</u>
11	Annualization Factor	L 11 / L 1			<u>1.343%</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
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(\$ in Thousands)

Adjustment - Environmental

[1] [2]

Line #	Description	Amount	Total
Environmental Adjustment - #1			
1	2016 Environmental expenditures	\$ 536	
2	2017 Environmental expenditures	734	
3	2018 Environmental expenditures	<u>531</u>	
4	Three year average of Environmental expenditures	600	
5	Budgeted Environmental Expense	\$ -	
6	Pro Forma Adjustment		<u><u>\$ 600</u></u>
Environmental Adjustment - #2			
7	Environmental Expenditures	3,447	
8	Less: Total recovery since last rate case	<u>-</u>	
9	Unrecovered expenditures	3,447	
10	Amortized over 3 years	<u><u>3</u></u>	\$ 1,149
11	Recovery of current deferred Environmental expenditures included in the budget		<u>-</u>
12	Pro Forma Adjustment		<u><u>\$ 1,149</u></u>
Environmental Adjustment - #3			
13	Unamortized prior period environmental expenditures	\$ -	
14	Remaining Amortization Period	<u><u>3</u></u>	\$ 639
15	Budgeted Amortization Expense		<u>639</u>
16	Pro Forma Adjustment		<u><u>\$ -</u></u>

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Schedule D-9
 Witness: H. G. Bell
 Page 1 of 1

Adjustment - Enhanced Safety Initiatives

Line #	Description	Amount	Total
		[1]	[2]
1	Enhanced Safety Initiatives	\$ 128	
2	Pro Forma Adjustments		<u>\$ 128</u>

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Schedule D-10
Witness: S. F. Anzaldo
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Adjustment - Rate Case Expense

[1] [2] [3]

Line #	Description	Reference	Amount	Total
--------	-------------	-----------	--------	-------

Rate Case Expenditures

1	External Consultants		\$ 74	
2	External Legal		141	
3	Sub-Total	L 1 to L 2		215

Total Expenditures for Rate Case Filing

4	TOTAL COSTS	L 3		<u>\$ 215</u>
5	Normalized over 1 year (Line 4 / 3)		<u>1</u>	\$ 215
6	Rate Case Expense included in Budget			<u>-</u>
7	Pro Forma Adjustment	L 5 - L 6		<u>\$ 215</u>

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Schedule D-11
Witness: M. Mattern
Page 1 of 1

Adjustment - Uncollectibles

Line #	Description	[1] Reference Or Factor	[2] Uncollectible Expense	[3] Tariff Revenue	[4] Percent [2]/[3]	[5] Total [2]/[3]
1	2016		<u>\$ 1,305</u>	<u>\$ 116,133</u>	<u>1.12%</u>	
2	2017		<u>\$ 786</u>	<u>\$ 124,785</u>	<u>0.63%</u>	
3	2018		<u>\$ 2,902</u>	<u>\$ 148,566</u>	<u>1.95%</u>	
4	Three Year Average Sum (Line 1 to Line 3) / 3	<u>3</u>	<u>\$ 1,665</u>	<u>\$ 129,828</u>		<u>1.282%</u>
5	<u>2020 Budget</u>				\$ 1,547	
	Pro Forma Adjustment					
6	Adjusted Revenues	<u>1.282%</u>		<u>\$ 132,034</u>		
7	Pro Forma at Present Rate Revenue	[1] * [3]			<u>1,693</u>	
8	Total for Test Year					<u>\$ 146</u>

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Schedule D-14
Witness: M. Mattern
Page 1 of 1

Adjustment - Benefits Adjustments

	[1]	[2]	[3]
Line #	Amount	Subtotal	Pro Forma Adjustment
Description	Amount	Subtotal	Pro Forma Adjustment
<u>Pension Expense Adjustment</u>			
1	Total budgeted pension expense	\$ 874	
2	Total cash contributions per revised estimate	12,934	
3	Estimated Cash Contributions attributable to UGI Gas	2,272	
4	Less: estimated capitalized portion (31%)	<u>(704)</u>	
5	Pension cash contributions per updated estimates	<u>1,568</u>	
6	Pro Forma Adjustment - Pension		<u>\$ 694</u>

