

SOUTHWEST GAS CORPORATION

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

In the Matter of the Application of  
Southwest Gas Corporation for Authority  
to Increase its Retail Natural Gas Utility  
Service Rates in its Southern and  
Northern Nevada Rate Jurisdictions.

Docket No.: 23-09\_\_\_\_

**VOLUME 24 of 27**

Northern Nevada Workpapers  
and  
Southern Nevada Workpapers

## Index

---

Southwest Gas Corporation

Volume 24 of 27

Index  
Page 1 of 1

---

<b>Description</b>	<b>Page No.</b>
Northern Nevada Workpapers for the following Statements and Schedules (Continued)	1
K-1 Labor and Other Expenses	3
K-2 Advertising Costs	33
N Statement N - Allocations	108
N-2 Embedded Class Cost of Service Study	113
Southern Nevada Workpapers for the following Statements and Schedules	195
G-2 Accumulated Provision for Depreciation and Amortization	197
G-5 Lead Lag Study	198
H-TEST YEAR ADJUSTMENTS	
H-3 Labor and Benefits Annualization	301
H-4 Call Center and Customer Support Allocation	343
H-5 Cost of Service Analysis	344
H-7 Uncollectibles Expense Annualization	355
H-9 Self-Insured Retention Normalization	356
H-10 Annualized MMF Allocation	357
H-16 Depreciation and Amortization Expense Annualization	359
H-17 Property Tax Annualization	371
H-18 Regulatory Amortization Balances	374
H-21 Prepayments	375
H-23 Miscellaneous Rate Base Adjustment	376

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
TABLE OF CONTENTS  
WORKPAPERS**

Description (a)	Workpaper for Schedule (b)	Sheet Number (c)	Line No.
<u>Statement G</u>			
Accumulated Provision for Depreciation and Amortization	G-2	1	1
Lead Lag Study	G-5	1-102	2
<u>Statement H</u>			
TEST YEAR ADJUSTMENTS			
Labor and Benefits Annualization	H		
Call Center And Customer Support Allocation	H-3	1-42	3
Cost Of Service Analysis	H-4	1	4
Uncollectibles Expense Annualization	H-5	1-11	5
Self-Insured Retention Normalization	H-7	1	6
Annualized MMF Allocation	H-9	1	7
Depreciation And Amortization Expense Annualization	H-10	1-2	8
Property Tax Annualization	H-16	1-9	9
Regulatory Amortization Balancesand Rate Case Expense	H-17	1-3	10
Prepayments	H-18	1	11
Miscellaneous Rate Base Adjustment	H-21	1	12
	H-23	1-2	13
CERTIFICATION PERIOD ADJUSTMENTS			
Labor and Benefits	H-C2	1-23	14
Rate Base and Property Tax Annualization	H-C6	1-20	15
Rate Base and Property Tax Annualization (Lead Lag Workpapers only)	H-C6	21-55	16
<u>Statement J</u>			
Rates by Rate Schedule	J-1	1-84	17
<u>Statement K</u>			
Labor and Other Expenses	K-1	1-30	18
Advertising Costs	K-2	1-74	19
<u>Statement N - Allocations</u>			
Statement N - Allocations	N	1-5	20
Embedded Class Cost of Service Study	N-2	1-82	21

# Tab K

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Account No./Reference	Description	June 2022 (c)	July 2022 (d)	August 2022 (e)	September 2022 (f)	October 2022 (g)	November 2022 (h)	December 2022 (i)	January 2023 (j)	February 2023 (k)	March 2023 (l)	April 2023 (m)	May 2023 (n)	Total (o)	Line No.	
1	803	Purchased Gas Costs														1	
2	805.1	Natural Gas Transmission Line Purchases	\$ 2,281,196	\$ 1,576,265	\$ 1,242,537	\$ 2,610,562	\$ 3,705,070	\$ 8,577,297	\$ 19,209,720	\$ 35,955,662	\$ 47,657,765	\$ 12,747,883	\$ 6,474,769	\$ (639,014)	\$ 141,413,733	1	
3	805.2	Compressor Station Fuel	100,526	(1,082,299)	(1,344,156)	(2,960,666)	(2,348,793)	(1,349,260)	(5,799,609)	(21,354,460)	(32,014,460)	1,819,740	4,749,629	7,730,853	(54,877,132,38)	2	
4	806	Gas Delivered to Storage	655,240	38,770	57,656	60,450	44,871	55,701	32,915	32,915	944,400	324,675	244,054	-	73,366	3,151,132,38	3
5	810	Gas Used for Compressor Station Fuel	-	-	-	-	(310,702)	(160,551)	-	-	-	-	-	-	(1,100,649,04)	4	
6	Sum Line 1-5	Total	\$ 1,863,147	\$ (44,567)	\$ (44,567)	\$ 167,366	\$ 1,047,462	\$ 6,886,360	\$ 13,471,775	\$ 15,634,884	\$ 16,587,675	\$ 14,892,295	\$ 11,431,152	\$ 6,613,597	\$ 88,880,982	6	
7	813	Other Gas Costs														7	
8	813	Other Gas Supply	\$ 5,391	\$ 8,589	\$ 5,625	\$ 5,529	\$ 5,641	\$ 5,121	\$ 6,767	\$ 5,658	\$ 6,032	\$ 6,427	\$ 6,833	\$ 6,067	\$ 73,881	8	
9	813	Labor Loadings	3,456	5,505	3,724	3,544	3,616	3,282	4,953	3,038	3,239	3,451	3,670	3,258	44,747,17	9	
10	813	Materials and Expenses	3,360	732	770	1,252	1,861	1,858	623	1,400	1,471	3,144	675	1,068	18,242,96	10	
11	Sum Line 7-9	Total	\$ 12,207	\$ 14,826	\$ 10,329	\$ 10,325	\$ 11,118	\$ 10,261	\$ 12,343	\$ 10,066	\$ 10,742	\$ 13,022	\$ 11,178	\$ 10,422	\$ 136,872	11	
12	858	Transmission - Gas Cost	\$ 2,149,245	\$ 2,134,092	\$ 2,166,578	\$ 2,167,082	\$ 2,156,740	\$ 2,319,005	\$ 2,962,664	\$ 2,962,664	\$ 2,979,336	\$ 2,937,255	\$ 2,618,335	\$ 2,133,049	\$ 29,627,140	12	
13	858	Transmission and Compression of Gas by Others														13	
14	858	Transmission Expenses, Excluding Account 858														14	
15	858	Operations														15	
16	858	Labor														16	
17	858	Labor Loadings														17	
18	858	Materials and Expenses														18	
19	858	Total														19	
20	858	Communication System Expense														20	
21	858	Labor														21	
22	858	Labor Loadings														22	
23	858	Materials and Expenses														23	
24	858	Total														24	
25	858	Communication Station Labor and Expense														25	
26	858	Labor														26	
27	858	Labor Loadings														27	
28	858	Materials and Expenses														28	
29	858	Total														29	
30	858	Gas for Compressor Station Fuel														30	
31	858	Labor														31	
32	858	Labor Loadings														32	
33	858	Materials and Expenses														33	
34	858	Total														34	
35	858	Mains Expense														35	
36	858	Labor														36	
37	858	Labor Loadings														37	
38	858	Materials and Expenses														38	
39	858	Total														39	
40	858	Measuring and Regulating Station Expense														40	
41	858	Labor														41	
42	858	Labor Loadings														42	
43	858	Materials and Expenses														43	
44	858	Total														44	
45	858	Rents														45	

**SOUTHWEST GAS CORPORATION**  
**NORTHERN NEVADA**  
**MONTHLY OPERATIONS AND MAINTENANCE EXPENSE**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	June 2022 (c)	July 2022 (d)	August 2022 (e)	September 2022 (f)	October 2022 (g)	November 2022 (h)	December 2022 (i)	January 2023 (j)	February 2023 (k)	March 2023 (l)	April 2023 (m)	May 2023 (n)	Total (o) Sum (g) thru (n)	Line No.
<b>Transmission Expenses, Excluding Account 856 Continued</b>																
<b>Maintenance</b>																
<b>Maintenance Supervision and Engineering</b>																
1	Labor	861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
2	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	2
3	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	Total	Sum Lns 1-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4
<b>Maintenance of Structures and Improvements</b>																
5	Labor	862	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5
6	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	7
8	Total	Sum Lns 5-7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8
<b>Maintenance of Mains</b>																
9	Labor	863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9
10	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	10
11	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Total	Sum Lns 9-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	12
<b>Maintenance of Compressor Station Equipment</b>																
13	Labor	864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13
14	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Total	Sum Lns 13-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	16
<b>Maintenance of Measuring &amp; Regulating Station Equip</b>																
17	Labor	865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17
18	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	18
19	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	19
20	Total	Sum Lns 17-19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20
<b>Maintenance of SCADA Equipment</b>																
21	Labor	866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	21
22	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	22
23	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	23
24	Total	Sum Lns 21-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	24
<b>Total Transmission Expense, Excluding Account 858</b>																
25	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25
26	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	26
27	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	27
28	Total	Sum Lns 25-27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	28

[1]

[1]

**SOUTHWEST GAS CORPORATION**  
**NORTHERN NEVADA**  
**MONTHLY OPERATIONS AND MAINTENANCE EXPENSE**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description	Account No./Reference	June 2022 (c)	July 2022 (d)	August 2022 (e)	September 2022 (f)	October 2022 (g)	November 2022 (h)	December 2022 (i)	January 2023 (j)	February 2023 (k)	March 2023 (l)	April 2023 (m)	May 2023 (n)	Total (o)	Line No.
1	Distribution															
2	Operation Supervision and Engineering	870	\$ 129,124 \$	(29,585) \$	154,607 \$	137,008 \$	149,744 \$	131,684 \$	(23,845) \$	143,560 \$	107,702 \$	106,623 \$	125,523 \$	106,715 \$	1,427,870	1
3	Labor		60,807	(16,977)	86,161	86,132	90,655	82,448	(16,460)	79,375	57,884	109,146	109,146	109,211	859,143	2
4	Labor Loadings		24,881	(23,501)	26,819	26,782	25,923	27,385	(45,266)	21,365	27,328	32,940	32,940	19,675	41,327	3
5	Materials and Expenses		\$ 234,813 \$	(4,701) \$	277,987 \$	250,805 \$	266,622 \$	241,516 \$	20,601 \$	244,391 \$	193,004 \$	338,733 \$	212,604 \$	347,262 \$	2,623,026	4
6	Total		\$ 6,620 \$	9,639 \$	7,213 \$	8,584 \$	7,455 \$	7,017 \$	10,463 \$	10,091 \$	6,923 \$	7,148 \$	6,708 \$	6,656 \$	94,518	5
7	Operation Distribution Load Dispatching		4,243	6,179	4,624	5,503	4,779	4,498	7,657	5,419	3,718	3,839	3,602	3,574	57,634.06	6
8	Labor		3,866	174	874	702	465	354	812	1,478	224	3,945	1,371	346	14,311.18	7
9	Labor Loadings		[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	166,463	8
10	Materials and Expenses		\$ 14,730 \$	15,983 \$	12,711 \$	14,789 \$	12,699 \$	11,868 \$	19,932 \$	16,888 \$	10,865 \$	14,932 \$	11,662 \$	10,576 \$	[1]	9
11	Total		\$ 48,365 \$	58,502 \$	39,946 \$	34,748 \$	43,633 \$	33,832 \$	70,080 \$	36,670 \$	46,542 \$	54,037 \$	47,432 \$	53,678 \$	567,874	10
12	Operation Mains and Services		31,002	38,141	25,221	22,091	27,948	21,686	49,660	19,692	24,993	29,037	25,539	29,044	344,053.09	11
13	Labor		142,370	104,357	78,556	119,263	46,130	56,349	195,585	109,328	76,830	196,777	68,323	114,522	1,310,390.82	12
14	Labor Loadings		\$ 221,736 \$	201,969 \$	143,123 \$	176,102 \$	117,711 \$	113,867 \$	315,335 \$	165,691 \$	148,365 \$	279,651 \$	141,284 \$	197,244 \$	2,222,317	13
15	Materials and Expenses		\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	-	14
16	Total		\$ 69 \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	-	15
17	Operation Meter and House Regulator		\$ 63,949 \$	92,312 \$	59,044 \$	53,891 \$	57,875 \$	63,730 \$	93,367 \$	57,628 \$	69,342 \$	61,628 \$	59,014 \$	69,325 \$	801,105	17
18	Labor		41,053	59,172	37,847	34,544	37,098	40,851	66,337	30,946	37,236	33,094	31,538	37,227	488,944.38	18
19	Labor Loadings		54,878	28,022	24,566	18,091	19,653	24,176	33,889	21,627	25,438	22,309	20,696	23,373	316,718.34	19
20	Materials and Expenses		\$ 159,880 \$	178,505 \$	121,457 \$	106,527 \$	114,625 \$	128,758 \$	195,593 \$	110,201 \$	132,016 \$	117,031 \$	111,248 \$	128,925 \$	1,606,767	20
21	Total		\$ 61,649 \$	96,156 \$	61,533 \$	59,461 \$	53,988 \$	56,340 \$	82,373 \$	59,641 \$	58,840 \$	73,916 \$	66,879 \$	60,843 \$	790,220	21
22	Customer Installation		39,517	61,636	39,443	38,110	34,355	36,473	60,439	32,027	31,597	39,693	35,914	32,673	480,876.27	22
23	Labor		17,616	28,396	17,154	20,771	23,635	21,532	33,083	22,743	19,356	29,798	26,339	23,115	283,538.31	23
24	Labor Loadings		\$ 116,783 \$	186,188 \$	118,129 \$	118,342 \$	111,579 \$	112,344 \$	171,695 \$	114,412 \$	109,793 \$	143,407 \$	128,132 \$	116,630 \$	1,554,634	24
25	Materials and Expenses		\$ 30,851 \$	45,871 \$	49,676 \$	58,893 \$	46,555 \$	41,773 \$	25,167 \$	42,222 \$	33,348 \$	33,348 \$	48,306 \$	47,820 \$	527,916	25
26	Labor		19,776	29,403	31,970	38,105	29,841	26,776	19,956	30,741	22,673	17,908	25,940	25,679	317,768.69	26
27	Labor Loadings		93,429	62,378	67,509	107,544	90,197	90,661	82,238	108,421	111,560	140,664	92,468	113,432	1,160,700.89	27
28	Materials and Expenses		\$ 144,056 \$	137,651 \$	149,364 \$	204,542 \$	166,593 \$	159,210 \$	126,351 \$	196,409 \$	176,455 \$	192,120 \$	166,713 \$	186,931 \$	2,006,366	28
29	Total		\$ (60,134) \$	(59,188) \$	(55,161) \$	(56,721) \$	(59,349) \$	(56,128) \$	(50,515) \$	(66,429) \$	(57,025) \$	(46,988) \$	(57,827) \$	(57,827) \$	(683,287)	29



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Account No./Reference	Description	June 2022 (c)	July 2022 (d)	August 2022 (e)	September 2022 (f)	October 2022 (g)	November 2022 (h)	December 2022 (i)	January 2023 (j)	February 2023 (k)	March 2023 (l)	April 2023 (m)	May 2023 (n)	Total (o)	Line No.
1	885	Maintenance Supervision and Engineering														1
2		Labor	\$ 25,142	\$ (36,684)	\$ 37,050	\$ 30,792	\$ 25,039	\$ 30,007	\$ (30,072)	\$ 41,780	\$ 17,896	\$ 59,632	\$ 20,582	\$ 58,426	\$ 573,379	2
3		Labor Loadings	1,416	(2,416)	22,362	19,140	15,566	14,910	(14,910)	23,901	9,310	33,945	11,532	33,258	167,733	3
4		Materials and Expenses	2,186	2,186	3,298	3,498	3,576	3,173	(40,331)	68,869	31,531	97,950	44,191	44,191	44,191	4
		<b>Total</b>	<b>\$ 43,034</b>	<b>\$ (53,590)</b>	<b>\$ 63,050</b>	<b>\$ 53,330</b>	<b>\$ 44,300</b>	<b>\$ 62,113</b>	<b>\$ (40,331)</b>	<b>\$ 68,869</b>	<b>\$ 31,531</b>	<b>\$ 97,950</b>	<b>\$ 35,826</b>	<b>\$ 95,771</b>	<b>\$ 491,713</b>	
5	886	Maintenance of Structures and Improvements														5
6		Labor	-	-	-	-	53	39	98	201	-	-	-	-	847	6
7		Labor Loadings	-	-	-	-	34	25	72	108	-	-	-	-	455	7
8		Materials and Expenses	-	-	-	-	4	15	14	80	-	-	-	-	328	8
		<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 91</b>	<b>\$ 79</b>	<b>\$ 183</b>	<b>\$ 389</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 156</b>	<b>\$ -</b>	<b>\$ 1,620</b>	
9	887	Maintenance of Mains														9
10		Labor	\$ 44,940	\$ 76,932	\$ 21,753	\$ 24,518	\$ 34,905	\$ 21,407	\$ 26,129	\$ 17,622	\$ 22,222	\$ 32,051	\$ 22,511	\$ 33,840	\$ 378,829	10
11		Labor Loadings	28,806	48,313	13,943	15,716	22,374	13,722	19,128	9,463	11,933	17,211	12,088	18,172	231,871	11
12		Materials and Expenses	142,419	128,407	147,695	123,176	183,579	339,504	38,270	6,697	89,452	66,309	5,219	48,763	1,309,041	12
		<b>Total</b>	<b>\$ 215,165</b>	<b>\$ 254,651</b>	<b>\$ 183,391</b>	<b>\$ 163,409</b>	<b>\$ 240,659</b>	<b>\$ 374,634</b>	<b>\$ 85,527</b>	<b>\$ 33,781</b>	<b>\$ 123,607</b>	<b>\$ 115,571</b>	<b>\$ 29,380</b>	<b>\$ 100,775</b>	<b>\$ 1,919,742</b>	
13	889	Maintenance of Measuring and Reg. Station Eq														13
14		Labor	\$ 18,830	\$ 30,354	\$ 22,141	\$ 10,535	\$ 9,692	\$ 13,907	\$ 14,459	\$ 6,442	\$ 11,666	\$ 19,353	\$ 16,586	\$ 20,622	\$ 497,588	14
15		Labor Loadings	12,862	19,117	14,902	7,847	8,149	11,902	10,402	3,448	5,425	11,822	11,862	14,879	120,915	15
16		Materials and Expenses	17,862	27,897	8,866	7,647	5,500	42,089	35,902	11,933	24,763	63,666	11,862	48,879	303,510	16
		<b>Total</b>	<b>\$ 48,753</b>	<b>\$ 77,307</b>	<b>\$ 44,909</b>	<b>\$ 29,858</b>	<b>\$ 21,815</b>	<b>\$ 64,911</b>	<b>\$ 60,505</b>	<b>\$ 23,334</b>	<b>\$ 42,894</b>	<b>\$ 93,308</b>	<b>\$ 37,355</b>	<b>\$ 80,576</b>	<b>\$ 625,320</b>	
17	892	Maintenance of Services														17
18		Labor	\$ 24,414	\$ 35,397	\$ 23,232	\$ 20,106	\$ 26,551	\$ 18,038	\$ 22,084	\$ 17,074	\$ 21,574	\$ 15,354	\$ 17,406	\$ 17,688	\$ 258,869	18
19		Labor Loadings	15,650	22,690	14,891	12,888	17,019	11,562	16,148	9,169	11,585	8,245	9,347	9,498	158,692	19
20		Materials and Expenses	30,717	14,832	3,907	17,995	32,014	(53,819)	30,096	104,981	7,771	39,041	(27,674)	37,986	237,847	20
		<b>Total</b>	<b>\$ 70,781</b>	<b>\$ 72,919</b>	<b>\$ 42,030</b>	<b>\$ 50,988</b>	<b>\$ 75,583</b>	<b>\$ (24,219)</b>	<b>\$ 68,308</b>	<b>\$ 131,224</b>	<b>\$ 40,930</b>	<b>\$ 62,641</b>	<b>\$ (920)</b>	<b>\$ 65,172</b>	<b>\$ 655,439</b>	
21	893	Maintenance of Meters and House Regulators														21
22		Labor	\$ 3,030	\$ 6,824	\$ 6,088	\$ 6,583	\$ 8,199	\$ 3,307	\$ 13,863	\$ 8,202	\$ 10,236	\$ 9,179	\$ 6,251	\$ 6,720	\$ 86,484	22
23		Labor Loadings	1,942	4,374	3,903	4,220	2,120	10,146	4,405	5,497	4,929	3,357	3,609	53,756	\$ 54,764	23
24		Materials and Expenses	2,478	5,144	1,367	7,120	9,509	2,770	5,205	4,574	3,822	5,628	2,175	1,809	51,600	24
		<b>Total</b>	<b>\$ 7,451</b>	<b>\$ 16,342</b>	<b>\$ 11,358</b>	<b>\$ 17,923</b>	<b>\$ 22,964</b>	<b>\$ 8,197</b>	<b>\$ 29,214</b>	<b>\$ 17,181</b>	<b>\$ 19,556</b>	<b>\$ 19,736</b>	<b>\$ 11,783</b>	<b>\$ 12,138</b>	<b>\$ 193,841</b>	
25	894	Maintenance of Other Equipment														25
26		Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	26
27		Labor Loadings	-	-	-	-	-	-	-	-	-	-	-	-	-	27
28		Materials and Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	28
		<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
29		<b>Total Distribution</b>														29
30		Labor	\$ 456,916	\$ 393,537	\$ 481,882	\$ 449,020	\$ 463,280	\$ 420,080	\$ 305,145	\$ 456,159	\$ 415,254	\$ 562,349	\$ 437,188	\$ 573,179	\$ 5,413,988	30
31		Labor Loadings	290,285	264,228	304,897	285,025	291,566	266,611	250,724	248,595	222,991	307,457	234,690	313,473	\$ 3,280,541	31
32		Materials and Expenses	472,905	367,314	324,939	395,849	381,245	500,459	453,708	355,487	333,429	558,647	156,381	400,141	\$ 4,700,504	32
		<b>Total</b>	<b>\$ 1,220,105</b>	<b>\$ 1,025,076</b>	<b>\$ 1,111,718</b>	<b>\$ 1,128,893</b>	<b>\$ 1,136,092</b>	<b>\$ 1,187,150</b>	<b>\$ 1,009,577</b>	<b>\$ 1,060,241</b>	<b>\$ 971,675</b>	<b>\$ 1,428,453</b>	<b>\$ 828,269</b>	<b>\$ 1,286,793</b>	<b>\$ 13,395,044</b>	

**SOUTHWEST GAS CORPORATION**  
**NORTHERN NEVADA**  
**MONTHLY OPERATIONS AND MAINTENANCE EXPENSE**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	June 2022 (c)	July 2022 (d)	August 2022 (e)	September 2022 (f)	October 2022 (g)	November 2022 (h)	December 2022 (i)	January 2023 (j)	February 2023 (k)	March 2023 (l)	April 2023 (m)	May 2023 (n)	Total (o)	Line No.
Sum (g) thru (n)																
<b>Customer Accounts</b>																
1	Supervision	901	\$ 18,069	\$ 27,266	\$ 20,155	\$ 22,674	\$ 24,236	\$ 16,286	\$ 22,995	\$ 20,439	\$ 21,907	\$ 23,120	\$ 22,695	\$ 22,290	\$ 261,610	1
2	Labor		11,576	14,471	12,919	14,504	15,635	12,205	14,569	10,926	11,480	12,415	12,187	14,024	160,066	2
3	Labor Loadings		2,295	3,447	2,277	2,874	3,323	2,765	3,472	2,933	3,117	3,515	3,024	3,029	35,885	3
4	Materials and Expenses		31,930	48,174	35,562	39,853	43,094	31,256	43,266	34,347	36,005	39,047	37,906	37,302	457,562	4
	<b>Total</b>		\$ 63,870	\$ 93,360	\$ 71,107	\$ 79,905	\$ 86,228	\$ 62,507	\$ 84,307	\$ 66,753	\$ 72,509	\$ 78,107	\$ 75,812	\$ 76,645	\$ 895,103	
5	Meter Reading	902	\$ 13,927	\$ 22,280	\$ 15,603	\$ 12,680	\$ 13,856	\$ 12,154	\$ 20,136	\$ 14,421	\$ 13,678	\$ 14,170	\$ 14,268	\$ 14,032	\$ 181,204	5
6	Labor		8,927	14,282	10,002	8,128	8,882	7,790	14,737	7,744	7,345	7,609	7,662	7,535	110,642	6
7	Labor Loadings		3,622	6,888	5,522	4,864	5,225	4,981	8,519	5,138	6,096	5,834	5,755	5,718	68,171	7
8	Materials and Expenses		26,475	43,460	31,126	25,671	27,963	24,925	43,392	27,304	27,119	27,612	27,665	27,285	360,018	8
	<b>Total</b>		\$ 26,475	\$ 43,460	\$ 31,126	\$ 25,671	\$ 27,963	\$ 24,925	\$ 43,392	\$ 27,304	\$ 27,119	\$ 27,612	\$ 27,665	\$ 27,285	\$ 360,018	
<b>Customer Records and Collection</b>																
9	Labor	903	\$ 46,451	\$ 66,629	\$ 57,684	\$ 47,034	\$ 51,720	\$ 50,714	\$ 56,855	\$ 47,273	\$ 53,040	\$ 49,874	\$ 52,819	\$ 54,141	\$ 634,234	9
10	Labor Loadings		28,775	42,709	36,976	30,131	33,153	31,066	41,551	25,386	28,483	26,782	28,364	28,074	383,448	10
11	Materials and Expenses		174,011	66,171	139,222	173,950	118,551	116,551	166,389	42,264	154,401	196,431	50,929	132,147	1,479,917	11
12	<b>Total</b>		\$ 250,237	\$ 175,509	\$ 233,882	\$ 251,115	\$ 190,304	\$ 200,331	\$ 264,795	\$ 114,943	\$ 235,924	\$ 273,088	\$ 132,111	\$ 215,361	\$ 2,497,601	12
13	Uncollectible Accounts	904	\$ 204,305	\$ (61,800)	\$ 2,946	\$ 104,033	\$ 3,783	\$ 8,943	\$ 265,203	\$ 16,779	\$ 17,454	\$ 15,908	\$ 12,331	\$ 107,697	\$ 697,482	13
<b>Miscellaneous</b>																
14	Labor	905	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14
15	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	16
17	<b>Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17
<b>Total Customer Accounts</b>																
18	Labor		\$ 78,437	\$ 116,165	\$ 93,443	\$ 82,388	\$ 89,812	\$ 79,154	\$ 99,986	\$ 82,133	\$ 88,115	\$ 87,163	\$ 89,781	\$ 90,471	\$ 1,077,048	18
19	Labor Loadings		50,278	74,462	59,897	52,767	57,570	51,062	73,117	44,106	47,318	46,807	48,212	48,583	654,178	19
20	Materials and Expenses		384,232	14,715	149,867	285,518	77,762	135,240	445,582	67,135	181,069	221,685	72,040	248,591	2,281,436	20
21	<b>Total</b>		\$ 512,947	\$ 205,342	\$ 303,208	\$ 420,673	\$ 225,144	\$ 265,455	\$ 616,686	\$ 193,373	\$ 316,501	\$ 355,655	\$ 210,033	\$ 387,645	\$ 4,012,663	21

**SOUTHWEST GAS CORPORATION**  
**NORTHERN NEVADA**  
**MONTHLY OPERATIONS AND MAINTENANCE EXPENSE**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	June 2022 (c)	July 2022 (d)	August 2022 (e)	September 2022 (f)	October 2022 (g)	November 2022 (h)	December 2022 (i)	January 2023 (j)	February 2023 (k)	March 2023 (l)	April 2023 (m)	May 2023 (n)	Total (o)	Line No.
Sum (g) thru (n)																
1	Customer Service and Information															
2	Customer Assistance	908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
3	Labor Loadings															2
4	Materials and Expenses															3
5	Total	Sum Lns 1-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4
6	Informational and Instructional Advertising	909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5
7	Labor Loadings															6
8	Materials and Expenses															7
9	Total	Sum Lns 5-7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8
10	Miscellaneous	910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9
11	Labor Loadings															10
12	Materials and Expenses															11
13	Total	Sum Lns 9-11	\$ 1,059	\$ 11,870	\$ 3,164	\$ 993	\$ 6,397	\$ 4,109	\$ 24,143	\$ 3,138	\$ 21,516	\$ 4,483	\$ 7,028	\$ 3,729	\$ 91,629.03	12
14	Total Customer Service and Information		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13
15	Labor Loadings															14
16	Materials and Expenses															15
17	Total	Sum Lns 13-15	\$ 1,059	\$ 11,870	\$ 3,164	\$ 993	\$ 6,397	\$ 4,109	\$ 24,143	\$ 3,148	\$ 21,516	\$ 4,486	\$ 7,028	\$ 3,729	\$ 91,641.71	16
18	Sales															17
19	Supervision	911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18
20	Labor Loadings															19
21	Materials and Expenses															20
22	Total	Sum Lns 17-19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	21
23	Demonstration and Selling	912	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	22
24	Labor Loadings															23
25	Materials and Expenses															24
26	Total	Sum Lns 21-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25
27	Advertising	913	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	26
28	Labor Loadings															27
29	Materials and Expenses															28
30	Total	Sum Lns 25-27	\$ 74	\$ 2,702	\$ 2,702	\$ 109	\$ 9,717	\$ 109	\$ 109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,601.47	29
31	Total Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	30
32	Labor Loadings															31
33	Materials and Expenses															32
34	Total	Sum Lns 29-31	\$ 74	\$ 2,702	\$ 2,702	\$ 109	\$ 9,717	\$ 109	\$ 109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,601.47	33
35	Total O&M		\$ 540,744	\$ 518,291	\$ 581,150	\$ 536,937	\$ 558,733	\$ 504,354	\$ 411,899	\$ 543,950	\$ 509,401	\$ 655,939	\$ 533,812	\$ 669,717	\$ 6,564,927	34
36	Labor Loadings		\$ 344,019	\$ 344,193	\$ 368,528	\$ 341,336	\$ 352,752	\$ 320,956	\$ 328,794	\$ 295,739	\$ 273,548	\$ 357,715	\$ 286,572	\$ 365,314	\$ 3,879,466.37	35
37	Materials and Expenses		\$ 4,874,022	\$ 3,058,459	\$ 2,603,453	\$ 3,018,060	\$ 3,071,488	\$ 9,656,747	\$ 17,356,605	\$ 18,965,914	\$ 20,104,496	\$ 16,617,513	\$ 14,265,610	\$ 9,400,205	\$ 125,612,549.88	36
38	Total	Sum Lns 33-35	\$ 5,759,784	\$ 3,920,942	\$ 3,553,131	\$ 3,896,332	\$ 4,582,953	\$ 10,482,057	\$ 18,097,298	\$ 19,805,602	\$ 20,887,445	\$ 19,631,168	\$ 15,055,994	\$ 10,435,236	\$ 136,156,944	

**NORTHERN NEVADA  
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Direct Charges		To Be Allocated to NNV (f)	NNV Allocation Factors				Total Allocation to NNV (k)	Total NNV (d) + (k)	Line No.
			Total NNV (d)	Other Jurisdictions (e)		4-Factor (g)	Factor II (h)	Factor III (i)	A&G Factor (j)			
			Company Records	(c) - (d) - (e)	Company Records	5.34% Smt N, Sh 8, Ln 9(h)	4.13% Smt N, Sh 8, Ln 4(h)	6.73% Smt N, Sh 8, Ln 6(h)	4.31% Smt N, Sh 8, Ln 10(h)	Sum Coals (g) thru (j)		
<b>Administrative and General (A&amp;G)</b>												
<b>A&amp;G Salaries</b>												
1	Labor	920	\$ 63,934,377	\$ 0	\$ 63,934,377	\$ 3,412,003	\$ 0	\$ 0	\$ 0	\$ 3,412,003	\$ 3,412,003	1
2	Labor Loadings		31,008,939	0	31,008,939	1,654,862	0	0	0	1,654,862	1,654,862	2
3	Materials and Expenses		(3,925,467)	0	(3,925,467)	(209,491)	0	0	0	(209,491)	(209,491)	3
4	Total	Sum Lns 1 - 3	91,017,849	0	91,017,849	4,857,374	0	0	0	4,857,374	4,857,374	4
5	Office Supplies and Expenses	921	\$ 18,703,821	\$ 0	\$ 18,703,821	\$ 998,172	\$ 0	\$ 0	\$ 0	\$ 998,172	\$ 998,172	5
6	A&G Expenses Transferred (Credit)	922	\$ (17,035,377)	\$ 0	\$ (17,035,377)	\$ 0	\$ 0	\$ 0	\$ (734,225)	\$ (734,225)	\$ (734,225)	6
7	Outside Services	923	\$ 30,860,403	\$ 101,054	\$ 473,690	\$ 30,285,659	\$ 1,616,263	\$ 0	\$ 0	\$ 1,616,263	\$ 1,717,317	7
8	Property Insurance	924	\$ 996,678	\$ 0	\$ 996,678	\$ 0	\$ 41,213	\$ 0	\$ 0	\$ 41,213	\$ 41,213	8
9	Injuries and Damages	925	\$ 27,765,504	\$ 42,189	\$ 9,214,986	\$ 18,508,328	\$ 987,739	\$ 0	\$ 0	\$ 987,739	\$ 1,029,928	9
10	Employee Pension and Benefits	926	\$ (7,737,712)	\$ 3,927	\$ 4,551	\$ (7,746,190)	\$ 0	\$ (520,956)	\$ 0	\$ (520,956)	\$ (517,029)	10
11	Regulatory Commission Expenses	928	\$ 468,716	\$ (369,560)	\$ 838,276	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (369,560)	11
12	Safety Advertising	930.1	\$ 2,143,729	\$ 65,011	\$ 1,427,232	\$ 76,167	\$ 0	\$ 0	\$ 0	\$ 76,167	\$ 141,179	12
<b>Miscellaneous General</b>												
13	Labor	930.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses		10,032,156	82,102	1,802,267	8,147,788	434,825	0	0	434,825	516,927	15
16	Total	Sum Lns 13 - 15	10,032,156	82,102	1,802,267	8,147,788	434,825	0	0	434,825	516,927	16
17	Rents	931	\$ 1,007,717	\$ 0	\$ 66,829	\$ 940,889	\$ 50,213	\$ 0	\$ 0	\$ 50,213	\$ 50,213	17
<b>Maintenance of General Plant</b>												
18	Labor	935	\$ 1,005,943	\$ 23,092	\$ 3,039	\$ 979,813	\$ 52,290	\$ 0	\$ 0	\$ 52,290	\$ 75,382	18
19	Labor Loadings		609,912	13,139	1,697	595,076	31,758	0	0	31,758	44,897	19
20	Materials and Expenses		8,239,806	832,414	5,267,663	2,139,730	114,192	0	0	114,192	946,605	20
21	Total	Sum Lns 18 - 20	9,855,662	868,644	5,272,399	3,714,618	198,239	0	0	198,239	1,066,863	21
<b>Total A&amp;G Expenses</b>												
22	Labor		\$ 64,940,320	\$ 23,092	\$ 3,039	\$ 64,914,189	\$ 3,464,293	\$ 0	\$ 0	\$ 3,464,293	\$ 3,487,365	22
23	Labor Loadings		31,618,851	13,139	1,697	31,604,015	1,686,620	0	0	1,686,620	1,689,759	23
24	Materials and Expenses		71,519,977	757,138	18,319,748	52,443,091	4,068,079	41,213	(734,225)	2,854,111	3,611,249	24
25	Total	Sum Lns 22 - 24	168,079,148	793,368	18,324,484	148,961,296	9,218,992	41,213	(734,225)	8,005,024	8,798,393	25

**SOUTHWEST GAS CORPORATION**  
**TOTAL COMPANY**  
**RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Account No./Reference	Description (a)	June 2022 (c)	July 2022 (d)	August 2022 (e)	September 2022 (f)	October 2022 (g)	November 2022 (h)	December 2022 (i)	January 2023 (j)	February 2023 (k)	March 2023 (l)	April 2023 (m)	May 2023 (n)	Total (o)
		Administrative and General (A&G)													Sum (c) thru (n)
1	920	A&G Salaries	\$ 5,342,975	\$ 4,124,093	\$ 5,730,477	\$ 3,648,722	\$ 6,298,726	\$ 5,275,226	\$ 1,841,607	\$ 5,733,753	\$ 7,632,109	\$ 6,206,477	\$ 5,801,152	\$ 6,499,060	\$ 63,934,377
2		Labor	2,742,928	2,143,193	3,008,362	2,938,426	2,821,028	2,846,583	1,896,557	2,419,114	2,189,016	2,810,342	2,319,965	2,893,426	31,008,939
3		Labor Loadings	(332,394)	(253,773)	(359,734)	(269,949)	(375,947)	(334,671)	(267,137)	(318,833)	(384,129)	(352,812)	(308,846)	(367,242)	(3,925,467)
4		Materials and Expenses	\$ 7,753,508	\$ 6,013,513	\$ 8,379,105	\$ 6,317,199	\$ 8,743,808	\$ 7,787,137	\$ 3,471,026	\$ 7,834,033	\$ 9,416,996	\$ 8,664,007	\$ 7,612,270	\$ 9,025,244	\$ 91,017,849
5		Total	\$ 2,348,159	\$ 999,647	\$ 1,710,527	\$ 2,353,726	\$ 1,145,918	\$ 1,277,080	\$ 2,283,145	\$ 1,497,544	\$ 1,211,397	\$ 2,622,835	\$ 987,111	\$ 266,732	\$ 18,703,821
6	921	Office Supplies and Expenses	\$ (1,451,822)	\$ (1,098,288)	\$ (1,533,624)	\$ (1,271,720)	\$ (1,549,498)	\$ (1,377,761)	\$ (1,235,519)	\$ (1,482,161)	\$ (1,615,516)	\$ (1,667,791)	\$ (1,339,297)	\$ (1,412,380)	\$ (17,035,377)
7	922	A&G Expenses Transferred (Credit)	\$ 2,315,008	\$ 2,796,049	\$ 1,381,660	\$ 2,471,142	\$ 2,439,460	\$ 2,406,008	\$ 2,840,078	\$ 2,379,014	\$ 2,621,010	\$ 3,754,105	\$ 1,752,962	\$ 3,703,909	\$ 30,860,403
8	923	Outside Services	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 83,328	\$ 83,328	\$ 83,328	\$ 86,925	\$ 79,682	\$ 996,678
9	924	Property Insurance	\$ 9,590,542	\$ 1,190,712	\$ 1,749,017	\$ 1,343,426	\$ 1,568,595	\$ 1,760,917	\$ 1,956,283	\$ 1,531,257	\$ 1,465,594	\$ 2,397,059	\$ 1,547,562	\$ 1,664,540	\$ 27,765,504
10	925	Injuries and Damages	\$ 59,948	\$ 59,948	\$ 59,948	\$ 59,948	\$ 59,948	\$ 59,948	\$ 59,948	\$ (1,584,495)	\$ (1,678,448)	\$ (1,499,202)	\$ (1,763,734)	\$ (1,631,468)	\$ (7,737,712)
11	926	Employee Pension and Benefits	\$ 82,959	\$ 82,959	\$ 82,959	\$ 82,959	\$ 82,959	\$ (304,225)	\$ 131,357	\$ 131,357	\$ 23,858	\$ 23,858	\$ 23,858	\$ 23,858	\$ 468,716
12	928	Regulatory Commission Expenses	\$ 147,656	\$ 254	\$ 165,370	\$ 263,508	\$ 181,298	\$ 260,211	\$ 207,609	\$ 62,567	\$ 322,685	\$ 235,670	\$ 258,116	\$ 38,785	\$ 2,143,729
13	930.1	Safety Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	930.2	Miscellaneous General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	14	Labor	\$ 57,532	\$ 739,683	\$ 479,259	\$ 664,771	\$ 1,671,367	\$ 176,868	\$ 705,812	\$ 1,093,645	\$ 959,208	\$ 2,024,243	\$ 680,022	\$ 779,746	\$ 10,032,156
16	15	Labor Loadings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	16	Materials and Expenses	\$ 57,532	\$ 739,683	\$ 479,259	\$ 664,771	\$ 1,671,367	\$ 176,868	\$ 705,812	\$ 1,093,645	\$ 959,208	\$ 2,024,243	\$ 680,022	\$ 779,746	\$ 10,032,156
18	17	Total	\$ 110,398	\$ 74,456	\$ 49,143	\$ 95,764	\$ 82,110	\$ 92,099	\$ 37,211	\$ 55,340	\$ 73,460	\$ 128,011	\$ 107,921	\$ 101,804	\$ 1,007,717
19	931	Rents	\$ 59,643	\$ 84,258	\$ 78,436	\$ 78,917	\$ 78,492	\$ 79,545	\$ 108,263	\$ 90,894	\$ 84,104	\$ 87,205	\$ 82,048	\$ 84,139	\$ 1,005,943
20	935	Maintenance of General Plant	\$ 38,231	\$ 60,419	\$ 50,277	\$ 50,403	\$ 50,314	\$ 50,968	\$ 64,419	\$ 48,810	\$ 45,164	\$ 46,829	\$ 44,060	\$ 45,182	\$ 609,912
21		Labor	\$ 450,530	\$ 623,688	\$ 766,791	\$ 649,754	\$ 730,479	\$ 693,829	\$ 797,374	\$ 716,194	\$ 674,411	\$ 674,722	\$ 486,322	\$ 975,712	\$ 8,239,806
22		Materials and Expenses	\$ 548,403	\$ 778,365	\$ 895,505	\$ 779,074	\$ 859,285	\$ 824,363	\$ 984,872	\$ 855,898	\$ 803,679	\$ 808,755	\$ 612,431	\$ 1,105,033	\$ 9,855,662
23		Total	\$ 5,402,617	\$ 4,218,351	\$ 5,808,913	\$ 3,727,639	\$ 6,377,219	\$ 5,354,771	\$ 1,949,870	\$ 5,824,647	\$ 7,716,212	\$ 6,293,682	\$ 5,693,200	\$ 6,593,199	\$ 64,940,320
24	22	Labor	\$ 2,781,159	\$ 2,203,613	\$ 3,058,639	\$ 2,988,830	\$ 2,871,341	\$ 2,897,572	\$ 1,975,791	\$ 2,467,924	\$ 2,214,180	\$ 2,964,024	\$ 2,938,609	\$ 3,161,851	\$ 31,618,951
25	23	Labor Loadings	\$ 13,461,385	\$ 5,298,205	\$ 4,634,187	\$ 6,526,198	\$ 6,119,560	\$ 4,793,172	\$ 7,599,029	\$ 4,164,756	\$ 3,756,858	\$ 8,424,026	\$ 2,518,923	\$ 4,223,677	\$ 71,519,977
26	24	Materials and Expenses	\$ 21,645,161	\$ 11,720,168	\$ 13,501,739	\$ 13,242,666	\$ 15,368,120	\$ 13,045,514	\$ 11,524,690	\$ 12,457,326	\$ 13,687,251	\$ 17,574,879	\$ 10,566,148	\$ 13,745,465	\$ 168,079,148
27	25	Total	\$ 21,645,161	\$ 11,720,168	\$ 13,501,739	\$ 13,242,666	\$ 15,368,120	\$ 13,045,514	\$ 11,524,690	\$ 12,457,326	\$ 13,687,251	\$ 17,574,879	\$ 10,566,148	\$ 13,745,465	\$ 168,079,148

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./Reference (b)	June 2022 (c)	July 2022 (d)	August 2022 (e)	September 2022 (f)	October 2022 (g)	November 2022 (h)	December 2022 (i)	January 2023 (j)	February 2023 (k)	March 2023 (l)	April 2023 (m)	May 2023 (n)	Total (o)	Line No.
																Sum (o) thru (n)
1	Administrative and General (A&G)															
2	A&G Salaries	920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Total	Sum Lns 1 - 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Office Supplies and Expenses	921	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	A&G Expenses Transferred (Credit)	922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Outside Services	923	\$ 663	\$ 1,171	\$ 16,472	\$ 10,677	\$ 8,904	\$ 5,462	\$ 4,817	\$ 785	\$ 33,291	\$ (11,820)	\$ 30,631	\$ 101,054	\$ 101,054	
10	Property Insurance	924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Injuries and Damages	925	\$ (885)	\$ -	\$ -	\$ 75	\$ 1,052	\$ 1,476	\$ 1,672	\$ 5,472	\$ -	\$ -	\$ 13,967	\$ 19,360	\$ 42,189	
12	Employee Pension and Benefits	926	\$ 345	\$ 87	\$ 178	\$ -	\$ 196	\$ 169	\$ 494	\$ 107	\$ 108	\$ -	\$ 1,853	\$ 391	\$ 3,927	
13	Regulatory Commission Expenses	928	\$ 9,535	\$ 9,535	\$ 9,535	\$ 9,535	\$ (377,649)	\$ 57,933	\$ 57,933	\$ 57,933	\$ (38,863)	\$ (38,863)	\$ (38,863)	\$ (38,863)	\$ (369,560)	
14	Safety Advertising	930.1	\$ 3,911	\$ -	\$ 3,962	\$ -	\$ 13,707	\$ -	\$ 12,362	\$ 1,995	\$ 6,275	\$ 15,668	\$ 7,131	\$ -	\$ 65,011	
15	Miscellaneous General	930.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Total	Sum Lns 13 - 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Rents	931	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Maintenance of General Plant	935	\$ 202	\$ -	\$ -	\$ 302	\$ 219	\$ 711	\$ 3,025	\$ 13,178	\$ 1,603	\$ 3,850	\$ -	\$ -	\$ 23,082	
22	Labor		130	-	-	194	140	456	2,214	7,077	861	2,068	-	-	13,139	
23	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Materials and Expenses		38,652	66,714	71,982	62,231	58,873	152,758	68,630	62,699	63,219	59,903	41,560	85,094	832,414	
25	Total	Sum Lns 18 - 20	\$ 38,984	\$ 66,714	\$ 71,982	\$ 62,727	\$ 59,332	\$ 153,925	\$ 73,870	\$ 82,953	\$ 65,683	\$ 65,821	\$ 41,560	\$ 85,094	\$ 868,644	
26	Total A&G Expenses		\$ 202	\$ -	\$ -	\$ 302	\$ 219	\$ 711	\$ 3,025	\$ 13,178	\$ 1,603	\$ 3,850	\$ -	\$ -	\$ 23,082	
27	Labor		130	-	-	194	140	456	2,214	7,077	861	2,068	-	-	13,139	
28	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	
29	Materials and Expenses		52,221	76,335	86,829	88,239	111,568	(214,766)	150,414	146,368	39,261	110,227	13,828	96,613	757,138	
30	Total	Sum Lns 22 - 24	\$ 52,553	\$ 76,335	\$ 86,829	\$ 88,735	\$ 111,927	\$ (213,599)	\$ 155,654	\$ 166,623	\$ 41,726	\$ 116,145	\$ 13,828	\$ 96,613	\$ 793,368	

**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Account No./Reference	Description	June 2022 (c)	July 2022 (d)	August 2022 (e)	September 2022 (f)	October 2022 (g)	November 2022 (h)	December 2022 (i)	January 2023 (j)	February 2023 (k)	March 2023 (l)	April 2023 (m)	May 2023 (n)	Total (o)
															Sum (e) thru (n)
1	920	Administrative and General (A&G) Salaries	\$ 5,342,975	\$ 4,124,083	\$ 5,730,477	\$ 3,648,722	\$ 6,298,726	\$ 5,275,226	\$ 1,841,607	\$ 5,733,753	\$ 7,632,109	\$ 6,206,477	\$ 5,601,152	\$ 6,499,060	\$ 63,934,377
2		Labor Loadings	2,742,928	2,143,193	3,008,362	2,938,426	2,821,028	2,846,583	1,896,557	2,419,114	2,169,016	2,810,342	2,319,965	2,893,426	31,008,939
3		Materials and Expenses	(332,394)	(253,773)	(359,734)	(269,949)	(375,947)	(367,137)	(267,137)	(318,833)	(384,129)	(352,812)	(308,846)	(367,242)	(3,925,467)
4		Total	\$ 7,753,508	\$ 6,013,513	\$ 8,379,105	\$ 6,317,199	\$ 8,743,808	\$ 7,787,137	\$ 3,471,026	\$ 7,834,033	\$ 9,416,996	\$ 8,664,007	\$ 7,612,270	\$ 9,025,244	\$ 91,017,849
5	921	Office Supplies and Expenses	\$ 2,348,159	\$ 999,647	\$ 1,710,527	\$ 2,353,726	\$ 1,145,918	\$ 1,277,080	\$ 2,283,145	\$ 1,497,544	\$ 1,211,397	\$ 2,622,835	\$ 987,111	\$ 266,732	\$ 18,703,821
6	922	A&G Expenses Transferred (Credit)	\$ (1,451,822)	\$ (1,098,288)	\$ (1,533,624)	\$ (1,271,720)	\$ (1,549,498)	\$ (1,377,761)	\$ (1,235,519)	\$ (1,482,161)	\$ (1,615,516)	\$ (1,667,791)	\$ (1,339,297)	\$ (1,412,380)	\$ (17,035,377)
7	923	Outside Services	\$ 2,280,055	\$ 2,750,442	\$ 1,334,950	\$ 2,418,209	\$ 2,305,095	\$ 2,358,258	\$ 2,813,333	\$ 2,354,804	\$ 2,589,144	\$ 3,692,348	\$ 1,768,589	\$ 3,620,432	\$ 30,285,659
8	924	Property Insurance	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 82,870	\$ 83,328	\$ 83,328	\$ 83,328	\$ 86,925	\$ 79,682	\$ 996,678
9	925	Injuries and Damages	\$ 1,245,739	\$ 1,143,937	\$ 1,638,588	\$ 1,417,307	\$ 1,498,200	\$ 1,717,913	\$ 1,725,984	\$ 1,481,114	\$ 1,383,803	\$ 2,352,866	\$ 1,488,912	\$ 1,413,946	\$ 18,508,328
10	926	Employee Pension and Benefits	\$ 59,414	\$ 59,819	\$ 57,184	\$ 59,948	\$ 59,657	\$ 59,698	\$ 59,217	\$ (1,584,654)	\$ (1,678,607)	\$ (1,499,345)	\$ (1,766,474)	\$ (1,632,046)	\$ (7,746,190)
11	928	Regulatory Commission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	930.1	Safety Advertising	\$ 97,656	\$ -	\$ 115,294	\$ 258,485	\$ 13,213	\$ 259,772	\$ 52,494	\$ 11,779	\$ 268,518	\$ 111,068	\$ 200,336	\$ 38,617	\$ 1,427,232
13	930.2	Miscellaneous General Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14		Labor Loadings	-	-	-	-	-	-	-	-	-	-	-	-	-
15		Materials and Expenses	57,532	739,683	479,259	664,771	807,790	176,868	578,670	643,645	899,708	1,640,093	666,372	791,396	8,147,788
16		Total	\$ 57,532	\$ 739,683	\$ 479,259	\$ 664,771	\$ 807,790	\$ 176,868	\$ 578,670	\$ 643,645	\$ 899,708	\$ 1,640,093	\$ 666,372	\$ 791,396	\$ 8,147,788
17	931	Rents	\$ 92,280	\$ 64,288	\$ 38,927	\$ 85,519	\$ 83,871	\$ 89,288	\$ 34,393	\$ 52,515	\$ 70,628	\$ 125,173	\$ 105,075	\$ 98,951	\$ 940,889
18	935	Maintenance of General Plant	\$ 59,440	\$ 94,258	\$ 78,436	\$ 78,615	\$ 78,273	\$ 78,834	\$ 104,902	\$ 76,866	\$ 81,622	\$ 82,960	\$ 81,469	\$ 84,139	\$ 979,813
19		Labor Loadings	38,101	60,419	50,277	50,210	50,173	50,532	76,774	41,277	43,831	44,549	43,749	45,182	595,076
20		Materials and Expenses	149,105	174,972	232,434	173,105	164,210	137,080	198,605	176,536	200,570	150,195	148,902	234,015	2,139,730
21		Total	\$ 246,647	\$ 329,650	\$ 361,147	\$ 301,929	\$ 292,656	\$ 266,447	\$ 380,280	\$ 294,679	\$ 326,023	\$ 277,705	\$ 274,120	\$ 363,336	\$ 3,714,618
22		Total A&G Expenses	\$ 5,402,415	\$ 4,218,351	\$ 5,806,913	\$ 3,727,336	\$ 6,377,000	\$ 5,354,059	\$ 1,946,509	\$ 5,810,618	\$ 7,713,731	\$ 6,289,437	\$ 5,682,621	\$ 6,583,199	\$ 64,914,189
23		Labor Loadings	2,781,029	2,203,613	3,058,639	2,988,636	2,871,201	2,897,116	1,973,330	2,460,390	2,212,847	2,854,891	2,363,713	2,938,609	31,604,015
24		Materials and Expenses	4,628,595	4,663,578	3,796,676	5,972,269	4,235,380	4,446,393	6,326,054	2,915,618	3,028,844	7,257,978	2,039,607	3,132,101	52,443,091
25		Total	\$ 12,812,039	\$ 11,085,542	\$ 12,664,228	\$ 12,688,242	\$ 13,483,581	\$ 12,697,569	\$ 10,245,893	\$ 11,186,626	\$ 12,955,422	\$ 16,402,306	\$ 10,985,941	\$ 12,653,909	\$ 148,961,296

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Uncollectibles Annualization Adj. No. 7 (g)	Promotional Advertising Adj. No. 8 (h)	Total (i)	Line No.
			Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-5, Sh 1	Sch H-7, Sh 1	Sch H-8, Sh 1	Sum (i) (uu) (h)	
<b>Purchased Gas Costs</b>										
1	Natural Gas Transmission Line Purchases	800	\$ (141,413,733)	0	0	0	0	0	0	1
2	Purchased Gas Cost Adjustments	805.1	54,677,382	0	0	0	0	0	54,677,382	2
3	Gas Withdrawn from Storage	808.1	(3,151,124)	0	0	0	0	0	(3,151,124)	3
4	Gas Delivered to Storage	808.2	1,006,493	0	0	0	0	0	1,006,493	4
5	Gas Used for Compressor Station Fuel	810	0	0	0	0	0	0	0	5
6	Total	Sum Lns 1 - 5	\$ (88,880,982)	0	0	0	0	0	\$ (88,880,982)	6
<b>Other Gas Costs</b>										
7	Other Gas Supply	813	0	4,339	0	0	0	0	4,339	7
8	Labor		0	918	0	0	0	0	918	8
9	Labor Loadings		0	0	0	(2)	0	0	(2)	9
10	Materials and Expenses		0	5,257	0	(2)	0	0	5,255	10
	Total	Sum Lns 7 - 9	\$ 0	\$ 5,257	\$ 0	\$ (2)	\$ 0	\$ 0	\$ 5,255	
11	Transmission - Gas Cost	856	\$ (29,627,140)	0	0	0	0	0	\$ (29,627,140)	11
<b>Transmission and Compression of Gas by Others</b>										
<b>Transmission Expenses, Excluding Account 856</b>										
<b>Operations</b>										
<b>Operation Supervision and Engineering</b>										
12	Labor	850	0	0	0	0	0	0	0	12
13	Labor Loadings		0	0	0	0	0	0	0	13
14	Materials and Expenses		0	0	0	0	0	0	0	14
15	Total	Sum Lns 12 - 14	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	15
<b>System Control and Load Dispatching</b>										
16	Labor	851	0	0	0	0	0	0	0	16
17	Labor Loadings		0	0	0	0	0	0	0	17
18	Materials and Expenses		0	0	0	0	0	0	0	18
19	Total	Sum Lns 16 - 18	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	19
<b>Communication System Expense</b>										
20	Labor	852	0	0	0	0	0	0	0	20
21	Labor Loadings		0	0	0	0	0	0	0	21
22	Materials and Expenses		0	0	0	0	0	0	0	22
23	Total	Sum Lns 20 - 22	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	23
<b>Communication Station Labor and Expense</b>										
24	Labor	853	0	0	0	0	0	0	0	24
25	Labor Loadings		0	0	0	0	0	0	0	25
26	Materials and Expenses		0	0	0	0	0	0	0	26
27	Total	Sum Lns 24 - 26	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	27
<b>Gas for Compressor Station Fuel</b>										
28	Labor	854	0	0	0	0	0	0	0	28
29	Labor Loadings		0	0	0	0	0	0	0	29
30	Materials and Expenses		0	0	0	0	0	0	0	30
31	Total	Sum Lns 28 - 30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	31
<b>Mains Expense</b>										
32	Labor	855	0	0	0	0	0	0	0	32
33	Labor Loadings		0	0	0	0	0	0	0	33
34	Materials and Expenses		0	0	0	0	0	0	0	34
35	Total	Sum Lns 32 - 34	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	35
<b>Measuring and Regulating Station Expense</b>										
36	Labor	857	0	0	0	0	0	0	0	36
37	Labor Loadings		0	0	0	0	0	0	0	37
38	Materials and Expenses		0	0	0	0	0	0	0	38
39	Total	Sum Lns 36 - 38	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	39
40	Rents	860	0	0	0	0	0	0	0	40



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Remove Gas Cost Adj. No. 2 Sch H-2, Sh 1 (c)	Labor/Benefits Annualization Adj. No. 3 Sch H-3, Sh 1 (d)	Call Center & Customer Supp. Adj. No. 4 Sch H-4, Sh 1 (e)	Cost of Service Analysis Adj. No. 5 Sch H-5, Sh 1 (f)	Uncollectibles Annualization Adj. No. 7 Sch H-7, Sh 1 (g)	Promotional Advertising Adj. No. 8 Sch H-8, Sh 1 (h)	Total (i)	Line No.
<b>Transmission Expenses, Excluding Account 858 Continued</b>										
<b>Maintenance</b>										
<b>Maintenance Supervision and Engineering</b>										
		861								
1	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1
2	Labor Loadings		0	0	0	0	0	0	0	2
3	Materials and Expenses		0	0	0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	4
<b>Maintenance of Structures and Improvements</b>										
		862								
5	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	5
6	Labor Loadings		0	0	0	0	0	0	0	6
7	Materials and Expenses		0	0	0	0	0	0	0	7
8	Total	Sum Lns 5 - 7	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	8
<b>Maintenance of Mains</b>										
		863								
9	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	9
10	Labor Loadings		0	0	0	0	0	0	0	10
11	Materials and Expenses		0	0	0	0	0	0	0	11
12	Total	Sum Lns 9 - 11	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	12
<b>Maintenance of Compressor Station Equipment</b>										
		864								
13	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	13
14	Labor Loadings		0	0	0	0	0	0	0	14
15	Materials and Expenses		0	0	0	0	0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	16
<b>Maintenance of Measuring &amp; Regulating Station Equipment</b>										
		865								
17	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	17
18	Labor Loadings		0	0	0	0	0	0	0	18
19	Materials and Expenses		0	0	0	0	0	0	0	19
20	Total	Sum Lns 17 - 19	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	20
<b>Maintenance of SCADA Equipment</b>										
		866								
21	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	21
22	Labor Loadings		0	0	0	0	0	0	0	22
23	Materials and Expenses		0	0	0	0	0	0	0	23
24	Total	Sum Lns 21 - 23	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	24
<b>Total Transmission Expense, Excluding Account 858</b>										
25	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	25
26	Labor Loadings		0	0	0	0	0	0	0	26
27	Materials and Expenses		0	0	0	0	0	0	0	27
28	Total	Sum Lns 25 - 27	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	28

**SOUTHWEST GAS CORPORATION**  
**NORTHERN NEVADA**  
**WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Uncollectibles Annualization Adj. No. 7 (g)	Promotional Advertising Adj. No. 8 (h)	Total (i)	Line No.
			Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-5, Sh 1	Sch H-7, Sh 1	Sch H-8, Sh 1	Sum (c) thru (h)	
<b>Distribution:</b>										
870	Operation Supervision and Engineering									
1	Labor	\$	0 \$	(151,309) \$	0 \$	0 \$	0 \$	0 \$		1
2	Labor Loadings		0	(86,052)	0	0	0	0	(151,309)	2
3	Materials and Expenses		0	0	0	(27,421)	0	(1,507)	(28,928)	3
4	Total	\$	0 \$	(237,361) \$	0 \$	(27,421) \$	0 \$	(1,507) \$	(286,289) \$	4
871	Operation Distribution Load Dispatching									
5	Labor	\$	0 \$	3,501 \$	0 \$	0 \$	0 \$	0 \$	3,501	5
6	Labor Loadings		0	265	0	0	0	0	265	6
7	Materials and Expenses		0	0	(61)	0	0	0	(61)	7
8	Total	\$	0 \$	3,767 \$	0 \$	(61) \$	0 \$	0 \$	3,706 \$	8
874	Operation Mains and Services									
9	Labor	\$	0 \$	(60,900) \$	0 \$	0 \$	0 \$	0 \$	(60,900)	9
10	Labor Loadings		0	(34,911)	0	0	0	0	(34,911)	10
11	Materials and Expenses		0	0	0	0	0	0	0	11
12	Total	\$	0 \$	(95,812) \$	0 \$	0 \$	0 \$	0 \$	(95,812) \$	12
875	Operation Measuring and Regulation Station									
13	Labor	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0	13
14	Labor Loadings		0	0	0	0	0	0	0	14
15	Materials and Expenses		0	0	0	0	0	0	0	15
16	Total	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0	16
878	Operation Meter and House Regulator									
17	Labor	\$	0 \$	(85,913) \$	0 \$	0 \$	0 \$	0 \$	(85,913)	17
18	Labor Loadings		0	(49,613)	0	0	0	0	(49,613)	18
19	Materials and Expenses		0	0	0	0	0	0	0	19
20	Total	\$	0 \$	(135,526) \$	0 \$	0 \$	0 \$	0 \$	(135,526) \$	20
879	Customer Installation									
21	Labor	\$	0 \$	(61,021) \$	0 \$	0 \$	0 \$	0 \$	(61,021)	21
22	Labor Loadings		0	(38,215)	0	0	0	0	(38,215)	22
23	Materials and Expenses		0	0	0	0	0	0	0	23
24	Total	\$	0 \$	(99,236) \$	0 \$	0 \$	0 \$	0 \$	(99,236) \$	24
880	Other									
25	Labor	\$	0 \$	(55,327) \$	0 \$	0 \$	0 \$	0 \$	(55,327)	25
26	Labor Loadings		0	(31,652)	0	0	0	0	(31,652)	26
27	Materials and Expenses		0	0	(20,010)	0	0	(8,320)	(28,330)	27
28	Total	\$	0 \$	(86,980) \$	0 \$	(20,010) \$	0 \$	(8,320) \$	(115,310) \$	28
881	Rents									
29		\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	29

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Remove Gas Cost Adj. No. 2 Sch H-2, Sh 1 (c)	Labor/Benefits Annualization Adj. No. 3 Sch H-3, Sh 1 (d)	Call Center & Customer Supp. Adj. No. 4 Sch H-4, Sh 1 (e)	Cost of Service Analysis Adj. No. 5 Sch H-5, Sh 1 (f)	Uncollectibles Annualization Adj. No. 7 Sch H-7, Sh 1 (g)	Promotional Advertising Adj. No. 8 Sch H-8, Sh 1 (h)	Total (i)	Line No.
885	Maintenance Supervision and Engineering									
1	Labor		\$ 0	\$ (29,961)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (29,961)	1
2	Labor Loadings		0	(17,026)	0	0	0	0	(17,026)	2
3	Materials and Expenses		0	0	0	(5)	0	0	(5)	3
4	Total		\$ 0	\$ (46,987)	\$ 0	\$ (5)	\$ 0	\$ 0	\$ (46,992)	4
886	Maintenance of Structures and Improvements									
5	Labor		\$ 0	\$ (141)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (141)	5
6	Labor Loadings		0	(75)	0	0	0	0	(75)	6
7	Materials and Expenses		0	0	0	0	0	0	0	7
8	Total		\$ 0	\$ (216)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (216)	8
887	Maintenance of Mains									
9	Labor		\$ 0	\$ (40,627)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (40,627)	9
10	Labor Loadings		0	(23,528)	0	0	0	0	(23,528)	10
11	Materials and Expenses		0	0	0	0	0	0	0	11
12	Total		\$ 0	\$ (64,155)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (64,155)	12
888	Maintenance of Measuring and Reg. Station Eq.									
13	Labor		\$ 0	\$ (21,190)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (21,190)	13
14	Labor Loadings		0	(12,199)	0	0	0	0	(12,199)	14
15	Materials and Expenses		0	0	0	0	0	0	0	15
16	Total		\$ 0	\$ (33,389)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (33,389)	16
889	Maintenance of Services									
17	Labor		\$ 0	\$ (27,765)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (27,765)	17
18	Labor Loadings		0	(16,103)	0	0	0	0	(16,103)	18
19	Materials and Expenses		0	0	0	0	0	0	0	19
20	Total		\$ 0	\$ (43,868)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (43,868)	20
890	Maintenance of Meters and House Regulators									
21	Labor		\$ 0	\$ (9,489)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (9,489)	21
22	Labor Loadings		0	(5,455)	0	0	0	0	(5,455)	22
23	Materials and Expenses		0	0	0	0	0	0	0	23
24	Total		\$ 0	\$ (14,944)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (14,944)	24
891	Maintenance of Other Equipment									
25	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25
26	Labor Loadings		0	0	0	0	0	0	0	26
27	Materials and Expenses		0	0	0	0	0	0	0	27
28	Total		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	28
29	Total Distribution		\$ 0	\$ (540,143)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (540,143)	29
30	Labor		0	(314,563)	0	0	0	0	(314,563)	30
31	Labor Loadings		0	(47,497)	0	(47,497)	0	(9,827)	(67,321)	31
32	Materials and Expenses		0	(854,705)	0	(47,497)	0	(9,827)	(912,030)	32

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost Adj. No. 2 Sch H-2, Sh 1 (c)	Labor/Benefits Annualization Adj. No. 3 Sch H-3, Sh 1 (d)	Call Center & Customer Supp. Adj. No. 4 Sch H-4, Sh 1 (e)	Cost of Service Analysis Adj. No. 5 Sch H-5, Sh 1 (f)	Uncollectibles Annualization Adj. No. 7 Sch H-7, Sh 1 (g)	Promotional Advertising Adj. No. 8 Sch H-8, Sh 1 (h)	Total (i)	Line No.
<b>Customer Accounts</b>										
901	Supervision									
1	Labor		\$ 0 \$	(8,403) \$	0 \$	0 \$	0 \$	0 \$	(8,403)	1
2	Labor Loadings		0	(7,303)	0	0	0	0	(7,303)	2
3	Materials and Expenses		0	0	0	(500)	0	0	(500)	3
4	Total	Sum Lns 1 - 3	0	(15,706)	0	(500)	0	0	(16,206)	4
<b>Meter Reading</b>										
902	Labor		0 \$	(19,436) \$	0 \$	0 \$	0 \$	0 \$	(19,436)	5
6	Labor Loadings		0	(11,228)	0	0	0	0	(11,228)	6
7	Materials and Expenses		0	0	0	0	0	0	0	7
8	Total	Sum Lns 5 - 7	0	(30,664)	0	0	0	0	(30,664)	8
<b>Customer Records and Collection</b>										
903	Labor		0 \$	16,159 \$	0 \$	0 \$	0 \$	0 \$	16,159	9
10	Labor Loadings		0	(1,517)	0	0	0	0	(1,517)	10
11	Materials and Expenses		0	(40,076)	(40,076)	(3,333)	0	(44)	(43,453)	11
12	Total	Sum Lns 9 - 11	0	(14,642)	(40,076)	(3,333)	0	(44)	(28,811)	12
904	Uncollectible Accounts		0 \$	0 \$	0 \$	0 \$	(241,489) \$	0 \$	(241,489)	13
<b>Miscellaneous</b>										
905	Labor		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0	14
15	Labor Loadings		0	0	0	0	0	0	0	15
16	Materials and Expenses		0	0	0	0	0	0	0	16
17	Total	Sum Lns 14 - 16	0	0	0	0	0	0	0	17
<b>Total Customer Accounts</b>										
18	Labor		0 \$	(11,680) \$	0 \$	0 \$	0 \$	0 \$	(11,680)	18
19	Labor Loadings		0	(20,048)	0	0	0	0	(20,048)	19
20	Materials and Expenses		0	0	(40,076)	(3,833)	(241,489)	(44)	(285,442)	20
21	Total	Sum Lns 18 - 20	0	(31,728)	(40,076)	(3,833)	(241,489)	(44)	(317,170)	21

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost Adj. No. 2 Sch H-2, Sh 1 (c)	Labor/Benefits Annualization Adj. No. 3 Sch H-3, Sh 1 (d)	Call Center & Customer Supp. Adj. No. 4 Sch H-4, Sh 1 (e)	Cost of Service Analysis Adj. No. 5 Sch H-5, Sh 1 (f)	Uncollectibles Annualization Adj. No. 7 Sch H-7, Sh 1 (g)	Promotional Advertising Adj. No. 8 Sch H-8, Sh 1 (h)	Total (i)	Line No.
<b>Customer Service and Information</b>										
908	Customer Assistance									
1	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1
2	Labor Loadings		0	0	0	0	0	0	0	2
3	Materials and Expenses		0	0	0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	0	0	0	0	0	0	0	4
<b>Informational and Instructional Advertising</b>										
909	Informational and Instructional Advertising									
5	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	5
6	Labor Loadings		0	0	0	0	0	0	0	6
7	Materials and Expenses		0	0	0	0	0	0	0	7
8	Total	Sum Lns 5 - 7	0	0	0	0	0	0	0	8
<b>Miscellaneous</b>										
910	Miscellaneous									
9	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	9
10	Labor Loadings		0	0	0	0	0	0	0	10
11	Materials and Expenses		0	0	0	(12,550)	0	(110)	(12,660)	11
12	Total	Sum Lns 9 - 11	0	0	0	(12,550)	0	(110)	(12,660)	12
<b>Total Customer Service and Information</b>										
13	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	13
14	Labor Loadings		0	0	0	0	0	0	0	14
15	Materials and Expenses		0	0	0	(12,550)	0	(110)	(12,660)	15
16	Total	Sum Lns 13 - 15	0	0	0	(12,550)	0	(110)	(12,660)	16
<b>Sales</b>										
911	Sales									
17	Supervision		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	17
18	Labor		0	0	0	0	0	0	0	18
19	Labor Loadings		0	0	0	0	0	0	0	19
20	Materials and Expenses		0	0	0	0	0	0	0	20
21	Total	Sum Lns 17 - 19	0	0	0	0	0	0	0	21
<b>Demonstration and Selling</b>										
912	Demonstration and Selling									
21	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	21
22	Labor Loadings		0	0	0	0	0	0	0	22
23	Materials and Expenses		0	0	0	0	0	0	0	23
24	Total	Sum Lns 21 - 23	0	0	0	0	0	0	0	24
<b>Advertising</b>										
913	Advertising									
25	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	25
26	Labor Loadings		0	0	0	(1,709)	0	(1,600)	(3,309)	26
27	Materials and Expenses		0	0	0	0	0	0	0	27
28	Total	Sum Lns 25 - 27	0	0	0	(1,709)	0	(1,600)	(3,309)	28
<b>Total Sales</b>										
29	Labor		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	29
30	Labor Loadings		0	0	0	0	0	0	0	30
31	Materials and Expenses		0	0	0	(1,709)	0	(1,600)	(3,309)	31
32	Total	Sum Lns 29 - 31	0	0	0	(1,709)	0	(1,600)	(3,309)	32
<b>Total O&amp;M</b>										
33	Labor		\$ 0 \$	(547,464)	0 \$	0 \$	0 \$	0 \$	(547,464)	33
34	Labor Loadings		0	(333,693)	0	0	0	0	(333,693)	34
35	Materials and Expenses		(118,508,123)	0	(40,076)	(65,591)	(241,489)	(11,581)	(118,866,860)	35
36	Total	Sum Lns 33 - 35	(118,508,123)	(881,177)	(40,076)	(65,591)	(241,489)	(11,581)	(119,748,037)	36

**SOUTHWEST GAS CORPORATION**  
**NORTHERN NEVADA**  
**ADMINISTRATIVE AND GENERAL (A&G) EXPENSE WITHIN TEST YEAR ADJUSTMENTS**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Direct NNV (c)	To Be Allocated (d)	NNV Allocation Factors				Total Allocation to NNV (i)	Total NNV (c) + (i)	Line No.
					4-Factor (e)	Factor II (f)	Factor III (g)	A&G Factor (h)			
			WP K-1, Sh 18	WP K-1, Sh 19	5.34% Smt N, Sh 8, Ln 9(h)	4.13% Smt N, Sh 8, Ln 4(h)	6.73% Smt N, Sh 8, Ln 6(h)	4.31% Smt N, Sh 8, Ln 10(h)			
<b>Administrative and General (A&amp;G)</b>											
920	A&G Salaries										
1	Labor		\$ 0	(622,313)	\$ (33,211)	\$ 0	\$ 0	\$ 0	(33,211)	\$ (33,211)	1
2	Labor Loadings		0	693,343	37,002	0	0	0	37,002	37,002	2
3	Materials and Expenses		0	436,135	23,275	0	0	0	23,275	23,275	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ 507,165	\$ 27,066	\$ 0	\$ 0	\$ 0	\$ 27,066	\$ 27,066	4
5	Office Supplies and Expenses	921	\$ 0	(1,279,542)	(68,286)	0	0	0	(68,286)	(68,286)	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	96,065	0	0	0	4,140	4,140	4,140	6
7	Outside Services	923	\$ 0	(915)	(49)	0	0	0	(49)	(49)	7
8	Property Insurance	924	\$ 0	176	0	7	0	0	7	7	8
9	Injuries and Damages	925	\$ (15,443)	(812,563)	(43,364)	0	0	0	(43,364)	(58,808)	9
10	Employee Pension and Benefits	926	\$ 0	4,523,212	241,391	0	0	0	241,391	241,391	10
11	Regulatory Commission Expenses	928	\$ 0	0	0	0	0	0	0	0	11
12	Safety Advertising	930.1	\$ (51)	(5,195)	(277)	0	0	0	(277)	(328)	12
<b>Miscellaneous General</b>											
13	Labor		\$ 0	0	0	0	0	0	0	0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	14
15	Materials and Expenses		0	(98,126)	(5,237)	0	0	0	(5,237)	(5,237)	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ (98,126)	\$ (5,237)	\$ 0	\$ 0	\$ 0	\$ (5,237)	\$ (5,237)	16
17	Rents	931	\$ 0	(16,497)	(880)	0	0	0	(880)	(880)	17
<b>Maintenance of General Plant</b>											
18	Labor		\$ (2,476)	(32,142)	(1,715)	0	0	0	(1,715)	(4,192)	18
19	Labor Loadings		(1,333)	12,909	689	0	0	0	689	(644)	19
20	Materials and Expenses		55,856	(1,020,704)	(54,472)	0	0	0	(54,472)	1,384	20
21	Total	Sum Lns 18 - 20	\$ 52,047	\$ (1,039,937)	\$ (55,499)	\$ 0	\$ 0	\$ 0	\$ (55,499)	\$ (3,452)	21
<b>Total A&amp;G Expenses</b>											
22	Labor		\$ (2,476)	(654,454)	(34,926)	0	0	0	(34,926)	(37,403)	22
23	Labor Loadings		(1,333)	706,252	37,691	0	0	0	37,691	36,358	23
24	Materials and Expenses		40,362	1,822,046	92,102	7	0	4,140	96,249	136,611	24
25	Total	Sum Lns 22 - 24	\$ 36,552	\$ 1,873,843	\$ 94,866	\$ 7	\$ 0	\$ 4,140	\$ 99,013	\$ 135,566	25

**SOUTHWEST GAS CORPORATION**  
**NORTHERN NEVADA**  
**ADJUSTMENTS TO DIRECT ADMINISTRATIVE AND GENERAL (A&G) EXPENSES**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. 3 (c)	Cost of Service Analysis Adj. No. 5 (d)	Self-Insured Retention Adj. No. 9 (e)	Wrongful Termination Adj. No. 14 (f)	General Plant Maint. Adj. No. 15 (g)	Total NNV (h)	Line No.
			Sch H-3, Sh 1	Sch H-5, Sh 1	Sch H-9, Sh 1	Sch H-14, Sh 1	Sch H-15, Sh 1	Sum Cols (c) - (g)	
<b>Administrative and General (A&amp;G)</b>									
1	A&G Salaries	920							1
2	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
3	Labor Loadings		0	0	0	0	0	0	3
4	Materials and Expenses		0	0	0	0	0	0	4
	<b>Total</b>	Sum Lns 1 - 3	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	
5	Office Supplies and Expenses	921	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	6
7	Outside Services	923	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7
8	Property Insurance	924	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8
9	Injuries and Damages	925	\$ 0	\$ (15,443)	\$ 0	\$ 0	\$ 0	\$ (15,443)	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11
12	Safety Advertising	930.1	\$ 0	\$ (51)	\$ 0	\$ 0	\$ 0	\$ (51)	12
<b>Miscellaneous General</b>									
13	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	0	0	0	14
15	Materials and Expenses		0	0	0	0	0	0	15
16	<b>Total</b>	Sum Lns 13 - 15	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	16
17	Rents	931	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17
<b>Maintenance of General Plant</b>									
18	Labor	935	\$ (2,476)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,476)	18
19	Labor Loadings		(1,333)	0	0	0	0	(1,333)	19
20	Materials and Expenses		0	(492)	0	0	56,348	55,856	20
21	<b>Total</b>	Sum Lns 18 - 20	<u>\$ (3,810)</u>	<u>\$ (492)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 56,348</u>	<u>\$ 52,047</u>	21
<b>Total A&amp;G Expenses</b>									
22	Labor		\$ (2,476)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,476)	22
23	Labor Loadings		(1,333)	0	0	0	0	(1,333)	23
24	Materials and Expenses		0	(15,996)	0	0	56,348	40,362	24
25	<b>Total</b>	Sum Lns 22 - 24	<u>\$ (3,810)</u>	<u>\$ (15,996)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 56,348</u>	<u>\$ 36,552</u>	25

**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES BEFORE ALLOCATION**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (e)	Account No./ Reference (f)	Labor/Benefits Annualization Adj. No. 3	Cost of Service Analysis Adj. No. 5	Promotional Advertising Adj. No. 8	Self-Insured Retention Adj. No. 9	Great Basin Alloc. Annualization Adj. No. 10	Officer Perqs Adj. No. 11	BOD Interest Adj. No. 12	Commitment Fees Adj. No. 13	Wrongful Termination Adj. No. 14	General Plant Maint. Adj. No. 15	Variable Pay Normalization Adj. No. 19	Co-Operated Aircraft Adj. No. 20	Prepayments Adj. No. 21	Total System Alloc. (g)	Line No.		
			Sch H-3, Sh 2	Sch H-5, Sh 2	Sch H-8, Sh 1	Sch H-9, Sh 1	Sch H-10, Sh 1	Sch H-11, Sh 1	Sch H-12, Sh 1	Sch H-13, Sh 1	Sch H-14, Sh 1	Sch H-15, Sh 1	Sch H-19, Sh 1	Sch H-20, Sh 2	Sch H-21, Sh 1	Sum Col (c) - (o)			
<b>Administrative and General (A&amp;G)</b>																			
920	A&G Salaries																		
1	Labor	\$	(1,728,595)	\$	0	\$	0	\$	0	\$	0	\$	1,106,282	\$	0	\$	(622,313)	1	
2	Labor Loadings		693,343		0		0		0		0		0				693,343	2	
3	Materials and Expenses		(2,661)		0		438,796		0		0		0				436,135	3	
4	Total	\$	(1,035,252)	\$	(2,661)	\$	438,796	\$	0	\$	0	\$	1,106,282	\$	0	\$	507,165	4	
5	Office Supplies and Expenses	\$	0	\$	(588,389)	\$	3,502	\$	0	\$	0	\$	0	\$	(761,372)	\$	0	(1,279,542)	5
6	A&G Expenses Transferred (Credit)	\$	157,358	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	96,065	6
7	Outside Services	\$	0	\$	(4,183)	\$	0	\$	0	\$	0	\$	0	\$	0	\$	(395,478)	(915)	7
8	Property Insurance	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	176	8
9	Injuries and Damages	\$	0	\$	(187)	\$	0	\$	(946,776)	\$	134,400	\$	0	\$	0	\$	(812,563)	9	
10	Employee Pension and Benefits	\$	4,563,291	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	4,523,212	10	
11	Regulatory Commission Expenses	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	0	11
12	Safety Advertising	\$	0	\$	(866)	\$	(4,329)	\$	0	\$	0	\$	0	\$	0	\$	(5,195)	12	
13	Miscellaneous General	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	13	
14	Labor Loadings		0		0		0		0		0		0				0	14	
15	Materials and Expenses		0		911,047		66,492		(575,231)		(500,434)		0				(98,126)	15	
16	Total	\$	0	\$	911,047	\$	66,492	\$	(575,231)	\$	(500,434)	\$	0	\$	0	\$	(98,126)	16	
17	Rents	\$	0	\$	0	\$	(16,497)	\$	0	\$	0	\$	0	\$	0	\$	(16,497)	17	
18	Maintenance of General Plant	\$	(32,142)	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	(32,142)	18	
19	Labor Loadings		12,909		0		0		0		0		0				12,909	19	
20	Materials and Expenses		0		(23,332)		27,730		0		0		(1,025,102)				(1,020,704)	20	
21	Total	\$	(19,233)	\$	(23,332)	\$	27,730	\$	0	\$	0	\$	(1,025,102)	\$	0	\$	(1,039,537)	21	
<b>Total A&amp;G Expenses</b>																			
22	Labor	\$	(1,760,737)	\$	0	\$	0	\$	0	\$	0	\$	1,106,282	\$	0	\$	(654,454)	22	
23	Labor Loadings		706,252		0		0		0		0		0				706,252	23	
24	Materials and Expenses		4,720,650		291,429		1,055,267		(575,231)		(500,434)		0				1,822,046	24	
25	Total	\$	3,666,165	\$	291,429	\$	(827)	\$	(827)	\$	(40,079)	\$	(1,025,102)	\$	(395,478)	\$	1,873,843	25	



**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES AFTER ALLOCATION**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./Reference (b)	Labor/Benefits Annualization Adj. No. 3 (c)	Cost of Service Analysis Adj. No. 5 (d)	Promotional Advertising Adj. No. 8 (e)	Self-Insured Retention Adj. No. 9 (f)	Great Basin Alloc. Annualization Adj. No. 10 (g)	Officer Prgs Adj. No. 11 (h)	BOD Interest Adj. No. 12 (i)	Commitment Fees Adj. No. 13 (j)	Wrongful Termination Adj. No. 14 (k)	General Plant Maint. Adj. No. 15 (l)	Variable Pay Normalization Adj. No. 19 (m)	Co-Operated Aircraft Adj. No. 20 (n)	Prepayments Adj. No. 21 (o)	Total System Alloc. (p)	Sum Cole (c) - (o)	
<b>Administrative and General (A&amp;G)</b>																		
920	A&G Salaries																	
1	Labor		(92,250)	0	0	0	0	0	0	0	0	0	59,039	0	0	0	(33,211)	
2	Labor Loadings		37,002	0	0	0	0	0	0	0	0	0	0	0	0	0	37,002	
3	Materials and Expenses		0	(142)	0	0	23,417	0	0	0	0	0	0	0	0	0	23,275	
4	Total		(55,248)	(142)	0	0	23,417	0	0	0	0	0	59,039	0	0	0	27,066	
921	Office Supplies and Expenses		0	(31,401)	187	0	3,561	0	0	0	0	0	0	(40,632)	0	0	(66,286)	
922	A&G Expenses Transferred (Credit)		6,782	0	0	0	(2,642)	0	0	0	0	0	0	0	0	0	4,140	
923	Outside Services		0	(223)	0	0	21,280	0	0	0	0	0	0	0	(21,106)	0	(49)	
924	Property Insurance		0	0	0	0	7	0	0	0	0	0	0	0	0	0	7	
925	Injuries and Damages		0	(10)	0	(50,527)	7,173	0	0	0	0	0	0	0	0	0	(43,364)	
926	Employee Pension and Benefits		243,530	0	0	0	0	(2,139)	0	0	0	0	0	0	0	0	241,391	
928	Regulatory Commission Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
930.1	Safety Advertising		0	(46)	(231)	0	0	0	0	0	0	0	0	0	0	0	(277)	
930.2	Miscellaneous General		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	Labor		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	Materials and Expenses		0	48,620	0	0	3,549	0	(30,699)	(26,707)	0	0	0	0	0	0	(5,237)	
16	Total		0	48,620	0	0	3,549	0	(30,699)	(26,707)	0	0	0	0	0	0	(5,237)	
931	Rents		0	0	0	0	(880)	0	0	0	0	0	0	0	0	0	(880)	
935	Maintenance of General Plant																	
18	Labor		(1,715)	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,715)	
19	Labor Loadings		689	0	0	0	0	0	0	0	0	0	0	0	0	0	689	
20	Materials and Expenses		0	(1,245)	0	0	1,480	0	0	0	0	(54,707)	0	0	0	0	(54,472)	
21	Total		(1,026)	(1,245)	0	0	1,480	0	0	0	0	(54,707)	0	0	0	0	(55,499)	
<b>Total A&amp;G Expenses</b>																		
22	Labor		(93,966)	0	0	0	0	0	0	0	0	0	59,039	0	0	0	(34,926)	
23	Labor Loadings		37,691	0	0	0	0	0	0	0	0	0	0	0	0	0	37,691	
24	Materials and Expenses		250,313	15,553	(44)	(50,527)	56,944	(2,139)	(30,699)	(26,707)	0	(54,707)	0	(40,632)	(21,106)	96,249		
25	Total		194,038	15,553	(44)	(50,527)	56,944	(2,139)	(30,699)	(26,707)	0	(54,707)	59,039	(40,632)	(21,106)	99,013		

