



Excellence Delivered As Promised

March 30, 2015

Honorable Rosemary Chiavetta
Pennsylvania Public Utility Commission
Commonwealth Keystone Building 2nd Floor
P.O. Box 3265
Harrisburg, PA 17105-3265

RECEIVED

MAR 30 2015

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Re: UGI Central Penn Gas, Inc.

Dear Secretary Chiavetta:

Gannett Fleming Valuation and Rate Consultants, LLC, on behalf of UGI Central Penn Gas, Inc., hereby submits an original and two copies of its Annual Depreciation Report for 2014 in accordance with monitoring of depreciation practices set forth in 52 Pa. Code Chapter 73.6. We have also included a CD which contains the electronic files for the report.

A copy of this letter is attached to be date-stamped and forwarded in the enclosed addressed, stamped envelope.

Very truly yours,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John F. Wiedmayer".

JOHN F. WIEDMAYER, CDP
Project Manager, Depreciation

JFW:krm

Enclosure

cc: Johnnie E. Simms, Esq., Bureau of Investigation and Enforcement (w/encl-1)
Tanya J. McCloskey, Esq., Office of Consumer Advocate (w/encl-1)
Mr. John R. Evans, Office of Small Business Advocate (w/encl-1)

Gannett Fleming Valuation and Rate Consultants, LLC

P.O. Box 80794 • Valley Forge, PA 19484-0794 | 1010 Adams Avenue • Audubon, PA 19403-2402

t: 610.650.8101 • f: 610.650.8190

www.gannettfleming.com

UGI CENTRAL PENN GAS, INC.
ANNUAL DEPRECIATION REPORT TO THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION
(CODE M-125127-ADR-2015)

MARCH 2015

RECEIVED

MAR 30 2015

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

UGI CENTRAL PENN GAS, INC.

ANNUAL DEPRECIATION REPORT TO THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION
(CODE M-125127-ADR-2015)

MARCH 2015

EXECUTIVE SUMMARY

UGI Central Penn Gas, Inc. ("UGI-CPG"), a subsidiary of UGI Utilities, Inc. is a regulated public utility engaged in the distribution of natural gas. The regulations of the Pennsylvania Public Utility Commission require that utilities providing gas service and having gross intrastate revenues in excess of \$20 million per year submit an Annual Depreciation Report. This report is prepared in response to the requirements related to the monitoring of depreciation practices set forth in 52 Pa. Code Chapter 73.9(a). In accordance with the requirements, the report presents an *explanation of the methods used; a comparison of the annual depreciation and book reserves by function at September 30, 2012, September 30, 2013, and September 30, 2014; a summary of the calculation of remaining life depreciation accrual rates as of September 30, 2014; a summary of plant accounting transactions, including fiscal year 2014 retirements expressed as a percent of the beginning-of-year plant balances; a summary of the depreciation reserve activity, including the reserve expressed as a percent of the plant balance at September 30, 2014; an explanation of any unusual plant or reserve entries; the net salvage amortization amount for fiscal year 2015 based on October 1, 2009 through September 30, 2014 experience; and, an explanation of exclusions from the experienced net salvage.*

The annual accrual rate calculations are based on the same group procedures and bases as those used in last year's Annual Depreciation Report. The service life estimates, based on a study incorporating data through fiscal year 2013, are the same as those used in last year's report.

Table 1 presents a comparison of the annual depreciation expense and book reserves by function at September 30, 2012, September 30, 2013, and September 30, 2014. The changes in accrual rates are mainly the result of changes in the relative proportion of account balances within a functional plant category. The composite annual depreciation accrual rate for depreciable gas plant subject to regulation is 2.25 percent as of September 30, 2014, in comparison to 2.35 percent and 2.50 percent as of September 30, 2013 and September 30, 2012, respectively.

Table 2 summarizes the calculated annual depreciation accrual rates by account as of September 30, 2014. Tables 3 and 4 present summaries of the plant and reserve activity, respectively, for fiscal year ended September 30, 2014. A review of any unusual entries is set forth in the section "2014 Plant and Reserve Activity". Table 5 sets forth the annual net salvage amortization amount for 2015 as determined by the experience during the prior five-year period, October 1, 2009 through September 30, 2014.

REMAINING LIFE DEPRECIATION ACCRUAL RATES

The annual depreciation accrual rates to be used for book purposes during fiscal year 2015 are calculated as of September 30, 2014, and based on the straight line remaining life method using the average service life procedure for property installed prior to 1992 and the equal life group procedure for property installed subsequent to 1991. The annual depreciation accrual rates for depreciable plant as of September 30, 2014, are set forth in column 8 in Table 2. The annual accrual rate for depreciable plant equals the pro forma annual accrual in column 6 divided by the original cost in column 3.

For the purpose of calculating the composite remaining life accrual rates as of September 30, 2014, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account as of September 30, 2014. Descriptions of the derivation of remaining life accruals at a

given point in time for the vintages calculated by the average service life (ASL) procedure and for the vintages calculated by the equal life group (ELG) procedure follow. An example of the calculation is presented on pages 4 through 6.

For vintages prior to 1992, for which the ASL procedure is applicable, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life (expectancy) of the vintage. The average remaining life is derived directly from the estimated survivor curve in accordance with the average service life procedure.

For vintages beginning with 1992, for which the ELG procedure is applicable, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\sum \left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\sum \frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum (\text{Book Cost} - \text{Calc. Reserve})}{\sum \text{Whole Life Annual Accrual}}$$

UGI CENTRAL PENN GAS, INC.