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Schedule D-15
Witness: M. Mattern
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Adjustment - Other Adjustments

Line #	Description	[1] Sub-Total	[2] Total
Injuries & Damages Reserve Adjustment			
1	2016 Injuries & Damages Expense	\$ 590	
2	2017 Injuries & Damages Expense	646	
3	2018 Injuries & Damages Expense	<u>824</u>	
4	Three Year Average of Injuries and Damages Expense	687	
5	Budgeted Injuries and Damanges Expense	<u>\$ 739</u>	
6	Pro Forma Adjustment		<u>\$ (52)</u>
Membership Dues Adjustment			
7	Budgeted American Gas Association Membership Dues Attributable to Lobbying	\$ (3)	
8	Budgeted Energy Association of Pennsylvania Membership Dues Attributable to Lobbying	(1)	
9	Pro Forma Adjustment		<u>\$ (4)</u>
Customer Accounts Expense Adjustment			
10	Unrecovered Interest on Customer Deposits		<u>\$ 167</u>
11	Fee-Free Credit Card/ACH Payment Proposal		<u>\$ 226</u>
Other Adjustments			
12	System Modifications - Energy Management Website		<u>\$ 8</u>

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Schedule D-16
Witness: D. E. Lahoff
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Adjustment - Universal Service

[1]

Line #	Description	Amount
	<u>Increase for Pro Forma TY Universal Service Expense</u>	Pro Forma
	Budget	
1	Customer Assistance Plan Credit	\$ 1,166
2	Administration Costs	105
3	LIURP	350
4	Hardship. Program (Project Share)	5
5	Customer Assistance Plan Pre-program Arrearage	<u>205</u>
6	TOTAL	<u>\$ 1,831</u>
7	Adjusted Budget	<u>\$ 1,718</u>
8	Adjustment	<u>\$ (113)</u>

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Schedule D-19
 Witness: S. M. Hart
 Page 1 of 1

Adjustment - Energy Efficiency and Conservation Programs

Line #	Description	[1] Amount	[2] Sub-Total
<u>Energy Efficiency and Conservation Programs</u>			
1	2020 Original Program Costs	\$ -	
2	Updated 2020 Program Costs	<u>1,135</u>	
3	Program Cost Adjustment		\$ 1,135
4	Adjusted Budget	\$ -	
5	Additional Expense Adjustment (Line 4 - Line 2)		<u>(1,135)</u>
6	Total Adjustment		<u><u>\$ -</u></u>

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Schedule D-21
Witness: J.F. Weidmayer
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Adjustment - Depreciation expense

Line #	Description	[1] Account Number	[2] Budgeted 9/30/20 Depreciation Expense	[3] Adjustment To Annualize At New Depre Study Rates	[4] Pro Forma Test Year Depreciation
INTANGIBLE PLANT					
1	Organization	301	\$ -	-	\$ -
2	Franchise & Consent	302	-	-	-
3	Miscellaneous Intangible Plant	303	-	-	-
4	TOTAL INTANGIBLE		<u>-</u>	<u>-</u>	<u>-</u>
NATURAL GAS PRODUCTION & GATHERING					
5	Producing Lands	325.1	-	-	-
6	Producing Leaseholds	325.2	-	-	-
7	Rights of Way	325.4	-	-	-
8	Other Land Rights	325.5	-	-	-
9	Field Measuring & Regulating Station Structures	328	-	-	-
10	Other Structures	329	-	-	-
11	Producing Gas Wells-Well Construction	330	-	-	-
12	Producing Gas Wells-Well Equipment	331	-	-	-
13	Field Lines	332	1	-	1
14	Field Measuring & Reg. Station Equipment	334	3	(2)	1
15	Drilling & Cleaning Equipment	335	-	-	-
16	Other Equipment	337	-	-	-
17	TOTAL PRODUCTION & GATHERING		<u>4</u>	<u>(2)</u>	<u>2</u>
NATURAL GAS STORAGE & PROCESSING PLANT					
18	Land & Land Rights	304	-	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-	-
20	Land	350.1	-	-	-
21	Rights of Way	350.2	-	-	-
22	Structures & Improvements	351	-	-	-
23	Wells	352	-	-	-
24	Lines	353	-	-	-
25	Compressor Station Equipment	354	-	-	-
26	Measuring & Regulating Equipment	355	-	-	-
27	Purification Equipment	356	-	-	-
28	Other Equipment	357	-	-	-
29	TOTAL STORAGE & PROCESSING		<u>-</u>	<u>-</u>	<u>-</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
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(\$ in Thousands)