**SOUTHWEST GAS CORPORATION**  
**NORTHERN NEVADA**  
**CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE**  
**FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c)		Total (d)	Line No.
			Sch H-C2, Sh 1 Col (c)			
<u>Purchased Gas Costs</u>						
1	Natural Gas Transmission Line Purchases	803	\$ 0	\$ 0	0	1
2	Purchased Gas Cost Adjustments	805.1	0	0	0	2
3	Gas Withdrawn from Storage	808.1	0	0	0	3
4	Gas Delivered to Storage	808.2	0	0	0	4
5	Gas Used for Compressor Station Fuel	810	0	0	0	5
6	Total	Sum Lns 1 - 5	\$ 0	\$ 0	0	6
<u>Other Gas Costs</u>						
<u>Other Gas Supply</u>						
7	Labor	813	\$ 3,269	\$ 3,269	3,269	7
8	Labor Loadings		1,029	1,029	1,029	8
9	Materials and Expenses		0	0	0	9
10	Total	Sum Lns 7 - 9	\$ 4,298	\$ 4,298	4,298	10
<u>Transmission - Gas Cost</u>						
11	Transmission and Compression of Gas by Others	858	\$ 0	\$ 0	0	11
<u>Transmission Expenses, Excluding Account 858</u>						
<u>Operations</u>						
<u>Operation Supervision and Engineering</u>						
12	Labor	850	\$ 0	\$ 0	0	12
13	Labor Loadings		0	0	0	13
14	Materials and Expenses		0	0	0	14
15	Total	Sum Lns 12 - 14	\$ 0	\$ 0	0	15
<u>System Control and Load Dispatching</u>						
16	Labor	851	\$ 0	\$ 0	0	16
17	Labor Loadings		0	0	0	17
18	Materials and Expenses		0	0	0	18
19	Total	Sum Lns 16 - 18	\$ 0	\$ 0	0	19
<u>Communication System Expense</u>						
20	Labor	852	\$ 0	\$ 0	0	20
21	Labor Loadings		0	0	0	21
22	Materials and Expenses		0	0	0	22
23	Total	Sum Lns 20 - 22	\$ 0	\$ 0	0	23
<u>Communication Station Labor and Expense</u>						
24	Labor	853	\$ 0	\$ 0	0	24
25	Labor Loadings		0	0	0	25
26	Materials and Expenses		0	0	0	26
27	Total	Sum Lns 24 - 26	\$ 0	\$ 0	0	27
<u>Gas for Compressor Station Fuel</u>						
28	Labor	854	\$ 0	\$ 0	0	28
29	Labor Loadings		0	0	0	29
30	Materials and Expenses		0	0	0	30
31	Total	Sum Lns 28 - 30	\$ 0	\$ 0	0	31
<u>Mains Expense</u>						
32	Labor	856	\$ 0	\$ 0	0	32
33	Labor Loadings		0	0	0	33
34	Materials and Expenses		0	0	0	34
35	Total	Sum Lns 32 - 34	\$ 0	\$ 0	0	35
<u>Measuring and Regulating Station Expense</u>						
36	Labor	857	\$ 0	\$ 0	0	36
37	Labor Loadings		0	0	0	37
38	Materials and Expenses		0	0	0	38
39	Total	Sum Lns 36 - 38	\$ 0	\$ 0	0	39
40	Rents	860	\$ 0	\$ 0	0	40

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization		Total (d)	Line No.
			Adj. No. C2 (c)	Sch H-C2, Sh 1		
						Col (c)
<u>Transmission Expenses, Excluding Account 858 Continued</u>						
<u>Maintenance</u>						
Maintenance Supervision and Engineering 861						
1	Labor		\$ 0	\$ 0	0	1
2	Labor Loadings		0	0	0	2
3	Materials and Expenses		0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ 0	0	4
Maintenance of Structures and Improvements 862						
5	Labor		\$ 0	\$ 0	0	5
6	Labor Loadings		0	0	0	6
7	Materials and Expenses		0	0	0	7
8	Total	Sum Lns 5 - 7	\$ 0	\$ 0	0	8
Maintenance of Mains 863						
9	Labor		\$ 0	\$ 0	0	9
10	Labor Loadings		0	0	0	10
11	Materials and Expenses		0	0	0	11
12	Total	Sum Lns 9 - 11	\$ 0	\$ 0	0	12
Maintenance of Compressor Station Equipment 864						
13	Labor		\$ 0	\$ 0	0	13
14	Labor Loadings		0	0	0	14
15	Materials and Expenses		0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	0	16
Maintenance of Measuring & Regulating Station Equipm 865						
17	Labor		\$ 0	\$ 0	0	17
18	Labor Loadings		0	0	0	18
19	Materials and Expenses		0	0	0	19
20	Total	Sum Lns 17 - 19	\$ 0	\$ 0	0	20
Maintenance of SCADA Equipment 866						
21	Labor		\$ 0	\$ 0	0	21
22	Labor Loadings		0	0	0	22
23	Materials and Expenses		0	0	0	23
24	Total	Sum Lns 21 - 23	\$ 0	\$ 0	0	24
Total Transmission Expense, Excluding Account 858						
25	Labor		\$ 0	\$ 0	0	25
26	Labor Loadings		0	0	0	26
27	Materials and Expenses		0	0	0	27
28	Total	Sum Lns 25 - 27	\$ 0	\$ 0	0	28

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits		Total (d) Col (c)	Line No.
			Annualization Adj. No. C2 (c) Sch H-C2, Sh 1			
<b>Distribution</b>						
	Operation Supervision and Engineering	870				
1	Labor		\$ 49,616	\$	49,616	1
2	Labor Loadings		14,853		14,853	2
3	Materials and Expenses		0		0	3
4	Total	Sum Lns 1 - 3	\$ 64,469	\$	64,469	4
	Operation Distribution Load Dispatching	871				
5	Labor		\$ 4,069	\$	4,069	5
6	Labor Loadings		1,284		1,284	6
7	Materials and Expenses		0		0	7
8	Total	Sum Lns 5 - 7	\$ 5,354	\$	5,354	8
	Operation Mains and Services	874				
9	Labor		\$ 19,950	\$	19,950	9
10	Labor Loadings		6,021		6,021	10
11	Materials and Expenses		0		0	11
12	Total	Sum Lns 9 - 11	\$ 25,971	\$	25,971	12
	Operation Measuring and Regulation Station	875				
13	Labor		\$ 0	\$	0	13
14	Labor Loadings		0		0	14
15	Materials and Expenses		0		0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$	0	16
	Operation Meter and House Regulator	878				
17	Labor		\$ 28,144	\$	28,144	17
18	Labor Loadings		8,556		8,556	18
19	Materials and Expenses		0		0	19
20	Total	Sum Lns 17 - 19	\$ 36,700	\$	36,700	20
	Customer Installation	879				
21	Labor		\$ 29,064	\$	29,064	21
22	Labor Loadings		8,892		8,892	22
23	Materials and Expenses		0		0	23
24	Total	Sum Lns 21 - 23	\$ 37,956	\$	37,956	24
	Other	880				
25	Labor		\$ 18,617	\$	18,617	25
26	Labor Loadings		5,587		5,587	26
27	Materials and Expenses		0		0	27
28	Total	Sum Lns 25 - 27	\$ 24,204	\$	24,204	28
29	Rents	881	\$ 0	\$	0	29

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits		Total (d) Col (c)	Line No.
			Annualization Adj. No. C2 (c) Sch H-C2, Sh 1			
<b>Maintenance Supervision and Engineering</b>						
1	Labor	885	\$ 9,815	\$	9,815	1
2	Labor Loadings		2,936		2,936	2
3	Materials and Expenses		0		0	3
4	Total	Sum Lns 1 - 3	\$ 12,751	\$	12,751	4
<b>Maintenance of Structures and Improvements</b>						
5	Labor	886	\$ 46	\$	46	5
6	Labor Loadings		13		13	6
7	Materials and Expenses		0		0	7
8	Total	Sum Lns 5 - 7	\$ 59	\$	59	8
<b>Maintenance of Mains</b>						
9	Labor	887	\$ 13,309	\$	13,309	9
10	Labor Loadings		4,058		4,058	10
11	Materials and Expenses		0		0	11
12	Total	Sum Lns 9 - 11	\$ 17,366	\$	17,366	12
<b>Maintenance of Measuring and Reg. Station Eq.</b>						
13	Labor	889	\$ 6,941	\$	6,941	13
14	Labor Loadings		2,104		2,104	14
15	Materials and Expenses		0		0	15
16	Total	Sum Lns 13 - 15	\$ 9,045	\$	9,045	16
<b>Maintenance of Services</b>						
17	Labor	892	\$ 9,095	\$	9,095	17
18	Labor Loadings		2,777		2,777	18
19	Materials and Expenses		0		0	19
20	Total	Sum Lns 17 - 19	\$ 11,872	\$	11,872	20
<b>Maintenance of Meters and House Regulators</b>						
21	Labor	893	\$ 3,109	\$	3,109	21
22	Labor Loadings		941		941	22
23	Materials and Expenses		0		0	23
24	Total	Sum Lns 21 - 23	\$ 4,049	\$	4,049	24
<b>Maintenance of Other Equipment</b>						
25	Labor	894	\$ 0	\$	0	25
26	Labor Loadings		0		0	26
27	Materials and Expenses		0		0	27
28	Total	Sum Lns 25 - 27	\$ 0	\$	0	28
<b>Total Distribution</b>						
29	Labor		\$ 191,775	\$	191,775	29
30	Labor Loadings		58,023		58,023	30
31	Materials and Expenses		0		0	31
32	Total	Sum Lns 29 - 31	\$ 249,798	\$	249,798	32

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description	Account No./ Reference	Labor/Benefits		Line No.
			Annualization Adj. No. C2	Total	
	(a)	(b)	(c)	(d)	
			Sch H-C2, Sh 1	Col (c)	
<b>Customer Accounts</b>					
<b>Supervision</b>					
		901			
1	Labor		\$ 10,270	\$ 10,270	1
2	Labor Loadings		3,205	3,205	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	\$ 13,474	\$ 13,474	4
<b>Meter Reading</b>					
		902			
5	Labor		\$ 6,366	\$ 6,366	5
6	Labor Loadings		1,936	1,936	6
7	Materials and Expenses		0	0	7
8	Total	Sum Lns 5 - 7	\$ 8,302	\$ 8,302	8
<b>Customer Records and Collection</b>					
		903			
9	Labor		\$ 26,902	\$ 26,902	9
10	Labor Loadings		8,398	8,398	10
11	Materials and Expenses		0	0	11
12	Total	Sum Lns 9 - 11	\$ 35,300	\$ 35,300	12
13	Uncollectible Accounts	904	\$ 0	\$ 0	13
<b>Miscellaneous</b>					
		905			
14	Labor		\$ 0	\$ 0	14
15	Labor Loadings		0	0	15
16	Materials and Expenses		0	0	16
17	Total	Sum Lns 14 - 16	\$ 0	\$ 0	17
<b>Total Customer Accounts</b>					
18	Labor		\$ 43,538	\$ 43,538	18
19	Labor Loadings		13,539	13,539	19
20	Materials and Expenses		0	0	20
21	Total	Sum Lns 18 - 20	\$ 57,076	\$ 57,076	21

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits		Total (d) Col (c)	Line No.
			Annualization Adj. No. C2 (c) Sch H-C2, Sh 1			
<u>Customer Service and Information</u>						
Customer Assistance 908						
1	Labor		\$ 0	\$ 0	0	1
2	Labor Loadings		0	0	0	2
3	Materials and Expenses		0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ 0	0	4
<u>Informational and Instructional Advertising</u> 909						
5	Labor		\$ 0	\$ 0	0	5
6	Labor Loadings		0	0	0	6
7	Materials and Expenses		0	0	0	7
8	Total	Sum Lns 5 - 7	\$ 0	\$ 0	0	8
<u>Miscellaneous</u> 910						
9	Labor		\$ 0	\$ 0	0	9
10	Labor Loadings		0	0	0	10
11	Materials and Expenses		0	0	0	11
12	Total	Sum Lns 9 - 11	\$ 0	\$ 0	0	12
<u>Total Customer Service and Information</u>						
13	Labor		\$ 0	\$ 0	0	13
14	Labor Loadings		0	0	0	14
15	Materials and Expenses		0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	0	16
<u>Sales</u>						
Supervision 911						
17	Labor		\$ 0	\$ 0	0	17
18	Labor Loadings		0	0	0	18
19	Materials and Expenses		0	0	0	19
20	Total	Sum Lns 17 - 19	\$ 0	\$ 0	0	20
Demonstration and Selling 912						
21	Labor		\$ 0	\$ 0	0	21
22	Labor Loadings		0	0	0	22
23	Materials and Expenses		0	0	0	23
24	Total	Sum Lns 21 - 23	\$ 0	\$ 0	0	24
Advertising 913						
25	Labor		\$ 0	\$ 0	0	25
26	Labor Loadings		0	0	0	26
27	Materials and Expenses		0	0	0	27
28	Total	Sum Lns 25 - 27	\$ 0	\$ 0	0	28
<u>Total Sales</u>						
29	Labor		\$ 0	\$ 0	0	29
30	Labor Loadings		0	0	0	30
31	Materials and Expenses		0	0	0	31
32	Total	Sum Lns 29 - 31	\$ 0	\$ 0	0	32
<u>Total O&amp;M</u>						
33	Labor		\$ 238,581	\$ 238,581		33
34	Labor Loadings		72,591	72,591		34
35	Materials and Expenses		0	0		35
36	Total	Sum Lns 33 - 35	\$ 311,172	\$ 311,172		36

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ADMINISTRATIVE AND GENERAL (A&G) EXPENSE CERTIFICATION ADJUSTMENTS  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Direct NNV (c)	To Be Allocated (d)	NNV Allocation Factors				A&G Factor (h)	Total Allocation to NNV (i)	Total NNV (c) + (i)	Line No.
					4-Factor (e)	Factor II (f)	Factor III (g)	Factor (i)				
					5.34%	4.13%	6.73%	4.31%				
					Smt N, Sh 8, Ln 9(h)	Smt N, Sh 8, Ln 4(h)	Smt N, Sh 8, Ln 6(h)	Smt N, Sh 8, Ln 10(h)		Sum Coils (e) - (h)		
1	A&G Salaries	920	\$ 0	\$ 2,046,244	\$ 109,202	\$ 0	\$ 0	\$ 0	\$ 0	\$ 109,202	\$ 109,202	1
2	Labor		\$ 0	\$ 685,380	\$ 36,577	\$ 0	\$ 0	\$ 0	\$ 0	\$ 36,577	\$ 36,577	2
3	Materials and Expenses		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ 2,731,624	\$ 145,779	\$ 0	\$ 0	\$ 0	\$ 0	\$ 145,779	\$ 145,779	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	6
7	Outside Services	923	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7
8	Property Insurance	924	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8
9	Injuries and Damages	925	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	10
11	Regulatory Commission Expenses	928	\$ (62,247)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (62,247)	11
12	Safety Advertising	930.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
13	Miscellaneous General	930.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	14
15	Materials and Expenses		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rents	931	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17
18	Maintenance of General Plant	935	\$ 811	\$ 38,048	\$ 2,031	\$ 0	\$ 0	\$ 0	\$ 2,031	\$ 2,842	\$ 2,842	18
19	Labor		\$ 230	\$ 12,761	\$ 681	\$ 0	\$ 0	\$ 0	\$ 681	\$ 911	\$ 911	19
20	Materials and Expenses		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	20
21	Total	Sum Lns 18 - 20	\$ 1,041	\$ 50,809	\$ 2,712	\$ 0	\$ 0	\$ 0	\$ 2,712	\$ 3,763	\$ 3,763	21
22	Total A&G Expenses		\$ 811	\$ 2,084,292	\$ 111,233	\$ 0	\$ 0	\$ 0	\$ 111,233	\$ 112,044	\$ 112,044	22
23	Labor Loadings		\$ 230	\$ 698,141	\$ 37,258	\$ 0	\$ 0	\$ 0	\$ 37,258	\$ 37,488	\$ 37,488	23
24	Materials and Expenses		\$ (62,247)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (62,247)	\$ (62,247)	24
25	Total	Sum Lns 22 - 24	\$ (61,206)	\$ 2,782,433	\$ 148,491	\$ 0	\$ 0	\$ 0	\$ 148,491	\$ 87,285	\$ 87,285	25



**SOUTHWEST GAS CORPORATION**  
**NORTHERN NEVADA**  
**ADJUSTMENTS TO DIRECT ADMINISTRATIVE AND GENERAL (A&G) EXPENSES**  
**FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) Sch H-C2, Sh 1	Regulatory Commission Expense Adj. No. C3 (d) Sch H-C3, Sh 1	Reamort. Adjustment Adj. No. C6 (e) Sch H-C7, Sh 1	Total NNV (f) Sum Cols (c) - (e)	Line No.
<b><u>Administrative and General (A&amp;G)</u></b>							
A&G Salaries							
1	Labor	920	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Labor Loadings		0	0	0	0	2
3	Materials and Expenses		0	0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	\$ 0	\$ 0	5
6	A&G Expenses Transferred (Credit)	922	\$	\$	\$	\$ 0	6
7	Outside Services	923	\$ 0	\$ 0	\$ 0	\$ 0	7
8	Property Insurance	924	\$ 0	\$ 0	\$ 0	\$ 0	8
9	Injuries and Damages	925	\$ 0	\$ 0	\$ 0	\$ 0	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	\$ 0	\$ 0	10
11	Regulatory Commission Expenses	928	\$ 0	\$ (62,247)	\$ 0	\$ (62,247)	11
12	Safety Advertising	930.1	\$ 0	\$ 0	\$ 0	\$ 0	12
Miscellaneous General							
13	Labor	930.2	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	0	14
15	Materials and Expenses		0	0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rents	931	\$ 0	\$ 0	\$ 0	\$ 0	17
Maintenance of General Plant							
18	Labor	935	\$ 811	\$ 0	\$ 0	\$ 811	18
19	Labor Loadings		230	0	0	230	19
20	Materials and Expenses		0	0	0	0	20
21	Total	Sum Lns 18 - 20	\$ 1,041	\$ 0	\$ 0	\$ 1,041	21
Total A&G Expenses							
22	Labor		\$ 811	\$ 0	\$ 0	\$ 811	22
23	Labor Loadings		230	0	0	230	23
24	Materials and Expenses		0	(62,247)	0	(62,247)	24
25	Total	Sum Lns 22 - 24	\$ 1,041	\$ (62,247)	\$ 0	\$ (61,206)	25

**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES BEFORE ALLOCATION**  
**FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) Sch H-C2, Sh 1	Total System Alloc. (e) Sum Cols (c)	Line No.
<u>Administrative and General (A&amp;G)</u>					
A&G Salaries					
1	Labor	920	\$ 2,046,244	\$ 2,046,244	1
2	Labor Loadings		685,380	685,380	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	<u>\$ 2,731,624</u>	<u>\$ 2,731,624</u>	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	\$ 0	6
7	Outside Services	923	\$ 0	\$ 0	7
8	Property Insurance	924	\$ 0	\$ 0	8
9	Injuries and Damages	925	\$ 0	\$ 0	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	11
12	Safety Advertising	930.1	\$ 0	\$ 0	12
Miscellaneous General					
13	Labor	930.2	\$ 0	\$ 0	13
14	Labor Loadings		0	0	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	<u>\$ 0</u>	<u>\$ 0</u>	16
17	Rents	931	\$ 0	\$ 0	17
Maintenance of General Plant					
18	Labor	935	\$ 38,048	\$ 38,048	18
19	Labor Loadings		12,761	12,761	19
20	Materials and Expenses		0	0	20
21	Total	Sum Lns 18 - 20	<u>\$ 50,809</u>	<u>\$ 50,809</u>	21
Total A&G Expenses					
22	Labor		\$ 2,084,292	\$ 2,084,292	22
23	Labor Loadings		698,141	698,141	23
24	Materials and Expenses		0	0	24
25	Total	Sum Lns 22 - 24	<u>\$ 2,782,433</u>	<u>\$ 2,782,433</u>	25

**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES AFTER ALLOCATION**  
**FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) Sch H-C2, Sh 1	Total System Alloc. (d) (c)	Line No.
<u>Administrative and General (A&amp;G)</u>					
A&G Salaries					
		920			
1	Labor		\$ 109,202	\$ 109,202	1
2	Labor Loadings		36,577	36,577	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	\$ 145,779	\$ 145,779	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	\$ 0	6
7	Outside Services	923	\$ 0	\$ 0	7
8	Property Insurance	924	\$ 0	\$ 0	8
9	Injuries and Damages	925	\$ 0	\$ 0	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	11
12	Safety Advertising	930.1	\$ 0	\$ 0	12
Miscellaneous General					
		930.2			
13	Labor		\$ 0	\$ 0	13
14	Labor Loadings		0	0	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	16
17	Rents	931	\$ 0	\$ 0	17
Maintenance of General Plant					
		935			
18	Labor		\$ 2,031	\$ 2,031	18
19	Labor Loadings		681	681	19
20	Materials and Expenses		0	0	20
21	Total	Sum Lns 18 - 20	\$ 2,712	\$ 2,712	21
Total A&G Expenses					
22	Labor		\$ 111,233	\$ 111,233	22
23	Labor Loadings		37,258	37,258	23
24	Materials and Expenses		0	0	24
25	Total	Sum Lns 22 - 24	\$ 148,491	\$ 148,491	25



# **2022 Northern Nevada Documentation Summary**

## **September – October Deployment**

For questions concerning the following information contact:



855-Pub-Awar (782-2927)

Office: 316-858-8008

2872 North Ridge Road, Suite 114

Wichita, KS 67205

## Overview

This digital media geofencing campaign covered home improvement stores, landscaping/nurseries, lumber yards, irrigation supply, plumbing supply and equipment rental stores.

The goal of this digital media geofencing campaign was to capture the attention of individuals who are planning to conduct do-it-yourself projects during the months of September and October, and to provide pipeline awareness.

## Campaign Breakdown

- Duration: September 16<sup>th</sup>, 2022 – October 31<sup>st</sup>, 2022
  - The following company types were identified within the zip codes provided by Southwest Gas
    - Equipment sales and rental stores
    - Hardware retail
    - Nurseries and landscaping
    - Companies that do not fall under a specific SIC code
  - Ad used:  
Video Ads - 15 second Megaphone Man/English
  - Landing page:
    - <https://www.swgas.com/en/safety#call-811>

Map of SWG Northern Nevada Geofence Locations:



- Geofence Location Company Names:

- |                             |                               |
|-----------------------------|-------------------------------|
| CARLIN ACE HARDWARE         | WINDSWEPT ACRES HARDWARE      |
| LANDER HARDWARE             | AUTHORIZED MATCO TOOLS DISTR  |
| ROYAL HARDWARE              | GREAT BASIN ORGANICS          |
| DRILLCO TOOLS               | SILVER STATE MATERIALS CORP   |
| HUGHES LUMBER               | VALLEY GARDEN CENTER          |
| ELKO TOOL & FASTENER INC    | LOWES HOME IMPROVEMENT        |
| US COUPLER                  | CEMEX                         |
| TAHOE HYDROPONICS COMPANY   | AMERICAN READY MIX            |
| HIGH DESERT TOOL & MOLD     | VALLEY RENTALS LLC            |
| HARBOR FREIGHT TOOLS        | SIERRA NEVADA FALLS FOUNTAINS |
| HOME DEPOT                  | HOOF BEAT GATES & CORRALS     |
| GREENHOUSE GARDEN CTR       | GARDEN OF EDITH NURSERY       |
| TWO GREEN THUMBS            | FUTURE FENCE CO               |
| SNAP-ON                     | LOUIES HOME CENTER INC        |
| UNITED RENTALS              | HARBOR FREIGHT TOOLS          |
| TEXAS PNEUMATIC TOOLS INC   | DAYTON MATERIALS              |
| MIRAGE GARDEN & GIFTS       | VILLAGER NURSERY INC          |
| BIG FISH LANDSCAPING        | MOUNTAIN HARDWARE & SPORTS    |
| STRICTLY SPRINKLERS         | MOUNTAIN HOME CENTER-DOWNTOWN |
| MOUNTAIN VIEW TREE FARM     | ROCK GARDEN                   |
| PHOENIX PHARMS              | MOUNTAIN HARDWARE & SPORTS    |
| RENNER EQUIPMENT CO         | AL POMBO INC                  |
| CANTON SOUTH EARTHSCAPES    | PEAK FENCE                    |
| WINNEMUCCA COMMUNITY GARDEN | ASPEN HOLLOW NURSERY          |
| TRUE VALUE RENTAL           | NELS TAHOE HARDWARE           |
| WINNEMUCCA COMMUNITY GARDEN | ADVANCED                      |
| TALLMAN LUMBER CO           | THE TREE LOT                  |
| BONNIE PLANTS INC           | MENEGONS ACE HDWR & HOUSEWARE |

DIY HOME CENTER  
SCOTTYS HARDWARE INC  
ALL TAHOE WOOD  
MEEKS  
TAHOE SAND & GRAVEL INC  
ACE HARDWARE  
HIGH SIERRA GARDENS  
SPITSEN  
TRUE VALUE HARDWARE  
PUCN



## Campaign Results

Campaign breakdown:

- Entire campaign:
  - Impressions: 596,714
  - Clicks: 393
  - Clickthrough Rate: 0.07%

## Campaign Feedback

1. The industry standard clickthrough rate for a brand awareness campaign is around .05%, this SWG Northern Nevada campaign had a 0.07% clickthrough rate
2. SWG Northern Nevada ads were able to reach a total of 95,308 unique persons with this campaign.

## Highnoon – Invoice #1222089 – Winter Communications Campaign

During the cooler months and with natural gas prices higher than in past years, Southwest Gas deployed a communications campaign to proactively inform customers by empowering them with information which will help control their energy costs and to raise awareness of financial assistance programs. As part of this effort, digital display banners, paid search engine results and paid Facebook ads were employed across our service territory (AZ, CA, NV) and was implemented by HighNoon.

- Digital Display Banners – January 2022 – March 2023



- Paid Search – January 2022 – March 2023
  - Links would appear at the top of search engine results for key phrases like but not limited to: “how to lower gas bill,” or “why is my southwest gas bill so high”
- Paid Facebook Ads – January 2022 – March 2023





southwestgas



southwestgas Our Equal Payment Plan can help minimize the expected impact of higher gas costs this winter by helping budget your monthly gas bill. This convenient program offers a fixed monthly payment determined by your estimated annual gas usage. Easily enroll today at [swgas.com/en/equal-payment-plan](https://swgas.com/en/equal-payment-plan).

82w

View insights

Boost post



Liked by [arizona811](#) and 8 others

JANUARY 31, 2022





Remember to Call 811 2 days before starting any digging project.



Sponsored by  
Southwest Gas Corporation



**Southwest Gas Corporation**

Sponsored · 🌐



Gas usage increases during cooler weather, when appliances such as furnaces and water heaters work harder to keep homes warm and showers hot. Here are some reminders on how you can conserve energy and save money during colder months:

- Set daytime thermostat between 65°F and 68°F, health permitting, and the nighttime temperature at a lower setting.
- Regularly change or clean air filters as required. Heating units use less energy and work more efficiently when filters aren't clogged or dirty.
- Seal leaks and cracks around doors, windows and other openings with caulk or weather stripping.

You can find more energy-saving tips at [swgas.com/tips](http://swgas.com/tips). #saveenergy #savemoney #energyefficiency #heatingseason





Here are some reminders on how you can conserve energy and save money during the heating season:

- Set daytime thermostat between 65°F and 68°F, health permitting, and the nighttime temperature at a lower setting.
- Follow manufacturer's recommendations for water heater settings.
- Regularly change or clean air filters as required. Heating units use less energy and work more efficiently when filters aren't clogged or dirty.
- Seal leaks and cracks around doors, windows and other openings with caulk or weather stripping.

You can find more energy-saving tips at [swgas.com/tips](http://swgas.com/tips). #saveenergy #savemoney



# Southwest Gas

811 – English

January 02, 2023

Highnoon

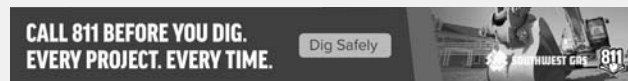
Display Static - Version 1 - A



160x600



300x600



728x90



320x50



300x250





Display Static - Version 1 - B



160x600



300x600



728x90



320x50



300x250



Social Single Image



Social Stories



# Southwest Gas

811 – Spanish

January 02, 2023

Highnoon

Display Static - Version 1 - A



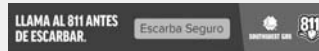
160x600



300x600



728x90



320x50



300x250



Display Static - Version 1 - B



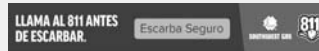
160x600



300x600



728x90



320x50



300x250



Social Single Image

**Southwest Gas**  
Promoted · 🌐

¿A punto de escarbar para un proyecto? Llama al 811 dos días antes de romper tierra para marcar las líneas de utilidad.

**LLAMA A 811 ANTES DE CADA PROYECTO CADA VEZ**

<https://www.swgas.com>  
**Llama Antes de Escarbar**  
Protege líneas de gas

Learn More

👍 155      18 comments

👍 Like    💬 Comment    📄 Send

**Southwest Gas**  
Promoted · 🌐

Southwest Gas marcará las líneas de utilidad gratis antes de cualquier proyecto de escarbar. Evita romper líneas enterradas y escarba con cuidado.

**LLAMA A 811 ANTES DE CADA PROYECTO CADA VEZ**

<https://www.swgas.com>  
**Marca las Líneas de Gas**  
Escarba Con Cuidado

Learn More

👍 155      18 comments

👍 Like    💬 Comment    📄 Send

**Southwest Gas**  
Promoted · 🌐

Llama al 811 antes de proyectos de escarbar para marcar líneas enteradas gratis. Escarba con cuidado y ubica las líneas.

**LLAMA A 811 ANTES DE CADA PROYECTO CADA VEZ**

<https://www.swgas.com>  
**Protege Líneas Enteradas**  
Consejos de Seguridad

Learn More

👍 155      18 comments

👍 Like    💬 Comment    📄 Send



Social Stories





# Southwest Gas

Annual Ad – English

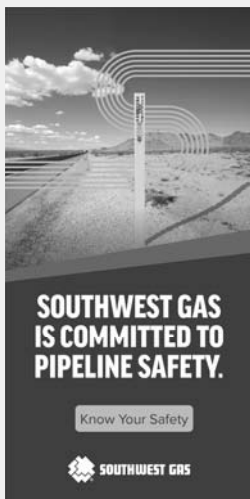
January 05, 2023

Highnoon

Display Static - Version 1



160x600



300x600



728x90



320x50



300x250



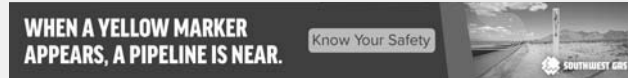
Display Static - Version 2



160x600



300x600



728x90



320x50



300x250



# Southwest Gas

Annual Ad – Spanish

January 05, 2023

Highnoon

Display Static - Version 1



160x600



300x600



728x90



320x50



300x250



Display Static - Version 2



160x600



300x600



728x90



320x50



300x250



# Southwest Gas

R&R English

December 09, 2022

Highnoon

Display Static/Animated - Version 1



160x600



300x600



728x90



320x50



300x250





Display Static/Animated - Version 2



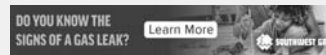
160x600



300x600



728x90



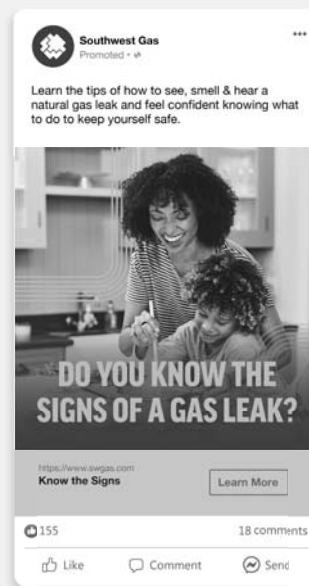
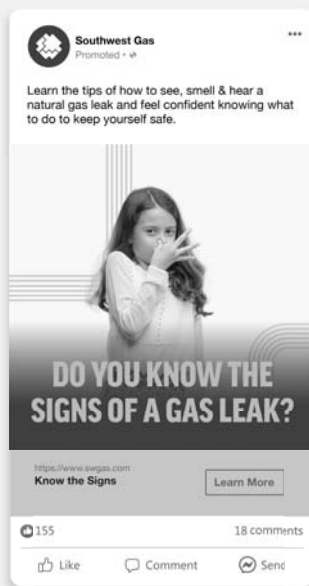
320x50



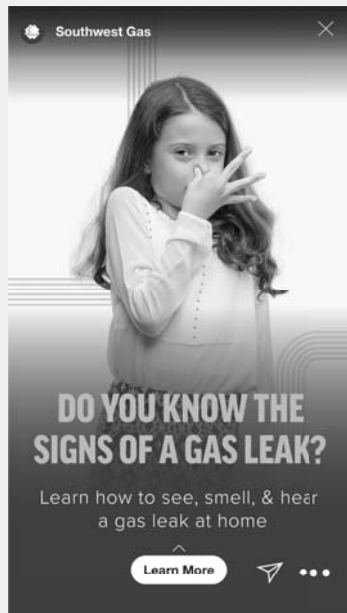
300x250



Social Single Image



Social Stories



# Southwest Gas

R&R Spanish

November 28, 2022

Highnoon

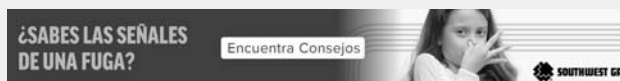
Display Static/Animated - Version 1



160x600



300x600



728x90



320x50



300x250



Display Static/Animated - Version 2



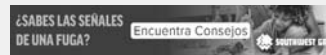
160x600



300x600



728x90



320x50



300x250



Social Single Image



Social Stories





# Southwest Gas

Snow Safety Display and Social  
Version 1 A+B

December 16, 2022

Highnoon

Display Static - Version 1 - A



160x600



300x600



728x90



320x50



300x250



Display Static - Version 1 - B



160x600



300x600



728x90



320x50



300x250



Social Single Image and Story



**Southwest Gas**  
Promoted

Snow safety tip! Protect the gas meter this winter by installing a shelter to shield snow from accumulating on the pipes.



**SWEEP OFF SNOW,  
DON'T SMACK.**

[www.swgas.com](http://www.swgas.com)  
**Clear Snow Off with a Broom**  
Natural Gas Snow Safety

LEARN MORE

155 18 comments

Like Comment Send



**Southwest Gas**


**SWEEP OFF SNOW,  
DON'T SMACK.**

Know how to safely remove snow from the gas meter

LEARN MORE




Next Door Single Image



**Southwest Gas**  
Promoted ·

**Have you covered the gas meter yet?**  
The temperature is starting to drop, which means it's time to install a shelter to protect the gas meter from the snow. Covering the natural gas meter keeps the snow from accumulating on the pipes which can help prevent a leak. However, if you need to clean snow off the meter, be sure to use a broom, not a shovel.



**SWEEP OFF SNOW, DON'T SMACK.**

Winter natural gas safety tips from Southwest Gas [LEARN MORE](#)



Display Static - Version 1 - A



160x600



300x600



728x90



320x50



300x250



Display Static - Version 1 - B



160x600



300x600



728x90



320x50



300x250



Social Single Image and Story



**Southwest Gas**  
Promoted

Protege tu medidor de gas este invierno con un refugio de la nieve. Previene daño a líneas al usar una escoba, no una pala.

**BARRE LA NIEVE.  
NO LA GOLPEES.**

[www.swgas.com](http://www.swgas.com)  
**Consejos Para Prevenir Daño**  
Prepara tu Medidor [Más Información](#)

155 18 comments

Like Comment Send



**Southwest Gas**

**BARRE LA NIEVE.  
NO LA GOLPEES.**

Conoce como quitar nieve del medidor con cuidado.

[Más Información](#)





Snow Safety Display and Social  
Version 2 A+B

Display Static - Version 2 - A



160x600



300x600



728x90



320x50



300x250



Display Static - Version 2 - B



160x600



300x600



728x90



320x50



300x250



Social Single Image Version 2 - A + B

 **Southwest Gas**  
Promoted •

Snow safety tip! Protect the gas meter this winter by installing a shelter to shield snow from accumulating on the pipes.



**KNOW YOUR SNOW SAFETY.  
PROTECT THE GAS METER.**

[www.swgas.com](http://www.swgas.com)  
**Tips to Prevent Pipe Damage**  
Winterize the Gas Meter [LEARN MORE](#)

👍 155 18 comments

👍 Like    💬 Comment    📄 Send

 **Southwest Gas**  
Promoted •

Snow safety tip! Protect the gas meter this winter by installing a shelter to shield snow from accumulating on the pipes.



**KNOW YOUR SNOW SAFETY.  
PROTECT THE GAS METER.**

[www.swgas.com](http://www.swgas.com)  
**Tips to Prevent Pipe Damage**  
Winterize the Gas Meter [LEARN MORE](#)

👍 155 18 comments


👍 Like    💬 Comment    📄 Send




Social Stories Version 2 - A + B



Next Door Version 2 - A + B


 **Southwest Gas**  
Promoted ·

**"Have you covered the gas meter yet?"**  
The temperature is starting to drop, which means it's time to install a shelter to protect the gas meter from the snow. Covering the natural gas meter keeps the snow from accumulating on the pipes which can help prevent a leak. However, if you need to clean snow off the meter, be sure to use a broom, not a shovel.




**KNOW YOUR SNOW SAFETY.  
PROTECT THE GAS METER.**

Snow safety tips for the whole community. [LEARN MORE](#)

 **Southwest Gas**  
Promoted ·

**"Have you covered the gas meter yet?"**  
The temperature is starting to drop, which means it's time to install a shelter to protect the gas meter from the snow. Covering the natural gas meter keeps the snow from accumulating on the pipes which can help prevent a leak. However, if you need to clean snow off the meter, be sure to use a broom, not a shovel.



**KNOW YOUR SNOW SAFETY.  
PROTECT THE GAS METER.**

Snow safety tips for the whole community. [LEARN MORE](#)



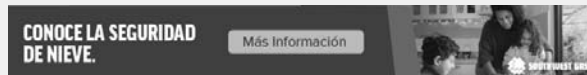
Display Static - Version 2 - A



160x600



300x600



728x90



320x50



300x250



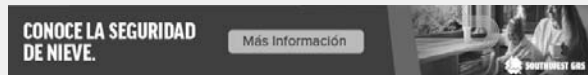
Display Static - Version 2 - B



160x600



300x600



728x90



320x50



300x250





Social Single Image Version 2 - A + B

 **Southwest Gas**  
Promoted ·

Tip de seguridad para nieve. Protege tu medidor de gas este invierno con un refugio de nieve y previene nieve en las líneas.



**CONOCE LA SEGURIDAD DE NIEVE.**

[www.swgas.com](http://www.swgas.com)  
**Consejos Para Prevenir Daño** Más Información  
Prepara tu Medidor

👍 155 18 comments

👍 Like    💬 Comment    📄 Send

 **Southwest Gas**  
Promoted ·

Tip de seguridad para nieve. Protege tu medidor de gas este invierno con un refugio de nieve y previene nieve en las líneas.



**CONOCE LA SEGURIDAD DE NIEVE.**

[www.swgas.com](http://www.swgas.com)  
**Consejos Para Prevenir Daño** Más Información  
Prepara tu Medidor

👍 155 18 comments

👍 Like    💬 Comment    📄 Send



Social Stories Version 2 - A + B



Southwest Gas

**CONOCE LA SEGURIDAD DE NIEVE.**

Construye un refugio para proteger el medidor de gas de la nieve.

Más Información



Southwest Gas

**CONOCE LA SEGURIDAD DE NIEVE.**

Construye un refugio para proteger el medidor de gas de la nieve.

Más Información





## ONE SIMPLE CALL TO 811 GETS UNDERGROUND UTILITY-OWNED LINES MARKED FOR FREE.

Whether you're a homeowner or professional excavator, every digging job requires a call — even small projects — so be sure to:

- Call 811 at least two working days before starting any digging project
- Wait for the site to be marked
- Respect the marks
- Dig with care

### **NOT CALLING CAN BE LIFE THREATENING AND COSTLY.**

You can harm yourself or others, disrupt natural gas service to an entire neighborhood, and potentially be responsible for injuries, repair costs, and criminal penalties.

Natural gas lines can be buried anywhere. If you ever suspect a natural gas leak, call **911** and Southwest Gas at **877-860-6020** immediately, whether you're our customer or not.

For more information about natural gas safety, visit [swgas.com/safety](http://swgas.com/safety) or call **877-860-6020**.



**SOUTHWEST GAS**



Know what's below.  
**Call 811** before you dig.



## UNA SIMPLE LLAMADA AL 811 PERMITIRÁ QUE LE MARQUEN LAS TUBERÍAS DE SERVICIOS SUBTERRÁNEAS EN FORMA GRATUITA.

Ya sea que usted es propietario de una casa o un excavador profesional, todos los trabajos de excavación requieren una llamada, incluso pequeños proyectos, así que asegúrese de hacer lo siguiente:

- Llame al 811 anticipadamente, por lo menos dos días hábiles antes de iniciar el proyecto de excavación
- Espere a que marquen el lugar
- Respete las marcas
- Excave con cuidado

### No llamar puede ser potencialmente mortal y costoso.

Usted puede dañarse a sí mismo o a otros, interrumpir el servicio de gas natural a todo un barrio, y, potencialmente, ser responsable por lesiones, costos de reparación y sanciones penales.

Las tuberías de gas natural pueden estar enterradas en cualquier lugar. Si usted sospecha que hay una fuga de gas natural, llame al **911** y a Southwest Gas al teléfono **877-860-6020**, no importa si usted es nuestro cliente o no.

Para más información sobre la seguridad de gas natural, visite [swgas.com/safety](http://swgas.com/safety) o llame al teléfono **877-860-6020**.



Know what's below.  
Call 811 before you dig.

# Natural Gas Safety

Wherever you live, work, or play.



## NATURAL GAS LINES

can be buried anywhere, even in areas where homes don't use natural gas. So it's important that **EVERYONE** knows how to recognize and respond to a natural gas leak, wherever they are.

### A LEAK MAY BE PRESENT IF YOU:



#### SMELL:

a distinct sulfur-like odor, similar to rotten eggs, even if it's faint or momentary.



#### HEAR:

a hissing or roaring coming from the ground, above-ground pipeline, or natural gas appliance.



#### SEE:

dirt or water blowing into the air, unexplained dead or dying grass or plants, or standing water continuously bubbling.

## IF YOU SUSPECT A LEAK

- **Exit the area or building immediately.** Tell others to evacuate and leave doors open.
- From a safe place, call 911 and Southwest Gas at **877-860-6020**, day or night, whether you're a customer or not. A Southwest Gas representative will be there as soon as possible.
- Don't smoke or use matches or lighters.
- Don't turn on or off electrical switches, thermostats, or appliance controls; or do anything that could cause a spark.
- Don't start or stop an engine, or use automated (garage) doors.

For more information about natural gas safety visit

[swgas.com/safety](http://swgas.com/safety)

or call **877-860-6020**



**SOUTHWEST GAS**

# Seguridad con Gas Natural

Dondequiera que usted viva, trabaje o juegue.



## TUBERÍAS DE GAS NATURAL

Pueden estar enterradas donde sea, aún en zonas donde las casas no utilizan gas natural. Por eso es importante que **TODO EL MUNDO** sepa cómo reconocer y responder a una fuga de gas natural, dondequiera que se encuentren.

### PUEDA HABER UNA FUGA SI USTED:



**OLFATEA:**

un olor peculiar semejante al azufre, similar a los huevos podridos, no importa si es muy ligero o momentáneo.



**OYE:**

un sonido como silbido o un estruendo inusual que provenga del suelo, la tubería sobre el suelo, o un aparato de gas natural.



**VE:**

tierra, suciedad o agua soplando en el aire, plantas muertas o moribundas sin explicación, o agua estancada con un burbujeo continuo.

### SI USTED SOSPECHA QUE HAY UNA FUGA

- **Salga del área o edificio inmediatamente.** Dígale a las otras personas que evacúen la zona y que dejen las puertas abiertas.
- Desde un lugar seguro, llame al 911 y a Southwest Gas al teléfono **877-860-6020**, de día o de noche, no importa si usted es un cliente o no. Un representante de Southwest Gas estará ahí lo más pronto posible.
- No fume ni use cerillos o encendedores.
- No encienda o apague ningún interruptor eléctrico, termostatos o controles de aparatos; ni haga nada que pudiera causar chispas.
- No arranque o detenga un motor, ni tampoco use puertas (de garaje) automáticas.

Para mayor información sobre la seguridad con el gas natural, visite

[swgas.com/safety](http://swgas.com/safety)

o llame al teléfono **877-860-6020**



**SOUTHWEST GAS**



## HEAVY SNOW CAN DAMAGE YOUR NATURAL GAS METER

Follow these tips to keep your meter protected:

- Install a meter shelter
- Clear snow and ice off your meter, preferably with a broom
- Don't pile snow on your gas meter when shoveling or plowing
- Keep snow from landing on your gas meter when clearing roofs

If you ever suspect a natural gas leak, whether you're our customer or not, leave the area immediately and from a safe location call **911** and Southwest Gas at **877-860-6020**.

For information about how to build a structurally engineered shelter, visit [www.swgas.com/safety](http://www.swgas.com/safety) or call **1-877-860-6020**.



**SOUTHWEST GAS**



## LAS FUERTES NEVADAS PUEDEN DAÑAR SU MEDIDOR DE GAS NATURAL

Siga estos consejos para mantener su medidor protegido:

- Instalar un refugio de medidor
- Retire la nieve y el hielo de su medidor, preferiblemente con una escoba
- No acumule nieve en su medidor de gas al palear o arar
- Evite que la nieve caiga sobre su medidor de gas al limpiar los techos

Si alguna vez sospecha que hay una fuga de gas natural, sea cliente nuestro o no, abandone el área de inmediato y desde un lugar seguro llame al **911** y a Southwest Gas al **877-860-6020**.

Para obtener información sobre cómo construir un refugio diseñado estructuralmente, visite [www.swgas.com/safety](http://www.swgas.com/safety) o llamar **1-877-860-6020**.



**SOUTHWEST GAS**



## SOUTHWEST GAS DEEP-VOICED NARRATOR (DVN)/811 SCRIPT 2019

66 word count (minus announcer end tag)

*\*sounds of outdoors, daytime\**

Home Makeover Dude: *(as if in the middle of explaining home renovation plans)* In the front yard, we'll take out that tree, install a new fence...

Deep Voiced Narrator: *(interrupts)* You're going to call 811, right?

Home Makeover Dude: Isn't that just for excavators?

Deep Voiced Narrator: No dude. Calling 811 is for excavators, homeowners, contractors, anyone. Natural gas lines and other utilities can be buried anywhere. Call EIGHT ONE ONE two working days before any digging project get ALL underground lines marked for free.

Home Makeover Dude: Thanks, deep voiced narrator!

Deep Voiced Narrator: You're welcome, Dude.

Announcer: Brought to you by Southwest Gas.

**811** (78 words)

Deep Voiced Narrator (*James-Earl Jones-type*): Estás en el patio delantero a punto de escarbar ... cuando te entra la duda...

Older Dude: ¿Debí haber llamado al OCHO UNO UNO antes de escarbar? Hhhmmm, nah, eso es solo para escabadores profesionales.

Deep Voiced Narrator: No amigo. Es para propietarios también. Antes de cualquier proyecto de escabación, llama al OCHO UNO UNO dos días antes para obtener TODAS las líneas subterráneas marcadas por gratis, porque las utilidades pueden estar enterradas en cualquier lugar.

Older Dude: ¡Listo! ¡Gracias!

Deep Voiced Narrator: De nada, amigo.

Announcer: Presentado por Southwest Gas.

-----

Deep Voiced Narrator (*James-Earl Jones-type*): You're in the front yard; shovel in hand, about to dig...when a thought crosses your mind...

Older Dude: Was I supposed to call EIGHT ONE ONE before I start digging? Hhhmmm, nah, that's just for excavator dudes.

Deep Voiced Narrator: No dude. It's for homeowners too. Before starting any digging project, call EIGHT ONE ONE two working days in advance to get ALL underground lines marked for free, because natural gas lines and other utilities can be buried anywhere.

Older Dude: Got it! Thanks, deep voiced narrator!

Deep Voiced Narrator: You're welcome dude.

Announcer: Brought to you by Southwest Gas.

## SOUTHWEST GAS DEEP-VOICED NARRATOR/NON-GAS SCRIPT

88 word count

*\*kitchen sounds: pots and pans clanging, etc.\**

Deep Voiced Narrator (*James-Earl Jones-type*): You're home after a long day, preparing dinner when...

Youngish Female: EWWW! *\*(exaggerated sniffing sound effect\*)* What's that? It smells like ROTTEN EGGS!

Deep Voiced Narrator: That might be a natural gas leak.

Youngish Female: It can't be! We don't have any natural gas appliances.

Deep Voiced Narrator: Even if you don't use natural gas, that rotten egg odor could be a sign of a leak in your neighborhood. Because gas lines can be buried anywhere.

Youngish Female: Shut up!

Deep Voiced Narrator: No, SPEAK up: If you ever suspect a leak, leave immediately and call NINE ONE ONE and Southwest Gas.

Youngish Female: Thanks, deep voiced narrator!

Deep Voiced Narrator: You're very welcome.

## NON-GAS DUDETTE (76 words)

Deep Voiced Narrator : Estás en tu casa, preparando la cena cuando ...

Youngish Female: ¡Wakala!\* (efecto de sonido de olfateo exagerado \*) ¡Huele a HUEVOS PODRIDOS!

Deep Voiced Narrator: Eso podría ser una fuga de gas natural.

Youngish Female: Pero ni tenemos electrodoméstico de gas natural.

Deep Voiced Narrator: Entonces, ese olor podría ser una fuga cerca. Porque las líneas de gas pueden estar enterradas en cualquier lugar.

Youngish Female : ¡No me cuentes!

Deep Voiced Narrator: ¡No es broma! si alguna vez sospechas que hay una fuga, sal de inmediato y llama al NUEVE UNO-UNO y Southwest Gas.

Youngish Female: ¡Gracias, narradora profunda!

Spanish: De nada.

-----

Deep Voiced Narrator (*James-Earl Jones-type*): You're home after a long day, preparing dinner when...

Youngish Female: EWWW! *\*(exaggerated sniffing sound effect\*)* What's that? It smells like ROTTEN EGGS!

Deep Voiced Narrator: That might be a natural gas leak.

Youngish Female: It can't be! We don't have any natural gas appliances.

Deep Voiced Narrator: Even if you don't use natural gas, that rotten egg odor could be a sign of a leak in your neighborhood. Because gas lines can be buried anywhere.

Youngish Female: Shut up!

Deep Voiced Narrator: No, SPEAK up: If you ever suspect a leak, leave immediately and call NINE ONE ONE and Southwest Gas.

Youngish Female: Thanks, deep voiced narrator!

Deep Voiced Narrator: You're very welcome.

## SOUTHWEST GAS DEEP-VOICED NARRATOR (DVN)/RECOGNITION & RESPONSE SCRIPT 2019

77 word count

*\*calm evening sounds, crickets, footsteps & dog lightly panting\**

Deep Voiced Narrator: You & Buddy are enjoying your walk when...

*Buddy sniffs and whimpers*

Dude: Yeah. *(sniffs)* I smell that too!

*Buddy sniffs and whimpers some more*

Dude: I know, "Don't blame it on the dog!"

*Walking sound effects continue. Buddy barks.*

Dude: I hear that hissing too. Maybe it's a cat.

Deep Voiced Narrator: No, dude. A sulfur-like odor and hissing can be signs of a natural gas leak.

Natural gas lines can be buried ANYWHERE. If you suspect a leak, leave immediately and call NINE ONE ONE and Southwest Gas.

Dude: Thanks, deep voiced narrator!

Deep Voiced Narrator: You're welcome, Dude.

*Buddy whimper-barks*

Deep Voiced Narrator: You too, Buddy.

## SWG Recognition & Response - Spanish (73 words)

Deep Voiced Narrator: Estás afuera caminando, cuando derrepente ...

Millennial Dude: ¡Wakala! (\*efecto de sonido de olfateo exagerado \*) ¡Huele a HUEVOS PODRIDOS!

Deep Voiced Narrator: Derrepente vez un remolino de tierra (\* efecto de sonido de aire arremolinado \*), y escuchas un silbido (\* efecto de sonido silbante \*).

Millennial Dude: ¡OH NO, Es Una serpiente!

Deep Voiced Narrator: No amigo. Un remolino, un silbido, o un olor a huevo podrido pueden ser señales de fuga de gas natural.

Deep Voiced Narrator: Las líneas de gas natural pueden estar enterradas DONDE SEA. Si sospechas que hay una fuga, sal de inmediato y llama al NUEVE UNO-UNO y Southwest Gas.

Millennial Dude: ¡Gracias, narrador profundo!

Deep Voiced Narrator: De nada, joven.

-----

Deep Voiced Narrator (*James-Earl Jones-type*): You're out for a jog, getting in THE ZONE, when...

Millennial Dude: EWWW! (*\*exaggerated sniffing sound effect\**) It smells like ROTTEN EGGS!

Deep Voiced Narrator: Meanwhile, dirt is swirling in the air (*\*swirling air sound effect\**), and you hear a hissing noise (*\*hissing sound effect\**).

Millennial Dude:DUDE, it's a snake!

Deep Voiced Narrator: No, dude. A hissing sound, swirling dirt or rotten egg odor can mean there's a natural gas leak.

Deep Voiced Narrator: Natural gas lines can be buried ANYWHERE. If you suspect a leak, leave immediately and call NINE ONE ONE and Southwest Gas.

Millennial Dude: Thanks, deep voiced narrator!

Deep Voiced Narrator: You're welcome, young person.



CLIENT(S): Southwest Gas

MEDIUM: 30 Second Radio Spot

SPOT TITLE: "Mike & Dave Talk Snow Safety"

WORD COUNT: 81

CHARACTER(S): 2 Neighbors: Mike (Adult Male, 30-45 years old) and Dave (Adult Male, 45-60 years old);  
Friendly Female Narrator (30-45 years old)

**Scene:** *Residential suburban outdoors in winter; front/side yard. Two neighbors, Mike and Dave, are outside clearing snow and meet at the property line between their houses.*

**SFX:** *Sounds of wind, birds, children playing, light traffic, snow shovels scraping on concrete, medium-heavy breathing from Mike/Dave. Suddenly, scraping stops:*

**Mike:** Woah, Dave! Nice lookin' snow shelter covering your natural gas meter!

**Dave:** Thanks, I like how you swept yours instead of using a shovel.

**Mike:** Hey, I cleared the icicles off the overhang too, not taking any risks.

**Dave:** And you shoveled your walkway. Wanna do mine? Snow's almost over the vents.

**Mike:** *(sincere, but with an air of jest)* Yeah, sure, if you help me build a shelter like yours.

**Friendly Female Narrator:** *(confident, calm, warm)* If you ever suspect a natural gas leak, leave the area immediately and call 911 and Southwest Gas.

## **SOUTHWEST GAS DEEP-VOICED NARRATOR/SNOW SCRIPT/HONEY**

88 word count

Deep Voiced Narrator (*James-Earl Jones-type*): It's the weekend, and your honey is supposed to install a snow shelter for the gas meter (\*snoring sound effect\*).

Youngish Female (calls out from a distance): Honey...are you sleeping? We need that snow shelter.

Deep Voiced Narrator: Yes, you do. Shelters protect meters from snow build up that can lead to a gas leak!

Youngish Female (no longer from a distance, in same room, surprised by Narrator's input, speaks hesitantly, nervously): Really? That can happen?!

Deep Voiced Narrator: Yes, it can. And heavy snow and ice falling from roofs can damage gas piping, and outdoor appliances too. So, (extra stern voice) *install a meter shelter!*

\*Sound effects of footsteps scampering out of room, door opening and closing\*

Youngish Female: Thanks deep voiced narrator.

Deep Voiced Narrator: You're welcome (pause) honey.

Announcer: Learn more at [sw gas dot com](http://swgas.com).



**Southwest Gas Snow Safety Radio Script  
For Spanish (03/20/2015)**

**“¿Por qué?”**  
(77 words)

*\*Sounds of hammering, wood scraping - sounds associated with building a snow shelter.\**

**Niño:** (curiously) ¿Qué haces abuelo?

**Abuelo:** (youngish Grandpa, not elderly): Estoy haciendo un refugio de nieve para el medidor de gas natural.

**Niño:** ¿Por qué?

**Abuelo:** Para protegerlo.

**Niño:** ¿Por qué?

**Abuelo:** Porque la nieve y el hielo podrían dañar el medidor y las tuberías de gas y puede causar una fuga de gas.

**Niño:** Hmm...Entonces debemos ser cuidadosos al limpiar nuestro techo también! Nieve podría caer y aterrizar (*hand clap sound effect*) justo encima de el!

**Abuelo:** Tienes toda la razón!

**Announcer:** Obtenga más información en s. w. gas punto com, barra diagonal, seguridad.

**“Why?”**  
(75 words)

**Young Boy:** (curiously): What are you doing Grandpa?

**Grandpa** (youngish Grandpa, not elderly): I'm making a snow shelter for the natural gas meter.

**Young Boy:** Why?

**Grandpa:** To protect it.

**Young Boy:** Why?

**Grandpa:** Because snow and ice could damage the meter and the gas pipes, and cause a gas leak.

**Young Boy:** Hmm...Then we should be careful when clearing our roof too! Snow could fall and land (*hand clap sound effect*) right on top of it!

**Grandpa:** You're absolutely right!

**Announcer:** Learn more at [s. w. gas dot com](http://s.w.gasdot.com), forward slash, safety.

**Southwest Gas Snow Safety Radio Script  
For Spanish (03/20/2015)**

**“¿Por qué?”**  
(77 words)

*\*Sounds of hammering, wood scraping - sounds associated with building a snow shelter.\**

**Niño:** (curiously) ¿Qué haces abuelo?

**Abuelo:** (youngish Grandpa, not elderly): Estoy haciendo un refugio de nieve para el medidor de gas natural.

**Niño:** ¿Por qué?

**Abuelo:** Para protegerlo.

**Niño:** ¿Por qué?

**Abuelo:** Porque la nieve y el hielo podrían dañar el medidor y las tuberías de gas y puede causar una fuga de gas.

**Niño:** Hmmm...Entonces debemos ser cuidadosos al limpiar nuestro techo también! Nieve podría caer y aterrizar (*hand clap sound effect*) justo encima de el!

**Abuelo:** Tienes toda la razón!

**Announcer:** Obtenga más información en s. w. gas punto com, barra diagonal, seguridad.

**“Why?”**  
(75 words)

**Young Boy:** (curiously): What are you doing Grandpa?

**Grandpa** (youngish Grandpa, not elderly): I'm making a snow shelter for the natural gas meter.

**Young Boy:** Why?

**Grandpa:** To protect it.

**Young Boy:** Why?

**Grandpa:** Because snow and ice could damage the meter and the gas pipes, and cause a gas leak.

**Young Boy:** Hmm...Then we should be careful when clearing our roof too! Snow could fall and land (*hand clap sound effect*) right on top of it!

**Grandpa:** You're absolutely right!

**Announcer:** Learn more at [s. w. gas dot com](http://s.w.gasdot.com), forward slash, safety.

<https://www.youtube.com/watch?v=urJPeKlc5Z4>



# Tab N

**SOUTHWEST GAS CORPORATION**  
**COMPUTATION OF FOUR FACTOR ALLOCATION BASIS**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	Total System (c)	Northern Nevada (d)	Line No.
	Factor I				
1	Direct Operating Expense	WP N, Sh 2	\$ 305,595,077	\$ 17,744,707	1
2	Percent of Total		100%	5.81%	2
	Factor II				
3	Average Direct Gross Gas Plant in Service	WP N, Sh 3	\$ 8,610,503,098	\$ 356,044,137	3
4	Percent of Total		100%	4.13%	4
	Factor III				
5	Direct Labor	WP N, Sh 4	\$ 97,958,510	\$ 6,588,018	5
6	Percent of Total		100%	6.73%	6
	Factor IV				
7	Average Number of Customers	WP N, Sh 5	2,187,334	102,367	7
8	Percent of Total		100%	4.68%	8
9	Total 4-Factor	Lns 2 + 4 + 6 + 8	400.00%	21.35%	9
10	4-Factor	Ln 9 / 4	100.00%	5.34%	10

**SOUTHWEST GAS CORPORATION  
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a) [1]	Total System (b)	Northern Nevada (c)	Line No.
<b>Factor I</b>				
<b>Direct Operating Expense</b>				
1	June 2022	\$ 33,476,432	\$ 1,594,641	1
2	July 2022	23,247,300	1,395,250	2
3	August 2022	26,147,389	1,515,102	3
4	September 2022	26,389,588	1,546,586	4
5	October 2022	22,291,771	1,486,895	5
6	November 2022	23,957,707	1,254,151	6
7	December 2022	28,629,242	1,553,310	7
8	January 2023	19,827,063	1,416,702	8
9	February 2023	24,283,259	1,344,706	9
10	March 2023	30,245,404	1,901,854	10
11	April 2023	20,316,627	1,058,004	11
12	May 2023	26,783,298	1,677,506	12
13	Total	\$ <u>305,595,077</u>	\$ <u>17,744,707</u>	13

[1] Source: Company Records



**SOUTHWEST GAS CORPORATION  
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description	Total System	Northern Nevada	Line No.
	(a)	(b)	(c)	
	[1]			
	<b><u>Factor II</u></b>			
	<b><u>Direct Gross Gas Plant in Service</u></b>			
1	June 2022	\$ 8,354,245,942	\$ 341,548,564	1
2	July 2022	8,376,198,332	342,777,164	2
3	August 2022	8,422,545,493	345,682,276	3
4	September 2022	8,474,842,731	348,154,734	4
5	October 2022	8,508,255,438	354,034,384	5
6	November 2022	8,561,631,327	357,206,704	6
7	December 2022	8,663,489,830	359,716,070	7
8	January 2023	8,706,272,498	361,182,548	8
9	February 2023	8,743,885,038	362,822,432	9
10	March 2023	8,795,420,872	365,252,781	10
11	April 2023	8,828,834,266	365,729,689	11
12	May 2023	8,890,415,405	368,422,298	12
13	Average	<u>\$ 8,610,503,098</u>	<u>\$ 356,044,137</u>	13

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description	Total System	Northern Nevada	Line No.
	(a)	(b)	(c)	
	[1]			
	<b><u>Factor III</u></b>			
	<b><u>Direct Labor</u></b>			
1	June 2022	\$ 7,607,768	\$ 540,946	1
2	July 2022	8,126,832	518,291	2
3	August 2022	8,634,403	581,150	3
4	September 2022	7,769,122	537,239	4
5	October 2022	8,026,041	558,952	5
6	November 2022	8,103,254	505,066	6
7	December 2022	7,455,233	414,924	7
8	January 2023	8,385,942	557,128	8
9	February 2023	8,130,969	511,004	9
10	March 2023	9,078,176	659,790	10
11	April 2023	7,872,977	533,812	11
12	May 2023	8,767,793	669,717	12
13	Total	<u>\$ 97,958,510</u>	<u>\$ 6,588,018</u>	13

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description	Total System	Northern Nevada	Line No.
	(a)	(b)	(c)	
	[1]			
	<b><u>Factor IV</u></b>			
	<b><u>Number of Customers</u></b>			
1	June 2022	2,170,498	101,549	1
2	July 2022	2,169,309	100,592	2
3	August 2022	2,174,185	102,566	3
4	September 2022	2,173,206	101,564	4
5	October 2022	2,177,147	101,665	5
6	November 2022	2,182,651	102,176	6
7	December 2022	2,191,334	102,659	7
8	January 2023	2,196,184	103,028	8
9	February 2023	2,199,116	103,005	9
10	March 2023	2,205,405	103,292	10
11	April 2023	2,204,680	103,195	11
12	May 2023	2,204,295	103,108	12
13	Average	2,187,334	102,367	13

[1] Source: Company Records

SOUTHWEST GAS CORPORATION  
CLASS COST OF SERVICE STUDY  
GUIDE TO WORKPAPERS  
NORTHERN NEVADA

Supporting schedules for the class cost of service study is included in the workpapers.

The workpapers are divided into sections as follows:

Amounts by FERC Account	Workpapers 2 – 10
Allocation Factors	Workpapers 11 – 22
Class Cost of Service Study	Workpapers 23 – 76
Miscellaneous Workpapers	Workpapers 77 – 82

Sheets 2 through 10 of the workpapers include net plant, other rate base items, expenses, taxes and revenues that flow from Statements G, K, L, and M (and associated schedules). These amounts, by FERC account, are then multiplied by the factor for the particular customer class in the Development of Allocation Factors workpapers. The resulting amount is the allocated amount for each rate class, by classification (demand, customer, and/or commodity). The amounts by classification are aggregated by customer class in the Summary Schedules (Schedule N-2, Sheets 2 through 4).

Sheets 11 through 22 detail the derivation of the allocation factors. Allocation factors are utilized to allocate the various FERC accounts based on the appropriate methodology.

References are listed on the amounts for each FERC account to detail the origination of each total amount. All amounts then flow from one section to the next in the model to produce the final results.

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DISTRIBUTION OF RATE BASE BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
1		<u>Gas Plant in Service</u>			1
2		<u>Direct</u>			2
3		<u>Intangible Plant</u>			3
4	301	Organization	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	\$ 0	4
5	302	Franchise & Consents	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	0	5
6	303	Miscellaneous Intangible Plant	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	0	6
7		Total Intangible Plant		<u>\$ 0</u>	7
8		<u>Distribution Plant</u>			8
9	374.1	Land & Land Rights	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	\$ 950	9
10	374.2	Rights of Way	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	20,770	10
11	375	Structures	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	0	11
12	376	Mains	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	93,573,399	12
13	378	Measuring & Reg Stations	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	6,549,158	13
14	380	Services	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	44,516,412	14
15	381	Meters	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	33,989,402	15
16	385	Industrial Measuring & Reg Station	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	1,797,408	16
17	387	Miscellaneous Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	140	17
18		Total Distribution Plant		<u>\$ 180,447,639</u>	18
19		Total Percent Distribution Plant		100.00%	19
20		<u>General Plant</u>			20
21	389	Land & Land Rights	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	\$ 4,493,960	21
22	390.1	Structures & Improvements - Owned	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	28,720,812	22
23	390.2	Structures & Improvements - Leasehold	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	29,787	23
24	390.21	Amortization Struct & Improv - Lease	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	0	24
25	391	Office Furniture & Fixtures	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	1,319,954	25
26	391.1	Computer Software & Hardware	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	548,776	26
27	392	Transportation Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	0	27
28	392.11	Transportation Equipment - Light	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	3,332,535	28
29	392.12	Transportation Equipment - Heavy	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	1,610,357	29
30	393	Stores Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	312,321	30
31	394	Tools, Shop & Garage Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	2,000,069	31
32	395	Laboratory Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	42,235	32
33	396	Power-Operated Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	1,617,080	33
34	397.1	Communication Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	792,589	34
35	397.2	Telemetry Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	0	35
36	398	Miscellaneous Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10	631,069	36
37		Total General Plant		<u>\$ 45,451,544</u>	37
38		<u>Common Plant - Systems Allocable</u>			38
39		<u>Intangible Plant</u>			39
40	301	Organization	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	\$ 3,299	40
41	302	Franchises and Consents	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	0	41
42	303	Miscellaneous Intangible Plant	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	6,261,677	42
43		Total Intangible Plant		<u>\$ 6,264,976</u>	43

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DISTRIBUTION OF RATE BASE BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
44		<u>General Plant</u>			44
45	389	Land & Land Rights	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	\$ 215,474	45
46	390.1	Structures & Improvements - Owned	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	1,967,382	46
47	390.2	Structures & Improvements - Leasehold	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	0	47
48	390.21	Amortization Struct & Improv - Lease	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	0	48
49	390.3	Structures, Main Building	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8		49
50	391	Office Furniture & Fixtures	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	350,801	50
51	391.1	Computer Software & Hardware	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	363,623	51
52	392.1	Transportation Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8		52
53	392.11	Transportation Equipment - Light	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	108,647	53
54	392.12	Transportation Equipment - Heavy	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	(326)	54
55	392.21	Transportation Equipment - Aircraft	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	(132)	55
56	393	Stores Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	1,122	56
57	394	Tools, Shop & Garage Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	34,898	57
58	395	Laboratory Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	110,238	58
59	396	Power-Operated Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	21,192	59
60	397	Communication Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	171,110	60
61	397.2	Telemetry Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	(910)	61
62	398	Miscellaneous Equipment	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	287,820	62
63		Total General Plant	Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8	\$ 3,630,940	63
64		<u>Net Plant</u>			64
65		Total Direct Net Plant		\$ 225,899,183	65
66		Total Common Allocation Net Plant	7.273%	9,895,916	66
67		Total Net Plant		\$ 235,795,099	67
68		<u>Rate Base</u>			68
69	925.01	Cash Working Capital	Stmt H, Sh 1	\$ (858,084)	69
70		Materials & Supplies	Stmt H, Sh 1	14,964,372	70
71		Other Debits and Credits	Stmt H, Sh 1	5,300,414	71
72		Customer Advances	Stmt H, Sh 1	(7,855,171)	72
73		Deferred Taxes	Stmt H, Sh 1	(34,121,543)	73
74		Total Rate Base		\$ (22,570,013)	74
75		Total Rate Base & Net Plant		\$ 213,225,086	75

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
1		<u>Depreciation Expenses &amp; Amortization</u>			1
2		<u>Direct</u>			2
3		<u>Intangible Plant</u>			3
4	301	Organization	Stmt L, Sh 1	\$ 0	4
5	302	Franchise & Consents	Stmt L, Sh 1	0	5
6	303	Miscellaneous Intangible Plant	Stmt L, Sh 1	0	6
7		Total Intangible Plant		<u>\$ 0</u>	7
8		<u>Distribution Plant</u>			8
9	374	Land & Land Rights	Stmt L, Sh 1	\$ 0	9
10	374.2	Rights of Way	Stmt L, Sh 1	403	10
11	375	Structures	Stmt L, Sh 1	0	11
12	376	Mains	Stmt L, Sh 1	2,979,538	12
13	378	Measuring & Reg Station	Stmt L, Sh 1	185,782	13
14	380	Services	Stmt L, Sh 1	1,765,273	14
15	381.0	Meters	Stmt L, Sh 1	1,689,110	15
16	385	Industrial Measure & Reg Station Equip	Stmt L, Sh 1	55,905	16
17	387	Miscellaneous Equipment	Stmt L, Sh 1	53	17
18		Total Distribution Plant		<u>\$ 6,676,064</u>	18
19		Total Direct Distribution Plant Allocator		100.00%	19
20		<u>General Plant</u>			20
21	389	Land & Land Rights	Stmt L, Sh 1	\$ 0	21
22	390.1	Structures & Improvements - Owned	Stmt L, Sh 1	768,223	22
23	390.2	Structures & Improvements - Leasehold	Stmt L, Sh 1	850	23
24	390.21	Amortization Struct & Improv - Lease	Stmt L, Sh 1		24
25	391	Office Furniture & Fixtures	Stmt L, Sh 1	130,024	25
26	391.1	Computer Software & Hardware	Stmt L, Sh 1	193,142	26
27	392.00	Transportation Equipment	Stmt L, Sh 1		27
28	392.11	Transportation Equipment - Light	Stmt L, Sh 1	439,787	28
29	392.12	Transportation Equipment - Heavy	Stmt L, Sh 1	148,766	29
30	393	Stores Equipment	Stmt L, Sh 1	21,612	30
31	394	Tools, Shop & Garage Equipment	Stmt L, Sh 1	188,449	31
32	395	Laboratory Equipment	Stmt L, Sh 1	4,374	32
33	396	Power Operated Equipment	Stmt L, Sh 1	118,469	33
34	397.1	Communication Equipment	Stmt L, Sh 1	76,673	34
35	397.2	Telemetry Equipment	Stmt L, Sh 1	0	35
36	398	Miscellaneous Equipment	Stmt L, Sh 1	63,836	36
37		Total General Plant		<u>\$ 2,154,206</u>	37
38		<u>Common - Systems Allocable</u>			38
39		<u>Intangible Plant</u>			39
40	301	Organization	Stmt L, Sh 1 & Stmt N, Sh 8	\$ 0	40
41	302	Franchises & Consents	Stmt L, Sh 1 & Stmt N, Sh 8		41
42	303	Miscellaneous Intangible	Stmt L, Sh 1 & Stmt N, Sh 8	1,163,251	42
43		Total Intangible Plant		<u>\$ 1,163,251</u>	43
44		<u>General Plant</u>			44
45	389	Land & Land Rights	Stmt L, Sh 1 & Stmt N, Sh 8	\$ 0	45
46	390.1	Structures & Improvements - Owned	Stmt L, Sh 1 & Stmt N, Sh 8	49,446	46
47	390.2	Structures & Improvements - Leasehold	Stmt L, Sh 1 & Stmt N, Sh 8	52	47

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
48	390.21	Amortization Struct & Improv - Lease	Stmt L, Sh 1& Stmt N, Sh 8	0	48
49	390.3	Structures, Main Building	Stmt L, Sh 1& Stmt N, Sh 8		49
50	391	Office Furniture & Fixtures	Stmt L, Sh 1& Stmt N, Sh 8	33,703	50
51	391.10	Computer Software & Hardware	Stmt L, Sh 1& Stmt N, Sh 8	177,485	51
52	392.11	Transportation Equipment - Light	Stmt L, Sh 1& Stmt N, Sh 8	9,188	52
53	392.12	Transportation Equipment - Heavy	Stmt L, Sh 1& Stmt N, Sh 8	0	53
54	392.21	Transportation Equipment - Aircraft	Stmt L, Sh 1& Stmt N, Sh 8	666	54
55	393	Stores Equipment	Stmt L, Sh 1& Stmt N, Sh 8	100	55
56	394	Tools, Shop & Garage Equipment	Stmt L, Sh 1& Stmt N, Sh 8	4,464	56
57	395	Laboratory Equipment	Stmt L, Sh 1& Stmt N, Sh 8	9,841	57
58	396	Power Operated Equipment	Stmt L, Sh 1& Stmt N, Sh 8	1,383	58
59	397	Communication Equipment	Stmt L, Sh 1& Stmt N, Sh 8	28,387	59
60	397.2	Telemetry Equipment	Stmt L, Sh 1& Stmt N, Sh 8	0	60
61	398	Miscellaneous Equipment	Stmt L, Sh 1& Stmt N, Sh 8	25,032	61
62		Total General Plant		\$ 339,747	62
63		Total System Allocable Depreciation		\$ 8,830,270	63
64		<u>System Allocable Amortization</u>			64
65	303	Total Common Intangible Plant	Stmt L, Sh 1	\$ 1,163,251	65
66	309.2-398	Gen Plant Excluding Struct & Land	Stmt L, Sh 1	290,249	66
67		Total System Allocable Amortization		\$ 1,453,501	67
68	389-390.1	Total Common Allocable Depreciation	Stmt L, Sh 1	\$ 1,502,999	68
69		Total Common Allocable Amor & Depr	Stmt L, Sh 1	\$ 1,502,999	69
70		Total Depreciation Expenses	Stmt L, Sh 1	\$ 10,333,268	70
71		<u>Operation and Maintenance Expenses</u>			71
72		<u>Operation Expenses</u>			72
73		<u>Gas Supply Expenses</u>			73
74	803	Natural Gas Transmission Line Purch	Sch K-1, Sh 1 - 7	\$ 0	74
75	805.1	Purchased Gas Cost Adjustments	Sch K-1, Sh 1 - 7	0	75
76	810	Gas Used for Compression Station Fuel	Sch K-1, Sh 1 - 7	0	76
77	813	Other Gas Supply Expenses	Sch K-1, Sh 1 - 7	146,425	77
78		Total Gas Supply Expenses		\$ 146,425	78
79		<u>Distribution Expenses</u>			79
80	870	Operation Supervision and Engineering			80
81		Labor	Sch K-1, Sh 1 - 7	\$ 1,326,176	81
82		Labor Loadings	Sch K-1, Sh 1 - 7	786,993	82
83		Materials and Expenses	Sch K-1, Sh 1 - 7	314,037	83
84	871	Operating Distribution Load Dispatching			84
85		Labor	Sch K-1, Sh 1 - 7	102,089	85
86		Labor Loadings	Sch K-1, Sh 1 - 7	59,184	86
87		Materials and Expenses	Sch K-1, Sh 1 - 7	14,251	87
88	874	Operation Mains and Services Expenses			88
89		Labor	Sch K-1, Sh 1 - 7	526,923	89
90		Labor Loadings	Sch K-1, Sh 1 - 7	315,163	90
91		Materials and Expenses	Sch K-1, Sh 1 - 7	1,310,391	91
92	875	Operating Measuring & Regulation Station			92



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
93		Labor	Sch K-1, Sh 1 - 7	0	93
94		Labor Loadings	Sch K-1, Sh 1 - 7	0	94
95		Materials and Expenses	Sch K-1, Sh 1 - 7	4,154	95
96	878	Operation Meter and House Regulator			96
97		Labor	Sch K-1, Sh 1 - 7	743,336	97
98		Labor Loadings	Sch K-1, Sh 1 - 7	447,887	98
99		Materials and Expenses	Sch K-1, Sh 1 - 7	316,718	99
100	879	Customer Installation Expense			100
101		Labor	Sch K-1, Sh 1 - 7	758,262	101
102		Labor Loadings	Sch K-1, Sh 1 - 7	451,554	102
103		Materials and Expenses	Sch K-1, Sh 1 - 7	283,538	103
104	880	Other Expenses			104
105		Labor	Sch K-1, Sh 1 - 7	491,205	105
106		Labor Loadings	Sch K-1, Sh 1 - 7	291,704	106
107		Materials and Expenses	Sch K-1, Sh 1 - 7	1,132,371	107
108	881	Rents	Sch K-1, Sh 1 - 7	(683,287)	108
109		Total Distribution Expenses		<u>\$ 8,992,649</u>	109
110		Total Operation & Distribution Expenses		<u>\$ 9,139,074</u>	110
111		<u>Maintenance Expenses</u>			111
112	885	Maintenance Supervision & Engineering			112
113		Labor	Sch K-1, Sh 1 - 7	\$ 259,233	113
114		Labor Loadings	Sch K-1, Sh 1 - 7	153,704	114
115		Materials and Expenses	Sch K-1, Sh 1 - 7	44,535	115
116	886	Maintenance of Structures & Improvement			116
117		Labor	Sch K-1, Sh 1 - 7	1,223	117
118		Labor Loadings	Sch K-1, Sh 1 - 7	675	118
119		Materials and Expenses	Sch K-1, Sh 1 - 7	473	119
120	887	Maintenance of Mains			120
121		Labor	Sch K-1, Sh 1 - 7	351,511	121
122		Labor Loadings	Sch K-1, Sh 1 - 7	212,401	122
123		Materials and Expenses	Sch K-1, Sh 1 - 7	1,309,042	123
124	889	Maintenance of Measuring and Reg. Station Eq.			124
125		Labor	Sch K-1, Sh 1 - 7	183,339	125
126		Labor Loadings	Sch K-1, Sh 1 - 7	110,127	126
127		Materials and Expenses	Sch K-1, Sh 1 - 7	307,510	127
128	892	Maintenance of Services			128
129		Labor	Sch K-1, Sh 1 - 7	240,229	129
130		Labor Loadings	Sch K-1, Sh 1 - 7	145,367	130
131		Materials and Expenses	Sch K-1, Sh 1 - 7	237,847	131
132	893	Maintenance of Meters and House Regulators			132
133		Labor	Sch K-1, Sh 1 - 7	82,103	133
134		Labor Loadings	Sch K-1, Sh 1 - 7	49,243	134
135		Materials and Expenses	Sch K-1, Sh 1 - 7	51,601	135
136	894	Maintenance of Other Equipment			136
137		Labor	Sch K-1, Sh 1 - 7	0	137
138		Labor Loadings	Sch K-1, Sh 1 - 7	0	138
139		Materials and Expenses	Sch K-1, Sh 1 - 7	0	139
140		Total Maintenance Expenses		<u>\$ 3,740,162</u>	140

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
141		Total Oper, Dist & Maint Exps		\$ 12,879,236	141
142		<u>Customer Accounts Expenses</u>			142
143	901	Supervision			143
144		Labor	Sch K-1, Sh 1 - 7	\$ 263,476	144
145		Labor Loadings	Sch K-1, Sh 1 - 7	155,989	145
146		Materials and Expenses	Sch K-1, Sh 1 - 7	35,365	146
147	902	Meter Reading			147
148		Labor	Sch K-1, Sh 1 - 7	168,134	148
149		Labor Loadings	Sch K-1, Sh 1 - 7	101,350	149
150		Materials and Expenses	Sch K-1, Sh 1 - 7	68,171	150
151	903	Customer Records & Collections			151
152		Labor & Loadings	Sch K-1, Sh 1 - 7	928,645	152
153		Materials and Expenses	Sch K-1, Sh 1 - 7	1,433,101	153
154	903	Customer Records & Collections - KAM			154
155		Labor & Loadings	Company Records	138,980	155
156		Materials and Expenses	Company Records	3,364	156
157	904	Uncollectible Accounts	Sch K-1, Sh 1 - 7	455,993	157
158	905	Miscellaneous			158
159		Labor	Sch K-1, Sh 1 - 7	0	159
160		Labor Loadings	Sch K-1, Sh 1 - 7	0	160
161		Materials and Expenses	Sch K-1, Sh 1 - 7	0	161
162		Total Customer Accounts Expenses		\$ 3,752,569	162
163		<u>Customer Service &amp; Informational Exps</u>			163
164	908	Customer Assistance			164
165		Labor	Sch K-1, Sh 1 - 7	\$ 0	165
166		Labor Loadings	Sch K-1, Sh 1 - 7	0	166
167		Materials and Expenses	Sch K-1, Sh 1 - 7	13	167
168	909	Informational and Instructional Advertising			168
169		Labor	Sch K-1, Sh 1 - 7	0	169
170		Labor Loadings	Sch K-1, Sh 1 - 7	0	170
171		Materials and Expenses	Sch K-1, Sh 1 - 7	0	171
172	910	Miscellaneous			172
173		Labor	Sch K-1, Sh 1 - 7	0	173
174		Labor Loadings	Sch K-1, Sh 1 - 7	0	174
175		Materials and Expenses	Sch K-1, Sh 1 - 7	78,969	175
176		Total Cust Svc & Info Expenses	Sch K-1, Sh 1 - 7	\$ 78,981	176
177		<u>Sales Expenses</u>			177
178	912	Demonstrating & Selling			178
179		Labor	Sch K-1, Sh 1 - 7	\$ 0	179
180		Labor Loadings	Sch K-1, Sh 1 - 7	0	180
181		Materials and Expenses	Sch K-1, Sh 1 - 7	0	181
182	913	Advertising			182
183		Labor	Sch K-1, Sh 1 - 7	0	183
184		Labor Loadings	Sch K-1, Sh 1 - 7	0	184
185		Materials and Expenses	Sch K-1, Sh 1 - 7	9,292	185
186		Total Sales Expenses		\$ 9,292	186