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R3						
1900	2,364.26	2,364	2,364			
1903	1,014.66	1,015	1,015			
1904	278.21	278	278			
1905	17.02	17	17			
1906	192.52	193	193			
1909	59.98	60	60			
1910	236.14	235	236			
1911	2,634.78	2,617	2,635			
1912	145.39	144	145			
1913	1,120.74	1,105	1,121			
1914	493.90	485	494			
1915	350.29	343	350			
1916	197.17	192	197			
1918	100.00	97	100			
1919	146.35	141	146			
1920	3,812.22	3,657	3,812			
1921	82.77	79	83			
1922	8.20	8	8			
1923	10,290.52	9,745	10,291			
1924	1,060.24	1,000	1,060			
1925	7,792.26	7,315	7,792			
1926	4,640.10	4,336	4,640			
1927	11,401.52	10,607	11,402			
1928	21,451.87	19,867	21,452			
1929	354.61	327	355			
1931	5.86	5	6			
1932	66,098.03	60,117	66,098			
1933	269.70	244	270			
1934	101.19	91	101			
1935	483.80	434	484			
1936	953.65	851	954			
1937	591.76	525	592			
1938	1,181.54	1,044	1,182			
1939	1,258.97	1,106	1,259			
1940	964.47	843	964			
1941	1,056.27	918	1,050	6	8.14	1
1942	27,174.35	23,466	26,839	335	8.46	40
1944	531.32	453	518	13	9.14	1
1945	51,488.94	43,599	49,865	1,624	9.50	171
1946	4,602.87	3,870	4,426	177	9.87	18
1947	4,571.66	3,816	4,364	208	10.25	20
1948	2,301.14	1,906	2,180	121	10.65	11
1949	267,107.03	219,458	251,001	16,106	11.06	1,456

UGI CENTRAL PENN GAS, INC.

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R3						
1950	15,572.25	12,686	14,509	1,063	11.49	93
1951	20,781.49	16,783	19,195	1,586	11.93	133
1952	5,527.71	4,423	5,059	469	12.39	38
1953	59,815.74	47,399	54,212	5,604	12.87	435
1954	36,915.06	28,967	33,130	3,785	13.35	284
1955	33,757.62	26,211	29,978	3,780	13.86	273
1956	42,178.37	32,396	37,052	5,126	14.38	356
1957	122,388.11	92,956	106,317	16,071	14.91	1,078
1958	28,460.86	21,364	24,435	4,026	15.46	260
1959	152,079.85	112,760	128,967	23,113	16.03	1,442
1960	152,038.22	111,307	127,305	24,733	16.61	1,489
1961	276,555.55	199,834	228,556	48,000	17.20	2,791
1962	300,924.65	214,481	245,308	55,617	17.81	3,123
1963	581,133.63	408,386	467,083	114,051	18.43	6,188
1964	630,865.18	436,925	499,724	131,141	19.06	6,880
1965	403,353.24	275,127	314,671	88,682	19.71	4,499
1966	857,726.62	576,058	658,854	198,873	20.36	9,768
1967	562,353.32	371,519	424,917	137,436	21.04	6,532
1968	680,976.36	442,417	506,005	174,971	21.72	8,056
1969	516,116.83	329,566	376,934	139,183	22.41	6,211
1970	436,090.41	273,472	312,778	123,312	23.12	5,334
1971	718,828.67	442,547	506,154	212,675	23.83	8,925
1972	839,619.83	507,021	579,895	259,725	24.56	10,575
1973	838,634.97	496,556	567,926	270,709	25.29	10,704
1974	1,000,263.23	580,313	663,721	336,542	26.03	12,929
1975	750,864.91	426,416	487,704	263,161	26.79	9,823
1976	652,392.52	362,502	414,604	237,789	27.55	8,631
1977	798,375.18	433,566	495,882	302,493	28.33	10,677
1978	929,209.36	492,927	563,775	365,434	29.11	12,554
1979	790,760.63	409,408	468,252	322,509	29.90	10,786
1980	998,865.01	504,267	576,745	422,120	30.70	13,750
1981	1,138,046.12	559,850	640,317	497,729	31.50	15,801
1982	1,039,660.40	497,696	569,230	470,430	32.32	14,555
1983	1,273,907.17	592,978	678,206	595,701	33.14	17,975
1984	1,600,511.57	723,335	827,299	773,213	33.98	22,755
1985	2,040,964.11	894,738	1,023,338	1,017,626	34.82	29,225
1986	2,591,920.73	1,101,152	1,259,420	1,332,501	35.66	37,367
1987	1,669,346.66	686,051	784,657	884,690	36.52	24,225
1988	2,350,446.88	933,362	1,067,513	1,282,934	37.38	34,321
1989	2,681,427.21	1,027,148	1,174,779	1,506,648	38.25	39,389
1990	2,207,435.16	814,257	931,290	1,276,145	39.13	32,613
1991	3,324,741.49	1,179,219	1,348,707	1,976,034	40.01	49,389
1992	3,772,625.18	1,443,784	1,651,298	2,121,327	35.89	59,106

UGI CENTRAL PENN GAS, INC.