Schedule D-21
Witness: J.F. Weidmayer
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Adjustment - Depreciation expense

Line #	Description	[1] Account Number	[2] Budgeted 9/30/20 Depreciation Expense	[3] Adjustment To Annualize At New Depre Study Rates	[4] Pro Forma Test Year Depreciation
TRANSMISSION PLANT					
30	Land & Land Rights	365.1	-	-	-
31	Rights of Way	365.2	12	-	12
32	Structures & Improvements	366	41	(40)	1
33	Mains	367	458	4	462
34	Measuring & Regulating Station Equipment	369	233	(135)	98
35	Communication Equipment	370	150	(30)	120
36	Other Equipment	371	9	(2)	7
37	TOTAL TRANSMISSION		<u>903</u>	<u>(203)</u>	<u>700</u>
DISTRIBUTION PLANT					
38	Land & Land Rights	374	51	(9)	42
39	Structures & Improvements	375	6	2	8
40	Mains	376	5,185	(94)	5,091
41	Measuring & Regulating Station Equipment	378	380	359	739
42	Measuring & Regulating Station Equipment	379	1	-	1
43	Services	380	3,243	(618)	2,625
44	Meters	381	317	77	394
45	Meter Installations	382	353	83	436
46	House Regulators	383	30	(7)	23
47	House Regulatory Installations	384	32	(2)	30
48	Industrial Measuring & Reg. Station Equipment	385	408	(47)	361
49	Other Property	386	-	-	-
50	Other Equipment	387	37	7	44
51	TOTAL DISTRIBUTION		<u>10,043</u>	<u>(249)</u>	<u>9,794</u>
GENERAL PLANT					
52	Land & Land Rights	389	-	-	-
53	Structures & Improvements	390	400	353	753
54	Office Furniture & Equipment	391	2,559	18	2,577
55	Transportation Equipment	392	(106)	1,298	1,192
56	Stores Equipment	393	1	-	1
57	Tools & Garage Equipment	394	329	196	525
58	Laboratory Equipment	395	21	-	21
59	Power Operated Equipment	396	(57)	179	122
60	Communication Equipment	397	16	(11)	5
61	Miscellaneous Equipment	398	80	18	98
62	Other Tangible Property	399	-	-	-
63	TOTAL GENERAL		<u>3,243</u>	<u>2,051</u>	<u>5,294</u>
64	TOTAL DEPRECIATION		<u>\$ 14,193</u>	<u>\$ 1,597</u>	<u>\$ 15,790</u>
65	CHARGED TO CLEARING ACCOUNTS		<u>\$ (183)</u>	<u>\$ (1,661)</u>	<u>\$ (1,844)</u>
66	NET SALVAGE AMORTIZATION		<u>\$ 1,030</u>	<u>\$ 149</u>	<u>\$ 1,179</u>

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Schedule D-31
Witness: S. F. Anzaldo
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Adjustment - Taxes Other Than Income Taxes

		[1]	[2]	[3]	[4]	[5]
Line #	Description	Account Number	Factor or Reference	Budget Amounts 9/30/20	Pro Forma Adjustments	Pro Forma Tax Expense 9/30/20
1	PURTA Taxes	408.1		\$ 155	\$ -	\$ 155
2	Capital Stock	408.1		-		-
3	PA & Local Use taxes	408.1		160	-	160
4	Social Security	408.1	D-32	1,320	28	1,348
5	FUTA	408.1	D-32	13	-	13
6	SUTA	408.1	D-32	108	2	110
7	PUC Assessment	408.1		501	-	501
8	Total			<u>\$ 2,256</u>	<u>\$ 30</u>	<u>\$ 2,286</u>