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
187		Total O&M Expenses		\$ 16,720,079	187
188		<u>Administrative &amp; General Expenses</u>			188
189	920	Administrative & General Salaries			189
190		Labor	Sch K-1, Sh 1 - 7	\$ 3,487,994	190
191		Labor Loadings	Sch K-1, Sh 1 - 7	1,728,441	191
192		Materials and Expense	Sch K-1, Sh 1 - 7	(186,216)	192
193		Total A&G Salaries Exps		\$ 5,030,219	193
194		<u>Other Administrative &amp; General Exps.</u>			194
195	921	Office Supplies	Sch K-1, Sh 1 - 7	\$ 929,886	195
196	922	A&G Expenses Transferred - Credit	Sch K-1, Sh 1 - 7	(730,084)	196
197	923	Outside Services	Sch K-1, Sh 1 - 7	1,717,269	197
198	924	Property Insurance	Sch K-1, Sh 1 - 7	41,220	198
199	925	Injuries and Damages	Sch K-1, Sh 1 - 7	971,120	199
200	926	Employee Pensions and Benefits	Sch K-1, Sh 1 - 7	(275,637)	200
201	928	Regulatory Commission Expenses	Sch K-1, Sh 1 - 7	(431,807)	201
202	930.1	Safety Advertising	Sch K-1, Sh 1 - 7	140,850	202
203	930.2	Miscellaneous General			203
204		Labor	Sch K-1, Sh 1 - 7	0	204
205		Labor Loadings	Sch K-1, Sh 1 - 7	0	205
206		Materials and Expense	Sch K-1, Sh 1 - 7	511,691	206
207	931	Rents	Sch K-1, Sh 1 - 7	49,332	207
208	935	Maintenance of General Plant	Sch K-1, Sh 1 - 7		208
209		Labor	Sch K-1, Sh 1 - 7	74,032	209
210		Labor Loadings	Sch K-1, Sh 1 - 7	45,163	210
211		Materials and Expense	Sch K-1, Sh 1 - 7	947,990	211
212		Total Other A&G Expenses		\$ 3,991,024	212
213		Total A&G Expenses		\$ 9,021,243	213
214		Total O&M and A&G Expenses		\$ 25,741,322	214
215		<u>Other Deductions</u>			
216		Taxes Other than Income	Stmnt H, Sh 1	\$ 2,909,942	216
217		Interest Expenses	Sch M, Sh 1	4,846,876	217
218		Schedule M Adjustments	Sch M, Sh 1	(38,487,078)	218
219		Investment Tax Credit (I.T.C.)	Sch M, Sh 1	0	219
220		South Georgia Amortization - Fed	Sch M, Sh 1	0	220
221		Federal Deferred Provision	Sch M, Sh 1	7,649,428	221
222		Regulatory Amortization	Stmnt H, Sh 1	195,896	222
223		Mill Tax	Sch M-5, Sh 1	(162,372)	223
224		Modified Business Tax	Sch M-5, Sh 1	76,307	224
225		Amortization Gas Plant Acquisition		0	225
226		<u>Rate Base</u>			226
227		Total Direct Net Plant		\$ 225,899,183	227
228		Total System Allocable Net Plant		9,895,916	228
229		Total Net Plant		\$ 235,795,099	229
230		Cash Working Capital	Stmnt H, Sh 1	\$ (858,084)	230

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
231		Materials & Supplies	Stmt H, Sh 1	14,964,372	231
232		Other Debits and Credits	Stmt H, Sh 1	5,300,414	232
233		Customer Advances	Stmt H, Sh 1	(7,855,171)	233
234		Deferred Taxes	Stmt H, Sh 1	(34,121,543)	234
235		Total Rate Base		<u>\$ 213,225,086</u>	235
236		<u>Revenues</u>			236
237		Net Operating Margin	Sch J-1, Sh 8	\$ 46,079,948	237
238		Negotiated Contract Margin	Sch J-1, Sh 8	448,108	238
239		Late Charges	STMT O, SH 8	839,134	239
240		Service Establishment Charges	STMT O, SH 8	407,710	240
241		Reconnect & Reread Charges	STMT O, SH 8	7,975	241
242		Other Revenue - Labor	STMT O, SH 8	225	242
243		Other Revenue - Parts & Material	STMT O, SH 8	14	243
244		Other Revenue - Field Collection Fee	STMT O, SH 8	0	244
245		Other Revenue - Returned Item Fee	STMT O, SH 8	68,852	245
246		Other Revenue - Rental Gas Property	STMT O, SH 8	0	246
247		Total Revenues		<u>\$ 47,851,966</u>	247
248		<u>Operating Deductions</u>			248
249		Operations & Maintenance Expenses	Stmt L, Sh 1	\$ (16,720,079)	249
250		Administrative & General Expenses	Stmt L, Sh 1	(9,021,243)	250
251		Regulatory Amortization	Stmt H, Sh 1	(195,896)	251
252		Mill Tax	Sch M-5, Sh 1	162,372	252
253		Modified Business Tax	Sch M-5, Sh 1	(76,307)	253
254		Depreciation Expenses	Stmt L, Sh 1	(10,333,268)	254
255		Taxes other than Income	Stmt H, Sh 1	(2,909,942)	255
256		Total Operating Deductions		<u>\$ (39,094,364)</u>	256
264		<u>Taxable Income</u>			264
265		Taxable Income before Interest Exp	Stmt H, Sh 1	\$ 8,757,602	265
266		Interest Expenses	Sch M, Sh 1	(4,846,876)	266
267		Schedule M Adjustments	Sch M, Sh 1	(38,487,078)	267
268		Total Taxable Income		<u>\$ (34,576,351)</u>	268
269		<u>Federal Income Tax</u>			269
270		Federal Income Tax	21%	\$ (7,261,033.80)	270
271		Investment Tax Credit (I.T.C.)	Sch M, Sh 1	0	271
272		Federal Deferred Provision	Sch M, Sh 1	7,649,428	272
273		South Georgia Amortization - Fed	Sch M, Sh 1	0	273
274		Total Federal Income Tax		<u>\$ 388,394</u>	274
275		Total Net Income		<u>\$ 8,369,208</u>	275

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Single-Family Residential		
				Demand (d)	Customer (e)	Commodity (f)
1	Allocation Factors	1	3	5	7	9
2	Demand Allocator		20,210,157	10,750,727	0	0
3	Allocation Percent -	1	100.000%	53.195%	0.000%	0.000%
4	Internally Generated - Meter & Indust Meas & Reg		35,786,810	0	19,409,321	0
5	Allocation Percent -	2	100.000%	0.000%	54.236%	0.000%
6	Throughput		128,203,446	0	0	60,623,901
7	Allocation Percent -	3	100.000%	0.000%	0.000%	47.287%
8	Customers		103,694	0	77,719	0
9	Allocation Percent -	4	100.000%	0.000%	74.951%	0.000%
10	Customers With Mains		103,694	0	77,719	0
11	Allocation Percent -	5	100.000%	0.000%	74.951%	0.000%
12	Meters for Customers		136,101	0	77,719	0
13	Allocation Percent -	6	100.000%	0.000%	57.104%	0.000%
14	Service Lines for Customers		92,130	0	77,719	0
15	Allocation Percent -	7	100.000%	0.000%	84.358%	0.000%
16	Customer Advances		103,694	0	77,719	0
17	Allocation Percent -	8	100.000%	0.000%	74.951%	0.000%
18	Service Establishment & Reconnect Charges		410,035	0	262,520	0
19	Allocation Percent -	9	100.000%	0.000%	64.024%	0.000%
20	Industrial Meas & Regulator Stations w/ Customer 1		1,724,968	0	0	0
21	Allocation Percent -	10	100.000%	0.000%		0.000%
22	Meter Reading (Bills with Meters)		103,639	0	77,719	0
23	Allocation Percent -	11	100.000%	0.000%	74.990%	0.000%
24	Late Fees		835,629	0	533,935	0
25	Allocation Percent -	12	100.000%	0.000%	63.896%	0.000%
26	Return Item Fees		68,832	0	49,228	0
27	Allocation Percent -	13	100.000%	0.000%	71.519%	0.000%
28	Uncollectible Margin		338,265	0	187,098	0
29	Allocation Percent -	14	100.000%	0.000%	55.311%	0.000%
30	KAM Direct Allocation		1,980	0	0	0
31	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
32	Mains Allocation w/ Customer 1 (Demand)		42,733,629	22,732,014	0	0
33	Allocation Percent - [NOT USED]	20.1	100.000%	53.195%	0.000%	0.000%
34	Mains Allocation w/ Customer 1 (Customer)		46,769,370	0	35,053,912	0
35	Allocation Percent - [NOT USED]	20.2	100.000%	0.000%	74.951%	0.000%
36	Account 378 - Measuring & Reg Stations w/ Customer 1		5,903,924	1,499,481	2,312,276	0
37	Allocation Percent - [NOT USED]	21	100.000%	25.398%	39.165%	0.000%
38	<u>Internally Generated Allocation Factors</u>					
39	Net Distribution Plant		180,447,639	26,641,562	94,483,617	0
40	Allocation Percent -	1.1	100.000%	14.764%	52.361%	0.000%
41	Distribution Mains (Account 376)		93,573,399	24,888,032	35,066,901	0
42	Allocation Percent -	2.2	100.000%	26.597%	37.475%	0.000%
43	Distribution Services (Account 380)		44,516,412	0	37,553,079	0
44	Allocation Percent -	3.3	100.000%	0.000%	84.358%	0.000%
45	Distribution Mains & Services (Accts 376, 380)		138,089,810	24,888,032	72,619,980	0
46	Allocation Percent -	4.4	100.000%	18.023%	52.589%	0.000%
47	Allocable Distribution Operating Expenses		5,333,449	389,047	3,070,646	83,000
48	Allocation Percent -	5.5	100.000%	7.294%	57.573%	1.556%
49	Allocable Distribution Maintenance Expenses		3,280,320	658,000	1,557,506	0
50	Allocation Percent -	6.6	100.000%	20.059%	47.480%	0.000%
51	Net Operating Margin w/o SPECC and Optional		46,444,258	0	30,667,949	0
52	Allocation Percent -	Net Op Mrg	100.000%	0.000%	66.032%	0.000%
53	Customer Accounting Expense (Accts 902 - 904)		3,297,739	0	2,275,566	0
54	Allocation Percent -	10.1	100.000%	0.000%	69.004%	0.000%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Multi-Family Residential		
				Demand (d)	Customer (e)	Commodity (f)
1	Allocation Factors	1	3	11	13	15
2	Demand Allocator		20,210,157	1,161,620	0	0
3	Allocation Percent -	1	100.000%	5.748%	0.000%	0.000%
4	Internally Generated - Meter & Indust Meas & Reg		35,786,810	0	3,457,412	0
5	Allocation Percent -	2	100.000%	0.000%	9.661%	0.000%
6	Throughput		128,203,446	0	0	6,998,551
7	Allocation Percent -	3	100.000%	0.000%	0.000%	5.459%
8	Customers		103,694	0	16,717	0
9	Allocation Percent -	4	100.000%	0.000%	16.121%	0.000%
10	Customers With Mains		103,694	0	16,717	0
11	Allocation Percent -	5	100.000%	0.000%	16.121%	0.000%
12	Meters for Customers		136,101	0	13,844	0
13	Allocation Percent -	6	100.000%	0.000%	10.172%	0.000%
14	Service Lines for Customers		92,130	0	1,570	0
15	Allocation Percent -	7	100.000%	0.000%	1.704%	0.000%
16	Customer Advances		103,694	0	16,717	0
17	Allocation Percent -	8	100.000%	0.000%	16.121%	0.000%
18	Service Establishment & Reconnect Charges		410,035	0	124,030	0
19	Allocation Percent -	9	100.000%	0.000%	30.249%	0.000%
20	Industrial Meas & Regulator Stations w/ Customer 1		1,724,968	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		103,639	0	16,717	0
23	Allocation Percent -	11	100.000%	0.000%	16.130%	0.000%
24	Late Fees		835,629	0	145,584	0
25	Allocation Percent -	12	100.000%	0.000%	17.422%	0.000%
26	Return Item Fees		68,832	0	15,224	0
27	Allocation Percent -	13	100.000%	0.000%	22.118%	0.000%
28	Uncollectible Margin		338,265	0	111,602	0
29	Allocation Percent -	14	100.000%	0.000%	32.992%	0.000%
30	KAM Direct Allocation		1,980	0	0	0
31	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
32	Mains Allocation w/ Customer 1 (Demand)		42,733,629	2,456,202	0	0
33	Allocation Percent - [NOT USED]	20.1	100.000%	5.748%	0.000%	0.000%
34	Mains Allocation w/ Customer 1 (Customer)		46,769,370	0	7,539,703	0
35	Allocation Percent - [NOT USED]	20.2	100.000%	0.000%	16.121%	0.000%
36	Account 378 - Measuring & Reg Stations w/ Customer 1		5,903,924	162,020	497,345	0
37	Allocation Percent - [NOT USED]	21	100.000%	2.744%	8.424%	0.000%
38	<u>Internally Generated Allocation Factors</u>					
39	Net Distribution Plant		180,447,639	2,878,631	12,286,427	0
40	Allocation Percent -	1.1	100.000%	1.595%	6.809%	0.000%
41	Distribution Mains (Account 376)		93,573,399	2,689,161	7,542,497	0
42	Allocation Percent -	2.2	100.000%	2.874%	8.061%	0.000%
43	Distribution Services (Account 380)		44,516,412	0	758,622	0
44	Allocation Percent -	3.3	100.000%	0.000%	1.704%	0.000%
45	Distribution Mains & Services (Accts 376, 380)		138,089,810	2,689,161	8,301,119	0
46	Allocation Percent -	4.4	100.000%	1.947%	6.011%	0.000%
47	Allocable Distribution Operating Expenses		5,333,449	42,037	516,157	9,582
48	Allocation Percent -	5.5	100.000%	0.788%	9.678%	0.180%
49	Allocable Distribution Maintenance Expenses		3,280,320	71,097	228,645	0
50	Allocation Percent -	6.6	100.000%	2.167%	6.970%	0.000%
51	Net Operating Margin w/o SPECC and Optional		46,444,258	0	4,742,472	0
52	Allocation Percent -	Net Op Mrg	100.000%	0.000%	10.211%	0.000%
53	Customer Accounting Expense (Accts 902 - 904)		3,297,739	0	585,643	0
54	Allocation Percent -	10.1	100.000%	0.000%	17.759%	0.000%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Residential Air Conditioning		
				Demand (d)	Customer (e)	Commodity (f)
1	Allocation Factors	1	3	17	19	21
2	Demand Allocator		20,210,157	389	0	0
3	Allocation Percent -	1	100.000%	0.002%	0.000%	0.000%
4	Internally Generated - Meter & Indust Meas & Reg		35,786,810	0	602	0
5	Allocation Percent -	2	100.000%	0.000%	0.002%	0.000%
6	Throughput		128,203,446	0	0	2,043
7	Allocation Percent -	3	100.000%	0.000%	0.000%	0.002%
8	Customers		103,694	0	3	0
9	Allocation Percent -	4	100.000%	0.000%	0.003%	0.000%
10	Customers With Mains		103,694	0	3	0
11	Allocation Percent -	5	100.000%	0.000%	0.003%	0.000%
12	Meters for Customers		136,101	0	2	0
13	Allocation Percent -	6	100.000%	0.000%	0.002%	0.000%
14	Service Lines for Customers		92,130	0	3	0
15	Allocation Percent -	7	100.000%	0.000%	0.003%	0.000%
16	Customer Advances		103,694	0	3	0
17	Allocation Percent -	8	100.000%	0.000%	0.003%	0.000%
18	Service Establishment & Reconnect Charges		410,035	0	0	0
19	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
20	Industrial Meas & Regulator Stations w/ Customer 1		1,724,968	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		103,639	0	3	0
23	Allocation Percent -	11	100.000%	0.000%	0.003%	0.000%
24	Late Fees		835,629	0	0	0
25	Allocation Percent -	12	100.000%	0.000%	0.000%	0.000%
26	Return Item Fees		68,832	0	0	0
27	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
28	Uncollectible Margin		338,265	0	0	0
29	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
30	KAM Direct Allocation		1,980	0	0	0
31	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
32	Mains Allocation w/ Customer 1 (Demand)		42,733,629	823	0	0
33	Allocation Percent - [NOT USED]	20.1	100.000%	0.002%	0.000%	0.000%
34	Mains Allocation w/ Customer 1 (Customer)		46,769,370	0	1,353	0
35	Allocation Percent - [NOT USED]	20.2	100.000%	0.000%	0.003%	0.000%
36	Account 378 - Measuring & Reg Stations w/ Customer 1		5,903,924	54	89	0
37	Allocation Percent - [NOT USED]	21	100.000%	0.001%	0.002%	0.000%
38	<u>Internally Generated Allocation Factors</u>					
39	Net Distribution Plant		180,447,639	964	3,500	0
40	Allocation Percent -	1.1	100.000%	0.001%	0.002%	0.000%
41	Distribution Mains (Account 376)		93,573,399	901	1,354	0
42	Allocation Percent -	2.2	100.000%	0.001%	0.001%	0.000%
43	Distribution Services (Account 380)		44,516,412	0	1,450	0
44	Allocation Percent -	3.3	100.000%	0.000%	0.003%	0.000%
45	Distribution Mains & Services (Accts 376, 380)		138,089,810	901	2,803	0
46	Allocation Percent -	4.4	100.000%	0.001%	0.002%	0.000%
47	Allocable Distribution Operating Expenses		5,333,449	14	112	3
48	Allocation Percent -	5.5	100.000%	0.000%	0.002%	0.000%
49	Allocable Distribution Maintenance Expenses		3,280,320	24	59	0
50	Allocation Percent -	6.6	100.000%	0.001%	0.002%	0.000%
51	Net Operating Margin w/o SPECC and Optional		46,444,258	1,118	389	0
52	Allocation Percent -	Net Op Mrg	100.000%	0.002%	0.001%	0.000%
53	Customer Accounting Expense (Accts 902 - 904)		3,297,739	0	78	0
54	Allocation Percent -	10.1	100.000%	0.000%	0.002%	0.000%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General-1		
				Demand (d)	Customer (e)	Commodity (f)
1	Allocation Factors					
2	Demand Allocator	1	20,210,157	2,413,467	0	0
3	Allocation Percent -	1	100.000%	11.942%	0.000%	0.000%
4	Internally Generated - Meter & Indust Meas & Reg		35,786,810	0	6,213,765	0
5	Allocation Percent -	2	100.000%	0.000%	17.363%	0.000%
6	Throughput		128,203,446	0	0	12,787,647
7	Allocation Percent -	3	100.000%	0.000%	0.000%	9.974%
8	Customers		103,694	0	8,037	0
9	Allocation Percent -	4	100.000%	0.000%	7.751%	0.000%
10	Customers With Mains		103,694	0	8,037	0
11	Allocation Percent -	5	100.000%	0.000%	7.751%	0.000%
12	Meters for Customers		136,101	0	24,881	0
13	Allocation Percent -	6	100.000%	0.000%	18.281%	0.000%
14	Service Lines for Customers		92,130	0	10,764	0
15	Allocation Percent -	7	100.000%	0.000%	11.683%	0.000%
16	Customer Advances		103,694	0	8,037	0
17	Allocation Percent -	8	100.000%	0.000%	7.751%	0.000%
18	Service Establishment & Reconnect Charges		410,035	0	21,910	0
19	Allocation Percent -	9	100.000%	0.000%	5.343%	0.000%
20	Industrial Meas & Regulator Stations w/ Customer 1		1,724,968	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		103,639	0	8,037	0
23	Allocation Percent -	11	100.000%	0.000%	7.755%	0.000%
24	Late Fees		835,629	0	98,787	0
25	Allocation Percent -	12	100.000%	0.000%	11.822%	0.000%
26	Return Item Fees		68,832	0	3,850	0
27	Allocation Percent -	13	100.000%	0.000%	5.593%	0.000%
28	Uncollectible Margin		338,265	0	36,572	0
29	Allocation Percent -	14	100.000%	0.000%	10.812%	0.000%
30	KAM Direct Allocation		1,980	0	1,116	0
31	Allocation Percent -	15	100.000%	0.000%	56.364%	0.000%
32	Mains Allocation w/ Customer 1 (Demand)		42,733,629	5,103,187	0	0
33	Allocation Percent - [NOT USED]	20.1	100.000%	11.942%	0.000%	0.000%
34	Mains Allocation w/ Customer 1 (Customer)		46,769,370	0	3,624,867	0
35	Allocation Percent - [NOT USED]	20.2	100.000%	0.000%	7.751%	0.000%
36	Account 378 - Measuring & Reg Stations w/ Customer 1		5,903,924	336,624	239,109	0
37	Allocation Percent - [NOT USED]	21	100.000%	5.702%	4.050%	0.000%
38	<u>Internally Generated Allocation Factors</u>					
39	Net Distribution Plant		180,447,639	5,980,854	15,294,651	0
40	Allocation Percent -	1.1	100.000%	3.314%	8.476%	0.000%
41	Distribution Mains (Account 376)		93,573,399	5,587,198	3,626,210	0
42	Allocation Percent -	2.2	100.000%	5.971%	3.875%	0.000%
43	Distribution Services (Account 380)		44,516,412	0	5,200,879	0
44	Allocation Percent -	3.3	100.000%	0.000%	11.683%	0.000%
45	Distribution Mains & Services (Accts 376, 380)		138,089,810	5,587,198	8,827,090	0
46	Allocation Percent -	4.4	100.000%	4.046%	6.392%	0.000%
47	Allocable Distribution Operating Expenses		5,333,449	87,339	515,324	17,508
48	Allocation Percent -	5.5	100.000%	1.638%	9.662%	0.328%
49	Allocable Distribution Maintenance Expenses		3,280,320	147,717	202,154	0
50	Allocation Percent -	6.6	100.000%	4.503%	6.163%	0.000%
51	Net Operating Margin w/o SPECC and Optional		46,444,258	0	5,202,945	0
52	Allocation Percent -	Net Op Mrg	100.000%	0.000%	11.203%	0.000%
53	Customer Accounting Expense (Accts 902 - 904)		3,297,739	0	338,762	0
54	Allocation Percent -	10.1	100.000%	0.000%	10.273%	0.000%



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General-2		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>					
2	Demand Allocator	1	20,210,157	41	43	45
3	Allocation Percent -	1	100.000%	13.326%	0.000%	0.000%
4	Internally Generated - Meter & Indust Meas & Reg		35,786,810	0	3,577,150	0
5	Allocation Percent -	2	100.000%	0.000%	9.996%	0.000%
6	Throughput		128,203,446	0	0	16,678,247
7	Allocation Percent -	3	100.000%	0.000%	0.000%	13.009%
8	Customers		103,694	0	1,034	0
9	Allocation Percent -	4	100.000%	0.000%	0.997%	0.000%
10	Customers With Mains		103,694	0	1,034	0
11	Allocation Percent -	5	100.000%	0.000%	0.997%	0.000%
12	Meters for Customers		136,101	0	14,324	0
13	Allocation Percent -	6	100.000%	0.000%	10.524%	0.000%
14	Service Lines for Customers		92,130	0	1,385	0
15	Allocation Percent -	7	100.000%	0.000%	1.503%	0.000%
16	Customer Advances		103,694	0	1,034	0
17	Allocation Percent -	8	100.000%	0.000%	0.997%	0.000%
18	Service Establishment & Reconnect Charges		410,035	0	1,325	0
19	Allocation Percent -	9	100.000%	0.000%	0.323%	0.000%
20	Industrial Meas & Regulator Stations w/ Customer 1		1,724,968	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		103,639	0	1,034	0
23	Allocation Percent -	11	100.000%	0.000%	0.998%	0.000%
24	Late Fees		835,629	0	43,356	0
25	Allocation Percent -	12	100.000%	0.000%	5.188%	0.000%
26	Return Item Fees		68,832	0	490	0
27	Allocation Percent -	13	100.000%	0.000%	0.712%	0.000%
28	Uncollectible Margin		338,265	0	2,993	0
29	Allocation Percent -	14	100.000%	0.000%	0.885%	0.000%
30	KAM Direct Allocation		1,980	0	492	0
31	Allocation Percent -	15	100.000%	0.000%	24.848%	0.000%
32	Mains Allocation w/ Customer 1 (Demand)		42,733,629	5,694,534	0	0
33	Allocation Percent - [NOT USED]	20.1	100.000%	13.326%	0.000%	0.000%
34	Mains Allocation w/ Customer 1 (Customer)		46,769,370	0	466,319	0
35	Allocation Percent - [NOT USED]	20.2	100.000%	0.000%	0.997%	0.000%
36	Account 378 - Measuring & Reg Stations w/ Customer 1		5,903,924	375,631	30,760	0
37	Allocation Percent - [NOT USED]	21	100.000%	6.362%	0.521%	0.000%
38	<u>Internally Generated Allocation Factors</u>					
39	Net Distribution Plant		180,447,639	6,673,904	4,745,355	0
40	Allocation Percent -	1.1	100.000%	3.699%	2.630%	0.000%
41	Distribution Mains (Account 376)		93,573,399	6,234,632	466,492	0
42	Allocation Percent -	2.2	100.000%	6.663%	0.499%	0.000%
43	Distribution Services (Account 380)		44,516,412	0	669,064	0
44	Allocation Percent -	3.3	100.000%	0.000%	1.503%	0.000%
45	Distribution Mains & Services (Accts 376, 380)		138,089,810	6,234,632	1,135,555	0
46	Allocation Percent -	4.4	100.000%	4.515%	0.822%	0.000%
47	Allocable Distribution Operating Expenses		5,333,449	97,459	183,340	22,834
48	Allocation Percent -	5.5	100.000%	1.827%	3.438%	0.428%
49	Allocable Distribution Maintenance Expenses		3,280,320	164,834	40,957	0
50	Allocation Percent -	6.6	100.000%	5.025%	1.249%	0.000%
51	Net Operating Margin w/o SPECC and Optional		46,444,258	0	3,148,937	0
52	Allocation Percent -	Net Op Mrg	100.000%	0.000%	6.780%	0.000%
53	Customer Accounting Expense (Accts 902 - 904)		3,297,739	0	66,322	0
54	Allocation Percent -	10.1	100.000%	0.000%	2.011%	0.000%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General-3		
				Demand (d)	Customer (e)	Commodity (f)
1	Allocation Factors	1	3	47	49	51
2	Demand Allocator		20,210,157	1,254,088	0	0
3	Allocation Percent -	1	100.000%	6.205%	0.000%	0.000%
4	Internally Generated - Meter & Indust Meas & Reg		35,786,810	0	705,701	0
5	Allocation Percent -	2	100.000%	0.000%	1.972%	0.000%
6	Throughput		128,203,446	0	0	10,280,096
7	Allocation Percent -	3	100.000%	0.000%	0.000%	8.019%
8	Customers		103,694	0	93	0
9	Allocation Percent -	4	100.000%	0.000%	0.089%	0.000%
10	Customers With Mains		103,694	0	93	0
11	Allocation Percent -	5	100.000%	0.000%	0.089%	0.000%
12	Meters for Customers		136,101	0	2,826	0
13	Allocation Percent -	6	100.000%	0.000%	2.076%	0.000%
14	Service Lines for Customers		92,130	0	475	0
15	Allocation Percent -	7	100.000%	0.000%	0.516%	0.000%
16	Customer Advances		103,694	0	93	0
17	Allocation Percent -	8	100.000%	0.000%	0.089%	0.000%
18	Service Establishment & Reconnect Charges		410,035	0	225	0
19	Allocation Percent -	9	100.000%	0.000%	0.055%	0.000%
20	Industrial Meas & Regulator Stations w/ Customer 1		1,724,968	0	0	0
21	Allocation Percent -	10	100.000%	0.000%		0.000%
22	Meter Reading (Bills with Meters)		103,639	0	93	0
23	Allocation Percent -	11	100.000%	0.000%	0.089%	0.000%
24	Late Fees		835,629	0	8,262	0
25	Allocation Percent -	12	100.000%	0.000%	0.989%	0.000%
26	Return Item Fees		68,832	0	30	0
27	Allocation Percent -	13	100.000%	0.000%	0.044%	0.000%
28	Uncollectible Margin		338,265	0	0	0
29	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
30	KAM Direct Allocation		1,980	0	168	0
31	Allocation Percent -	15	100.000%	0.000%	8.485%	0.000%
32	Mains Allocation w/ Customer 1 (Demand)		42,733,629	2,651,723	0	0
33	Allocation Percent - [NOT USED]	20.1	100.000%	6.205%	0.000%	0.000%
34	Mains Allocation w/ Customer 1 (Customer)		46,769,370	0	41,721	0
35	Allocation Percent - [NOT USED]	20.2	100.000%	0.000%	0.089%	0.000%
36	Account 378 - Measuring & Reg Stations w/ Customer 1		5,903,924	174,917	2,752	0
37	Allocation Percent - [NOT USED]	21	100.000%	2.963%	0.047%	0.000%
38	<u>Internally Generated Allocation Factors</u>					
39	Net Distribution Plant		180,447,639	3,107,777	979,945	0
40	Allocation Percent -	1.1	100.000%	1.722%	0.543%	0.000%
41	Distribution Mains (Account 376)		93,573,399	2,903,225	41,736	0
42	Allocation Percent -	2.2	100.000%	3.103%	0.045%	0.000%
43	Distribution Services (Account 380)		44,516,412	0	229,587	0
44	Allocation Percent -	3.3	100.000%	0.000%	0.516%	0.000%
45	Distribution Mains & Services (Accts 376, 380)		138,089,810	2,903,225	271,323	0
46	Allocation Percent -	4.4	100.000%	2.102%	0.196%	0.000%
47	Allocable Distribution Operating Expenses		5,333,449	45,383	35,299	14,074
48	Allocation Percent -	5.5	100.000%	0.851%	0.662%	0.264%
49	Allocable Distribution Maintenance Expenses		3,280,320	76,757	8,117	0
50	Allocation Percent -	6.6	100.000%	2.340%	0.247%	0.000%
51	Net Operating Margin w/o SPECC and Optional		46,444,258	0	1,039,819	0
52	Allocation Percent -	Net Op Mrg	100.000%	0.000%	2.239%	0.000%
53	Customer Accounting Expense (Accts 902 - 904)		3,297,739	0	14,486	0
54	Allocation Percent -	10.1	100.000%	0.000%	0.439%	0.000%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	General-4			General-5	
				Demand (d)	Customer (e)	Commodity (f)	Demand (d)	Customer (e)
1	Allocation Factors	1	3	53	55	57	59	61
2	Demand Allocator		20,210,157	1,934,859	0	0	0	0
3	Allocation Percent -	1	100.000%	9.574%	0.000%	0.000%	0.000%	0.000%
4	Internally Generated - Meter & Indust Meas & Reg		35,786,810	0	2,401,804	0		0
5	Allocation Percent -	2	100.000%	0.000%	6.711%	0.000%		0.000%
6	Throughput		128,203,446	0	0	20,767,786		
7	Allocation Percent -	3	100.000%	0.000%	0.000%	16.199%		
8	Customers		103,694	0	29	0	0	0
9	Allocation Percent -	4	100.000%	0.000%	0.028%	0.000%	0.000%	0.000%
10	Customers With Mains		103,694	0	29	0	0	0
11	Allocation Percent -	5	100.000%	0.000%	0.028%	0.000%	0.000%	0.000%
12	Meters for Customers		136,101	0	2,420	0		0
13	Allocation Percent -	6	100.000%	0.000%	1.778%	0.000%		0.000%
14	Service Lines for Customers		92,130	0	149	0		0
15	Allocation Percent -	7	100.000%	0.000%	0.162%	0.000%		0.000%
16	Customer Advances		103,694	0	29	0		0
17	Allocation Percent -	8	100.000%	0.000%	0.028%	0.000%		0.000%
18	Service Establishment & Reconnect Charges		410,035	0	25	0		
19	Allocation Percent -	9	100.000%	0.000%	0.006%	0.000%		
20	Industrial Meas & Regulator Stations w/ Customer 1		1,724,968	0	1,724,968	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		103,639	0	29	0	0	0
23	Allocation Percent -	11	100.000%	0.000%	0.028%	0.000%	0.000%	0.000%
24	Late Fees		835,629	0	5,588	0		0
25	Allocation Percent -	12	100.000%	0.000%	0.669%	0.000%		0.000%
26	Return Item Fees		68,832	0	10	0		
27	Allocation Percent -	13	100.000%	0.000%	0.015%	0.000%		
28	Uncollectible Margin		338,265	0	0	0		
29	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%		
30	KAM Direct Allocation		1,980	0	204	0		0
31	Allocation Percent -	15	100.000%	0.000%	10.303%	0.000%		0.000%
32	Mains Allocation w/ Customer 1 (Demand)		42,733,629	4,091,188	0	0	0	0
33	Allocation Percent - [NOT USED]	20.1	100.000%	9.574%	0.000%	0.000%	0.000%	0.000%
34	Mains Allocation w/ Customer 1 (Customer)		46,769,370	0	13,080	0	0	0
35	Allocation Percent - [NOT USED]	20.2	100.000%	0.000%	0.028%	0.000%	0.000%	0.000%
36	Account 378 - Measuring & Reg Stations w/ Customer 1		5,903,924	269,869	863	0	0	0
37	Allocation Percent - [NOT USED]	21	100.000%	4.571%	0.015%	0.000%	0.000%	0.000%
38	<u>Internally Generated Allocation Factors</u>							
39	Net Distribution Plant		180,447,639	4,794,807	2,487,783	0	0	0
40	Allocation Percent -	1.1	100.000%	2.657%	1.379%	0.000%	0.000%	0.000%
41	Distribution Mains (Account 376)		93,573,399	4,479,216	13,085	0	0	0
42	Allocation Percent -	2.2	100.000%	4.787%	0.014%	0.000%	0.000%	0.000%
43	Distribution Services (Account 380)		44,516,412	0	71,978	0	0	0
44	Allocation Percent -	3.3	100.000%	0.000%	0.162%	0.000%	0.000%	0.000%
45	Distribution Mains & Services (Accts 376, 380)		138,089,810	4,479,216	85,063	0	0	0
46	Allocation Percent -	4.4	100.000%	3.244%	0.062%	0.000%	0.000%	0.000%
47	Allocable Distribution Operating Expenses		5,333,449	70,019	102,948	28,433	0	0
48	Allocation Percent -	5.5	100.000%	1.313%	1.930%	0.533%	0.000%	0.000%
49	Allocable Distribution Maintenance Expenses		3,280,320	118,423	4,607	0	0	0
50	Allocation Percent -	6.6	100.000%	3.610%	0.140%	0.000%	0.000%	0.000%
51	Net Operating Margin w/o SPECC and Optional		46,444,258	0	1,629,152	0		
52	Allocation Percent -	Net Op Mrg	100.000%	0.000%	3.508%	0.000%	0.000%	0.000%
53	Customer Accounting Expense (Accts 902 - 904)		3,297,739	0	15,421	0	0	0
54	Allocation Percent -	10.1	100.000%	0.000%	0.468%	0.000%	0.000%	0.000%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Commodity (f)
1	Allocation Factors	1	3	63
2	Demand Allocator		20,210,157	0
3	Allocation Percent -	1	100.000%	0.000%
4	Internally Generated - Meter & Indust Meas & Reg		35,786,810	
5	Allocation Percent -	2	100.000%	
6	Throughput		128,203,446	0
7	Allocation Percent -	3	100.000%	0.000%
8	Customers		103,694	0
9	Allocation Percent -	4	100.000%	0.000%
10	Customers With Mains		103,694	0
11	Allocation Percent -	5	100.000%	0.000%
12	Meters for Customers		136,101	
13	Allocation Percent -	6	100.000%	
14	Service Lines for Customers		92,130	
15	Allocation Percent -	7	100.000%	
16	Customer Advances		103,694	
17	Allocation Percent -	8	100.000%	
18	Service Establishment & Reconnect Charges		410,035	
19	Allocation Percent -	9	100.000%	
20	Industrial Meas & Regulator Stations w/ Customer 1		1,724,968	0
21	Allocation Percent -	10	100.000%	0.000%
22	Meter Reading (Bills with Meters)		103,639	0
23	Allocation Percent -	11	100.000%	0.000%
24	Late Fees		835,629	
25	Allocation Percent -	12	100.000%	
26	Return Item Fees		68,832	
27	Allocation Percent -	13	100.000%	
28	Uncollectible Margin		338,265	
29	Allocation Percent -	14	100.000%	
30	KAM Direct Allocation		1,980	
31	Allocation Percent -	15	100.000%	
32	Mains Allocation w/ Customer 1 (Demand)		42,733,629	0
33	Allocation Percent - [NOT USED]	20.1	100.000%	0.000%
34	Mains Allocation w/ Customer 1 (Customer)		46,769,370	0
35	Allocation Percent - [NOT USED]	20.2	100.000%	0.000%
36	Account 378 - Measuring & Reg Stations w/ Customer 1		5,903,924	0
37	Allocation Percent - [NOT USED]	21	100.000%	0.000%
38	<u>Internally Generated Allocation Factors</u>			
39	Net Distribution Plant		180,447,639	0
40	Allocation Percent -	1.1	100.000%	0.000%
41	Distribution Mains (Account 376)		93,573,399	0
42	Allocation Percent -	2.2	100.000%	0.000%
43	Distribution Services (Account 380)		44,516,412	0
44	Allocation Percent -	3.3	100.000%	0.000%
45	Distribution Mains & Services (Accts 376, 380)		138,089,810	0
46	Allocation Percent -	4.4	100.000%	0.000%
47	Allocable Distribution Operating Expenses		5,333,449	0
48	Allocation Percent -	5.5	100.000%	0.000%
49	Allocable Distribution Maintenance Expenses		3,280,320	0
50	Allocation Percent -	6.6	100.000%	0.000%
51	Net Operating Margin w/o SPECC and Optional		46,444,258	
52	Allocation Percent -	Net Op Mrg	100.000%	0.000%
53	Customer Accounting Expense (Accts 902 - 904)		3,297,739	0
54	Allocation Percent -	10.1	100.000%	0.000%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Air Conditioning		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>					
2	Demand Allocator	1	3	65	67	69
3	Allocation Percent -		20,210,157	580	0	0
4	Internally Generated - Meter & Indust Meas & Reg	1	100.000%	0.003%	0.000%	0.000%
5	Allocation Percent -		35,786,810	0	371	0
6	Throughput	2	100.000%	0.000%	0.001%	0.000%
7	Allocation Percent -		128,203,446	0	0	3,356
8	Customers	3	100.000%	0.000%	0.000%	0.003%
9	Allocation Percent -		103,694	0	1	0
10	Customers With Mains	4	100.000%	0.000%	0.001%	0.000%
11	Allocation Percent -		103,694	0	1	0
12	Meters for Customers	5	100.000%	0.000%	0.001%	0.000%
13	Allocation Percent -		136,101	0	1	0
14	Service Lines for Customers	6	100.000%	0.000%	0.001%	0.000%
15	Allocation Percent -		92,130	0	1	0
16	Customer Advances	7	100.000%	0.000%	0.001%	0.000%
17	Allocation Percent -		103,694	0	1	0
18	Service Establishment & Reconnect Charges	8	100.000%	0.000%	0.001%	0.000%
19	Allocation Percent -		410,035	0	0	0
20	Industrial Meas & Regulator Stations w/ Customer 1	9	100.000%	0.000%	0.000%	0.000%
21	Allocation Percent -		1,724,968	0	0	0
22	Meter Reading (Bills with Meters)	10	100.000%	0.000%	0.000%	0.000%
23	Allocation Percent -		103,639	0	1	0
24	Late Fees	11	100.000%	0.000%	0.001%	0.000%
25	Allocation Percent -		835,629	0	77	0
26	Return Item Fees	12	100.000%	0.000%	0.009%	0.000%
27	Allocation Percent -		68,832	0	0	0
28	Uncollectible Margin	13	100.000%	0.000%	0.000%	0.000%
29	Allocation Percent -		338,265	0	0	0
30	KAM Direct Allocation	14	100.000%	0.000%	0.000%	0.000%
31	Allocation Percent -		1,980	0	0	0
32	Mains Allocation w/ Customer 1 (Demand)	15	100.000%	0.000%	0.000%	0.000%
33	Allocation Percent - [NOT USED]		42,733,629	1,226	0	0
34	Mains Allocation w/ Customer 1 (Customer)	20.1	100.000%	0.003%	0.000%	0.000%
35	Allocation Percent - [NOT USED]		46,769,370	0	451	0
36	Account 378 - Measuring & Reg Stations w/ Customer 1	20.2	100.000%	0.000%	0.001%	0.000%
37	Allocation Percent - [NOT USED]		5,903,924	81	30	0
38	<u>Internally Generated Allocation Factors</u>	21	100.000%	0.001%	0.001%	0.000%
39	Net Distribution Plant		180,447,639	1,437	1,501	0
40	Allocation Percent -	1.1	100.000%	0.001%	0.001%	0.000%
41	Distribution Mains (Account 376)	2.2	93,573,399	1,343	451	0
42	Allocation Percent -		100.000%	0.001%	0.000%	0.000%
43	Distribution Services (Account 380)	3.3	44,516,412	0	647	0
44	Allocation Percent -		100.000%	0.000%	0.001%	0.000%
45	Distribution Mains & Services (Accts 376, 380)	4.4	138,089,810	1,343	1,098	0
46	Allocation Percent -		100.000%	0.001%	0.001%	0.000%
47	Allocable Distribution Operating Expenses	5.5	5,333,449	21	47	5
48	Allocation Percent -		100.000%	0.000%	0.001%	0.000%
49	Allocable Distribution Maintenance Expenses	6.6	3,280,320	35	23	0
50	Allocation Percent -		100.000%	0.001%	0.001%	0.000%
51	Net Operating Margin w/o SPECC and Optional		46,444,258	243	346	0
52	Allocation Percent -	Net Op Mrg	100.000%	0.001%	0.001%	0.000%
53	Customer Accounting Expense (Accts 902 - 904)		3,297,739	0	26	0
54	Allocation Percent -	10.1	100.000%	0.000%	0.001%	0.000%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description	Allocation Factor No.	Total Amount	Water Pumping		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>					
2	Demand Allocator	1	20,210,157	71	73	75
3	Allocation Percent -	1	100.000%	0.002%	0.000%	0.000%
4	Internally Generated - Meter & Indust Meas & Reg		35,786,810	0	1,219	0
5	Allocation Percent -	2	100.000%	0.000%	0.003%	0.000%
6	Throughput		128,203,446	0	0	2,559
7	Allocation Percent -	3	100.000%	0.000%	0.000%	0.002%
8	Customers		103,694	0	2	0
9	Allocation Percent -	4	100.000%	0.000%	0.002%	0.000%
10	Customers With Mains		103,694	0	2	0
11	Allocation Percent -	5	100.000%	0.000%	0.002%	0.000%
12	Meters for Customers		136,101	0	5	0
13	Allocation Percent -	6	100.000%	0.000%	0.004%	0.000%
14	Service Lines for Customers		92,130	0	3	0
15	Allocation Percent -	7	100.000%	0.000%	0.003%	0.000%
16	Customer Advances		103,694	0	2	0
17	Allocation Percent -	8	100.000%	0.000%	0.002%	0.000%
18	Service Establishment & Reconnect Charges		410,035	0	0	0
19	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
20	Industrial Meas & Regulator Stations w/ Customer 1		1,724,968	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		103,639	0	2	0
23	Allocation Percent -	11	100.000%	0.000%	0.002%	0.000%
24	Late Fees		835,629	0	26	0
25	Allocation Percent -	12	100.000%	0.000%	0.003%	0.000%
26	Return Item Fees		68,832	0	0	0
27	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
28	Uncollectible Margin		338,265	0	0	0
29	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
30	KAM Direct Allocation		1,980	0	0	0
31	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
32	Mains Allocation w/ Customer 1 (Demand)		42,733,629	852	0	0
33	Allocation Percent - [NOT USED]	20.1	100.000%	0.002%	0.000%	0.000%
34	Mains Allocation w/ Customer 1 (Customer)		46,769,370	0	902	0
35	Allocation Percent - [NOT USED]	20.2	100.000%	0.000%	0.002%	0.000%
36	Account 378 - Measuring & Reg Stations w/ Customer 1		5,903,924	56	60	0
37	Allocation Percent - [NOT USED]	21	100.000%	0.001%	0.001%	0.000%
38	<u>Internally Generated Allocation Factors</u>					
39	Net Distribution Plant		180,447,639	999	3,478	0
40	Allocation Percent -	1.1	100.000%	0.001%	0.002%	0.000%
41	Distribution Mains (Account 376)		93,573,399	933	902	0
42	Allocation Percent -	2.2	100.000%	0.001%	0.001%	0.000%
43	Distribution Services (Account 380)		44,516,412	0	1,294	0
44	Allocation Percent -	3.3	100.000%	0.000%	0.003%	0.000%
45	Distribution Mains & Services (Accts 376, 380)		138,089,810	933	2,197	0
46	Allocation Percent -	4.4	100.000%	0.001%	0.002%	0.000%
47	Allocable Distribution Operating Expenses		5,333,449	15	114	4
48	Allocation Percent -	5.5	100.000%	0.000%	0.002%	0.000%
49	Allocable Distribution Maintenance Expenses		3,280,320	25	49	0
50	Allocation Percent -	6.6	100.000%	0.001%	0.001%	0.000%
51	Net Operating Margin w/o SPECC and Optional		46,444,258	206	864	0
52	Allocation Percent -	Net Op Mrg	100.000%	0.000%	0.002%	0.000%
53	Customer Accounting Expense (Accts 902 - 904)		3,297,739	0	52	0
54	Allocation Percent -	10.1	100.000%	0.000%	0.002%	0.000%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Electric Generation		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	77	79	81
2	Demand Allocator		20,210,157	0	0	0
3	Allocation Percent -	1	100.000%	0.000%	0.000%	0.000%
4	Internally Generated - Meter & Indust Meas & Reg		35,786,810	0	15,820	0
5	Allocation Percent -	2	100.000%	0.000%	0.044%	0.000%
6	Throughput		128,203,446	0	0	49,113
7	Allocation Percent -	3	100.000%	0.000%	0.000%	0.038%
8	Customers		103,694	0	4	0
9	Allocation Percent -	4	100.000%	0.000%	0.004%	0.000%
10	Customers With Mains		103,694	0	4	0
11	Allocation Percent -	5	100.000%	0.000%	0.004%	0.000%
12	Meters for Customers		136,101	0	63	0
13	Allocation Percent -	6	100.000%	0.000%	0.047%	0.000%
14	Service Lines for Customers		92,130	0	5	0
15	Allocation Percent -	7	100.000%	0.000%	0.006%	0.000%
16	Customer Advances		103,694	0	4	0
17	Allocation Percent -	8	100.000%	0.000%	0.004%	0.000%
18	Service Establishment & Reconnect Charges		410,035	0	0	0
19	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
20	Industrial Meas & Regulator Stations w/ Customer 1		1,724,968	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		103,639	0	4	0
23	Allocation Percent -	11	100.000%	0.000%	0.004%	0.000%
24	Late Fees		835,629	0	14	0
25	Allocation Percent -	12	100.000%	0.000%	0.002%	0.000%
26	Return Item Fees		68,832	0	0	0
27	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
28	Uncollectible Margin		338,265	0	0	0
29	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
30	KAM Direct Allocation		1,980	0	0	0
31	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
32	Mains Allocation w/ Customer 1 (Demand)		42,733,629	0	0	0
33	Allocation Percent - [NOT USED]	20.1	100.000%	0.000%	0.000%	0.000%
34	Mains Allocation w/ Customer 1 (Customer)		46,769,370	0	1,804	0
35	Allocation Percent - [NOT USED]	20.2	100.000%	0.000%	0.004%	0.000%
36	Account 378 - Measuring & Reg Stations w/ Customer 1		5,903,924	0	119	0
37	Allocation Percent - [NOT USED]	21	100.000%	0.000%	0.002%	0.000%
38	<u>Internally Generated Allocation Factors</u>					
39	Net Distribution Plant		180,447,639	0	20,340	0
40	Allocation Percent -	1.1	100.000%	0.000%	0.011%	0.000%
41	Distribution Mains (Account 376)		93,573,399	0	1,805	0
42	Allocation Percent -	2.2	100.000%	0.000%	0.002%	0.000%
43	Distribution Services (Account 380)		44,516,412	0	2,589	0
44	Allocation Percent -	3.3	100.000%	0.000%	0.006%	0.000%
45	Distribution Mains & Services (Accts 376, 380)		138,089,810	0	4,393	0
46	Allocation Percent -	4.4	100.000%	0.000%	0.003%	0.000%
47	Allocable Distribution Operating Expenses		5,333,449	0	793	67
48	Allocation Percent -	5.5	100.000%	0.000%	0.015%	0.001%
49	Allocable Distribution Maintenance Expenses		3,280,320	0	169	0
50	Allocation Percent -	6.6	100.000%	0.000%	0.005%	0.000%
51	Net Operating Margin w/o SPECC and Optional		46,444,258	2,174	2,657	0
52	Allocation Percent -	Net Op Mrg	100.000%	0.005%	0.006%	0.000%
53	Customer Accounting Expense (Accts 902 - 904)		3,297,739	0	104	0
54	Allocation Percent -	10.1	100.000%	0.000%	0.003%	0.000%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor No. (b)	Total Amount (c)	Compress (CNG)		
				Demand (d)	Customer (e)	Commodity (f)
1	<u>Allocation Factors</u>	1	3	83	85	87
2	Demand Allocator		20,210,157	0	0	0
3	Allocation Percent -	1	100.000%	0.000%	0.000%	0.000%
4	Internally Generated - Meter & Indust Meas & Reg		35,786,810	0	3,644	0
5	Allocation Percent -	2	100.000%	0.000%	0.010%	0.000%
6	Throughput		128,203,446	0	0	33
7	Allocation Percent -	3	100.000%	0.000%	0.000%	0.000%
8	Customers		103,694	0	1	0
9	Allocation Percent -	4	100.000%	0.000%	0.001%	0.000%
10	Customers With Mains		103,694	0	1	0
11	Allocation Percent -	5	100.000%	0.000%	0.001%	0.000%
12	Meters for Customers		136,101	0	15	0
13	Allocation Percent -	6	100.000%	0.000%	0.011%	0.000%
14	Service Lines for Customers		92,130	0	1	0
15	Allocation Percent -	7	100.000%	0.000%	0.001%	0.000%
16	Customer Advances		103,694	0	1	0
17	Allocation Percent -	8	100.000%	0.000%	0.001%	0.000%
18	Service Establishment & Reconnect Charges		410,035	0	0	0
19	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
20	Industrial Meas & Regulator Stations w/ Customer 1		1,724,968	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		103,639	0	1	0
23	Allocation Percent -	11	100.000%	0.000%	0.001%	0.000%
24	Late Fees		835,629	0	0	0
25	Allocation Percent -	12	100.000%	0.000%	0.000%	0.000%
26	Return Item Fees		68,832	0	0	0
27	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
28	Uncollectible Margin		338,265	0	0	0
29	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
30	KAM Direct Allocation		1,980	0	0	0
31	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
32	Mains Allocation w/ Customer 1 (Demand)		42,733,629	0	0	0
33	Allocation Percent - [NOT USED]	20.1	100.000%	0.000%	0.000%	0.000%
34	Mains Allocation w/ Customer 1 (Customer)		46,769,370	0	451	0
35	Allocation Percent - [NOT USED]	20.2	100.000%	0.000%	0.001%	0.000%
36	Account 378 - Measuring & Reg Stations w/ Customer 1		5,903,924	0	30	0
37	Allocation Percent - [NOT USED]	21	100.000%	0.000%	0.001%	0.000%
38	<u>Internally Generated Allocation Factors</u>					
39	Net Distribution Plant		180,447,639	0	4,774	0
40	Allocation Percent -	1.1	100.000%	0.000%	0.003%	0.000%
41	Distribution Mains (Account 376)		93,573,399	0	451	0
42	Allocation Percent -	2.2	100.000%	0.000%	0.000%	0.000%
43	Distribution Services (Account 380)		44,516,412	0	647	0
44	Allocation Percent -	3.3	100.000%	0.000%	0.001%	0.000%
45	Distribution Mains & Services (Accts 376, 380)		138,089,810	0	1,098	0
46	Allocation Percent -	4.4	100.000%	0.000%	0.001%	0.000%
47	Allocable Distribution Operating Expenses		5,333,449	0	185	0
48	Allocation Percent -	5.5	100.000%	0.000%	0.003%	0.000%
49	Allocable Distribution Maintenance Expenses		3,280,320	0	41	0
50	Allocation Percent -	6.6	100.000%	0.000%	0.001%	0.000%
51	Net Operating Margin w/o SPECC and Optional		46,444,258	7	130	0
52	Allocation Percent -	Net Op Mrg	100.000%	0.000%	0.000%	0.000%
53	Customer Accounting Expense (Accts 902 - 904)		3,297,739	0	26	0
54	Allocation Percent -	10.1	100.000%	0.000%	0.001%	0.000%



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description	Allocation Factor No.	Total Amount	Street Lights		
				Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Allocation Factors</u>	1	3	89	91	93
2	Demand Allocator		20,210,157	889	0	0
3	Allocation Percent -	1	100.000%	0.004%	0.000%	0.000%
4	Internally Generated - Meter & Indust Meas & Reg		35,786,810	0	0	0
5	Allocation Percent -	2	100.000%	0.000%	0.000%	0.000%
6	Throughput		128,203,446	0	0	10,114
7	Allocation Percent -	3	100.000%	0.000%	0.000%	0.008%
8	Customers		103,694	0	55	0
9	Allocation Percent -	4	100.000%	0.000%	0.053%	0.000%
10	Customers With Mains		103,694	0	55	0
11	Allocation Percent -	5	100.000%	0.000%	0.053%	0.000%
12	Meters for Customers		136,101	0	0	0
13	Allocation Percent -	6	100.000%	0.000%	0.000%	0.000%
14	Service Lines for Customers		92,130	0	55	0
15	Allocation Percent -	7	100.000%	0.000%	0.060%	0.000%
16	Customer Advances		103,694	0	55	0
17	Allocation Percent -	8	100.000%	0.000%	0.053%	0.000%
18	Service Establishment & Reconnect Charges		410,035	0	0	0
19	Allocation Percent -	9	100.000%	0.000%	0.000%	0.000%
20	Industrial Meas & Regulator Stations w/ Customer 1		1,724,968	0	0	0
21	Allocation Percent -	10	100.000%	0.000%	0.000%	0.000%
22	Meter Reading (Bills with Meters)		103,639	0	0	0
23	Allocation Percent -	11	100.000%	0.000%	0.000%	0.000%
24	Late Fees		835,629	0	0	0
25	Allocation Percent -	12	100.000%	0.000%	0.000%	0.000%
26	Return Item Fees		68,832	0	0	0
27	Allocation Percent -	13	100.000%	0.000%	0.000%	0.000%
28	Uncollectible Margin		338,265	0	0	0
29	Allocation Percent -	14	100.000%	0.000%	0.000%	0.000%
30	KAM Direct Allocation		1,980	0	0	0
31	Allocation Percent -	15	100.000%	0.000%	0.000%	0.000%
32	Mains Allocation w/ Customer 1 (Demand)		42,733,629	1,880	0	0
33	Allocation Percent - [NOT USED]	20.1	100.000%	0.004%	0.000%	0.000%
34	Mains Allocation w/ Customer 1 (Customer)		46,769,370	0	24,807	0
35	Allocation Percent - [NOT USED]	20.2	100.000%	0.000%	0.053%	0.000%
36	Account 378 - Measuring & Reg Stations w/ Customer 1		5,903,924	124	1,636	0
37	Allocation Percent - [NOT USED]	21	100.000%	0.002%	0.028%	0.000%
38	<u>Internally Generated Allocation Factors</u>					
39	Net Distribution Plant		180,447,639	2,203	53,128	0
40	Allocation Percent -	1.1	100.000%	0.001%	0.029%	0.000%
41	Distribution Mains (Account 376)		93,573,399	2,058	24,816	0
42	Allocation Percent -	2.2	100.000%	0.002%	0.027%	0.000%
43	Distribution Services (Account 380)		44,516,412	0	26,575	0
44	Allocation Percent -	3.3	100.000%	0.000%	0.060%	0.000%
45	Distribution Mains & Services (Accts 376, 380)		138,089,810	2,058	51,391	0
46	Allocation Percent -	4.4	100.000%	0.001%	0.037%	0.000%
47	Allocable Distribution Operating Expenses		5,333,449	32	1,594	14
48	Allocation Percent -	5.5	100.000%	0.001%	0.030%	0.000%
49	Allocable Distribution Maintenance Expenses		3,280,320	54	1,028	0
50	Allocation Percent -	6.6	100.000%	0.002%	0.031%	0.000%
51	Net Operating Margin w/o SPECC and Optional		46,444,258	4,851	0	0
52	Allocation Percent -	Net Op Mrg	100.000%	0.010%	0.000%	0.000%
53	Customer Accounting Expense (Accts 902 - 904)		3,297,739	0	1,253	0
54	Allocation Percent -	10.1	100.000%	0.000%	0.038%	0.000%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Single-Family Residential		
					Demand (e)	Customer (f)	Commodity (g)
			1	3	5	7	9
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 505	\$ 0	\$ 0
10	374.2	Rights of Way	1.0	20,770	11,048	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	46,786,699	24,888,032	0	0
13	376	Mains - Customer	5.0	46,786,699	0	35,066,901	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	6,549,158	1,741,902	2,454,316	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	44,516,412	0	37,553,079	0
18	381	Meters	6	33,989,402	0	19,409,321	0
19	385	Industrial Measuring & Reg Station	10	1,797,408	0	0	0
20	387	Miscellaneous Equipment	1.0	140	75	0	0
21		Total Distribution Plant		\$ 180,447,639	\$ 26,641,562	\$ 94,483,617	\$ 0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	14.76%	52.36%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 45,451,544	\$ 6,710,535	\$ 23,798,739	\$ 0
24		Total Direct Net Plant		\$ 225,899,183	\$ 33,352,097	\$ 118,282,356	\$ 0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 6,264,976	\$ 924,971	\$ 3,280,384	\$ 0
27	389-398	Total General Plant	1.1	3,630,940	536,077	1,901,185	0
28		Total Systems Allocable		\$ 9,895,916	\$ 1,461,048	\$ 5,181,569	\$ 0
29		Total Net Plant		\$ 235,795,099	\$ 34,813,145	\$ 123,463,926	\$ 0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ (858,084)	\$ (126,689)	\$ (449,299)	\$ 0
32		Materials & Supplies	1.1	14,964,372	2,209,362	7,835,447	0
33		Other Debits and Credits	1.1	5,300,414	782,561	2,775,333	0
34		Customer Advances	8	(7,855,171)	0	(5,887,496)	0
35		Deferred Taxes	1.1	(34,121,543)	(5,037,756)	(17,866,273)	0
36		Total Allocated Rate Base		\$ 213,225,086	\$ 32,640,623	\$ 109,871,638	\$ 0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	Multi-Family Residential		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(h)	(i)	(j)
1		<u>Direct</u>	1	3	11	13	15
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 55	\$ 0	\$ 0
10	374.2	Rights of Way	1.0	20,770	1,194	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	46,786,699	2,689,161	0	0
13	376	Mains - Customer	5.0	46,786,699	0	7,542,497	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	6,549,158	188,213	527,896	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	44,516,412	0	758,622	0
18	381	Meters	6	33,989,402	0	3,457,412	0
19	385	Industrial Measuring & Reg Station	10	1,797,408	0	0	0
20	387	Miscellaneous Equipment	1.0	140	8	0	0
21		Total Distribution Plant		\$ 180,447,639	\$ 2,878,631	\$ 12,286,427	\$ 0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	1.60%	6.81%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 45,451,544	\$ 725,076	\$ 3,094,732	\$ 0
24		Total Direct Net Plant		\$ 225,899,183	\$ 3,603,706	\$ 15,381,159	\$ 0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 6,264,976	\$ 99,943	\$ 426,573	\$ 0
27	389-398	Total General Plant	1.1	3,630,940	57,923	247,226	0
28		Total Systems Allocable		\$ 9,895,916	\$ 157,867	\$ 673,799	\$ 0
29		Total Net Plant		\$ 235,795,099	\$ 3,761,573	\$ 16,054,958	\$ 0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ (858,084)	\$ (13,689)	\$ (58,426)	\$ 0
32		Materials & Supplies	1.1	14,964,372	238,722	1,018,903	0
33		Other Debits and Credits	1.1	5,300,414	84,556	360,898	0
34		Customer Advances	8	(7,855,171)	0	(1,266,334)	0
35		Deferred Taxes	1.1	(34,121,543)	(544,331)	(2,323,288)	0
36		Total Allocated Rate Base		\$ 213,225,086	\$ 3,526,831	\$ 13,786,711	\$ 0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Residential Air Conditioning		
					Demand (k)	Customer (l)	Commodity (m)
			1	3	17	19	21
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
4	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	0
5	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	0
10	374.2	Rights of Way	1.0	20,770	\$ 0	\$ 0	0
11	375	Structures	1.0	0	\$ 0	\$ 0	0
12	376	Mains - Demand	1.0	46,786,699	\$ 901	\$ 0	0
13	376	Mains - Customer	5.0	46,786,699	\$ 0	\$ 1,354	0
14	376	Mains - Commodity	3	0	\$ 0	\$ 0	0
15	378	Measuring & Reg Stations	2.2	6,549,158	\$ 63	\$ 95	0
16	380	Services - Demand	1.0	0	\$ 0	\$ 0	0
17	380	Services - Customer	7	44,516,412	\$ 0	\$ 1,450	0
18	381	Meters	6	33,989,402	\$ 0	\$ 602	0
19	385	Industrial Measuring & Reg Station	10	1,797,408	\$ 0	\$ 0	0
20	387	Miscellaneous Equipment	1.0	140	\$ 0	\$ 0	0
21		Total Distribution Plant		\$ 180,447,639	\$ 964	\$ 3,500	0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.00%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 45,451,544	\$ 243	\$ 882	0
24		Total Direct Net Plant		\$ 225,899,183	\$ 1,207	\$ 4,381	0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 6,264,976	\$ 33	\$ 122	0
27	389-398	Total General Plant	1.1	\$ 3,630,940	\$ 19	\$ 70	0
28		Total Systems Allocable		\$ 9,895,916	\$ 53	\$ 192	0
29		Total Net Plant		\$ 235,795,099	\$ 1,260	\$ 4,573	0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ (858,084)	\$ (5)	\$ (17)	0
32		Materials & Supplies	1.1	14,964,372	\$ 80	\$ 290	0
33		Other Debits and Credits	1.1	5,300,414	\$ 28	\$ 103	0
34		Customer Advances	8	(7,855,171)	\$ 0	\$ (227)	0
35		Deferred Taxes	1.1	(34,121,543)	\$ (182)	\$ (662)	0
36		Total Allocated Rate Base		\$ 213,225,086	\$ 1,181	\$ 4,061	0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Extra-1		
					Demand (n)	Customer (o)	Commodity (c)
			1	3	23	25	27
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	0
10	374.2	Rights of Way	1.0	20,770	0	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	46,786,699	0	0	0
13	376	Mains - Customer	5.0	46,786,699	0	0	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	6,549,158	0	0	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	44,516,412	0	0	0
18	381	Meters	6	33,989,402	0	0	0
19	385	Industrial Measuring & Reg Station	10	1,797,408	0	0	0
20	387	Miscellaneous Equipment	1.0	140	0	0	0
21		Total Distribution Plant		\$ 180,447,639	\$ 0	\$ 0	0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.00%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 45,451,544	\$ 0	\$ 0	0
24		Total Direct Net Plant		\$ 225,899,183	\$ 0	\$ 0	0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 6,264,976	\$ 0	\$ 0	0
27	389-398	Total General Plant	1.1	3,630,940	0	0	0
28		Total Systems Allocable		\$ 9,895,916	\$ 0	\$ 0	0
29		Total Net Plant		\$ 235,795,099	\$ 0	\$ 0	0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ (858,084)	\$ 0	\$ 0	0
32		Materials & Supplies	1.1	14,964,372	0	0	0
33		Other Debits and Credits	1.1	5,300,414	0	0	0
34		Customer Advances	8	(7,855,171)	0	0	0
35		Deferred Taxes	1.1	(34,121,543)	0	0	0
36		Total Allocated Rate Base		\$ 213,225,086	\$ 0	\$ 0	0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Extra-2		
					Demand (d)	Customer (e)	Commodity (j)
			1	3	29	31	33
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	0
10	374.2	Rights of Way	1.0	20,770	0	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	46,786,699	0	0	0
13	376	Mains - Customer	5.0	46,786,699	0	0	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	6,549,158	0	0	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	44,516,412	0	0	0
18	381	Meters	6	33,989,402	0	0	0
19	385	Industrial Measuring & Reg Station	10	1,797,408	0	0	0
20	387	Miscellaneous Equipment	1.0	140	0	0	0
21		Total Distribution Plant		\$ 180,447,639	\$ 0	\$ 0	0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.00%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 45,451,544	\$ 0	\$ 0	0
24		Total Direct Net Plant		\$ 225,899,183	\$ 0	\$ 0	0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 6,264,976	\$ 0	\$ 0	0
27	389-398	Total General Plant	1.1	3,630,940	0	0	0
28		Total Systems Allocable		\$ 9,895,916	\$ 0	\$ 0	0
29		Total Net Plant		\$ 235,795,099	\$ 0	\$ 0	0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ (858,084)	\$ 0	\$ 0	0
32		Materials & Supplies	1.1	14,964,372	0	0	0
33		Other Debits and Credits	1.1	5,300,414	0	0	0
34		Customer Advances	8	(7,855,171)	0	0	0
35		Deferred Taxes	1.1	(34,121,543)	0	0	0
36		Total Allocated Rate Base		\$ 213,225,086	\$ 0	\$ 0	0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-1		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(k)	(l)	(m)
1		<u>Direct</u>	1	3	35	37	39
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 113	\$ 0	0
10	374.2	Rights of Way	1.0	20,770	2,480	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	46,786,699	5,587,198	0	0
13	376	Mains - Customer	5.0	46,786,699	0	3,626,210	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	6,549,158	391,045	253,797	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	44,516,412	0	5,200,879	0
18	381	Meters	6	33,989,402	0	6,213,765	0
19	385	Industrial Measuring & Reg Station	10	1,797,408	0	0	0
20	387	Miscellaneous Equipment	1.0	140	17	0	0
21		Total Distribution Plant		\$ 180,447,639	\$ 5,980,854	\$ 15,294,651	0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	3.31%	8.48%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 45,451,544	\$ 1,506,471	\$ 3,852,450	0
24		Total Direct Net Plant		\$ 225,899,183	\$ 7,487,325	\$ 19,147,102	0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 6,264,976	\$ 207,650	\$ 531,016	0
27	389-398	Total General Plant	1.1	3,630,940	120,346	307,757	0
28		Total Systems Allocable		\$ 9,895,916	\$ 327,996	\$ 838,773	0
29		Total Net Plant		\$ 235,795,099	\$ 7,815,320	\$ 19,985,874	0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ (858,084)	\$ (28,441)	\$ (72,731)	0
32		Materials & Supplies	1.1	14,964,372	495,987	1,268,373	0
33		Other Debits and Credits	1.1	5,300,414	175,680	449,260	0
34		Customer Advances	8	(7,855,171)	0	(608,816)	0
35		Deferred Taxes	1.1	(34,121,543)	(1,130,943)	(2,892,125)	0
36		Total Allocated Rate Base		\$ 213,225,086	\$ 7,327,604	\$ 18,129,836	0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-2		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(n)	(o)	(p)
1		<u>Direct</u>	1	3	41	43	45
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 127	\$ 0	0
10	374.2	Rights of Way	1.0	20,770	2,768	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	46,786,699	6,234,632	0	0
13	376	Mains - Customer	5.0	46,786,699	0	466,492	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	6,549,158	436,359	32,650	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	44,516,412	0	669,064	0
18	381	Meters	6	33,989,402	0	3,577,150	0
19	385	Industrial Measuring & Reg Station	10	1,797,408	0	0	0
20	387	Miscellaneous Equipment	1.0	140	19	0	0
21		Total Distribution Plant		\$ 180,447,639	\$ 6,673,904	\$ 4,745,355	0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	3.70%	2.63%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 45,451,544	\$ 1,681,038	\$ 1,195,270	0
24		Total Direct Net Plant		\$ 225,899,183	\$ 8,354,942	\$ 5,940,626	0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 6,264,976	\$ 231,712	\$ 164,754	0
27	389-398	Total General Plant	1.1	3,630,940	134,291	95,485	0
28		Total Systems Allocable		\$ 9,895,916	\$ 366,003	\$ 260,240	0
29		Total Net Plant		\$ 235,795,099	\$ 8,720,945	\$ 6,200,865	0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ (858,084)	\$ (31,736)	\$ (22,566)	0
32		Materials & Supplies	1.1	14,964,372	553,461	393,528	0
33		Other Debits and Credits	1.1	5,300,414	196,037	139,389	0
34		Customer Advances	8	(7,855,171)	0	(78,321)	0
35		Deferred Taxes	1.1	(34,121,543)	(1,261,994)	(897,318)	0
36		Total Allocated Rate Base		\$ 213,225,086	\$ 8,176,713	\$ 5,735,578	0



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	General-3		
					Demand (q)	Customer (r)	Commodity (s)
			1	3	47	49	51
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 59	\$ 0	\$ 0
10	374.2	Rights of Way	1.0	20,770	1,289	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	46,786,699	2,903,225	0	0
13	376	Mains - Customer	5.0	46,786,699	0	41,736	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	6,549,158	203,195	2,921	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	44,516,412	0	229,587	0
18	381	Meters	6	33,989,402	0	705,701	0
19	385	Industrial Measuring & Reg Station	10	1,797,408	0	0	0
20	387	Miscellaneous Equipment	1.0	140	9	0	0
21		Total Distribution Plant		\$ 180,447,639	\$ 3,107,777	\$ 979,945	\$ 0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	1.72%	0.54%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 45,451,544	\$ 782,794	\$ 246,831	\$ 0
24		Total Direct Net Plant		\$ 225,899,183	\$ 3,890,571	\$ 1,226,775	\$ 0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 6,264,976	\$ 107,899	\$ 34,023	\$ 0
27	389-398	Total General Plant	1.1	3,630,940	62,534	19,718	0
28		Total Systems Allocable		\$ 9,895,916	\$ 170,433	\$ 53,741	\$ 0
29		Total Net Plant		\$ 235,795,099	\$ 4,061,004	\$ 1,280,516	\$ 0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ (858,084)	\$ (14,778)	\$ (4,660)	\$ 0
32		Materials & Supplies	1.1	14,964,372	257,725	81,266	0
33		Other Debits and Credits	1.1	5,300,414	91,287	28,785	0
34		Customer Advances	8	(7,855,171)	0	(7,007)	0
35		Deferred Taxes	1.1	(34,121,543)	(587,662)	(185,302)	0
36		Total Allocated Rate Base		\$ 213,225,086	\$ 3,807,576	\$ 1,193,598	\$ 0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor No.	Total Amount	General-4		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(t)	(u)	(v)
1		<u>Direct</u>	1	3	53	55	57
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	\$ 0
4	302	Franchise & Consents	1.1	\$ 0	\$ 0	\$ 0	\$ 0
5	303	Miscellaneous Intangible Plant	1.1	\$ 0	\$ 0	\$ 0	\$ 0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 91	\$ 0	\$ 0
10	374.2	Rights of Way	1.0	20,770	1,988	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	46,786,699	4,479,216	0	0
13	376	Mains - Customer	5.0	46,786,699	0	13,085	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	6,549,158	313,498	916	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	44,516,412	0	71,978	0
18	381	Meters	6	33,989,402	0	604,396	0
19	385	Industrial Measuring & Reg Station	10	1,797,408	0	1,797,408	0
20	387	Miscellaneous Equipment	1.0	140	13	0	0
21		Total Distribution Plant		\$ 180,447,639	\$ 4,794,807	\$ 2,487,783	\$ 0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	2.66%	1.38%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 45,451,544	\$ 1,207,727	\$ 626,628	\$ 0
24		Total Direct Net Plant		\$ 225,899,183	\$ 6,002,534	\$ 3,114,411	\$ 0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 6,264,976	\$ 166,471	\$ 86,374	\$ 0
27	389-398	Total General Plant	1.1	3,630,940	96,480	50,059	0
28		Total Systems Allocable		\$ 9,895,916	\$ 262,952	\$ 136,432	\$ 0
29		Total Net Plant		\$ 235,795,099	\$ 6,265,486	\$ 3,250,844	\$ 0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ (858,084)	\$ (22,801)	\$ (11,830)	\$ 0
32		Materials & Supplies	1.1	14,964,372	397,629	206,310	0
33		Other Debits and Credits	1.1	5,300,414	140,841	73,075	0
34		Customer Advances	8	(7,855,171)	0	(2,197)	0
35		Deferred Taxes	1.1	(34,121,543)	(906,669)	(470,425)	0
36		Total Allocated Rate Base		\$ 213,225,086	\$ 5,874,487	\$ 3,045,777	\$ 0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	General Gas Service - 5		
					Demand (al)	Customer (am)	Commodity (an)
			1	3	59	61	63
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	0 \$	0 \$	0
4	302	Franchise & Consents	1.1	0	0 \$	0 \$	0
5	303	Miscellaneous Intangible Plant	1.1	0	0 \$	0 \$	0
6		Total Intangible Plant		\$ 0	0 \$	0 \$	0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	0 \$	0 \$	0
10	374.2	Rights of Way	1.0	20,770	0 \$	0 \$	0
11	375	Structures	1.0	0	0 \$	0 \$	0
12	376	Mains - Demand	1.0	46,786,699	0 \$	0 \$	0
13	376	Mains - Customer	5.0	46,786,699	0 \$	0 \$	0
14	376	Mains - Commodity	3	0	0 \$	0 \$	0
15	378	Measuring & Reg Stations	2.2	6,549,158	0 \$	0 \$	0
16	380	Services - Demand	1.0	0	0 \$	0 \$	0
17	380	Services - Customer	7	44,516,412	0 \$	0 \$	0
18	381	Meters	6	33,989,402	0 \$	0 \$	0
19	385	Industrial Measuring & Reg Station	10	1,797,408	0 \$	0 \$	0
20	387	Miscellaneous Equipment	1.0	140	0 \$	0 \$	0
21		Total Distribution Plant		\$ 180,447,639	0 \$	0 \$	0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.00%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 45,451,544	0 \$	0 \$	0
24		Total Direct Net Plant		\$ 225,899,183	0 \$	0 \$	0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 6,264,976	0 \$	0 \$	0
27	389-398	Total General Plant	1.1	3,630,940	0 \$	0 \$	0
28		Total Systems Allocable		\$ 9,895,916	0 \$	0 \$	0
29		Total Net Plant		\$ 235,795,099	0 \$	0 \$	0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ (858,084)	0 \$	0 \$	0
32		Materials & Supplies	1.1	14,964,372	0 \$	0 \$	0
33		Other Debits and Credits	1.1	5,300,414	0 \$	0 \$	0
34		Customer Advances	8	(7,855,171)	0 \$	0 \$	0
35		Deferred Taxes	1.1	(34,121,543)	0 \$	0 \$	0
36		Total Allocated Rate Base		\$ 213,225,086	0 \$	0 \$	0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Air Conditioning		
					Demand (w)	Customer (x)	Commodity (y)
			1	3	65	67	69
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	0
10	374.2	Rights of Way	1.0	20,770	1	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	46,786,699	1,343	0	0
13	376	Mains - Customer	5.0	46,786,699	0	451	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	6,549,158	94	32	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	44,516,412	0	647	0
18	381	Meters	6	33,989,402	0	371	0
19	385	Industrial Measuring & Reg Station	10	1,797,408	0	0	0
20	387	Miscellaneous Equipment	1.0	140	0	0	0
21		Total Distribution Plant		\$ 180,447,639	\$ 1,437	\$ 1,501	0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.00%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 45,451,544	\$ 362	\$ 378	0
24		Total Direct Net Plant		\$ 225,899,183	\$ 1,799	\$ 1,878	0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 6,264,976	\$ 50	\$ 52	0
27	389-398	Total General Plant	1.1	3,630,940	29	30	0
28		Total Systems Allocable		\$ 9,895,916	\$ 79	\$ 82	0
29		Total Net Plant		\$ 235,795,099	\$ 1,878	\$ 1,961	0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ (858,084)	\$ (7)	\$ (7)	0
32		Materials & Supplies	1.1	14,964,372	119	124	0
33		Other Debits and Credits	1.1	5,300,414	42	44	0
34		Customer Advances	8	(7,855,171)	0	(76)	0
35		Deferred Taxes	1.1	(34,121,543)	(272)	(284)	0
36		Total Allocated Rate Base		\$ 213,225,086	\$ 1,761	\$ 1,763	0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Water Pumping		
					Demand (z)	Customer (aa)	Commodity (ab)
			1	3	71	73	75
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	0
10	374.2	Rights of Way	1.0	20,770	0	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	46,786,699	933	0	0
13	376	Mains - Customer	5.0	46,786,699	0	902	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	6,549,158	65	63	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	44,516,412	0	1,294	0
18	381	Meters	6	33,989,402	0	1,219	0
19	385	Industrial Measuring & Reg Station	10	1,797,408	0	0	0
20	387	Miscellaneous Equipment	1.0	140	0	0	0
21		Total Distribution Plant		\$ 180,447,639	\$ 999	\$ 3,478	\$ 0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.00%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 45,451,544	\$ 252	\$ 876	\$ 0
24		Total Direct Net Plant		\$ 225,899,183	\$ 1,250	\$ 4,355	\$ 0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 6,264,976	\$ 35	\$ 121	\$ 0
27	389-398	Total General Plant	1.1	3,630,940	20	70	0
28		Total Systems Allocable		\$ 9,895,916	\$ 55	\$ 191	\$ 0
29		Total Net Plant		\$ 235,795,099	\$ 1,305	\$ 4,545	\$ 0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ (858,084)	\$ (5)	\$ (17)	0
32		Materials & Supplies	1.1	14,964,372	83	288	0
33		Other Debits and Credits	1.1	5,300,414	29	102	0
34		Customer Advances	8	(7,855,171)	0	(152)	0
35		Deferred Taxes	1.1	(34,121,543)	(189)	(658)	0
36		Total Allocated Rate Base		\$ 213,225,086	\$ 1,224	\$ 4,110	\$ 0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Electric Generation		
					Demand (ac)	Customer (ad)	Commodity (ae)
			1	3	77	79	81
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	0
10	374.2	Rights of Way	1.0	20,770	0	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	46,786,699	0	0	0
13	376	Mains - Customer	5.0	46,786,699	0	1,805	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	6,549,158	0	126	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	44,516,412	0	2,589	0
18	381	Meters	6	33,989,402	0	15,820	0
19	385	Industrial Measuring & Reg Station	10	1,797,408	0	0	0
20	387	Miscellaneous Equipment	1.0	140	0	0	0
21		Total Distribution Plant		\$ 180,447,639	\$ 0	\$ 20,340	0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.01%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 45,451,544	\$ 0	\$ 5,123	0
24		Total Direct Net Plant		\$ 225,899,183	\$ 0	\$ 25,463	0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 6,264,976	\$ 0	\$ 706	0
27	389-398	Total General Plant	1.1	3,630,940	0	409	0
28		Total Systems Allocable		\$ 9,895,916	\$ 0	\$ 1,115	0
29		Total Net Plant		\$ 235,795,099	\$ 0	\$ 26,579	0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ (858,084)	\$ 0	\$ (97)	0
32		Materials & Supplies	1.1	14,964,372	0	1,687	0
33		Other Debits and Credits	1.1	5,300,414	0	597	0
34		Customer Advances	8	(7,855,171)	0	(303)	0
35		Deferred Taxes	1.1	(34,121,543)	0	(3,846)	0
36		Total Allocated Rate Base		\$ 213,225,086	\$ 0	\$ 24,617	0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Compress (CNG)		
					Demand (af)	Customer (ag)	Commodity (ah)
			1	3	83	85	87
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	0
10	374.2	Rights of Way	1.0	20,770	0	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	46,786,699	0	0	0
13	376	Mains - Customer	5.0	46,786,699	0	451	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	6,549,158	0	32	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	44,516,412	0	647	0
18	381	Meters	6	33,989,402	0	3,644	0
19	385	Industrial Measuring & Reg Station	10	1,797,408	0	0	0
20	387	Miscellaneous Equipment	1.0	140	0	0	0
21		Total Distribution Plant		\$ 180,447,639	\$ 0	\$ 4,774	\$ 0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.00%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 45,451,544	\$ 0	\$ 1,203	\$ 0
24		Total Direct Net Plant		\$ 225,899,183	\$ 0	\$ 5,977	\$ 0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 6,264,976	\$ 0	\$ 166	\$ 0
27	389-398	Total General Plant	1.1	3,630,940	0	96	0
28		Total Systems Allocable		\$ 9,895,916	\$ 0	\$ 262	\$ 0
29		Total Net Plant		\$ 235,795,099	\$ 0	\$ 6,239	\$ 0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ (858,084)	\$ 0	\$ (23)	0
32		Materials & Supplies	1.1	14,964,372	0	396	0
33		Other Debits and Credits	1.1	5,300,414	0	140	0
34		Customer Advances	8	(7,855,171)	0	(76)	0
35		Deferred Taxes	1.1	(34,121,543)	0	(903)	0
36		Total Allocated Rate Base		\$ 213,225,086	\$ 0	\$ 5,774	\$ 0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor No. (c)	Total Amount (d)	Street Lights		
					Demand (ai)	Customer (aj)	Commodity (ak)
			1	3	89	91	93
1		<u>Direct</u>					
2		<u>Intangible Plant</u>					
3	301	Organization	1.1	\$ 0	\$ 0	\$ 0	0
4	302	Franchise & Consents	1.1	0	0	0	0
5	303	Miscellaneous Intangible Plant	1.1	0	0	0	0
6		Total Intangible Plant		\$ 0	\$ 0	\$ 0	0
7		Intangible Plant Allocation Percentage	Intang Plant	0.00%	0.00%	0.00%	0.00%
8		<u>Distribution Plant</u>					
9	374.1	Land & Land Rights	1.0	\$ 950	\$ 0	\$ 0	0
10	374.2	Rights of Way	1.0	20,770	1	0	0
11	375	Structures	1.0	0	0	0	0
12	376	Mains - Demand	1.0	46,786,699	2,058	0	0
13	376	Mains - Customer	5.0	46,786,699	0	24,816	0
14	376	Mains - Commodity	3	0	0	0	0
15	378	Measuring & Reg Stations	2.2	6,549,158	144	1,737	0
16	380	Services - Demand	1.0	0	0	0	0
17	380	Services - Customer	7	44,516,412	0	26,575	0
18	381	Meters	6	33,989,402	0	0	0
19	385	Industrial Measuring & Reg Station	10	1,797,408	0	0	0
20	387	Miscellaneous Equipment	1.0	140	0	0	0
21		Total Distribution Plant		\$ 180,447,639	\$ 2,203	\$ 53,128	0
22		Direct Dist Allocation Percentage	Dist Plant	100.00%	0.00%	0.03%	0.00%
23	389-398	Total Direct General Plant	1.1	\$ 45,451,544	\$ 555	\$ 13,382	0
24		Total Direct Net Plant		\$ 225,899,183	\$ 2,758	\$ 66,510	0
25		<u>Common - Systems Allocable</u>					
26	301-303	Total Intangible Plant	1.1	\$ 6,264,976	\$ 76	\$ 1,845	0
27	389-398	Total General Plant	1.1	3,630,940	44	1,069	0
28		Total Systems Allocable		\$ 9,895,916	\$ 121	\$ 2,914	0
29		Total Net Plant		\$ 235,795,099	\$ 2,879	\$ 69,424	0
30		<u>Other Rate Base Items</u>					
31		Cash Working Capital	1.1	\$ (858,084)	\$ (10)	\$ (253)	0
32		Materials & Supplies	1.1	14,964,372	183	4,406	0
33		Other Debits and Credits	1.1	5,300,414	65	1,561	0
34		Customer Advances	8	(7,855,171)	0	(4,166)	0
35		Deferred Taxes	1.1	(34,121,543)	(417)	(10,046)	0
36		Total Allocated Rate Base		\$ 213,225,086	\$ 2,699	\$ 60,925	0