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT SEPTEMBER 30, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R3						
1993	4,266,153.65	1,559,279	1,783,393	2,482,761	36.89	67,302
1994	3,695,728.96	1,294,614	1,480,688	2,215,041	37.55	58,989
1995	3,905,297.40	1,308,275	1,496,312	2,408,985	38.22	63,029
1996	5,289,936.14	1,680,084	1,921,561	3,368,375	39.22	85,884
1997	5,769,847.81	1,741,917	1,992,282	3,777,566	39.89	94,700
1998	6,796,141.66	1,943,697	2,223,063	4,573,079	40.57	112,721
1999	3,856,658.62	1,035,127	1,183,905	2,672,754	41.57	64,295
2000	9,499,181.96	2,395,694	2,740,026	6,759,156	42.25	159,980
2001	2,336,192.36	550,874	630,051	1,706,141	42.93	39,742
2002	5,882,831.72	1,282,457	1,466,784	4,416,048	43.93	100,525
2003	4,795,459.59	965,806	1,104,621	3,690,839	44.61	82,736
2004	9,260,956.14	1,708,646	1,954,228	7,306,728	45.31	161,261
2005	11,180,893.43	1,861,619	2,129,188	9,051,705	46.31	195,459
2006	9,050,990.84	1,351,313	1,545,536	7,505,455	47.00	159,691
2007	6,611,495.43	872,717	998,152	5,613,343	47.69	117,705
2008	5,227,630.47	606,405	693,563	4,534,067	48.57	93,351
2009	7,569,378.51	761,479	870,926	6,698,453	49.15	136,286
2010	7,370,836.03	610,305	698,024	6,672,812	49.85	133,858
2011	9,466,288.55	613,415	701,581	8,764,708	50.55	173,387
2012	5,952,775.82	276,804	316,589	5,636,187	51.26	109,953
2013	5,528,639.61	155,908	178,317	5,350,323	51.69	103,508
2014	7,493,419.58	71,937	82,276	7,411,144	51.85	142,934
	181,232,180.61	44,221,475	50,569,166	130,663,015		3,010,352
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.4 1.66

The composite remaining life calculations were made using computer software that utilizes detailed ELG calculations of whole life future accruals and annual accruals in order to derive the vintage composite remaining lives for the ELG vintages.

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals divided by the total original cost. The composite remaining life is calculated by dividing the sum of the future book accruals by the sum of the remaining life annual accruals.

2014 PLANT AND RESERVE ACTIVITY

Tables 3 and 4 present summaries by account of the plant and reserve activity for fiscal year 2014. Table 3 sets forth the original cost as of October 1, 2013, the beginning of the fiscal year; additions; retirements; transfers or adjustments; the balance at the end of the year, September 30, 2014; and the retirements expressed as a percent of the beginning plant balance.

Table 4 sets forth the book depreciation reserve balance at the beginning of the year, October 1, 2013; annual accruals; amortization of net salvage; retirements; gross salvage; cost of removal; transfers or adjustments; the balance at the end of the year, September 30, 2014; and the book reserve as a percent of the plant balance as of September 30, 2014.

In 2014, UGI-CPG recorded approximately \$7.2 million in retirements for Account 380, Services. During the course of the service life study filed in March 2014 ("2014 Depreciation Study") it was determined that some of the assets in the property records for this account for UGI-CPG's predecessor companies were no longer in service and should be retired. In 2014 UGI-CPG performed an inventory of services in the Company's property records and recorded retirements of assets determined to no longer be in service. Most of the \$7.2 million in retirements recorded in 2014 were associated with this process. As discussed on page III-5 of the 2014 Depreciation Study, these retirements were anticipated in the service life analysis performed for the study, and the 40-R1.5 survivor curve recommended was

reflective of the impact of these retirements. For this annual depreciation report, the impact on the service life estimate of the recorded 2014 retirements was reviewed and the 40-R1.5 survivor curve is still considered to be a reasonable estimate.

There were no other extraordinary events occurring in the past year which significantly affected the amount of UGI-CPG's depreciation reserve or annual depreciation expense. As a result, there were no proposed changes to the depreciation methods or parameters. The 2014 plant and reserve activity is within ranges typically experienced in each account.

AMORTIZATION OF NET SALVAGE

The amortization amount for net salvage for fiscal year 2015 is \$769,240 for gas plant based on net salvage experienced during the five-year period, October 1, 2009 through September 30, 2014. The calculation of the amortization amount by plant account is set forth in Table 5. The tabulation sets forth the gross salvage, cost of removal, net salvage and the amortization amount which is one-fifth of the total negative net salvage for the five-year period.

The data in Table 5 for the years 2010 through 2013 are the same as the data that were submitted with last year's Annual Depreciation Report in March 2014. There were no exclusions from the 2014 net salvage experience used in the determination of the 2014 net salvage amortization amounts.

The exclusion or inclusion of gross salvage related to a retirement is largely driven by the extent to which the asset or group of assets has lived its full life and had the opportunity for complete recovery of the original cost. In the case of vehicles, an account that typically experiences salvage, the salvage is included in the five-year net salvage amortization because the presumption is that the vehicle has lived a life contemplated by the survivor curve estimate allowing for full recovery under either the ELG or ASL procedure.

In the case of the sale of utility property for continued use in utility operations, the life of the facility is not over and the recovery of cost is not complete. Thus, the

salvage proceeds are required to make the company whole and are excluded from the five-year net salvage amortization since it represents the recovery of original cost.

UGI CENTRAL PENN GAS, INC.