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Schedule D-32
Witness: S. F. Anzaldo
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Adjustment - Payroll Taxes

Line #	Description	[1] Account Number	[2] Test Year 9/30/20 Present Rates	[3] Pro Forma Adjustments	[4] Increase in Payroll Taxes
1	Total Payroll Charged to Expense		<u>\$ 17,031</u>	<u>\$ 356</u>	
2	FICA Expense		<u>1,320</u>		
3	FICA Expense - Percent	L 2 / L 1	<u>7.75%</u>	<u>7.75%</u>	
4	Pro Forma FICA Expense on Pro Forma S&W	[4] L 1 * L 3			\$ 28
5	FUTA Expense		<u>13</u>		
6	FUTA Expense - Percent	L 5 / L 1	<u>0.08%</u>	<u>0.08%</u>	
7	Pro Forma FUTA Expense on Pro Forma S&W	[4] L 1 * L 6			-
8	SUTA Expense		<u>108</u>		
9	SUTA Expense - Percent	L 8 / L 1	<u>0.63%</u>	<u>0.63%</u>	
10	Pro Forma SUTA Expense on Pro Forma S&W	[4] L 1 * L 9			2
11	Pro Forma Adjustment	Sum L 4 to L 10			<u>\$ 30</u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
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Schedule D-33
Witness: N. McKinney
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Line #	Description	[1]	[2]	[3]	[4]	[5]
		Factor Or Reference	Element Or Amount	Pro Forma Test Year At Present Rates	Revenue Increase	Pro Forma Test Year At Proposed Rates
						[3] + [4]
1	Revenue			\$ 132,180	\$ 8,217	\$ 140,397
2	Operating Expenses			(98,165)	(105)	(98,270)
3	OIBIT	L 1 + L 2		34,015	8,112	42,127
	Interest Expense					
4	Rate Base	Sch A-1	404,568			
5	Weighted Cost of Debt	Sch B-7	0.02140			
6	Synchronized Interest Expense	L 4 * L 5		(8,658)	-	(8,658)
7	Base Taxable Income	L 3 + L 6		25,357	8,112	33,469
8	Total Tax Depreciation	Pg 2	\$ 32,008			
9	Pro Forma Book Depreciation	Pg 2	16,412			
10	State Tax Depreciation (Over) Under Book	L 9 - L 8		(15,596)		(15,596)
11	Other				-	-
12	State Taxable Income	Sum L 7 to L 11		\$ 9,761	\$ 8,112	\$ 17,873
13	State Income Tax (Expense)/Refund	L 12 * Rate [2]	9.99%	\$ (975)	\$ (810)	\$ (1,785)
14	Total Tax Depreciation	Pg 2	\$ 28,484			
15	Pro Forma Book Depreciation	Pg 2	16,412			
16	Federal Tax Deducts (Over) Under Book	L 14 - L 13		(12,072)	-	(12,072)
17	Other				-	-
18	Federal Taxable Income	L 7 + sum L 13 to L 17		12,310	7,301	19,611
19	Federal Income Tax (Expense)/Refund	-L 18 * Rate [2]	21.00%	(2,585)	(1,533)	(4,118)
20	Total Tax Expense before Deferred Income Tax	L 13 + L 19		(3,560)	(2,343)	(5,904)
	Deferred Federal Income Taxes					
21	Total Straight Line Tax Depreciation	Pg 2	\$ 15,790			
22	Total Tax Depreciation	Pg 2	27,571			
23	Federal Tax Deducts (Over) Under Book	L 22 - L 21		11,781	-	11,781
24	Deferred Federal Taxable Income	L 23		\$ 11,781	\$ -	\$ 11,781
25	Federal Income Tax (Expense)/Refund	-L 24 * Rate [2]	Blended Rate ¹	(2,384)	-	(2,384)
	Deferred State Income Taxes					
26	Repairs			(690)		(690)
27	CIAC			471		471
28	State Deferred Income Tax (Expense)/Refund			(220)	-	(220)
29	Net Income Tax Expense	L20 + L 25 + L28		(6,164)	(2,343)	(8,507)
	Other Tax Adjustments					
30	ITC			-		-
31	Combined Income Tax Expense	L 29 + L 30		\$ (6,164)	\$ (2,343)	\$ (8,507)
32	Federal Income Tax Expense	L 19 + L 25 + L 30				\$ (6,502)
33	State Income Tax Expense	L 13 + L 28				(2,005)
34	Total Income Tax Expense	L 32 + L 33				\$ (8,507)