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Single-Family Residential		
					Demand (e)	Customer (f)	Commodity (g)
			1	3	5	7	9
<u>Depreciation Expense &amp; Amortization</u>							
<u>Direct</u>							
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
2	374.1 - 387	Distribution Plant	Dist Plant	6,676,064	985,664	3,495,633	0
3	389 - 398	General	1.1	2,154,206	318,050	1,127,957	0
4		Total Depreciation Expense		\$ 8,830,270	\$ 1,303,714	\$ 4,623,590	\$ 0
<u>System Allocable Amortization</u>							
5		Miscellaneous Intangible	1.1	\$ 1,163,251	\$ 171,744	609,086	0
6		Structures-Leasehold Improvements	1.1	290,249	42,853	151,976	0
7		Total System Allocable Amortization		\$ 1,453,501	\$ 214,597	\$ 761,063	\$ 0
8							
9		Total Common Depreciation Expense	1.1	\$ 1,502,999	\$ 221,905	786,980	0
10		Total Depreciation Expense	1.1	\$ 10,333,268	\$ 1,525,619	\$ 5,410,570	\$ 0
<u>Operation and Maintenance Expense</u>							
<u>Gas Supply Expense</u>							
11							
12		Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
13	803	Purchased Gas Cost Adjustments	3	0	0	0	0
14	805.1	Gas Used for Compression Station Fuel	3	0	0	0	0
15	810	Other Gas Supply Expenses	3	146,425	0	0	69,240
16	813	Total Gas Supply Expenses		\$ 146,425	\$ 0	\$ 0	\$ 69,240
17							
<u>Distribution Expenses</u>							
18		Operation Supervision and Engineering					
19	870	Labor & Labor Loading	5.5	\$ 2,113,169	\$ 154,145	1,216,622	32,886
20		Materials & Expenses	5.5	314,037	22,907	180,802	4,887
21		Distribution Load Dispatching					
22	871	Labor & Labor Loading	3	161,273	0	0	76,261
23		Materials & Expenses	3	14,251	0	0	6,739
24		Operation Mains and Services Expenses					
25	874	Labor & Labor Loading	4.4	842,086	151,770	442,844	0
26		Materials & Expenses	4.4	1,310,391	236,173	689,121	0
27		Operating Measuring & Regulation Station					
28	875	Labor & Labor Loading	2.2	0	0	0	0
29		Materials & Expenses	2.2	4,154	1,105	1,557	0
30		Operation Meter and House Regulator					
31	878	Labor & Labor Loading	2	1,191,223	0	646,071	0
32		Materials & Expenses	2	316,718	0	171,775	0
33		Customer Installation Expense					
34	879	Labor & Labor Loading	4	1,209,817	0	906,764	0
35		Materials & Expenses	4	283,538	0	212,514	0
36		Other Expenses					
37	880	Labor & Labor Loading	5.5	782,909	57,109	450,747	12,184
38		Materials & Expenses	5.5	1,132,371	82,601	651,944	17,622
39		Rents	5.5	(683,287)	(49,842)	(393,391)	(10,633)
40	881	Total Distribution Expenses		\$ 8,992,649	\$ 655,967	\$ 5,177,370	\$ 139,945
41							
42		Total Operation & Distribution Expenses		\$ 9,139,074	\$ 655,967	\$ 5,177,370	\$ 209,186

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c) 1	Total Amount (d) 3	Single-Family Residential			
					Demand (e) 5	Customer (f) 7	Commodity (g) 9	
43		<u>Maintenance Expenses</u>						
44	885	Maintenance Supervision & Engineering						
45		Labor & Labor Loading	6.6	\$ 412,936	\$ 82,831	196,063	0	
46		Materials & Expenses	6.6	44,535	8,933	21,146	0	
47	886	Maintenance of Structures & Improvement						
48		Labor & Labor Loading	1.0	1,898	1,010	0	0	
49		Materials & Expenses	1.0	473	251	0	0	
50	887	Maintenance of Mains						
51		Labor & Labor Loading	2.2	563,912	149,986	211,328	0	
52		Materials & Expenses	2.2	1,309,042	348,170	490,567	0	
53	889	Maintenance of Measuring and Reg. Station Eq.						
54		Labor & Labor Loading	2.2	293,466	78,054	109,977	0	
55		Materials & Expenses	2.2	307,510	81,790	115,240	0	
56	892	Maintenance of Services						
57		Labor & Labor Loading	3.3	385,596	0	325,281	0	
58		Materials & Expenses	3.3	237,847	0	200,643	0	
59	893	Maintenance of Meter & House Regulators						
60		Labor & Labor Loading	6	131,346	0	75,004	0	
61		Materials & Expenses	6	51,601	0	29,466	0	
62	894	Maintenance of Other Equipment						
63		Labor & Labor Loading	6.6	0	0	0	0	
64		Materials & Expenses	6.6	0	0	0	0	
65		Total Distribution-Maintenance		\$ 3,740,162	\$ 751,025	\$ 1,774,715	\$ 0	
66		Total Oper, Dist & Maint Exps		\$ 12,879,236	\$ 1,406,992	\$ 6,952,085	\$ 209,186	
67		<u>Customer Accounts Expenses</u>						
68	901	Supervision						
69		Labor & Labor Loading	10.1	\$ 419,465	\$ 0	289,447	0	
70		Materials & Expenses	10.1	35,365	0	24,403	0	
71	902	Meter Reading						
72		Labor & Labor Loading	11	269,485	0	202,087	0	
73		Materials & Expenses	11	68,171	0	51,122	0	
74	903	Customer Records & Collections - KAM						
75		Labor & Labor Loading - KAM	15	138,980	0	0	0	
76		Materials & Expenses - KAM	15	3,364	0	0	0	
77	903	Customer Records & Collections						
78		Labor & Labor Loading	4	928,645	0	696,025	0	
79		Materials & Expenses	4	1,433,101	0	1,074,117	0	
80	904	Uncollectible Accounts	14	455,993	0	252,215	0	
81	905	Miscellaneous						
82		Labor & Labor Loading	10.1	0	0	0	0	
83		Materials & Expenses	10.1	0	0	0	0	
84		Total Customer Accounts Expenses		\$ 3,752,569	\$ 0	\$ 2,589,416	\$ 0	
85		<u>Customer Service &amp; Informational Expenses</u>						
86	908	Customer Assistance						
87		Labor & Labor Loading	4	\$ 0	\$ 0	0	0	
88		Materials & Expenses	4	13	0	10	0	
89	909	Informational and Instructional Advertising						
90		Labor & Labor Loading	4	0	0	0	0	
91		Materials & Expenses	4	0	0	0	0	
92	910	Miscellaneous						
93		Labor & Labor Loading	4	0	0	0	0	
94		Materials & Expenses	4	78,969	0	59,188	0	
95		Total Customer Service & Info. Exp.		\$ 78,981	\$ 0	\$ 59,197	\$ 0	
96		<u>Sales Expense</u>						
97	912	Demonstrating & Selling						
98		Labor & Labor Loading	4	\$ 0	\$ 0	0	0	
99		Materials & Expenses	4	0	0	0	0	
100	913	Advertising						
101		Labor & Labor Loading	4	0	0	0	0	
102		Materials & Expenses	4	9,292	0	6,965	0	
103		Total Sales Expense		\$ 9,292	\$ 0	\$ 6,965	\$ 0	
104		Total O & M Expense	O&M	\$ 16,720,079	\$ 1,406,992	\$ 9,607,663	\$ 209,186	
105		Allocation Percentage	O&M	100.00%	8.41%	57.46%	1.25%	

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Single-Family Residential		
					Demand (e)	Customer (f)	Commodity (g)
			1	3	5	7	9
106		<u>Other Operating Deductions</u>					
107		Administrative & General Expense	O&M	\$ 9,021,243	\$ 759,136	\$ 5,183,771	\$ 112,865
108		Regulatory Amortization	1.1	195,896	28,922	102,572	0
109		Mill Tax	Net Op Mrg	(162,372)	0	(107,217)	0
110		Modified Business Tax	1.1	76,307	11,266	39,955	0
111		Taxes Other Than Income	1.1	2,909,942	429,628	1,523,666	0
112		Total Other Deductions		\$ 28,761,095	\$ 2,635,944	\$ 16,350,409	\$ 322,051
113		<u>Tax Adjustments</u>					
114		Interest Expense	1.1	\$ 4,846,876	\$ 715,600	2,537,857	0
115		Schedule M Adjustments	1.1	(38,487,078)	(5,682,290)	(20,152,097)	0
116		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
117		Federal Deferred Provision	1.1	7,649,428	1,129,373	4,005,293	0
118		South Georgia Amortization - Fed	1.1	0	0	0	0
119		<u>Summary of Allocated Cost of Service</u>					
120		<u>Rate Base</u>					
121		Total Direct Net Plant		225,899,183	33,352,097	118,282,356	0
122		Total Common Systems Alloc Net Plant		9,895,916	1,461,048	5,181,569	0
123		Cash Working Capital	1.1	(858,084)	(126,689)	(449,299)	0
124		Materials & Supplies	1.1	14,964,372	2,209,362	7,835,447	0
125		Other Debits and Credits	1.1	5,300,414	782,561	2,775,333	0
126		Customer Advances	8	(7,855,171)	0	(5,887,496)	0
127		Deferred Taxes	1.1	(34,121,543)	(5,037,756)	(17,866,273)	0
128		Total Rate Base		\$ 213,225,086	\$ 32,640,623	\$ 109,871,638	\$ 0
129		<u>Revenue</u>					
130		Net Operating Margin	Direct	\$ 46,444,258	\$ 0	\$ 30,667,949	\$ 0
131		Negotiated Contracts Margin	Net Op Mrg	448,108	0	295,893	0
132		Late Charges	12	839,134	0	536,175	0
133		Service Establishment Charges	9	407,710	0	261,031	0
134		Reconnect & Reread Charges	9	7,975	0	5,106	0
135		Other Revenue - Labor	Net Op Mrg	225	0	149	0
136		Other Revenue - Parts & Material	Net Op Mrg	14	0	9	0
137		Other Revenue - Field Collection Fee	14	0	0	0	0
138		Other Revenue - Returned Item Fee	13	68,852	0	49,242	0
139		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
140		Total Revenue		\$ 48,216,276	\$ 0	\$ 31,815,554	\$ 0
141		<u>Operating Deductions</u>					
142		Operations & Maintenance Expenses	O&M	\$ (16,720,079)	\$ (1,406,992)	\$ (9,607,663)	\$ (209,186)
143		Administrative & General Expenses	O&M	(9,021,243)	(759,136)	(5,183,771)	(112,865)
144		Regulatory Amortization	1.1	(195,896)	(28,922)	(102,572)	0
145		Mill Tax	Net Op Mrg	162,372	0	107,217	0
146		Modified Business Tax	1.1	(76,307)	(11,266)	(39,955)	0
147		Depreciation Expense	Depr Exp	(10,333,268)	(1,525,619)	(5,410,570)	0
148		Taxes other than Income	1.1	(2,909,942)	(429,628)	(1,523,666)	0
149		Total Operating Deductions		\$ (39,094,364)	\$ (4,161,564)	\$ (21,760,979)	\$ (322,051)
150		<u>State Income Tax</u>					
151		Taxable Income before Interest Exp.		\$ 9,121,912	\$ (4,161,564)	\$ 10,054,575	\$ (322,051)
152		Interest Expense	1.1	(4,846,876)	(715,600)	(2,537,857)	0
153		State Taxable Income		\$ 4,275,036	\$ (4,877,164)	\$ 7,516,717	\$ (322,051)
154		State Income Tax	0.000%	\$ 0	\$ 0	\$ 0	\$ 0
155		South Georgia	1.1	0	0	0	0
156		State Income Tax		\$ 0	\$ 0	\$ 0	\$ 0
157		<u>Taxable Income</u>					
158		Taxable Income before Interest Exp.		\$ 9,121,912	\$ (4,161,564)	\$ 10,054,575	\$ (322,051)
159		Interest Expense	1.1	(4,846,876)	(715,600)	(2,537,857)	0
160		Schedule M Adjustments	1.1	(38,487,078)	(5,682,290)	(20,152,097)	0
161		Total Taxable Income		\$ (34,212,042)	\$ (10,559,454)	\$ (12,635,380)	\$ (322,051)
162		<u>Federal Income Tax</u>					
163		Federal Income Tax	21.00%	\$ (7,184,529)	\$ (2,217,485)	\$ (2,653,430)	\$ (67,631)
164		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
165		Federal Deferred Provision	1.1	7,649,428	1,129,373	4,005,293	0
166		South Georgia Amortization - Fed	1.1	0	0	0	0
167		Total Federal Income Tax		\$ 464,900	\$ (1,088,112)	\$ 1,351,863	\$ (67,631)
168		Total Net Income		\$ 8,657,012	\$ (3,073,451)	\$ 8,702,712	\$ (254,420)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Multi-Family Residential		
					Demand (h)	Customer (i)	Commodity (j)
			1	3	11	13	15
		<u>Depreciation Expense &amp; Amortization</u>					
		<u>Direct</u>					
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
2	374.1 - 387	Distribution Plant	Dist Plant	6,676,064	106,501	454,564	0
3	389 - 398	General	1.1	2,154,206	34,365	146,677	0
4		Total Depreciation Expense		\$ 8,830,270	\$ 140,867	\$ 601,241	\$ 0
5		<u>System Allocable Amortization</u>					
6		Miscellaneous Intangible	1.1	\$ 1,163,251	18,557	79,204	0
7		Structures-Leasehold Improvements	1.1	290,249	4,630	19,763	0
8		Total System Allocable Amortization		\$ 1,453,501	\$ 23,187	\$ 98,967	\$ 0
9		Total Common Depreciation Expense	1.1	\$ 1,502,999	23,977	102,337	0
10		Total Depreciation Expense	1.1	\$ 10,333,268	\$ 164,844	\$ 703,578	\$ 0
11		<u>Operation and Maintenance Expense</u>					
12		<u>Gas Supply Expense</u>					
13	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
14	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
15	810	Gas Used for Compression Station Fuel	3	0	0	0	0
16	813	Other Gas Supply Expenses	3	146,425	0	0	7,993
17		Total Gas Supply Expenses		\$ 146,425	\$ 0	\$ 0	\$ 7,993
18		<u>Distribution Expenses</u>					
19	870	Operation Supervision and Engineering					
20		Labor & Labor Loading	5.5	\$ 2,113,169	16,655	204,507	3,796
21		Materials & Expenses	5.5	314,037	2,475	30,392	564
22	871	Distribution Load Dispatching					
23		Labor & Labor Loading	3	161,273	0	0	8,804
24		Materials & Expenses	3	14,251	0	0	778
25	874	Operation Mains and Services Expenses					
26		Labor & Labor Loading	4.4	842,086	16,399	50,621	0
27		Materials & Expenses	4.4	1,310,391	25,519	78,773	0
28	875	Operating Measuring & Regulation Station					
29		Labor & Labor Loading	2.2	0	0	0	0
30		Materials & Expenses	2.2	4,154	119	335	0
31	878	Operation Meter and House Regulator					
32		Labor & Labor Loading	2	1,191,223	0	115,086	0
33		Materials & Expenses	2	316,718	0	30,599	0
34	879	Customer Installation Expense					
35		Labor & Labor Loading	4	1,209,817	0	195,035	0
36		Materials & Expenses	4	283,538	0	45,709	0
37	880	Other Expenses					
38		Labor & Labor Loading	5.5	782,909	6,171	75,768	1,407
39		Materials & Expenses	5.5	1,132,371	8,925	109,588	2,034
40	881	Rents	5.5	(683,287)	(5,385)	(66,127)	(1,228)
41		Total Distribution Expenses		\$ 8,992,649	\$ 70,877	\$ 870,285	\$ 16,156
42		Total Operation & Distribution Expenses		\$ 9,139,074	\$ 70,877	\$ 870,285	\$ 24,149

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Multi-Family Residential		
					Demand (h)	Customer (i)	Commodity (j)
			1	3	11	13	15
43		<u>Maintenance Expenses</u>					
44	885	Maintenance Supervision & Engineering					
45		Labor & Labor Loading	6.6	\$ 412,936	8,950	28,783	0
46		Materials & Expenses	6.6	44,535	965	3,104	0
47	886	Maintenance of Structures & Improvement					
48		Labor & Labor Loading	1.0	1,898	109	0	0
49		Materials & Expenses	1.0	473	27	0	0
50	887	Maintenance of Mains					
51		Labor & Labor Loading	2.2	563,912	16,206	45,454	0
52		Materials & Expenses	2.2	1,309,042	37,620	105,516	0
53	889	Maintenance of Measuring and Reg. Station Eq.					
54		Labor & Labor Loading	2.2	293,466	8,434	23,655	0
55		Materials & Expenses	2.2	307,510	8,837	24,787	0
56	892	Maintenance of Services					
57		Labor & Labor Loading	3.3	385,596	0	6,571	0
58		Materials & Expenses	3.3	237,847	0	4,053	0
59	893	Maintenance of Meter & House Regulators					
60		Labor & Labor Loading	6	131,346	0	13,361	0
61		Materials & Expenses	6	51,601	0	5,249	0
62	894	Maintenance of Other Equipment					
63		Labor & Labor Loading	6.6	0	0	0	0
64		Materials & Expenses	6.6	0	0	0	0
65		Total Distribution-Maintenance		\$ 3,740,162	\$ 81,149	\$ 260,532	\$ 0
66		Total Oper, Dist & Maint Exps		\$ 12,879,236	\$ 152,026	\$ 1,130,816	\$ 24,149
67		<u>Customer Accounts Expenses</u>					
68	901	Supervision					
69		Labor & Labor Loading	10.1	\$ 419,465	0	74,493	0
70		Materials & Expenses	10.1	35,365	0	6,280	0
71	902	Meter Reading					
72		Labor & Labor Loading	11	269,485	0	43,467	0
73		Materials & Expenses	11	68,171	0	10,996	0
74	903	Customer Records & Collections - KAM					
75		Labor & Labor Loading - KAM	15	138,980	0	0	0
76		Materials & Expenses - KAM	15	3,364	0	0	0
77	903	Customer Records & Collections					
78		Labor & Labor Loading	4	928,645	0	149,707	0
79		Materials & Expenses	4	1,433,101	0	231,031	0
80	904	Uncollectible Accounts	14	455,993	0	150,443	0
81	905	Miscellaneous					
82		Labor & Labor Loading	10.1	0	0	0	0
83		Materials & Expenses	10.1	0	0	0	0
84		Total Customer Accounts Expenses		\$ 3,752,569	\$ 0	\$ 666,416	\$ 0
85		<u>Customer Service &amp; Informational Expenses</u>					
86	908	Customer Assistance					
87		Labor & Labor Loading	4	\$ 0	0	0	0
88		Materials & Expenses	4	13	0	2	0
89	909	Informational and Instructional Advertising					
90		Labor & Labor Loading	4	0	0	0	0
91		Materials & Expenses	4	0	0	0	0
92	910	Miscellaneous					
93		Labor & Labor Loading	4	0	0	0	0
94		Materials & Expenses	4	78,969	0	12,731	0
95		Total Customer Service & Info. Exp.		\$ 78,981	\$ 0	\$ 12,733	\$ 0
96		<u>Sales Expense</u>					
97	912	Demonstrating & Selling					
98		Labor & Labor Loading	4	\$ 0	0	0	0
99		Materials & Expenses	4	0	0	0	0
100	913	Advertising					
101		Labor & Labor Loading	4	0	0	0	0
102		Materials & Expenses	4	9,292	0	1,498	0
103		Total Sales Expense		\$ 9,292	\$ 0	\$ 1,498	\$ 0
104		Total O & M Expense	O&M	\$ 16,720,079	\$ 152,026	\$ 1,811,463	\$ 24,149
105		Allocation Percentage	O&M	100.00%	0.91%	10.83%	0.14%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Multi-Family Residential		
					Demand (h)	Customer (i)	Commodity (j)
				3	11	13	15
<u>Other Operating Deductions</u>							
106		Administrative & General Expense	O&M	\$ 9,021,243	\$ 82,025	\$ 977,367	\$ 13,029
108		Regulatory Amortization	1.1	195,896	3,125	13,338	0
109		Mill Tax	Net Op Mrg	(162,372)	0	(16,580)	0
110		Modified Business Tax	1.1	76,307	1,217	5,196	0
111		Taxes Other Than Income	1.1	2,909,942	46,421	198,134	0
112		Total Other Deductions		\$ 28,761,095	\$ 284,815	\$ 2,988,918	\$ 37,178
<u>Tax Adjustments</u>							
113		Interest Expense	1.1	\$ 4,846,876	77,321	330,017	0
114		Schedule M Adjustments	1.1	(38,487,078)	(613,974)	(2,620,531)	0
116		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
117		Federal Deferred Provision	1.1	7,649,428	122,029	520,839	0
118		South Georgia Amortization - Fed	1.1	0	0	0	0
<u>Summary of Allocated Cost of Service</u>							
<u>Rate Base</u>							
120		Total Direct Net Plant		225,899,183	3,603,706	15,381,159	0
122		Total Common Systems Alloc Net Plant		9,895,916	157,867	673,799	0
123		Cash Working Capital	1.1	(858,084)	(13,689)	(58,426)	0
124		Materials & Supplies	1.1	14,964,372	238,722	1,018,903	0
125		Other Debits and Credits	1.1	5,300,414	84,556	360,898	0
126		Customer Advances	8	(7,855,171)	0	(1,266,334)	0
127		Deferred Taxes	1.1	(34,121,543)	(544,331)	(2,323,288)	0
128		Total Rate Base		\$ 213,225,086	\$ 3,526,831	\$ 13,786,711	\$ 0
<u>Revenue</u>							
129		Net Operating Margin	Direct	\$ 46,444,258	\$ 0	\$ 4,742,472	\$ 0
131		Negotiated Contracts Margin	Net Op Mrg	448,108	0	45,757	0
132		Late Charges	12	839,134	0	146,194	0
133		Service Establishment Charges	9	407,710	0	123,327	0
134		Reconnect & Reread Charges	9	7,975	0	2,412	0
135		Other Revenue - Labor	Net Op Mrg	225	0	23	0
136		Other Revenue - Parts & Material	Net Op Mrg	14	0	1	0
137		Other Revenue - Field Collection Fee	14	0	0	0	0
138		Other Revenue - Returned Item Fee	13	68,852	0	15,228	0
139		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
140		Total Revenue		\$ 48,216,276	\$ 0	\$ 5,075,415	\$ 0
<u>Operating Deductions</u>							
142		Operations & Maintenance Expenses	O&M	\$ (16,720,079)	\$ (152,026)	\$ (1,811,463)	\$ (24,149)
143		Administrative & General Expenses	O&M	(9,021,243)	(82,025)	(977,367)	(13,029)
144		Regulatory Amortization	1.1	(195,896)	(3,125)	(13,338)	0
145		Mill Tax	Net Op Mrg	162,372	0	16,580	0
146		Modified Business Tax	1.1	(76,307)	(1,217)	(5,196)	0
147		Depreciation Expense	Depr Exp	(10,333,268)	(164,844)	(703,578)	0
148		Taxes other than Income	1.1	(2,909,942)	(46,421)	(198,134)	0
149		Total Operating Deductions		\$ (39,094,364)	\$ (449,658)	\$ (3,692,496)	\$ (37,178)
<u>State Income Tax</u>							
150		Taxable Income before Interest Exp.		\$ 9,121,912	\$ (449,658)	\$ 1,382,919	\$ (37,178)
151		Interest Expense	1.1	(4,846,876)	(77,321)	(330,017)	0
152		State Taxable Income		\$ 4,275,036	\$ (526,979)	\$ 1,052,902	\$ (37,178)
154		State Income Tax	0.000%	\$ 0	\$ 0	\$ 0	\$ 0
155		South Georgia	1.1	0	0	0	0
156		State Income Tax		\$ 0	\$ 0	\$ 0	\$ 0
<u>Taxable Income</u>							
157		Taxable Income before Interest Exp.		\$ 9,121,912	\$ (449,658)	\$ 1,382,919	\$ (37,178)
158		Interest Expense	1.1	(4,846,876)	(77,321)	(330,017)	0
159		Schedule M Adjustments	1.1	(38,487,078)	(613,974)	(2,620,531)	0
160		Total Taxable Income		\$ (34,212,042)	\$ (1,140,953)	\$ (1,567,629)	\$ (37,178)
<u>Federal Income Tax</u>							
161		Federal Income Tax	21.00%	\$ (7,184,529)	\$ (239,600)	\$ (329,202)	\$ (7,807)
162		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
163		Federal Deferred Provision	1.1	7,649,428	122,029	520,839	0
164		South Georgia Amortization - Fed	1.1	0	0	0	0
165		Total Federal Income Tax		\$ 464,900	\$ (117,571)	\$ 191,637	\$ (7,807)
166		Total Net Income		\$ 8,657,012	\$ (332,088)	\$ 1,191,282	\$ (29,371)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Residential Air Conditioning		
					Demand (k)	Customer (l)	Commodity (m)
				3	17	19	21
<u>Depreciation Expense &amp; Amortization</u>							
<u>Direct</u>							
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
2	374.1 - 387	Distribution Plant	Dist Plant	6,676,064	36	129	0
3	389 - 398	General	1.1	2,154,206	12	42	0
4		Total Depreciation Expense		\$ 8,830,270	\$ 47	\$ 171	\$ 0
<u>System Allocable Amortization</u>							
5		Miscellaneous Intangible	1.1	\$ 1,163,251	6	23	0
7		Structures-Leasehold Improvements	1.1	290,249	2	6	0
8		Total System Allocable Amortization		\$ 1,453,501	\$ 8	\$ 28	\$ 0
9		Total Common Depreciation Expense	1.1	\$ 1,502,999	8	29	0
10		Total Depreciation Expense	1.1	\$ 10,333,268	\$ 55	\$ 200	\$ 0
<u>Operation and Maintenance Expense</u>							
<u>Gas Supply Expense</u>							
12		Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
13	803	Purchased Gas Cost Adjustments	3	0	0	0	0
14	805.1	Gas Used for Compression Station Fuel	3	0	0	0	0
15	810	Other Gas Supply Expenses	3	146,425	0	0	2
16	813	Total Gas Supply Expenses		\$ 146,425	\$ 0	\$ 0	\$ 2
17							
<u>Distribution Expenses</u>							
18		Operation Supervision and Engineering					
19	870	Labor & Labor Loading	5.5	\$ 2,113,169	6	45	1
20		Materials & Expenses	5.5	314,037	1	7	0
21		Distribution Load Dispatching					
22	871	Labor & Labor Loading	3	161,273	0	0	3
23		Materials & Expenses	3	14,251	0	0	0
24		Operation Mains and Services Expenses					
25	874	Labor & Labor Loading	4.4	842,086	5	17	0
26		Materials & Expenses	4.4	1,310,391	9	27	0
27		Operating Measuring & Regulation Station					
28	875	Labor & Labor Loading	2.2	0	0	0	0
29		Materials & Expenses	2.2	4,154	0	0	0
30		Operation Meter and House Regulator					
31	878	Labor & Labor Loading	2	1,191,223	0	20	0
32		Materials & Expenses	2	316,718	0	5	0
33		Customer Installation Expense					
34	879	Labor & Labor Loading	4	1,209,817	0	35	0
35		Materials & Expenses	4	283,538	0	8	0
36		Other Expenses					
37	880	Labor & Labor Loading	5.5	782,909	2	16	0
38		Materials & Expenses	5.5	1,132,371	3	24	1
39		Rents	5.5	(683,287)	(2)	(14)	(0)
40	881	Total Distribution Expenses		\$ 8,992,649	\$ 24	\$ 189	\$ 5
41							
42		Total Operation & Distribution Expenses		\$ 9,139,074	\$ 24	\$ 189	\$ 7

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	Residential Air Conditioning		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(k)	(l)	(m)
			1	3	17	19	21
43		<u>Maintenance Expenses</u>					
44	885	Maintenance Supervision & Engineering					
45		Labor & Labor Loading	6.6	\$ 412,936	3	7	0
46		Materials & Expenses	6.6	44,535	0	1	0
47	886	Maintenance of Structures & Improvement					
48		Labor & Labor Loading	1.0	1,898	0	0	0
49		Materials & Expenses	1.0	473	0	0	0
50	887	Maintenance of Mains					
51		Labor & Labor Loading	2.2	563,912	5	8	0
52		Materials & Expenses	2.2	1,309,042	13	19	0
53	889	Maintenance of Measuring and Reg. Station Eq.					
54		Labor & Labor Loading	2.2	293,466	3	4	0
55		Materials & Expenses	2.2	307,510	3	4	0
56	892	Maintenance of Services					
57		Labor & Labor Loading	3.3	385,596	0	13	0
58		Materials & Expenses	3.3	237,847	0	8	0
59	893	Maintenance of Meter & House Regulators					
60		Labor & Labor Loading	6	131,346	0	2	0
61		Materials & Expenses	6	51,601	0	1	0
62	894	Maintenance of Other Equipment					
63		Labor & Labor Loading	6.6	0	0	0	0
64		Materials & Expenses	6.6	0	0	0	0
65		Total Distribution-Maintenance		\$ 3,740,162	\$ 27	\$ 68	\$ 0
66		Total Oper, Dist & Maint Exps		\$ 12,879,236	\$ 51	\$ 257	\$ 7
67		<u>Customer Accounts Expenses</u>					
68	901	Supervision					
69		Labor & Labor Loading	10.1	\$ 419,465	0	10	0
70		Materials & Expenses	10.1	35,365	0	1	0
71	902	Meter Reading					
72		Labor & Labor Loading	11	269,485	0	8	0
73		Materials & Expenses	11	68,171	0	2	0
74	903	Customer Records & Collections - KAM					
75		Labor & Labor Loading - KAM	15	138,980	0	0	0
76		Materials & Expenses - KAM	15	3,364	0	0	0
77	903	Customer Records & Collections					
78		Labor & Labor Loading	4	928,645	0	27	0
79		Materials & Expenses	4	1,433,101	0	41	0
80	904	Uncollectible Accounts	14	455,993	0	0	0
81	905	Miscellaneous					
82		Labor & Labor Loading	10.1	0	0	0	0
83		Materials & Expenses	10.1	0	0	0	0
84		Total Customer Accounts Expenses		\$ 3,752,569	\$ 0	\$ 89	\$ 0
85		<u>Customer Service &amp; Informational Expenses</u>					
86	908	Customer Assistance					
87		Labor & Labor Loading	4	\$ 0	0	0	0
88		Materials & Expenses	4	13	0	0	0
89	909	Informational and Instructional Advertising					
90		Labor & Labor Loading	4	0	0	0	0
91		Materials & Expenses	4	0	0	0	0
92	910	Miscellaneous					
93		Labor & Labor Loading	4	0	0	0	0
94		Materials & Expenses	4	78,969	0	2	0
95		Total Customer Service & Info. Exp.		\$ 78,981	\$ 0	\$ 2	\$ 0
96		<u>Sales Expense</u>					
97	912	Demonstrating & Selling					
98		Labor & Labor Loading	4	\$ 0	0	0	0
99		Materials & Expenses	4	0	0	0	0
100	913	Advertising					
101		Labor & Labor Loading	4	0	0	0	0
102		Materials & Expenses	4	9,292	0	0	0
103		Total Sales Expense		\$ 9,292	\$ 0	\$ 0	\$ 0
104		Total O & M Expense	O&M	\$ 16,720,079	\$ 51	\$ 348	\$ 7
105		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Residential Air Conditioning		
					Demand (k)	Customer (l)	Commodity (m)
			1	3	17	19	21
106		<u>Other Operating Deductions</u>					
107		Administrative & General Expense	O&M	\$ 9,021,243	\$ 27	\$ 188	\$ 4
108		Regulatory Amortization	1.1	195,896	1	4	0
109		Mill Tax	Net Op Mrg	(162,372)	(4)	(1)	0
110		Modified Business Tax	1.1	76,307	0	1	0
111		Taxes Other Than Income	1.1	2,909,942	16	56	0
112		Total Other Deductions		\$ 28,761,095	\$ 91	\$ 597	\$ 11
113		<u>Tax Adjustments</u>					
114		Interest Expense	1.1	\$ 4,846,876	26	94	0
115		Schedule M Adjustments	1.1	(38,487,078)	(206)	(746)	0
116		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
117		Federal Deferred Provision	1.1	7,649,428	41	148	0
118		South Georgia Amortization - Fed	1.1	0	0	0	0
119		<u>Summary of Allocated Cost of Service</u>					
120		<u>Rate Base</u>					
121		Total Direct Net Plant		225,899,183	1,207	4,381	0
122		Total Common Systems Alloc Net Plant		9,895,916	53	192	0
123		Cash Working Capital	1.1	(858,084)	(5)	(17)	0
124		Materials & Supplies	1.1	14,964,372	80	290	0
125		Other Debits and Credits	1.1	5,300,414	28	103	0
126		Customer Advances	8	(7,855,171)	0	(227)	0
127		Deferred Taxes	1.1	(34,121,543)	(182)	(662)	0
128		Total Rate Base		\$ 213,225,086	\$ 1,181	\$ 4,061	\$ 0
129		<u>Revenue</u>					
130		Net Operating Margin	Direct	\$ 46,444,258	\$ 1,118	\$ 389	\$ 0
131		Negotiated Contracts Margin	Net Op Mrg	448,108	11	4	0
132		Late Charges	12	839,134	0	0	0
133		Service Establishment Charges	9	407,710	0	0	0
134		Reconnect & Reread Charges	9	7,975	0	0	0
135		Other Revenue - Labor	Net Op Mrg	225	0	0	0
136		Other Revenue - Parts & Material	Net Op Mrg	14	0	0	0
137		Other Revenue - Field Collection Fee	14	0	0	0	0
138		Other Revenue - Returned Item Fee	13	68,852	0	0	0
139		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
140		Total Revenue		\$ 48,216,276	\$ 1,129	\$ 393	\$ 0
141		<u>Operating Deductions</u>					
142		Operations & Maintenance Expenses	O&M	\$ (16,720,079)	\$ (51)	\$ (348)	\$ (7)
143		Administrative & General Expenses	O&M	(9,021,243)	(27)	(188)	(4)
144		Regulatory Amortization	1.1	(195,896)	(1)	(4)	0
145		Mill Tax	Net Op Mrg	162,372	4	1	0
146		Modified Business Tax	1.1	(76,307)	(0)	(1)	0
147		Depreciation Expense	Depr Exp	(10,333,268)	(55)	(200)	0
148		Taxes other than Income	1.1	(2,909,942)	(16)	(56)	0
149		Total Operating Deductions		\$ (39,094,364)	\$ (147)	\$ (797)	\$ (11)
150		<u>State Income Tax</u>					
151		Taxable Income before Interest Exp.		\$ 9,121,912	\$ 982	\$ (404)	\$ (11)
152		Interest Expense	1.1	(4,846,876)	(26)	(94)	0
153		State Taxable Income		\$ 4,275,036	\$ 956	\$ (498)	\$ (11)
154		State Income Tax	0.000%	\$ 0	\$ 0	\$ 0	\$ 0
155		South Georgia	1.1	0	0	0	0
156		State Income Tax		\$ 0	\$ 0	\$ 0	\$ 0
157		<u>Taxable Income</u>					
158		Taxable Income before Interest Exp.		\$ 9,121,912	\$ 982	\$ (404)	\$ (11)
159		Interest Expense	1.1	(4,846,876)	(26)	(94)	0
160		Schedule M Adjustments	1.1	(38,487,078)	(206)	(746)	0
161		Total Taxable Income		\$ (34,212,042)	\$ 751	\$ (1,245)	\$ (11)
162		<u>Federal Income Tax</u>					
163		Federal Income Tax	21.00%	\$ (7,184,529)	\$ 158	\$ (261)	\$ (2)
164		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
165		Federal Deferred Provision	1.1	7,649,428	41	148	0
166		South Georgia Amortization - Fed	1.1	0	0	0	0
167		Total Federal Income Tax		\$ 464,900	\$ 198	\$ (113)	\$ (2)
168		Total Net Income		\$ 8,657,012	\$ 784	\$ (291)	\$ (9)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-1		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(k)	(l)	(m)
		<u>Depreciation Expense &amp; Amortization</u>	1	3	35	37	39
		<u>Direct</u>					
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
2	374.1 - 387	Distribution Plant	Dist Plant	6,676,064	221,275	565,860	0
3	389 - 398	General	1.1	2,154,206	71,400	182,589	0
4		Total Depreciation Expense		\$ 8,830,270	\$ 292,675	\$ 748,449	\$ 0
5		<u>System Allocable Amortization</u>					
6		Miscellaneous Intangible	1.1	\$ 1,163,251	38,555	98,597	0
7		Structures-Leasehold Improvements	1.1	290,249	9,620	24,601	0
8		Total System Allocable Amortization		\$ 1,453,501	\$ 48,176	\$ 123,198	\$ 0
9		Total Common Depreciation Expense	1.1	\$ 1,502,999	49,816	127,393	0
10		Total Depreciation Expense	1.1	\$ 10,333,268	\$ 342,491	\$ 875,843	\$ 0
11		<u>Operation and Maintenance Expense</u>					
12		<u>Gas Supply Expense</u>					
13	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
14	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
15	810	Gas Used for Compression Station Fuel	3	0	0	0	0
16	813	Other Gas Supply Expenses	3	146,425	0	0	14,605
17		Total Gas Supply Expenses		\$ 146,425	\$ 0	\$ 0	\$ 14,605
18		<u>Distribution Expenses</u>					
19	870	Operation Supervision and Engineering					
20		Labor & Labor Loading	5.5	\$ 2,113,169	34,604	204,177	6,937
21		Materials & Expenses	5.5	314,037	5,143	30,343	1,031
22	871	Distribution Load Dispatching					
23		Labor & Labor Loading	3	161,273	0	0	16,086
24		Materials & Expenses	3	14,251	0	0	1,421
25	874	Operation Mains and Services Expenses					
26		Labor & Labor Loading	4.4	842,086	34,071	53,828	0
27		Materials & Expenses	4.4	1,310,391	53,019	83,764	0
28	875	Operating Measuring & Regulation Station					
29		Labor & Labor Loading	2.2	0	0	0	0
30		Materials & Expenses	2.2	4,154	248	161	0
31	878	Operation Meter and House Regulator					
32		Labor & Labor Loading	2	1,191,223	0	206,835	0
33		Materials & Expenses	2	316,718	0	54,993	0
34	879	Customer Installation Expense					
35		Labor & Labor Loading	4	1,209,817	0	93,767	0
36		Materials & Expenses	4	283,538	0	21,976	0
37	880	Other Expenses					
38		Labor & Labor Loading	5.5	782,909	12,821	75,646	2,570
39		Materials & Expenses	5.5	1,132,371	18,543	109,411	3,717
40	881	Rents	5.5	(683,287)	(11,189)	(66,020)	(2,243)
41		Total Distribution Expenses		\$ 8,992,649	\$ 147,260	\$ 868,880	\$ 29,519
42		Total Operation & Distribution Expenses		\$ 9,139,074	\$ 147,260	\$ 868,880	\$ 44,124
43		<u>Maintenance Expenses</u>					
44	885	Maintenance Supervision & Engineering					
45		Labor & Labor Loading	6.6	\$ 412,936	18,595	25,448	0
46		Materials & Expenses	6.6	44,535	2,005	2,745	0
47	886	Maintenance of Structures & Improvement					
48		Labor & Labor Loading	1.0	1,898	227	0	0
49		Materials & Expenses	1.0	473	56	0	0
50	887	Maintenance of Mains					
51		Labor & Labor Loading	2.2	563,912	33,671	21,853	0
52		Materials & Expenses	2.2	1,309,042	78,162	50,729	0
53	889	Maintenance of Measuring and Reg. Station Eq.					
54		Labor & Labor Loading	2.2	293,466	17,523	11,373	0
55		Materials & Expenses	2.2	307,510	18,361	11,917	0
56	892	Maintenance of Services					
57		Labor & Labor Loading	3.3	385,596	0	45,049	0
58		Materials & Expenses	3.3	237,847	0	27,788	0
59	893	Maintenance of Meter & House Regulators					
60		Labor & Labor Loading	6	131,346	0	24,012	0
61		Materials & Expenses	6	51,601	0	9,433	0
62	894	Maintenance of Other Equipment					
63		Labor & Labor Loading	6.6	0	0	0	0
64		Materials & Expenses	6.6	0	0	0	0
65		Total Distribution-Maintenance		\$ 3,740,162	\$ 168,600	\$ 230,346	\$ 0
66		Total Oper, Dist & Maint Exps		\$ 12,879,236	\$ 315,860	\$ 1,099,226	\$ 44,124

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-1		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(k)	(l)	(m)
			1	3	35	37	39
67		<u>Customer Accounts Expenses</u>					
68	901	Supervision					
69		Labor & Labor Loading	10.1	\$ 419,465	0	43,090	0
70		Materials & Expenses	10.1	35,365	0	3,633	0
71	902	Meter Reading					
72		Labor & Labor Loading	11	269,485	0	20,898	0
73		Materials & Expenses	11	68,171	0	5,286	0
74	903	Customer Records & Collections - KAM					
75		Labor & Labor Loading - KAM	15	138,980	0	78,334	0
76		Materials & Expenses - KAM	15	3,364	0	1,896	0
77	903	Customer Records & Collections					
78		Labor & Labor Loading	4	928,645	0	71,975	0
79		Materials & Expenses	4	1,433,101	0	111,073	0
80	904	Uncollectible Accounts	14	455,993	0	49,300	0
81	905	Miscellaneous					
82		Labor & Labor Loading	10.1	0	0	0	0
83		Materials & Expenses	10.1	0	0	0	0
84		Total Customer Accounts Expenses		\$ 3,752,569	\$ 0	\$ 385,485	\$ 0
85		<u>Customer Service &amp; Informational Expenses</u>					
86	908	Customer Assistance					
87		Labor & Labor Loading	4	\$ 0	0	0	0
88		Materials & Expenses	4	13	0	1	0
89	909	Informational and Instructional Advertising					
90		Labor & Labor Loading	4	0	0	0	0
91		Materials & Expenses	4	0	0	0	0
92	910	Miscellaneous					
93		Labor & Labor Loading	4	0	0	0	0
94		Materials & Expenses	4	78,969	0	6,120	0
95		Total Customer Service & Info. Exp.		\$ 78,981	\$ 0	\$ 6,121	\$ 0
96		<u>Sales Expense</u>					
97	912	Demonstrating & Selling					
98		Labor & Labor Loading	4	\$ 0	0	0	0
99		Materials & Expenses	4	0	0	0	0
100	913	Advertising					
101		Labor & Labor Loading	4	0	0	0	0
102		Materials & Expenses	4	9,292	0	720	0
103		Total Sales Expense		\$ 9,292	\$ 0	\$ 720	\$ 0
104		Total O & M Expense	O&M	\$ 16,720,079	\$ 315,860	\$ 1,491,553	\$ 44,124
105		Allocation Percentage	O&M	100.00%	1.89%	8.92%	0.26%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	General-1		
					Demand (k)	Customer (l)	Commodity (m)
				3	35	37	39
<u>Other Operating Deductions</u>							
106		Administrative & General Expense	O&M	\$ 9,021,243	\$ 170,421	\$ 804,760	\$ 23,807
108		Regulatory Amortization	1.1	195,896	6,493	16,604	0
109		Mill Tax	Net Op Mrg	(162,372)	0	(18,190)	0
110		Modified Business Tax	1.1	76,307	2,529	6,468	0
111		Taxes Other Than Income	1.1	2,909,942	96,449	246,645	0
112		Total Other Deductions		\$ 28,761,095	\$ 591,752	\$ 2,547,840	\$ 67,932
<u>Tax Adjustments</u>							
113		Interest Expense	1.1	\$ 4,846,876	160,647	410,819	0
114		Schedule M Adjustments	1.1	(38,487,078)	(1,275,637)	(3,262,145)	0
115		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
116		Federal Deferred Provision	1.1	7,649,428	253,537	648,362	0
117		South Georgia Amortization - Fed	1.1	0	0	0	0
<u>Summary of Allocated Cost of Service</u>							
<u>Rate Base</u>							
120		Total Direct Net Plant		225,899,183	7,487,325	19,147,102	0
121		Total Common Systems Alloc Net Plant		9,895,916	327,996	838,773	0
122		Cash Working Capital	1.1	(858,084)	(28,441)	(72,731)	0
123		Materials & Supplies	1.1	14,964,372	495,987	1,268,373	0
124		Other Debits and Credits	1.1	5,300,414	175,680	449,260	0
125		Customer Advances	8	(7,855,171)	0	(608,816)	0
126		Deferred Taxes	1.1	(34,121,543)	(1,130,943)	(2,892,125)	0
127		Total Rate Base		\$ 213,225,086	\$ 7,327,604	\$ 18,129,836	\$ 0
<u>Revenue</u>							
129		Net Operating Margin	Direct	\$ 46,444,258	\$ 0	\$ 5,202,945	\$ 0
130		Negotiated Contracts Margin	Net Op Mrg	448,108	0	50,200	0
131		Late Charges	12	839,134	0	99,201	0
132		Service Establishment Charges	9	407,710	0	21,786	0
133		Reconnect & Reread Charges	9	7,975	0	426	0
134		Other Revenue - Labor	Net Op Mrg	225	0	25	0
135		Other Revenue - Parts & Material	Net Op Mrg	14	0	2	0
136		Other Revenue - Field Collection Fee	14	0	0	0	0
137		Other Revenue - Returned Item Fee	13	68,852	0	3,851	0
138		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
139		Total Revenue		\$ 48,216,276	\$ 0	\$ 5,378,435	\$ 0
<u>Operating Deductions</u>							
140		Operations & Maintenance Expenses	O&M	\$ (16,720,079)	\$ (315,860)	\$ (1,491,553)	\$ (44,124)
141		Administrative & General Expenses	O&M	(9,021,243)	(170,421)	(804,760)	(23,807)
142		Regulatory Amortization	1.1	(195,896)	(6,493)	(16,604)	0
143		Mill Tax	Net Op Mrg	162,372	0	18,190	0
144		Modified Business Tax	1.1	(76,307)	(2,529)	(6,468)	0
145		Depreciation Expense	Depr Exp	(10,333,268)	(342,491)	(875,843)	0
146		Taxes other than Income	1.1	(2,909,942)	(96,449)	(246,645)	0
147		Total Operating Deductions		\$ (39,094,364)	\$ (934,243)	\$ (3,423,683)	\$ (67,932)
<u>State Income Tax</u>							
148		Taxable Income before Interest Exp.		\$ 9,121,912	\$ (934,243)	\$ 1,954,752	\$ (67,932)
149		Interest Expense	1.1	(4,846,876)	(160,647)	(410,819)	0
150		State Taxable Income		\$ 4,275,036	\$ (1,094,891)	\$ 1,543,933	\$ (67,932)
151		State Income Tax	0.000%	\$ 0	\$ 0	\$ 0	\$ 0
152		South Georgia	1.1	0	0	0	0
153		State Income Tax		\$ 0	\$ 0	\$ 0	\$ 0
<u>Taxable Income</u>							
154		Taxable Income before Interest Exp.		\$ 9,121,912	\$ (934,243)	\$ 1,954,752	\$ (67,932)
155		Interest Expense	1.1	(4,846,876)	(160,647)	(410,819)	0
156		Schedule M Adjustments	1.1	(38,487,078)	(1,275,637)	(3,262,145)	0
157		Total Taxable Income		\$ (34,212,042)	\$ (2,370,527)	\$ (1,718,212)	\$ (67,932)
<u>Federal Income Tax</u>							
158		Federal Income Tax	21.00%	\$ (7,184,529)	\$ (497,811)	\$ (360,825)	\$ (14,266)
159		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
160		Federal Deferred Provision	1.1	7,649,428	253,537	648,362	0
161		South Georgia Amortization - Fed	1.1	0	0	0	0
162		Total Federal Income Tax		\$ 464,900	\$ (244,274)	\$ 287,537	\$ (14,266)
163		Total Net Income		\$ 8,657,012	\$ (689,969)	\$ 1,667,215	\$ (53,666)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	General-2		
					Demand (n)	Customer (o)	Commodity (p)
			1	3	41	43	45
		<u>Depreciation Expense &amp; Amortization</u>					
		<u>Direct</u>					
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
2	374.1 - 387	Distribution Plant	Dist Plant	6,676,064	246,916	175,565	0
3	389 - 398	General	1.1	2,154,206	79,674	56,651	0
4		Total Depreciation Expense		\$ 8,830,270	\$ 326,590	\$ 232,216	\$ 0
5		<u>System Allocable Amortization</u>					
6		Miscellaneous Intangible	1.1	\$ 1,163,251	43,023	30,591	0
7		Structures-Leasehold Improvements	1.1	290,249	10,735	7,633	0
8		Total System Allocable Amortization		\$ 1,453,501	\$ 53,758	\$ 38,224	\$ 0
9		Total Common Depreciation Expense	1.1	\$ 1,502,999	55,589	39,525	0
10		Total Depreciation Expense	1.1	\$ 10,333,268	\$ 382,179	\$ 271,741	\$ 0
11		<u>Operation and Maintenance Expense</u>					
12		<u>Gas Supply Expense</u>					
13	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
14	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
15	810	Gas Used for Compression Station Fuel	3	0	0	0	0
16	813	Other Gas Supply Expenses	3	146,425	0	0	19,049
17		Total Gas Supply Expenses		\$ 146,425	\$ 0	\$ 0	\$ 19,049
18		<u>Distribution Expenses</u>					
19	870	Operation Supervision and Engineering					
20		Labor & Labor Loading	5.5	\$ 2,113,169	38,614	72,641	9,047
21		Materials & Expenses	5.5	314,037	5,738	10,795	1,344
22	871	Distribution Load Dispatching					
23		Labor & Labor Loading	3	161,273	0	0	20,980
24		Materials & Expenses	3	14,251	0	0	1,854
25	874	Operation Mains and Services Expenses					
26		Labor & Labor Loading	4.4	842,086	38,019	6,925	0
27		Materials & Expenses	4.4	1,310,391	59,163	10,776	0
28	875	Operating Measuring & Regulation Station					
29		Labor & Labor Loading	2.2	0	0	0	0
30		Materials & Expenses	2.2	4,154	277	21	0
31	878	Operation Meter and House Regulator					
32		Labor & Labor Loading	2	1,191,223	0	119,071	0
33		Materials & Expenses	2	316,718	0	31,658	0
34	879	Customer Installation Expense					
35		Labor & Labor Loading	4	1,209,817	0	12,063	0
36		Materials & Expenses	4	283,538	0	2,827	0
37	880	Other Expenses					
38		Labor & Labor Loading	5.5	782,909	14,306	26,913	3,352
39		Materials & Expenses	5.5	1,132,371	20,692	38,926	4,848
40	881	Rents	5.5	(683,287)	(12,486)	(23,488)	(2,925)
41		Total Distribution Expenses		\$ 8,992,649	\$ 164,324	\$ 309,128	\$ 38,500
42		Total Operation & Distribution Expenses		\$ 9,139,074	\$ 164,324	\$ 309,128	\$ 57,549
43		<u>Maintenance Expenses</u>					
44	885	Maintenance Supervision & Engineering					
45		Labor & Labor Loading	6.6	\$ 412,936	20,750	5,156	0
46		Materials & Expenses	6.6	44,535	2,238	556	0
47	886	Maintenance of Structures & Improvement					
48		Labor & Labor Loading	1.0	1,898	253	0	0
49		Materials & Expenses	1.0	473	63	0	0
50	887	Maintenance of Mains					
51		Labor & Labor Loading	2.2	563,912	37,572	2,811	0
52		Materials & Expenses	2.2	1,309,042	87,219	6,526	0
53	889	Maintenance of Measuring and Reg. Station Eq.					
54		Labor & Labor Loading	2.2	293,466	19,553	1,463	0
55		Materials & Expenses	2.2	307,510	20,489	1,533	0
56	892	Maintenance of Services					
57		Labor & Labor Loading	3.3	385,596	0	5,795	0
58		Materials & Expenses	3.3	237,847	0	3,575	0
59	893	Maintenance of Meter & House Regulators					
60		Labor & Labor Loading	6	131,346	0	13,823	0
61		Materials & Expenses	6	51,601	0	5,431	0
62	894	Maintenance of Other Equipment					
63		Labor & Labor Loading	6.6	0	0	0	0
64		Materials & Expenses	6.6	0	0	0	0
65		Total Distribution-Maintenance		\$ 3,740,162	\$ 188,137	\$ 46,669	\$ 0
66		Total Oper, Dist & Maint Exps		\$ 12,879,236	\$ 352,462	\$ 355,797	\$ 57,549

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	General-2		
					Demand (n)	Customer (o)	Commodity (p)
			1	3	41	43	45
67		<u>Customer Accounts Expenses</u>					
68	901	Supervision					
69		Labor & Labor Loading	10.1	\$ 419,465	0	8,436	0
70		Materials & Expenses	10.1	35,365	0	711	0
71	902	Meter Reading					
72		Labor & Labor Loading	11	269,485	0	2,688	0
73		Materials & Expenses	11	68,171	0	680	0
74	903	Customer Records & Collections - KAM					
75		Labor & Labor Loading - KAM	15	138,980	0	34,534	0
76		Materials & Expenses - KAM	15	3,364	0	836	0
77	903	Customer Records & Collections					
78		Labor & Labor Loading	4	928,645	0	9,259	0
79		Materials & Expenses	4	1,433,101	0	14,289	0
80	904	Uncollectible Accounts	14	455,993	0	4,035	0
81	905	Miscellaneous					
82		Labor & Labor Loading	10.1	0	0	0	0
83		Materials & Expenses	10.1	0	0	0	0
84		Total Customer Accounts Expenses		\$ 3,752,569	\$ 0	\$ 75,469	\$ 0
85		<u>Customer Service &amp; Informational Expenses</u>					
86	908	Customer Assistance					
87		Labor & Labor Loading	4	\$ 0	0	0	0
88		Materials & Expenses	4	13	0	0	0
89	909	Informational and Instructional Advertising					
90		Labor & Labor Loading	4	0	0	0	0
91		Materials & Expenses	4	0	0	0	0
92	910	Miscellaneous					
93		Labor & Labor Loading	4	0	0	0	0
94		Materials & Expenses	4	78,969	0	787	0
95		Total Customer Service & Info. Exp.		\$ 78,981	\$ 0	\$ 787	\$ 0
96		<u>Sales Expense</u>					
97	912	Demonstrating & Selling					
98		Labor & Labor Loading	4	\$ 0	0	0	0
99		Materials & Expenses	4	0	0	0	0
100	913	Advertising					
101		Labor & Labor Loading	4	0	0	0	0
102		Materials & Expenses	4	9,292	0	93	0
103		Total Sales Expense		\$ 9,292	\$ 0	\$ 93	\$ 0
104		Total O & M Expense	O&M	\$ 16,720,079	\$ 352,462	\$ 432,146	\$ 57,549
105		Allocation Percentage	O&M	100.00%	2.11%	2.58%	0.34%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	General-2		
					Demand (n)	Customer (o)	Commodity (p)
				3	41	43	45
<u>Other Operating Deductions</u>							
106		Administrative & General Expense	O&M	\$ 9,021,243	\$ 190,169	\$ 233,162	\$ 31,050
108		Regulatory Amortization	1.1	195,896	7,245	5,152	0
109		Mill Tax	Net Op Mrg	(162,372)	0	(11,009)	0
110		Modified Business Tax	1.1	76,307	2,822	2,007	0
111		Taxes Other Than Income	1.1	2,909,942	107,625	76,525	0
112		Total Other Deductions		\$ 28,761,095	\$ 660,323	\$ 737,982	\$ 88,599
<u>Tax Adjustments</u>							
113		Interest Expense	1.1	\$ 4,846,876	179,263	127,462	0
114		Schedule M Adjustments	1.1	(38,487,078)	(1,423,455)	(1,012,121)	0
116		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
117		Federal Deferred Provision	1.1	7,649,428	282,916	201,162	0
118		South Georgia Amortization - Fed	1.1	0	0	0	0
<u>Summary of Allocated Cost of Service</u>							
<u>Rate Base</u>							
120		Total Direct Net Plant		225,899,183	8,354,942	5,940,626	0
122		Total Common Systems Alloc Net Plant		9,895,916	366,003	260,240	0
123		Cash Working Capital	1.1	(858,084)	(31,736)	(22,566)	0
124		Materials & Supplies	1.1	14,964,372	553,461	393,528	0
125		Other Debits and Credits	1.1	5,300,414	196,037	139,389	0
126		Customer Advances	8	(7,855,171)	0	(78,321)	0
127		Deferred Taxes	1.1	(34,121,543)	(1,261,994)	(897,318)	0
128		Total Rate Base		\$ 213,225,086	\$ 8,176,713	\$ 5,735,578	\$ 0
<u>Revenue</u>							
129		Net Operating Margin	Direct	\$ 46,444,258	\$ 0	\$ 3,148,937	\$ 0
131		Negotiated Contracts Margin	Net Op Mrg	448,108	0	30,382	0
132		Late Charges	12	839,134	0	43,537	0
133		Service Establishment Charges	9	407,710	0	1,317	0
134		Reconnect & Reread Charges	9	7,975	0	26	0
135		Other Revenue - Labor	Net Op Mrg	225	0	15	0
136		Other Revenue - Parts & Material	Net Op Mrg	14	0	1	0
137		Other Revenue - Field Collection Fee	14	0	0	0	0
138		Other Revenue - Returned Item Fee	13	68,852	0	490	0
139		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
140		Total Revenue		\$ 48,216,276	\$ 0	\$ 3,224,706	\$ 0
<u>Operating Deductions</u>							
142		Operations & Maintenance Expenses	O&M	\$ (16,720,079)	\$ (352,462)	\$ (432,146)	\$ (57,549)
143		Administrative & General Expenses	O&M	(9,021,243)	(190,169)	(233,162)	(31,050)
144		Regulatory Amortization	1.1	(195,896)	(7,245)	(5,152)	0
145		Mill Tax	Net Op Mrg	162,372	0	11,009	0
146		Modified Business Tax	1.1	(76,307)	(2,822)	(2,007)	0
147		Depreciation Expense	Depr Exp	(10,333,268)	(382,179)	(271,741)	0
148		Taxes other than Income	1.1	(2,909,942)	(107,625)	(76,525)	0
149		Total Operating Deductions		\$ (39,094,364)	\$ (1,042,502)	\$ (1,009,723)	\$ (88,599)
<u>State Income Tax</u>							
150		Taxable Income before Interest Exp.		\$ 9,121,912	\$ (1,042,502)	\$ 2,214,983	\$ (88,599)
151		Interest Expense	1.1	(4,846,876)	(179,263)	(127,462)	0
152		State Taxable Income		\$ 4,275,036	\$ (1,221,765)	\$ 2,087,521	\$ (88,599)
154		State Income Tax	0.000%	\$ 0	\$ 0	\$ 0	\$ 0
155		South Georgia	1.1	0	0	0	0
156		State Income Tax		\$ 0	\$ 0	\$ 0	\$ 0
<u>Taxable Income</u>							
157		Taxable Income before Interest Exp.		\$ 9,121,912	\$ (1,042,502)	\$ 2,214,983	\$ (88,599)
158		Interest Expense	1.1	(4,846,876)	(179,263)	(127,462)	0
159		Schedule M Adjustments	1.1	(38,487,078)	(1,423,455)	(1,012,121)	0
160		Total Taxable Income		\$ (34,212,042)	\$ (2,645,220)	\$ 1,075,400	\$ (88,599)
<u>Federal Income Tax</u>							
161		Federal Income Tax	21.00%	\$ (7,184,529)	\$ (555,496)	\$ 225,834	\$ (18,606)
162		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
163		Federal Deferred Provision	1.1	7,649,428	282,916	201,162	0
164		South Georgia Amortization - Fed	1.1	0	0	0	0
165		Total Federal Income Tax		\$ 464,900	\$ (272,580)	\$ 426,996	\$ (18,606)
166		Total Net Income		\$ 8,657,012	\$ (769,922)	\$ 1,787,987	\$ (69,994)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-3		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(q)	(r)	(s)
		<u>Depreciation Expense &amp; Amortization</u>	1	3	47	49	51
		<u>Direct</u>					
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	\$ 0
2	374.1 - 387	Distribution Plant	Dist Plant	6,676,064	114,979	36,255	0
3	389 - 398	General	1.1	2,154,206	37,101	11,699	0
4		Total Depreciation Expense		<u>\$ 8,830,270</u>	<u>\$ 152,080</u>	<u>\$ 47,954</u>	<u>\$ 0</u>
5		<u>System Allocable Amortization</u>					
6		Miscellaneous Intangible	1.1	\$ 1,163,251	20,034	6,317	0
7		Structures-Leasehold Improvements	1.1	290,249	4,999	1,576	0
8		Total System Allocable Amortization		<u>\$ 1,453,501</u>	<u>\$ 25,033</u>	<u>\$ 7,893</u>	<u>\$ 0</u>
9		Total Common Depreciation Expense	1.1	\$ 1,502,999	25,886	8,162	0
10		Total Depreciation Expense	1.1	<u>\$ 10,333,268</u>	<u>\$ 177,966</u>	<u>\$ 56,116</u>	<u>\$ 0</u>
11		<u>Operation and Maintenance Expense</u>					
12		<u>Gas Supply Expense</u>					
13	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
14	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
15	810	Gas Used for Compression Station Fuel	3	0	0	0	0
16	813	Other Gas Supply Expenses	3	146,425	0	0	11,741
17		Total Gas Supply Expenses		<u>\$ 146,425</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,741</u>
18		<u>Distribution Expenses</u>					
19	870	Operation Supervision and Engineering					
20		Labor & Labor Loading	5.5	\$ 2,113,169	17,981	13,986	5,576
21		Materials & Expenses	5.5	314,037	2,672	2,078	829
22	871	Distribution Load Dispatching					
23		Labor & Labor Loading	3	161,273	0	0	12,932
24		Materials & Expenses	3	14,251	0	0	1,143
25	874	Operation Mains and Services Expenses					
26		Labor & Labor Loading	4.4	842,086	17,704	1,655	0
27		Materials & Expenses	4.4	1,310,391	27,550	2,575	0
28	875	Operating Measuring & Regulation Station					
29		Labor & Labor Loading	2.2	0	0	0	0
30		Materials & Expenses	2.2	4,154	129	2	0
31	878	Operation Meter and House Regulator					
32		Labor & Labor Loading	2	1,191,223	0	23,490	0
33		Materials & Expenses	2	316,718	0	6,246	0
34	879	Customer Installation Expense					
35		Labor & Labor Loading	4	1,209,817	0	1,079	0
36		Materials & Expenses	4	283,538	0	253	0
37	880	Other Expenses					
38		Labor & Labor Loading	5.5	782,909	6,662	5,182	2,066
39		Materials & Expenses	5.5	1,132,371	9,635	7,495	2,988
40	881	Rents	5.5	(683,287)	(5,814)	(4,522)	(1,803)
41		Total Distribution Expenses		<u>\$ 8,992,649</u>	<u>\$ 76,519</u>	<u>\$ 59,517</u>	<u>\$ 23,731</u>
42		Total Operation & Distribution Expenses		<u>\$ 9,139,074</u>	<u>\$ 76,519</u>	<u>\$ 59,517</u>	<u>\$ 35,472</u>
43		<u>Maintenance Expenses</u>					
44	885	Maintenance Supervision & Engineering					
45		Labor & Labor Loading	6.6	\$ 412,936	9,662	1,022	0
46		Materials & Expenses	6.6	44,535	1,042	110	0
47	886	Maintenance of Structures & Improvement					
48		Labor & Labor Loading	1.0	1,898	118	0	0
49		Materials & Expenses	1.0	473	29	0	0
50	887	Maintenance of Mains					
51		Labor & Labor Loading	2.2	563,912	17,496	252	0
52		Materials & Expenses	2.2	1,309,042	40,615	584	0
53	889	Maintenance of Measuring and Reg. Station Eq.					
54		Labor & Labor Loading	2.2	293,466	9,105	131	0
55		Materials & Expenses	2.2	307,510	9,541	137	0
56	892	Maintenance of Services					
57		Labor & Labor Loading	3.3	385,596	0	1,989	0
58		Materials & Expenses	3.3	237,847	0	1,227	0
59	893	Maintenance of Meter & House Regulators					
60		Labor & Labor Loading	6	131,346	0	2,727	0
61		Materials & Expenses	6	51,601	0	1,071	0
62	894	Maintenance of Other Equipment					
63		Labor & Labor Loading	6.6	0	0	0	0
64		Materials & Expenses	6.6	0	0	0	0
65		Total Distribution-Maintenance		<u>\$ 3,740,162</u>	<u>\$ 87,608</u>	<u>\$ 9,249</u>	<u>\$ 0</u>
66		Total Oper, Dist & Maint Exps		<u>\$ 12,879,236</u>	<u>\$ 164,128</u>	<u>\$ 68,767</u>	<u>\$ 35,472</u>



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General-3		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(q)	(r)	(s)
			1	3	47	49	51
67		<u>Customer Accounts Expenses</u>					
68	901	Supervision					
69		Labor & Labor Loading	10.1	\$ 419,465	0	1,843	0
70		Materials & Expenses	10.1	35,365	0	155	0
71	902	Meter Reading					
72		Labor & Labor Loading	11	269,485	0	241	0
73		Materials & Expenses	11	68,171	0	61	0
74	903	Customer Records & Collections - KAM					
75		Labor & Labor Loading - KAM	15	138,980	0	11,792	0
76		Materials & Expenses - KAM	15	3,364	0	285	0
77	903	Customer Records & Collections					
78		Labor & Labor Loading	4	928,645	0	828	0
79		Materials & Expenses	4	1,433,101	0	1,278	0
80	904	Uncollectible Accounts	14	455,993	0	0	0
81	905	Miscellaneous					
82		Labor & Labor Loading	10.1	0	0	0	0
83		Materials & Expenses	10.1	0	0	0	0
84		Total Customer Accounts Expenses		\$ 3,752,569	\$ 0	\$ 16,484	\$ 0
85		<u>Customer Service &amp; Informational Expenses</u>					
86	908	Customer Assistance					
87		Labor & Labor Loading	4	\$ 0	0	0	0
88		Materials & Expenses	4	13	0	0	0
89	909	Informational and Instructional Advertising					
90		Labor & Labor Loading	4	0	0	0	0
91		Materials & Expenses	4	0	0	0	0
92	910	Miscellaneous					
93		Labor & Labor Loading	4	0	0	0	0
94		Materials & Expenses	4	78,969	0	70	0
95		Total Customer Service & Info. Exp.		\$ 78,981	\$ 0	\$ 70	\$ 0
96		<u>Sales Expense</u>					
97	912	Demonstrating & Selling					
98		Labor & Labor Loading	4	\$ 0	0	0	0
99		Materials & Expenses	4	0	0	0	0
100	913	Advertising					
101		Labor & Labor Loading	4	0	0	0	0
102		Materials & Expenses	4	9,292	0	8	0
103		Total Sales Expense		\$ 9,292	\$ 0	\$ 8	\$ 0
104		Total O & M Expense	O&M	\$ 16,720,079	\$ 164,128	\$ 85,329	\$ 35,472
105		Allocation Percentage	O&M	100.00%	0.98%	0.51%	0.21%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	General-3		
					Demand (q)	Customer (r)	Commodity (s)
			1	3	47	49	51
106		<u>Other Operating Deductions</u>					
107		Administrative & General Expense	O&M	\$ 9,021,243	\$ 88,554	\$ 46,039	\$ 19,139
108		Regulatory Amortization	1.1	195,896	3,374	1,064	0
109		Mill Tax	Net Op Mrg	(162,372)	0	(3,635)	0
110		Modified Business Tax	1.1	76,307	1,314	414	0
111		Taxes Other Than Income	1.1	2,909,942	50,117	15,803	0
112		Total Other Deductions		\$ 28,761,095	\$ 307,487	\$ 145,014	\$ 54,611
113		<u>Tax Adjustments</u>					
114		Interest Expense	1.1	\$ 4,846,876	83,476	26,322	0
115		Schedule M Adjustments	1.1	(38,487,078)	(662,847)	(209,009)	0
116		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
117		Federal Deferred Provision	1.1	7,649,428	131,743	41,541	0
118		South Georgia Amortization - Fed	1.1	0	0	0	0
119		<u>Summary of Allocated Cost of Service</u>					
120		<u>Rate Base</u>					
121		Total Direct Net Plant		225,899,183	3,890,571	1,226,775	0
122		Total Common Systems Alloc Net Plant		9,895,916	170,433	53,741	0
123		Cash Working Capital	1.1	(858,084)	(14,778)	(4,660)	0
124		Materials & Supplies	1.1	14,964,372	257,725	81,266	0
125		Other Debits and Credits	1.1	5,300,414	91,287	28,785	0
126		Customer Advances	8	(7,855,171)	0	(7,007)	0
127		Deferred Taxes	1.1	(34,121,543)	(587,662)	(185,302)	0
128		Total Rate Base		\$ 213,225,086	\$ 3,807,576	\$ 1,193,598	\$ 0
129		<u>Revenue</u>					
130		Net Operating Margin	Direct	\$ 46,444,258	\$ 0	\$ 1,039,819	\$ 0
131		Negotiated Contracts Margin	Net Op Mrg	448,108	0	10,032	0
132		Late Charges	12	839,134	0	8,297	0
133		Service Establishment Charges	9	407,710	0	224	0
134		Reconnect & Reread Charges	9	7,975	0	4	0
135		Other Revenue - Labor	Net Op Mrg	225	0	5	0
136		Other Revenue - Parts & Material	Net Op Mrg	14	0	0	0
137		Other Revenue - Field Collection Fee	14	0	0	0	0
138		Other Revenue - Returned Item Fee	13	68,852	0	30	0
139		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
140		Total Revenue		\$ 48,216,276	\$ 0	\$ 1,058,412	\$ 0
141		<u>Operating Deductions</u>					
142		Operations & Maintenance Expenses	O&M	\$ (16,720,079)	\$ (164,128)	\$ (85,329)	\$ (35,472)
143		Administrative & General Expenses	O&M	(9,021,243)	(88,554)	(46,039)	(19,139)
144		Regulatory Amortization	1.1	(195,896)	(3,374)	(1,064)	0
145		Mill Tax	Net Op Mrg	162,372	0	3,635	0
146		Modified Business Tax	1.1	(76,307)	(1,314)	(414)	0
147		Depreciation Expense	Depr Exp	(10,333,268)	(177,966)	(56,116)	0
148		Taxes other than Income	1.1	(2,909,942)	(50,117)	(15,803)	0
149		Total Operating Deductions		\$ (39,094,364)	\$ (485,452)	\$ (201,130)	\$ (54,611)
150		<u>State Income Tax</u>					
151		Taxable Income before Interest Exp.		\$ 9,121,912	\$ (485,452)	\$ 857,282	\$ (54,611)
152		Interest Expense	1.1	(4,846,876)	(83,476)	(26,322)	0
153		State Taxable Income		\$ 4,275,036	\$ (568,928)	\$ 830,961	\$ (54,611)
154		State Income Tax	0.000%	\$ 0	\$ 0	\$ 0	\$ 0
155		South Georgia	1.1	0	0	0	0
156		State Income Tax		\$ 0	\$ 0	\$ 0	\$ 0
157		<u>Taxable Income</u>					
158		Taxable Income before Interest Exp.		\$ 9,121,912	\$ (485,452)	\$ 857,282	\$ (54,611)
159		Interest Expense	1.1	(4,846,876)	(83,476)	(26,322)	0
160		Schedule M Adjustments	1.1	(38,487,078)	(662,847)	(209,009)	0
161		Total Taxable Income		\$ (34,212,042)	\$ (1,231,776)	\$ 621,951	\$ (54,611)
162		<u>Federal Income Tax</u>					
163		Federal Income Tax	21.00%	\$ (7,184,529)	\$ (258,673)	\$ 130,610	\$ (11,468)
164		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
165		Federal Deferred Provision	1.1	7,649,428	131,743	41,541	0
166		South Georgia Amortization - Fed	1.1	0	0	0	0
167		Total Federal Income Tax		\$ 464,900	\$ (126,930)	\$ 172,151	\$ (11,468)
168		Total Net Income		\$ 8,657,012	\$ (358,523)	\$ 685,131	\$ (43,142)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	General-4		
					Demand (t)	Customer (u)	Commodity (v)
			1	3	53	55	57
		<u>Depreciation Expense &amp; Amortization</u>					
		<u>Direct</u>					
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
2	374.1 - 387	Distribution Plant	Dist Plant	6,676,064	177,395	92,041	0
3	389 - 398	General	1.1	2,154,206	57,241	29,699	0
4		Total Depreciation Expense		\$ 8,830,270	\$ 234,636	\$ 121,741	\$ 0
5		<u>System Allocable Amortization</u>					
6		Miscellaneous Intangible	1.1	\$ 1,163,251	30,910	16,037	0
7		Structures-Leasehold Improvements	1.1	290,249	7,712	4,002	0
8		Total System Allocable Amortization		\$ 1,453,501	\$ 38,622	\$ 20,039	\$ 0
9		Total Common Depreciation Expense	1.1	\$ 1,502,999	39,937	20,721	0
10		Total Depreciation Expense	1.1	\$ 10,333,268	\$ 274,573	\$ 142,462	\$ 0
11		<u>Operation and Maintenance Expense</u>					
12		<u>Gas Supply Expense</u>					
13	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
14	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
15	810	Gas Used for Compression Station Fuel	3	0	0	0	0
16	813	Other Gas Supply Expenses	3	146,425	0	0	23,720
17		Total Gas Supply Expenses		\$ 146,425	\$ 0	\$ 0	\$ 23,720
18		<u>Distribution Expenses</u>					
19	870	Operation Supervision and Engineering					
20		Labor & Labor Loading	5.5	\$ 2,113,169	27,742	40,789	11,266
21		Materials & Expenses	5.5	314,037	4,123	6,062	1,674
22	871	Distribution Load Dispatching					
23		Labor & Labor Loading	3	161,273	0	0	26,125
24		Materials & Expenses	3	14,251	0	0	2,308
25	874	Operation Mains and Services Expenses					
26		Labor & Labor Loading	4.4	842,086	27,315	519	0
27		Materials & Expenses	4.4	1,310,391	42,505	807	0
28	875	Operating Measuring & Regulation Station					
29		Labor & Labor Loading	2.2	0	0	0	0
30		Materials & Expenses	2.2	4,154	199	1	0
31	878	Operation Meter and House Regulator					
32		Labor & Labor Loading	2	1,191,223	0	79,948	0
33		Materials & Expenses	2	316,718	0	21,256	0
34	879	Customer Installation Expense					
35		Labor & Labor Loading	4	1,209,817	0	338	0
36		Materials & Expenses	4	283,538	0	79	0
37	880	Other Expenses					
38		Labor & Labor Loading	5.5	782,909	10,278	15,112	4,174
39		Materials & Expenses	5.5	1,132,371	14,866	21,857	6,037
40	881	Rents	5.5	(683,287)	(8,970)	(13,189)	(3,643)
41		Total Distribution Expenses		\$ 8,992,649	\$ 118,057	\$ 173,580	\$ 47,941
42		Total Operation & Distribution Expenses		\$ 9,139,074	\$ 118,057	\$ 173,580	\$ 71,660
43		<u>Maintenance Expenses</u>					
44	885	Maintenance Supervision & Engineering					
45		Labor & Labor Loading	6.6	\$ 412,936	14,907	580	0
46		Materials & Expenses	6.6	44,535	1,608	63	0
47	886	Maintenance of Structures & Improvement					
48		Labor & Labor Loading	1.0	1,898	182	0	0
49		Materials & Expenses	1.0	473	45	0	0
50	887	Maintenance of Mains					
51		Labor & Labor Loading	2.2	563,912	26,994	79	0
52		Materials & Expenses	2.2	1,309,042	62,662	183	0
53	889	Maintenance of Measuring and Reg. Station Eq.					
54		Labor & Labor Loading	2.2	293,466	14,048	41	0
55		Materials & Expenses	2.2	307,510	14,720	43	0
56	892	Maintenance of Services					
57		Labor & Labor Loading	3.3	385,596	0	623	0
58		Materials & Expenses	3.3	237,847	0	385	0
59	893	Maintenance of Meter & House Regulators					
60		Labor & Labor Loading	6	131,346	0	2,336	0
61		Materials & Expenses	6	51,601	0	918	0
62	894	Maintenance of Other Equipment					
63		Labor & Labor Loading	6.6	0	0	0	0
64		Materials & Expenses	6.6	0	0	0	0
65		Total Distribution-Maintenance		\$ 3,740,162	\$ 135,165	\$ 5,250	\$ 0
66		Total Oper, Dist & Maint Exps		\$ 12,879,236	\$ 253,223	\$ 178,829	\$ 71,660