TABLE 1. ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS BY FUNCTION RELATED TO GAS PLANT AT SEPTEMBER 30, 2012, SEPTEMBER 30, 2013 AND SEPTEMBER 30, 2014

	<u>2012</u>	<u>2013</u>	<u>2014</u>
PRODUCTION PLANT			
ORIGINAL COST (DEPRECIABLE)	1,186,702	1,183,155	1,183,155
BOOK ACCRUED DEPRECIATION	(1,105,206)	(503,168)	(56,841)
BOOK RESERVE % OF O.C.	-93.13%	-42.53%	-4.80%
ORIGINAL COST DEPRECIATED	2,291,908	1,686,323	1,239,996
ANNUAL DEPRECIATION EXPENSE	3,342	2,679	2,544
ANNUAL % OF O.C.	0.28%	0.23%	0.22%
STORAGE PLANT			
ORIGINAL COST (DEPRECIABLE)	0	0	0
BOOK ACCRUED DEPRECIATION	(27,950)	8,215	44,381
BOOK RESERVE % OF O.C.			
ORIGINAL COST DEPRECIATED	27,950	(8,215)	(44,381)
ANNUAL DEPRECIATION EXPENSE	0	0	0
ANNUAL % OF O.C.			
TRANSMISSION PLANT			
ORIGINAL COST (DEPRECIABLE)	48,767,965	48,983,987	49,001,005
BOOK ACCRUED DEPRECIATION	22,352,751	22,269,921	23,093,539
BOOK RESERVE % OF O.C.	45.83%	45.46%	47.13%
ORIGINAL COST DEPRECIATED	26,415,214	26,714,066	25,907,466
ANNUAL DEPRECIATION EXPENSE	824,371	782,088	748,126
ANNUAL % OF O.C.	1.69%	1.60%	1.53%
DISTRIBUTION PLANT			
ORIGINAL COST (DEPRECIABLE)	287,274,865	299,636,212	308,909,213
BOOK ACCRUED DEPRECIATION	87,506,449	92,417,048	91,047,302
BOOK RESERVE % OF O.C.	30.46%	30.84%	29.47%
ORIGINAL COST DEPRECIATED	199,768,416	207,219,164	217,861,911
ANNUAL DEPRECIATION EXPENSE	5,954,626	6,146,117	6,503,457
ANNUAL % OF O.C.	2.07%	2.05%	2.11%
GENERAL PLANT			
ORIGINAL COST (DEPRECIABLE)	27,168,319	27,434,809	26,636,455
BOOK ACCRUED DEPRECIATION	11,997,040	13,935,018	14,478,588
BOOK RESERVE % OF O.C.	44.16%	50.79%	54.36%
ORIGINAL COST DEPRECIATED	15,171,279	13,499,591	12,157,867
ANNUAL DEPRECIATION EXPENSE	2,310,196	1,920,174	1,432,558
ANNUAL % OF O.C.	8.50%	7.00%	5.38%
TOTAL COMPANY (DEPRECIABLE)			
ORIGINAL COST (DEPRECIABLE)	364,397,851	377,237,963	385,729,828
BOOK ACCRUED DEPRECIATION	120,723,084	128,127,034	128,606,969
BOOK RESERVE % OF O.C.	33.13%	33.96%	33.34%
ORIGINAL COST DEPRECIATED	243,674,767	249,110,929	257,122,859
ANNUAL DEPRECIATION EXPENSE	9,092,535	8,851,058	8,686,685
ANNUAL % OF O.C.	2.50%	2.35%	2.25%
NONDEPRECIABLE PLANT			
LAND AND LAND RIGHTS	1,256,624	1,256,624	1,256,624
TOTAL GAS PLANT	<u>365,654,475</u>	<u>378,494,587</u>	<u>386,986,452</u>

UGI CENTRAL PENN GAS, INC.

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2014

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE PERCENT (8)
GAS PLANT							
PRODUCTION PLANT							
325.2	PRODUCING LEASEHOLDS	55 - S0.5	163,100	161,805	1,295	41	0.03
325.4	RIGHTS-OF-WAY	60 - R1	30,277	29,548	729	17	0.06
328	FIELD MEASURING AND REGULATING STATION STRUCTURES	FULLY ACCRUED	1,263	1,263	0	-	-
329	OTHER STRUCTURES	FULLY ACCRUED	44,785	44,783	2	-	-
330	PRODUCING GAS WELLS - WELL CONSTRUCTION	FULLY ACCRUED *	18,209	(1,190,549)	1,208,758	0	-
331	PRODUCING GAS WELLS - WELL EQUIPMENT	FULLY ACCRUED	24,441	55,932	(31,491)	0	-
332	FIELD LINES	47 - L0	750,689	716,845	33,844	1,236	0.16
334	FIELD MEASURING AND REGULATING STATION EQUIPMENT	24 - O3	89,725	63,155	26,570	1,227	1.37
335	DRILLING AND CLEANING EQUIPMENT	30 - S0.5	49,604	49,315	289	23	0.05
337	OTHER EQUIPMENT	FULLY ACCRUED	11,062	11,062	0	-	-
TOTAL PRODUCTION PLANT			1,183,155	(56,841)	1,239,996	2,544	0.22
STORAGE PLANT							
352.01	WELL CONSTRUCTION	FULLY ACCRUED *	0	45,425	(45,425)	0	-
353	LINES	FULLY ACCRUED	0	(1,044)	1,044	0	-
TOTAL STORAGE PLANT			0	44,381	(44,381)	0	
TRANSMISSION PLANT							
365.2	RIGHTS-OF-WAY	70 - R4	868,160	437,686	430,474	12,726	1.47
366	STRUCTURES AND IMPROVEMENTS	30 - R1	150,662	131,241	19,421	1,468	0.97
367	MAINS	70 - R3	38,518,342	18,197,048	20,321,294	464,221	1.21
369	MEASURING AND REGULATING STATION EQUIPMENT	49 - R2	6,164,804	3,179,443	2,985,361	104,693	1.70
370	COMMUNICATION EQUIPMENT	23 - R0.5	3,048,778	923,187	2,125,591	162,722	5.34
371	OTHER EQUIPMENT	35 - R2.5	140,637	117,829	22,808	1,614	1.15
371.1	TESTING EQUIPMENT	20 - R3	109,622	107,105	2,517	682	0.62
TOTAL TRANSMISSION PLANT			49,001,005	23,093,539	25,907,466	748,126	1.53

