

UGI UTILITIES, INC. - GAS DIVISION

CALCULATION OF CUSTOMER COSTS PER BILL BY SERVICE CLASSIFICATION
REVISED FOR SURREBUTTAL

Line No.	Cost of Service (A)	Rate R (B)	Rate N (C)	Rate DS (D)	Rate LFD (E)	Rate XD Firm (F)	Interruptible (G)	
<u>Fully Allocated Customer Costs</u>								
1	Customer Costs	108,348,048	\$ 83,386,029	\$ 22,561,398	\$ 737,136	\$ 1,523,704	\$ 139,781	\$ 427,532
2	Number of bills	4,651,164	4,177,440	460,728	7,104	5,568	324	3,864
3	Customer Cost per bill		\$ 19.96	\$ 48.97	\$ 103.76	\$ 273.65	\$ 431.42	\$ 110.64
<u>Direct Customer Costs</u>								
O & M Expenses:								
874 Mains And Services Expenses								
4	Mains	-	-	-	-	-	-	-
5	Services	5,224,437	4,510,321	636,461	41,451	32,531	3,673	22,562
6	876 M & R Station Expenses - Industrial	416,333	-	97,203	-	294,027	25,103	667
7	878 Meter and House Regulator Expenses	1,948,617	676,443	1,237,500	34,674	-	-	10,383
8	879 Customer Installations Expenses	1,274,211	442,329	809,208	22,674	-	-	6,789
9	890 M & R Equip - Industrial	241,612	-	56,410	-	170,634	14,568	387
10	892 Services	1,632,948	1,409,744	198,932	12,956	10,168	1,148	7,052
11	893 Meters & House Regulators	613,730	213,050	389,759	10,921	-	-	3,270
12	901 Supervision	424,661	381,395	42,075	638	510	43	340
13	902 Meter Reading Expenses	1,000,199	898,297	99,099	1,502	1,201	100	801
14	903 Customer Records & Coll Expenses	7,003,394	6,289,877	693,891	10,514	8,411	701	5,607
15	904 Uncollectible Accounts	-	-	-	-	-	-	-
16	905 Miscellaneous Cust Accts Expenses	-	-	-	-	-	-	-
17	907 Supervision	-	-	-	-	-	-	-
18	908 Customer Assistance Expenses	-	-	-	-	-	-	-
19	910 Miscellaneous Customer Service Exp.	115,907	104,098	11,484	174	139	12	93
20	911 Supervision	-	-	-	-	-	-	-
21	912 Demonstrating and Selling Expenses	-	-	-	-	-	-	-
22	913 Advertising Expenses	-	-	-	-	-	-	-
23	916 Miscellaneous	104,000	93,673	10,327	-	-	-	-
24	926 Employee Pensions and Benefits	6,500,561 *	4,757,911	1,534,119	47,342	147,663	13,526	19,162
25	408 Payroll Taxes	1,959,050 *	1,433,874	462,332	14,267	44,501	4,076	5,775
26	Subtotal O & M Expenses	28,459,660	21,211,012	6,278,800	197,113	709,785	62,950	82,888

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	Depreciation Expense							
27	380 Services	18,361,237	15,851,481	2,236,837	145,680	114,331	12,908	79,294
28	381 Meters	1,545,565	536,527	981,536	27,502	-	-	8,235
29	382 Meter Installations	1,570,413	545,152	997,317	27,944	-	-	8,368
30	383 House Regulators	267,170	139,609	255,405	7,156	-	-	2,143
31	384 House Regulator Installations	402,570	92,884	169,925	4,761	-	-	1,426
32	385 Industrial M & R Equipment	128,474	-	29,995	-	90,732	7,747	206
33	390 Structures and Improvements	553,901 *	411,376	122,389	3,937	14,849	1,350	1,687
34	391 Office Furniture And Equipment	3,646,797 *	3,142,024	466,666	10,183	25,621	2,303	4,814
35	Subtotal Depreciation	26,476,127	20,719,053	5,260,070	227,163	245,533	24,308	106,173
	Rate Base							
36	380 Services	431,281,987	372,331,019	52,540,429	3,421,842	2,685,496	303,201	1,862,521
37	381 Meters	35,929,948	12,472,716	22,817,883	639,349	-	-	191,443
38	382 Meter Installations	41,818,318	14,516,804	26,557,386	744,128	-	-	222,818
39	383 House Regulators	5,706,646	1,981,004	3,624,096	101,546	-	-	30,406
40	384 House Regulator Installations	6,892,219	2,392,564	4,377,013	122,642	-	-	36,723
41	385 Industrial M & R Equipment	2,572,849	-	600,692	-	1,817,023	155,134	4,123
42	390 Structures And Improvements	8,060,919 *	5,986,755	1,781,129	57,297	216,093	19,645	24,556
43	391 Office Furniture and Equipment	47,782,141 *	42,040,426	5,428,635	102,181	193,682	17,217	50,550
44	Deferred Taxes	(144,658,597) *	(112,065,101)	(29,828,732)	(1,320,943)	(1,320,943)	(122,878)	(614,392)
45	Customer Deposits	(14,517,000)	(13,075,462)	(1,441,538)	-	-	-	-
46	Subtotal Rate Base	420,869,430	326,580,725	86,456,993	3,868,042	3,591,351	372,319	1,808,748
47	Taxes and Return @ 12.3%	51,633,798	40,066,116	10,606,860	474,546	440,600	45,677	221,904
48	Total Direct Customer Costs	<u>\$ 106,569,585</u>	<u>\$ 81,996,181</u>	<u>\$ 22,145,730</u>	<u>\$ 898,822</u>	<u>\$ 1,395,918</u>	<u>\$ 132,935</u>	<u>\$ 410,965</u>
49	Less: USP and EEC Recovery							
50	Total	<u>\$ 106,569,585</u>	<u>\$ 81,996,181</u>	<u>\$ 22,145,730</u>	<u>\$ 898,822</u>	<u>\$ 1,395,918</u>	<u>\$ 132,935</u>	<u>\$ 410,965</u>
51	Number of bills	4,651,164	4,177,440	460,728	7,104	5,568	324	3,864
52	Direct Costs per bill		\$ 19.63	\$ 48.07	\$ 126.52	\$ 250.70	\$ 410.29	\$ 106.36

* Customer cost portion of account.