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	General-4		
					Demand (t)	Customer (u)	Commodity (v)
			1	3	53	55	57
67		<u>Customer Accounts Expenses</u>					
68	901	Supervision					
69		Labor & Labor Loading	10.1	\$ 419,465	0	1,961	0
70		Materials & Expenses	10.1	35,365	0	165	0
71	902	Meter Reading					
72		Labor & Labor Loading	11	269,485	0	75	0
73		Materials & Expenses	11	68,171	0	19	0
74	903	Customer Records & Collections - KAM					
75		Labor & Labor Loading - KAM	15	138,980	0	14,319	0
76		Materials & Expenses - KAM	15	3,364	0	347	0
77	903	Customer Records & Collections					
78		Labor & Labor Loading	4	928,645	0	260	0
79		Materials & Expenses	4	1,433,101	0	401	0
80	904	Uncollectible Accounts	14	455,993	0	0	0
81	905	Miscellaneous					
82		Labor & Labor Loading	10.1	0	0	0	0
83		Materials & Expenses	10.1	0	0	0	0
84		Total Customer Accounts Expenses		\$ 3,752,569	\$ 0	\$ 17,548	\$ 0
85		<u>Customer Service &amp; Informational Expenses</u>					
86	908	Customer Assistance					
87		Labor & Labor Loading	4	\$ 0	0	0	0
88		Materials & Expenses	4	13	0	0	0
89	909	Informational and Instructional Advertising					
90		Labor & Labor Loading	4	0	0	0	0
91		Materials & Expenses	4	0	0	0	0
92	910	Miscellaneous					
93		Labor & Labor Loading	4	0	0	0	0
94		Materials & Expenses	4	78,969	0	22	0
95		Total Customer Service & Info. Exp.		\$ 78,981	\$ 0	\$ 22	\$ 0
96		<u>Sales Expense</u>					
97	912	Demonstrating & Selling					
98		Labor & Labor Loading	4	\$ 0	0	0	0
99		Materials & Expenses	4	0	0	0	0
100	913	Advertising					
101		Labor & Labor Loading	4	0	0	0	0
102		Materials & Expenses	4	9,292	0	3	0
103		Total Sales Expense		\$ 9,292	\$ 0	\$ 3	\$ 0
104		Total O & M Expense	O&M	\$ 16,720,079	\$ 253,223	\$ 196,402	\$ 71,660
105		Allocation Percentage	O&M	100.00%	1.51%	1.17%	0.43%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	General-4		
					Demand (t)	Customer (u)	Commodity (v)
			1	3	53	55	57
106		<u>Other Operating Deductions</u>					
107		Administrative & General Expense	O&M	\$ 9,021,243	\$ 136,625	\$ 105,968	\$ 38,664
108		Regulatory Amortization	1.1	195,896	5,205	2,701	0
109		Mill Tax	Net Op Mrg	(162,372)	0	(5,696)	0
110		Modified Business Tax	1.1	76,307	2,028	1,052	0
111		Taxes Other Than Income	1.1	2,909,942	77,322	40,119	0
112		Total Other Deductions		\$ 28,761,095	\$ 474,403	\$ 340,545	\$ 110,324
113		<u>Tax Adjustments</u>					
114		Interest Expense	1.1	\$ 4,846,876	128,790	66,823	0
115		Schedule M Adjustments	1.1	(38,487,078)	(1,022,669)	(530,611)	0
116		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
117		Federal Deferred Provision	1.1	7,649,428	203,259	105,461	0
118		South Georgia Amortization - Fed	1.1	0	0	0	0
119		<u>Summary of Allocated Cost of Service</u>					
120		<u>Rate Base</u>					
121		Total Direct Net Plant		225,899,183	6,002,534	3,114,411	0
122		Total Common Systems Alloc Net Plant		9,895,916	262,952	136,432	0
123		Cash Working Capital	1.1	(858,084)	(22,801)	(11,830)	0
124		Materials & Supplies	1.1	14,964,372	397,629	206,310	0
125		Other Debits and Credits	1.1	5,300,414	140,841	73,075	0
126		Customer Advances	8	(7,855,171)	0	(2,197)	0
127		Deferred Taxes	1.1	(34,121,543)	(906,669)	(470,425)	0
128		Total Rate Base		\$ 213,225,086	\$ 5,874,487	\$ 3,045,777	\$ 0
129		<u>Revenue</u>					
130		Net Operating Margin	Direct	\$ 46,444,258	\$ 0	\$ 1,629,152	\$ 0
131		Negotiated Contracts Margin	Net Op Mrg	448,108	0	15,719	0
132		Late Charges	12	839,134	0	5,612	0
133		Service Establishment Charges	9	407,710	0	25	0
134		Reconnect & Reread Charges	9	7,975	0	0	0
135		Other Revenue - Labor	Net Op Mrg	225	0	8	0
136		Other Revenue - Parts & Material	Net Op Mrg	14	0	0	0
137		Other Revenue - Field Collection Fee	14	0	0	0	0
138		Other Revenue - Returned Item Fee	13	68,852	0	10	0
139		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
140		Total Revenue		\$ 48,216,276	\$ 0	\$ 1,650,525	\$ 0
141		<u>Operating Deductions</u>					
142		Operations & Maintenance Expenses	O&M	\$ (16,720,079)	\$ (253,223)	\$ (196,402)	\$ (71,660)
143		Administrative & General Expenses	O&M	(9,021,243)	(136,625)	(105,968)	(38,664)
144		Regulatory Amortization	1.1	(195,896)	(5,205)	(2,701)	0
145		Mill Tax	Net Op Mrg	162,372	0	5,696	0
146		Modified Business Tax	1.1	(76,307)	(2,028)	(1,052)	0
147		Depreciation Expense	Depr Exp	(10,333,268)	(274,573)	(142,462)	0
148		Taxes other than Income	1.1	(2,909,942)	(77,322)	(40,119)	0
149		Total Operating Deductions		\$ (39,094,364)	\$ (748,976)	\$ (483,007)	\$ (110,324)
150		<u>State Income Tax</u>					
151		Taxable Income before Interest Exp.		\$ 9,121,912	\$ (748,976)	\$ 1,167,518	\$ (110,324)
152		Interest Expense	1.1	(4,846,876)	(128,790)	(66,823)	0
153		State Taxable Income		\$ 4,275,036	\$ (877,766)	\$ 1,100,696	\$ (110,324)
154		State Income Tax	0.000%	\$ 0	\$ 0	\$ 0	\$ 0
155		South Georgia	1.1	0	0	0	0
156		State Income Tax		\$ 0	\$ 0	\$ 0	\$ 0
157		<u>Taxable Income</u>					
158		Taxable Income before Interest Exp.		\$ 9,121,912	\$ (748,976)	\$ 1,167,518	\$ (110,324)
159		Interest Expense	1.1	(4,846,876)	(128,790)	(66,823)	0
160		Schedule M Adjustments	1.1	(38,487,078)	(1,022,669)	(530,611)	0
161		Total Taxable Income		\$ (34,212,042)	\$ (1,900,435)	\$ 570,085	\$ (110,324)
162		<u>Federal Income Tax</u>					
163		Federal Income Tax	21.00%	\$ (7,184,529)	\$ (399,091)	\$ 119,718	\$ (23,168)
164		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
165		Federal Deferred Provision	1.1	7,649,428	203,259	105,461	0
166		South Georgia Amortization - Fed	1.1	0	0	0	0
167		Total Federal Income Tax		\$ 464,900	\$ (195,833)	\$ 225,178	\$ (23,168)
168		Total Net Income		\$ 8,657,012	\$ (553,144)	\$ 942,340	\$ (87,156)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General Gas Service - 5		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(al)	(am)	(an)
		<u>Depreciation Expense &amp; Amortization</u>	1	3	59	61	63
		<u>Direct</u>					
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
2	374.1 - 387	Distribution Plant	Dist Plant	6,676,064	0	0	0
3	389 - 398	General	1.1	2,154,206	0	0	0
4		Total Depreciation Expense		\$ 8,830,270	\$ 0	\$ 0	0
5		<u>System Allocable Amortization</u>					
6		Miscellaneous Intangible	1.1	\$ 1,163,251	0	0	0
7		Structures-Leasehold Improvements	1.1	290,249	0	0	0
8		Total System Allocable Amortization		\$ 1,453,501	\$ 0	\$ 0	0
9		Total Common Depreciation Expense	1.1	\$ 1,502,999	0	0	0
10		Total Depreciation Expense	1.1	\$ 10,333,268	\$ 0	\$ 0	0
11		<u>Operation and Maintenance Expense</u>					
12		<u>Gas Supply Expense</u>					
13	803	Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
14	805.1	Purchased Gas Cost Adjustments	3	0	0	0	0
15	810	Gas Used for Compression Station Fuel	3	0	0	0	0
16	813	Other Gas Supply Expenses	3	146,425	0	0	0
17		Total Gas Supply Expenses		\$ 146,425	\$ 0	\$ 0	0
18		<u>Distribution Expenses</u>					
19	870	Operation Supervision and Engineering					
20		Labor & Labor Loading	5.5	\$ 2,113,169	0	0	0
21		Materials & Expenses	5.5	314,037	0	0	0
22	871	Distribution Load Dispatching					
23		Labor & Labor Loading	3	161,273	0	0	0
24		Materials & Expenses	3	14,251	0	0	0
25	874	Operation Mains and Services Expenses					
26		Labor & Labor Loading	4.4	842,086	0	0	0
27		Materials & Expenses	4.4	1,310,391	0	0	0
28	875	Operating Measuring & Regulation Station					
29		Labor & Labor Loading	2.2	0	0	0	0
30		Materials & Expenses	2.2	4,154	0	0	0
31	878	Operation Meter and House Regulator					
32		Labor & Labor Loading	2	1,191,223	0	0	0
33		Materials & Expenses	2	316,718	0	0	0
34	879	Customer Installation Expense					
35		Labor & Labor Loading	4	1,209,817	0	0	0
36		Materials & Expenses	4	283,538	0	0	0
37	880	Other Expenses					
38		Labor & Labor Loading	5.5	782,909	0	0	0
39		Materials & Expenses	5.5	1,132,371	0	0	0
40	881	Rents	5.5	(683,287)	0	0	0
41		Total Distribution Expenses		\$ 8,992,649	\$ 0	\$ 0	0
42		Total Operation & Distribution Expenses		\$ 9,139,074	\$ 0	\$ 0	0
43		<u>Maintenance Expenses</u>					
44	885	Maintenance Supervision & Engineering					
45		Labor & Labor Loading	6.6	\$ 412,936	0	0	0
46		Materials & Expenses	6.6	44,535	0	0	0
47	886	Maintenance of Structures & Improvement					
48		Labor & Labor Loading	1.0	1,898	0	0	0
49		Materials & Expenses	1.0	473	0	0	0
50	887	Maintenance of Mains					
51		Labor & Labor Loading	2.2	563,912	0	0	0
52		Materials & Expenses	2.2	1,309,042	0	0	0
53	889	Maintenance of Measuring and Reg. Station Eq.					
54		Labor & Labor Loading	2.2	293,466	0	0	0
55		Materials & Expenses	2.2	307,510	0	0	0
56	892	Maintenance of Services					
57		Labor & Labor Loading	3.3	385,596	0	0	0
58		Materials & Expenses	3.3	237,847	0	0	0
59	893	Maintenance of Meter & House Regulators					
60		Labor & Labor Loading	6	131,346	0	0	0
61		Materials & Expenses	6	51,601	0	0	0
62	894	Maintenance of Other Equipment					
63		Labor & Labor Loading	6.6	0	0	0	0
64		Materials & Expenses	6.6	0	0	0	0
65		Total Distribution-Maintenance		\$ 3,740,162	\$ 0	\$ 0	0
66		Total Oper, Dist & Maint Exps		\$ 12,879,236	\$ 0	\$ 0	0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor	Total Amount	General Gas Service - 5		
					Demand	Customer	Commodity
	(a)	(b)	(c)	(d)	(al)	(am)	(an)
			1	3	59	61	63
67		<u>Customer Accounts Expenses</u>					
68	901	Supervision					
69		Labor & Labor Loading	10.1	\$ 419,465	0	0	0
70		Materials & Expenses	10.1	35,365	0	0	0
71	902	Meter Reading					
72		Labor & Labor Loading	11	269,485	0	0	0
73		Materials & Expenses	11	68,171	0	0	0
74	903	Customer Records & Collections - KAM					
75		Labor & Labor Loading - KAM	15	138,980	0	0	0
76		Materials & Expenses - KAM	15	3,364	0	0	0
77	903	Customer Records & Collections					
78		Labor & Labor Loading	4	928,645	0	0	0
79		Materials & Expenses	4	1,433,101	0	0	0
80	904	Uncollectible Accounts	14	455,993	0	0	0
81	905	Miscellaneous					
82		Labor & Labor Loading	10.1	0	0	0	0
83		Materials & Expenses	10.1	0	0	0	0
84		Total Customer Accounts Expenses		\$ 3,752,569	\$ 0	\$ 0	\$ 0
85		<u>Customer Service &amp; Informational Expenses</u>					
86	908	Customer Assistance					
87		Labor & Labor Loading	4	\$ 0	0	0	0
88		Materials & Expenses	4	13	0	0	0
89	909	Informational and Instructional Advertising					
90		Labor & Labor Loading	4	0	0	0	0
91		Materials & Expenses	4	0	0	0	0
92	910	Miscellaneous					
93		Labor & Labor Loading	4	0	0	0	0
94		Materials & Expenses	4	78,969	0	0	0
95		Total Customer Service & Info. Exp.		\$ 78,981	\$ 0	\$ 0	\$ 0
96		<u>Sales Expense</u>					
97	912	Demonstrating & Selling					
98		Labor & Labor Loading	4	\$ 0	0	0	0
99		Materials & Expenses	4	0	0	0	0
100	913	Advertising					
101		Labor & Labor Loading	4	0	0	0	0
102		Materials & Expenses	4	9,292	0	0	0
103		Total Sales Expense		\$ 9,292	\$ 0	\$ 0	\$ 0
104		Total O & M Expense	O&M	\$ 16,720,079	\$ 0	\$ 0	\$ 0
105		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	General Gas Service - 5		
					Demand (al)	Customer (am)	Commodity (an)
				3	59	61	63
<u>Other Operating Deductions</u>							
106		Administrative & General Expense	O&M	\$ 9,021,243	\$ 0	\$ 0	\$ 0
107		Regulatory Amortization	1.1	195,896	0	0	0
108		Mill Tax	Net Op Mrg	(162,372)	0	0	0
109		Modified Business Tax	1.1	76,307	0	0	0
110		Taxes Other Than Income	1.1	2,909,942	0	0	0
111		Total Other Deductions		\$ 28,761,095	\$ 0	\$ 0	\$ 0
112							
<u>Tax Adjustments</u>							
113		Interest Expense	1.1	\$ 4,846,876	0	0	0
114		Schedule M Adjustments	1.1	(38,487,078)	0	0	0
115		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
116		Federal Deferred Provision	1.1	7,649,428	0	0	0
117		South Georgia Amortization - Fed	1.1	0	0	0	0
118							
119		<u>Summary of Allocated Cost of Service</u>					
<u>Rate Base</u>							
120		Total Direct Net Plant		225,899,183	0	0	0
121		Total Common Systems Alloc Net Plant		9,895,916	0	0	0
122		Cash Working Capital	1.1	(858,084)	0	0	0
123		Materials & Supplies	1.1	14,964,372	0	0	0
124		Other Debits and Credits	1.1	5,300,414	0	0	0
125		Customer Advances	8	(7,855,171)	0	0	0
126		Deferred Taxes	1.1	(34,121,543)	0	0	0
127		Total Rate Base		\$ 213,225,086	\$ 0	\$ 0	\$ 0
128							
<u>Revenue</u>							
129		Net Operating Margin	Direct	\$ 46,444,258	\$ 0	\$ 0	\$ 0
130		Negotiated Contracts Margin	Net Op Mrg	448,108	0	0	0
131		Late Charges	12	839,134	0	0	0
132		Service Establishment Charges	9	407,710	0	0	0
133		Reconnect & Reread Charges	9	7,975	0	0	0
134		Other Revenue - Labor	Net Op Mrg	225	0	0	0
135		Other Revenue - Parts & Material	Net Op Mrg	14	0	0	0
136		Other Revenue - Field Collection Fee	14	0	0	0	0
137		Other Revenue - Returned Item Fee	13	68,852	0	0	0
138		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
139		Total Revenue		\$ 48,216,276	\$ 0	\$ 0	\$ 0
140							
<u>Operating Deductions</u>							
141		Operations & Maintenance Expenses	O&M	\$ (16,720,079)	\$ 0	\$ 0	\$ 0
142		Administrative & General Expenses	O&M	(9,021,243)	0	0	0
143		Regulatory Amortization	1.1	(195,896)	0	0	0
144		Mill Tax	Net Op Mrg	162,372	0	0	0
145		Modified Business Tax	1.1	(76,307)	0	0	0
146		Depreciation Expense	Depr Exp	(10,333,268)	0	0	0
147		Taxes other than Income	1.1	(2,909,942)	0	0	0
148		Total Operating Deductions		\$ (39,094,364)	\$ 0	\$ 0	\$ 0
149							
<u>State Income Tax</u>							
150		Taxable Income before Interest Exp.		\$ 9,121,912	\$ 0	\$ 0	\$ 0
151		Interest Expense	1.1	(4,846,876)	0	0	0
152		State Taxable Income		\$ 4,275,036	\$ 0	\$ 0	\$ 0
153							
154		State Income Tax	0.000%	\$ 0	\$ 0	\$ 0	\$ 0
155		South Georgia	1.1	0	0	0	0
156		State Income Tax		\$ 0	\$ 0	\$ 0	\$ 0
157							
<u>Taxable Income</u>							
158		Taxable Income before Interest Exp.		\$ 9,121,912	\$ 0	\$ 0	\$ 0
159		Interest Expense	1.1	(4,846,876)	0	0	0
160		Schedule M Adjustments	1.1	(38,487,078)	0	0	0
161		Total Taxable Income		\$ (34,212,042)	\$ 0	\$ 0	\$ 0
162							
<u>Federal Income Tax</u>							
163		Federal Income Tax	21.00%	\$ (7,184,529)	\$ 0	\$ 0	\$ 0
164		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
165		Federal Deferred Provision	1.1	7,649,428	0	0	0
166		South Georgia Amortization - Fed	1.1	0	0	0	0
167		Total Federal Income Tax		\$ 464,900	\$ 0	\$ 0	\$ 0
168		Total Net Income		\$ 8,657,012	\$ 0	\$ 0	\$ 0



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Air Conditioning		
					Demand (w)	Customer (x)	Commodity (y)
				3	65	67	69
<u>Depreciation Expense &amp; Amortization</u>							
<u>Direct</u>							
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
2	374.1 - 387	Distribution Plant	Dist Plant	6,676,064	53	56	0
3	389 - 398	General	1.1	2,154,206	17	18	0
4		Total Depreciation Expense		\$ 8,830,270	\$ 70	\$ 73	\$ 0
<u>System Allocable Amortization</u>							
5		Miscellaneous Intangible	1.1	\$ 1,163,251	9	10	0
7		Structures-Leasehold Improvements	1.1	290,249	2	2	0
8		Total System Allocable Amortization		\$ 1,453,501	\$ 12	\$ 12	\$ 0
9		Total Common Depreciation Expense	1.1	\$ 1,502,999	12	12	0
10		Total Depreciation Expense	1.1	\$ 10,333,268	\$ 82	\$ 86	\$ 0
<u>Operation and Maintenance Expense</u>							
<u>Gas Supply Expense</u>							
11		Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
13	803	Purchased Gas Cost Adjustments	3	0	0	0	0
14	805.1	Gas Used for Compression Station Fuel	3	0	0	0	0
15	810	Other Gas Supply Expenses	3	146,425	0	0	4
16	813	Total Gas Supply Expenses		\$ 146,425	\$ 0	\$ 0	\$ 4
17							
<u>Distribution Expenses</u>							
18		Operation Supervision and Engineering					
19	870	Labor & Labor Loading	5.5	\$ 2,113,169	8	19	2
20		Materials & Expenses	5.5	314,037	1	3	0
21		Distribution Load Dispatching					
22	871	Labor & Labor Loading	3	161,273	0	0	4
23		Materials & Expenses	3	14,251	0	0	0
24		Operation Mains and Services Expenses					
25	874	Labor & Labor Loading	4.4	842,086	8	7	0
26		Materials & Expenses	4.4	1,310,391	13	10	0
27		Operating Measuring & Regulation Station					
28	875	Labor & Labor Loading	2.2	0	0	0	0
29		Materials & Expenses	2.2	4,154	0	0	0
30		Operation Meter and House Regulator					
31	878	Labor & Labor Loading	2	1,191,223	0	12	0
32		Materials & Expenses	2	316,718	0	3	0
33		Customer Installation Expense					
34	879	Labor & Labor Loading	4	1,209,817	0	12	0
35		Materials & Expenses	4	283,538	0	3	0
36		Other Expenses					
37	880	Labor & Labor Loading	5.5	782,909	3	7	1
38		Materials & Expenses	5.5	1,132,371	4	10	1
39		Rents	5.5	(683,287)	(3)	(6)	(1)
40	881	Total Distribution Expenses		\$ 8,992,649	\$ 35	\$ 80	\$ 8
41							
42		Total Operation & Distribution Expenses		\$ 9,139,074	\$ 35	\$ 80	\$ 12
<u>Maintenance Expenses</u>							
43		Maintenance Supervision & Engineering					
44	885	Labor & Labor Loading	6.6	\$ 412,936	4	3	0
45		Materials & Expenses	6.6	44,535	0	0	0
46		Maintenance of Structures & Improvement					
47	886	Labor & Labor Loading	1.0	1,898	0	0	0
48		Materials & Expenses	1.0	473	0	0	0
49		Maintenance of Mains					
50	887	Labor & Labor Loading	2.2	563,912	8	3	0
51		Materials & Expenses	2.2	1,309,042	19	6	0
52		Maintenance of Measuring and Reg. Station Eq.					
53	889	Labor & Labor Loading	2.2	293,466	4	1	0
54		Materials & Expenses	2.2	307,510	4	1	0
55		Maintenance of Services					
56	892	Labor & Labor Loading	3.3	385,596	0	6	0
57		Materials & Expenses	3.3	237,847	0	3	0
58		Maintenance of Meter & House Regulators					
59	893	Labor & Labor Loading	6	131,346	0	1	0
60		Materials & Expenses	6	51,601	0	1	0
61		Maintenance of Other Equipment					
62	894	Labor & Labor Loading	6.6	0	0	0	0
63		Materials & Expenses	6.6	0	0	0	0
64		Total Distribution-Maintenance		\$ 3,740,162	\$ 41	\$ 26	\$ 0
65							
66		Total Oper, Dist & Maint Exps		\$ 12,879,236	\$ 76	\$ 106	\$ 12

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Air Conditioning		
					Demand (w)	Customer (x)	Commodity (y)
			1	3	65	67	69
67		<u>Customer Accounts Expenses</u>					
68	901	Supervision					
69		Labor & Labor Loading	10.1	\$ 419,465	0	3	0
70		Materials & Expenses	10.1	35,365	0	0	0
71	902	Meter Reading					
72		Labor & Labor Loading	11	269,485	0	3	0
73		Materials & Expenses	11	68,171	0	1	0
74	903	Customer Records & Collections - KAM					
75		Labor & Labor Loading - KAM	15	138,980	0	0	0
76		Materials & Expenses - KAM	15	3,364	0	0	0
77	903	Customer Records & Collections					
78		Labor & Labor Loading	4	928,645	0	9	0
79		Materials & Expenses	4	1,433,101	0	14	0
80	904	Uncollectible Accounts	14	455,993	0	0	0
81	905	Miscellaneous					
82		Labor & Labor Loading	10.1	0	0	0	0
83		Materials & Expenses	10.1	0	0	0	0
84		Total Customer Accounts Expenses		\$ 3,752,569	\$ 0	\$ 30	\$ 0
85		<u>Customer Service &amp; Informational Expenses</u>					
86	908	Customer Assistance					
87		Labor & Labor Loading	4	\$ 0	0	0	0
88		Materials & Expenses	4	13	0	0	0
89	909	Informational and Instructional Advertising					
90		Labor & Labor Loading	4	0	0	0	0
91		Materials & Expenses	4	0	0	0	0
92	910	Miscellaneous					
93		Labor & Labor Loading	4	0	0	0	0
94		Materials & Expenses	4	78,969	0	1	0
95		Total Customer Service & Info. Exp.		\$ 78,981	\$ 0	\$ 1	\$ 0
96		<u>Sales Expense</u>					
97	912	Demonstrating & Selling					
98		Labor & Labor Loading	4	\$ 0	0	0	0
99		Materials & Expenses	4	0	0	0	0
100	913	Advertising					
101		Labor & Labor Loading	4	0	0	0	0
102		Materials & Expenses	4	9,292	0	0	0
103		Total Sales Expense		\$ 9,292	\$ 0	\$ 0	\$ 0
104		Total O & M Expense	O&M	\$ 16,720,079	\$ 76	\$ 136	\$ 12
105		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Air Conditioning		
					Demand (w)	Customer (x)	Commodity (y)
			1	3	65	67	69
106		<u>Other Operating Deductions</u>					
107		Administrative & General Expense	O&M	\$ 9,021,243	\$ 41	\$ 73	\$ 6
108		Regulatory Amortization	1.1	195,896	2	2	0
109		Mill Tax	Net Op Mrg	(162,372)	(1)	(1)	0
110		Modified Business Tax	1.1	76,307	1	1	0
111		Taxes Other Than Income	1.1	2,909,942	23	24	0
112		Total Other Deductions		\$ 28,761,095	\$ 141	\$ 235	\$ 18
113		<u>Tax Adjustments</u>					
114		Interest Expense	1.1	\$ 4,846,876	39	40	0
115		Schedule M Adjustments	1.1	(38,487,078)	(307)	(320)	0
116		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
117		Federal Deferred Provision	1.1	7,649,428	61	64	0
118		South Georgia Amortization - Fed	1.1	0	0	0	0
119		<u>Summary of Allocated Cost of Service</u>					
120		<u>Rate Base</u>					
121		Total Direct Net Plant		225,899,183	1,799	1,878	0
122		Total Common Systems Alloc Net Plant		9,895,916	79	82	0
123		Cash Working Capital	1.1	(858,084)	(7)	(7)	0
124		Materials & Supplies	1.1	14,964,372	119	124	0
125		Other Debits and Credits	1.1	5,300,414	42	44	0
126		Customer Advances	8	(7,855,171)	0	(76)	0
127		Deferred Taxes	1.1	(34,121,543)	(272)	(284)	0
128		Total Rate Base		\$ 213,225,086	\$ 1,761	\$ 1,763	\$ 0
129		<u>Revenue</u>					
130		Net Operating Margin	Direct	\$ 46,444,258	\$ 243	\$ 346	\$ 0
131		Negotiated Contracts Margin	Net Op Mrg	448,108	2	3	0
132		Late Charges	12	839,134	0	77	0
133		Service Establishment Charges	9	407,710	0	0	0
134		Reconnect & Reread Charges	9	7,975	0	0	0
135		Other Revenue - Labor	Net Op Mrg	225	0	0	0
136		Other Revenue - Parts & Material	Net Op Mrg	14	0	0	0
137		Other Revenue - Field Collection Fee	14	0	0	0	0
138		Other Revenue - Returned Item Fee	13	68,852	0	0	0
139		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
140		Total Revenue		\$ 48,216,276	\$ 245	\$ 427	\$ 0
141		<u>Operating Deductions</u>					
142		Operations & Maintenance Expenses	O&M	\$ (16,720,079)	\$ (76)	\$ (136)	\$ (12)
143		Administrative & General Expenses	O&M	(9,021,243)	(41)	(73)	(6)
144		Regulatory Amortization	1.1	(195,896)	(2)	(2)	0
145		Mill Tax	Net Op Mrg	162,372	1	1	0
146		Modified Business Tax	1.1	(76,307)	(1)	(1)	0
147		Depreciation Expense	Depr Exp	(10,333,268)	(82)	(86)	0
148		Taxes other than Income	1.1	(2,909,942)	(23)	(24)	0
149		Total Operating Deductions		\$ (39,094,364)	\$ (224)	\$ (321)	\$ (18)
150		<u>State Income Tax</u>					
151		Taxable Income before Interest Exp.		\$ 9,121,912	\$ 22	\$ 106	\$ (18)
152		Interest Expense	1.1	(4,846,876)	(39)	(40)	0
153		State Taxable Income		\$ 4,275,036	\$ (17)	\$ 66	\$ (18)
154		State Income Tax	0.000%	\$ 0	\$ 0	\$ 0	\$ 0
155		South Georgia	1.1	0	0	0	0
156		State Income Tax		\$ 0	\$ 0	\$ 0	\$ 0
157		<u>Taxable Income</u>					
158		Taxable Income before Interest Exp.		\$ 9,121,912	\$ 22	\$ 106	\$ (18)
159		Interest Expense	1.1	(4,846,876)	(39)	(40)	0
160		Schedule M Adjustments	1.1	(38,487,078)	(307)	(320)	0
161		Total Taxable Income		\$ (34,212,042)	\$ (323)	\$ (254)	\$ (18)
162		<u>Federal Income Tax</u>					
163		Federal Income Tax	21.00%	\$ (7,184,529)	\$ (68)	\$ (53)	\$ (4)
164		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
165		Federal Deferred Provision	1.1	7,649,428	61	64	0
166		South Georgia Amortization - Fed	1.1	0	0	0	0
167		Total Federal Income Tax		\$ 464,900	\$ (7)	\$ 10	\$ (4)
168		Total Net Income		\$ 8,657,012	\$ 29	\$ 96	\$ (14)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Water Pumping		
					Demand (z)	Customer (aa)	Commodity (ab)
				3	71	73	75
<u>Depreciation Expense &amp; Amortization</u>							
<u>Direct</u>							
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
2	374.1 - 387	Distribution Plant	Dist Plant	6,676,064	37	129	0
3	389 - 398	General	1.1	2,154,206	12	42	0
4		Total Depreciation Expense		\$ 8,830,270	\$ 49	\$ 170	\$ 0
<u>System Allocable Amortization</u>							
5		Miscellaneous Intangible	1.1	\$ 1,163,251	6	22	0
7		Structures-Leasehold Improvements	1.1	290,249	2	6	0
8		Total System Allocable Amortization		\$ 1,453,501	\$ 8	\$ 28	\$ 0
9		Total Common Depreciation Expense	1.1	\$ 1,502,999	8	29	0
10		Total Depreciation Expense	1.1	\$ 10,333,268	\$ 57	\$ 199	\$ 0
<u>Operation and Maintenance Expense</u>							
<u>Gas Supply Expense</u>							
11		Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
13	803	Purchased Gas Cost Adjustments	3	0	0	0	0
14	805.1	Gas Used for Compression Station Fuel	3	0	0	0	0
15	810	Other Gas Supply Expenses	3	146,425	0	0	3
16	813	Total Gas Supply Expenses		\$ 146,425	\$ 0	\$ 0	\$ 3
17							
<u>Distribution Expenses</u>							
18		Operation Supervision and Engineering					
19	870	Labor & Labor Loading	5.5	\$ 2,113,169	6	45	1
20		Materials & Expenses	5.5	314,037	1	7	0
21		Distribution Load Dispatching					
22	871	Labor & Labor Loading	3	161,273	0	0	3
23		Materials & Expenses	3	14,251	0	0	0
24		Operation Mains and Services Expenses					
25	874	Labor & Labor Loading	4.4	842,086	6	13	0
26		Materials & Expenses	4.4	1,310,391	9	21	0
27		Operating Measuring & Regulation Station					
28	875	Labor & Labor Loading	2.2	0	0	0	0
29		Materials & Expenses	2.2	4,154	0	0	0
30		Operation Meter and House Regulator					
31	878	Labor & Labor Loading	2	1,191,223	0	41	0
32		Materials & Expenses	2	316,718	0	11	0
33		Customer Installation Expense					
34	879	Labor & Labor Loading	4	1,209,817	0	23	0
35		Materials & Expenses	4	283,538	0	5	0
36		Other Expenses					
37	880	Labor & Labor Loading	5.5	782,909	2	17	1
38		Materials & Expenses	5.5	1,132,371	3	24	1
39		Rents	5.5	(683,287)	(2)	(15)	(0)
40	881	Total Distribution Expenses		\$ 8,992,649	\$ 25	\$ 193	\$ 6
41							
42		Total Operation & Distribution Expenses		\$ 9,139,074	\$ 25	\$ 193	\$ 9
43		<u>Maintenance Expenses</u>					
44	885	Maintenance Supervision & Engineering					
45		Labor & Labor Loading	6.6	\$ 412,936	3	6	0
46		Materials & Expenses	6.6	44,535	0	1	0
47	886	Maintenance of Structures & Improvement					
48		Labor & Labor Loading	1.0	1,898	0	0	0
49		Materials & Expenses	1.0	473	0	0	0
50	887	Maintenance of Mains					
51		Labor & Labor Loading	2.2	563,912	6	5	0
52		Materials & Expenses	2.2	1,309,042	13	13	0
53	889	Maintenance of Measuring and Reg. Station Eq.					
54		Labor & Labor Loading	2.2	293,466	3	3	0
55		Materials & Expenses	2.2	307,510	3	3	0
56	892	Maintenance of Services					
57		Labor & Labor Loading	3.3	385,596	0	11	0
58		Materials & Expenses	3.3	237,847	0	7	0
59	893	Maintenance of Meter & House Regulators					
60		Labor & Labor Loading	6	131,346	0	5	0
61		Materials & Expenses	6	51,601	0	2	0
62	894	Maintenance of Other Equipment					
63		Labor & Labor Loading	6.6	0	0	0	0
64		Materials & Expenses	6.6	0	0	0	0
65		Total Distribution-Maintenance		\$ 3,740,162	\$ 28	\$ 55	\$ 0
66		Total Oper, Dist & Maint Exps		\$ 12,879,236	\$ 53	\$ 248	\$ 9

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Water Pumping		
					Demand (z)	Customer (aa)	Commodity (ab)
			1	3	71	73	75
67		<u>Customer Accounts Expenses</u>					
68	901	Supervision					
69		Labor & Labor Loading	10.1	\$ 419,465	0	7	0
70		Materials & Expenses	10.1	35,365	0	1	0
71	902	Meter Reading					
72		Labor & Labor Loading	11	269,485	0	5	0
73		Materials & Expenses	11	68,171	0	1	0
74	903	Customer Records & Collections - KAM					
75		Labor & Labor Loading - KAM	15	138,980	0	0	0
76		Materials & Expenses - KAM	15	3,364	0	0	0
77	903	Customer Records & Collections					
78		Labor & Labor Loading	4	928,645	0	18	0
79		Materials & Expenses	4	1,433,101	0	28	0
80	904	Uncollectible Accounts	14	455,993	0	0	0
81	905	Miscellaneous					
82		Labor & Labor Loading	10.1	0	0	0	0
83		Materials & Expenses	10.1	0	0	0	0
84		Total Customer Accounts Expenses		\$ 3,752,569	\$ 0	\$ 59	\$ 0
85		<u>Customer Service &amp; Informational Expenses</u>					
86	908	Customer Assistance					
87		Labor & Labor Loading	4	\$ 0	0	0	0
88		Materials & Expenses	4	13	0	0	0
89	909	Informational and Instructional Advertising					
90		Labor & Labor Loading	4	0	0	0	0
91		Materials & Expenses	4	0	0	0	0
92	910	Miscellaneous					
93		Labor & Labor Loading	4	0	0	0	0
94		Materials & Expenses	4	78,969	0	2	0
95		Total Customer Service & Info. Exp.		\$ 78,981	\$ 0	\$ 2	\$ 0
96		<u>Sales Expense</u>					
97	912	Demonstrating & Selling					
98		Labor & Labor Loading	4	\$ 0	0	0	0
99		Materials & Expenses	4	0	0	0	0
100	913	Advertising					
101		Labor & Labor Loading	4	0	0	0	0
102		Materials & Expenses	4	9,292	0	0	0
103		Total Sales Expense		\$ 9,292	\$ 0	\$ 0	\$ 0
104		Total O & M Expense	O&M	\$ 16,720,079	\$ 53	\$ 309	\$ 9
105		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Water Pumping		
					Demand (z)	Customer (aa)	Commodity (ab)
			1	3	71	73	75
106		<u>Other Operating Deductions</u>					
107		Administrative & General Expense	O&M	\$ 9,021,243	\$ 28	\$ 167	\$ 5
108		Regulatory Amortization	1.1	195,896	1	4	0
109		Mill Tax	Net Op Mrg	(162,372)	(1)	(3)	0
110		Modified Business Tax	1.1	76,307	0	1	0
111		Taxes Other Than Income	1.1	2,909,942	16	56	0
112		Total Other Deductions		\$ 28,761,095	\$ 98	\$ 534	\$ 14
113		<u>Tax Adjustments</u>					
114		Interest Expense	1.1	\$ 4,846,876	27	93	0
115		Schedule M Adjustments	1.1	(38,487,078)	(213)	(742)	0
116		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
117		Federal Deferred Provision	1.1	7,649,428	42	147	0
118		South Georgia Amortization - Fed	1.1	0	0	0	0
119		<u>Summary of Allocated Cost of Service</u>					
120		<u>Rate Base</u>					
121		Total Direct Net Plant		225,899,183	1,250	4,355	0
122		Total Common Systems Alloc Net Plant		9,895,916	55	191	0
123		Cash Working Capital	1.1	(858,084)	(5)	(17)	0
124		Materials & Supplies	1.1	14,964,372	83	288	0
125		Other Debits and Credits	1.1	5,300,414	29	102	0
126		Customer Advances	8	(7,855,171)	0	(152)	0
127		Deferred Taxes	1.1	(34,121,543)	(189)	(658)	0
128		Total Rate Base		\$ 213,225,086	\$ 1,224	\$ 4,110	\$ 0
129		<u>Revenue</u>					
130		Net Operating Margin	Direct	\$ 46,444,258	\$ 206	\$ 864	\$ 0
131		Negotiated Contracts Margin	Net Op Mrg	448,108	2	8	0
132		Late Charges	12	839,134	0	26	0
133		Service Establishment Charges	9	407,710	0	0	0
134		Reconnect & Reread Charges	9	7,975	0	0	0
135		Other Revenue - Labor	Net Op Mrg	225	0	0	0
136		Other Revenue - Parts & Material	Net Op Mrg	14	0	0	0
137		Other Revenue - Field Collection Fee	14	0	0	0	0
138		Other Revenue - Returned Item Fee	13	68,852	0	0	0
139		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
140		Total Revenue		\$ 48,216,276	\$ 208	\$ 899	\$ 0
141		<u>Operating Deductions</u>					
142		Operations & Maintenance Expenses	O&M	\$ (16,720,079)	\$ (53)	\$ (309)	\$ (9)
143		Administrative & General Expenses	O&M	(9,021,243)	(28)	(167)	(5)
144		Regulatory Amortization	1.1	(195,896)	(1)	(4)	0
145		Mill Tax	Net Op Mrg	162,372	1	3	0
146		Modified Business Tax	1.1	(76,307)	(0)	(1)	0
147		Depreciation Expense	Depr Exp	(10,333,268)	(57)	(199)	0
148		Taxes other than Income	1.1	(2,909,942)	(16)	(56)	0
149		Total Operating Deductions		\$ (39,094,364)	\$ (155)	\$ (734)	\$ (14)
150		<u>State Income Tax</u>					
151		Taxable Income before Interest Exp.		\$ 9,121,912	\$ 53	\$ 165	\$ (14)
152		Interest Expense	1.1	(4,846,876)	(27)	(93)	0
153		State Taxable Income		\$ 4,275,036	\$ 26	\$ 72	\$ (14)
154		State Income Tax	0.000%	\$ 0	\$ 0	\$ 0	\$ 0
155		South Georgia	1.1	0	0	0	0
156		State Income Tax		\$ 0	\$ 0	\$ 0	\$ 0
157		<u>Taxable Income</u>					
158		Taxable Income before Interest Exp.		\$ 9,121,912	\$ 53	\$ 165	\$ (14)
159		Interest Expense	1.1	(4,846,876)	(27)	(93)	0
160		Schedule M Adjustments	1.1	(38,487,078)	(213)	(742)	0
161		Total Taxable Income		\$ (34,212,042)	\$ (187)	\$ (670)	\$ (14)
162		<u>Federal Income Tax</u>					
163		Federal Income Tax	21.00%	\$ (7,184,529)	\$ (39)	\$ (141)	\$ (3)
164		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
165		Federal Deferred Provision	1.1	7,649,428	42	147	0
166		South Georgia Amortization - Fed	1.1	0	0	0	0
167		Total Federal Income Tax		\$ 464,900	\$ 3	\$ 7	\$ (3)
168		Total Net Income		\$ 8,657,012	\$ 50	\$ 158	\$ (11)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Electric Generation		
					Demand (ac)	Customer (ad)	Commodity (ae)
				3	77	79	81
<u>Depreciation Expense &amp; Amortization</u>							
<u>Direct</u>							
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	\$ 0
2	374.1 - 387	Distribution Plant	Dist Plant	6,676,064	0	753	0
3	389 - 398	General	1.1	2,154,206	0	243	0
4		Total Depreciation Expense		\$ 8,830,270	\$ 0	\$ 995	\$ 0
<u>System Allocable Amortization</u>							
5		Miscellaneous Intangible	1.1	\$ 1,163,251	0	131	0
7		Structures-Leasehold Improvements	1.1	290,249	0	33	0
8		Total System Allocable Amortization		\$ 1,453,501	\$ 0	\$ 164	\$ 0
9		Total Common Depreciation Expense	1.1	\$ 1,502,999	0	169	0
10		Total Depreciation Expense	1.1	\$ 10,333,268	\$ 0	\$ 1,165	\$ 0
<u>Operation and Maintenance Expense</u>							
<u>Gas Supply Expense</u>							
12		Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
13	803	Purchased Gas Cost Adjustments	3	0	0	0	0
14	805.1	Gas Used for Compression Station Fuel	3	0	0	0	0
15	810	Other Gas Supply Expenses	3	146,425	0	0	56
16	813	Total Gas Supply Expenses		\$ 146,425	\$ 0	\$ 0	\$ 56
17							
<u>Distribution Expenses</u>							
18		Operation Supervision and Engineering					
19	870	Labor & Labor Loading	5.5	\$ 2,113,169	0	314	27
20		Materials & Expenses	5.5	314,037	0	47	4
21		Distribution Load Dispatching					
22	871	Labor & Labor Loading	3	161,273	0	0	62
23		Materials & Expenses	3	14,251	0	0	5
24		Operation Mains and Services Expenses					
25	874	Labor & Labor Loading	4.4	842,086	0	27	0
26		Materials & Expenses	4.4	1,310,391	0	42	0
27		Operating Measuring & Regulation Station					
28	875	Labor & Labor Loading	2.2	0	0	0	0
29		Materials & Expenses	2.2	4,154	0	0	0
30		Operation Meter and House Regulator					
31	878	Labor & Labor Loading	2	1,191,223	0	527	0
32		Materials & Expenses	2	316,718	0	140	0
33		Customer Installation Expense					
34	879	Labor & Labor Loading	4	1,209,817	0	47	0
35		Materials & Expenses	4	283,538	0	11	0
36		Other Expenses					
37	880	Labor & Labor Loading	5.5	782,909	0	116	10
38		Materials & Expenses	5.5	1,132,371	0	168	14
39		Rents	5.5	(683,287)	0	(102)	(9)
40	881	Total Distribution Expenses		\$ 8,992,649	\$ 0	\$ 1,337	\$ 113
41							
42		Total Operation & Distribution Expenses		\$ 9,139,074	\$ 0	\$ 1,337	\$ 169
43		<u>Maintenance Expenses</u>					
44	885	Maintenance Supervision & Engineering					
45		Labor & Labor Loading	6.6	\$ 412,936	0	21	0
46		Materials & Expenses	6.6	44,535	0	2	0
47	886	Maintenance of Structures & Improvement					
48		Labor & Labor Loading	1.0	1,898	0	0	0
49		Materials & Expenses	1.0	473	0	0	0
50	887	Maintenance of Mains					
51		Labor & Labor Loading	2.2	563,912	0	11	0
52		Materials & Expenses	2.2	1,309,042	0	25	0
53	889	Maintenance of Measuring and Reg. Station Eq.					
54		Labor & Labor Loading	2.2	293,466	0	6	0
55		Materials & Expenses	2.2	307,510	0	6	0
56	892	Maintenance of Services					
57		Labor & Labor Loading	3.3	385,596	0	22	0
58		Materials & Expenses	3.3	237,847	0	14	0
59	893	Maintenance of Meter & House Regulators					
60		Labor & Labor Loading	6	131,346	0	61	0
61		Materials & Expenses	6	51,601	0	24	0
62	894	Maintenance of Other Equipment					
63		Labor & Labor Loading	6.6	0	0	0	0
64		Materials & Expenses	6.6	0	0	0	0
65		Total Distribution-Maintenance		\$ 3,740,162	\$ 0	\$ 193	\$ 0
66		Total Oper, Dist & Maint Exps		\$ 12,879,236	\$ 0	\$ 1,529	\$ 169

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Electric Generation		
					Demand (ac)	Customer (ad)	Commodity (ae)
			1	3	77	79	81
67		<u>Customer Accounts Expenses</u>					
68	901	Supervision					
69		Labor & Labor Loading	10.1	\$ 419,465	0	13	0
70		Materials & Expenses	10.1	35,365	0	1	0
71	902	Meter Reading					
72		Labor & Labor Loading	11	269,485	0	10	0
73		Materials & Expenses	11	68,171	0	3	0
74	903	Customer Records & Collections - KAM					
75		Labor & Labor Loading - KAM	15	138,980	0	0	0
76		Materials & Expenses - KAM	15	3,364	0	0	0
77	903	Customer Records & Collections					
78		Labor & Labor Loading	4	928,645	0	36	0
79		Materials & Expenses	4	1,433,101	0	55	0
80	904	Uncollectible Accounts	14	455,993	0	0	0
81	905	Miscellaneous					
82		Labor & Labor Loading	10.1	0	0	0	0
83		Materials & Expenses	10.1	0	0	0	0
84		Total Customer Accounts Expenses		\$ 3,752,569	\$ 0	\$ 118	\$ 0
85		<u>Customer Service &amp; Informational Expenses</u>					
86	908	Customer Assistance					
87		Labor & Labor Loading	4	\$ 0	0	0	0
88		Materials & Expenses	4	13	0	0	0
89	909	Informational and Instructional Advertising					
90		Labor & Labor Loading	4	0	0	0	0
91		Materials & Expenses	4	0	0	0	0
92	910	Miscellaneous					
93		Labor & Labor Loading	4	0	0	0	0
94		Materials & Expenses	4	78,969	0	3	0
95		Total Customer Service & Info. Exp.		\$ 78,981	\$ 0	\$ 3	\$ 0
96		<u>Sales Expense</u>					
97	912	Demonstrating & Selling					
98		Labor & Labor Loading	4	\$ 0	0	0	0
99		Materials & Expenses	4	0	0	0	0
100	913	Advertising					
101		Labor & Labor Loading	4	0	0	0	0
102		Materials & Expenses	4	9,292	0	0	0
103		Total Sales Expense		\$ 9,292	\$ 0	\$ 0	\$ 0
104		Total O & M Expense	O&M	\$ 16,720,079	\$ 0	\$ 1,651	\$ 169
105		Allocation Percentage	O&M	100.00%	0.00%	0.01%	0.00%



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Electric Generation		
					Demand (ac)	Customer (ad)	Commodity (ae)
				3	77	79	81
<u>Other Operating Deductions</u>							
106		Administrative & General Expense	O&M	\$ 9,021,243	\$ 0	\$ 891	\$ 91
108		Regulatory Amortization	1.1	195,896	0	22	0
109		Mill Tax	Net Op Mrg	(162,372)	(8)	(9)	0
110		Modified Business Tax	1.1	76,307	0	9	0
111		Taxes Other Than Income	1.1	2,909,942	0	328	0
112		Total Other Deductions		\$ 28,761,095	\$ (8)	\$ 2,892	\$ 261
<u>Tax Adjustments</u>							
113		Interest Expense	1.1	\$ 4,846,876	0	546	0
114		Schedule M Adjustments	1.1	(38,487,078)	0	(4,338)	0
116		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
117		Federal Deferred Provision	1.1	7,649,428	0	862	0
118		South Georgia Amortization - Fed	1.1	0	0	0	0
<u>Summary of Allocated Cost of Service</u>							
<u>Rate Base</u>							
120		Total Direct Net Plant		225,899,183	0	25,463	0
122		Total Common Systems Alloc Net Plant		9,895,916	0	1,115	0
123		Cash Working Capital	1.1	(858,084)	0	(97)	0
124		Materials & Supplies	1.1	14,964,372	0	1,687	0
125		Other Debits and Credits	1.1	5,300,414	0	597	0
126		Customer Advances	8	(7,855,171)	0	(303)	0
127		Deferred Taxes	1.1	(34,121,543)	0	(3,846)	0
128		Total Rate Base		\$ 213,225,086	\$ 0	\$ 24,617	\$ 0
<u>Revenue</u>							
129		Net Operating Margin	Direct	\$ 46,444,258	\$ 2,174	\$ 2,657	\$ 0
131		Negotiated Contracts Margin	Net Op Mrg	448,108	21	26	0
132		Late Charges	12	839,134	0	14	0
133		Service Establishment Charges	9	407,710	0	0	0
134		Reconnect & Reread Charges	9	7,975	0	0	0
135		Other Revenue - Labor	Net Op Mrg	225	0	0	0
136		Other Revenue - Parts & Material	Net Op Mrg	14	0	0	0
137		Other Revenue - Field Collection Fee	14	0	0	0	0
138		Other Revenue - Returned Item Fee	13	68,852	0	0	0
139		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
140		Total Revenue		\$ 48,216,276	\$ 2,195	\$ 2,697	\$ 0
<u>Operating Deductions</u>							
141		Operations & Maintenance Expenses	O&M	\$ (16,720,079)	\$ 0	\$ (1,651)	\$ (169)
143		Administrative & General Expenses	O&M	(9,021,243)	0	(891)	(91)
144		Regulatory Amortization	1.1	(195,896)	0	(22)	0
145		Mill Tax	Net Op Mrg	162,372	8	9	0
146		Modified Business Tax	1.1	(76,307)	0	(9)	0
147		Depreciation Expense	Depr Exp	(10,333,268)	0	(1,165)	0
148		Taxes other than Income	1.1	(2,909,942)	0	(328)	0
149		Total Operating Deductions		\$ (39,094,364)	\$ 8	\$ (4,056)	\$ (261)
<u>State Income Tax</u>							
150		Taxable Income before Interest Exp.		\$ 9,121,912	\$ 2,203	\$ (1,360)	\$ (261)
151		Interest Expense	1.1	(4,846,876)	0	(546)	0
153		State Taxable Income		\$ 4,275,036	\$ 2,203	\$ (1,906)	\$ (261)
154		State Income Tax	0.000%	\$ 0	\$ 0	\$ 0	\$ 0
155		South Georgia	1.1	0	0	0	0
156		State Income Tax		\$ 0	\$ 0	\$ 0	\$ 0
<u>Taxable Income</u>							
157		Taxable Income before Interest Exp.		\$ 9,121,912	\$ 2,203	\$ (1,360)	\$ (261)
158		Interest Expense	1.1	(4,846,876)	0	(546)	0
159		Schedule M Adjustments	1.1	(38,487,078)	0	(4,338)	0
160		Total Taxable Income		\$ (34,212,042)	\$ 2,203	\$ (6,244)	\$ (261)
<u>Federal Income Tax</u>							
161		Federal Income Tax	21.00%	\$ (7,184,529)	\$ 463	\$ (1,311)	\$ (55)
162		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
163		Federal Deferred Provision	1.1	7,649,428	0	862	0
164		South Georgia Amortization - Fed	1.1	0	0	0	0
165		Total Federal Income Tax		\$ 464,900	\$ 463	\$ (449)	\$ (55)
166		Total Net Income		\$ 8,657,012	\$ 1,740	\$ (911)	\$ (206)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Compress (CNG)		
					Demand (af)	Customer (ag)	Commodity (ah)
				3	83	85	87
<u>Depreciation Expense &amp; Amortization</u>							
<u>Direct</u>							
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	\$ 0
2	374.1 - 387	Distribution Plant	Dist Plant	6,676,064	0	177	0
3	389 - 398	General	1.1	2,154,206	0	57	0
4		Total Depreciation Expense		\$ 8,830,270	\$ 0	\$ 234	\$ 0
<u>System Allocable Amortization</u>							
5		Miscellaneous Intangible	1.1	\$ 1,163,251	0	31	0
7		Structures-Leasehold Improvements	1.1	290,249	0	8	0
8		Total System Allocable Amortization		\$ 1,453,501	\$ 0	\$ 38	\$ 0
9		Total Common Depreciation Expense	1.1	\$ 1,502,999	0	40	0
10		Total Depreciation Expense	1.1	\$ 10,333,268	\$ 0	\$ 273	\$ 0
<u>Operation and Maintenance Expense</u>							
<u>Gas Supply Expense</u>							
12		Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
13	803	Purchased Gas Cost Adjustments	3	0	0	0	0
14	805.1	Gas Used for Compression Station Fuel	3	0	0	0	0
15	810	Other Gas Supply Expenses	3	146,425	0	0	0
16	813	Total Gas Supply Expenses		\$ 146,425	\$ 0	\$ 0	\$ 0
17							
<u>Distribution Expenses</u>							
18		Operation Supervision and Engineering					
19	870	Labor & Labor Loading	5.5	\$ 2,113,169	0	73	0
20		Materials & Expenses	5.5	314,037	0	11	0
21		Distribution Load Dispatching					
22	871	Labor & Labor Loading	3	161,273	0	0	0
23		Materials & Expenses	3	14,251	0	0	0
24		Operation Mains and Services Expenses					
25	874	Labor & Labor Loading	4.4	842,086	0	7	0
26		Materials & Expenses	4.4	1,310,391	0	10	0
27		Operating Measuring & Regulation Station					
28	875	Labor & Labor Loading	2.2	0	0	0	0
29		Materials & Expenses	2.2	4,154	0	0	0
30		Operation Meter and House Regulator					
31	878	Labor & Labor Loading	2	1,191,223	0	121	0
32		Materials & Expenses	2	316,718	0	32	0
33		Customer Installation Expense					
34	879	Labor & Labor Loading	4	1,209,817	0	12	0
35		Materials & Expenses	4	283,538	0	3	0
36		Other Expenses					
37	880	Labor & Labor Loading	5.5	782,909	0	27	0
38		Materials & Expenses	5.5	1,132,371	0	39	0
39		Rents	5.5	(683,287)	0	(24)	(0)
40	881	Total Distribution Expenses		\$ 8,992,649	\$ 0	\$ 312	\$ 0
41							
42		Total Operation & Distribution Expenses		\$ 9,139,074	\$ 0	\$ 312	\$ 0
43		<u>Maintenance Expenses</u>					
44	885	Maintenance Supervision & Engineering					
45		Labor & Labor Loading	6.6	\$ 412,936	0	5	0
46		Materials & Expenses	6.6	44,535	0	1	0
47	886	Maintenance of Structures & Improvement					
48		Labor & Labor Loading	1.0	1,898	0	0	0
49		Materials & Expenses	1.0	473	0	0	0
50	887	Maintenance of Mains					
51		Labor & Labor Loading	2.2	563,912	0	3	0
52		Materials & Expenses	2.2	1,309,042	0	6	0
53	889	Maintenance of Measuring and Reg. Station Eq.					
54		Labor & Labor Loading	2.2	293,466	0	1	0
55		Materials & Expenses	2.2	307,510	0	1	0
56	892	Maintenance of Services					
57		Labor & Labor Loading	3.3	385,596	0	6	0
58		Materials & Expenses	3.3	237,847	0	3	0
59	893	Maintenance of Meter & House Regulators					
60		Labor & Labor Loading	6	131,346	0	14	0
61		Materials & Expenses	6	51,601	0	6	0
62	894	Maintenance of Other Equipment					
63		Labor & Labor Loading	6.6	0	0	0	0
64		Materials & Expenses	6.6	0	0	0	0
65		Total Distribution-Maintenance		\$ 3,740,162	\$ 0	\$ 46	\$ 0
66		Total Oper, Dist & Maint Exps		\$ 12,879,236	\$ 0	\$ 358	\$ 0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Compress (CNG)		
					Demand (af)	Customer (ag)	Commodity (ah)
			1	3	83	85	87
67		<u>Customer Accounts Expenses</u>					
68	901	Supervision					
69		Labor & Labor Loading	10.1	\$ 419,465	0	3	0
70		Materials & Expenses	10.1	35,365	0	0	0
71	902	Meter Reading					
72		Labor & Labor Loading	11	269,485	0	3	0
73		Materials & Expenses	11	68,171	0	1	0
74	903	Customer Records & Collections - KAM					
75		Labor & Labor Loading - KAM	15	138,980	0	0	0
76		Materials & Expenses - KAM	15	3,364	0	0	0
77	903	Customer Records & Collections					
78		Labor & Labor Loading	4	928,645	0	9	0
79		Materials & Expenses	4	1,433,101	0	14	0
80	904	Uncollectible Accounts	14	455,993	0	0	0
81	905	Miscellaneous					
82		Labor & Labor Loading	10.1	0	0	0	0
83		Materials & Expenses	10.1	0	0	0	0
84		Total Customer Accounts Expenses		\$ 3,752,569	\$ 0	\$ 30	\$ 0
85		<u>Customer Service &amp; Informational Expenses</u>					
86	908	Customer Assistance					
87		Labor & Labor Loading	4	\$ 0	0	0	0
88		Materials & Expenses	4	13	0	0	0
89	909	Informational and Instructional Advertising					
90		Labor & Labor Loading	4	0	0	0	0
91		Materials & Expenses	4	0	0	0	0
92	910	Miscellaneous					
93		Labor & Labor Loading	4	0	0	0	0
94		Materials & Expenses	4	78,969	0	1	0
95		Total Customer Service & Info. Exp.		\$ 78,981	\$ 0	\$ 1	\$ 0
96		<u>Sales Expense</u>					
97	912	Demonstrating & Selling					
98		Labor & Labor Loading	4	\$ 0	0	0	0
99		Materials & Expenses	4	0	0	0	0
100	913	Advertising					
101		Labor & Labor Loading	4	0	0	0	0
102		Materials & Expenses	4	9,292	0	0	0
103		Total Sales Expense		\$ 9,292	\$ 0	\$ 0	\$ 0
104		Total O & M Expense	O&M	\$ 16,720,079	\$ 0	\$ 389	\$ 0
105		Allocation Percentage	O&M	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Compress (CNG)		
					Demand (af)	Customer (ag)	Commodity (ah)
			1	3	83	85	87
106		<u>Other Operating Deductions</u>					
107		Administrative & General Expense	O&M	\$ 9,021,243	\$ 0	\$ 210	\$ 0
108		Regulatory Amortization	1.1	195,896	0	5	0
109		Mill Tax	Net Op Mrg	(162,372)	(0)	(0)	0
110		Modified Business Tax	1.1	76,307	0	2	0
111		Taxes Other Than Income	1.1	2,909,942	0	77	0
112		Total Other Deductions		\$ 28,761,095	\$ (0)	\$ 682	\$ 0
113		<u>Tax Adjustments</u>					
114		Interest Expense	1.1	\$ 4,846,876	0	128	0
115		Schedule M Adjustments	1.1	(38,487,078)	0	(1,018)	0
116		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
117		Federal Deferred Provision	1.1	7,649,428	0	202	0
118		South Georgia Amortization - Fed	1.1	0	0	0	0
119		<u>Summary of Allocated Cost of Service</u>					
120		<u>Rate Base</u>					
121		Total Direct Net Plant		225,899,183	0	5,977	0
122		Total Common Systems Alloc Net Plant		9,895,916	0	262	0
123		Cash Working Capital	1.1	(858,084)	0	(23)	0
124		Materials & Supplies	1.1	14,964,372	0	396	0
125		Other Debits and Credits	1.1	5,300,414	0	140	0
126		Customer Advances	8	(7,855,171)	0	(76)	0
127		Deferred Taxes	1.1	(34,121,543)	0	(903)	0
128		Total Rate Base		\$ 213,225,086	\$ 0	\$ 5,774	\$ 0
129		<u>Revenue</u>					
130		Net Operating Margin	Direct	\$ 46,444,258	\$ 7	\$ 130	\$ 0
131		Negotiated Contracts Margin	Net Op Mrg	448,108	0	1	0
132		Late Charges	12	839,134	0	0	0
133		Service Establishment Charges	9	407,710	0	0	0
134		Reconnect & Reread Charges	9	7,975	0	0	0
135		Other Revenue - Labor	Net Op Mrg	225	0	0	0
136		Other Revenue - Parts & Material	Net Op Mrg	14	0	0	0
137		Other Revenue - Field Collection Fee	14	0	0	0	0
138		Other Revenue - Returned Item Fee	13	68,852	0	0	0
139		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
140		Total Revenue		\$ 48,216,276	\$ 7	\$ 131	\$ 0
141		<u>Operating Deductions</u>					
142		Operations & Maintenance Expenses	O&M	\$ (16,720,079)	\$ 0	\$ (389)	\$ (0)
143		Administrative & General Expenses	O&M	(9,021,243)	0	(210)	(0)
144		Regulatory Amortization	1.1	(195,896)	0	(5)	0
145		Mill Tax	Net Op Mrg	162,372	0	0	0
146		Modified Business Tax	1.1	(76,307)	0	(2)	0
147		Depreciation Expense	Depr Exp	(10,333,268)	0	(273)	0
148		Taxes other than Income	1.1	(2,909,942)	0	(77)	0
149		Total Operating Deductions		\$ (39,094,364)	\$ 0	\$ (956)	\$ (0)
150		<u>State Income Tax</u>					
151		Taxable Income before Interest Exp.		\$ 9,121,912	\$ 7	\$ (825)	\$ (0)
152		Interest Expense	1.1	(4,846,876)	0	(128)	0
153		State Taxable Income		\$ 4,275,036	\$ 7	\$ (953)	\$ (0)
154		State Income Tax	0.000%	\$ 0	\$ 0	\$ 0	\$ 0
155		South Georgia	1.1	0	0	0	0
156		State Income Tax		\$ 0	\$ 0	\$ 0	\$ 0
157		<u>Taxable Income</u>					
158		Taxable Income before Interest Exp.		\$ 9,121,912	\$ 7	\$ (825)	\$ (0)
159		Interest Expense	1.1	(4,846,876)	0	(128)	0
160		Schedule M Adjustments	1.1	(38,487,078)	0	(1,018)	0
161		Total Taxable Income		\$ (34,212,042)	\$ 7	\$ (1,971)	\$ (0)
162		<u>Federal Income Tax</u>					
163		Federal Income Tax	21.00%	\$ (7,184,529)	\$ 1	\$ (414)	\$ (0)
164		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
165		Federal Deferred Provision	1.1	7,649,428	0	202	0
166		South Georgia Amortization - Fed	1.1	0	0	0	0
167		Total Federal Income Tax		\$ 464,900	\$ 1	\$ (212)	\$ (0)
168		Total Net Income		\$ 8,657,012	\$ 6	\$ (613)	\$ (0)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Street Lights		
					Demand (ai)	Customer (aj)	Commodity (ak)
				3	89	91	93
<u>Depreciation Expense &amp; Amortization</u>							
<u>Direct</u>							
1	301 - 303	Intangible Plant	Intang Plant	\$ 0	\$ 0	\$ 0	0
2	374.1 - 387	Distribution Plant	Dist Plant	6,676,064	82	1,966	0
3	389 - 398	General	1.1	2,154,206	26	634	0
4		Total Depreciation Expense		\$ 8,830,270	\$ 108	\$ 2,600	\$ 0
<u>System Allocable Amortization</u>							
5		Miscellaneous Intangible	1.1	\$ 1,163,251	14	342	0
6		Structures-Leasehold Improvements	1.1	290,249	4	85	0
7		Total System Allocable Amortization		\$ 1,453,501	\$ 18	\$ 428	\$ 0
8							
9		Total Common Depreciation Expense	1.1	\$ 1,502,999	18	443	0
10		Total Depreciation Expense	1.1	\$ 10,333,268	\$ 126	\$ 3,042	\$ 0
<u>Operation and Maintenance Expense</u>							
<u>Gas Supply Expense</u>							
11		Natural Gas Transmission Line Purchases	3	\$ 0	0	0	0
12	803	Purchased Gas Cost Adjustments	3	0	0	0	0
13	805.1	Gas Used for Compression Station Fuel	3	0	0	0	0
14	810	Other Gas Supply Expenses	3	146,425	0	0	12
15	813	Total Gas Supply Expenses		\$ 146,425	\$ 0	\$ 0	\$ 12
16							
17							
<u>Distribution Expenses</u>							
18		Operation Supervision and Engineering					
19	870	Labor & Labor Loading	5.5	\$ 2,113,169	13	632	5
20		Materials & Expenses	5.5	314,037	2	94	1
21		Distribution Load Dispatching					
22	871	Labor & Labor Loading	3	161,273	0	0	13
23		Materials & Expenses	3	14,251	0	0	1
24		Operation Mains and Services Expenses					
25	874	Labor & Labor Loading	4.4	842,086	13	313	0
26		Materials & Expenses	4.4	1,310,391	20	488	0
27		Operating Measuring & Regulation Station					
28	875	Labor & Labor Loading	2.2	0	0	0	0
29		Materials & Expenses	2.2	4,154	0	1	0
30		Operation Meter and House Regulator					
31	878	Labor & Labor Loading	2	1,191,223	0	0	0
32		Materials & Expenses	2	316,718	0	0	0
33		Customer Installation Expense					
34	879	Labor & Labor Loading	4	1,209,817	0	642	0
35		Materials & Expenses	4	283,538	0	150	0
36		Other Expenses					
37	880	Labor & Labor Loading	5.5	782,909	5	234	2
38		Materials & Expenses	5.5	1,132,371	7	338	3
39		Rents	5.5	(683,287)	(4)	(204)	(2)
40	881	Total Distribution Expenses		\$ 8,992,649	\$ 54	\$ 2,688	\$ 23
41							
42		Total Operation & Distribution Expenses		\$ 9,139,074	\$ 54	\$ 2,688	\$ 35
<u>Maintenance Expenses</u>							
43		Maintenance Supervision & Engineering					
44	885	Labor & Labor Loading	6.6	\$ 412,936	7	129	0
45		Materials & Expenses	6.6	44,535	1	14	0
46		Maintenance of Structures & Improvement					
47	886	Labor & Labor Loading	1.0	1,898	0	0	0
48		Materials & Expenses	1.0	473	0	0	0
49		Maintenance of Mains					
50	887	Labor & Labor Loading	2.2	563,912	12	150	0
51		Materials & Expenses	2.2	1,309,042	29	347	0
52		Maintenance of Measuring and Reg. Station Eq.					
53	889	Labor & Labor Loading	2.2	293,466	6	78	0
54		Materials & Expenses	2.2	307,510	7	82	0
55		Maintenance of Services					
56	892	Labor & Labor Loading	3.3	385,596	0	230	0
57		Materials & Expenses	3.3	237,847	0	142	0
58		Maintenance of Meter & House Regulators					
59	893	Labor & Labor Loading	6	131,346	0	0	0
60		Materials & Expenses	6	51,601	0	0	0
61		Maintenance of Other Equipment					
62	894	Labor & Labor Loading	6.6	0	0	0	0
63		Materials & Expenses	6.6	0	0	0	0
64		Total Distribution-Maintenance		\$ 3,740,162	\$ 62	\$ 1,172	\$ 0
65							
66		Total Oper, Dist & Maint Exps		\$ 12,879,236	\$ 116	\$ 3,860	\$ 35

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Street Lights		
					Demand (ai)	Customer (aj)	Commodity (ak)
			1	3	89	91	93
67		<u>Customer Accounts Expenses</u>					
68	901	Supervision					
69		Labor & Labor Loading	10.1	\$ 419,465	0	159	0
70		Materials & Expenses	10.1	35,365	0	13	0
71	902	Meter Reading					
72		Labor & Labor Loading	11	269,485	0	0	0
73		Materials & Expenses	11	68,171	0	0	0
74	903	Customer Records & Collections - KAM					
75		Labor & Labor Loading - KAM	15	138,980	0	0	0
76		Materials & Expenses - KAM	15	3,364	0	0	0
77	903	Customer Records & Collections					
78		Labor & Labor Loading	4	928,645	0	493	0
79		Materials & Expenses	4	1,433,101	0	760	0
80	904	Uncollectible Accounts	14	455,993	0	0	0
81	905	Miscellaneous					
82		Labor & Labor Loading	10.1	0	0	0	0
83		Materials & Expenses	10.1	0	0	0	0
84		Total Customer Accounts Expenses		\$ 3,752,569	\$ 0	\$ 1,425	\$ 0
85		<u>Customer Service &amp; Informational Expenses</u>					
86	908	Customer Assistance					
87		Labor & Labor Loading	4	\$ 0	0	0	0
88		Materials & Expenses	4	13	0	0	0
89	909	Informational and Instructional Advertising					
90		Labor & Labor Loading	4	0	0	0	0
91		Materials & Expenses	4	0	0	0	0
92	910	Miscellaneous					
93		Labor & Labor Loading	4	0	0	0	0
94		Materials & Expenses	4	78,969	0	42	0
95		Total Customer Service & Info. Exp.		\$ 78,981	\$ 0	\$ 42	\$ 0
96		<u>Sales Expense</u>					
97	912	Demonstrating & Selling					
98		Labor & Labor Loading	4	\$ 0	0	0	0
99		Materials & Expenses	4	0	0	0	0
100	913	Advertising					
101		Labor & Labor Loading	4	0	0	0	0
102		Materials & Expenses	4	9,292	0	5	0
103		Total Sales Expense		\$ 9,292	\$ 0	\$ 5	\$ 0
104		Total O & M Expense	O&M	\$ 16,720,079	\$ 116	\$ 5,332	\$ 35
105		Allocation Percentage	O&M	100.00%	0.00%	0.03%	0.00%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Account No. (a)	Description (b)	Allocation Factor (c)	Total Amount (d)	Street Lights		
					Demand (ai)	Customer (aj)	Commodity (ak)
			1	3	89	91	93
106		<u>Other Operating Deductions</u>					
107		Administrative & General Expense	O&M	\$ 9,021,243	\$ 63	\$ 2,877	\$ 19
108		Regulatory Amortization	1.1	195,896	2	58	0
109		Mill Tax	Net Op Mrg	(162,372)	(17)	0	0
110		Modified Business Tax	1.1	76,307	1	22	0
111		Taxes Other Than Income	1.1	2,909,942	36	857	0
112		Total Other Deductions		\$ 28,761,095	\$ 201	\$ 9,146	\$ 54
113		<u>Tax Adjustments</u>					
114		Interest Expense	1.1	\$ 4,846,876	59	1,427	0
115		Schedule M Adjustments	1.1	(38,487,078)	(470)	(11,332)	0
116		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
117		Federal Deferred Provision	1.1	7,649,428	93	2,252	0
118		South Georgia Amortization - Fed	1.1	0	0	0	0
119		<u>Summary of Allocated Cost of Service</u>					
120		<u>Rate Base</u>					
121		Total Direct Net Plant		225,899,183	2,758	66,510	0
122		Total Common Systems Alloc Net Plant		9,895,916	121	2,914	0
123		Cash Working Capital	1.1	(858,084)	(10)	(253)	0
124		Materials & Supplies	1.1	14,964,372	183	4,406	0
125		Other Debits and Credits	1.1	5,300,414	65	1,561	0
126		Customer Advances	8	(7,855,171)	0	(4,166)	0
127		Deferred Taxes	1.1	(34,121,543)	(417)	(10,046)	0
128		Total Rate Base		\$ 213,225,086	\$ 2,699	\$ 60,925	\$ 0
129		<u>Revenue</u>					
130		Net Operating Margin	Direct	\$ 46,444,258	\$ 4,851	\$ 0	\$ 0
131		Negotiated Contracts Margin	Net Op Mrg	448,108	47	0	0
132		Late Charges	12	839,134	0	0	0
133		Service Establishment Charges	9	407,710	0	0	0
134		Reconnect & Reread Charges	9	7,975	0	0	0
135		Other Revenue - Labor	Net Op Mrg	225	0	0	0
136		Other Revenue - Parts & Material	Net Op Mrg	14	0	0	0
137		Other Revenue - Field Collection Fee	14	0	0	0	0
138		Other Revenue - Returned Item Fee	13	68,852	0	0	0
139		Other Revenue - Rental Gas Property	Net Op Mrg	0	0	0	0
140		Total Revenue		\$ 48,216,276	\$ 4,898	\$ 0	\$ 0
141		<u>Operating Deductions</u>					
142		Operations & Maintenance Expenses	O&M	\$ (16,720,079)	\$ (116)	\$ (5,332)	\$ (35)
143		Administrative & General Expenses	O&M	(9,021,243)	(63)	(2,877)	(19)
144		Regulatory Amortization	1.1	(195,896)	(2)	(58)	0
145		Mill Tax	Net Op Mrg	162,372	17	0	0
146		Modified Business Tax	1.1	(76,307)	(1)	(22)	0
147		Depreciation Expense	Depr Exp	(10,333,268)	(126)	(3,042)	0
148		Taxes other than Income	1.1	(2,909,942)	(36)	(857)	0
149		Total Operating Deductions		\$ (39,094,364)	\$ (327)	\$ (12,188)	\$ (54)
150		<u>State Income Tax</u>					
151		Taxable Income before Interest Exp.		\$ 9,121,912	\$ 4,571	\$ (12,188)	\$ (54)
152		Interest Expense	1.1	(4,846,876)	(59)	(1,427)	0
153		State Taxable Income		\$ 4,275,036	\$ 4,511	\$ (13,615)	\$ (54)
154		State Income Tax	0.000%	\$ 0	\$ 0	\$ 0	\$ 0
155		South Georgia	1.1	0	0	0	0
156		State Income Tax		\$ 0	\$ 0	\$ 0	\$ 0
157		<u>Taxable Income</u>					
158		Taxable Income before Interest Exp.		\$ 9,121,912	\$ 4,571	\$ (12,188)	\$ (54)
159		Interest Expense	1.1	(4,846,876)	(59)	(1,427)	0
160		Schedule M Adjustments	1.1	(38,487,078)	(470)	(11,332)	0
161		Total Taxable Income		\$ (34,212,042)	\$ 4,042	\$ (24,947)	\$ (54)
162		<u>Federal Income Tax</u>					
163		Federal Income Tax	21.00%	\$ (7,184,529)	\$ 849	\$ (5,239)	\$ (11)
164		Investment Tax Credit (I.T.C.)	1.1	0	0	0	0
165		Federal Deferred Provision	1.1	7,649,428	93	2,252	0
166		South Georgia Amortization - Fed	1.1	0	0	0	0
167		Total Federal Income Tax		\$ 464,900	\$ 942	\$ (2,987)	\$ (11)
168		Total Net Income		\$ 8,657,012	\$ 3,629	\$ (9,202)	\$ (42)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
PEAK DEMAND ALLOCATOR - RECOURSE RATE DESIGN  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	January Peak Month			Percent of Total (e)	Line No.
		Sales [1] (b)	Full Margin Transportation [2] (c)	Allocable Peak Month (d)		
1	Single-Family Residential Gas Service	10,750,727	0	10,750,727	48.60%	1
2	Multi-Family Residential Gas Service	1,161,620	0	1,161,620	5.25%	2
3	Air Conditioning Residential Gas Service	389	0	389	0.00%	3
4	General Gas Service - 1	2,373,885	39,582	2,413,467	10.91%	4
5	General Gas Service - 2	2,569,445	123,690	2,693,135	12.18%	5
6	General Gas Service - 3	948,973	305,115	1,254,088	5.67%	6
7	General Gas Service - 4	620,306	1,314,553	1,934,859	8.75%	7
8	General Gas Service - 5		1,908,850	1,908,850	8.63%	8
9	Air Conditioning Gas Service	580	0	580	0.00%	9
10	Water Pumping Gas Service	403	0	403	0.00%	10
11	Small Electric Generation Gas Service	0	0	0	0.00%	11
12	Gas Service for Compression on Customer's Premises	0	0	0	0.00%	12
13	Street and Outdoor Lighting Gas Service	889	0	889	0.00%	13
14	<b>Total</b>	<u>18,427,217</u>	<u>3,691,790</u>	<u>22,119,007</u>	<u>100.00%</u>	14

[1] Peak Month January 2023, Workpaper Schedule J-1, Sheets 10 - 12.

[2] Workpaper Schedule J-1, Sheet 42. Includes Contract customers for cost allocation.

<b>0.00</b>
-------------



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
PEAK DEMAND ALLOCATOR - NONRECOURSE RATE DESIGN  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	January Peak Month			Percent of Total (e)	Line No.
		Sales [1] (b)	Transportation [2] (c)	Allocable Peak Month (d)		
1	Single-Family Residential Gas Service	10,750,727	0	10,750,727	53.19%	1
2	Multi-Family Residential Gas Service	1,161,620	0	1,161,620	5.75%	2
3	Air Conditioning Residential Gas Service	389	0	389	0.00%	3
4	General Gas Service - 1	2,373,885	39,582	2,413,467	11.94%	4
5	General Gas Service - 2	2,569,445	123,690	2,693,135	13.33%	5
6	General Gas Service - 3	948,973	305,115	1,254,088	6.21%	6
7	General Gas Service - 4	620,306	1,314,553	1,934,859	9.57%	7
8	General Gas Service - 5	0	0	0	0.00%	8
9	Air Conditioning Gas Service	580	0	580	0.00%	9
10	Water Pumping Gas Service	403	0	403	0.00%	10
11	Small Electric Generation Gas Service	0	0	0	0.00%	11
12	Gas Service for Compression on Customer's Premises	0	0	0	0.00%	12
13	Street and Outdoor Lighting Gas Service	889	0	889	0.00%	13
14	Total	<u>18,427,217</u>	<u>1,782,940</u>	<u>20,210,157</u>	<u>100.00%</u>	14

[1] Peak Month January 2023, Workpaper Schedule J-1, Sheets 10 - 12.

[2] Workpaper Schedule J-1, Sheet 42. Includes Contract customers for cost allocation.