¹ Due to the 2018 Tax Cuts and Jobs Act, excess deferred income tax is now being flowed back to customers which results in a deferred tax rate other than 21%.

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Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule D-34
Witness: N. McKinney
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Tax Depreciation

Line #	Description	[1] Amount	[2] Amount	[3] Total
<u>Accelerated Tax Depreciation</u>				
1	Gas Plant		\$ 23,408	
2	Cost of Removal		913	
3	Repairs Tax Deduction		10,460	
4	Other Tax Basis Adjustments		<u>(6,297)</u>	
5	Total Federal Accelerated Tax Depreciation			<u>\$ 28,484</u>
6	Adjustment for PA Tax Depreciation - Bonus Decoupling		<u>3,524</u>	
7	Total State Accelerated Tax Depreciation			<u><u>\$32,008</u></u>
<u>Straight Line Tax Depreciation</u>				
8	Gas Plant		<u>\$ 15,790</u>	
9	Total Tax Depreciation			<u><u>\$ 15,790</u></u>
<u>Book Depreciation</u>				
10	Pro Forma Book Depreciation		\$ 15,790	
11	Net Salvage Amortization		1,179	
12	Depreciation Charged to Clearing Accounts	(1,844)		
13	Estimated Percent of Clearing Charged to CWIP	<u>30%</u>		
14	Depreciation Charged to CWIP		<u>(557)</u>	
15	Book Depreciation for Tax Calculation			<u><u>\$ 16,412</u></u>

UGI Utilities, Inc. - Gas Division (Central Rate District)
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period - 12 Months Ended September 30, 2020
(\$ in Thousands)

Schedule D-35
Witness: S. F. Anzaldo
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Gross Revenue Conversion Factor

Line #	Description	[1] Reference Or Factor	[2] Tax Rate	[3] Factor
<u>GROSS REVENUE CONVERSION FACTOR</u>				
1	GROSS REVENUE FACTOR			1.000000
2	UNCOLLECTIBLE EXPENSES			<u>(0.012820)</u>
3	NET REVENUES	Sum L 1 to L 2		0.987180
4	STATE INCOME TAXES	[3] L 3 * Rate [2]	9.9900%	<u>(0.098619)</u>
5	FACTOR AFTER STATE TAXES	L 3 + L 4		0.888561
6	FEDERAL INCOME TAXES	[3] L 5 * Rate [2]	21.00%	<u>(0.186598)</u>
7	NET OPERATING INCOME FACTOR	L 5 + L 6		<u>0.701963</u>
8	GROSS REVENUE CONVERSION FACTOR	1 / L 7		<u>1.424577</u>
9	Combined Income Tax Factor On Gross Revenues	-L 4 - L 6		<u>28.522%</u>

INCOME TAX FACTOR

10	GROSS REVENUE FACTOR			1.000000
11	STATE INCOME TAXES	[3] L 10 * Rate [2]	9.9900%	<u>(0.099900)</u>
12	FACTOR AFTER STATE TAXES	L 10 + L 11		0.900100
13	FEDERAL INCOME TAXES	[3] L 12 * Rate [2]	21.00%	<u>(0.189021)</u>
14	NET OPERATING INCOME FACTOR	L 12 + L 13		0.711079
15	GROSS REVENUE CONVERSION FACTOR	1 / L 14		<u>1.406314</u>
16	Combined Income Tax Factor On Taxable Income	-L 11 - L 13		<u>28.892%</u>