UGI CENTRAL PENN GAS, INC.

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2014

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE PERCENT (8)	
DISTRIBUTION PLANT								
374.2	RIGHTS-OF-WAY	65 - R3	3,098,664	984,406	2,114,258	50,022	42.3	1.61
375	STRUCTURES AND IMPROVEMENTS	45 - S0.5	224,396	212,277	12,119	450	26.9	0.20
376	MAINS	62 - R3	181,232,181	50,569,166	130,663,015	3,010,352	43.4	1.66
378	MEASURING AND REGULATING STATION EQUIPMENT	46 - R1.5	8,424,291	2,626,719	5,797,572	207,087	28.0	2.46
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	49 - R2	46,686	20,758	25,928	1,474	17.6	3.16
380	SERVICES	40 - R1.5	80,014,910	25,550,960	54,463,950	2,327,157	23.4	2.91
381	METERS	40 - R3	6,518,920	2,299,990	4,218,930	184,719	22.8	2.83
381.1	METERS - ERTS	15 - S3	396,383	122,593	273,790	28,790	9.5	7.26
382	METER INSTALLATIONS	56 - R2.5	10,420,644	1,798,234	8,622,410	231,294	37.3	2.22
383	HOUSE REGULATORS	40 - R4	1,228,352	677,595	550,757	26,188	21.0	2.13
384	HOUSE REGULATOR INSTALLATIONS	44 - R3	1,450,691	577,899	872,792	32,346	27.0	2.23
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT	43 - R1.5	14,333,786	4,530,210	9,803,576	381,136	25.7	2.66
387	OTHER EQUIPMENT	39 - R2	1,519,309	1,076,495	442,814	22,442	19.7	1.48
TOTAL DISTRIBUTION PLANT			308,909,213	91,047,302	217,861,911	6,503,457		2.11
GENERAL PLANT								
STRUCTURES AND IMPROVEMENTS								
390.10	MAJOR	65 - S0.5	7,124,373	3,248,343	3,876,030	159,817	24.3	2.24
390.20	OTHER	45 - S0.5	1,306,158	554,533	751,625	27,411	27.4	2.10
TOTAL ACCOUNT 390			8,430,531	3,802,876	4,627,655	187,228		2.22
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20 - SQ	197,585	115,089	82,496	33,573	2.5	16.99
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	10 - SQ	9,946	8,069	1,877	287	6.5	2.89
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER	5 - SQ	691,010	288,813	402,197	257,822	1.6	***
391.9	OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEVELOPMENT	10 - SQ	4,378,298	2,858,498	1,519,800	337,733	4.5	***
392	TRANSPORTATION EQUIPMENT	10 - S3	4,657,325	4,005,227	652,098	254,943	2.6	5.47
393	STORES EQUIPMENT	20 - SQ	10,084	410	9,674	1,213	8.0	12.03
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25 - SQ	5,767,500	1,814,527	3,952,973	253,758	15.6	4.40
395	LABORATORY EQUIPMENT	20 - SQ	30,123	28,357	1,766	1,609	1.1	5.34
396	POWER OPERATED EQUIPMENT	20 - R3	1,956,835	1,310,408	646,427	57,661	11.2	2.95
397	COMMUNICATION EQUIPMENT	10 - SQ	332,562	197,315	135,247	34,465	3.9	10.36
398	MISCELLANEOUS EQUIPMENT	15 - SQ	174,656	48,999	125,657	12,266	10.2	7.02
TOTAL GENERAL PLANT			26,636,455	14,478,588	12,157,867	1,432,558		5.38
TOTAL DEPRECIABLE GAS PLANT			385,729,828	128,606,969	257,122,859	8,686,685		2.25

UGI CENTRAL PENN GAS, INC.

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT SEPTEMBER 30, 2014

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE PERCENT (8)
NONDEPRECIABLE PLANT							
301	ORGANIZATION	80,239					
302	FRANCHISES AND CONSENTS	155,919					
303	MISCELLANEOUS INTANGIBLE PLANT	289,868					
325.1	PRODUCING LANDS	13,029					
325.5	OTHER LAND	1,134					
365.1	LAND	47,323					
374.1	LAND	340,301					
389.1	LAND RIGHTS	328,811					
TOTAL NONDEPRECIABLE PLANT		1,256,624					
TOTAL GAS PLANT		386,986,452					

* ACCOUNTS 330 AND 352.01 HAVE NO REMAINING DEPRECIATION ACCRUALS. THE FUTURE ACCRUALS SHOWN ARE RELATED TO THE AMORTIZATION OF NEGATIVE NET SALVAGE.