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
METER SET ASSEMBLY AND SERVICES ALLOCATION FACTORS  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Rate Schedules	Schedule Number	Meter Set Assembly		Service Line		Line No.
			# Customers	Customer \$	# Customers	Customer \$	
1	Single-Family Residential Gas Service	NG-RS	77,719	291	77,719	692	77,719
2	Multi-Family Residential Gas Service	NG-RM	16,717	241	16,717	65	1,570
3	Air Conditioning Residential Gas Service	NG-RAC	3	233	2	692	3
4	General Gas Service - 1	NG-G1	8,037	900	8,037	927	10,764
5	General Gas Service - 2	NG-G2	1,034	4,026	1,034	927	1,385
6	General Gas Service - 3	NG-G3	93	8,877	93	3,556	475
7	General Gas Service - 4	NG-G4	29	24,251	29	3,556	149
8	Air Conditioning Gas Service	NG-AC	1	431	1	927	1
9	Water Pumping Gas Service	NG-WP	2	709	2	927	3
10	Small Electric Generation Gas Service	NG-EG	4	4,602	4	927	5
11	Gas Service for Compression on Customer's Premises	NG-CNG	1	4,241	1	927	1
12	Street and Outdoor Lighting Gas Service	NG-L	55	0	55	692	55
13	General Gas Service - 5	NG-G5	1	80,523	323	0	0
			<b>Meter Set Assembly</b>		<b>Service Line</b>		
			<b>Prior Study</b>	<b>Current Study</b>	<b>Prior Study</b>	<b>Current Study</b>	<b>Prorated</b>
14	Single-Family Residential Gas Service	NG-RS	279	324	291	752	692
15	Multi-Family Residential Gas Service	NG-RM	225	287	241	71	65
16	Air Conditioning Residential Gas Service	NG-RAC	217	282	233	752	692
17	General Gas Service - 1	NG-G1	840	1,078	900	1,007	927
18	General Gas Service - 2	NG-G2	4,189	3,536	4,026	1,007	927
19	General Gas Service - 3	NG-G3	6,997	14,519	8,877	3,454	3,556
20	General Gas Service - 4	NG-G4	16,634	47,100	24,251	3,454	3,556
21	Air Conditioning Gas Service	NG-AC	246	986	431	900	927
22	Water Pumping Gas Service	NG-WP	734	634	709	900	927
23	Small Electric Generation Gas Service	NG-EG	4,807	3,988	4,602	900	927
24	Gas Service for Compression on Customer's Premises	NG-CNG	5,326	986	4,241	900	927
25	Street and Outdoor Lighting Gas Service	NG-L	-	-	-	672	692
			80,523	80,523	80,523	752	
			<b>75%</b>		<b>75%</b>		<b>25%</b>
26	Proration	Schedule Number	Meters w/ Customer 1 Direct Allocation		Meters w/ Customer 1 Direct Allocation		
			Wtd. Customers	Cost Allocation \$/ Customer 1	Wtd. Customers	Cost Allocation \$/ Customer 1	
27	Single-Family Residential Gas Service	NG-RS	6,040,255,272	\$ 31,574,681	92.90%	6,040,255,272	98.1%
28	Multi-Family Residential Gas Service	NG-RM	231,426,922	1,209,755	3.56%	26,245,392	0.4%
29	Air Conditioning Residential Gas Service	NG-RAC	7	0	0.00%	9	0.0%
30	General Gas Service - 1	NG-G1	199,965,631	1,045,295	3.08%	86,505,179	1.4%
31	General Gas Service - 2	NG-G2	14,809,095	77,413	0.23%	1,431,607	0.0%
32	General Gas Service - 3	NG-G3	261,384	1,366	0.00%	43,951	0.0%
33	General Gas Service - 4	NG-G4	70,184	367	0.00%	4,320	0.0%
34	Air Conditioning Gas Service	NG-AC	1	0	0.00%	1	0.0%
35	Water Pumping Gas Service	NG-WP	10	0	0.00%	5	0.0%
36	Small Electric Generation Gas Service	NG-EG	253	1	0.00%	21	0.0%
37	Gas Service for Compression on Customer's Premises	NG-CNG	15	0	0.00%	1	0.0%
38	Street and Outdoor Lighting Gas Service	NG-L	-	0	0.00%	3,025	0.0%
39	General Gas Service - 5	NG-G5	-	80,523	0.24%	-	-

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
SERVICE ESTABLISHMENT/RE-ESTABLISHMENT CHARGES, LATE FEES, AND RETURNED ITEM FEES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

**SERVICE ESTABLISHMENT/RE-ESTABLISHMENT CHARGES**

Single-Family Residential 2000/2021-2027	Multi-Family Residential 2001/2028	Residential Air Conditioning 2002/2029	General-1 2003/2030	General-2 2004/2031	General-3 2005/2032	General-4 2006/2033	Air Conditioning 2009/2036	Water Pumping 2012/2039	Electric Generation 2013/2014	Compress (CNG) 2016	Street Lights 2018/2019-2020	Total
\$ 262,520.00	\$ 124,030.00	\$ -	\$ 21,910.00	\$ 1,325.00	\$ 225.00	\$ 25.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 410,035.00

**LATE FEES**

Single-Family Residential 2000/2021-2027	Multi-Family Residential 2001/2028	Residential Air Conditioning 2002/2029	General-1 2003/2030	General-2 2004/2031	General-3 2005/2032	General-4 2006/2033	Air Conditioning 2009/2036	Water Pumping 2012/2039	Electric Generation 2013/2014	Compress (CNG) 2016	Street Lights 2018/2019-2020	Total
\$ 533,935.44	\$ 145,563.87	\$ -	\$ 95,786.67	\$ 43,355.58	\$ 8,262.29	\$ 5,568.11	\$ 77.13	\$ 26.31	\$ 13.83	\$ -	\$ -	\$ 835,629.23

**RETURNED ITEM FEES**

Single-Family Residential 2000/2021-2027	Multi-Family Residential 2001/2028	Residential Air Conditioning 2002/2029	General-1 2003/2030	General-2 2004/2031	General-3 2005/2032	General-4 2006/2033	Air Conditioning 2009/2036	Water Pumping 2012/2039	Electric Generation 2013/2014	Compress (CNG) 2016	Street Lights 2018/2019-2020	Total
\$ 49,228.00	\$ 15,224.00	\$ -	\$ 3,850.00	\$ 490.00	\$ 30.00	\$ 10.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,832.00

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
CALCULATION OF NET UNCOLLECTIBLE MARGIN BY RATE CLASS  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

**NORTHERN NEVADA TOTAL UNCOLLECTIBLES**

	<u>Charge-Offs</u>	<u>Recoveries</u>	<u>Net Uncollectible</u>
202206	\$ 68,015	\$ 2,017	\$ 65,998
202207	\$ 21,386	\$ 1,667	\$ 19,719
202208	\$ 35,006	\$ 6,173	\$ 28,833
202209	\$ 25,495	\$ 4,397	\$ 21,098
202210	\$ 37,804	\$ 3,803	\$ 34,001
202211	\$ 22,777	\$ 4,281	\$ 18,495
202212	\$ 24,345	\$ 2,999	\$ 21,346
202301	\$ 22,206	\$ 2,303	\$ 19,903
202302	\$ 18,561	\$ 4,204	\$ 14,358
202303	\$ 26,751	\$ 4,796	\$ 21,955
202304	\$ 33,078	\$ 4,360	\$ 28,718
202305	\$ 47,421	\$ 3,580	\$ 43,840
	<u>\$ 382,846</u>	<u>\$ 44,580</u>	<u>\$ 338,265</u>

**ALLOCATIONS TO APPLICABLE RATE SCHEDULES**

	<u>Charge-Offs</u>	<u>Recoveries</u>	<u>Net Uncollectible</u>	<u>%</u>	<u>Allocated Net Uncoll</u>
Single-Family Residential	\$ 210,813.01	\$ 1,981.20	\$ 208,831.81	55.31%	\$ 187,098.31
Multi-Family Residential	\$ 125,606.39	\$ 1,040.76	\$ 124,565.63	32.99%	\$ 111,601.86
General Gas Service - 1	\$ 41,208.76	\$ 388.51	\$ 40,820.25	10.81%	\$ 36,572.01
General Gas Service - 2	\$ 3,436.67	\$ 95.81	\$ 3,340.86	0.88%	\$ 2,993.17
<b>TOTAL</b>	<u>\$ 381,064.83</u>	<u>\$ 3,506.28</u>	<u>\$ 377,558.55</u>	<u>100.00%</u>	<u>\$ 338,265.36</u>

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
OTHER OPERATING REVENUE BY MONTH  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	FERC No.	Description	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	Total	Line No.
	(b)	(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
1	48700.2501	Late Charges - Residential	\$ 50,317	\$ 40,804	\$ 36,492	\$ 31,794	\$ 30,533	\$ 31,381	\$ 55,713	\$ 81,330	\$ 92,379	\$ 84,212	\$ 80,874	\$ 63,163	\$ 678,994	1
2	48700.2502	Late Charges - Small Commercial	\$ 9,008	\$ 8,072	\$ 7,273	\$ 6,556	\$ 6,114	\$ 7,442	\$ 12,428	\$ 16,563	\$ 20,308	\$ 22,514	\$ 15,207	\$ 14,127	\$ 145,611	2
3	48700.2503	Late Charges - Large Commercial	\$ -	\$ -	\$ 452	\$ 389	\$ 395	\$ 411	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 746	\$ 2,394	3
4	48700.2504	Late Charges - Commercial Gas Engine	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4
5	48700.2505	Late Charges - Commercial Power Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5
6	48700.2506	Late Charges - Industrial	\$ 427	\$ 620	\$ 150	\$ 279	\$ 86	\$ 777	\$ 741	\$ 1,965	\$ 737	\$ 831	\$ 669	\$ 588	\$ 7,869	6
7	48700.2509	Late Charges - Irr/Water	\$ -	\$ -	\$ 4	\$ -	\$ 2	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ 17	\$ -	\$ 26	7
8	48700.2517	Late Charges - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41	\$ (7)	\$ -	\$ 34	8
9	48700.2525	Late Charges - Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,632	\$ 2,575	\$ 4,207	9
10	48700.25__	Total Late Charges	\$ 59,752	\$ 49,497	\$ 44,371	\$ 39,017	\$ 37,129	\$ 40,015	\$ 68,882	\$ 99,858	\$ 113,424	\$ 107,598	\$ 98,392	\$ 81,199	\$ 839,134	10
11	48800.2531	Service Establishment Charge	\$ 37,890	\$ 31,900	\$ 36,325	\$ 36,150	\$ 37,145	\$ 40,745	\$ 32,875	\$ 29,905	\$ 28,690	\$ 33,900	\$ 29,420	\$ 32,765	\$ 407,710	11
12	48800.2532	Reconnect and Reread Charge	\$ 775	\$ 325	\$ 925	\$ 1,425	\$ 1,150	\$ 75	\$ 50	\$ 50	\$ -	\$ 275	\$ 775	\$ 2,150	\$ 7,975	12
13	48800.2533	Other Revenue-Labor	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ 75	\$ 25	\$ -	\$ 25	\$ -	\$ -	\$ 25	\$ 225	13
14	48800.2534	Other Revenue-Parts & Materials	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ 5	\$ 2	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ 14	14
15	48800.2536	Other Revenue-Returned Item Fee	\$ 5,740	\$ 4,642	\$ 5,120	\$ 4,860	\$ 5,124	\$ 6,004	\$ 5,700	\$ 6,740	\$ 5,744	\$ 7,474	\$ 6,104	\$ 5,600	\$ 68,852	15
16	48800.25__	Total for 4880	\$ 44,405	\$ 36,947	\$ 42,370	\$ 42,435	\$ 43,419	\$ 46,904	\$ 38,652	\$ 36,695	\$ 34,461	\$ 41,649	\$ 35,299	\$ 40,542	\$ 484,776	16
17	49300.0000	Rent from Gas Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17
18	49500.0000	Other Gas Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18
19	49500.2592	Unbilled Revenue	\$ (182,000)	\$ (61,000)	\$ 71,000	\$ 163,000	\$ 599,000	\$ 935,000	\$ 675,000	\$ (501,000)	\$ (277,000)	\$ (595,000)	\$ (572,000)	\$ (224,000)	\$ 31,000	19
20	49500.2561	General Revenue Adjustment	\$ (979,799)	\$ (29,472)	\$ 51,210	\$ (55,855)	\$ 189,832	\$ (440,716)	\$ (1,062,431)	\$ (556,144)	\$ (1,662,429)	\$ (1,675,059)	\$ (1,128,356)	\$ (308,325)	\$ (7,657,544)	20
21	49500.2562	NV UGCE Revenue Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	21
22	49500.2563	NV Renewable Energy Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	22
23	49__	Total for 49	\$ (1,161,799)	\$ (90,472)	\$ 122,210	\$ 107,145	\$ 788,832	\$ 494,284	\$ (387,431)	\$ (1,057,144)	\$ (1,939,429)	\$ (2,270,059)	\$ (1,700,356)	\$ (532,325)	\$ (7,626,544)	23
24		Total Other Operating Revenues	\$ (1,057,642)	\$ (4,029)	\$ 208,951	\$ 188,597	\$ 869,381	\$ 581,203	\$ (279,898)	\$ (920,591)	\$ (1,791,545)	\$ (2,120,812)	\$ (1,565,666)	\$ (410,584)	\$ (6,302,633)	24

[1] Recorded Test Year data from Southwest Gas company records.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
TABLE OF CONTENTS  
WORKPAPERS**

Line No.	Description (a)	Workpaper for Schedule (b)	Sheet Number (c)	Line No.
<u>Statement G</u>				
1	Accumulated Provision for Depreciation and Amortization	G-2	1	1
2	Lead Lag Study - Test Year	G-5	1-102	2
<u>Statement H</u>				
TEST YEAR ADJUSTMENTS				
3	Labor and Benefits Annualization	H		
3	Labor and Benefits Annualization	H-3	1-42	3
4	Call Center And Customer Support Allocation	H-4	1	4
5	Cost Of Service Analysis	H-5	1-11	5
6	Uncollectibles Expense Annualization	H-7	1	6
7	Self-Insured Retention Normalization	H-9	1	7
8	Annualized MMF Allocation	H-10	1-2	8
9	Depreciation And Amortization Expense Annualization	H-16	1-12	9
10	Property Tax Annualization	H-17	1-3	10
11	Regulatory Amortization Balances	H-18	1	11
12	Prepayments	H-21	1	12
13	Miscellaneous Rate Base Adjustment	H-23	1-2	13
CERTIFICATION PERIOD ADJUSTMENTS				
14	Labor and Benefits	H-C2	1-23	14
15	Rate Base and Property Tax Annualization	H-C6	1-20	15
16	Rate Base and Property Tax Annualization (Lead Lag Workpapers only)	H-C6	21-55	16
<u>Statement J</u>				
17	Rates by Rate Schedule	J-1	1-108	17
<u>Statement K</u>				
18	Labor and Other Expenses	K-1	1-30	18
19	Advertising Costs	K-2	1-75	19
<u>Statement N - Allocations</u>				
20	Statement N - Allocations	N	1-5	20
21	Embedded Class Cost of Service Study	N-2	1-90	21

# Tab G

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
RETIREMENTS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Account Number (b)	Retirements (c) [1]	RWIP (d) [1]	Total Retirements 5/31/2023 (e) (c) + (d)	Line No.
<u>Intangible Plant</u>						
1	Organization	301	\$ 0	\$	0	1
2	Franchise and Consents	302	0		0	2
3	Miscellaneous Intangible	303	0		0	3
4	Total Intangible Plant		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	4
<u>Transmission Plant</u>						
5	Land and Land Rights	365.1	\$ 0	\$	0	5
6	Rights of Way	365.2	0		0	6
7	Structures - Compressor Stations	366.1	0	(6,138)	(6,138)	7
8	Structures - General	366.2	0		0	8
9	Mains	367	0	(7,030)	(7,030)	9
10	Mains - Bridge	367.2	0		0	10
11	Compressor Station Equipment	368	0		0	11
12	Measuring and Reg. Stations	369	0		0	12
13	Communication Equipment	370	0		0	13
14	Miscellaneous Equipment	371	0		0	14
15	Total Transmission Plant		<u>\$ 0</u>	<u>\$ (13,168)</u>	<u>\$ (13,168)</u>	15
<u>Distribution Plant</u>						
16	Land and Land Rights	374.1	\$ 0	\$	0	16
17	Rights of Way	374.2	0		0	17
18	Structures and Improvements	375	0		0	18
19	Mains	376	(1,652,080)	(3,880,832)	(5,532,912)	19
20	Measuring and Reg. Stations	378	(167,722)		(167,722)	20
21	Services	380	(1,407,059)		(1,407,059)	21
22	Meters	381	(1,291,556)		(1,291,556)	22
23	Industrial Measuring and Reg. Sta.	385	0		0	23
24	Miscellaneous Equipment	387	0		0	24
25	Total Distribution Plant		<u>\$ (4,518,416)</u>	<u>\$ (3,880,832)</u>	<u>\$ (8,399,248)</u>	25
<u>General Plant</u>						
26	Land and Land Rights	389	\$ 0	\$	0	26
27	Structures and Improv - Co. Owned	390.1	(311,123)		(311,123)	27
28	Structures and Improv - Leasehold	390.2	0		0	28
29	Office Furniture and Fixtures	391	(7,629)		(7,629)	29
30	Computer Software and Hardware	391.1	(1,198,500)		(1,198,500)	30
31	Transportation Equipment - Light	392.11	(1,972,383)		(1,972,383)	31
32	Transportation Equipment - Heavy	392.12	(204,654)		(204,654)	32
33	Stores Equipment	393	0		0	33
34	Tool, Shop, and Garage Equip.	394	(145,036)		(145,036)	34
35	Laboratory Equipment	395	0		0	35
36	Power Operated Equipment	396	(99,183)		(99,183)	36
37	Communication Equipment	397	(2,903)		(2,903)	37
38	Telemetry Equipment	397.2	0		0	38
39	Miscellaneous Equipment	398	(52,998)		(52,998)	39
40	Total General Plant		<u>\$ (3,994,410)</u>	<u>\$ 0</u>	<u>\$ (3,994,410)</u>	40
41	Total		<u>\$ (8,512,826)</u>	<u>\$ (3,893,999)</u>	<u>\$ (12,406,826)</u>	41

Sch G-2, Sh 5

Col (g)

[1] Source: Company Records



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
LEAD-LAG SUMMARY  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	Amount (c)	Lead Days (d)	Dollar Days (e) (c) * (d)	Line No.
<u>Cash Working Capital</u>						
1	Cost of Gas	[1]	\$ 593,562,288	41.74	\$ 24,775,308,402	1
2	Labor and Benefits Expense	WP G-5, Sh 15	55,538,199	11.26	625,439,442	2
3	Pension Costs Charged to O&M	WP G-5, Sh 29	8,475,417	0.00	0	3
4	Prepayments Amortized to O&M	WP G-5, Sh 29	11,366,033	0.00	0	4
5	Uncollectibles Expense	WP G-5, Sh 29	4,339,144	90.83	394,138,882	5
6	Other O&M Expense	WP G-5, Sh 29	48,032,005	42.55	2,043,809,744	6
7	Total O&M Expense	Sum Lns 1 - 6	<u>\$ 721,313,085</u>	38.59	<u>\$ 27,838,696,470</u>	7
8	Interest	Stmt M, Sh 1, Ln 14(d)	\$ 39,841,810	75.23	\$ 2,997,352,459	8
9	Taxes Other than Income Taxes	Stmt H, Sh 1, Ln 14(e)	12,590,573	39.87	501,975,911	9
10	Income Taxes - Current	Stmt H, Sh 1, Ln 18(e)	10,158,330	37.25	378,397,794	10
11	Total	Sum Lns 7 - 10	<u>\$ 783,903,799</u>	40.46	<u>\$ 31,716,422,635</u>	11
12	Number of Days in Test Period		365			12
13	Average Daily Operating Expenses	Ln 11 / Ln 12	\$ 2,147,682			13
14	Lag in Receipt of Revenue	WP G-5, Sh 57, Ln 4(b)		<u>44.01</u>		14
15	Net Revenue Lag (Expense Lead)	Ln 14(d) - Ln 11(d)	<u>3.55</u>			15
16	Cash Working Capital for Operating Expense	Ln 13 * Ln 15	<u>\$ 7,632,116</u>			16
<u>Other Working Capital Required</u>						
17	Account 135 - Working Funds	WP G-5, Sh 73, Col (h)	\$ 0			17
18	Account 165 - Prepayments	WP G-5, Sh 73, Col (h)	6,987,481			18
19	Account 165 - Expenses Reclassified as Prepays	WP G-5, Sh 32, Ln 8(b)	122,442			19
20	Account 174 - Misc Current And Accrued Assets	WP G-5, Sh 73, Col (h)	0			20
21	Account 182.3 - Other Regulatory Assets	WP G-5, Sh 73, Col (h)	1,151,432			21
22	Account 186 - Miscellaneous Deferred Debits	WP G-5, Sh 73, Col (h)	67,988			22
23	Account 190 - Alternative Minimum Tax	WP G-5, Sh 73, Col (h)	0			23
24	Account 228.2 - Injuries And Damages	WP G-5, Sh 73, Col (h)	(1,335,100)			24
25	Account 242 - Misc Current And Accrued Liabilities	WP G-5, Sh 73, Col (h)	38,753,186			25
26	Account 242 Accrued SERP	WP G-5, Sh 73, Col (h)	(6,513,214)			26
27	Account 253 - Other Deferred Credits	WP G-5, Sh 73, Col (h)	(9,416,482)			27
28	Account 254 - Other Regulatory Liabilities	WP G-5, Sh 73, Col (h)	0			28
29	Total Other Working Capital Required		<u>\$ 29,817,733</u>			29
30	Total Working Capital Requirements		<u>\$ 37,449,849</u>			30

[1] Gas costs adjusted for present volumes and rates. WP G-5, Sh 29, Ln 2(c)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST SUMMARY  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Amount (b) WP G-5, Sh 3 - 14, Col (b)	Lag Days (c) WP G-5, Sh 3 - 14, Col (e)	Dollar Days (d) (b) * (c)	Line No.
1	June 2022	\$ 19,160,254	41.66	\$ 798,252,444	1
2	July 2022	13,521,400	41.59	562,413,391	2
3	August 2022	17,108,664	42.89	733,837,761	3
4	September 2022	15,787,991	41.14	649,587,868	4
5	October 2022	14,233,775	39.97	568,992,068	5
6	November 2022	49,166,101	44.12	2,169,128,892	6
7	December 2022	140,359,980	42.52	5,967,765,686	7
8	January 2023	252,913,389	42.07	10,639,025,414	8
9	February 2023	69,797,924	39.03	2,724,116,125	9
10	March 2023	32,469,123	41.06	1,333,136,098	10
11	April 2023	15,046,836	41.38	622,656,698	11
12	May 2023	6,361,822	30.20	192,111,485	12
13	Totals	\$ <u>645,927,259</u>	<u>41.74</u>	\$ <u>26,961,023,931</u>	13
			WP G-5, Sh 1, Ln 1(d)		

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR JUNE 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80936046	\$ 775,805	6/15/2022	7/22/2022	36.50	\$ 28,316,887	1
2	80936060	93,257	6/15/2022	7/26/2022	40.50	3,776,903	2
3	80936029	1,030,499	6/15/2022	8/1/2022	46.50	47,918,203	3
4	80936031	832,011	6/15/2022	7/29/2022	43.50	36,192,479	4
5	80936032	5,310,000	6/15/2022	7/25/2022	39.50	209,745,000	5
6	80936033	4,730,719	6/15/2022	8/1/2022	46.50	219,978,435	6
7	80936042	3,719,100	6/15/2022	7/25/2022	39.50	146,904,450	7
8	80936048	2,668,863	6/15/2022	7/25/2022	39.50	105,420,089	8
9	Totals	\$ <u>19,160,254</u> WP G-5, Sh 2, Col (b)			<u>41.66</u> WP G-5, Sh 2, Col (c)	\$ <u>798,252,444</u>	9

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR JULY 2022**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	80942632	\$ 640,850	7/16/2022	8/19/2022	34.00	\$ 21,788,910	1
2	80942640	93,678	7/16/2022	8/23/2022	38.00	3,559,747	2
3	80945419	744,208	7/16/2022	8/31/2022	46.00	34,233,580	3
4	80945444	6,587,500	7/16/2022	8/25/2022	40.00	263,500,000	4
5	80945449	3,520,764	7/16/2022	8/31/2022	46.00	161,955,155	5
6	80945511	1,934,400	7/16/2022	8/25/2022	40.00	77,376,000	6
7	Totals	\$ <u>13,521,400</u>			<u>41.59</u>	\$ <u>562,413,391</u>	7
		WP G-5, Sh 2, Col (b)			WP G-5, Sh 2, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR AUGUST 2022**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	80955653	\$ 544,317	8/16/2022	9/23/2022	38.00	\$ 20,684,049	1
2	80955687	91,498	8/16/2022	9/23/2022	38.00	3,476,918	2
3	80955572	2,003,116	8/16/2022	9/30/2022	45.00	90,140,211	3
4	80955592	3,935,933	8/16/2022	9/30/2022	45.00	177,116,982	4
5	80955644	7,900,350	8/16/2022	9/26/2022	41.00	323,914,350	5
6	80955717	2,633,450	8/16/2022	9/30/2022	45.00	118,505,250	6
7	Totals	\$ <u>17,108,664</u>			<u>42.89</u>	<u>\$ 733,837,761</u>	7
		WP G-5, Sh 2, Col (b)			WP G-5, Sh 2, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR SEPTEMBER 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80965488	\$ 526,447	9/15/2022	10/21/2022	35.50	\$ 18,688,859	1
2	80965485	90,130	9/15/2022	10/25/2022	39.50	3,560,150	2
3	80968267	1,146,233	9/15/2022	10/31/2022	45.50	52,153,579	3
4	80968279	3,531,767	9/15/2022	10/31/2022	45.50	160,695,388	4
5	80968286	3,934,665	9/15/2022	10/25/2022	39.50	155,419,268	5
6	80968322	<u>6,558,750</u>	9/15/2022	10/25/2022	39.50	<u>259,070,625</u>	6
7	Totals	<u>\$ 15,787,991</u> WP G-5, Sh 2, Col (b)			<u>41.14</u> WP G-5, Sh 2, Col (c)	<u>\$ 649,587,868</u>	7

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR OCTOBER 2022**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	80975849	\$ 801,442	10/16/2022	11/18/2022	33.00	\$ 26,447,602	1
2	80974345	151,590	10/16/2022	11/14/2022	29.00	4,396,104	2
3	80975852	90,000	10/16/2022	11/22/2022	37.00	3,330,000	3
4	80977893	100,410	10/16/2022	11/23/2022	38.00	3,815,580	4
5	80977888	1,134,235	10/16/2022	11/30/2022	45.00	51,040,591	5
6	80977890	46,653	10/16/2022	11/30/2022	45.00	2,099,385	6
7	80977896	3,612,498	10/16/2022	11/30/2022	45.00	162,562,410	7
8	80977899	357,786	10/16/2022	11/23/2022	38.00	13,595,876	8
9	80977914	289,198	10/16/2022	11/23/2022	38.00	10,989,524	9
10	80977928	8,208	10/16/2022	11/25/2022	40.00	328,320	10
11	80977931	154,560	10/16/2022	11/23/2022	38.00	5,873,280	11
12	80977935	6,850,876	10/16/2022	11/23/2022	38.00	260,333,288	12
13	80977966	65,508	10/16/2022	11/23/2022	38.00	2,489,304	13
14	80977877	20,972	10/16/2022	11/23/2022	38.00	796,917	14
15	80979987	30,938	10/16/2022	11/23/2022	38.00	1,175,644	15
16	80977905	6,572	10/16/2022	11/23/2022	38.00	249,736	16
17	80977957	<u>512,329</u>	10/16/2022	11/23/2022	38.00	<u>19,468,508</u>	17
18	Totals	\$ <u>14,233,775</u>			<u>39.97</u>	\$ <u>568,992,068</u>	18
		WP G-5, Sh 2, Col (b)			WP G-5, Sh 2, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR NOVEMBER 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80988450	\$ 926,678	11/15/2022	12/19/2022	33.50	\$ 31,043,723	1
2	80988458	90,263	11/15/2022	12/23/2022	37.50	3,384,848	2
3	80984885	394,367	11/15/2022	12/12/2022	26.50	10,450,728	3
4	80989885	13,557,314	11/15/2022	1/3/2023	48.50	657,529,751	4
5	80989851	9,564,327	11/15/2022	12/27/2022	41.50	396,919,561	5
6	80989858	4,435,816	11/15/2022	1/3/2023	48.50	215,137,055	6
7	80989866	105,198	11/15/2022	12/27/2022	41.50	4,365,696	7
8	80989876	5,491,261	11/15/2022	12/30/2022	44.50	244,361,133	8
9	80989879	5,216,033	11/15/2022	12/27/2022	41.50	216,465,361	9
10	80989897	1,201,771	11/15/2022	12/27/2022	41.50	49,873,497	10
11	80989933	4,548,301	11/15/2022	12/27/2022	41.50	188,754,482	11
12	80992271	29,754	11/15/2022	12/27/2022	41.50	1,234,791	12
13	80989931	314,000	11/15/2022	12/27/2022	41.50	13,031,000	13
14	80989947	1,916,610	11/15/2022	12/27/2022	41.50	79,539,315	14
15	80989951	21,475	11/15/2022	12/27/2022	41.50	891,198	15
16	80989995	23,234	11/15/2022	12/27/2022	41.50	964,204	16
17	80989986	<u>1,329,700</u>	11/15/2022	12/27/2022	41.50	<u>55,182,550</u>	17
18	Totals	<u>\$ 49,166,101</u> WP G-5, Sh 2, Col (b)			<u>44.12</u> WP G-5, Sh 2, Col (c)	<u>\$ 2,169,128,892</u>	18

[1] Source: Company Records



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR DECEMBER 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80997811	\$ (191,797)	12/16/2022	1/20/2023	35.00	\$ (6,712,882)	1
2	80997821	93,364	12/16/2022	1/25/2023	40.00	3,734,554	2
3	80995529	560,870	12/16/2022	1/13/2023	28.00	15,704,373	3
4	80999119	24,535,145	12/16/2022	1/31/2023	46.00	1,128,616,667	4
5	80999121	4,526,873	12/16/2022	1/25/2023	40.00	181,074,920	5
6	80999123	7,353,840	12/16/2022	1/31/2023	46.00	338,276,628	6
7	80999127	27,923,541	12/16/2022	1/31/2023	46.00	1,284,482,897	7
8	80999161	1,728,459	12/16/2022	1/25/2023	40.00	69,138,352	8
9	80999166	481,790	12/16/2022	1/25/2023	40.00	19,271,616	9
10	80999180	43,799	12/16/2022	1/31/2023	46.00	2,014,745	10
11	80999183	1,328,984	12/16/2022	1/25/2023	40.00	53,159,375	11
12	80999192	224,082	12/16/2022	1/25/2023	40.00	8,963,260	12
13	80999208	32,475	12/16/2022	1/25/2023	40.00	1,299,000	13
14	80999118	29,659,672	12/16/2022	1/25/2023	40.00	1,186,386,874	14
15	80999125	26,631,005	12/16/2022	1/25/2023	40.00	1,065,240,219	15
16	80999150	7,325,252	12/16/2022	1/25/2023	40.00	293,010,088	16
17	80999156	5,412,600	12/16/2022	1/25/2023	40.00	216,504,000	17
18	80999189	2,690,025	12/16/2022	1/25/2023	40.00	107,601,000	18
19	Totals	\$ <u>140,359,980</u>			<u>42.52</u>	\$ <u>5,967,765,686</u>	19

WP G-5, Sh 2, Col (b)

WP G-5, Sh 2, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR JANUARY 2023**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81012901	\$ 1,502,808	1/16/2023	2/23/2023	38.00	\$ 57,106,690	1
2	81010006	93,497	1/16/2023	2/23/2023	38.00	3,552,897	2
3	81006795	706,952	1/16/2023	2/13/2023	28.00	19,794,651	3
4	81012042	2,836,397	1/16/2023	2/28/2023	43.00	121,965,071	4
5	81012083	38,239,071	1/16/2023	2/27/2023	42.00	1,606,040,972	5
6	81012096	455,211	1/16/2023	2/27/2023	42.00	19,118,841	6
7	81012108	119,066,214	1/16/2023	2/27/2023	42.00	5,000,781,006	7
8	81012049	27,555,092	1/16/2023	2/28/2023	43.00	1,184,868,950	8
9	81012117	2,760,382	1/16/2023	2/27/2023	42.00	115,936,044	9
10	81012066	352,800	1/16/2023	2/27/2023	42.00	14,817,600	10
11	81012072	787,483	1/16/2023	2/27/2023	42.00	33,074,276	11
12	81012130	16,902	1/16/2023	2/27/2023	42.00	709,863	12
13	81012131	967,926	1/16/2023	2/27/2023	42.00	40,652,871	13
14	81012138	670,999	1/16/2023	2/28/2023	43.00	28,852,946	14
15	81012140	2,333,273	1/16/2023	2/27/2023	42.00	97,997,466	15
16	81012221	627,388	1/16/2023	2/28/2023	43.00	26,977,663	16
17	81012146	236,033	1/16/2023	2/27/2023	42.00	9,913,365	17
18	81012155	1,910,854	1/16/2023	2/27/2023	42.00	80,255,847	18
19	81012032	1,255,736	1/16/2023	2/28/2023	43.00	53,996,647	19
20	81012125	15,805,200	1/16/2023	2/27/2023	42.00	663,818,400	20
21	81012071	23,166,300	1/16/2023	2/27/2023	42.00	972,984,600	21
22	81012144	11,566,875	1/16/2023	2/27/2023	42.00	485,808,750	22
23	Totals	\$ <u>252,913,389</u>			<u>42.07</u>	\$ <u>10,639,025,414</u>	23

WP G-5, Sh 2, Col (b)

WP G-5, Sh 2, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR FEBRUARY 2023**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81021690	\$ 1,489,441	2/14/2023	3/20/2023	33.50	\$ 49,896,283	1
2	81018913	91,339	2/14/2023	3/23/2023	36.50	3,333,887	2
3	81018897	582,207	2/14/2023	3/13/2023	26.50	15,428,496	3
4	81022837	624,270	2/14/2023	3/31/2023	44.50	27,780,015	4
5	81022926	491,040	2/14/2023	3/27/2023	40.50	19,887,120	5
6	81022835	2,552,495	2/14/2023	3/31/2023	44.50	113,586,017	6
7	81022842	22,518,101	2/14/2023	3/27/2023	40.50	911,983,091	7
8	81022845	11,614,159	2/14/2023	3/31/2023	44.50	516,830,093	8
9	81022847	308,638	2/14/2023	3/27/2023	40.50	12,499,819	9
10	81022849	5,604	2/14/2023	3/27/2023	40.50	226,962	10
11	81022869	17,143	2/14/2023	3/31/2023	44.50	762,864	11
12	81022888	3,441	2/14/2023	3/27/2023	40.50	139,340	12
13	81022883	151,200	2/14/2023	3/27/2023	40.50	6,123,600	13
14	81022911	19,408	2/14/2023	3/27/2023	40.50	786,024	14
15	81022917	1,118,905	2/14/2023	3/27/2023	40.50	45,315,669	15
16	81022925	194,759	2/14/2023	3/27/2023	40.50	7,887,740	16
17	81022895	137,878	2/14/2023	3/31/2023	44.50	6,135,582	17
18	81024230	28,287	2/14/2023	3/27/2023	40.50	1,145,643	18
19	81022933	482,586	2/14/2023	3/27/2023	40.50	19,544,714	19
20	81022937	35,177	2/14/2023	3/31/2023	44.50	1,565,377	20
21	81022954	992,783	2/14/2023	3/27/2023	40.50	40,207,712	21
22	81022989	4,402,480	2/14/2023	3/27/2023	40.50	178,300,440	22
23	81022829	14,368,193	2/14/2023	3/17/2023	30.50	438,229,878	23
24	81022836	540,560	2/14/2023	3/27/2023	40.50	21,892,680	24
25	81022901	4,376,129	2/14/2023	3/27/2023	40.50	177,233,230	25
26	81022948	2,651,700	2/14/2023	3/27/2023	40.50	107,393,850	26
27	Totals	<u>\$ 69,797,924</u>			<u>39.03</u>	<u>\$ 2,724,116,125</u>	27
		WP G-5, Sh 2, Col (b)			WP G-5, Sh 2, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR MARCH 2023**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81030576	\$ 982,584	3/16/2023	4/21/2023	36.00	\$ 35,373,016	1
2	81030584	90,611	3/16/2023	4/26/2023	41.00	3,715,045	2
3	81034341	3,389,233	3/16/2023	4/25/2023	40.00	135,569,300	3
4	81034173	4,326,207	3/16/2023	5/1/2023	46.00	199,005,521	4
5	81029455	208,111	3/16/2023	4/13/2023	28.00	5,827,099	5
6	81034220	27,810	3/16/2023	4/25/2023	40.00	1,112,400	6
7	81034163	1,598,437	3/16/2023	5/1/2023	46.00	73,528,082	7
8	81034165	924,437	3/16/2023	4/25/2023	40.00	36,977,488	8
9	81034168	1,619,759	3/16/2023	4/28/2023	43.00	69,649,622	9
10	81034176	309,372	3/16/2023	4/25/2023	40.00	12,374,898	10
11	81034187	50,184	3/16/2023	5/1/2023	46.00	2,308,464	11
12	81034196	843,078	3/16/2023	4/25/2023	40.00	33,723,121	12
13	81034200	2,490,156	3/16/2023	4/25/2023	40.00	99,606,242	13
14	81034207	12,656	3/16/2023	4/25/2023	40.00	506,240	14
15	81034212	1,842,300	3/16/2023	4/25/2023	40.00	73,691,986	15
16	81034217	151,400	3/16/2023	4/25/2023	40.00	6,056,000	16
17	81034220	1,505,437	3/16/2023	4/25/2023	40.00	60,217,494	17
18	81034256	11,697	3/16/2023	4/25/2023	40.00	467,880	18
19	81034273	188,992	3/16/2023	4/25/2023	40.00	7,559,677	19
20	81034172	9,684,578	3/16/2023	4/25/2023	40.00	387,383,130	20
21	81034204	991,460	3/16/2023	4/25/2023	40.00	39,658,394	21
22	81034250	1,220,625	3/16/2023	4/25/2023	40.00	48,825,000	22
23	Totals	\$ <u>32,469,123</u>			<u>41.06</u>	\$ <u>1,333,136,098</u>	23
		WP G-5, Sh 2, Col (b)			WP G-5, Sh 2, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR APRIL 2023**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81041667	\$ 1,001,568	4/15/2023	5/19/2023	33.50	\$ 33,552,517	1
2	81041673	93,269	4/15/2023	5/23/2023	37.50	3,497,595	2
3	81041648	106,829	4/15/2023	5/11/2023	25.50	2,724,141	3
4	81045294	322,546	4/15/2023	5/25/2023	39.50	12,740,563	4
5	81045209	1,966,844	4/15/2023	5/25/2023	39.50	77,690,353	5
6	81045215	418,260	4/15/2023	5/31/2023	45.50	19,030,830	6
7	81045221	304,841	4/15/2023	5/25/2023	39.50	12,041,239	7
8	81045232	135,900	4/15/2023	5/25/2023	39.50	5,368,050	8
9	81045258	2,633,946	4/15/2023	5/31/2023	45.50	119,844,529	9
10	81045262	63,044	4/15/2023	5/25/2023	39.50	2,490,219	10
11	81047142	2,358,000	4/15/2023	5/25/2023	39.50	93,141,000	11
12	81045291	912,500	4/15/2023	5/25/2023	39.50	36,043,750	12
13	81045294	1,742,972	4/15/2023	5/25/2023	39.50	68,847,411	13
14	81048650	8,607	4/15/2023	5/25/2023	39.50	339,957	14
15	81045308	16,560	4/15/2023	5/25/2023	39.50	654,120	15
16	81045313	2,947,500	4/15/2023	5/31/2023	45.50	134,111,250	16
17	81045226	13,650	4/15/2023	5/25/2023	39.50	539,175	17
18	Totals	<u>\$ 15,046,836</u>			<u>41.38</u>	<u>\$ 622,656,698</u>	18

WP G-5, Sh 2, Col (b)

WP G-5, Sh 2, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR MAY 2023**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81055890	\$ 808,115	5/16/2023	6/16/2023	31.00	\$ 25,051,561	1
2	81055945	93,691	5/16/2023	6/16/2023	31.00	2,904,428	2
3	81052120	113,343	5/16/2023	6/8/2023	23.00	2,606,878	3
4	81055803	412,314	5/16/2023	6/15/2023	30.00	12,369,430	4
5	81055817	178,793	5/16/2023	6/15/2023	30.00	5,363,775	5
6	81055836	1,514,369	5/16/2023	6/15/2023	30.00	45,431,056	6
7	81055851	735,010	5/16/2023	6/15/2023	30.00	22,050,300	7
8	81055858	13,320	5/16/2023	6/15/2023	30.00	399,600	8
9	81055877	661,378	5/16/2023	6/16/2023	31.00	20,502,716	9
10	81055884	5,627	5/16/2023	6/15/2023	30.00	168,795	10
11	81055886	1,427,888	5/16/2023	6/15/2023	30.00	42,836,644	11
12	81055894	34,251	5/16/2023	6/15/2023	30.00	1,027,515	12
13	81055896	7,604	5/16/2023	6/16/2023	31.00	235,709	13
14	81055901	27,534	5/16/2023	6/15/2023	30.00	826,020	14
15	81058230	30,557	5/16/2023	6/23/2023	38.00	1,161,166	15
16	81055911	45,383	5/16/2023	6/16/2023	31.00	1,406,873	16
17	81055916	8,453	5/16/2023	6/15/2023	30.00	253,575	17
18	81055923	18,930	5/16/2023	6/15/2023	30.00	567,900	18
19	81055938	6,048	5/16/2023	6/15/2023	30.00	181,440	19
20	81055950	19,121	5/16/2023	6/16/2023	31.00	592,740	20
21	81055965	170,480	5/16/2023	6/16/2023	31.00	5,284,880	21
22	81055791	16,539	5/16/2023	6/15/2023	30.00	496,155	22
23	81055811	13,078	5/16/2023	6/15/2023	30.00	392,330	23
24	Totals	\$ <u>6,361,822</u>			<u>30.20</u>	\$ <u>192,111,485</u>	24

WP G-5, Sh 2, Col (b)

WP G-5, Sh 2, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST SUMMARY  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Amount (b)	Lag Days (c)	Dollar Days (d) (b) * (c)	Line No.
1	Labor	[1] \$ 40,819,809	[3] 12.00	\$ 489,837,711	1
2	Labor Loading	[2] <u>14,718,390</u>	[4] 9.21	<u>135,601,731</u>	2
3	Totals	<u>\$ 55,538,199</u>	<u>11.26</u>	<u>\$ 625,439,442</u>	3
		WP G-5, Sh 1, Ln 2(c)	WP G-5, Sh 1, Ln 2(d)		

[1] , Ln (c) + Ln (d) and Sch K-1, Sh 7, Ln 22(c) + Ln 22(d)

[2] , Ln (c) + Ln (d) and Sch K-1, Sh 7, Ln 23(c) + Ln 23(d) less WP G-5, Sheet 29, Ln 4(c)

[3] Half the standard company pay period (14 days/2) plus the number of days until Friday payday (5) equals a 12 day payment lag.

[4] WP G-5, Sh 16, Ln 13(c)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST SUMMARY  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Amount (b) WP G-5, Sh 17 - 28, Col (b)	Lag Days (c) WP G-5, Sh 17 - 28, Col (e)	Dollar Days (d) (b) * (c)	Line No.
1	June 2022	\$ 3,187,125	9.65	\$ 30,740,399	1
2	July 2022	3,134,045	10.50	32,897,778	2
3	August 2022	2,925,515	8.83	25,827,519	3
4	September 2022	4,663,753	8.11	37,816,803	4
5	October 2022	2,874,564	7.76	22,313,970	5
6	November 2022	2,900,882	7.41	21,500,863	6
7	December 2022	2,832,535	6.95	19,685,694	7
8	January 2023	4,337,420	11.67	50,596,045	8
9	February 2023	2,922,154	12.57	36,737,625	9
10	March 2023	4,952,126	8.18	40,491,642	10
11	April 2023	2,108,339	5.64	11,889,333	11
12	May 2023	4,118,546	11.37	46,842,557	12
13	Totals	<u>\$ 40,957,004</u>	<u>9.21</u>	<u>\$ 377,340,230</u>	13

WP G-5, Sh 15,  
Ln 2(c)



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR JUNE 2022**

Line No.	Voucher Number (a) [1] [2]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80915742	\$ 10,000	5/15/2022	6/14/2022	29.50	\$ 295,000	1
2	80918708	276,416	5/29/2022	6/2/2022	3.50	967,455	2
3	80918850	273,246	5/29/2022	6/2/2022	3.50	956,359	3
4	80921606	1,175,720	5/29/2022	6/9/2022	10.50	12,345,056	4
5	80921656	133,607	5/29/2022	6/9/2022	10.50	1,402,868	5
6	80923862	16,800	6/26/2022	6/23/2022	(3.50)	(58,800)	6
7	80926982	132,926	6/12/2022	6/23/2022	10.50	1,395,723	7
8	80927324	<u>1,168,412</u>	6/12/2022	6/24/2022	11.50	<u>13,436,737</u>	8
9	Totals	<u>\$ 3,187,125</u> WP G-5, Sh 16, Col (b)			<u>9.65</u> WP G-5, Sh 16, Col (c)	<u>\$ 30,740,399</u>	9

[1] Source: Company Records

[2] Vouchers with service periods that occurred outside the test period, and were not needed to complete a full year of expenses, have been removed. Vouchers with service periods inside the test period have been added.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR JULY 2022**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	80911666	\$ 15,150	6/12/2022	7/5/2022	22.50	\$ 340,875	1
2	80924560	17,500	6/12/2022	7/7/2022	24.50	428,750	2
3	80929460	55,950	6/12/2022	7/7/2022	24.50	1,370,775	3
4	80931118	29,308	6/26/2022	7/5/2022	8.50	249,114	4
5	80931824	1,189,320	6/26/2022	7/7/2022	10.50	12,487,861	5
6	80931961	139,079	6/26/2022	7/7/2022	10.50	1,460,330	6
7	80932108	266,324	7/16/2022	7/12/2022	(4.00)	(1,065,297)	7
8	80934552	49,770	6/12/2022	7/19/2022	36.50	1,816,605	8
9	80935780	1,211,027	7/10/2022	7/21/2022	10.50	12,715,783	9
10	80936349	131,913	7/10/2022	7/21/2022	10.50	1,385,087	10
11	80938841	<u>28,704</u>	5/29/2022	7/28/2022	59.50	<u>1,707,896</u>	11
12	Totals	<u>\$ 3,134,045</u>			<u>10.50</u>	<u>\$ 32,897,778</u>	12

WP G-5, Sh 16, Col (b)

WP G-5, Sh 16, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR AUGUST 2022**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	80938702	\$ 269,943	8/16/2022	8/2/2022	(14.00)	\$ (3,779,207)	1
2	80940536	1,223,048	7/24/2022	8/4/2022	10.50	12,842,000	2
3	80945326	1,210,981	8/7/2022	8/18/2022	10.50	12,715,296	3
4	80945621	128,704	8/7/2022	8/19/2022	11.50	1,480,090	4
5	80945643	59,340	7/10/2022	8/18/2022	38.50	2,284,590	5
6	80948775	33,500	8/21/2022	8/30/2022	8.50	284,750	6
7	Totals	<u>\$ 2,925,515</u>			<u>8.83</u>	<u>\$ 25,827,519</u>	7
		WP G-5, Sh 16, Col (b)			WP G-5, Sh 16, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR SEPTEMBER 2022**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	80949882	\$ 1,212,288	8/21/2022	9/1/2022	10.50	\$ 12,729,025	1
2	80950128	129,306	8/21/2022	9/1/2022	10.50	1,357,708	2
3	80950746	15,720	8/16/2022	9/20/2022	35.00	550,200	3
4	80951438	270,431	9/15/2022	9/8/2022	(7.50)	(2,028,229)	4
5	80951734	79,045	9/4/2022	9/8/2022	3.50	276,658	5
6	80952031	17,500	9/4/2022	9/29/2022	24.50	428,750	6
7	80953871	1,189,469	9/4/2022	9/15/2022	10.50	12,489,425	7
8	80953997	128,941	9/4/2022	9/15/2022	10.50	1,353,881	8
9	80957700	40,110	8/21/2022	9/27/2022	36.50	1,464,015	9
10	80960969	269,256	10/16/2022	9/29/2022	(17.00)	(4,577,352)	10
11	80960971	1,182,884	9/18/2022	9/29/2022	10.50	12,420,286	11
12	80961306	128,804	9/18/2022	9/29/2022	10.50	1,352,437	12
13	Totals	\$ <u>4,663,753</u>			<u>8.11</u>	\$ <u>37,816,803</u>	13

WP G-5, Sh 16, Col (b)

WP G-5, Sh 16, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR OCTOBER 2022**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	80965014	\$ 19,308	10/2/2022	10/11/2022	8.50	\$ 164,114	1
2	80965874	1,181,996	10/2/2022	10/13/2022	10.50	12,410,962	2
3	80966285	127,489	10/2/2022	10/14/2022	11.50	1,466,124	3
4	80970421	1,150,045	10/16/2022	10/27/2022	10.50	12,075,469	4
5	80970684	269,469	11/15/2022	10/27/2022	(19.50)	(5,254,654)	5
6	80970763	126,257	10/16/2022	10/28/2022	11.50	1,451,956	6
7	Totals	<u>\$ 2,874,564</u>			<u>7.76</u>	<u>\$ 22,313,970</u>	7
		WP G-5, Sh 16, Col (b)			WP G-5, Sh 16, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR NOVEMBER 2022**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	80968210	\$ 32,712	10/16/2022	11/8/2022	22.50	\$ 736,020	1
2	80974670	33,204	10/2/2022	11/10/2022	38.50	1,278,362	2
3	80975300	1,138,327	10/30/2022	11/10/2022	10.50	11,952,437	3
4	80975480	127,204	10/30/2022	11/10/2022	10.50	1,335,642	4
5	80979553	1,132,856	11/13/2022	11/22/2022	8.50	9,629,274	5
6	80979607	127,087	11/13/2022	11/22/2022	8.50	1,080,235	6
7	80980573	40,555	11/27/2022	11/29/2022	1.50	60,832	7
8	80980837	<u>268,938</u>	12/16/2022	11/29/2022	(17.00)	<u>(4,571,938)</u>	8
9	Totals	<u>\$ 2,900,882</u>			<u>7.41</u>	<u>\$ 21,500,863</u>	9
		WP G-5, Sh 16, Col (b)			WP G-5, Sh 16, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR DECEMBER 2022**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	80984194	\$ 125,288	11/27/2022	12/8/2022	10.50	\$ 1,315,519	1
2	80984467	1,110,314	11/27/2022	12/8/2022	10.50	11,658,296	2
3	80984607	32,800	11/13/2022	12/27/2022	43.50	1,426,800	3
4	80987548	21,600	10/2/2022	12/15/2022	73.50	1,587,600	4
5	80988590	295,363	1/16/2023	12/20/2022	(27.00)	(7,974,800)	5
6	80990782	126,208	12/11/2022	12/21/2022	9.50	1,198,971	6
7	80991154	1,091,656	12/11/2022	12/21/2022	9.50	10,370,732	7
8	80993176	<u>29,308</u>	12/25/2022	12/29/2022	3.50	<u>102,576</u>	8
9	Totals	<u>\$ 2,832,535</u>			<u>6.95</u>	<u>\$ 19,685,694</u>	9
		WP G-5, Sh 16, Col (b)			WP G-5, Sh 16, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR JANUARY 2023**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	80988444	\$ 17,500	12/25/2022	1/10/2023	15.50	\$ 271,250	1
2	80988477	25,561	12/11/2022	1/3/2023	22.50	575,112	2
3	80989720	18,002	12/11/2022	1/5/2023	24.50	441,049	3
4	80994473	268,560	12/25/2022	1/24/2023	29.50	7,922,520	4
5	80994882	1,258,715	12/25/2022	1/6/2023	11.50	14,475,224	5
6	80995030	131,562	12/25/2022	1/6/2023	11.50	1,512,957	6
7	80995563	31,800	12/25/2022	1/24/2023	29.50	938,100	7
8	80996135	60,750	10/16/2022	1/12/2023	87.50	5,315,625	8
9	80996148	24,510	11/13/2022	1/12/2023	59.50	1,458,345	9
10	80998153	291,301	2/14/2023	1/19/2023	(26.50)	(7,719,472)	10
11	80998582	933,521	1/8/2023	1/20/2023	11.50	10,735,486	11
12	80998777	<u>1,275,639</u>	1/8/2023	1/20/2023	11.50	<u>14,669,850</u>	12
13	Totals	\$ <u>4,337,420</u>			<u>11.67</u>	\$ <u>50,596,045</u>	13

WP G-5, Sh 16, Col (b)

WP G-5, Sh 16, Col (c)

[1] Source: Company Records



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR FEBRUARY 2023**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80998122	\$ 74,150	11/27/2022	2/9/2023	73.50	\$ 5,450,025	1
2	81005134	1,305,106	1/22/2023	2/2/2023	10.50	13,703,608	2
3	81006183	29,625	1/8/2023	2/9/2023	31.50	933,188	3
4	81007653	93,980	2/5/2023	2/9/2023	3.50	328,929	4
5	81011199	1,281,966	2/5/2023	2/17/2023	11.50	14,742,610	5
6	81011574	<u>137,328</u>	2/5/2023	2/17/2023	11.50	<u>1,579,266</u>	6
7	Totals	<u>\$ 2,922,154</u> WP G-5, Sh 16, Col (b)			<u>12.57</u> WP G-5, Sh 16, Col (c)	<u>\$ 36,737,625</u>	7

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR MARCH 2023**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81015287	\$ 1,310,979	2/19/2023	3/2/2023	10.50	\$ 13,765,275	1
2	81015307	82,152	2/19/2023	3/14/2023	22.50	1,848,421	2
3	81015695	155,712	2/19/2023	3/2/2023	10.50	1,634,976	3
4	81015792	287,199	3/16/2023	3/7/2023	(9.00)	(2,584,789)	4
5	81020381	15,000	3/16/2023	3/28/2023	12.00	180,000	5
6	81020915	134,163	3/5/2023	3/16/2023	10.50	1,408,706	6
7	81020977	1,235,242	3/5/2023	3/16/2023	10.50	12,970,044	7
8	81022591	40,000	2/19/2023	3/21/2023	29.50	1,180,000	8
9	81026470	1,274,923	3/19/2023	3/30/2023	10.50	13,386,692	9
10	81026497	132,548	3/19/2023	3/30/2023	10.50	1,391,754	10
11	81026846	<u>284,208</u>	4/15/2023	3/30/2023	(16.50)	<u>(4,689,437)</u>	11
12	Totals	\$ <u>4,952,126</u>			<u>8.18</u>	\$ <u>40,491,642</u>	12

WP G-5, Sh 16, Col (b)

WP G-5, Sh 16, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR APRIL 2023**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	81023239	\$ 36,260	3/19/2023	4/11/2023	22.50	\$ 815,850	1
2	81023966	59,635	3/19/2023	4/6/2023	17.50	1,043,619	2
3	81027438	14,528	3/19/2023	4/18/2023	29.50	428,576	3
4	81030917	1,279,188	4/2/2023	4/13/2023	10.50	13,431,470	4
5	81032180	130,980	4/2/2023	4/14/2023	11.50	1,506,264	5
6	81032745	30,187	4/2/2023	4/18/2023	15.50	467,895	6
7	81037070	284,100	5/28/2023	4/27/2023	(31.50)	(8,949,148)	7
8	81037460	<u>273,462</u>	4/16/2023	4/28/2023	11.50	<u>3,144,807</u>	8
9	Totals	<u>\$ 2,108,339</u>			<u>5.64</u>	<u>\$ 11,889,333</u>	9
		WP G-5, Sh 16, Col (b)			WP G-5, Sh 16, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR MAY 2023**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81035232	\$ 12,000	4/16/2023	5/9/2023	22.50	\$ 270,000	1
2	81036637	38,640	3/19/2023	5/2/2023	43.50	1,680,840	2
3	81037297	1,252,084	4/16/2023	5/1/2023	14.50	18,155,220	3
4	81042318	1,265,448	4/30/2023	5/11/2023	10.50	13,287,207	4
5	81042662	130,561	5/14/2023	5/12/2023	(2.50)	(326,401)	5
6	81043209	31,140	4/16/2023	5/23/2023	36.50	1,136,610	6
7	81044467	10,004	5/28/2023	5/23/2023	(5.50)	(55,022)	7
8	81046967	1,251,389	5/14/2023	5/25/2023	10.50	13,139,585	8
9	81047447	<u>127,281</u>	5/28/2023	5/25/2023	(3.50)	<u>(445,482)</u>	9
10	Totals	\$ <u>4,118,546</u>			<u>11.37</u>	\$ <u>46,842,557</u>	10

WP G-5, Sh 16, Col (b)

WP G-5, Sh 16, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
OTHER O&M SUMMARY  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	Amount (c)	Amount (d)	Line No.
1	Total O&M	[1]		\$ 721,313,085	1
	<u>Itemized Expenses</u>				
2	Cost of Gas	Schedule J-1	\$ 593,562,288		2
3	Labor and Benefits	WP G-5, Sh 15, Ln 3(b)	55,538,199		3
4	Pension Costs Charged to O&M	WP G-5, Sh 30, Ln 9(f)	8,475,417		4
5	Prepayments Amortized to O&M	WP G-5, Sh 31, Ln 15(g)	11,366,033		5
6	Uncollectible Accounts Expense	Sch H-7, Sh 1, Ln 3(d)	<u>4,339,144</u>		6
7	Total Itemized Expenses	Sum Lns 2 - 6		<u>673,281,080</u>	7
8	Total Other O&M Expenses	Ln 1 - Ln 7		\$ <u>48,032,005</u>	8
				WP G-5, Sh 1, Ln 6(c)	

[1] Ln 2(c) + Stmt H, Sh 1, Lns 4-11, Col (e)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
PENSION CHARGED TO O&M  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	SNV (c)	Corporate Direct SNV (d)	System Allocable (e)	Total (f)	Line No.
1	Current Service Pension Costs	[1]	\$ 4,733,078	\$ 1,300,944	\$ 11,525,134		1
2	Percent O&M to Total	[2]	63.17%	97.61%	93.70%		2
3	Total	Ln 1 * Ln 2	\$ 2,989,877	\$ 1,269,835	\$ 10,799,219		3
4	Great Basin and SGTC Percent	[3]	0.00%	0.00%	3.79%		4
5	Total Net of Great Basin and SGTC	Ln 3 * Ln 4	\$ 2,989,877	\$ 1,269,835	\$ 10,389,479		5
6	4-Factor	[4]	100.00%	100.00%	28.19%		6
7	Total Allocated to SNV	Ln 5 * Ln 6	\$ 2,989,877	\$ 1,269,835	\$ 2,929,154		7
8	Non-Service Pension Costs	[5]	0	0	1,286,550		8
9	Total Pension Costs Charged to O&M		\$ 2,989,877	\$ 1,269,835	\$ 4,215,704	\$ 8,475,417	9

WP G-5, Sh 29, Ln 4(c)

[1] WP H-3, Sh 36 Lns 2(d), 2(j) and 8(d)  
 [2] WP H-3, Sh 13, Ln 24(c); WP H-3, Sh 27, Ln 24(f); WP H-3, Sh 29, Ln 24(c)  
 [3] Stmt N, Sh 10, Ln 7(i) + (j)  
 [4] Stmt N, Sh 8, Ln 9(g)  
 [5] Sch H-3, Sh 2, Ln 8(f)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
PREPAYMENTS AMORTIZED TO O&M  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	165001129 - Insurance Premiums and Other				Prepaid Supplies- General Office 165001132 (f) [1]	Total (g) sum (b) to (f)	Line No.
		Prepayments 165000000 (b) [1]	Liability Insurance (c) [1]	Property Insurance (d) [1]	Software Maintenance (e) [1]			
1	June 2022	\$ 95,151	\$ 1,221,782	\$ 95,450	\$ 1,804,586	\$ 15,715	1	
2	July 2022	87,514	1,189,116	95,450	1,679,970	13,258	2	
3	August 2022	76,154	1,559,611	95,450	1,863,736	11,747	3	
4	September 2022	66,736	1,391,199	95,450	1,760,360	8,059	4	
5	October 2022	56,276	1,391,199	95,450	1,638,019	1,791	5	
6	November 2022	48,666	1,391,199	95,450	2,004,665	(2,822)	6	
7	December 2022	41,679	1,403,932	95,450	1,757,045	(7,758)	7	
8	January 2023	32,525	1,401,733	95,450	1,718,360	(8,876)	8	
9	February 2023	24,031	1,399,650	95,450	1,718,360	(17,438)	9	
10	March 2023	84,154	1,451,035	95,450	2,515,768	(38,446)	10	
11	April 2023	75,320	1,410,958	99,571	1,712,777	(42,789)	11	
12	May 2023	63,294	1,424,034	91,273	1,720,049	(44,008)	12	
13	Totals	\$ 751,499	\$ 16,635,447	\$ 1,145,344	\$ 21,893,696	\$ (111,566)	13	
14	4-Factor	28.19%	28.19%	28.19%	28.19%	28.19%	14	
15	Amount Allocated	\$ 211,874	\$ 4,690,109	\$ 322,912	\$ 6,172,592	\$ (31,454)	15	

[1] Source: Company Records

[2] Stmt N, Sh 8, Ln 9(g)

WP G-5, Sh 29,  
Ln 5(c)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
RATE BASE - OTHER WORKING CAPITAL  
EXPENSES RECLASSIFIED AS PREPAYMENTS - SUMMARY  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Amount (b) WP G-5, Sh 33, Col (q)	Line No.
	<u>System Allocable</u>		
1	Account 923	\$ 451,419	1
2	Total System Allocable	\$ 451,419	2
3	Great Basin and SGTC Allocation	[1] 3.79%	3
4	Amount to be Allocated	\$ 434,292	4
5	4-Factor	[2] 28.19%	5
6	Total System Allocable to SNV	\$ 122,442	6
7	Total Southern Nevada Direct	0	7
8	Total Southern Nevada	\$ 122,442	8
		WP G-5, Sh 1, Ln 19(c)	

[1] Stmt N, Sh 10, Ln 7(i) + (j)

[2] Stmt N, Sh 8, Ln 9(g)



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
RATE BASE - OTHER WORKING CAPITAL  
EXPENSES RECLASSIFIED AS PREPAYMENTS - DETAIL  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Voucher Number (a)	Account (b)	Amount (c)	May 2022 (d)	June 2022 (e)	July 2022 (f)	August 2022 (g)	September 2022 (h)	October 2022 (i)	November 2022 (j)	December 2022 (k)	January 2023 (l)	February 2023 (m)	March 2023 (n)	April 2023 (o)	May 2023 (p)	13 Month Average (q) sum (d) to (p) divided by 13	Line No.
<b>System Allocable</b>																		
Account 923																		
1	80938430	923	\$ 581,175	0 \$	567,000 \$	552,825 \$	538,650 \$	524,475 \$	510,300 \$	496,125 \$	481,950 \$	467,775 \$	453,600 \$	439,425 \$	425,250 \$	411,075 \$	451,419	1
2		Total Account 923	\$ 581,175	0 \$	567,000 \$	552,825 \$	538,650 \$	524,475 \$	510,300 \$	496,125 \$	481,950 \$	467,775 \$	453,600 \$	439,425 \$	425,250 \$	411,075 \$	451,419	2
3		Total System Allocable	\$ 581,175	0 \$	567,000 \$	552,825 \$	538,650 \$	524,475 \$	510,300 \$	496,125 \$	481,950 \$	467,775 \$	453,600 \$	439,425 \$	425,250 \$	411,075 \$	451,419	3
<b>Southern Nevada</b>																		
4		Total Southern Nevada	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	4

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
UNCOLLECTIBLES EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	Lag Days (c)	Line No.
1	Average Month	[1]	30.42	1
2	Due to Overdue	[1]	30.42	2
3	Overdue to Outside Collections	[2]	30.00	3
4	Total		90.83	4

WP G-5, Sh 1,  
Ln 5(d)

[1] Average days in the month for the test year. (365/12)

[2] Company policy gives the customer 30 days after the bill has been declared overdue to pay before the amount is charged off and turned over to an outside collection agency.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST SUMMARY  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Amount (b) WP G-5, Sh 36 - 47, Col (b)	Lag Days (c) WP G-5, Sh 36 - 47, Col (e)	Dollar Days (d) (b) * (c)	Line No.
1	June 2022	\$ 37,251	43.21	\$ 1,609,692	1
2	July 2022	248,033	39.27	9,740,997	2
3	August 2022	49,222	14.88	732,548	3
4	September 2022	59,000	39.93	2,356,088	4
5	October 2022	48,137	39.05	1,879,709	5
6	November 2022	165,539	53.55	8,864,897	6
7	December 2022	28,743	46.94	1,349,035	7
8	January 2023	22,300	41.87	933,678	8
9	February 2023	129,577	47.99	6,218,833	9
10	March 2023	22,309	25.22	562,701	10
11	April 2023	18,830	21.11	397,445	11
12	May 2023	21,618	71.54	1,546,477	12
13	Totals	<u>\$ 850,558</u>	<u>42.55</u>	<u>\$ 36,192,099</u>	13

WP G-5, Sh 1,  
Ln 6(d)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
JUNE 2022**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1] [2]				(d) - (c)	(b) * (e)	
1	80919113	\$ 13,064	4/25/2022	6/2/2022	37.50	\$ 489,883	1
2	80919311	6,285	6/12/2022	6/21/2022	9.00	56,567	2
3	80919541	887	6/5/2022	6/14/2022	9.00	7,982	3
4	80919182	824	5/15/2022	6/9/2022	25.00	20,592	4
5	80920181	25	5/17/2022	6/23/2022	36.50	913	5
6	80920576	9	9/1/2021	6/9/2022	281.00	2,605	6
7	80921295	52	5/11/2022	6/9/2022	29.00	1,521	7
8	80921639	17	5/23/2022	6/23/2022	31.00	535	8
9	80921910	39	5/6/2022	6/14/2022	39.00	1,529	9
10	80922590	734	6/3/2022	7/5/2022	32.00	23,501	10
11	80923298	4,204	5/25/2022	6/28/2022	34.00	142,951	11
12	80923058	11	5/22/2022	6/14/2022	23.00	254	12
13	80923512	175	5/16/2022	6/16/2022	30.50	5,338	13
14	80923683	69	6/9/2022	7/5/2022	26.00	1,790	14
15	80924261	3,097	5/22/2022	6/16/2022	25.00	77,416	15
16	80924015	1,841	5/31/2022	7/5/2022	34.50	63,502	16
17	80924407	33	2/24/2022	6/21/2022	116.50	3,902	17
18	80924513	2	6/15/2022	7/12/2022	27.00	53	18
19	80925213	67	7/2/2022	6/21/2022	(11.00)	(733)	19
20	80925474	63	5/16/2022	6/30/2022	45.00	2,830	20
21	80927042	71	5/26/2022	6/28/2022	33.00	2,352	21
22	80926571	10	2/6/2022	6/23/2022	137.00	1,430	22
23	80927550	5,000	2/14/2022	6/28/2022	133.50	667,500	23
24	80927616	204	4/1/2022	6/28/2022	88.00	17,926	24
25	80927768	60	6/17/2022	7/21/2022	34.00	2,040	25
26	80928695	308	6/15/2022	7/12/2022	27.00	8,318	26
27	80928670	22	6/15/2022	7/12/2022	27.00	583	27
28	80929999	48	3/24/2022	6/30/2022	97.50	4,653	28
29	80930058	24	4/6/2022	6/30/2022	85.00	2,026	29
30	80931129	6	7/16/2022	7/5/2022	(11.50)	(66)	30
31	Totals	\$ <u>37,251</u>			<u>43.21</u>	\$ <u>1,609,692</u>	31

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

[2] Vouchers with service periods that occurred outside the test period, and were not needed to complete a full year of expenses, have been removed. Vouchers with service periods inside the test period have been added.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
JULY 2022**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	80931211	\$ 1,006	6/23/2022	7/19/2022	26.00	\$ 26,152	1
2	80931331	9,715	7/16/2022	7/26/2022	10.00	97,154	2
3	80931655	1,028	7/1/2022	7/7/2022	6.00	6,170	3
4	80931787	8	6/15/2022	7/21/2022	36.00	280	4
5	80932863	17,050	6/26/2022	7/19/2022	23.00	392,139	5
6	80932897	3,615	6/13/2022	8/2/2022	50.00	180,737	6
7	80932739	2,124	7/6/2022	8/2/2022	26.50	56,292	7
8	80933988	2,058	5/26/2022	7/14/2022	49.00	100,818	8
9	80933806	228	6/29/2022	8/4/2022	36.00	8,190	9
10	80933605	119	6/21/2022	7/14/2022	23.00	2,732	10
11	80936354	144	10/17/2021	7/26/2022	282.00	40,518	11
12	80936266	79	6/1/2022	7/21/2022	50.00	3,935	12
13	80936774	163,016	6/14/2022	7/26/2022	42.00	6,846,658	13
14	80936746	1,402	7/17/2022	7/26/2022	9.00	12,617	14
15	80936824	112	7/14/2022	8/9/2022	26.00	2,919	15
16	80936579	12	5/15/2022	7/26/2022	72.00	899	16
17	80937413	3,459	7/17/2022	8/9/2022	23.00	79,564	17
18	80937373	700	7/23/2022	7/26/2022	3.00	2,099	18
19	80938289	149	6/15/2022	8/16/2022	61.50	9,151	19
20	80939073	40,187	6/18/2022	8/1/2022	43.50	1,748,113	20
21	80938845	844	4/19/2022	8/2/2022	104.50	88,198	21
22	80938891	683	7/13/2022	8/18/2022	36.00	24,579	22
23	80939384	265	7/22/2022	8/16/2022	25.00	6,627	23
24	80939412	32	3/17/2022	8/2/2022	137.50	4,456	24
25	Totals	\$ <u>248,033</u>			<u>39.27</u>	\$ <u>9,740,997</u>	25

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
AUGUST 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80939893	\$ 3,212	7/13/2022	8/16/2022	34.00	\$ 109,222	1
2	80939878	1,167	8/16/2022	8/2/2022	(14.00)	(16,335)	2
3	80940585	3	6/27/2022	8/4/2022	38.00	111	3
4	80941295	82	6/15/2022	8/9/2022	55.00	4,520	4
5	80941787	110	6/22/2022	8/9/2022	48.00	5,258	5
6	80941707	3	7/3/2022	8/11/2022	39.00	130	6
7	80942080	106	6/28/2022	8/11/2022	44.00	4,686	7
8	80943277	132	6/27/2022	8/16/2022	50.00	6,600	8
9	80944488	507	8/15/2022	9/8/2022	24.00	12,178	9
10	80944687	10	8/15/2022	9/8/2022	24.00	236	10
11	80945299	553	3/27/2023	8/18/2022	(221.00)	(122,175)	11
12	80945686	391	8/9/2022	9/6/2022	27.50	10,749	12
13	80945417	243	7/16/2022	8/18/2022	33.00	8,017	13
14	80945438	18	7/27/2022	8/18/2022	21.50	395	14
15	80946154	5	8/6/2022	9/6/2022	31.00	140	15
16	80946065	1	7/27/2022	8/30/2022	34.00	50	16
17	80946803	6,544	7/23/2022	8/30/2022	37.50	245,406	17
18	80946624	233	6/12/2022	8/22/2022	70.50	16,424	18
19	80946922	22,495	8/15/2022	8/23/2022	8.00	179,960	19
20	80946869	7,739	8/10/2022	8/23/2022	13.00	100,610	20
21	80947073	80	8/11/2022	9/6/2022	26.00	2,080	21
22	80947995	208	8/22/2022	9/1/2022	10.00	2,083	22
23	80948055	185	7/16/2022	9/15/2022	61.00	11,256	23
24	80948703	9	7/20/2022	9/8/2022	50.00	427	24
25	80949193	751	8/13/2022	9/8/2022	26.00	19,522	25
26	80949996	2,194	7/30/2022	9/1/2022	32.50	71,312	26
27	80950242	1,880	8/11/2022	9/6/2022	26.00	48,888	27
28	80950390	360	8/9/2022	9/8/2022	30.00	10,799	28
29	Totals	\$ <u>49,222</u>			<u>14.88</u>	\$ <u>732,548</u>	29

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
SEPTEMBER 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80952078	\$ 609	5/16/2022	9/8/2022	115.00	\$ 70,026	1
2	80951449	3	8/30/2022	9/22/2022	23.00	58	2
3	80952466	76	8/30/2022	9/22/2022	23.00	1,753	3
4	80952934	1,522	8/30/2022	9/27/2022	28.00	42,621	4
5	80953460	6,803	8/15/2022	9/15/2022	30.50	207,502	5
6	80953810	14	9/9/2022	10/4/2022	25.00	356	6
7	80954519	27	9/9/2022	10/4/2022	25.00	680	7
8	80954853	2,027	8/7/2022	9/19/2022	43.00	87,142	8
9	80954648	600	9/26/2022	9/20/2022	(6.00)	(3,600)	9
10	80955066	18,948	8/8/2022	9/20/2022	43.00	814,770	10
11	80956386	2,578	9/8/2022	10/4/2022	26.00	67,032	11
12	80957147	127	8/6/2022	9/22/2022	47.00	5,965	12
13	80958813	11,961	8/11/2022	10/4/2022	53.50	639,927	13
14	80959975	1,287	8/24/2022	9/27/2022	34.00	43,772	14
15	80961696	1,935	8/31/2022	10/20/2022	50.00	96,740	15
16	80961285	1,110	9/12/2022	10/19/2022	36.50	40,506	16
17	80961599	487	9/30/2022	10/4/2022	3.50	1,703	17
18	80961792	1,067	8/11/2022	10/4/2022	54.00	57,618	18
19	80961907	440	7/2/2022	10/14/2022	104.00	45,737	19
20	80961991	38	9/23/2022	10/4/2022	10.50	396	20
21	80962603	7,128	9/15/2022	10/4/2022	18.50	131,869	21
22	80962526	213	9/17/2022	10/4/2022	16.50	3,515	22
23	Totals	\$ <u>59,000</u>			<u>39.93</u>	\$ <u>2,356,088</u>	23

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
NOVEMBER 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80963361	\$ 10,930	10/16/2022	10/25/2022	9.00	\$ 98,369	1
2	80963410	34	9/10/2022	10/25/2022	45.00	1,547	2
3	80963804	59	10/3/2022	10/6/2022	2.50	147	3
4	80964529	75,975	8/13/2022	10/31/2022	78.50	5,964,067	4
5	80964511	8,500	8/20/2022	10/13/2022	54.00	459,000	5
6	80964668	56	8/16/2022	10/11/2022	56.00	3,111	6
7	80964438	36	7/29/2022	10/11/2022	73.50	2,674	7
8	80964970	51	7/21/2022	10/11/2022	82.00	4,165	8
9	80964747	36	10/1/2022	10/25/2022	24.00	852	9
10	80965312	2,706	7/19/2022	10/11/2022	84.00	227,311	10
11	80965351	42	6/28/2022	10/13/2022	106.50	4,524	11
12	80965482	4,426	9/29/2022	10/25/2022	26.00	115,082	12
13	80966342	28,449	9/24/2022	10/25/2022	31.00	881,925	13
14	80966386	9,042	8/31/2022	10/18/2022	48.00	434,011	14
15	80967487	8,000	10/2/2022	11/1/2022	29.50	236,000	15
16	80969209	969	8/29/2022	10/25/2022	57.00	55,233	16
17	80970455	478	10/22/2022	11/15/2022	24.00	11,461	17
18	80971634	342	9/30/2022	11/1/2022	32.00	10,940	18
19	80971332	30	10/6/2022	11/1/2022	26.00	786	19
20	80971846	15,378	10/18/2022	11/10/2022	23.00	353,694	20
21	Totals	\$ <u>165,539</u>			<u>53.55</u>	\$ <u>8,864,897</u>	21

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
OCTOBER 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80972754	\$ 2,324	9/21/2022	11/8/2022	48.00	\$ 111,574	1
2	80972708	567	10/29/2022	11/22/2022	24.00	13,611	2
3	80972704	384	10/29/2022	11/22/2022	24.00	9,217	3
4	80972601	28	9/22/2022	11/3/2022	42.00	1,191	4
5	80973514	4,050	10/1/2022	11/8/2022	38.00	153,918	5
6	80974077	4,853	9/21/2022	11/8/2022	48.00	232,920	6
7	80974357	807	10/5/2022	11/8/2022	33.50	27,035	7
8	80974428	90	10/25/2022	11/29/2022	35.00	3,150	8
9	80974797	366	9/15/2022	11/10/2022	55.50	20,290	9
10	80974797	125	9/15/2022	11/10/2022	55.50	6,932	10
11	80976631	455	9/26/2022	11/15/2022	50.00	22,750	11
12	80976395	429	8/10/2022	11/15/2022	97.00	41,621	12
13	80976299	400	10/8/2022	11/15/2022	38.00	15,185	13
14	80976561	5	6/4/2022	11/22/2022	170.50	895	14
15	80976779	116	11/15/2022	12/8/2022	23.00	2,674	15
16	80976783	95	11/15/2022	11/22/2022	7.00	666	16
17	80977408	20,627	11/5/2022	12/6/2022	31.00	639,425	17
18	80979347	350	11/1/2022	11/22/2022	21.00	7,350	18
19	80979674	61	10/20/2022	11/22/2022	33.00	2,023	19
20	80979836	1,707	11/2/2022	11/29/2022	27.00	46,086	20
21	80980999	45	10/30/2022	12/1/2022	31.50	1,414	21
22	80981694	10,080	10/16/2022	12/6/2022	51.00	514,080	22
23	80981667	150	11/18/2022	12/22/2022	34.00	5,100	23
24	80981489	23	11/16/2022	12/13/2022	26.50	603	24
25	Totals	\$ <u>48,137</u>			<u>39.05</u>	\$ <u>1,879,709</u>	25

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
DECEMBER 2022**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80982261	\$ 1,186	12/16/2022	12/27/2022	11.00	\$ 13,046	1
2	80982187	288	10/16/2022	12/20/2022	65.00	18,692	2
3	80982187	26	10/16/2022	12/20/2022	65.00	1,685	3
4	80983345	941	11/8/2022	12/6/2022	27.50	25,888	4
5	80983395	300	11/10/2022	12/6/2022	26.00	7,800	5
6	80983149	1	11/30/2022	12/27/2022	27.00	29	6
7	80985574	12	9/28/2022	12/13/2022	76.00	893	7
8	80986283	87	10/12/2022	12/13/2022	62.00	5,380	8
9	80986279	7	10/5/2022	12/13/2022	69.00	457	9
10	80986906	46	12/7/2022	12/20/2022	13.00	598	10
11	80987463	2,645	11/30/2022	1/12/2023	43.00	113,735	11
12	80988679	14,312	11/10/2022	1/3/2023	53.50	765,718	12
13	80990426	7,439	11/12/2022	12/29/2022	46.50	345,890	13
14	80990315	587	12/3/2022	1/3/2023	31.00	18,196	14
15	80992045	419	12/2/2022	12/29/2022	26.50	11,092	15
16	80993492	448	11/28/2022	1/12/2023	44.50	19,936	16
17	Totals	\$ <u>28,743</u>			<u>46.94</u>	\$ <u>1,349,035</u>	17

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
JANUARY 2023**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	80994466	\$ 6,017	1/16/2023	1/24/2023	8.00	\$ 48,136	1
2	80994488	281	11/26/2022	1/10/2023	44.50	12,492	2
3	80995308	2,272	12/15/2022	1/17/2023	33.00	74,976	3
4	80995889	520	10/28/2022	1/12/2023	76.00	39,520	4
5	80995712	4	12/17/2022	1/17/2023	31.00	122	5
6	80996114	1,569	1/3/2023	1/12/2023	9.00	14,123	6
7	80996125	163	12/31/2022	1/12/2023	12.00	1,955	7
8	80996388	1,250	12/14/2022	1/12/2023	29.00	36,250	8
9	80996760	155	12/20/2022	1/24/2023	35.00	5,425	9
10	80996832	1,139	11/28/2022	2/7/2023	71.00	80,892	10
11	80997641	794	11/8/2022	1/19/2023	72.00	57,160	11
12	80998016	532	12/16/2022	2/9/2023	55.00	29,251	12
13	80998727	2,521	12/31/2022	1/24/2023	24.00	60,500	13
14	80998380	221	1/6/2023	2/7/2023	32.00	7,060	14
15	80998690	31	12/23/2022	1/24/2023	32.00	1,004	15
16	80999874	134	3/14/2022	1/31/2023	323.00	43,395	16
17	81001593	904	6/8/2022	1/26/2023	232.00	209,617	17
18	81001954	5	11/25/2022	1/26/2023	61.50	301	18
19	81002891	2,888	12/20/2022	1/31/2023	42.00	121,279	19
20	81003127	323	8/24/2022	1/31/2023	159.50	51,495	20
21	81003382	578	11/25/2022	1/31/2023	67.00	38,726	21
22	Totals	\$ <u>22,300</u>			<u>41.87</u>	\$ <u>933,678</u>	22

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
FEBRUARY 2023**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	81004816	\$ 294	1/16/2023	2/23/2023	37.50	\$ 11,034	1
2	81005435	93	12/3/2022	2/2/2023	61.00	5,661	2
3	81005942	24,907	12/26/2022	2/21/2023	56.50	1,407,226	3
4	81006021	772	12/28/2022	2/7/2023	41.00	31,670	4
5	81005547	171	1/15/2023	2/7/2023	22.50	3,847	5
6	81005516	104	11/26/2022	2/7/2023	73.00	7,592	6
7	81005943	13	2/1/2023	2/28/2023	27.00	358	7
8	81006987	33,207	11/22/2022	2/16/2023	86.00	2,855,798	8
9	81006543	1,654	1/31/2023	2/9/2023	9.00	14,883	9
10	81009008	199	1/19/2023	2/21/2023	33.00	6,581	10
11	81009739	865	2/10/2023	3/9/2023	27.00	23,344	11
12	81009932	499	12/29/2022	2/23/2023	56.00	27,930	12
13	81010665	315	1/19/2023	2/23/2023	35.00	11,025	13
14	81011137	16	2/9/2023	3/7/2023	26.00	423	14
15	81012111	2,996	2/7/2023	3/9/2023	30.00	89,877	15
16	81012941	924	1/29/2023	2/28/2023	30.00	27,719	16
17	81013066	85	2/10/2023	2/23/2023	13.00	1,105	17
18	81013846	3,319	2/9/2023	3/17/2023	36.00	119,496	18
19	81013515	248	1/31/2023	2/28/2023	28.00	6,944	19
20	81013387	65	2/8/2023	3/14/2023	33.50	2,165	20
21	81014410	665	1/18/2023	3/21/2023	62.00	41,236	21
22	81015006	54,237	2/10/2023	3/7/2023	25.00	1,355,924	22
23	81014933	3,929	2/1/2023	3/16/2023	42.50	166,996	23
24	Totals	\$ <u>129,577</u>			<u>47.99</u>	\$ <u>6,218,833</u>	24

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
MARCH 2023**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	81015282	\$ 2,463	3/16/2023	3/28/2023	12.00	\$ 29,555	1
2	81016932	1,439	3/6/2023	3/30/2023	24.00	34,536	2
3	81016717	625	1/31/2023	3/7/2023	35.00	21,875	3
4	81017749	990	3/16/2023	3/23/2023	7.00	6,927	4
5	81018479	375	2/1/2023	3/9/2023	36.00	13,486	5
6	81017606	140	2/27/2023	3/30/2023	31.00	4,340	6
7	81019976	6	3/10/2023	3/14/2023	4.00	25	7
8	81020512	641	1/12/2023	3/16/2023	63.00	40,391	8
9	81021055	5,177	3/2/2023	4/4/2023	33.00	170,841	9
10	81020928	274	3/4/2023	3/30/2023	26.00	7,122	10
11	81021365	180	1/23/2023	3/21/2023	57.00	10,260	11
12	81021633	2,796	3/3/2023	4/4/2023	32.00	89,472	12
13	81021485	30	3/1/2023	4/4/2023	34.00	1,020	13
14	81022354	1,363	3/6/2023	3/21/2023	15.00	20,442	14
15	81022939	1,792	2/25/2023	3/21/2023	23.50	42,119	15
16	81023704	194	3/9/2023	4/4/2023	26.00	5,044	16
17	81025067	1,750	3/23/2023	3/28/2023	5.00	8,750	17
18	81025061	259	2/22/2023	3/28/2023	34.00	8,821	18
19	81024931	190	3/9/2023	4/18/2023	40.00	7,590	19
20	81025288	1,480	3/4/2023	3/28/2023	24.00	35,531	20
21	81025350	122	3/23/2023	4/18/2023	26.00	3,170	21
22	81025467	21	2/14/2023	4/20/2023	64.50	1,324	22
23	81027096	2	3/29/2023	4/25/2023	27.00	59	23
24	Totals	\$ <u>22,309</u>			<u>25.22</u>	\$ <u>562,701</u>	24

WP G-5, Sh 35, Col (b)

WP G-5, Sh 35, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
APRIL 2023**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	81028085	\$ 99	3/13/2023	4/6/2023	24.00	\$ 2,376	1
2	81031520	5,429	9/15/2023	4/18/2023	(150.50)	(817,057)	2
3	81031495	1,320	3/7/2023	4/18/2023	42.00	55,435	3
4	81030865	7	4/4/2023	5/2/2023	28.00	197	4
5	81031802	167	3/28/2023	5/2/2023	34.50	5,760	5
6	81031803	101	2/14/2023	4/18/2023	62.50	6,300	6
7	81032340	4,643	10/12/2022	4/18/2023	188.00	872,884	7
8	81032267	1,086	1/27/2023	4/18/2023	81.00	87,947	8
9	81032277	29	8/11/2022	4/18/2023	249.50	7,330	9
10	81033830	3,749	4/1/2023	5/2/2023	31.00	116,232	10
11	81034871	74	4/10/2023	5/4/2023	24.00	1,764	11
12	81034709	54	4/9/2023	5/2/2023	23.00	1,242	12
13	81037132	1,982	4/8/2023	5/4/2023	26.00	51,535	13
14	81037044	75	2/27/2023	4/27/2023	59.00	4,425	14
15	81037004	15	2/20/2023	5/2/2023	70.50	1,075	15
16	Totals	\$ <u>18,830</u>			<u>21.11</u>	\$ <u>397,445</u>	16
		WP G-5, Sh 35, Col (b)			WP G-5, Sh 35, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
MAY 2023**

Line No.	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	[1]				(d) - (c)	(b) * (e)	
1	81038666	\$ 238	4/17/2023	5/23/2023	36.00	\$ 8,568	1
2	81039783	331	5/16/2023	5/9/2023	(7.00)	(2,320)	2
3	81041214	408	2/1/2023	5/16/2023	104.00	42,453	3
4	81041052	50	4/17/2023	5/9/2023	21.50	1,069	4
5	81041490	1,047	4/19/2023	5/16/2023	27.00	28,264	5
6	81042421	1,214	3/15/2023	5/11/2023	57.00	69,221	6
7	81042389	717	2/2/2023	5/16/2023	103.00	73,838	7
8	81042656	1,608	3/13/2023	5/16/2023	64.00	102,885	8
9	81042898	254	5/22/2023	5/16/2023	(6.00)	(1,523)	9
10	81043245	160	4/12/2023	5/16/2023	34.00	5,440	10
11	81044391	2,394	7/8/2022	5/18/2023	313.50	750,654	11
12	81044011	543	3/11/2023	5/26/2023	75.50	40,998	12
13	81045510	5,594	4/15/2023	5/23/2023	37.50	209,790	13
14	81045316	651	4/6/2023	5/23/2023	47.00	30,589	14
15	81046359	5,825	4/27/2023	5/25/2023	28.00	163,100	15
16	81047921	466	4/28/2023	6/7/2023	40.00	18,646	16
17	81048205	57	5/4/2023	6/1/2023	28.00	1,600	17
18	81048142	40	4/19/2023	6/1/2023	43.00	1,740	18
19	81048876	20	3/18/2023	6/1/2023	75.00	1,466	19
20	Totals	\$ <u>21,618</u>			<u>71.54</u>	\$ <u>1,546,477</u>	20
		WP G-5, Sh 35, Col (b)			WP G-5, Sh 35, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**TAXES OTHER THAN INCOME TAXES SUMMARY**  
**PROPERTY AND OTHER**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a) [1]	(b)	(c)	(d)	(e)	(f) (e) - (d)	(g) (c) * (f)	
1	BUREAU OF INDIAN AFFAIRS	81001247	\$ 1,287	9/30/2022	1/26/2023	117.50	\$ 151,246	1
2	BUREAU OF INDIAN AFFAIRS	80936161	2,102	4/1/2022	7/21/2022	111.00	233,348	2
3	CHURCHILL COUNTY CLERK TREASURER	81032664	150,699	2/14/2023	4/17/2023	61.50	9,267,971	3
4	CHURCHILL COUNTY CLERK TREASURER	81001250	98,661	11/15/2022	1/26/2023	71.50	7,054,231	4
5	CHURCHILL COUNTY CLERK TREASURER	80968025	44,397	8/15/2022	10/19/2022	64.50	2,863,617	5
6	CHURCHILL COUNTY CLERK TREASURER	80936166	64,001	5/16/2022	7/21/2022	66.00	4,224,062	6
7	CHURCHILL COUNTY CLERK TREASURER	81001250	1	11/15/2022	1/26/2023	71.50	99	7
8	CITY OF BOULDER CITY	81032695	245,282	2/14/2023	4/17/2023	61.50	15,084,815	8
9	CITY OF BOULDER CITY	81001253	131,279	11/15/2022	1/26/2023	71.50	9,386,419	9
10	CITY OF BOULDER CITY	80968029	113,375	8/15/2022	10/19/2022	64.50	7,312,695	10
11	CITY OF BOULDER CITY	80936170	170,427	5/16/2022	7/21/2022	66.00	11,248,158	11
12	CITY OF CARLIN	81032697	7,900	2/14/2023	4/17/2023	61.50	485,868	12
13	CITY OF CARLIN	81001257	6,052	11/15/2022	1/26/2023	71.50	432,720	13
14	CITY OF CARLIN	80968032	1,323	8/15/2022	10/19/2022	64.50	85,340	14
15	CITY OF CARLIN	80936173	2,618	5/16/2022	7/21/2022	66.00	172,768	15
16	CITY OF CARSON CITY	81001259	5	11/15/2022	1/26/2023	71.50	373	16
17	CITY OF CARSON CITY	81001259	7	11/15/2022	1/26/2023	71.50	516	17
18	CITY OF CARSON CITY	81001259	1	11/15/2022	1/26/2023	71.50	60	18
19	CITY OF CARSON CITY	81032698	911,232	2/14/2023	4/17/2023	61.50	56,040,753	19
20	CITY OF CARSON CITY	81001259	527,891	11/15/2022	1/26/2023	71.50	37,744,184	20
21	CITY OF CARSON CITY	80968036	157,849	8/15/2022	10/19/2022	64.50	10,181,237	21
22	CITY OF CARSON CITY	80936176	295,727	5/16/2022	7/21/2022	66.00	19,517,999	22
23	CITY OF CARSON CITY	81001259	9	11/15/2022	1/26/2023	71.50	642	23
24	CITY OF CARSON CITY	81001259	1	11/15/2022	1/26/2023	71.50	40	24
25	CITY OF ELKO	81032701	339,071	2/14/2023	4/17/2023	61.50	20,852,851	25
26	CITY OF ELKO	81032701	271	2/14/2023	4/17/2023	61.50	16,647	26
27	CITY OF ELKO	81001265	204,369	11/15/2022	1/26/2023	71.50	14,612,368	27
28	CITY OF ELKO	80968039	51,611	8/15/2022	10/19/2022	64.50	3,328,917	28
29	CITY OF ELKO	80936180	114,011	4/30/2022	7/21/2022	81.50	9,291,865	29
30	CITY OF ELKO	81001265	152	11/15/2022	1/26/2023	71.50	10,886	30
31	CITY OF ELKO	81001265	6	11/15/2022	1/26/2023	71.50	415	31
32	CITY OF FALLON	81001269	7	11/15/2022	1/26/2023	71.50	478	32
33	CITY OF FALLON	81001269	32	11/15/2022	1/26/2023	71.50	2,291	33
34	CITY OF FALLON	81032703	125,469	2/14/2023	4/17/2023	61.50	7,716,355	34
35	CITY OF FALLON	81001269	66,754	11/15/2022	1/26/2023	71.50	4,772,883	35
36	CITY OF FALLON	80968040	23,185	8/15/2022	10/19/2022	64.50	1,495,438	36
37	CITY OF FALLON	80936183	41,719	5/16/2022	7/21/2022	66.00	2,753,461	37
38	CITY OF FERNLEY	81001272	1	11/15/2022	1/26/2023	71.50	69	38
39	CITY OF FERNLEY	81001272	6	11/15/2022	1/26/2023	71.50	399	39
40	CITY OF FERNLEY	81032706	327,521	2/14/2023	4/17/2023	61.50	20,142,526	40
41	CITY OF FERNLEY	81001272	186,281	11/15/2022	1/26/2023	71.50	13,319,114	41
42	CITY OF FERNLEY	80968041	70,714	8/15/2022	10/19/2022	64.50	4,561,083	42
43	CITY OF FERNLEY	80936187	124,947	5/16/2022	7/21/2022	66.00	8,246,479	43
44	CITY OF FERNLEY	81001272	4	11/15/2022	1/26/2023	71.50	267	44
45	CITY OF FERNLEY	81001272	1	11/15/2022	1/26/2023	71.50	54	45
46	CITY OF HENDERSON NEVADA	81001280	2,143	11/15/2022	1/26/2023	71.50	153,198	46
47	CITY OF HENDERSON NEVADA	81032708	2,594,273	2/14/2023	4/17/2023	61.50	159,547,775	47
48	CITY OF HENDERSON NEVADA	81001280	1,220,655	11/15/2022	1/26/2023	71.50	87,276,797	48
49	CITY OF HENDERSON NEVADA	80968045	656,931	8/15/2022	10/19/2022	64.50	42,372,035	49
50	CITY OF HENDERSON NEVADA	80936190	894,266	5/16/2022	7/21/2022	66.00	59,021,571	50
51	CITY OF HENDERSON NEVADA	81001280	2	11/15/2022	1/26/2023	71.50	171	51
52	CITY OF HENDERSON NEVADA	81001280	2	11/15/2022	1/26/2023	71.50	154	52
53	CITY OF LAS VEGAS	81001297	82	11/15/2022	1/26/2023	71.50	5,831	53
54	CITY OF LAS VEGAS	81032712	4,149,043	2/14/2023	4/17/2023	61.50	255,166,117	54
55	CITY OF LAS VEGAS	81001297	2,448,847	11/15/2022	1/26/2023	71.50	175,092,576	55
56	CITY OF LAS VEGAS	80968048	1,092,493	8/15/2022	10/19/2022	64.50	70,465,799	56
57	CITY OF LAS VEGAS	80936192	1,349,445	5/16/2022	7/21/2022	66.00	89,063,401	57
58	CITY OF LAS VEGAS	81001297	8	11/15/2022	1/26/2023	71.50	605	58
59	CITY OF LAS VEGAS	81001297	(10)	11/15/2022	1/26/2023	71.50	(716)	59
60	CITY OF LOVELOCK	81032716	16,218	12/30/2022	4/17/2023	107.50	1,743,468	60
61	CITY OF LOVELOCK	80968052	4,873	5/2/2022	10/19/2022	170.00	828,379	61
62	CITY OF MESQUITE	81032718	15,119	2/14/2023	4/17/2023	61.50	929,821	62
63	CITY OF MESQUITE	81001302	7,314	11/15/2022	1/26/2023	71.50	522,932	63
64	CITY OF MESQUITE	80968055	4,122	8/15/2022	10/19/2022	64.50	265,892	64



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
TAXES OTHER THAN INCOME TAXES SUMMARY  
PROPERTY AND OTHER  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a) [1]	(b)	(c)	(d)	(e)	(f) (e) - (d)	(g) (c) * (f)	
65	CITY OF MESQUITE	80936194	5,013	5/16/2022	7/21/2022	66.00	330,856	65
66	CITY OF NORTH LAS VEGAS	81042470	4	4/15/2023	5/11/2023	25.50	108	66
67	CITY OF NORTH LAS VEGAS	80997297	2	12/16/2022	1/17/2023	32.00	54	67
68	CITY OF NORTH LAS VEGAS	80997297	31	12/16/2022	1/17/2023	32.00	1,005	68
69	CITY OF NORTH LAS VEGAS	81042470	407,363	4/15/2023	5/11/2023	25.50	10,387,745	69
70	CITY OF NORTH LAS VEGAS	81030887	508,158	3/16/2023	4/12/2023	27.00	13,720,275	70
71	CITY OF NORTH LAS VEGAS	81021738	619,806	2/14/2023	3/16/2023	29.50	18,284,287	71
72	CITY OF NORTH LAS VEGAS	81010729	591,509	1/16/2023	2/16/2023	31.00	18,336,788	72
73	CITY OF NORTH LAS VEGAS	80997297	525,018	12/16/2022	1/17/2023	32.00	16,800,570	73
74	CITY OF NORTH LAS VEGAS	80989712	290,674	11/15/2022	12/20/2022	34.50	10,028,241	74
75	CITY OF NORTH LAS VEGAS	80976381	194,369	10/16/2022	11/15/2022	30.00	5,831,072	75
76	CITY OF NORTH LAS VEGAS	80966552	184,379	8/15/2022	10/18/2022	63.50	11,708,077	76
77	CITY OF NORTH LAS VEGAS	80954356	174,352	8/16/2022	9/15/2022	30.00	5,230,547	77
78	CITY OF NORTH LAS VEGAS	80945970	179,390	7/16/2022	8/18/2022	33.00	5,919,883	78
79	CITY OF NORTH LAS VEGAS	80934115	200,782	6/15/2022	7/14/2022	28.50	5,722,290	79
80	CITY OF NORTH LAS VEGAS	80923660	214,203	5/16/2022	6/15/2022	30.00	6,426,076	80
81	CITY OF WINNEMUCCA	81030890	53,807	2/14/2023	4/12/2023	56.50	3,040,068	81
82	CITY OF WINNEMUCCA	80996557	28,801	11/15/2022	1/12/2023	57.50	1,656,080	82
83	CITY OF WINNEMUCCA	80996557	8	11/15/2022	1/12/2023	57.50	464	83
84	CITY OF WINNEMUCCA	80965875	8,989	8/15/2022	10/13/2022	58.50	525,828	84
85	CITY OF WINNEMUCCA	80933705	19,812	5/16/2022	7/14/2022	59.00	1,168,928	85
86	CITY OF WINNEMUCCA	80996557	3	11/15/2022	1/12/2023	57.50	164	86
87	CITY OF YERINGTON	81032721	37,559	2/14/2023	4/17/2023	61.50	2,309,894	87
88	CITY OF YERINGTON	81001304	22,996	11/15/2022	1/26/2023	71.50	1,644,240	88
89	CITY OF YERINGTON	80968059	6,667	8/15/2022	10/19/2022	64.50	430,005	89
90	CITY OF YERINGTON	80936197	12,242	5/16/2022	7/21/2022	66.00	807,976	90
91	CLARK COUNTY	81030894	6,536,932	2/14/2023	4/12/2023	56.50	369,336,638	91
92	CLARK COUNTY	80996562	3,629,393	11/15/2022	1/12/2023	57.50	208,690,073	92
93	CLARK COUNTY	80965937	1,878,321	8/15/2022	10/13/2022	58.50	109,881,798	93
94	CLARK COUNTY	80934395	2,332,143	5/16/2022	7/14/2022	59.00	137,596,459	94
95	CLARK COUNTY	80996562	565	11/15/2022	1/12/2023	57.50	32,471	95
96	CLARK COUNTY	80965937	2	8/15/2022	10/13/2022	58.50	113	96
97	CLARK COUNTY	80934395	2	5/16/2022	7/14/2022	59.00	112	97
98	CLARK COUNTY	80996562	81	11/15/2022	1/12/2023	57.50	4,648	98
99	CLARK COUNTY	80996562	2	11/15/2022	1/12/2023	57.50	117	99
100	CLARK COUNTY	80931140	456,136	7/2/2021	7/1/2022	364.00	166,033,562	100
101	DOUGLAS COUNTY	81032725	345,475	2/14/2023	4/17/2023	61.50	21,246,697	101
102	DOUGLAS COUNTY	81032725	100,636	2/14/2023	4/17/2023	61.50	6,189,113	102
103	DOUGLAS COUNTY	81001314	163,317	11/15/2022	1/26/2023	71.50	11,677,140	103
104	DOUGLAS COUNTY	81001314	47,469	11/15/2022	1/26/2023	71.50	3,394,009	104
105	DOUGLAS COUNTY	80968064	53,476	8/15/2022	10/19/2022	64.50	3,449,199	105
106	DOUGLAS COUNTY	80968064	18,198	8/15/2022	10/19/2022	64.50	1,173,751	106
107	DOUGLAS COUNTY	80936200	110,479	5/16/2022	7/21/2022	66.00	7,291,597	107
108	DOUGLAS COUNTY	80936200	41,827	5/16/2022	7/21/2022	66.00	2,760,566	108
109	DOUGLAS COUNTY	81001309	(6)	11/15/2022	1/26/2023	71.50	(394)	109
110	DOUGLAS COUNTY	81032723	276,379	2/14/2023	4/17/2023	61.50	16,997,302	110
111	DOUGLAS COUNTY	81032723	80,509	2/14/2023	4/17/2023	61.50	4,951,329	111
112	DOUGLAS COUNTY	81001309	130,657	11/15/2022	1/26/2023	71.50	9,341,946	112
113	DOUGLAS COUNTY	81001309	37,979	11/15/2022	1/26/2023	71.50	2,715,481	113
114	DOUGLAS COUNTY	80968061	42,684	8/15/2022	10/19/2022	64.50	2,753,141	114
115	DOUGLAS COUNTY	80968061	14,460	8/15/2022	10/19/2022	64.50	932,665	115
116	DOUGLAS COUNTY	80936198	88,485	5/16/2022	7/21/2022	66.00	5,839,986	116
117	DOUGLAS COUNTY	80936198	33,573	5/16/2022	7/21/2022	66.00	2,215,846	117
118	ELKO COUNTY	81001323	8	11/15/2022	1/26/2023	71.50	599	118
119	ELKO COUNTY	81032726	20,367	2/14/2023	4/17/2023	61.50	1,252,564	119
120	ELKO COUNTY	81001323	11,797	11/15/2022	1/26/2023	71.50	843,483	120
121	ELKO COUNTY	81001323	1	11/15/2022	1/26/2023	71.50	36	121
122	ELKO COUNTY	80968066	3,684	8/15/2022	10/19/2022	64.50	237,644	122
123	ELKO COUNTY	80936202	8,574	5/16/2022	7/21/2022	66.00	565,877	123
124	EUREKA COUNTY TREASURER	81032728	394	2/14/2023	4/17/2023	61.50	24,230	124
125	EUREKA COUNTY TREASURER	81001328	207	11/15/2022	1/26/2023	71.50	14,796	125
126	EUREKA COUNTY TREASURER	80968068	20	8/15/2022	10/19/2022	64.50	1,266	126
127	EUREKA COUNTY TREASURER	80936203	77	5/16/2022	7/21/2022	66.00	5,101	127
128	HUMBOLDT COUNTY	81001333	2	11/15/2022	1/26/2023	71.50	114	128

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
TAXES OTHER THAN INCOME TAXES SUMMARY  
PROPERTY AND OTHER  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a) [1]	(b)	(c)	(d)	(e)	(f) (e) - (d)	(g) (c) * (f)	
129	HUMBOLDT COUNTY	81032730	25,068	2/14/2023	4/17/2023	61.50	1,541,676	129
130	HUMBOLDT COUNTY	81001333	12,487	11/15/2022	1/26/2023	71.50	892,791	130
131	HUMBOLDT COUNTY	80968070	5,184	8/15/2022	10/19/2022	64.50	334,349	131
132	HUMBOLDT COUNTY	80936204	10,319	5/16/2022	7/21/2022	66.00	681,075	132
133	LANDER COUNTY	81032732	22,646	2/14/2023	4/17/2023	61.50	1,392,703	133
134	LANDER COUNTY	81001339	15,737	11/15/2022	1/26/2023	71.50	1,125,211	134
135	LANDER COUNTY	81001339	5	11/15/2022	1/26/2023	71.50	349	135
136	LANDER COUNTY	80968072	4,043	8/15/2022	10/19/2022	64.50	260,786	136
137	LANDER COUNTY	80936206	8,632	5/16/2022	7/21/2022	66.00	569,693	137
138	LYON COUNTY	81032734	166,329	2/14/2023	4/17/2023	61.50	10,229,255	138
139	LYON COUNTY	81032734	44,824	2/14/2023	4/17/2023	61.50	2,756,651	139
140	LYON COUNTY	81001343	74,688	11/15/2022	1/26/2023	71.50	5,340,197	140
141	LYON COUNTY	81001343	34,746	11/15/2022	1/26/2023	71.50	2,484,343	141
142	LYON COUNTY	80968074	26,555	8/15/2022	10/19/2022	64.50	1,712,785	142
143	LYON COUNTY	80968074	11,459	8/15/2022	10/19/2022	64.50	739,094	143
144	LYON COUNTY	80936207	58,167	5/16/2022	7/21/2022	66.00	3,839,037	144
145	LYON COUNTY	80936207	16,802	5/16/2022	7/21/2022	66.00	1,108,940	145
146	LYON COUNTY	81001343	3	11/15/2022	1/26/2023	71.50	229	146
147	LYON COUNTY	81032737	110,340	2/14/2023	4/17/2023	61.50	6,785,927	147
148	LYON COUNTY	81032737	29,882	2/14/2023	4/17/2023	61.50	1,837,773	148
149	LYON COUNTY	81001346	49,096	11/15/2022	1/26/2023	71.50	3,510,333	149
150	LYON COUNTY	81001346	23,169	11/15/2022	1/26/2023	71.50	1,656,601	150
151	LYON COUNTY	80968076	17,410	8/15/2022	10/19/2022	64.50	1,122,969	151
152	LYON COUNTY	80968076	7,643	8/15/2022	10/19/2022	64.50	492,970	152
153	LYON COUNTY	80936211	38,601	5/16/2022	7/21/2022	66.00	2,547,669	153
154	LYON COUNTY	80936211	11,203	5/16/2022	7/21/2022	66.00	739,386	154
155	PERSHING COUNTY	81032740	5,983	2/14/2023	4/17/2023	61.50	367,977	155
156	PERSHING COUNTY	81001348	2,833	11/15/2022	1/26/2023	71.50	202,572	156
157	PERSHING COUNTY	80968078	1,056	8/15/2022	10/19/2022	64.50	68,100	157
158	PERSHING COUNTY	80936216	1,783	5/16/2022	7/21/2022	66.00	117,675	158
159	PYRAMID LAKE PAIUTE TRIBE	81039102	108,076	7/2/2022	5/4/2023	306.00	33,071,256	159
160	Property Taxes	80944116	505,732	8/15/2022	8/12/2022	(3.50)	(1,770,063)	160
161	Property Taxes	80944116	2,106,531	8/15/2022	8/12/2022	(3.50)	(7,372,857)	161
162	Property Taxes	80955597	505,732	11/15/2022	9/20/2022	(56.50)	(28,573,874)	162
163	Property Taxes	80955597	2,106,531	11/15/2022	9/20/2022	(56.50)	(119,018,979)	163
164	Property Taxes	80981678	123,403	12/30/2022	12/1/2022	(29.00)	(3,578,692)	164
165	Property Taxes	80981678	484,973	12/30/2022	12/1/2022	(29.00)	(14,064,212)	165
166	Property Taxes	80987554	505,732	2/14/2023	12/15/2022	(61.50)	(31,102,535)	166
167	Property Taxes	80987554	2,106,531	2/14/2023	12/15/2022	(61.50)	(129,551,632)	167
168	Property Taxes	81012830	505,732	5/16/2023	2/23/2023	(82.00)	(41,470,047)	168
169	Property Taxes	81012830	2,106,531	5/16/2023	2/23/2023	(82.00)	(172,735,510)	169
170	Mill Assessment	81031446	78,292	2/14/2023	4/4/2023	48.50	3,797,164	170
171	Mill Assessment	81031446	19,295	2/14/2023	4/4/2023	48.50	935,817	171
172	Mill Assessment	80997219	78,292	11/15/2022	1/4/2023	49.50	3,875,456	172
173	Mill Assessment	80997219	19,295	11/15/2022	1/4/2023	49.50	955,112	173
174	Mill Assessment	80967066	78,292	8/15/2022	10/4/2022	49.50	3,875,456	174
175	Mill Assessment	80967066	19,295	8/15/2022	10/4/2022	49.50	955,112	175
176	Mill Assessment	80933976	78,292	5/16/2022	7/5/2022	50.00	3,914,603	176
177	Mill Assessment	80933976	19,295	5/16/2022	7/5/2022	50.00	964,760	177
178	Mill Assessment	81031446	307,089	2/14/2023	4/4/2023	48.50	14,893,830	178
179	Mill Assessment	81031446	75,683	2/14/2023	4/4/2023	48.50	3,670,606	179
180	Mill Assessment	80997219	307,089	11/15/2022	1/4/2023	49.50	15,200,919	180
181	Mill Assessment	80997219	75,683	11/15/2022	1/4/2023	49.50	3,746,288	181
182	Mill Assessment	80967066	307,089	8/15/2022	10/4/2022	49.50	15,200,919	182
183	Mill Assessment	80967066	75,683	8/15/2022	10/4/2022	49.50	3,746,288	183
184	Mill Assessment	80933976	307,089	5/16/2022	7/5/2022	50.00	15,354,464	184
185	Mill Assessment	80933976	75,683	5/16/2022	7/5/2022	50.00	3,784,130	185
186	Use Taxes	80938684	589	5/16/2022	7/27/2022	72.00	42,391	186
187	Use Taxes	80938684	890	5/16/2022	7/27/2022	72.00	64,107	187
188	Use Taxes	80938684	77,934	5/16/2022	7/27/2022	72.00	5,611,222	188
189	Use Taxes	80938684	87,175	5/16/2022	7/27/2022	72.00	6,276,604	189
190	Use Taxes	80971788	175	8/15/2022	10/27/2022	72.50	12,701	190
191	Use Taxes	80971788	7,040	8/15/2022	10/27/2022	72.50	510,370	191
192	Use Taxes	80971788	112,204	8/15/2022	10/27/2022	72.50	8,134,773	192

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**TAXES OTHER THAN INCOME TAXES SUMMARY**  
**PROPERTY AND OTHER**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a) [1]	(b)	(c)	(d)	(e)	(f) (e) - (d)	(g) (c) * (f)	
193	Use Taxes	80971788	188,930	8/15/2022	10/27/2022	72.50	13,697,426	193
194	Use Taxes	81003116	87	11/15/2022	1/27/2023	72.50	6,315	194
195	Use Taxes	81003116	8,091	11/15/2022	1/27/2023	72.50	586,592	195
196	Use Taxes	81003116	101,739	11/15/2022	1/27/2023	72.50	7,376,041	196
197	Use Taxes	81003116	140,055	11/15/2022	1/27/2023	72.50	10,153,963	197
198	Nevada Universal Energy Charge	81038106	832,183	2/14/2023	4/25/2023	69.50	57,836,724	198
199	Nevada Universal Energy Charge	81038106	88,663	2/14/2023	4/25/2023	69.50	6,162,090	199
200	Nevada Universal Energy Charge	81038106	40,149	2/14/2023	4/25/2023	69.50	2,790,362	200
201	Nevada Universal Energy Charge	81038106	29,244	2/14/2023	4/25/2023	69.50	2,032,473	201
202	Nevada Universal Energy Charge	81038106	25,135	2/14/2023	4/25/2023	69.50	1,746,863	202
203	Nevada Universal Energy Charge	81038106	17,187	2/14/2023	4/25/2023	69.50	1,194,527	203
204	Use Taxes	81037801	223	2/14/2023	4/27/2023	71.50	15,922	204
205	Use Taxes	81037801	10,177	2/14/2023	4/27/2023	71.50	727,679	205
206	Use Taxes	81037801	98,984	2/14/2023	4/27/2023	71.50	7,077,357	206
207	Nevada Universal Energy Charge	81038106	803	2/14/2023	4/25/2023	69.50	55,802	207
208	Nevada Universal Energy Charge	81038106	639	2/14/2023	4/25/2023	69.50	44,388	208
209	Nevada Universal Energy Charge	81001825	493,008	11/15/2022	1/25/2023	70.50	34,757,084	209
210	Nevada Universal Energy Charge	81001825	47,338	11/15/2022	1/25/2023	70.50	3,337,359	210
211	Nevada Universal Energy Charge	81001825	33,177	11/15/2022	1/25/2023	70.50	2,338,947	211
212	Nevada Universal Energy Charge	81001825	19,223	11/15/2022	1/25/2023	70.50	1,355,204	212
213	Nevada Universal Energy Charge	81001825	12,529	11/15/2022	1/25/2023	70.50	883,270	213
214	Nevada Universal Energy Charge	81001825	10,513	11/15/2022	1/25/2023	70.50	741,153	214
215	Nevada Universal Energy Charge	81001825	391	11/15/2022	1/25/2023	70.50	27,573	215
216	Nevada Universal Energy Charge	81001825	304	11/15/2022	1/25/2023	70.50	21,414	216
217	Nevada Universal Energy Charge	80970636	261,960	8/15/2022	10/18/2022	63.50	16,634,473	217
218	Nevada Universal Energy Charge	80970636	21,293	8/15/2022	10/18/2022	63.50	1,352,101	218
219	Nevada Universal Energy Charge	80970636	13,974	8/15/2022	10/18/2022	63.50	887,362	219
220	Nevada Universal Energy Charge	80970636	12,865	8/15/2022	10/18/2022	63.50	816,919	220
221	Nevada Universal Energy Charge	80970636	4,110	8/15/2022	10/18/2022	63.50	260,977	221
222	Nevada Universal Energy Charge	80970636	2,381	8/15/2022	10/18/2022	63.50	151,202	222
223	Nevada Universal Energy Charge	80970636	210	8/15/2022	10/18/2022	63.50	13,332	223
224	Nevada Universal Energy Charge	80970636	45	8/15/2022	10/18/2022	63.50	2,845	224
225	Nevada Universal Energy Charge	80937070	346,788	5/16/2022	7/21/2022	66.00	22,887,996	225
226	Nevada Universal Energy Charge	80937070	29,709	5/16/2022	7/21/2022	66.00	1,960,769	226
227	Nevada Universal Energy Charge	80937070	21,999	5/16/2022	7/21/2022	66.00	1,451,966	227
228	Business Taxes	80942810	28,121	5/16/2022	8/1/2022	77.00	2,165,287	228
229	Business Taxes	80942810	226,277	5/16/2022	8/1/2022	77.00	17,423,314	229
230	Business Taxes	80971840	37,304	8/15/2022	10/31/2022	76.50	2,853,742	230
231	Business Taxes	80971840	438,317	8/15/2022	10/31/2022	76.50	33,531,212	231
232	Business Taxes	81004356	43,315	11/15/2022	1/30/2023	75.50	3,270,292	232
233	Business Taxes	81004356	292,397	11/15/2022	1/30/2023	75.50	22,075,982	233
234	Business Taxes	81038080	19,237	2/14/2023	4/28/2023	72.50	1,394,672	234
235	Business Taxes	81038080	326,729	2/14/2023	4/28/2023	72.50	23,687,883	235
236	Commerce Tax	80945241	176,850	12/30/2021	8/15/2022	228.00	40,321,887	236
237	Commerce Tax	80945241	699,713	12/30/2021	8/15/2022	228.00	159,534,466	237
238	Nevada Universal Energy Charge	80937070	18,426	5/16/2022	7/21/2022	66.00	1,216,102	238
239	Nevada Universal Energy Charge	80937070	11,824	5/16/2022	7/21/2022	66.00	780,396	239
240	Nevada Universal Energy Charge	80937070	6,475	5/16/2022	7/21/2022	66.00	427,338	240
241	Nevada Universal Energy Charge	80937070	304	5/16/2022	7/21/2022	66.00	20,088	241
242	Nevada Universal Energy Charge	80937070	110	5/16/2022	7/21/2022	66.00	7,255	242
243	STATE OF OREGON	80925280	5,000	5/16/2022	6/15/2022	30.00	150,000	243
244	WASHOE COUNTY	81032742	13	2/14/2023	4/17/2023	61.50	813	244
245	WASHOE COUNTY	81001351	7	11/15/2022	1/26/2023	71.50	515	245
246	WASHOE COUNTY	80968079	2	8/15/2022	10/19/2022	64.50	97	246
247	WASHOE COUNTY	80936218	3	5/16/2022	7/21/2022	66.00	212	247
248	WASHOE COUNTY	81032742	140,384	2/14/2023	4/17/2023	61.50	8,633,622	248
249	WASHOE COUNTY	81032742	23,715	2/14/2023	4/17/2023	61.50	1,458,485	249
250	WASHOE COUNTY	81032742	2,408	2/14/2023	4/17/2023	61.50	148,096	250
251	WASHOE COUNTY	81001351	66,690	11/15/2022	1/26/2023	71.50	4,768,326	251
252	WASHOE COUNTY	81001351	14,297	11/15/2022	1/26/2023	71.50	1,022,269	252
253	WASHOE COUNTY	81001351	1,154	11/15/2022	1/26/2023	71.50	82,540	253
254	WASHOE COUNTY	80968079	22,377	8/15/2022	10/19/2022	64.50	1,443,290	254
255	WASHOE COUNTY	80968079	3,259	8/15/2022	10/19/2022	64.50	210,202	255
256	WASHOE COUNTY	80968079	363	8/15/2022	10/19/2022	64.50	23,394	256

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
TAXES OTHER THAN INCOME TAXES SUMMARY  
PROPERTY AND OTHER  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
	[1]					(e) - (d)	(c) * (f)	
257	WASHOE COUNTY	80936218	58,691	5/16/2022	7/21/2022	66.00	3,873,614	257
258	WASHOE COUNTY	80936218	7,440	5/16/2022	7/21/2022	66.00	491,062	258
259	WASHOE COUNTY	80936218	850	5/16/2022	7/21/2022	66.00	56,076	259
260	Payroll Taxes	[2] NV Portion	<u>9,407,261</u>			8.78	<u>82,560,165</u>	260
261	Totals		<u>\$ 69,017,378</u>			<u>39.87</u>	<u>\$ 2,751,666,639</u>	261

WP G-5, Sh 1, Ln 9(d)

[1] Source: Company Records

[2] WP G-5, Sh 54, Ln 121

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
TAXES OTHER THAN INCOME TAXES - PAYROLL  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a) [1]	Voucher Number (b)	Amount (c)	Service Date (d)	Date Paid (e)	Lag Days (f) (e) - (d)	Dollar Days (g) (c) * (f)	Line No.
1	FICA - Internal Revenue Service	80922333	\$ 2,108	6/4/2022	6/8/2022	4.00	8,433	1
2	FICA - Internal Revenue Service	80921478	4,428	6/2/2022	6/9/2022	6.50	28,784	2
3	FICA - Internal Revenue Service	80922767	44	6/7/2022	6/10/2022	3.00	133	3
4	FICA - Internal Revenue Service	80923971	1,459	6/14/2022	6/13/2022	(1.50)	(2,188)	4
5	FICA - Internal Revenue Service	80923972	1,646	4/26/2022	6/13/2022	48.00	78,989	5
6	FICA - Internal Revenue Service	80923980	289,866	6/5/2022	6/13/2022	8.00	2,318,931	6
7	FICA - Internal Revenue Service	80925981	218	6/16/2022	6/15/2022	(1.00)	(218)	7
8	FICA - Internal Revenue Service	80925991	153,369	6/16/2022	6/15/2022	(1.50)	(230,054)	8
9	FICA - Internal Revenue Service	80927117	3,012	6/18/2022	6/22/2022	4.00	12,047	9
10	FICA - Internal Revenue Service	80930692	295,496	6/21/2022	6/27/2022	5.50	1,625,228	10
11	FICA - Internal Revenue Service	80930708	94	6/28/2022	6/27/2022	(1.50)	(140)	11
12	FICA - Internal Revenue Service	80932705	13,605	7/1/2022	7/1/2022	(0.50)	(6,802)	12
13	FICA - Internal Revenue Service	80934001	3,957	7/4/2022	7/8/2022	4.00	15,829	13
14	FICA - Internal Revenue Service	80934476	2,632	7/12/2022	7/11/2022	(1.50)	(3,947)	14
15	FICA - Internal Revenue Service	80934480	299,597	7/5/2022	7/11/2022	5.50	1,647,785	15
16	FICA - Internal Revenue Service	80936814	36	7/16/2022	7/20/2022	4.00	145	16
17	FICA - Internal Revenue Service	80937570	298,160	7/19/2022	7/25/2022	5.50	1,639,880	17
18	Federal Unemployment	80939440	1,974	5/16/2022	7/29/2022	74.00	146,040	18
19	State of Nevada	80942806	131,945	5/16/2022	8/1/2022	77.00	10,159,787	19
20	FICA - Internal Revenue Service	80943426	4,512	7/30/2022	8/3/2022	4.00	18,047	20
21	FICA - Internal Revenue Service	80943457	360	7/28/2022	8/5/2022	8.00	2,881	21
22	FICA - Internal Revenue Service	80943459	311,169	8/2/2022	8/8/2022	5.50	1,711,429	22
23	FICA - Internal Revenue Service	80944542	239	8/11/2022	8/12/2022	0.50	120	23
24	FICA - Internal Revenue Service	80948553	1,343	2/11/2023	8/17/2022	(178.50)	(239,806)	24
25	FICA - Internal Revenue Service	80949338	303,181	8/16/2022	8/22/2022	5.50	1,667,495	25
26	FICA - Internal Revenue Service	80949373	938	8/23/2022	8/22/2022	(1.50)	(1,407)	26
27	FICA - Internal Revenue Service	80949812	847	8/25/2022	8/26/2022	0.50	424	27
28	FICA - Internal Revenue Service	80950044	1,968	8/27/2022	8/31/2022	4.00	7,872	28
29	FICA - Internal Revenue Service	80956675	303,816	8/30/2022	9/6/2022	6.50	1,974,804	29
30	FICA - Internal Revenue Service	80956689	2,516	8/30/2022	9/7/2022	8.00	20,130	30
31	FICA - Internal Revenue Service	80957324	425	9/8/2022	9/9/2022	0.50	213	31
32	FICA - Internal Revenue Service	80957345	567	9/10/2022	9/14/2022	4.00	2,270	32
33	FICA - Internal Revenue Service	80958131	627	9/11/2022	9/16/2022	4.50	2,821	33
34	FICA - Internal Revenue Service	80958135	303,690	9/13/2022	9/19/2022	5.50	1,670,295	34
35	FICA - Internal Revenue Service	80958138	459	9/20/2022	9/19/2022	(1.50)	(688)	35
36	FICA - Internal Revenue Service	80958880	73	9/22/2022	9/22/2022	0.00	0	36
37	FICA - Internal Revenue Service	80962572	1,404	9/24/2022	9/28/2022	4.00	5,617	37
38	FICA - Internal Revenue Service	80962634	1,315	9/25/2022	9/30/2022	4.50	5,919	38
39	FICA - Internal Revenue Service	80965333	7,394	9/30/2022	10/3/2022	3.00	22,181	39
40	FICA - Internal Revenue Service	80965336	301,895	9/27/2022	10/3/2022	5.50	1,660,421	40
41	FICA - Internal Revenue Service	80969831	202	10/8/2022	10/12/2022	4.00	807	41
42	FICA - Internal Revenue Service	80969837	2,113	10/9/2022	10/14/2022	4.50	9,509	42
43	FICA - Internal Revenue Service	80969844	301,927	10/11/2022	10/17/2022	5.50	1,660,597	43
44	FICA - Internal Revenue Service	80971230	318	10/20/2022	10/21/2022	0.50	159	44
45	FICA - Internal Revenue Service	80971794	3,927	10/22/2022	10/28/2022	5.50	21,600	45
46	FICA - Internal Revenue Service	80971798	61	10/23/2022	10/28/2022	4.50	275	46
47	FICA - Internal Revenue Service	80971822	307,511	10/25/2022	10/31/2022	5.50	1,691,311	47
48	Federal Unemployment	80971825	2,062	8/15/2022	10/31/2022	76.50	157,761	48
49	State of Nevada	80971849	23,103	8/15/2022	10/31/2022	76.50	1,767,363	49
50	FICA - Internal Revenue Service	80975614	930	11/3/2022	11/4/2022	1.00	930	50
51	FICA - Internal Revenue Service	80976592	113	11/4/2022	11/9/2022	4.50	507	51
52	FICA - Internal Revenue Service	80977743	305,447	11/8/2022	11/14/2022	6.00	1,832,684	52
53	FICA - Internal Revenue Service	80977752	40	11/15/2022	11/14/2022	(1.00)	(40)	53
54	FICA - Internal Revenue Service	80979708	323	11/17/2022	11/18/2022	0.50	161	54
55	FICA - Internal Revenue Service	80980745	1,403	11/19/2022	11/23/2022	4.00	5,613	55
56	FICA - Internal Revenue Service	80981423	23	11/28/2022	11/25/2022	(3.50)	(80)	56
57	FICA - Internal Revenue Service	80981568	298,177	11/21/2022	11/25/2022	3.50	1,043,619	57
58	FICA - Internal Revenue Service	80987143	32,817	12/3/2022	12/7/2022	4.00	131,266	58
59	FICA - Internal Revenue Service	80988675	298,487	12/6/2022	12/12/2022	5.50	1,641,676	59
60	FICA - Internal Revenue Service	80989180	721	12/6/2022	12/12/2022	6.00	4,326	60
61	FICA - Internal Revenue Service	80990406	36	12/15/2022	12/14/2022	(1.50)	(54)	61
62	FICA - Internal Revenue Service	80992213	904	6/17/2023	12/21/2022	(178.50)	(161,355)	62
63	FICA - Internal Revenue Service	80993372	297,181	12/20/2022	12/23/2022	3.00	891,543	63
64	FICA - Internal Revenue Service	80993378	161	12/26/2022	12/23/2022	(3.50)	(563)	64
65	FICA - Internal Revenue Service	80994061	2,808	12/30/2022	12/30/2022	0.00	0	65
66	FICA - Internal Revenue Service	80994067	36	12/28/2022	12/30/2022	1.50	54	66
67	FICA - Internal Revenue Service	80997216	2,989	1/2/2023	1/4/2023	2.00	5,977	67
68	FICA - Internal Revenue Service	80997681	3,643	1/10/2023	1/9/2023	(1.50)	(5,464)	68
69	FICA - Internal Revenue Service	80997713	1,433	1/2/2023	1/9/2023	6.50	9,312	69

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
TAXES OTHER THAN INCOME TAXES - PAYROLL  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
	[1]					(e) - (d)	(c) * (f)	
70	FICA - Internal Revenue Service	80997716	336,947	1/3/2023	1/9/2023	5.50	1,853,211	70
71	FICA - RSU	80999556	53,463	1/14/2023	1/17/2023	3.00	160,388	71
72	FICA - Internal Revenue Service	80999561	804	1/13/2023	1/17/2023	3.50	2,813	72
73	FICA - Internal Revenue Service	80999553	1,245	1/12/2023	1/20/2023	7.50	9,334	73
74	FICA - Internal Revenue Service	80999926	739	1/16/2023	1/20/2023	4.00	2,955	74
75	FICA - Internal Revenue Service	81001164	337,546	1/17/2023	1/23/2023	5.50	1,856,501	75
76	FICA - Internal Revenue Service	81001794	15,433	1/17/2023	1/23/2023	6.00	92,600	76
77	State of Nevada	81001799	13,998	11/15/2022	1/23/2023	68.50	958,858	77
78	FICA - Internal Revenue Service	81003112	1,793	1/26/2023	1/27/2023	0.50	896	78
79	Federal Unemployment	81004365	1,650	10/31/2022	1/31/2023	91.50	150,979	79
80	FICA - Internal Revenue Service	81006999	1,634	1/28/2023	2/1/2023	4.00	6,536	80
81	FICA - Internal Revenue Service	81007545	5,420	1/30/2023	2/3/2023	4.00	21,682	81
82	FICA - Internal Revenue Service	81009122	349,457	1/31/2023	2/6/2023	5.50	1,922,014	82
83	FICA - Internal Revenue Service	81009534	263	2/7/2023	2/6/2023	(1.50)	(395)	83
84	FICA - Internal Revenue Service	81010642	16	2/9/2023	2/10/2023	0.50	8	84
85	FICA - Internal Revenue Service	81011846	5,736	2/11/2023	2/15/2023	4.00	22,942	85
86	FICA - Internal Revenue Service	81011849	6,453	2/11/2023	2/15/2023	4.00	25,813	86
87	FICA - Internal Revenue Service	81014381	334,049	2/14/2023	2/21/2023	6.50	2,171,320	87
88	FICA - Internal Revenue Service	81014683	13,160	2/25/2023	2/27/2023	2.00	26,321	88
89	FICA - MIP	81016994	162,596	2/27/2023	3/1/2023	2.00	325,192	89
90	FICA - Internal Revenue Service	81018370	23,088	2/28/2023	3/3/2023	3.00	69,264	90
91	FICA - Internal Revenue Service	81018394	329,646	2/28/2023	3/6/2023	5.50	1,813,054	91
92	FICA - Internal Revenue Service	81019126	24,387	3/7/2023	3/6/2023	(1.50)	(36,580)	92
93	FICA - Internal Revenue Service	81019130	47,738	3/25/2023	3/7/2023	(18.00)	(859,286)	93
94	FICA - Internal Revenue Service	81019659	391	3/9/2023	3/8/2023	(1.50)	(586)	94
95	FICA - Internal Revenue Service	81019671	175,490	3/10/2023	3/9/2023	(1.00)	(175,490)	95
96	FICA - Internal Revenue Service	81019675	1,720	3/11/2023	3/9/2023	(2.00)	(3,440)	96
97	FICA - Internal Revenue Service	81023213	840	3/12/2023	3/17/2023	4.50	3,779	97
98	FICA - Internal Revenue Service	81023784	324,515	3/14/2023	3/20/2023	5.50	1,784,832	98
99	FICA - Internal Revenue Service	81025598	1,092	3/23/2023	3/24/2023	1.00	1,092	99
100	FICA - Internal Revenue Service	81026938	4,076	3/25/2023	3/29/2023	4.00	16,302	100
101	FICA - Internal Revenue Service	81030252	323,854	3/28/2023	4/3/2023	5.50	1,781,195	101
102	FICA - Internal Revenue Service	81030256	4,597	4/4/2023	4/3/2023	(1.50)	(6,896)	102
103	FICA - Internal Revenue Service	81030278	60	4/6/2023	4/4/2023	(2.50)	(149)	103
104	FICA - Internal Revenue Service	81032187	1,790	4/8/2023	4/12/2023	4.00	7,159	104
105	FICA - Internal Revenue Service	81033295	1,614	4/9/2023	4/14/2023	4.50	7,263	105
106	FICA - Internal Revenue Service	81033880	259,454	4/11/2023	4/17/2023	5.50	1,426,996	106
107	FICA - Internal Revenue Service	81035686	246	4/20/2023	4/21/2023	1.00	246	107
108	FICA - Internal Revenue Service	81037234	943	4/22/2023	4/26/2023	4.00	3,772	108
109	Federal Unemployment	81038086	49,804	2/14/2023	4/28/2023	72.50	3,610,794	109
110	State of Nevada	81040324	280,765	2/14/2023	5/1/2023	75.50	21,197,791	110
111	State of Nevada	81040364	100	2/14/2023	5/1/2023	75.50	7,579	111
112	FICA - Internal Revenue Service	81040385	541	5/2/2023	5/1/2023	(1.50)	(811)	112
113	FICA - Internal Revenue Service	81040400	472	4/25/2023	5/1/2023	6.00	2,831	113
114	FICA - Internal Revenue Service	81043480	320,176	4/25/2023	5/1/2023	5.50	1,760,967	114
115	FICA - Internal Revenue Service	81043933	1,272	5/4/2023	5/2/2023	(2.50)	(3,180)	115
116	FICA - Internal Revenue Service	81044423	883	5/6/2023	5/11/2023	5.00	4,414	116
117	FICA - Internal Revenue Service	81044894	322,056	5/9/2023	5/15/2023	5.50	1,771,306	117
118	FICA - Internal Revenue Service	81047304	747	5/18/2023	5/19/2023	0.50	374	118
119	FICA - Internal Revenue Service	81047914	624	5/20/2023	5/24/2023	4.00	2,494	119
120	FICA - Internal Revenue Service	81048490	320,604	5/23/2023	5/30/2023	6.50	2,083,924	120
121	Totals		<u>\$ 9,407,261</u>			<u>8.78</u>	<u>\$ 82,560,165</u>	121

WP G-5, Sh 52, Ln 260(c)

WP G-5, Sh 52, Ln 260(f)

[1] Source: Company Records limited to Nevada records only.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
FEDERAL INCOME TAX LAG  
FOR TAX YEAR 2021**

Line No.	Due Date (a) [1]	Percentage Due (b)	Tax Year Service Date (c) [2]	Days (d) (a) - Ln 1(c)	Weighted Days (e) (b) * (d)	Line No.
1	April 18, 2023	25.00%	July 2, 2023	(75.00)	(18.75)	1
2	June 15, 2023	25.00%		(17.00)	(4.25)	2
3	September 15, 2023	25.00%		75.00	18.75	3
4	December 15, 2023	25.00%		166.00	41.50	4
5	Totals	<u>100.00%</u>			<u>37.25</u>	5

WP G-5, Sh 1, Ln 10(d)

[1] Quarterly tax due dates for fiscal-year taxpayers.  
[2] Midpoint of Tax Year 2021.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
INTEREST LAG  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Amount Outstanding (b)	Allocated to Rate Base (c)	Rate (d)	Interest Expense (e)	Days (f)	Dollar Days (g)	Line No.
		[1]	[2]	[1]	(c) * (d)	[1]	(e) * (f)	
1	Debentures	\$ 3,266,433,790	\$ 687,859,750	4.34%	\$ 29,861,204	91.25	\$ 2,724,834,821	1
2	Medium Term Notes	32,430,511	6,829,357	7.74%	528,785	91.25	48,251,632	2
3	Preferred Securities	(3,494,523)	(735,892)	-4.92%	36,191	45.63	1,651,232	3
4	CP Facility	0	0	0.00%	0	(14.00)	0	4
5	Term Facility	(215,531)	(45,387)	-162.76%	73,873	3.50	258,556	5
6	Tax Exempt - Fixed Rate	1,579,282	1,579,282	-11.08%	(175,029)	15.21	(2,661,892)	6
7	Tax Exempt - Variable Rate	145,527,990	145,527,990	3.62%	5,263,150	15.21	80,043,738	7
8	Total Long-Term Debt	\$ 3,442,261,518	\$ 841,015,100		\$ 35,588,174		\$ 2,852,378,087	8
9	Short-Term Debt	\$ 304,017,658	\$ 64,021,353	5.06%	\$ 3,236,752	3.50	\$ 11,328,633	9
10	Customer Deposits	14,196,669	11,708,150	4.55%	532,721	182.50	97,221,554	10
11	Total Short-Term Debt	\$ 318,214,326	\$ 75,729,503		\$ 3,769,473		\$ 108,550,187	11
12	Total Debt	\$ 3,760,475,845	\$ 916,744,603	4.29%	\$ 39,357,647	75.23	\$ 2,960,928,273	12

WP G-5, Sh 1, Ln 8(d)

[1] Source: NV GRC 2023 - Schedule F

[2] Allocation of the amount of debt financing rate base is \$1,690,000,000 x 54.25% Debt = \$916,744,603. The first portion of debt allocated to finance rate base is the jurisdiction specific debt and the remaining portion is financed with the pro rata share of remaining Company debt.



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
REVENUE LAG  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Days (b)	Line No.
1	Cycle	[1] 15.21	1
2	Read to Bill	[2] 2.92	2
3	Bill to Collection	[3] <u>25.88</u>	3
4	Total	<u>44.01</u>	4
		WP G-5, Sh 1, Ln 14(d)	

[1] Bi-monthly for the test year (365 days/12 months/2 cycles).

[2] WP G-5, Sh 58, Ln 13(d)

[3] WP G-5, Sh 71, Ln 13(j)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL SUMMARY  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Number of Cycles (b) <small>WP G-5, Sh 59 - 70, Col (d)</small>	Lag Days (c) <small>WP G-5, Sh 59 - 70, Col (d)</small>	Average Lag Days (d) <small>(c) / (b)</small>	Line No.
1	June 2022	22	63	2.86	1
2	July 2022	20	59	2.95	2
3	August 2022	23	62	2.70	3
4	September 2022	21	64	3.05	4
5	October 2022	21	58	2.76	5
6	November 2022	19	60	3.16	6
7	December 2022	21	70	3.33	7
8	January 2023	21	61	2.90	8
9	February 2023	19	56	2.95	9
10	March 2023	23	66	2.87	10
11	April 2023	20	56	2.80	11
12	May 2023	22	62	2.82	12
13	Totals	<u>252</u>	<u>737</u>	<u>2.92</u>	13

WP G-5, Sh 57, Ln 2(b)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
JUNE 2022**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	20	6/1/2022	6/3/2022	2	1
2	21	6/2/2022	6/6/2022	4	2
3	1	6/3/2022	6/7/2022	4	3
4	2	6/6/2022	6/8/2022	2	4
5	3	6/7/2022	6/9/2022	2	5
6	4	6/8/2022	6/10/2022	2	6
7	5	6/9/2022	6/13/2022	4	7
8	6	6/10/2022	6/14/2022	4	8
9	7	6/13/2022	6/15/2022	2	9
10	8	6/14/2022	6/16/2022	2	10
11	9	6/15/2022	6/17/2022	2	11
12	10	6/16/2022	6/20/2022	4	12
13	11	6/17/2022	6/21/2022	4	13
14	12	6/20/2022	6/22/2022	2	14
15	13	6/21/2022	6/23/2022	2	15
16	14	6/22/2022	6/24/2022	2	16
17	15	6/23/2022	6/27/2022	4	17
18	16	6/24/2022	6/28/2022	4	18
19	17	6/27/2022	6/29/2022	2	19
20	18	6/28/2022	6/30/2022	2	20
21	19	6/29/2022	7/1/2022	2	21
22	20	6/30/2022	7/5/2022	5	22
23	Total Lag Days			<u>63</u>	23
				WP G-5, Sh 58, Col (c)	
24	Number of Cycles			<u>22</u>	24
				WP G-5, Sh 58, Col (b)	
25	Average Number of Lag Days			<u><u>2.86</u></u>	25

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
JULY 2022**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	21	7/1/2022	7/6/2022	5	1
2	1	7/5/2022	7/7/2022	2	2
3	2	7/6/2022	7/8/2022	2	3
4	3	7/7/2022	7/11/2022	4	4
5	4	7/8/2022	7/12/2022	4	5
6	5	7/11/2022	7/13/2022	2	6
7	6	7/12/2022	7/14/2022	2	7
8	7	7/13/2022	7/15/2022	2	8
9	8	7/14/2022	7/18/2022	4	9
10	9	7/15/2022	7/19/2022	4	10
11	10	7/18/2022	7/20/2022	2	11
12	11	7/19/2022	7/21/2022	2	12
13	12	7/20/2022	7/22/2022	2	13
14	13	7/21/2022	7/25/2022	4	14
15	14	7/22/2022	7/26/2022	4	15
16	15	7/25/2022	7/27/2022	2	16
17	16	7/26/2022	7/28/2022	2	17
18	17	7/27/2022	7/29/2022	2	18
19	18	7/28/2022	8/1/2022	4	19
20	19	7/29/2022	8/2/2022	4	20
21	Total Lag Days			<u>59</u>	21
				WP G-5, Sh 58, Col (c)	
22	Number of Cycles			<u>20</u>	22
				WP G-5, Sh 58, Col (b)	
23	Average Number of Lag Days			<u><u>2.95</u></u>	23

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
AUGUST 2022**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	20	8/1/2022	8/3/2022	2	1
2	21	8/2/2022	8/4/2022	2	2
3	1	8/3/2022	8/5/2022	2	3
4	2	8/4/2022	8/8/2022	4	4
5	3	8/5/2022	8/9/2022	4	5
6	4	8/8/2022	8/10/2022	2	6
7	5	8/9/2022	8/11/2022	2	7
8	6	8/10/2022	8/12/2022	2	8
9	7	8/11/2022	8/15/2022	4	9
10	8	8/12/2022	8/16/2022	4	10
11	9	8/15/2022	8/17/2022	2	11
12	10	8/16/2022	8/18/2022	2	12
13	11	8/17/2022	8/19/2022	2	13
14	12	8/18/2022	8/22/2022	4	14
15	13	8/19/2022	8/23/2022	4	15
16	14	8/22/2022	8/24/2022	2	16
17	15	8/23/2022	8/25/2022	2	17
18	16	8/24/2022	8/26/2022	2	18
19	17	8/25/2022	8/29/2022	4	19
20	18	8/26/2022	8/30/2022	4	20
21	19	8/29/2022	8/31/2022	2	21
22	20	8/30/2022	9/1/2022	2	22
23	21	8/31/2022	9/2/2022	2	23
24	Total Lag Days			<u>62</u>	24
				WP G-5, Sh 58, Col (c)	
25	Number of Cycles			<u>23</u>	25
				WP G-5, Sh 58, Col (b)	
26	Average Number of Lag Days			<u><u>2.70</u></u>	26

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
SEPTEMBER 2022**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	1	9/1/2022	9/6/2022	5	1
2	2	9/2/2022	9/7/2022	5	2
3	3	9/6/2022	9/8/2022	2	3
4	4	9/7/2022	9/9/2022	2	4
5	5	9/8/2022	9/12/2022	4	5
6	6	9/9/2022	9/13/2022	4	6
7	7	9/12/2022	9/14/2022	2	7
8	8	9/13/2022	9/15/2022	2	8
9	9	9/14/2022	9/16/2022	2	9
10	10	9/15/2022	9/19/2022	4	10
11	11	9/16/2022	9/20/2022	4	11
12	12	9/19/2022	9/21/2022	2	12
13	13	9/20/2022	9/22/2022	2	13
14	14	9/21/2022	9/23/2022	2	14
15	15	9/22/2022	9/26/2022	4	15
16	16	9/23/2022	9/27/2022	4	16
17	17	9/26/2022	9/28/2022	2	17
18	18	9/27/2022	9/29/2022	2	18
19	19	9/28/2022	9/30/2022	2	19
20	20	9/29/2022	10/3/2022	4	20
21	21	9/30/2022	10/4/2022	4	21
22	Total Lag Days			<u>64</u>	22
				WP G-5, Sh 58, Col (c)	
23	Number of Cycles			<u>21</u>	23
				WP G-5, Sh 58, Col (b)	
24	Average Number of Lag Days			<u><u>3.05</u></u>	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
OCTOBER 2022**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	1	10/3/2022	10/5/2022	2	1
2	2	10/4/2022	10/6/2022	2	2
3	3	10/5/2022	10/7/2022	2	3
4	4	10/6/2022	10/10/2022	4	4
5	5	10/7/2022	10/11/2022	4	5
6	6	10/10/2022	10/12/2022	2	6
7	7	10/11/2022	10/13/2022	2	7
8	8	10/12/2022	10/14/2022	2	8
9	9	10/13/2022	10/17/2022	4	9
10	10	10/14/2022	10/18/2022	4	10
11	11	10/17/2022	10/19/2022	2	11
12	12	10/18/2022	10/20/2022	2	12
13	13	10/19/2022	10/21/2022	2	13
14	14	10/20/2022	10/24/2022	4	14
15	15	10/21/2022	10/25/2022	4	15
16	16	10/24/2022	10/26/2022	2	16
17	17	10/25/2022	10/27/2022	2	17
18	18	10/26/2022	10/28/2022	2	18
19	19	10/27/2022	10/31/2022	4	19
20	20	10/28/2022	11/1/2022	4	20
21	21	10/31/2022	11/2/2022	2	21
22	Total Lag Days			<u>58</u>	22
				WP G-5, Sh 58, Col (c)	
23	Number of Cycles			<u>21</u>	23
				WP G-5, Sh 58, Col (b)	
24	Average Number of Lag Days			<u><u>2.76</u></u>	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
NOVEMBER 2022**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	1	11/1/2022	11/3/2022	2	1
2	2	11/2/2022	11/4/2022	2	2
3	3	11/3/2022	11/7/2022	4	3
4	4	11/4/2022	11/8/2022	4	4
5	5	11/7/2022	11/9/2022	2	5
6	6	11/8/2022	11/10/2022	2	6
7	7	11/9/2022	11/14/2022	5	7
8	8	11/10/2022	11/15/2022	5	8
9	9	11/14/2022	11/16/2022	2	9
10	10	11/15/2022	11/17/2022	2	10
11	11	11/16/2022	11/18/2022	2	11
12	12	11/17/2022	11/21/2022	4	12
13	13	11/18/2022	11/22/2022	4	13
14	14	11/21/2022	11/23/2022	2	14
15	15	11/22/2022	11/28/2022	6	15
16	16	11/23/2022	11/29/2022	6	16
17	17	11/28/2022	11/30/2022	2	17
18	18	11/29/2022	12/1/2022	2	18
19	19	11/30/2022	12/2/2022	2	19
20	Total Lag Days			60	20
				WP G-5, Sh 58, Col (c)	
21	Number of Cycles			19	21
				WP G-5, Sh 58, Col (b)	
22	Average Number of Lag Days			3.16	22

[1] Source: Company Records



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
DECEMBER 2022**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	20	12/1/2022	12/5/2022	4	1
2	21	12/2/2022	12/6/2022	4	2
3	1	12/3/2022	12/7/2022	4	3
4	2	12/5/2022	12/7/2022	2	4
5	3	12/6/2022	12/8/2022	2	5
6	4	12/7/2022	12/9/2022	2	6
7	5	12/8/2022	12/12/2022	4	7
8	6	12/9/2022	12/13/2022	4	8
9	7	12/12/2022	12/14/2022	2	9
10	8	12/13/2022	12/15/2022	2	10
11	9	12/14/2022	12/16/2022	2	11
12	10	12/15/2022	12/19/2022	4	12
13	11	12/16/2022	12/20/2022	4	13
14	12	12/19/2022	12/21/2022	2	14
15	13	12/20/2022	12/22/2022	2	15
16	14	12/21/2022	12/27/2022	6	16
17	15	12/22/2022	12/28/2022	6	17
18	16	12/27/2022	12/29/2022	2	18
19	17	12/28/2022	12/30/2022	2	19
20	18	12/29/2022	1/3/2023	5	20
21	19	12/30/2022	1/4/2023	5	21
22	Total Lag Days			<u>70</u>	22
				WP G-5, Sh 58, Col (c)	
23	Number of Cycles			<u>21</u>	23
				WP G-5, Sh 58, Col (b)	
24	Average Number of Lag Days			<u><u>3.33</u></u>	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
JANUARY 2023**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	20	1/3/2023	1/5/2023	2	1
2	21	1/4/2023	1/6/2023	2	2
3	1	1/5/2023	1/9/2023	4	3
4	2	1/6/2023	1/10/2023	4	4
5	3	1/7/2023	1/10/2023	3	5
6	4	1/9/2023	1/11/2023	2	6
7	5	1/10/2023	1/12/2023	2	7
8	6	1/11/2023	1/13/2023	2	8
9	7	1/12/2023	1/17/2023	5	9
10	8	1/13/2023	1/18/2023	5	10
11	9	1/17/2023	1/19/2023	2	11
12	10	1/18/2023	1/20/2023	2	12
13	11	1/19/2023	1/23/2023	4	13
14	12	1/20/2023	1/24/2023	4	14
15	13	1/23/2023	1/25/2023	2	15
16	14	1/24/2023	1/26/2023	2	16
17	15	1/25/2023	1/27/2023	2	17
18	16	1/26/2023	1/30/2023	4	18
19	17	1/27/2023	1/31/2023	4	19
20	18	1/30/2023	2/1/2023	2	20
21	19	1/31/2023	2/2/2023	2	21
22	Total Lag Days			<u>61</u>	22
				WP G-5, Sh 58, Col (c)	
23	Number of Cycles			<u>21</u>	23
				WP G-5, Sh 58, Col (b)	
24	Average Number of Lag Days			<u><u>2.90</u></u>	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
FEBRUARY 2023**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	20	2/1/2023	2/3/2023	2	1
2	21	2/2/2023	2/6/2023	4	2
3	1	2/3/2023	2/7/2023	4	3
4	2	2/6/2023	2/8/2023	2	4
5	3	2/7/2023	2/9/2023	2	5
6	4	2/8/2023	2/10/2023	2	6
7	5	2/9/2023	2/13/2023	4	7
8	6	2/10/2023	2/14/2023	4	8
9	7	2/13/2023	2/15/2023	2	9
10	8	2/14/2023	2/16/2023	2	10
11	9	2/15/2023	2/17/2023	2	11
12	10	2/16/2023	2/21/2023	5	12
13	11	2/17/2023	2/22/2023	5	13
14	12	2/21/2023	2/23/2023	2	14
15	13	2/22/2023	2/24/2023	2	15
16	14	2/23/2023	2/27/2023	4	16
17	15	2/24/2023	2/28/2023	4	17
18	16	2/27/2023	3/1/2023	2	18
19	17	2/28/2023	3/2/2023	2	19
20	Total Lag Days			<u>56</u>	20
				WP G-5, Sh 58, Col (c)	
21	Number of Cycles			<u>19</u>	21
				WP G-5, Sh 58, Col (b)	
22	Average Number of Lag Days			<u><u>2.95</u></u>	22

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
MARCH 2023**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	18	3/1/2023	3/3/2023	2	1
2	19	3/2/2023	3/6/2023	4	2
3	20	3/3/2023	3/7/2023	4	3
4	21	3/6/2023	3/8/2023	2	4
5	1	3/7/2023	3/9/2023	2	5
6	2	3/8/2023	3/10/2023	2	6
7	3	3/9/2023	3/13/2023	4	7
8	4	3/10/2023	3/14/2023	4	8
9	5	3/13/2023	3/15/2023	2	9
10	6	3/14/2023	3/16/2023	2	10
11	7	3/15/2023	3/17/2023	2	11
12	8	3/16/2023	3/20/2023	4	12
13	9	3/17/2023	3/21/2023	4	13
14	10	3/20/2023	3/22/2023	2	14
15	11	3/21/2023	3/23/2023	2	15
16	12	3/22/2023	3/24/2023	2	16
17	13	3/23/2023	3/27/2023	4	17
18	14	3/24/2023	3/28/2023	4	18
19	15	3/27/2023	3/29/2023	2	19
20	16	3/28/2023	3/30/2023	2	20
21	17	3/29/2023	3/31/2023	2	21
22	18	3/30/2023	4/3/2023	4	22
23	19	3/31/2023	4/4/2023	4	23
24	Total Lag Days			<u>66</u>	24
				WP G-5, Sh 58, Col (c)	
25	Number of Cycles			<u>23</u>	25
				WP G-5, Sh 58, Col (b)	
26	Average Number of Lag Days			<u><u>2.87</u></u>	26

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
APRIL 2023**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	20	4/3/2023	4/5/2023	2	1
2	21	4/4/2023	4/6/2023	2	2
3	1	4/5/2023	4/7/2023	2	3
4	2	4/6/2023	4/10/2023	4	4
5	3	4/7/2023	4/11/2023	4	5
6	4	4/10/2023	4/12/2023	2	6
7	5	4/11/2023	4/13/2023	2	7
8	6	4/12/2023	4/14/2023	2	8
9	7	4/13/2023	4/17/2023	4	9
10	8	4/14/2023	4/18/2023	4	10
11	9	4/17/2023	4/19/2023	2	11
12	10	4/18/2023	4/20/2023	2	12
13	11	4/19/2023	4/21/2023	2	13
14	12	4/20/2023	4/24/2023	4	14
15	13	4/21/2023	4/25/2023	4	15
16	14	4/24/2023	4/26/2023	2	16
17	15	4/25/2023	4/27/2023	2	17
18	16	4/26/2023	4/28/2023	2	18
19	17	4/27/2023	5/1/2023	4	19
20	18	4/28/2023	5/2/2023	4	20
21	Total Lag Days			<u>56</u>	21
				WP G-5, Sh 58, Col (c)	
22	Number of Cycles			<u>20</u>	22
				WP G-5, Sh 58, Col (b)	
23	Average Number of Lag Days			<u><u>2.80</u></u>	23

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
MAY 2023**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	19	5/1/2023	5/3/2023	2	1
2	20	5/2/2023	5/4/2023	2	2
3	21	5/3/2023	5/5/2023	2	3
4	1	5/4/2023	5/8/2023	4	4
5	2	5/5/2023	5/9/2023	4	5
6	3	5/8/2023	5/10/2023	2	6
7	4	5/9/2023	5/11/2023	2	7
8	5	5/10/2023	5/12/2023	2	8
9	6	5/11/2023	5/15/2023	4	9
10	7	5/12/2023	5/16/2023	4	10
11	8	5/15/2023	5/17/2023	2	11
12	9	5/16/2023	5/18/2023	2	12
13	10	5/17/2023	5/19/2023	2	13
14	11	5/18/2023	5/22/2023	4	14
15	12	5/19/2023	5/23/2023	4	15
16	13	5/22/2023	5/24/2023	2	16
17	14	5/23/2023	5/25/2023	2	17
18	15	5/24/2023	5/26/2023	2	18
19	16	5/25/2023	5/30/2023	5	19
20	17	5/26/2023	5/31/2023	5	20
21	18	5/30/2023	6/1/2023	2	21
22	19	5/31/2023	6/2/2023	2	22
23	Total Lag Days			<u>62</u>	23
				WP G-5, Sh 58, Col (c)	
24	Number of Cycles			<u>22</u>	24
				WP G-5, Sh 58, Col (b)	
25	Average Number of Lag Days			<u><u>2.82</u></u>	25

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BILLING TO COLLECTION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Revenue (b)	Taxes (c)	Total Revenue (d)	Number of Days in Month (e)	Average Revenue (f)	Accounts Receivable (g)	Process Days (h)	Average A/R (i)	Lag Days (j)	Line No.
		[1]	[2]	(b) + (c)		(d) / (e)	[1]	(h)	(g) / (h)	(j) / (f)	
1	June 2022	\$ 33,260,100	\$ 2,367,223	\$ 35,627,323	30	\$ 1,187,577	\$ 720,733,423	22	\$ 32,760,610	27.59	1
2	July 2022	31,289,615	1,937,069	33,226,684	31	1,071,829	556,551,781	20	27,827,589	25.96	2
3	August 2022	29,482,354	1,707,330	31,189,684	31	1,006,119	532,420,873	23	23,148,734	23.01	3
4	September 2022	29,663,943	1,712,115	31,376,058	30	1,045,869	482,157,851	21	22,959,898	21.95	4
5	October 2022	34,515,993	1,830,194	36,346,187	31	1,172,458	514,431,815	22	23,383,264	19.94	5
6	November 2022	55,124,562	2,894,709	58,019,270	30	1,933,976	815,839,566	20	40,791,978	21.09	6
7	December 2022	91,811,401	6,019,815	97,831,216	31	3,155,846	1,288,329,046	21	61,349,002	19.44	7
8	January 2023	104,166,723	6,122,315	110,289,038	31	3,557,711	1,696,772,458	20	84,838,623	23.85	8
9	February 2023	98,337,437	6,075,180	104,412,617	28	3,729,022	1,880,298,809	19	98,963,095	26.54	9
10	March 2023	82,174,285	5,169,732	87,344,016	31	2,817,549	2,001,052,939	23	87,002,302	30.88	10
11	April 2023	63,806,301	3,940,200	67,746,500	30	2,258,217	1,551,644,776	20	77,582,239	34.36	11
12	May 2023	48,659,307	2,632,885	51,292,192	31	1,654,587	1,227,795,990	22	55,808,909	33.73	12
13	Totals	\$ 702,292,020	\$ 42,408,767	\$ 744,700,787	365	\$ 24,590,758	\$ 13,268,029,326	253	\$ 636,416,242	25.88	13

WP G-5, Sh 57, Ln 3(b)

[1] Source: Company Records  
[2] WP G-5, Sh 72, Ln 16

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
TAXES RELATED TO REVENUE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description	June 2022 (b)	July 2022 (c)	August 2022 (d)	September 2022 (e)	October 2022 (f)	November 2022 (g)	December 2022 (h)	January 2023 (i)	February 2023 (j)	March 2023 (k)	April 2023 (l)	May 2023 (m)	Total (n) sum (b) to (m)
1	241001431 Nevada	\$ 85	\$ 101	\$ 65	\$ 301	\$ -	\$ -	\$ -	\$ 37	\$ 23	\$ -	\$ 31	\$ 30	\$ 673
2	241001432 Southern Nevada	\$ 1,541	\$ 503	\$ 1,251	\$ 528	\$ 211	\$ 536	\$ 54	\$ 355	\$ 722	\$ 409	\$ 1,537	\$ 1,989	\$ 9,637
3	241001433 Nevada	\$ 258	\$ -	\$ 4,269	\$ 63	\$ 68	\$ 79	\$ -	\$ -	\$ 41	\$ -	\$ 74	\$ 253	\$ 5,104
4	241001434 Nevada	\$ -	\$ -	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62	\$ -	\$ 132	\$ -	\$ 251
5	241001445 Southern Nevada	\$ 1	\$ 1	\$ -	\$ 1	\$ -	\$ 1	\$ -	\$ 1	\$ -	\$ 1	\$ 3	\$ 4	\$ 16
6	241001446 Southern Nevada	\$ 8	\$ 43	\$ 480	\$ 1	\$ 2	\$ 0	\$ 1,229	\$ 11,964	\$ 5	\$ 116	\$ 11	\$ 1	\$ 13,859
7	241001447 Southern Nevada	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 5
8	241001449 Mesquite	\$ 1,517	\$ 1,456	\$ 1,320	\$ 1,409	\$ 1,547	\$ 2,326	\$ 3,555	\$ 4,967	\$ 5,469	\$ 5,230	\$ 4,527	\$ 3,314	\$ 36,638
9	Southern Nevada	\$ 531,953	\$ 325,572	\$ 268,780	\$ 270,168	\$ 275,016	\$ 391,294	\$ 641,061	\$ 787,797	\$ 885,479	\$ 713,252	\$ 562,367	\$ 364,421	\$ 6,017,160
10	Southern Nevada	\$ 533,471	\$ 327,028	\$ 270,100	\$ 271,578	\$ 276,563	\$ 393,620	\$ 644,615	\$ 792,764	\$ 890,948	\$ 718,481	\$ 566,894	\$ 367,735	\$ 6,053,798
11	241001450 Southern Nevada	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ 1
12	241001452 Southern Nevada	\$ 34,326	\$ 39,149	\$ 35,119	\$ 34,885	\$ 35,306	\$ 34,055	\$ 1,133,064	\$ 114,456	\$ 116,687	\$ 112,976	\$ 108,793	\$ 108,498	\$ 1,907,315
13	241001453 Southern Nevada	\$ 116,395	\$ 116,395	\$ 116,395	\$ 116,395	\$ 116,395	\$ 116,395	\$ 287,071	\$ 26,097	\$ 26,097	\$ 26,097	\$ 26,097	\$ 26,097	\$ 1,115,930
14	241001454 Southern Nevada	\$ 724,892	\$ 656,611	\$ 596,516	\$ 595,071	\$ 663,720	\$ 1,179,779	\$ 2,009,957	\$ 2,427,511	\$ 2,418,147	\$ 2,112,507	\$ 1,578,429	\$ 1,012,951	\$ 15,976,091
15	241001455 Southern Nevada	\$ 956,245	\$ 797,237	\$ 683,080	\$ 693,291	\$ 737,928	\$ 1,170,243	\$ 1,943,825	\$ 2,749,129	\$ 2,622,448	\$ 2,199,143	\$ 1,658,196	\$ 1,115,326	\$ 17,326,088
16	Total Southern Nevada	\$ 2,367,223	\$ 1,937,069	\$ 1,707,330	\$ 1,712,115	\$ 1,830,194	\$ 2,894,709	\$ 6,019,815	\$ 6,122,315	\$ 6,075,180	\$ 5,169,732	\$ 3,940,200	\$ 2,632,885	\$ 42,408,767

[1] Source: Company Records  
[2] WP G-5, Sh 71, Col (c)



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
OTHER DEBITS AND CREDITS SUMMARY  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	FERC Account (b)	13 Month Average (c)	Adjustments (d)	As Adjusted (e)	Deferred Tax at 21% (f)	Balance Net of Taxes (g)	Southern Nevada (h)	Line No.
1	Working Funds	135	\$ 8,400	\$ 0	\$ 8,400	\$ 0	\$ 8,400	0	1
2	Prepayments	165	24,857,102	0	24,857,102	(12,566)	24,844,536	6,987,481	2
3	Miscellaneous Current and Accrued Assets	174	(6,107,450)	0	(6,107,450)	0	(6,107,450)	0	3
4	Other Regulatory Assets	182.3	400,620,583	(1,339,096)	399,281,487	(81,178,609)	318,102,878	1,151,432	4
5	Miscellaneous Deferred Debits	186	11,115,447	0	11,115,447	0	11,115,447	67,988	5
6	Alternative Minimum Tax	190	0	0	0	0	0	0	6
7	Injuries and Damages	228.2	(14,123,513)	0	(14,123,513)	1,704,917	(12,418,596)	(1,335,100)	7
8	Miscellaneous Current and Accrued Liabilities	242	158,410,143	284,172	158,694,315	(41,606,202)	117,088,113	38,753,186	8
9	Accrued SERP	242	(30,557,695)	1,314,839	(29,242,856)	6,141,000	(23,101,856)	(6,513,214)	9
10	Other Deferred Credits	253	(440,166,395)	0	(440,166,395)	14,666,430	(425,499,965)	(9,416,482)	10
11	Other Regulatory Liabilities	254	(403,334,723)	279,219	(403,055,504)	876,149	(402,179,354)	0	11
12	Totals		\$ (299,278,101)	\$ 539,134	\$ (298,738,967)	\$ (99,408,881)	\$ (398,147,848)	\$ 29,695,291	12

WP G-5, Sh 1,  
Ln 17(c) to Ln 28(c)

[1] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
OTHER DEBITS AND CREDITS DETAIL  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5, Sh 80-102	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0.21 [1]	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i) (i)	Allocation Method (j) (j)	Line No.
<b>Account 135 - Working Funds</b>											
1	Working Funds	[3] [4]	1350000000	\$ 7,250	\$	\$ 7,250	\$ 0	\$ 7,250	\$ 0	N	1
2	Petty Cash/ Revolving Funds/Employee Relocations	[3] [4]	1350001072	1,150		1,150	0	1,150	0	N	2
3	Total Account 135			\$ 8,400	\$ 0	\$ 8,400	\$ 0	\$ 8,400	\$ 0		3
<b>Account 165 - Prepayments</b>											
4	Prepayments		1650000000	\$ 59,840	\$	\$ 59,840	\$ (12,566)	\$ 47,273	\$ 13,328	A	4
5	Insurance Premiums and Other	[3]	165001129	24,743,851		24,743,851	0	24,743,851	6,976,149	A	5
6	COLI	[3] [4]	165001129	60,491		60,491	0	60,491	0	N	6
7	Licenses and Franchise Taxes	[3] [4]	165001131	0		0	0	0	0	N	7
8	Prepaid Supplies - General Office	[3]	165001132	(7,079)		(7,079)	0	(7,079)	(1,996)	A	8
9	Commercial Paper Facility	[3] [4]	165001353	0		0	0	0	0	N	9
10	Total Account 165			\$ 24,857,102	\$ 0	\$ 24,857,102	\$ (12,566)	\$ 24,844,536	\$ 6,987,481		10
<b>Account 174 - Misc Current and Accrued Assets</b>											
11	Misc Current & Accrue Equity in Employee Homes CA GRCMA	[3] [4]	174001158	\$ 0	\$	\$ 0	\$ 0	\$ 0	\$ 0	N	11
12	Fixed Cost Adj Mech - 2009 (California)	[3] [4]	174002571	(6,107,450)		(6,107,450)	0	(6,107,450)	0	N	12
13	Total Account 174			\$ (6,107,450)	\$ 0	\$ (6,107,450)	\$ 0	\$ (6,107,450)	\$ 0		13
<b>Account 182.3 - Other Regulatory Assets</b>											
14	Accrued Vacation Pay	[4]	182301370	\$ 17,380,692	\$	\$ 17,380,692	\$ (3,649,945)	\$ 13,730,747	\$ 0	N	14
15	AFUDC Equity (AZ)	[4]	182302111	14,703		14,703	(3,088)	11,616	0	N	15
16	AFUDC Equity (NCA)	[4]	182302111	551		551	(116)	436	0	N	16
17	AFUDC Equity (NNV)	[4]	182302111	389		389	(82)	307	0	N	17
18	AFUDC Equity (SCA)	[4]	182302111	385		385	(81)	304	0	N	18
19	AFUDC Equity (SLT)	[4]	182302111	2,505		2,505	(526)	1,979	0	N	19
20	AFUDC Equity (SNV)	[4]	182302111	6,289		6,289	(1,321)	4,968	0	N	20
21	SFAS 109 Deferral (Common)	[3] [4]	182302109	0		0	0	0	0	N	21
22	Arizona Gas Research and Development	[4]	182303003	0		0	0	0	0	N	22
23	TRIMP (Arizona)	[4]	182303004	(964,664)		(964,664)	202,579	(762,084)	0	N	23
24	Incremental Pipe Replacement Costs Post May 2012 (No. Nevada)	[4]	182303005	100,236		100,236	(21,050)	79,187	0	I	24
25	Incremental Pipe Replacement Costs Post May 2012 (So. Nevada)	[4]	182303005	(100,236)		(100,236)	21,050	(79,187)	0	I	25
26	UGCE Deferral (No. Nevada)	[4]	182303007	273,125		273,125	(57,356)	215,769	0	I	26
27	UGCE Deferral (So. Nevada)	[4]	182303007	819,878		819,878	(172,174)	647,703	0	I	27
28	California Environmental Compliance Cost	[4]	182303008	841,832		841,832	(176,785)	665,047	0	N	28
29	Conservation and Energy Efficiency Post May 2012 (No. Nevada)	[5]	182303009	0	0	0	0	0	0	N	29
30	Conservation and Energy Efficiency Post May 2012 (So. Nevada)	[5]	182303009	0	0	0	0	0	0	D-N	30
31	General Revenues Adj - General Service 3 (No. Nevada)	[4]	182303010	111,294		111,294	(23,372)	87,922	0	N	31
32	General Revenues Adj - General Service 3 (So. Nevada)	[4]	182303010	27,723		27,723	(5,822)	21,901	0	N	32
33	General Revenues Adj - Multi-Family Residential (No. Nevada)	[4]	182303011	80,850		80,850	(16,979)	63,872	0	N	33
34	General Revenues Adj - Multi-Family Residential (So. Nevada)	[4]	182303011	451,077		451,077	(94,726)	356,351	0	N	34
35	General Revenues Adj - Single-Family Residential (No. Nevada)	[4]	182303012	842,052		842,052	(176,831)	665,221	0	N	35
36	General Revenues Adj - Single-Family Residential (So. Nevada)	[4]	182303012	7,435,770		7,435,770	(1,561,512)	5,874,258	0	N	36
37	General Revenues Adj - General Service 1 (No. Nevada)	[4]	182303013	(75,619)		(75,619)	15,880	(59,739)	0	N	37
38	General Revenues Adj - General Service 1 (So. Nevada)	[4]	182303013	137,429		137,429	(28,860)	108,569	0	N	38

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
OTHER DEBITS AND CREDITS DETAIL  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5, Sh 80-102	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0.21 [1]	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Allocation Method (j) (i)	Line No.
39	General Revenues Adj - General Service 2 (No. Nevada)	[4]	182303015	(99,811)		(99,811)	20,960	(78,850)	0	N	39
40	General Revenues Adj - General Service 2 (So. Nevada)	[4]	182303015	(103,911)		(103,911)	21,821	(82,089)	0	N	40
41	Incremental Pipe Replacement Costs Pre May 2012 (No. Nevada)	[6]	182303017	7,289	(2,730)	4,559	(957)	3,602	0	I	41
42	Incremental Pipe Replacement Costs Pre May 2012 (So. Nevada)	[6]	182303017	39,001	(14,622)	24,379	(5,120)	19,259	0	I	42
43	IDRB Variable Interest Adj. (So. Nevada)	[4]	182303021	(952,644)		(952,644)	200,055	(752,589)	0	I	43
44	California Public Interest R & D	[4]	182303027	196,524		196,524	(41,270)	155,254	0	N	44
45	Renewable Energy Program Rate (No. Nevada)	[4]	182303032	(57,735)		(57,735)	12,124	(45,611)	0	I	45
46	Renewable Energy Program Rate (So. Nevada)	[4]	182303032	(681,497)		(681,497)	143,114	(538,383)	0	I	46
47	California Rate Case TY 2014	[4]	182303035	0		0	0	0	0	N	47
48	Arizona Rate Case 2016	[4]	182303038	0		0	0	0	0	N	48
49	Arizona Rate Case 2019	[4]	182303042	188,743		188,743	(39,636)	149,107	0	N	49
50	Nevada Rate Case 2018	[6]	182303044	97,993	(36,744)	61,249	(12,862)	48,387	40,685	R	50
51	Low Income Program (LIRA) (Arizona)	[4]	182303045	5,774,839		5,774,839	(1,212,716)	4,562,123	0	N	51
52	California Public Purpose Program - CARE	[4]	182303047	6,031,133		6,031,133	(1,266,538)	4,764,595	0	R	52
53	Nevada Rate Case Post July 2018	[6]	182303051	290,634	(109,127)	181,507	(38,116)	143,390	120,568	R	53
54	Incremental Pipe Replacement Costs GAAP Adj (No. Nevada)	[4]	182303052	62,820		62,820	(13,192)	49,628	0	N	54
55	Incremental Pipe Replacement Costs GAAP Adj (So. Nevada)	[4]	182303052	(166,795)		(166,795)	35,027	(131,768)	0	N	55
56	California Rate Case TY 2021	[4]	182303056	486,695		486,695	(102,206)	384,489	0	N	56
57	Incremental Pipe Replacement Costs Post July 2018 (No. Nevada)	[4]	182303058	208,805		208,805	(43,849)	164,956	0	I	57
58	Incremental Pipe Replacement Costs Post July 2018 (So. Nevada)	[4]	182303071	4,284,499		4,284,499	(899,745)	3,384,754	0	N	58
59	California Public Purpose Program - ESAP	[4]	182303071	2,512,542		2,512,542	(527,634)	1,984,908	0	N	59
60	California Infrastructure Replacement/Reliability Adj	[4]	182303072	1,726,743		1,726,743	(362,616)	1,364,127	0	N	60
61	California MHP Conversion to the Meter	[4]	182303072	3,886,477		3,886,477	(816,160)	3,070,317	0	N	61
62	California MHP Conversion Beyond the Meter	[4]	182303073	1,770,831	(664,062)	1,106,769	(232,421)	874,348	0	N	62
63	So. Nevada Self Insurance	[6]	182303074	1,817,835		1,817,835	(381,745)	1,436,089	0	N	63
64	California MHP Conversion Beyond the Meter Revenue Requirement	[4]	182303075	2,070,189		2,070,189	(434,740)	1,635,449	0	N	64
65	CA MHP Conversions GAAP Adj.	[4]	182303076	(1,472,656)		(1,472,656)	309,258	(1,163,398)	0	N	65
66	CA IRRAM Program US GAAP Adj	[4]	182303077	1,892,978		1,892,978	(397,525)	1,495,453	0	N	66
67	Arizona Conservation Deferred Costs	[4]	182303079	12,657,372		12,657,372	(2,658,048)	9,999,324	0	N	67
68	California Pension Balancing Account	[4]	182303080	12,716,684		12,716,684	0	12,716,684	0	N	68
69	Accrued Purchased Gas Cost	[3]	182303082	581,497		581,497	(76,321)	287,112	287,112	D-S	69
70	So. Nevada Gas Lights May 2009 - May 2012	[6]	182303085	55,919	(218,064)	(162,145)	(7,339)	(169,484)	0	N	70
71	So. Nevada Gas Lights Pre May 2009	[6]	182303086	215,640	(20,970)	194,670	(7,339)	27,610	27,610	D-S	71
72	So. Nevada Gas Lights Post May 2012	[6]	182303087	10,310	(80,868)	(70,558)	(28,302)	(98,860)	106,470	D-S	72
73	So. Nevada Gas Lights Post July 2018	[6]	182303088	(3,355)	(3,870)	(7,225)	(1,352)	(5,873)	5,088	D-S	73
74	California Conservation and Energy Efficiency Program	[4]	182303089	(5,724,702)		(5,724,702)	705	(2,651)	0	N	74
75	Arizona EEP/DCA Single-Family	[4]	182303090	1,340,459		1,340,459	(5,724,702)	(4,384,243)	0	N	75
76	Arizona EEP/DCA Multi-Family	[4]	182303091	594,567		594,567	(281,496)	313,071	0	N	76
77	Arizona EEP/DCA General-Small	[4]	182303092	(7,561,761)		(7,561,761)	(124,859)	(7,686,620)	0	N	77
78	Arizona EEP/DCA General-Medium	[4]	182303093	(3,491,445)		(3,491,445)	(1,587,970)	(5,079,415)	0	N	78
79	Arizona EEP/DCA General-Large 1	[4]	182303094	(338,265)		(338,265)	(733,203)	(1,071,468)	0	N	79
80	Arizona EEP/DCA General-Large 2	[4]	182303095	(68,212)		(68,212)	71,036	(3,103)	0	N	80
81	Arizona EEP/DCA Single-Family Low-Income	[4]	182303096	861,267		861,267	(3,767,020)	(2,905,753)	0	N	81
82	Arizona EEP/DCA Multi-Family Low-Income	[4]	182303097	2,403,207		2,403,207	14,324	(53,887)	0	N	82
83	Arizona Property Tax	[4]	182303098	0		0	(180,866)	(180,866)	0	N	83
84	Arizona Property Tax February 2019	[4]	182303099	0		0	(504,673)	(504,673)	0	N	84

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
OTHER DEBITS AND CREDITS DETAIL  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d)	Adjustments (e)	As Adjusted (f)	Deferred Tax at 21% (g)	Balance Net of Taxes (h)	Southern Nevada (i)	Allocation Method (j)	Line No.
				WP G-5, Sh 80-102		(d) + (e)	(f) * -1 * 0.21 [1]	(f) + (g)	(i)	(j)	
85	California Greenhouse Gas Balancing Account Costs	[4]	182303101	2,546,833		2,546,833	(534,835)	2,011,998	0	N	85
86	California Greenhouse Gas Balancing Account Revenue	[4]	182303102	3,820,087		3,820,087	(802,218)	3,017,869	0	N	86
87	California Greenhouse Gas Balancing Account Admin	[4]	182303103	23,553		23,553	(4,946)	18,607	0	N	87
88	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada)	[4]	182303104	(461,664)		(461,664)	96,949	(364,715)	0	D-N	88
89	Conservation and Energy Efficiency Post Dec 2015 (So. California)	[4]	182303104	685		685	(144)	541	0	N	89
90	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada)	[4]	182303104	(459,095)		(459,095)	96,410	(362,685)	(362,685)	D-S	90
91	California NERBA Balancing Account	[4]	182303107	4,600		4,600	(966)	3,634	0	N	91
92	California NGLAPBA Balancing Account	[4]	182303109	1,273,709		1,273,709	(267,479)	1,006,230	0	N	92
93	US GAAP Offset to Benefit Obligations	[4]	182303110	317,353,154		317,353,154	(66,644,162)	250,708,992	0	N	93
94	Mesquite Infrastructure Expansion Rate - SNV	[6]	182303111	2,739,654	(125,264)	2,739,654	(575,327)	2,164,327	132,064	R	94
95	Nevada Rate Case Post May 2020	[4]	182303112	324,077		324,077	(41,751)	272,326	0	N	95
96	Arizona Rate Case 2021	[4]	182303114	300,314		300,314	(63,066)	237,248	0	N	96
97	Nevada Rate Case Post 11, 2021 Charges	[6]	182303115	191,242	(62,775)	128,467	(26,978)	101,489	85,335	R	97
98	Mesquite Infrastructure Expansion Rate - Mesquite Only	[4]	182303116	11,760,120		11,760,120	(7,307)	27,488	0	I	98
99	Arizona LNG Facility	[4]	182303117	(4,778,955)		(4,778,955)	(2,469,625)	9,290,495	0	N	99
100	US GAAP Adj SAZ LNG Facility	[4]	182303117	2,096,584		2,096,584	1,003,581	(3,775,374)	0	N	100
101	California CDMI Bal Acct	[4]	182303160	0		0	(440,283)	1,656,302	0	N	101
102	NV COVID 19	[4]	182303200	0		0	0	0	0	R	102
103	US GAAP Adj NV COVID 19	[4]	182303201	0		0	0	0	0	N	103
104	CA Emergency Customer Protection Memo Acct	[4]	182303250	1,403,613		1,403,613	(294,759)	1,108,854	0	N	104
105	CA Emergency Customer Protection GAAP Adj	[4]	182303251	(1,403,613)		(1,403,613)	294,759	(1,108,854)	0	N	105
106	NV Spring Creek Infra Expansion Area	[4]	182303300	1,268,220		1,268,220	(266,326)	1,001,894	0	I	106
107	NV Spring Creek Local Area Expansion-Elko	[4]	182303301	(148,385)		(148,385)	31,161	(117,224)	0	I	107
108	NV Spring Creek Local Area Expansion-Spring Creek	[4]	182303302	(1,097)		(1,097)	230	(867)	0	I	108
109	NV Spring Creek Local Area Expansion-G4	[4]	182303303	(2,246)		(2,246)	472	(1,774)	0	I	109
110	NV Spring Creek Local Area Expansion Flat Charge	[4]	182303304	(40,261)		(40,261)	8,455	(31,806)	0	I	110
111	NV Spring Creek US GAAP Adj	[4]	182303305	(1,211,675)		(1,211,675)	254,452	(957,223)	0	I	111
112	Arizona Rate Case 2024	[4]	182303307	923		923	(194)	729	0	N	112
113	NV Leak Survey Incremental Costs - No NV Rate Juris	[4]	182303309	92,121		92,121	(19,345)	72,776	0	D-N	113
114	NV Leak Survey Incremental Costs - So NV Rate Juris	[4]	182303309	897,702		897,702	(188,517)	709,185	709,185	D-S	114
115	US GAAP ADJ CA CDMI	[4]	182303313	(919,380)		(919,380)	193,070	(726,310)	0	N	115
116	CA NGLAPBA US GAAP ADJ	[4]	182303314	(1,129,848)		(1,129,848)	237,268	(892,580)	0	N	116
117	NV COYL Replacement Program - No NV Rate Juris	[4]	182303316	32,402		32,402	(6,804)	25,598	0	D-N	117
118	NV COYL Replacement Program - So NV Rate Juris	[4]	182303316	0		0	0	0	0	D-S	118
119	NV Gen Rev Adj G4 - No NV Rate Juris	[4]	182303317	135,172		135,172	(28,366)	106,786	0	N	119
120	NV Gen Rev Adj G4 - So NV Rate Juris	[4]	182303317	1,814,662		1,814,662	(381,079)	1,433,583	0	N	120
121	NV MoveZero Offset Program - AZ Rate Juris	[4]	182303318	953	(5)	953	1	(4)	0	N	121
122	NV MoveZero Offset Program - No NV Rate Juris	[4]	182303318	111,809		111,809	(23,480)	88,329	0	N	122
123	NV MoveZero Offset Program - So NV Rate Juris	[4]	182303318	4,327		4,327	(909)	3,418	0	N	123
124	CA Biomethane Procure and Admin Cost BPA/CBA	[4]	182303319	(409,271)		(409,271)	85,947	(323,324)	0	N	124
125	GHGBA BIO-SNG California	[4]	182303320	(30,196)		(30,196)	6,341	(23,855)	0	N	125
126	CA Residential Uncollectibles Bal Acct	[4]	182303321	\$ 400,620,583	\$ (1,339,096)	\$ 399,281,487	\$ (81,178,609)	\$ 318,102,878	\$ 1,151,432	N	126
127	Total Account 182.3										127