** SURVIVOR CURVE FOR ACCOUNT 390.1 IS AN INTERIM SURVIVOR CURVE. INDIVIDUAL BUILDINGS ARE LIFE SPANNED.

*** ASSETS IN ACCOUNTS 391.3 AND 391.9 ARE INDIVIDUALLY DEPRECIATED BASED ON THE SERVICE LIVES SHOWN IN THIS REPORT.

UGI CENTRAL PENN GAS, INC.

TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED SEPTEMBER 30, 2014

ACCOUNT (1)	BALANCE AT BEGINNING OF YEAR (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS AND ADJUSTMENTS (5)	BALANCE AT END OF YEAR (6)	PERCENT OF ORIGINAL COST RETIRED (7)=(4)/(2)
GAS PLANT						
DEPRECIABLE GAS PLANT						
325.2 PRODUCING LEASEHOLDS	163,100	0	0	0	163,100	0.00
325.4 RIGHTS OF WAY	30,277	0	0	0	30,277	0.00
328 FIELD MEASURING AND REGULATING STATION STRUCTURES	1,263	0	0	0	1,263	0.00
329 OTHER STRUCTURES	44,785	0	0	0	44,785	0.00
330 PRODUCING GAS WELLS - WELL CONSTRUCTION	18,209	0	0	0	18,209	0.00
331 PRODUCING GAS WELLS - WELL EQUIPMENT	24,441	0	0	0	24,441	0.00
332 FIELD LINES	750,689	0	0	0	750,689	0.00
334 FIELD MEASURING AND REGULATING STATION EQUIPMENT	89,725	0	0	0	89,725	0.00
335 DRILLING AND CLEANING EQUIPMENT	49,604	0	0	0	49,604	0.00
337 OTHER EQUIPMENT	11,062	0	0	0	11,062	0.00
365.2 RIGHTS-OF-WAY	868,160	0	0	0	868,160	0.00
366 STRUCTURES AND IMPROVEMENTS	150,662	0	0	0	150,662	0.00
367 MAINS	38,508,859	9,483	0	0	38,518,342	0.00
369 MEASURING AND REGULATING STATION EQUIPMENT	6,164,804	0	0	0	6,164,804	0.00
370 COMMUNICATION EQUIPMENT	3,041,243	7,535	0	0	3,048,778	0.00
371 OTHER EQUIPMENT	140,637	0	0	0	140,637	0.00
371.1 TESTING EQUIPMENT	109,622	0	0	0	109,622	0.00
374.2 RIGHTS-OF-WAY	3,042,438	56,226	0	0	3,098,664	0.00
375 STRUCTURES AND IMPROVEMENTS	224,396	3,421	0	(3,421)	224,396	0.00
376 MAINS	173,104,526	8,331,026	(203,371)	0	181,232,181	0.12
378 MEASURING AND REGULATING STATION EQUIPMENT	8,132,750	313,314	(21,773)	0	8,424,291	0.27
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	476,785	(430,099)	0	0	46,686	0.00
380 SERVICES	80,307,334	6,865,893	(7,158,317)	0	80,014,910	8.91
381 METERS	5,993,673	713,445	(188,198)	0	6,518,920	3.14
381.1 METERS - ERTS	396,383	0	0	0	396,383	0.00
382 METER INSTALLATIONS	9,769,700	711,748	(60,804)	0	10,420,644	0.62
383 HOUSE REGULATORS	1,198,127	30,577	(352)	0	1,228,352	0.03
384 HOUSE REGULATOR INSTALLATIONS	1,449,230	1,733	(272)	0	1,450,691	0.02
385 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT	14,022,458	328,683	(17,355)	0	14,333,786	0.12
387 OTHER EQUIPMENT	1,518,412	897	0	0	1,519,309	0.00
390.1 STRUCTURES AND IMPROVEMENTS	6,939,588	181,364	0	3,421	7,124,373	0.00
390.2 STRUCTURES AND IMPROVEMENTS - OTHER	1,238,120	68,038	0	0	1,306,158	0.00
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	213,800	4,226	(20,441)	0	197,585	9.56
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	9,946	0	0	0	9,946	0.00
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	1,227,202	808	(674,029)	137,029	691,010	54.92
391.9 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEVELOPMENT	4,378,298	0	0	0	4,378,298	0.00
392 TRANSPORTATION EQUIPMENT	5,581,062	(1)	(923,736)	0	4,657,325	16.55
393 STORES EQUIPMENT	4,494	5,590	0	0	10,084	0.00
394 TOOLS, SHOP AND GARAGE EQUIPMENT	5,278,100	489,400	0	0	5,767,500	0.00
395 LABORATORY EQUIPMENT	60,002	0	(29,879)	0	30,123	49.80
396 POWER OPERATED EQUIPMENT	1,999,344	11,614	(54,123)	0	1,956,835	2.71
397 COMMUNICATION EQUIPMENT	332,411	151	0	0	332,562	0.00
398 MISCELLANEOUS EQUIPMENT	172,242	2,414	0	0	174,656	0.00
TOTAL DEPRECIABLE GAS PLANT	377,237,963	17,707,486	(9,352,650)	137,029	385,729,828	2.48

UGI CENTRAL PENN GAS, INC.

TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED SEPTEMBER 30, 2014

ACCOUNT (1)	BALANCE AT BEGINNING OF YEAR (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS AND ADJUSTMENTS (5)	BALANCE AT END OF YEAR (6)	PERCENT OF ORIGINAL COST RETIRED (7)=(4)/(2)
NONDEPRECIABLE PLANT						
301 ORGANIZATION	80,239	0	0	0	80,239	0.00
302 FRANCHISES AND CONSENTS	155,919	0	0	0	155,919	0.00
303 MISCELLANEOUS INTANGIBLE PLANT	289,868	0	0	0	289,868	0.00
325.1 PRODUCING LANDS	13,029	0	0	0	13,029	0.00
325.5 OTHER LAND	1,134	0	0	0	1,134	0.00
365.1 LAND	47,323	0	0	0	47,323	0.00
374.1 LAND	340,301	0	0	0	340,301	0.00
389.1 LAND RIGHTS	328,811	0	0	0	328,811	0.00
TOTAL NONDEPRECIABLE GAS PLANT	1,256,624	0	0	0	1,256,624	0.00
TOTAL GAS PLANT	378,494,587	17,707,486	(9,352,650)	137,029	386,986,452	2.47

UGI CENTRAL PENN GAS, INC.

TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED SEPTEMBER 30, 2014

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	ANNUAL ACCRUAL (3)	AMORTIZATION OF NET SALVAGE (4)	RETIREMENTS (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	TRANSFERS AND ADJUSTMENTS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
DEPRECIABLE GAS PLANT									
325.2 PRODUCING LEASEHOLDS	161,753	52	0	0	0	0	0	161,805	99.21
325.4 RIGHTS OF WAY	29,530	18	0	0	0	0	0	29,548	97.59
328 FIELD MEASURING AND REGULATING STATION STRUCTURES	1,263	0	0	0	0	0	0	1,263	100.00
329 OTHER STRUCTURES	44,783	0	0	0	0	0	0	44,783	100.00
330 PRODUCING GAS WELLS - WELL CONSTRUCTION	(1,600,855)	0	656,895	0	0	(246,589)	0	(1,190,549)	(6538.24)
331 PRODUCING GAS WELLS - WELL EQUIPMENT	22,910	0	33,022	0	0	0	0	55,932	228.84
332 FIELD LINES	715,494	1,351	0	0	0	0	0	716,845	95.49
334 FIELD MEASURING AND REGULATING STATION EQUIPMENT	61,507	1,548	0	0	0	0	0	63,155	70.39
335 DRILLING AND CLEANING EQUIPMENT	49,285	30	0	0	0	0	0	49,315	99.42
337 OTHER EQUIPMENT	11,062	0	0	0	0	0	0	11,062	100.00
352.01 WELL CONSTRUCTION	9,781	0	35,644	0	0	0	0	45,425	33.72
353 LINES	(1,566)	0	522	0	0	0	0	(1,044)	
365.2 RIGHTS-OF-WAY	423,926	13,760	0	0	0	0	0	437,686	50.42
366 STRUCTURES AND IMPROVEMENTS	129,454	1,787	0	0	0	0	0	131,241	87.11
367 MAINS	17,703,849	493,019	180	0	0	0	0	18,197,048	47.24
369 MEASURING AND REGULATING STATION EQUIPMENT	3,065,394	114,049	0	0	0	0	0	3,179,443	51.57
370 COMMUNICATION EQUIPMENT	725,148	198,039	0	0	0	0	0	923,187	30.28
371 OTHER EQUIPMENT	116,015	1,814	0	0	0	0	0	117,829	83.78
371.1 TESTING EQUIPMENT	106,135	970	0	0	0	0	0	107,105	97.70
374.2 RIGHTS-OF-WAY	930,539	53,867	0	0	0	0	0	984,406	31.77
375 STRUCTURES AND IMPROVEMENTS	208,338	3,939	0	0	0	0	0	212,277	94.60
376 MAINS	47,756,760	3,057,735	48,453	(203,371)	0	(90,411)	0	50,569,166	27.90
378 MEASURING AND REGULATING STATION EQUIPMENT	2,409,694	212,544	4,020	(21,773)	26,430	(4,196)	0	2,626,719	31.18
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	32,293	(11,535)	0	0	0	0	0	20,758	44.46
380 SERVICES	30,615,139	2,159,451	183,581	(7,158,317)	0	(248,894)	0	25,550,960	31.93
381 METERS	2,316,098	171,868	224	(188,198)	0	0	0	2,299,990	35.28
381.1 METERS - ERTS	93,736	28,857	0	0	0	0	0	122,593	30.93
382 METER INSTALLATIONS	1,670,447	217,967	108,098	(60,804)	0	(137,474)	0	1,798,234	17.26
383 HOUSE REGULATORS	657,169	28,248	701	(352)	0	(8,171)	0	677,595	55.16
384 HOUSE REGULATOR INSTALLATIONS	544,665	34,751	701	(272)	0	(1,946)	0	577,899	39.84
385 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT	4,131,596	404,425	19,995	(17,355)	0	(8,451)	0	4,530,210	31.61
387 OTHER EQUIPMENT	1,050,574	25,670	251	0	0	0	0	1,076,495	70.85
390.1 STRUCTURES AND IMPROVEMENTS	3,112,706	180,390	7,257	0	0	(52,010)	0	3,248,343	45.59
390.2 STRUCTURES AND IMPROVEMENTS - OTHER	523,546	30,987	0	0	0	0	0	554,533	42.46
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	124,934	10,596	0	(20,441)	0	0	0	115,089	58.25
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	7,572	497	0	0	0	0	0	8,069	81.13
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	744,012	218,830	0	(674,029)	0	0	0	288,813	41.80
391.9 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEVELOPMENT	2,241,871	616,627	0	0	0	0	0	2,858,498	66.29
392 TRANSPORTATION EQUIPMENT	4,085,190	531,319	(39,601)	(923,736)	261,264	90,791	0	4,005,227	86.00
393 STORES EQUIPMENT	(1,402)	1,812	0	0	0	0	0	410	4.07
394 TOOLS, SHOP AND GARAGE EQUIPMENT	1,575,890	238,637	0	0	0	0	0	1,814,527	31.46
395 LABORATORY EQUIPMENT	55,459	2,777	0	(29,879)	0	0	0	28,357	94.14
396 POWER OPERATED EQUIPMENT	1,268,733	95,798	0	(54,123)	0	0	0	1,310,408	66.97
397 COMMUNICATION EQUIPMENT	159,758	37,557	0	0	0	0	0	197,315	59.33
398 MISCELLANEOUS EQUIPMENT	36,749	12,250	0	0	0	0	0	48,999	28.05
TOTAL DEPRECIABLE GAS PLANT - RATEMAKING RESERVE	128,127,034	9,192,299	1,059,943	(9,352,650)	287,694	(707,351)	0	128,606,969	33.34

UGI CENTRAL PENN GAS, INC.

TABLE 5. CALCULATION OF NET SALVAGE ACCRUAL FOR THE YEAR 2015

ACCOUNT (1)	2010		2011		2012		2013		2014		NET SALVAGE (14)	SALVAGE ACCRUAL (15)=(14)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
GAS PLANT												
325.2 PRODUCING LEASEHOLDS	0	0	0	0	0	0	0	0	0	0	0	0
325.4 RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0
328 FIELD MEASURING AND REGULATING STATION STRUCTURES	0	0	0	0	0	0	0	0	0	0	0	0
329 OTHER STRUCTURES	0	0	0	0	0	0	0	0	0	0	0	0
330 PRODUCING GAS WELLS - WELL CONSTRUCTION	0	437,573	0	461,319	0	924,838	0	141,576	0	246,589	2,211,893	442,379
331 PRODUCING GAS WELLS - WELL EQUIPMENT	0	107,059	0	(7,407)	0	0	0	0	0	0	99,652	19,930
332 FIELD LINES	0	0	0	0	0	0	0	0	0	0	0	0
334 FIELD MEASURING AND REGULATING STATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
335 DRILLING AND CLEANING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
337 OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
352.01 WELL CONSTRUCTION	0	17,751	0	138,781	0	(174,145)	0	0	0	0	(17,613)	(3,523)
353 LINES	0	0	0	2,609	0	0	0	0	0	0	2,609	522
365.2 RIGHTS-OF-WAY	0	0	0	0	0	0	0	0	0	0	0	0
366 STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0
367 MAINS	0	0	0	0	0	0	0	0	0	0	0	0
369 MEASURING AND REGULATING STATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
370 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
371 OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
371.1 TESTING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
374.2 RIGHTS-OF-WAY	0	0	0	0	0	0	0	0	0	0	0	0
375 STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0
376 MAINS	0	18,447	0	2,170	0	22,068	0	104,962	0	90,411	238,058	47,612
378 MEASURING AND REGULATING STATION EQUIPMENT	0	1,122	0	762	(18,148)	1,844	(18,702)	52,665	(26,430)	4,196	(2,691)	(538)
379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	0	0	0	0	0	0	0	0	0	0	0	0
380 SERVICES	0	259,970	0	121,055	0	176,007	0	212,014	0	248,894	1,017,940	203,588
381 METERS	0	842	0	279	0	0	0	0	0	0	1,121	224
381.1 METERS - ERTS	0	0	0	0	0	0	0	0	0	0	0	0
382 METER INSTALLATIONS	0	125,790	0	124,267	0	87,343	0	97,595	0	137,474	572,469	114,494
383 HOUSE REGULATORS	0	1,647	0	102	0	671	0	1,087	0	8,171	11,678	2,336
384 HOUSE REGULATOR INSTALLATIONS	0	1,647	0	102	0	671	0	1,087	0	1,946	5,453	1,091
385 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT	0	2,401	0	3,657	0	2,007	0	79,818	0	8,451	96,334	19,267
387 OTHER EQUIPMENT	0	0	0	1,257	0	0	0	0	0	0	1,257	251
390.1 STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	36,287	0	52,010	88,297	17,659
390.2 STRUCTURES AND IMPROVEMENTS - OTHER	0	0	0	0	0	0	0	0	0	0	0	0
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	0	0	0	0	0	0	0	0	0	0	0	0
391.9 OFFICE FURNITURE AND EQUIPMENT - SYSTEM DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0	0
392 TRANSPORTATION EQUIPMENT	0	0	0	0	(24,149)	0	(94,541)	(9,510)	(261,264)	(90,791)	(480,255)	(96,051)
393 STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
394 TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
395 LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
396 POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
397 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
398 MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	974,246	0	848,953	(42,297)	1,041,304	(113,243)	717,581	(287,694)	707,351	3,846,201	769,240