WP G-5, Sh 73, Ln 4

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
OTHER DEBITS AND CREDITS DETAIL  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5, Sh 80-102	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0.21 [1]	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Allocation Method (j) [2]	Line No.
<b>Account 186 - Miscellaneous Deferred Debits</b>											
128	Misc. Deferred Debits (So. Lake Tahoe)	[3] [4]	1860000000	4,650,162	\$	\$	0	\$		N	128
129	Misc. Deferred Debits (Mesquite)	[3] [4]	1860000000	9,537		9,537	0	9,537		N	129
130	Misc. Deferred Debits (Arizona)	[3] [4]	1860000000	5,934,383		5,934,383	0	5,934,383		N	130
131	Misc. Deferred Debits (Common)	[3] [4]	1860000000	2,461		2,461	0	2,461		N	131
132	Accrued Labor (No. Nevada)	[3]	186001020	17,324		17,324	0	17,324		D-N	132
133	Accrued Labor (So. Nevada)	[3]	186001020	51,696		51,696	0	51,696	51,696	D-S	133
134	Accrued Labor (California)	[3] [4]	186001020	12,663		12,663	0	12,663		N	134
135	Accrued Labor (Arizona)	[3] [4]	186001020	67,048		67,048	0	67,048		N	135
136	Accrued Labor (Common)	[3]	186001020	57,785		57,785	0	57,785	16,291	A	136
137	Franchise Project (Arizona)	[3] [4]	186003020	(14,608)		(14,608)	0	(14,608)		N	137
138	Deferred Financing Costs (Common)	[3] [4]	186003024	326,998		326,998	0	326,998		N	138
139	Total Account 186			11,115,447	0	11,115,447	0	11,115,447	67,988		139
WP G-5, Sh 73, Ln 5											
<b>Account 190 - Alternative Minimum Tax</b>											
140	Alternative Minimum Tax-Current	[3]	190002110	0	\$	\$	0	\$		A	140
141	Alternative Minimum Tax-Non-Current	[3]	190002115	0		0	0	0		A	141
142	Total Account 190			0	0	0	0	0	0		142
WP G-5, Sh 73, Ln 6											
<b>Account 228.2 - Injuries and Damages</b>											
143	So. California Injuries and Damages	[3] [4]	228200000	(3,423,077)	\$	(3,423,077)	\$	413,216	\$	N	143
144	No. California Injuries and Damages	[3] [4]	228200000	0		0		(3,009,861)		N	144
145	So. Lake Tahoe Injuries and Damages	[3] [4]	228200000	(92,308)		(92,308)	\$	11,143		N	145
146	No. Nevada Injuries and Damages	[3]	228200000	(923,077)		(923,077)	\$	111,429	(811,648)	D-S	146
147	No. Nevada Injuries and Damages	[3]	228200000	0		0		0		D-N	147
148	Arizona Injuries and Damages	[3] [4]	228200000	(7,573,513)		(7,573,513)	\$	914,235	(6,659,278)	N	148
149	System Allocable Injuries and Damages	[3]	228200000	(2,111,538)		(2,111,538)	\$	254,894	(1,856,644)	A	149
150	Total Account 228.2			(14,123,513)	0	(14,123,513)	\$	1,704,917	(12,418,596)		150
WP G-5, Sh 73, Ln 7											
<b>Account 242 - Misc Current and Accrued Liabilities</b>											
151	Misc. Current and Accrued Liabilities	[3]	242000000	(3,969,594)	\$	(3,969,594)	\$	0	(3,969,594)	A	151
152	A/R Credit Balances	[3]	242001074	(6,723,077)		(6,723,077)	0	(6,723,077)	(1,895,486)	A	152
153	Accrued Pension Liability	[3]	242001140	227,054,614		227,054,614	(49,663,965)	177,390,650	50,012,574	A	153
154	Deferred Revenue UESC	[3]	242001141	0		0	0	0		A	154
155	Accrued Customer Deposits	[3]	242001250	0		0	0	0		I	155
156	Accrued Vacation	[3] [4]	242001370	(17,380,692)		(17,380,692)	0	(17,380,692)		N	156
157	Accrued Incentive Pay	[8]	242001371	(5,198,342)	284,172	(4,914,170)	1,031,976	(3,882,194)	(1,094,525)	A	157
158	Vacation, Holiday, Other Time Off	[3]	242001375	1,483,535		1,483,535	0	1,483,535	418,260	A	158
159	Accrued PBOP Costs	[3]	242001380	(30,329,664)		(30,329,664)	6,369,229	(23,960,434)	(6,755,277)	A	159
160	ST US GAAP Post Retirement Funded Status	[3] [4]	242001381	(3,138,462)		(3,138,462)	0	(3,138,462)		N	160
161	Accrued Health and Dental	[3]	242001383	(3,126,464)		(3,126,464)	656,557	(2,469,907)	(696,352)	A	161
162	Accrued SERP	[7]	242001387	(30,557,695)	1,314,839	(29,242,856)	6,141,000	(23,101,856)	(6,513,214)	A	162
163	Rate Refunds Due Customers	[3]	242001408	(95,313)		(95,313)	0	(95,313)	(26,872)	A	163
164	Operating Leases	[3]	242001525	(6,049)		(6,049)	0	(6,049)	(1,705)	A	164
165	Energy Share Fuel Fund (Other)	[3] [4]	242001605	(66,610)		(66,610)	0	(66,610)		N	165
166	Energy Share Fuel Fund (So. Nevada)	[3]	242001605	(88,281)		(88,281)	0	(88,281)	(88,281)	D-S	166

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
OTHER DEBITS AND CREDITS DETAIL  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5, Sh 80-102	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * .01 * 0.21 [1]	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i) (i)	Allocation Method (j) (j)	Line No.
167	Energy Share Fuel Fund (No. Nevada)	[3]	242001605	(5,458)		(5,458)	0	(5,458)	0	D-N	167
168	Total Account 242			127,852,448	1,599,011	129,451,459	(35,465,202)	93,986,257	32,239,972		168
									WP G-5, Sh 73, Lns 8 - 9		
	<b>Account 253 - Other Deferred Credits</b>										
169	Other Deferred Credits (Common)	[4]	253000000	(6,486,936)		(6,486,936)	1,362,257	(5,124,679)	0	N	169
170	Other Deferred Credits (Arizona)	[4]	253000000	0		0	0	0	0	N	170
171	Deferred Comp. - Officers	[4]	253001151	(14,267,481)		(14,267,481)	2,996,171	(11,271,310)	(3,177,773)	N	171
172	Deferred Comp. - Directors	[4]	253001152	(2,965,024)		(2,965,024)	622,655	(2,342,369)	0	N	172
173	Deferred Comp. - Inactive Directors	[4]	253001155	(28,010,392)		(28,010,392)	5,882,182	(22,128,209)	(6,238,709)	A	173
174	Deferred Inc. - Customer Advances Gross-Up (So. California)	[4]	253001156	(7,083,703)		(7,083,703)	1,487,578	(5,596,125)	0	N	174
175	Deferred Inc. - Customer Advances Gross-Up (No. Nevada)	[4]	253001473	(848,157)		(848,157)	178,113	(670,044)	0	N	175
176	Deferred Inc. - Customer Advances Gross-Up (No. California)	[4]	253001473	(794,808)		(794,808)	166,910	(627,898)	0	M	176
177	Deferred Inc. - Customer Advances Gross-Up (No. California)	[4]	253001473	(96,384)		(96,384)	20,241	(76,143)	0	N	177
178	Deferred Inc. - Customer Advances Gross-Up (So. Lake Tahoe)	[4]	253001473	13,642		13,642	(2,865)	10,777	0	N	178
179	Deferred Inc. - Customer Advances Gross-Up (So. Nevada)	[3][4]	253001475	(9,300,900)		(9,300,900)	1,953,189	(7,347,711)	0	M	179
180	LT US GAAP Post Retirement Funded Status	[3][4]	253001475	(368,512,308)		(368,512,308)	0	(368,512,308)	0	N	180
181	Deferred ER SS Payments	[3][4]	253001489	(1,813,946)		(1,813,946)	0	(1,813,946)	0	N	181
182	Total Account 253			(440,166,395)	0	(440,166,395)	14,666,430	(425,499,965)	(9,416,482)		182
									WP G-5, Sh 73, Ln 10		
	<b>Account 254 - Other Regulatory Liabilities</b>										
183	Deferred Inc. - CIAC Gross-Up (So. California)	[4]	254001472	(490,241)		(490,241)	102,951	(387,290)	0	N	183
184	Deferred Inc. - CIAC Gross-Up (No. Nevada)	[4]	254001472	(232,934)		(232,934)	48,916	(184,018)	0	M	184
185	Deferred Inc. - CIAC Gross-Up (No. California)	[4]	254001472	(340,249)		(340,249)	71,452	(268,797)	0	N	185
186	Deferred Inc. - CIAC Gross-Up (So. Lake Tahoe)	[4]	254001472	(69,415)		(69,415)	14,577	(54,838)	0	N	186
187	Deferred Inc. - CIAC Gross-Up (So. Nevada)	[4]	254001472	(1,292,668)		(1,292,668)	271,460	(1,021,208)	0	M	187
188	Deferred Inc. - CIAC Gross-Up (Arizona)	[4]	254001472	(18,393)		(18,393)	3,862	(14,530)	0	N	188
189	NNV Cost Alloc Dkt No. 20-02023 (No. Nevada)	[3][6]	254001480	(956,791)	279,219	(677,571)	0	(677,571)	0	D-N	189
190	Tax Reform Savings (So. California)	[4]	254001484	(3,831,660)		(3,831,660)	804,649	(3,027,011)	0	N	190
191	Tax Reform Savings (No. California)	[4]	254001484	(1,629,031)		(1,629,031)	342,097	(1,286,935)	0	N	191
192	Tax Reform Savings (So. Lake Tahoe)	[4]	254001484	(612,806)		(612,806)	128,689	(484,116)	0	N	192
193	Tax Reform Savings (Arizona)	[4]	254001484	4,345,256		4,345,256	(912,504)	3,432,752	0	N	193
194	NV Contract Transition Adj Provision (No. Nevada)	[3][4]	254001490	(10,500)		(10,500)	0	(10,500)	0	N	194
195	NV Contract Transition Adj Provision (So. Nevada)	[3][4]	254001490	151,545		151,545	0	151,545	0	N	195
196	SFAS Regulatory Liab	[3][4]	254002108	(23,550,630)		(23,550,630)	0	(23,550,630)	0	N	196
197	SFAS 109 Deferral	[3][4]	254002109	(374,796,207)		(374,796,207)	0	(374,796,207)	0	N	197
198	Total Account 254			(403,334,723)	279,219	(403,055,504)	876,149	(402,179,354)	0	N	198
									WP G-5, Sh 73, Ln 11		
199	Totals			(299,278,101)	539,134	(298,738,967)	(99,408,881)	(398,147,848)	29,695,291		199
									WP G-5, Sh 73, Ln 12		

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
OTHER DEBITS AND CREDITS DETAIL  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d)	Adjustments (e)	As Adjusted (f)	Deferred Tax at 21% (g)	Balance Net of Taxes (h)	Southern Nevada (i)	Allocation Method (j)	Line No.
				WP G-5, Sh 80-102		(d) + (e)	(f) * .1 - 0.21 [1]	(f) + (g)	(i)	(j)	[2]

[1] Federal income tax rate is 21%. In addition, the excess deferred taxes at 14% difference is included and the related amortization is shown in Schedule M-4.  
[2] The following rates and allocations factors are used in the above calculations:

Methods	So. Nevada	No. Nevada
Allocated by 4-Factor	A	28.19%
Allocated 13 Month Ending Balance	A*	28.19%
Ratio of Nevada Jurisdictions	R	84.08%
Northern Nevada - Direct	D-N	0%
Southern Nevada - Direct	D-S	100%
Not Included/Other Jurisdictions	N	0%
Interest Bearing or Earned Return	I	0%
Sch. M-3	M	0%

[3] Account has a specially calculated deferred tax or no tax applies.  
[4] Removed due to the account being expired, non-recurring, attributed directly to another jurisdiction, or to comply with prior Commission Order.  
[5] In accordance with NAC 704.9714, the subaccount is adjusted to the May 2021 ending balance.  
[6] Adjustment to reflect the end-of-period balance which is more appropriate for rate-making.  
[7] Account 242001387 represents a balance accumulated over time. Nevada ratepayers first began contributing to this account on November 1, 2009. The adjustment reflects the amount accumulated since November 1, 2009 that is subject to allocation to Nevada using the 4-Factor.  
[8] Account 242001371 adjusted to reflect the removal of discretionary bonus totaling \$3,694,236 from the 13 month recorded total.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 135 - WORKING FUNDS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month	Petty Cash/ Revolving Funds/ Emp. Relocations		Total	Line No.
		Working Funds 135000000	135001072		
	(a)	(b) [1]	(c) [1]	(d) sum (b) to (c)	
1	May 2022	\$ 7,250	\$ 14,953	\$ 22,203	1
2	June 2022	7,250	0	7,250	2
3	July 2022	7,250	0	7,250	3
4	August 2022	7,250	0	7,250	4
5	September 2022	7,250	0	7,250	5
6	October 2022	7,250	0	7,250	6
7	November 2022	7,250	0	7,250	7
8	December 2022	7,250	0	7,250	8
9	January 2023	7,250	0	7,250	9
10	February 2023	7,250	0	7,250	10
11	March 2023	7,250	0	7,250	11
12	April 2023	7,250	0	7,250	12
13	May 2023	7,250	0	7,250	13
14	Totals	\$ 94,250	\$ 14,953	\$ 109,203	14
15	13 Month Average	\$ 7,250 [2]	\$ 1,150 [2]	\$ 8,400	15

[1] Source: Company Records

[2] WP G-5, Sh 74-79



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 165 - PREPAYMENTS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Prepayments 165000000 (b) [1]	Insurance Premiums and Other 165001129 (c) [1]	COLI 165001129 (d) [1]	Licenses and Franchise Taxes 165001131 (e) [1]	Prepaid Supplies-General Office 165001132 (f) [1]	Commercial Paper Facility 165001353 (g) [1]	Total (h) sum (b) to (g)	Line No.
1	May 2022	\$ 26,418	\$ 19,124,433	\$ 53,062	\$ 0	\$ 19,536	\$ 0	\$ 19,223,449	1
2	June 2022	95,151	20,597,599	42,450	0	15,715	0	20,750,915	2
3	July 2022	87,514	18,264,158	31,837	0	13,258	0	18,396,768	3
4	August 2022	76,154	32,041,533	21,225	0	11,747	0	32,150,659	4
5	September 2022	66,736	32,728,420	10,612	0	8,059	0	32,813,827	5
6	October 2022	56,276	27,580,910	110,682	0	1,791	0	27,749,659	6
7	November 2022	48,666	27,142,003	101,458	0	(2,822)	0	27,289,305	7
8	December 2022	41,679	29,741,225	92,235	0	(7,758)	0	29,867,380	8
9	January 2023	32,525	24,543,485	83,011	0	(8,876)	0	24,650,145	9
10	February 2023	24,031	25,104,795	73,788	0	(17,438)	0	25,185,176	10
11	March 2023	84,154	22,806,692	64,564	0	(38,446)	0	22,916,965	11
12	April 2023	75,320	20,923,597	55,341	0	(42,789)	0	21,011,469	12
13	May 2023	63,294	21,071,209	46,117	0	(44,008)	0	21,136,613	13
14	Totals	\$ 777,918	\$ 321,670,058	\$ 786,383	\$ 0	\$ (92,030)	\$ 0	\$ 323,142,329	14
15	13 Month Average	\$ 59,840	\$ 24,743,851	\$ 60,491	\$ 0	\$ (7,079)	\$ 0	\$ 24,857,102	15

[1] Source: Company Records

[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 174 - MISC CURRENT AND ACCRUED ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month	Misc Current & Accrue Equity in Employee Homes CA GRCMA 174001158 (b) [1]	California Fixed Cost Adj Mech - 2009 174002571 (c) [1]	Total (d) sum (b) to (c)	Line No.
1	May 2022	\$ 0	\$ (5,536,107)	\$ (5,536,107)	1
2	June 2022	0	(3,573,926)	(3,573,926)	2
3	July 2022	0	(1,297,803)	(1,297,803)	3
4	August 2022	0	(715,040)	(715,040)	4
5	September 2022	0	2,063,938	2,063,938	5
6	October 2022	0	4,820,152	4,820,152	6
7	November 2022	0	4,408,877	4,408,877	7
8	December 2022	0	(68,813)	(68,813)	8
9	January 2023	0	(4,414,561)	(4,414,561)	9
10	February 2023	0	(11,075,795)	(11,075,795)	10
11	March 2023	0	(18,564,730)	(18,564,730)	11
12	April 2023	0	(22,897,147)	(22,897,147)	12
13	May 2023	0	(22,545,898)	(22,545,898)	13
14	Totals	\$ 0	\$ (79,396,852)	\$ (79,396,852)	14
15	13 Month Average	\$ 0	\$ (6,107,450)	\$ (6,107,450)	15
		[2]	[2]		

[1] Source: Company Records

[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Accrued Vacation Pay (b)	AFUDC Equity Fed (AZ) (c)	AFUDC Equity Fed (NCA) (d)	AFUDC Equity Fed (NNV) (e)	AFUDC Equity Fed (SCA) (f)	AFUDC Equity Fed (SLT) (g)	AFUDC Equity Fed (SNV) (h)	SFAS 109 Deferral (Common) (i)	Arizona Gas Research and Development (j)	TRIMP (Arizona) (k)	Line No.
		182301370	182302111	182302111	182302111	182302111	182302111	182302111	182302109	182303003	182303004	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1	May 2022	\$ 16,975,000	(9,194)	(402)	(1,353)	(2,515)	1,386	(5,419)	0	0	0	1
2	June 2022	16,975,000	(11,547)	(496)	(1,564)	(3,062)	1,647	(6,285)	0	0	0	2
3	July 2022	16,975,000	11,730	440	250	480	2,698	3,767	0	0	0	3
4	August 2022	16,975,000	17,181	511	463	578	3,074	5,204	0	0	0	4
5	September 2022	16,975,000	21,086	901	682	708	3,457	6,475	0	0	0	5
6	October 2022	16,975,000	24,744	1,410	1,031	808	3,846	8,008	0	0	0	6
7	November 2022	16,975,000	27,769	1,551	1,266	2,032	4,230	11,304	0	0	0	7
8	December 2022	17,854,000	17,809	546	711	974	2,060	9,512	0	0	0	8
9	January 2023	17,854,000	17,840	544	709	968	2,057	9,539	0	0	0	9
10	February 2023	17,854,000	17,805	550	718	959	2,047	9,616	0	0	0	10
11	March 2023	17,854,000	18,164	535	714	1,007	2,049	9,766	0	0	0	11
12	April 2023	17,854,000	18,388	549	723	1,032	2,008	9,979	0	0	0	12
13	May 2023	17,854,000	19,370	527	708	1,041	2,009	10,289	0	0	0	13
14	Totals	\$ 225,949,000	\$ 191,145	\$ 7,168	\$ 5,057	\$ 5,009	\$ 32,566	\$ 81,756	\$ 0	\$ 0	\$ 0	14
15	13 Month Average	\$ 17,380,692	\$ 14,703	\$ 551	\$ 389	\$ 385	\$ 2,505	\$ 6,289	\$ 0	\$ 0	\$ 0	15

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Incremental Pipe Replacement Costs (No. Nevada) 182303005 (l)	Incremental Pipe Replacement Costs (So. Nevada) 182303005 (m)	UGCE Deferral (No. Nevada) 182303007 (n)	UGCE Deferral (So. Nevada) 182303007 (o)	California Environmental Compliance Cost 182303008 (p)	Conservation and Energy Efficiency Post May 2012 (No. Nevada) 182303009 (q)	Conservation and Energy Efficiency Post May 2012 (So. Nevada) 182303009 (r)	General Revenues Adj General (No. Nevada) 182303010 (s)	General Revenues Adj Service 3 (So. Nevada) 182303010 (t)	General Revenues Adj Multi-Family Residential (No. Nevada) 182303011 (u)	Line No.
1	May 2022	\$ 0	\$ 0	\$ 202,126	\$ 245,191	\$ 941,672	\$ 0	\$ 0	\$ 37,905	\$ 557,489	\$ 373,045	1
2	June 2022	0	0	302,601	787,108	925,032	0	0	55,351	459,065	268,243	2
3	July 2022	0	0	295,658	708,870	908,392	0	0	71,527	430,249	255,896	3
4	August 2022	0	0	343,937	1,056,080	891,752	0	0	88,829	358,586	253,722	4
5	September 2022	0	0	357,901	1,130,025	875,112	0	0	118,935	304,668	251,595	5
6	October 2022	162,884	(162,884)	380,524	1,197,054	858,472	0	0	135,208	241,160	258,206	6
7	November 2022	162,884	(162,884)	362,532	1,172,491	841,832	0	0	146,050	149,946	223,704	7
8	December 2022	162,884	(162,884)	315,374	1,002,082	825,192	0	0	137,776	6,322	121,272	8
9	January 2023	162,884	(162,884)	264,082	799,431	808,552	0	0	141,509	(123,402)	75,447	9
10	February 2023	162,884	(162,884)	202,494	599,352	791,912	0	0	132,898	(294,502)	(76,523)	10
11	March 2023	162,884	(162,884)	162,815	517,324	775,272	0	0	125,588	(464,042)	(230,896)	11
12	April 2023	162,884	(162,884)	162,879	567,150	758,632	0	0	121,263	(607,827)	(339,317)	12
13	May 2023	162,884	(162,884)	197,499	886,253	741,992	0	0	133,983	(657,320)	(383,341)	13
14	Totals	\$ 1,303,072	\$ (1,303,072)	\$ 3,550,623	\$ 10,658,411	\$ 10,943,816	\$ 0	\$ 0	\$ 1,446,821	\$ 360,394	\$ 1,051,052	14
15	13 Month Average	\$ 100,236	\$ (100,236)	\$ 273,125	\$ 819,878	\$ 841,832	\$ 0	\$ 0	\$ 111,294	\$ 27,723	\$ 80,850	15

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	General Revenues Adj Multi-Family Residential (So. Nevada) 182303011 (v)	General Revenues Adj Single-Family Residential (No. Nevada) 182303012 (w)	General Revenues Adj Single-Family Residential (So. Nevada) 182303012 (k)	General Revenues Adj General Service 1 (No. Nevada) 182303013 (y)	General Revenues Adj General Service 1 (So. Nevada) 182303013 (z)	General Revenues Adj General Service 2 (No. Nevada) 182303015 (aa)	General Revenues Adj General Service 2 (So. Nevada) 182303015 (ab)	Incremental Pipe Replacement Costs (No. Nevada) 182303017 (ac)	Incremental Pipe Replacement Costs (So. Nevada) 182303017 (ad)	IDRB Variable Interest Adj. (So. Nevada) 182303021 (ae)	Line No.
1	May 2022	\$ 911,952	\$ 3,076,643	\$ 11,392,992	\$ 205,226	\$ 2,108,109	\$ 53,111	\$ 927,767	\$ 10,019	\$ 53,623	\$ (4,031,076)	1
2	June 2022	880,716	2,294,675	10,667,352	107,321	1,887,772	(1,035)	726,572	9,564	51,186	(3,905,984)	2
3	July 2022	936,621	2,245,731	11,341,075	103,953	1,775,871	(21,127)	623,225	9,109	48,749	(3,649,859)	3
4	August 2022	957,579	2,241,048	11,865,453	108,736	1,601,507	(12,567)	498,474	8,654	46,312	(3,237,910)	4
5	September 2022	973,835	2,249,023	12,501,385	102,732	1,466,504	(11,019)	385,779	8,199	43,875	(2,839,737)	5
6	October 2022	1,016,881	2,377,972	13,300,597	115,835	1,358,769	(10,064)	295,123	7,744	41,438	(2,315,532)	6
7	November 2022	855,103	2,058,600	11,557,987	61,657	943,507	(41,914)	92,197	7,289	39,001	(1,725,056)	7
8	December 2022	624,336	1,246,689	8,883,931	(37,597)	273,640	(92,515)	(199,947)	6,834	36,564	(781,867)	8
9	January 2023	613,283	843,691	9,432,804	(88,595)	(299,598)	(121,007)	(401,187)	6,379	34,127	179,593	9
10	February 2023	100,128	(426,722)	4,860,935	(248,217)	(1,343,613)	(191,702)	(732,614)	5,924	31,690	1,188,145	10
11	March 2023	(461,758)	(1,734,559)	(937,017)	(401,293)	(2,282,051)	(258,347)	(1,047,173)	5,469	29,253	2,149,234	11
12	April 2023	(822,573)	(2,625,146)	(4,651,249)	(501,087)	(2,839,771)	(294,692)	(1,258,182)	5,014	26,816	2,633,178	12
13	May 2023	(722,100)	(2,900,952)	(3,551,238)	(511,717)	(2,864,073)	(294,661)	(1,260,871)	4,559	24,379	3,652,498	13
14	Totals	\$ 5,864,002	\$ 10,946,672	\$ 96,665,005	\$ (983,046)	\$ 1,786,575	\$ (1,297,539)	\$ (1,350,837)	\$ 94,757	\$ 507,013	\$ (12,384,375)	14
15	13 Month Average	\$ 451,077	\$ 842,052	\$ 7,435,770	\$ (75,619)	\$ 137,429	\$ (99,811)	\$ (103,911)	\$ 7,289	\$ 39,001	\$ (852,644)	15

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (e)	California Public Interest R & D 182303027 (af) [1]	Renewable Energy Program Rate (No. Nevada) 182303032 (ag) [1]	Renewable Energy Program Rate (So. Nevada) 182303032 (ah) [1]	California Rate Case TY 2014 182303035 (ai) [1]	Arizona Rate Case 2016 182303038 (aj) [1]	Arizona Rate Case 2019 182303042 (ak) [1]	Nevada Rate Case 2018 182303044 (al) [1]	Low Income Program (Arizona) 182303045 (am) [1]	California Public Purpose Program - CARE 182303047 (an) [1]	Nevada Rate Case Post July 2018 182303051 (ao) [1]	Line No.
1	May 2022	\$ 202,279	\$ (76,603)	\$ (810,624)	\$ 0	\$ 0	\$ 263,820	\$ 134,737	\$ 5,863,330	\$ 3,873,102	\$ 399,746	1
2	June 2022	201,325	(77,829)	(845,046)	0	0	249,935	128,613	5,814,710	4,282,349	381,557	2
3	July 2022	200,387	(77,516)	(844,616)	0	0	236,050	122,489	5,782,144	4,604,348	363,368	3
4	August 2022	199,467	(76,576)	(830,401)	0	0	222,165	116,365	5,760,173	4,905,819	345,208	4
5	September 2022	198,676	(74,448)	(808,435)	0	0	208,280	110,241	5,728,344	3,907,111	327,019	5
6	October 2022	197,706	(71,989)	(785,826)	0	0	194,395	104,117	5,670,428	4,293,913	308,830	6
7	November 2022	196,303	(64,263)	(732,873)	0	0	180,510	97,993	5,612,581	4,937,055	290,641	7
8	December 2022	194,718	(57,132)	(683,532)	0	0	166,625	91,869	5,659,936	5,430,222	272,452	8
9	January 2023	191,662	(49,144)	(624,399)	0	0	152,740	85,745	5,642,482	7,347,619	254,263	9
10	February 2023	189,881	(41,011)	(566,951)	0	0	149,558	79,621	5,663,624	9,303,326	236,074	10
11	March 2023	195,909	(32,802)	(483,589)	0	0	146,376	73,497	5,800,161	9,061,774	217,885	11
12	April 2023	194,029	(27,374)	(449,072)	0	0	143,194	67,373	5,950,256	9,938,137	199,696	12
13	May 2023	192,467	(23,868)	(394,097)	0	0	140,012	61,249	6,124,738	6,519,960	181,507	13
14	Totals	\$ 2,554,809	\$ (750,553)	\$ (8,859,461)	\$ 0	\$ 0	\$ 2,453,659	\$ 1,273,909	\$ 75,072,905	\$ 78,404,734	\$ 3,778,243	14
15	13 Month Average	\$ 196,524	\$ (57,735)	\$ (681,497)	\$ 0	\$ 0	\$ 188,743	\$ 97,993	\$ 5,774,839	\$ 6,031,133	\$ 290,634	15

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Incremental Pipe Replacement Costs GAAP Adj. (No. Nevada) 182303052 (ap) (1)	Incremental Pipe Replacement Costs GAAP Adj. (So. Nevada) 182303052 (aq) (1)	California Rate Case TY 2021 182303056 (ar) (1)	Incremental Pipe Replacement Costs Post July 2018 (No. Nevada) 182303058 (as) (1)	Incremental Pipe Replacement Costs Post July 2018 (So. Nevada) 182303058 (at) (1)	California Public Purpose Program - ESAP 182303068 (au) (1)	California Infrastructure Replacement/Reliability Adj 182303071 (av) (1)	California MHP Conversion to the Meter 182303072 (aw) (1)	California MHP Conversion Beyond the Meter 182303073 (ax) (1)	So. Nevada Self Insurance 182303074 (ay) (1)	Line No.
1	May 2022	\$ 160,822	\$(338,823)	\$ 564,623	\$(313,624)	\$ 151,729	\$ 3,249,178	\$ 1,154,668	\$ 1,383,946	\$ 4,073,422	\$ 2,434,893	1
2	June 2022	162,171	(345,559)	551,635	(316,570)	248,322	3,765,598	1,418,981	1,596,107	4,126,837	2,324,216	2
3	July 2022	163,233	(353,496)	538,647	(318,891)	337,732	3,761,257	1,674,741	1,643,755	4,079,614	2,213,539	3
4	August 2022	164,110	(360,747)	525,659	(320,812)	420,918	4,539,252	1,919,999	1,692,976	4,033,218	2,102,862	4
5	September 2022	165,065	(368,001)	512,671	(322,903)	505,205	3,952,022	2,175,140	1,742,326	3,986,820	1,992,185	5
6	October 2022	(799)	(200,855)	499,683	(205,448)	464,256	4,493,966	2,435,212	1,788,050	3,940,424	1,881,508	6
7	November 2022	2,054	(200,855)	486,695	(211,623)	586,299	4,952,582	2,694,137	1,828,137	3,894,027	1,770,831	7
8	December 2022	0	0	473,707	0	0	4,777,319	2,937,683	1,872,410	3,847,632	1,660,154	8
9	January 2023	0	0	460,719	0	0	5,695,558	3,122,887	1,867,827	3,801,232	1,549,477	9
10	February 2023	0	0	447,731	0	0	5,731,156	3,145,100	1,812,327	3,754,839	1,438,800	10
11	March 2023	0	0	434,743	0	0	4,947,059	3,162,136	1,757,575	3,708,440	1,328,123	11
12	April 2023	0	0	421,755	0	0	5,032,249	3,285,823	1,729,220	3,662,044	1,217,446	12
13	May 2023	0	0	408,767	0	0	801,287	3,536,534	1,733,002	3,615,648	1,106,769	13
14	Totals	\$ 816,655	\$(2,168,335)	\$ 6,327,040	\$(2,009,871)	\$ 2,714,461	\$ 55,698,483	\$ 32,663,041	\$ 22,447,656	\$ 50,524,201	\$ 23,020,803	14
15	13 Month Average	\$ 62,820	\$(166,795)	\$ 486,695	\$(154,605)	\$ 208,805	\$ 4,284,499	\$ 2,512,542	\$ 1,726,743	\$ 3,886,477	\$ 1,770,831	15

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	California		CA MHP Conversions GAAP Adj. 182303076 (ba) (1)	CA IRRAM Program US GAAP Adj. 182303077 (bb) (1)	Arizona Conservation Deferred Costs 182303079 (bc) (1)	California Pension Balancing Account 182303080 (bd) (1)	Accrued Purchased Gas Cost 182303082 (be) (1)	So. Nevada Gas Lights May 2009 - May 2012 182303085 (bf) (1)	So. Nevada Gas Lights Pre May 2009 182303086 (bg) (1)	So. Nevada Gas Lights Post May 2012 182303087 (bh) (1)	So. Nevada Gas Lights Post July 2018 182303088 (bi) (1)	Line No.
		MHP Conversion Beyond the Meter Rev/Reqmt 182303075 (az) (1)	MHP Conversion Meter Rev/Reqmt 182303075 (az) (1)										
1	May 2022	\$ 1,632,639	\$ (1,788,093)	\$ (667,982)	\$ 536,065	\$ 11,072,597	\$ 0	\$ 799,561	\$ 76,889	\$ 296,508	\$ 14,180	1	
2	June 2022	1,661,578	(1,930,886)	(819,740)	345,227	11,649,050	10,167,890	763,217	73,394	283,030	13,535	2	
3	July 2022	1,693,798	(1,968,980)	(964,403)	294,612	11,702,733	0	726,873	69,899	269,552	12,890	3	
4	August 2022	1,724,632	(2,008,021)	(1,100,171)	426,682	11,756,416	0	690,529	66,404	256,074	12,245	4	
5	September 2022	1,755,346	(2,046,547)	(1,241,228)	1,439,255	12,332,869	15,495,000	654,185	62,909	242,596	11,600	5	
6	October 2022	1,786,235	(2,083,149)	(1,384,040)	2,490,652	12,386,552	0	617,841	59,414	229,118	10,955	6	
7	November 2022	1,817,415	(2,112,579)	(1,525,866)	3,286,718	12,440,235	0	581,497	55,919	215,640	10,310	7	
8	December 2022	1,848,635	(2,134,988)	(1,658,737)	2,824,649	13,097,578	207,368,000	545,153	52,424	202,162	9,665	8	
9	January 2023	1,879,880	(2,155,296)	(1,790,433)	2,638,782	13,151,261	0	508,809	48,929	188,684	9,020	9	
10	February 2023	1,911,066	(2,156,243)	(1,860,032)	2,263,471	13,204,944	0	472,465	45,434	175,206	8,375	10	
11	March 2023	1,942,275	(2,160,441)	(1,926,313)	2,396,393	13,863,519	(67,714,000)	436,121	41,939	161,728	7,730	11	
12	April 2023	1,973,536	(2,171,775)	(2,026,041)	2,089,084	13,917,202	0	399,777	38,444	148,250	7,085	12	
13	May 2023	2,004,816	(2,195,455)	(2,179,536)	3,577,126	13,970,885	0	363,433	34,949	134,772	6,440	13	
14	Totals	\$ 23,631,851	\$ (26,912,455)	\$ (19,144,525)	\$ 24,608,716	\$ 164,545,841	\$ 165,316,890	\$ 7,559,461	\$ 726,947	\$ 2,803,320	\$ 134,030	14	
15	13 Month Average	\$ 1,817,835	\$ (2,070,189)	\$ (1,472,656)	\$ 1,892,978	\$ 12,657,372	\$ 12,716,684	\$ 581,497	\$ 55,919	\$ 215,640	\$ 10,310	15	

[1] Source: Company Records  
[2] WP G-5, Sh 74-79



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month	(a)	California Conservation and Energy Efficiency Program										Arizona		Arizona		Arizona		Arizona		Line No.
			182303089	182303090	182303091	182303092	182303093	182303094	182303095	182303096	182303097	182303098	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	May 2022	\$	(206,878)	1,913,147	1,379,505	750,066	(8,002,068)	(4,681,380)	(441,597)	(1,245,822)	61,351	(3,568,553)									1
2	June 2022		(206,299)	3,816,230	1,409,708	815,084	(7,812,325)	(4,237,962)	(328,493)	(1,322,050)	53,669	(3,380,734)									2
3	July 2022		(205,844)	6,394,252	1,444,916	866,660	(7,652,887)	(3,882,079)	(276,168)	(1,399,424)	46,124	(3,192,915)									3
4	August 2022		(186,872)	8,644,481	1,475,792	912,614	(7,494,580)	(3,532,408)	(281,093)	(1,487,089)	38,514	(3,005,096)									4
5	September 2022		(97,123)	11,037,360	1,504,906	944,584	(7,324,083)	(3,229,889)	(262,739)	(1,569,274)	31,063	(2,817,277)									5
6	October 2022		(96,301)	13,505,432	1,541,778	982,945	(7,117,106)	(2,783,150)	(286,930)	(1,642,074)	24,149	(2,629,458)									6
7	November 2022		(72,175)	9,601,708	1,489,050	955,049	(7,173,297)	(2,969,730)	(337,081)	(2,123,775)	(1,731)	(2,441,639)									7
8	December 2022		(36,562)	3,976,694	1,426,954	843,333	(7,214,837)	(2,990,224)	(415,035)	(3,103,203)	(46,313)	(5,326,126)									8
9	January 2023		135,563	(1,858,906)	1,392,254	751,230	(7,099,541)	(2,737,288)	(317,072)	(4,342,157)	(95,915)	5,513,945									9
10	February 2023		150,020	(18,696,390)	1,241,006	334,880	(7,357,471)	(3,038,785)	(379,364)	(6,016,251)	(166,389)	5,447,574									10
11	March 2023		259,140	(34,380,385)	1,056,325	(57,682)	(8,009,902)	(3,897,464)	(427,966)	(7,591,110)	(238,296)	5,381,203									11
12	April 2023		299,700	(39,676,604)	1,018,213	(199,186)	(8,115,695)	(3,942,362)	(407,686)	(8,356,328)	(279,852)	5,314,831									12
13	May 2023		220,011	(38,698,149)	1,045,562	(170,209)	(7,929,103)	(3,466,067)	(236,224)	(8,772,697)	(313,127)	5,248,460									13
14	Totals	\$	(43,621)	(74,421,130)	17,425,969	7,729,367	(98,302,895)	(45,388,787)	(4,397,448)	(48,971,254)	(886,753)	11,196,467									14
15	13 Month Average	\$	(3,355)	(5,724,702)	1,340,459	594,567	(7,561,761)	(3,491,445)	(338,265)	(3,767,020)	(68,212)	861,267									15

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Arizona Property Tax Feb-19 182303099 (bt) [1]	California Greenhouse Gas Balancing Account Costs 182303101 (bu) [1]	California Greenhouse Gas Balancing Account Revenue 182303102 (bv) [1]	California Greenhouse Gas Balancing Account Admin 182303103 (bw) [1]	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada) 182303104 (bx) [1]	Conservation and Energy Efficiency Post Dec 2015 (So. California) 182303104 (by) [1]	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada) 182303104 (bz) [1]	California NERBA Balancing Account 182303107 (ca) [1]	California NGLAPBA Balancing Account 182303109 (cb) [1]	US GAAP Offset to Benefit Obligations 182303110 (cc) [1]	Line No.
1	May 2022	\$ 5,377,476	\$ 3,233,829	\$ 6,053,535	\$ 24,758	\$ (525,908)	\$ 8,911	\$ (781,699)	\$ (35,990)	\$ 646,884	\$ 332,088,000	1
2	June 2022	5,500,785	1,707,758	2,533,471	24,440	(537,458)	0	(751,453)	(29,769)	772,286	324,820,000	2
3	July 2022	5,608,215	6,148,857	2,537,613	24,133	(540,216)	0	(747,683)	(24,737)	886,692	324,820,000	3
4	August 2022	5,712,230	4,105,723	2,542,927	23,838	(518,416)	0	(588,084)	(20,456)	993,800	324,820,000	4
5	September 2022	5,046,679	3,555,301	(514,528)	23,547	(511,857)	0	(525,860)	(15,997)	1,103,567	317,552,000	5
6	October 2022	5,040,424	7,491,817	136,096	23,265	(487,843)	0	(448,010)	(10,826)	1,219,460	317,552,000	6
7	November 2022	5,031,129	5,248,349	142,583	23,939	(472,560)	0	(360,588)	(192)	1,391,529	317,552,000	7
8	December 2022	(2,546,578)	2,933,878	347,250	23,682	(453,954)	0	(335,397)	19,157	1,653,978	311,124,000	8
9	January 2023	(1,940,784)	4,424,354	348,555	23,426	(429,134)	0	(301,486)	31,424	1,744,519	311,124,000	9
10	February 2023	(1,319,251)	895,426	10,756,893	23,170	(416,936)	0	(351,821)	34,292	1,634,077	311,124,000	10
11	March 2023	(704,193)	(3,393,618)	8,132,009	22,916	(386,824)	0	(325,353)	36,466	1,533,722	311,005,000	11
12	April 2023	(91,114)	(887,548)	8,305,321	22,664	(365,629)	0	(261,775)	37,789	1,486,425	311,005,000	12
13	May 2023	526,670	(2,355,295)	8,339,412	22,413	(354,901)	0	(189,022)	38,644	1,491,279	311,005,000	13
14	Totals	\$ 31,241,685	\$ 33,108,829	\$ 49,661,137	\$ 306,190	\$ (6,001,636)	\$ 8,911	\$ (5,968,231)	\$ 59,805	\$ 16,558,217	\$ 4,125,591,000	14
15	13 Month Average	\$ 2,403,207	\$ 2,546,833	\$ 3,820,087	\$ 23,553	\$ (461,664)	\$ 685	\$ (459,095)	\$ 4,600	\$ 1,273,709	\$ 317,353,154	15

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Mesquite Infrastructure Expansion Rate SNV 182303111 (cd) (1)	Nevada Rate Case Post May 2020 182303112 (ce) (1)	Arizona Rate Case 2021 182303113 (cf) (1)	Nevada Rate Case Post 11, 2021 Charges 182303114 (cg) (1)	Mesquite Infrastructure Expansion Rate Mesquite 182303115 (ch) (1)	Arizona LNG Facility 182303116 (ci) (1)	US GAAP ADJ SAZ LNG FACILITY 182303117 (cj) (1)	California CDMI BAL ACCT 182303160 (ck) (1)	NV COVID 19 182303200 (cl) (1)	US GAAP ADJ NV COVID 19 182303201 (cm) (1)	Line No.
1	May 2022	\$ 3,580,819	\$ 444,500	\$ 206,138	\$ 254,498	\$ 41,218	\$ 11,951,653	\$ (4,856,788)	\$ 1,900,633	\$ 0	\$ 0	1
2	June 2022	3,566,995	423,277	210,138	243,948	40,227	11,951,653	(4,856,788)	1,989,061	0	0	2
3	July 2022	3,545,060	402,054	223,937	233,398	39,888	11,951,653	(4,856,788)	2,088,853	0	0	3
4	August 2022	3,441,208	389,820	227,512	222,848	39,579	11,951,653	(4,856,788)	2,196,724	0	0	4
5	September 2022	3,333,876	368,597	235,792	212,298	39,256	11,951,653	(4,856,788)	2,301,688	0	0	5
6	October 2022	3,222,024	347,374	315,283	201,748	38,636	11,951,653	(4,856,788)	2,401,333	0	0	6
7	November 2022	3,047,328	326,151	324,263	191,198	37,537	11,951,653	(4,856,788)	2,445,800	0	0	7
8	December 2022	2,735,067	304,928	336,152	180,648	35,949	11,951,653	(4,856,788)	2,399,890	0	0	8
9	January 2023	2,391,866	283,705	340,152	170,098	34,040	11,951,653	(4,856,788)	2,255,552	0	0	9
10	February 2023	2,039,118	262,482	385,458	159,548	32,205	11,702,660	(4,755,605)	2,037,056	0	0	10
11	March 2023	1,745,425	241,259	378,364	148,998	30,139	11,453,667	(4,654,422)	1,824,601	0	0	11
12	April 2023	1,541,433	220,036	366,419	138,448	23,746	11,204,675	(4,553,239)	1,708,397	0	0	12
13	May 2023	1,425,288	198,813	354,472	128,467	19,916	10,955,682	(4,452,056)	1,706,008	0	0	13
14	Totals	\$ 35,615,506	\$ 4,212,998	\$ 3,904,080	\$ 2,486,140	\$ 452,336	\$ 152,881,561	\$ (62,126,413)	\$ 27,255,596	\$ 0	\$ 0	14
15	13 Month Average	\$ 2,739,654	\$ 324,077	\$ 300,314	\$ 191,242	\$ 34,795	\$ 11,760,120	\$ (4,778,955)	\$ 2,096,584	\$ 0	\$ 0	15

[1] Source: Company Records  
[2] WP G-6, Sh 74-79

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	CA Emergency Customer Projection Memo Acct 182303250 (ct) [1]	CA Emergency Customer Projection GAAP ADJ 182303251 (co) [1]	NV Spring Creek Infra Expansion Area 182303300 (cp) [1]	NV Spring Creek Local Area Expansion-Elko 182303301 (cc) [1]	NV Spring Creek Local Area Expansion-SC 182303302 (ct) [1]	NV Spring Creek Local Area Expansion-C4 182303303 (cs) [1]	NV Spring Creek Local Area Expansion Flat Charge 182303304 (ct) [1]	NV Spring Creek US GAAP Adj 182303305 (cu) [1]	Arizona Rate Case 2024 182303307 (cv) [1]	NV Leak Survey Incremental Costs - No NV Rate Juris 182303309 (cw) [1]	Line No.
1	May 2022	\$ 1,403,613	\$ (1,403,613)	\$ 614,684	\$ 0	\$ 0	\$ 0	\$ (23,431)	\$ (362,342)	\$ 0	\$ 0	1
2	June 2022	1,403,613	(1,403,613)	653,705	0	0	0	(25,461)	(384,963)	0	0	2
3	July 2022	1,403,613	(1,403,613)	671,573	(4,688)	(28)	(276)	(27,556)	(406,800)	0	0	3
4	August 2022	1,403,613	(1,403,613)	1,428,549	(12,388)	(63)	(549)	(29,760)	(957,283)	0	0	4
5	September 2022	1,403,613	(1,403,613)	1,533,869	(20,894)	(102)	(893)	(31,930)	(1,051,327)	0	0	5
6	October 2022	1,403,613	(1,403,613)	1,626,545	(33,930)	(162)	(1,375)	(35,923)	(1,146,071)	0	1,101	6
7	November 2022	1,403,613	(1,403,613)	1,623,187	(75,120)	(380)	(1,955)	(38,385)	(1,239,726)	0	15,932	7
8	December 2022	1,403,613	(1,403,613)	1,508,983	(141,904)	(748)	(2,634)	(40,899)	(1,342,207)	0	72,416	8
9	January 2023	1,403,613	(1,403,613)	1,487,038	(209,749)	(1,107)	(3,155)	(43,502)	(1,520,291)	0	103,753	9
10	February 2023	1,403,613	(1,403,613)	1,367,786	(279,943)	(1,508)	(3,837)	(46,098)	(1,641,343)	0	153,230	10
11	March 2023	1,403,613	(1,403,613)	1,276,144	(344,670)	(2,360)	(4,396)	(51,465)	(1,762,798)	0	246,424	11
12	April 2023	1,403,613	(1,403,613)	1,298,738	(391,187)	(3,573)	(4,866)	(59,989)	(1,902,987)	4,000	283,573	12
13	May 2023	1,403,613	(1,403,613)	1,396,064	(414,530)	(4,233)	(5,260)	(69,000)	(2,033,641)	8,000	321,150	13
14	Totals	\$ 18,246,970	\$ (18,246,970)	\$ 16,486,864	\$ (1,929,002)	\$ (14,263)	\$ (29,195)	\$ (623,390)	\$ (15,751,779)	\$ 12,000	\$ 1,197,579	14
15	13 Month Average	\$ 1,403,613	\$ (1,403,613)	\$ 1,268,220	\$ (148,385)	\$ (1,097)	\$ (2,246)	\$ (40,261)	\$ (1,211,675)	\$ 923	\$ 92,121	15

[1] Source: Company Records  
[2] WP G-5, Sh 7.4-79

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	NV Leak Survey Incremental Costs - So NV Rate Juris 182303309 (cx) (1)	US GAAP ADJ CA CDMI 182303313 (cy) (1)	CA NGLAPBA US GAAP ADJ 182303314 (cz) (1)	NV COYL Replacement Program - No NV Rate Juris 182303316 (da) (1)	NV COYL Replacement Program - So NV Rate Juris 182303316 (db) (1)	NV Gen Rev Adj G4 No NV Rate Juris 182303317 (dc) (1)	NV Gen Rev Adj G4 So NV Rate Juris 182303317 (dd) (1)	NV Move2Zero AZ Rate Juris 182303318 (de) (1)	NV Move2Zero Offset Program - No NV Rate Juris 182303318 (df) (1)	NV Move2Zero Offset Program - So NV Rate Juris 182303318 (dg) (1)	Line No.
1	May 2022	\$ 0	(692,563)	(992,709)	1,912	0	96,775	1,110,022	0	0	0	1
2	June 2022	0	(745,729)	(1,025,889)	3,260	0	138,352	1,523,873	0	0	0	2
3	July 2022	28,736	(799,697)	(1,058,956)	8,867	0	177,454	1,986,954	0	41	284	3
4	August 2022	28,736	(853,967)	(1,091,911)	13,141	0	204,876	2,057,901	0	649	4,501	4
5	September 2022	139,373	(907,039)	(1,124,753)	17,160	0	117,524	867,173	0	649	100,001	5
6	October 2022	392,488	(958,521)	(1,157,484)	21,244	0	141,463	1,256,244	0	1,299	167,451	6
7	November 2022	525,034	(1,001,143)	(1,190,101)	29,272	0	129,808	1,495,791	0	1,299	167,426	7
8	December 2022	857,367	(1,029,924)	(1,222,607)	38,235	0	139,869	1,741,480	(65)	1,269	167,396	8
9	January 2023	1,044,765	(1,050,871)	(1,244,335)	44,667	0	108,286	2,068,055	0	1,629	170,072	9
10	February 2023	1,449,305	(1,062,255)	(1,191,318)	51,082	0	107,166	2,243,121	0	1,549	169,547	10
11	March 2023	1,947,699	(1,077,425)	(1,146,374)	57,636	0	121,349	2,597,806	0	1,522	169,520	11
12	April 2023	2,384,932	(881,549)	(1,120,689)	64,111	0	132,465	2,104,267	0	1,337	168,990	12
13	May 2023	2,871,696	(891,261)	(1,120,896)	70,642	0	141,850	2,537,922	0	1,152	166,330	13
14	Totals	\$ 11,670,131	\$ (11,951,941)	\$ (14,688,021)	\$ 421,229	\$ 0	\$ 1,757,237	\$ 23,590,608	\$ (65)	\$ 12,393	\$ 1,453,516	14
15	13 Month Average	\$ 897,702	\$ (919,380)	\$ (1,129,848)	\$ 32,402	\$ 0	\$ 135,172	\$ 1,814,662	\$ (5)	\$ 953	\$ 111,809	15

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	CA Biomethane Procure and Admin Cost BPACBA 182303319 (dh) [1]	GHGBA BIO-SNG California 182303320 (dl) [1]	CA Residential Uncollectibles Bal Acct 182303321 (dl) [1]	Total (dk) sum (b) to (d)	Line No.
1	May 2022	\$ 0	\$ 0	\$ 0	\$ 412,888,253	1
2	June 2022	0	0	0	414,139,312	2
3	July 2022	0	0	0	413,398,840	3
4	August 2022	0	0	0	417,080,067	4
5	September 2022	0	0	0	423,922,117	5
6	October 2022	0	(652,000)	0	419,850,308	6
7	November 2022	0	(659,284)	0	412,692,724	7
8	December 2022	0	(661,734)	0	601,807,661	8
9	January 2023	0	(664,221)	44,056	392,140,544	9
10	February 2023	0	(666,773)	102,746	373,071,161	10
11	March 2023	18,750	(669,407)	77,670	270,528,040	11
12	April 2023	18,750	(672,146)	(174,964)	329,861,359	12
13	May 2023	18,750	(674,963)	(442,051)	326,667,191	13
14	Totals	\$ 56,250	\$ (5,320,529)	\$ (392,543)	\$ 5,208,067,577	14
15	13 Month Average	\$ 4,327	\$ (409,271)	\$ (30,196)	\$ 400,620,583	15

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**ACCOUNT 186 - MISCELLANEOUS DEFERRED DEBITS**  
**FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Misc. Deferred Debits (So. Lake Tahoe) 186000000 (b)	Misc. Deferred Debits (Mesquite) 186000000 (c)	Misc. Deferred Debits (Arizona) 186000000 (d)	Misc. Deferred Debits (Common) 186000000 (e)	Accrued Labor (No. Nevada) 186001020 (f)	Accrued Labor (So. Nevada) 186001020 (g)	Accrued Labor (California) 186001020 (h)	Accrued Labor (Arizona) 186001020 (i)	Accrued Labor (Common) 186001020 (j)	Franchise Project (Arizona) 186001020 (k)	Deferred Financing Costs (Common) 186003024 (l)	Total (m) sum (b) to (l)	Line No.
1	May 2022	\$ 4,650,162	\$ 123,975	\$ 5,445,215	\$ 2,461	\$ 23,128	\$ 72,821	\$ 17,976	\$ 99,813	\$ 80,710	\$ 0	\$ 10,734	\$ 10,526,994	1
2	June 2022	4,650,162	0	5,445,215	2,461	29,736	93,627	23,112	128,331	103,770	(189,908)	619,881	10,906,386	2
3	July 2022	4,650,162	0	5,445,215	2,461	0	0	0	0	0	0	646,420	10,744,258	3
4	August 2022	4,650,162	0	5,445,215	2,461	9,912	31,209	7,704	42,777	34,590	0	646,420	10,870,450	4
5	September 2022	4,650,162	0	5,445,215	2,461	16,520	52,015	12,840	71,295	57,650	0	0	10,308,158	5
6	October 2022	4,650,162	0	5,445,215	2,461	19,824	62,418	15,408	85,554	69,180	0	0	10,350,222	6
7	November 2022	4,650,162	0	5,445,215	2,461	26,432	83,224	20,544	114,072	92,240	0	34,086	10,468,435	7
8	December 2022	4,650,162	0	6,505,078	2,461	0	0	0	0	0	0	0	11,157,700	8
9	January 2023	4,650,162	0	6,505,078	2,461	9,060	25,158	6,094	29,980	28,460	0	603,100	11,859,552	9
10	February 2023	4,650,162	0	6,505,078	2,461	9,060	25,158	6,094	29,980	28,460	0	473,100	11,729,552	10
11	March 2023	4,650,162	0	6,505,078	2,461	22,650	62,895	15,235	74,950	71,150	0	212,210	11,616,789	11
12	April 2023	4,650,162	0	6,505,078	2,461	22,650	62,895	15,235	74,950	71,150	0	480,180	11,884,759	12
13	May 2023	4,650,162	0	6,505,078	2,461	36,240	100,632	24,376	119,920	113,840	0	524,841	12,077,549	13
14	Totals	\$ 60,452,103	\$ 123,975	\$ 77,146,974	\$ 31,987	\$ 225,212	\$ 672,052	\$ 164,618	\$ 871,622	\$ 751,200	\$ (189,908)	\$ 4,250,970	\$ 144,500,805	14
15	13 Month Average	\$ 4,650,162	\$ 9,537	\$ 5,934,383	\$ 2,461	\$ 17,324	\$ 51,696	\$ 12,663	\$ 67,048	\$ 57,785	\$ (14,608)	\$ 326,998	\$ 11,115,447	15

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 190 - ALTERNATIVE MINIMUM TAX  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month	Alternative Minimum Tax- Current 190002110	Alternative Minimum Tax- Non-Current 190002115	Total	Line No.
	(a)	(b) [1]	(c) [1]	(d) sum (b) to (c)	
1	May 2022	\$ 0	\$ 0	\$ 0	1
2	June 2022	0	0	0	2
3	July 2022	0	0	0	3
4	August 2022	0	0	0	4
5	September 2022	0	0	0	5
6	October 2022	0	0	0	6
7	November 2022	0	0	0	7
8	December 2022	0	0	0	8
9	January 2023	0	0	0	9
10	February 2023	0	0	0	10
11	March 2023	0	0	0	11
12	April 2023	0	0	0	12
13	May 2023	0	0	0	13
14	Totals	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	14
15	13 Month Average	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	15
		[2]	[2]		

[1] Source: Company Records

[2] WP G-5, Sh 74-79



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 228.2 - INJURIES AND DAMAGES  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	So. California Injuries and Damages (b)	No. California Injuries and Damages (c)	So. Lake Tahoe Injuries and Damages (d)	So. Nevada Injuries and Damages (e)	No. Nevada Injuries and Damages (f)	Arizona Injuries and Damages (g)	System Allocable Injuries and Damages (h)	Total (i)	Line No.
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	sum (b) to (h)	
1	May 2022	\$ (2,500,000)	0	0	0	0	0	(1,800,000)	(9,316,216)	1
2	June 2022	(3,500,000)	0	(300,000)	(1,000,000)	0	(10,904,391)	(1,800,000)	(17,504,391)	2
3	July 2022	(3,500,000)	0	(300,000)	(1,000,000)	0	(10,883,591)	(1,800,000)	(17,483,591)	3
4	August 2022	(3,500,000)	0	(300,000)	(1,000,000)	0	(4,661,325)	(1,800,000)	(11,261,325)	4
5	September 2022	(3,500,000)	0	0	(1,000,000)	0	(4,593,009)	(1,800,000)	(10,893,009)	5
6	October 2022	(3,500,000)	0	0	(1,000,000)	0	(4,407,960)	(1,800,000)	(10,707,960)	6
7	November 2022	(3,500,000)	0	0	(1,000,000)	0	(4,387,980)	(1,800,000)	(10,687,980)	7
8	December 2022	(3,500,000)	0	0	(1,000,000)	0	(12,316,114)	(2,000,000)	(18,816,114)	8
9	January 2023	(3,500,000)	0	0	(1,000,000)	0	(12,276,960)	(2,000,000)	(18,776,960)	9
10	February 2023	(3,500,000)	0	0	(1,000,000)	0	(9,259,108)	(2,000,000)	(15,759,108)	10
11	March 2023	(3,500,000)	0	0	(1,000,000)	0	(6,701,544)	(2,950,000)	(14,151,544)	11
12	April 2023	(3,500,000)	0	0	(1,000,000)	0	(6,674,236)	(2,950,000)	(14,124,236)	12
13	May 2023	(3,500,000)	0	0	(1,000,000)	0	(6,673,236)	(2,950,000)	(14,123,236)	13
14	Totals	\$ (44,500,000)	0	(1,200,000)	(12,000,000)	0	(98,455,669)	(27,450,000)	(183,605,669)	14
15	13 Month Average	\$ (3,423,077)	0	(92,308)	(923,077)	0	(7,573,513)	(2,111,538)	(14,123,513)	15

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	Accrued PBOP Costs	Line No.
			Misc. Current and Accrued Liabilities	A/R Credit Balances	Accrued Pension Liability	Deferred Revenue UESC	Accrued Customer Deposits	Accrued Vacation	Accrued Incentive Pay	Vacation, Holiday, Other Time Off	Accrued PBOP Costs	
			242000000	242001074	242001140	242001141	242001250	242001370	242001371	242001375	242001380	
			(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
			[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	
1	May 2022		\$ (4,732,487)	\$ 0	\$ 220,786,694	\$ 0	\$ 0	\$ (16,975,000)	\$ (3,868,896)	\$ 2,248,036	\$ (28,125,734)	1
2	June 2022		(3,666,314)	(28,000,000)	217,314,068	0	0	(16,975,000)	(4,613,501)	3,136,580	(28,416,463)	2
3	July 2022		(3,658,371)	0	227,841,442	0	0	(16,975,000)	(5,382,418)	(1,097,688)	(28,687,655)	3
4	August 2022		(3,658,351)	0	224,368,816	0	0	(16,975,000)	(6,289,534)	(572,270)	(28,974,009)	4
5	September 2022		(3,633,351)	(24,000,000)	220,896,190	0	0	(16,975,000)	(5,065,575)	(305,555)	(29,228,928)	5
6	October 2022		(3,633,314)	0	231,423,564	0	0	(16,975,000)	(5,628,417)	(463,035)	(29,492,274)	6
7	November 2022		(3,633,314)	0	227,950,938	0	0	(16,975,000)	(6,191,259)	727,835	(30,333,431)	7
8	December 2022		(4,262,771)	(20,200,000)	224,478,312	0	0	(17,854,000)	(6,604,401)	0	(30,812,684)	8
9	January 2023		(4,262,771)	0	224,228,312	0	0	(17,854,000)	(7,442,901)	2,708,075	(31,059,089)	9
10	February 2023		(3,810,069)	0	224,265,230	0	0	(17,854,000)	(5,314,746)	2,523,827	(31,650,664)	10
11	March 2023		(4,217,745)	(15,200,000)	224,158,685	0	0	(17,854,000)	(2,911,017)	3,667,320	(32,189,729)	11
12	April 2023		(4,217,745)	0	242,052,140	0	0	(17,854,000)	(3,729,348)	3,225,696	(32,453,271)	12
13	May 2023		(4,218,125)	0	241,945,595	0	0	(17,854,000)	(4,536,435)	3,487,133	(32,861,698)	13
14	Totals		\$ (51,604,728)	\$ (87,400,000)	\$ 2,951,709,987	\$ 0	\$ 0	\$ (225,949,000)	\$ (67,578,443)	\$ 19,285,954	\$ (394,285,629)	14
15	13 Month Average		\$ (3,969,594)	\$ (6,723,077)	\$ 227,054,614	\$ 0	\$ 0	\$ (17,380,692)	\$ (5,198,342)	\$ 1,483,535	\$ (30,329,664)	15

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	ST US GAAP Post Retirement Funded Status 242001381 (k)	Accrued Health and Dental 242001383 (l)	Accrued SERP 242001387 (m)	Rate Refunds Due Customers 242001408 (h)	Operating Leases 242001525 (o)	Energy Share Fuel Fund (Other) 242001605 (p)	Energy Share Fuel Fund (So. Nevada) 242001605 (q)	Energy Share Fuel Fund (No. Nevada) 242001605 (r)	Total (s)	Line No.
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	sum (b) to (r)	
1	May 2022	\$ (3,000,000)	\$ (3,636,790)	\$ (29,985,566)	\$ (11,028)	\$ (6,228)	\$ (71,095)	\$ (90,061)	\$ (6,105)	\$ 132,525,740	1
2	June 2022	(3,000,000)	(3,492,519)	(30,336,795)	(11,028)	(6,184)	(68,202)	(88,250)	(5,684)	101,770,709	2
3	July 2022	(3,000,000)	(3,503,174)	(30,453,775)	(11,028)	(6,146)	(69,783)	(89,083)	(5,870)	134,901,452	3
4	August 2022	(3,000,000)	(3,231,069)	(30,569,904)	(32)	(6,107)	(67,986)	(88,463)	(5,632)	130,930,458	4
5	September 2022	(3,000,000)	(2,966,192)	(30,701,353)	(32)	(6,068)	(64,394)	(87,233)	(5,309)	104,857,199	5
6	October 2022	(3,000,000)	(3,058,321)	(30,825,031)	(32)	(6,047)	(63,780)	(87,552)	(5,188)	138,185,572	6
7	November 2022	(3,000,000)	(3,058,569)	(30,330,314)	(32)	(6,030)	(64,812)	(86,526)	(4,908)	134,994,577	7
8	December 2022	(3,300,000)	(3,600,000)	(30,681,543)	(1,205,611)	(6,013)	(70,496)	(87,023)	(5,146)	105,788,624	8
9	January 2023	(3,300,000)	(2,823,721)	(30,736,750)	(48)	(5,996)	(63,798)	(87,651)	(5,261)	129,294,401	9
10	February 2023	(3,300,000)	(3,050,285)	(30,686,439)	(48)	(5,979)	(64,769)	(88,780)	(5,272)	130,958,006	10
11	March 2023	(3,300,000)	(2,746,761)	(30,695,092)	(48)	(5,962)	(66,403)	(88,968)	(5,517)	118,544,763	11
12	April 2023	(3,300,000)	(2,765,865)	(30,703,930)	(48)	(5,945)	(64,752)	(88,725)	(5,407)	150,088,799	12
13	May 2023	(3,300,000)	(2,710,768)	(30,543,543)	(48)	(5,927)	(65,666)	(89,336)	(5,653)	149,241,528	13
14	Totals	\$ (40,800,000)	\$ (40,644,035)	\$ (397,250,034)	\$ (1,239,064)	\$ (78,631)	\$ (865,936)	\$ (1,147,656)	\$ (70,956)	\$ 1,662,081,827	14
15	13 Month Average	\$ (3,138,462)	\$ (3,126,464)	\$ (30,557,695)	\$ (95,313)	\$ (6,049)	\$ (66,610)	\$ (88,281)	\$ (5,458)	\$ 127,852,448	15

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 253 - OTHER DEFERRED CREDITS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Other Deferred Credits (Common) 253000000 (b)	Other Deferred Credits (Arizona) 253000000 (c)	Deferred Comp.-Officers 253001151 (d)	Deferred Comp.-Directors 253001152 (e)	Deferred Comp.-Inactive Officers 253001155 (f)	Deferred Comp.-Inactive Directors 253001156 (g)	Line No.
1	May 2022	\$ (8,226,208)	0	\$ (19,768,454)	\$ (7,373,850)	\$ (22,779,856)	\$ (3,208,635)	1
2	June 2022	(3,326,208)	0	(14,029,135)	(3,406,445)	(28,457,983)	(7,088,696)	2
3	July 2022	(3,357,033)	0	(13,754,316)	(3,413,580)	(28,714,389)	(6,993,690)	3
4	August 2022	(3,357,033)	0	(13,871,088)	(3,420,715)	(28,550,205)	(6,898,154)	4
5	September 2022	(3,357,033)	0	(14,021,745)	(3,427,850)	(28,384,560)	(6,802,086)	5
6	October 2022	(3,357,033)	0	(14,140,220)	(3,434,985)	(28,217,645)	(6,705,481)	6
7	November 2022	(3,357,033)	0	(14,258,695)	(1,983,455)	(28,049,350)	(8,066,001)	7
8	December 2022	(10,157,033)	0	(14,414,626)	(1,990,590)	(27,806,174)	(7,968,315)	8
9	January 2023	(10,157,033)	0	(13,068,327)	(1,997,725)	(29,055,466)	(7,870,084)	9
10	February 2023	(8,919,631)	0	(13,275,635)	(2,004,860)	(28,844,838)	(7,771,306)	10
11	March 2023	(8,919,631)	0	(13,469,534)	(2,017,639)	(28,632,937)	(7,671,970)	11
12	April 2023	(8,919,631)	0	(13,625,004)	(2,030,418)	(28,428,301)	(7,572,082)	12
13	May 2023	(8,919,631)	0	(13,780,474)	(2,043,198)	(28,213,389)	(7,471,635)	13
14	Totals	\$ (84,330,165)	0	\$ (185,477,252)	\$ (38,545,310)	\$ (364,135,091)	\$ (92,088,135)	14
15	13 Month Average	\$ (6,486,936)	0	\$ (14,267,481)	\$ (2,965,024)	\$ (28,010,392)	\$ (7,083,703)	15

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 253 - OTHER DEFERRED CREDITS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Deferred Inc.-		Deferred Inc.-		Deferred Inc.-		Deferred Inc.-		Deferred ER SS Payments 253001489	Total (o) sum (b) to (n)	Line No.
		Customer Advances Gross-Up (So. California) 253001473 (h)	Customer Advances Gross-Up (No. Nevada) 253001473 (i)	Customer Advances Gross-Up (No. California) 253001473 (j)	Customer Advances Gross-Up (So. Lake Tahoe) 253001473 (k)	Customer Advances Gross-Up (So. Nevada) 253001473 (l)	LT US GAAP Post Retirement Funded Status 253001475 (m)					
1	May 2022	\$ (616,369)	\$ (766,015)	\$ (98,976)	\$ 13,642	\$ (8,623,009)	\$ (388,790,000)	\$ (3,930,216)	\$ (464,167,945)	1		
2	June 2022	(669,567)	(780,896)	(98,976)	13,642	(8,991,184)	(380,041,000)	(3,930,216)	(450,806,664)	2		
3	July 2022	(690,663)	(802,327)	(98,976)	13,642	(9,071,302)	(380,041,000)	(3,930,216)	(450,853,849)	3		
4	August 2022	(716,510)	(788,222)	(98,976)	13,642	(9,078,151)	(380,041,000)	(3,930,216)	(450,736,627)	4		
5	September 2022	(731,090)	(795,711)	(98,976)	13,642	(9,413,103)	(371,292,000)	(3,930,216)	(442,240,726)	5		
6	October 2022	(908,619)	(793,549)	(94,764)	13,642	(9,442,815)	(371,292,000)	(3,930,216)	(442,303,684)	6		
7	November 2022	(976,837)	(835,642)	(94,764)	13,642	(9,461,183)	(371,292,000)	0	(438,361,319)	7		
8	December 2022	(934,604)	(854,272)	(94,764)	13,642	(9,696,270)	(358,167,000)	0	(432,070,006)	8		
9	January 2023	(937,824)	(842,458)	(94,764)	13,642	(9,519,989)	(358,167,000)	0	(431,697,026)	9		
10	February 2023	(956,309)	(812,655)	(94,764)	13,642	(9,475,106)	(358,167,000)	0	(430,308,460)	10		
11	March 2023	(965,402)	(749,785)	(94,764)	13,642	(9,215,206)	(357,790,000)	0	(429,513,225)	11		
12	April 2023	(970,826)	(752,217)	(94,764)	13,642	(9,330,236)	(357,790,000)	0	(429,499,836)	12		
13	May 2023	(951,422)	(758,752)	(94,764)	13,642	(9,594,148)	(357,790,000)	0	(429,603,769)	13		
14	Totals	\$ (11,026,042)	\$ (10,332,501)	\$ (1,252,992)	\$ 177,350	\$ (120,911,701)	\$ (4,790,660,000)	\$ (23,581,296)	\$ (5,722,163,136)	14		
15	13 Month Average	\$ (848,157)	\$ (794,808)	\$ (96,384)	\$ 13,642	\$ (9,300,900)	\$ (368,512,308)	\$ (1,813,946)	\$ (440,166,395)	15		

[1] Source: Company Records  
[2] WP G-5, Sh 74-79



# Tab H

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
LABOR AND LOADING ANNUALIZATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	SNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
		WP H-3, Sh 10	WP H-3, Sh 12	WP H-3, Sh 17	WP H-3, Sh 26	WP H-3, Sh 21	WP H-3, Sh 30			
1	Account 813	\$ 0	\$ 0	\$ (17,725)	\$ (5,678)	\$ 0	\$ 0	\$ (17,725)	\$ (5,678)	\$ (23,403)
2	Account 840	0	0	0	0	0	0	0	0	0
3	Account 841	0	0	0	0	0	0	0	0	0
4	Account 850	(8,685)	(2,808)	0	0	0	0	(8,685)	(2,808)	(11,493)
5	Account 851	0	0	(12,448)	(4,016)	0	0	(12,448)	(4,016)	(16,464)
6	Account 852	(89)	(25)	0	0	0	0	(89)	(25)	(114)
7	Account 853	(2,292)	(732)	0	0	0	0	(2,292)	(732)	(3,024)
8	Account 856	(3,748)	(1,175)	0	0	0	0	(3,748)	(1,175)	(4,923)
9	Account 857	(611)	(193)	0	0	0	0	(611)	(193)	(804)
10	Account 859	0	0	0	0	0	0	0	0	0
11	Account 870	(146,621)	(45,965)	(39)	(13)	0	0	(146,659)	(45,978)	(192,637)
12	Account 871	(3,674)	(1,187)	(6,899)	(2,215)	0	0	(10,573)	(3,402)	(13,974)
13	Account 874	(59,604)	(19,121)	(8)	(3)	0	0	(59,612)	(19,124)	(78,736)
14	Account 875	(3,221)	(1,032)	0	0	0	0	(3,221)	(1,032)	(4,253)
15	Account 878	(125,707)	(40,401)	0	0	0	0	(125,707)	(40,401)	(166,108)
16	Account 879	(125,239)	(40,161)	(34,271)	(10,997)	0	0	(159,510)	(51,158)	(210,668)
17	Account 880	(51,207)	(16,378)	(13,174)	(4,234)	0	0	(64,381)	(20,612)	(84,993)
18	Account 901	0	0	(36,799)	(12,036)	0	0	(36,799)	(12,036)	(48,835)
19	Account 902	(13,995)	(4,493)	5	2	0	0	(13,990)	(4,491)	(18,481)
20	Account 903	(6,684)	(2,113)	(173,774)	(55,610)	0	0	(180,458)	(57,723)	(238,181)
21	Account 905	0	0	0	0	0	0	0	0	0
22	Account 908	0	0	0	0	0	0	0	0	0
23	Account 910	0	0	0	0	0	0	0	0	0
24	Account 920	0	0	0	0	(487,351)	195,477	(487,351)	195,477	(291,874)
25	Account 922	0	0	0	0	76,144	(30,541)	76,144	(30,541)	45,602
26	Account 930.2	0	0	0	0	0	0	0	0	0
27	Total Operations	\$ (551,375)	\$ (175,783)	\$ (295,132)	\$ (94,801)	\$ (411,207)	\$ 164,936	\$ (1,257,715)	\$ (105,648)	\$ (1,363,363)

SNV TY Sum

SNV 2023 Labor Annualization



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
LABOR AND LOADING ANNUALIZATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	SNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
		WP H-3, Sh 11	WP H-3, Sh 13	WP H-3, Sh 18	WP H-3, Sh 27	WP H-3, Sh 22	WP H-3, Sh 31	(b) + (d) + (f)	(c) + (e) + (g)	(h) + (i)
		\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Maintenance									
2	Account 843.1	0	0	0	0	0	0	0	0	0
3	Account 843.2	0	0	0	0	0	0	0	0	0
4	Account 843.3	0	0	0	0	0	0	0	0	0
5	Account 843.5	0	0	0	0	0	0	0	0	0
6	Account 843.6	0	0	0	0	0	0	0	0	0
7	Account 843.7	0	0	0	0	0	0	0	0	0
8	Account 843.8	0	0	0	0	0	0	0	0	0
9	Account 843.9	0	0	0	0	0	0	0	0	0
10	Account 861	(581)	(187)	0	0	0	0	(581)	(187)	(768)
11	Account 863	(30,149)	(9,704)	(21)	(7)	0	0	(30,170)	(9,711)	(39,881)
12	Account 864	(126)	(43)	0	0	0	0	(126)	(43)	(169)
13	Account 865	(710)	(229)	0	0	0	0	(710)	(229)	(939)
14	Account 866	(164)	(54)	0	0	0	0	(164)	(54)	(218)
15	Account 885	(6,879)	(2,207)	0	0	0	0	(6,879)	(2,207)	(9,086)
16	Account 886	0	0	0	0	0	0	0	0	0
17	Account 887	(44,215)	(14,259)	0	0	0	0	(44,215)	(14,259)	(58,474)
18	Account 889	(14,749)	(4,726)	0	0	0	0	(14,749)	(4,726)	(19,475)
19	Account 892	(81,975)	(26,257)	(8)	(2)	0	0	(81,983)	(26,259)	(108,243)
20	Account 893	(50,703)	(16,337)	0	0	0	0	(50,703)	(16,337)	(67,040)
21	Account 894	(2,289)	(751)	0	0	0	0	(2,289)	(751)	(3,040)
22	Account 935	0	0	0	0	(9,062)	3,640	(9,062)	3,640	(5,422)
	Total Maintenance	<u>(232,540)</u>	<u>(74,754)</u>	<u>(29)</u>	<u>(9)</u>	<u>(9,062)</u>	<u>3,640</u>	<u>(241,630)</u>	<u>(71,124)</u>	<u>(312,754)</u>
23	Total O&M	<u>(783,915)</u>	<u>(250,537)</u>	<u>(295,161)</u>	<u>(94,810)</u>	<u>(420,269)</u>	<u>168,575</u>	<u>(1,499,345)</u>	<u>(176,772)</u>	<u>(1,676,117)</u>

SNV TY Sum

SNV 2023 Labor Annualization

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
LABOR AND LOADING ANNUALIZATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	SNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
1	Functionalization									
2	Other Gas Supply	\$ 0	\$ 0	(17,725)	(5,678)	0	0	(17,725)	(5,678)	(23,403)
3	Storage	0	0	0	0	0	0	0	0	0
4	Transmission	(47,155)	(15,151)	(12,468)	(4,023)	0	0	(59,623)	(19,174)	(78,797)
5	Distribution	(716,082)	(228,781)	(54,399)	(17,464)	0	0	(770,481)	(246,245)	(1,016,727)
6	Customer Accounts	(20,678)	(6,605)	(210,568)	(67,645)	0	0	(231,246)	(74,250)	(305,496)
7	Customer Service & Info	0	0	0	0	0	0	0	0	0
8	Sales	0	0	0	0	0	0	0	0	0
9	Administrative and General	0	0	0	0	0	0	0	0	0
10	Direct	0	0	0	0	0	0	0	0	0
	System Allocable	0	0	(420,269)	0	(420,269)	168,575	(420,269)	168,575	(251,693)
	Total	<u>(783,915)</u>	<u>(250,537)</u>	<u>(295,161)</u>	<u>(94,810)</u>	<u>(420,269)</u>	<u>168,575</u>	<u>(1,499,345)</u>	<u>(176,772)</u>	<u>(1,676,117)</u>

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED LABOR  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Great Basin (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
1	Annualized Labor at May 31, 2023 - Direct	WP H-3, Sh 6	\$ 67,752,700	\$ 26,873,450	\$ 7,045,611	\$ 1,453,868	\$ 1,829,519	\$ 3,720,856	\$ 10,633,121	\$ 65,437,361	\$ 184,746,486	1
2	Overtime Percentage	WP H-3, Sh 5	12.66%	12.14%	7.27%	31.69%	42.56%	15.37%	18.90%	2.18%		2
3	Overtime	Ln 1 * Ln 2	\$ 8,579,878	\$ 3,262,046	\$ 512,309	\$ 460,792	\$ 778,646	\$ 571,921	\$ 2,009,892	\$ 1,426,002	\$ 17,601,486	3
4	Total Annualized Labor	Ln 1 + Ln 3	\$ 76,332,578	\$ 30,135,496	\$ 7,557,920	\$ 1,914,660	\$ 2,608,165	\$ 4,292,777	\$ 12,643,013	\$ 66,863,363	\$ 202,347,972	4
5	Less:											
5	Percent Indirect Time	WP H-3, Sh 9	14.1%	13.6%	12.6%	12.6%	12.6%	12.6%	12.6%	13.7%		5
6	Total Indirect Time	Ln 4 * Ln 5	\$ 10,777,692	\$ 4,090,870	\$ 948,663	\$ 240,326	\$ 327,374	\$ 538,825	\$ 1,586,938	\$ 9,169,913	\$ 27,680,602	6
7	Annualized Labor Less Indirect Time	Ln 4 - Ln 6	\$ 65,554,886	\$ 26,044,626	\$ 6,609,258	\$ 1,674,334	\$ 2,280,791	\$ 3,753,952	\$ 11,056,075	\$ 57,693,450	\$ 174,667,370	7
8	Number of Employees	WP H-3, Sh 6	848	340	84	17	22	44	128	626	2,110	8
<b>Annualized Corporate Direct Labor</b>												
9	Annualized Labor at May 31, 2021 - Corporate	WP H-3, Sh 6	\$ 13,387,790	\$ 7,386,495	\$ 1,069,990	\$ 306,729	\$ 230,248	\$ 1,324,924	\$ 1,831,958	\$ 25,538,135	\$ 25,538,135	9
10	Overtime Percentage	WP H-3, Sh 5	8.84%	1.03%	12.00%	0.00%	0.00%	21.90%	0.00%			10
11	Overtime	Ln 9 * Ln 10	\$ 1,183,808	\$ 76,194	\$ 128,392	\$ 0	\$ 0	\$ 290,157	\$ 0	\$ 1,678,552	\$ 1,678,552	11
12	Total Annualized Labor	Ln 9 + Ln 11	\$ 14,571,598	\$ 7,462,689	\$ 1,198,382	\$ 306,729	\$ 230,248	\$ 1,615,081	\$ 1,831,958	\$ 27,216,687	\$ 27,216,687	12
13	Less:											
13	Percent Indirect Time	Ln 5 (i)	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%	13.7%			13
14	Total Indirect Time	Ln 12 * Ln 13	\$ 1,998,408	\$ 1,023,464	\$ 164,351	\$ 42,066	\$ 31,577	\$ 221,499	\$ 251,242	\$ 3,732,607	\$ 3,732,607	14
15	Annualized Labor Less Indirect Time	Ln 12 - Ln 14	\$ 12,573,190	\$ 6,439,226	\$ 1,034,031	\$ 264,663	\$ 198,671	\$ 1,393,582	\$ 1,580,716	\$ 23,484,080	\$ 23,484,080	15
16	Number of Employees	WP H-3, Sh 6	128	71	10	3	2	13	18	244	244	16
17	Total Direct and Corporate Labor	Ln 7 + Ln 15	\$ 78,128,076	\$ 32,483,851	\$ 7,643,289	\$ 1,938,998	\$ 2,479,462	\$ 5,147,534	\$ 12,636,791	\$ 57,693,450	\$ 198,151,450	17
18	Total Direct and Corporate Number of Employees	Ln 8 + Ln 16	976	411	94	20	24	57	146	626	2,354	18

TY Annualized Labor

SNV 2023 Labor Annualization

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
OVERTIME PERCENTAGE CALCULATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Great Basin (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
<b>Direct</b>												
1	Regular Overtime - CE 0110		\$ 8,328,533	\$ 3,143,325	\$ 612,855	\$ 275,661	\$ 530,303	\$ 464,705	\$ 1,824,502	\$ 1,822,085	\$ 17,001,970	1
2	Other Overtime - CE 0101		51,628	17,952	2,616	2,095	0	3,726	3,216	5,902	87,135	2
3	Total Overtime	Ln 1 + Ln 2	\$ 8,380,161	\$ 3,161,277	\$ 615,471	\$ 277,756	\$ 530,303	\$ 468,431	\$ 1,827,718	\$ 1,827,987	\$ 17,089,105	3
4	Regular Pay		\$ 66,175,596	\$ 26,043,292	\$ 8,464,367	\$ 876,362	\$ 1,246,010	\$ 3,047,558	\$ 9,669,348	\$ 83,883,939	\$ 199,406,472	4
5	Overtime Percentage	Ln 3 / Ln 4	12.66%	12.14%	7.27%	31.69%	42.56%	15.37%	18.90%	2.18%	8.57%	5
<b>Corporate Direct Overtime</b>												
6	Regular Overtime - CE 0110		\$ 61,298	\$ 2,497	\$ 1,297	\$ 0	\$ 0	\$ 237,186	\$ 0	\$ 0	\$ 302,278	6
7	Other Overtime - CE 0101		0	0	0	0	0	0	0	0	0	7
8	Total Overtime	Ln 6 + Ln 7	\$ 61,298	\$ 2,497	\$ 1,297	\$ 0	\$ 0	\$ 237,186	\$ 0	\$ 0	\$ 302,278	8
9	Regular Pay		\$ 693,227	\$ 242,082	\$ 10,811	\$ 21,983	\$ 1,289	\$ 1,083,043	\$ 22,740	\$ 2,075,176	\$ 2,075,176	9
10	Overtime Percentage	Ln 8 / Ln 9	8.84%	1.03%	12.00%	0.00%	0.00%	21.90%	0.00%	14.57%	14.57%	10

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
DISTRIBUTION OF ANNUALIZED LABOR  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Great Basin (h)	SCA (i)	Corp (j)	Total (k)	Line No.
1	Annualized Labor [1]	\$ 67,752,700	\$ 26,873,450	\$ 7,045,611	\$ 1,453,868	\$ 1,829,519	\$ 3,720,856	\$ 10,633,121	\$ 90,975,496	\$ 90,975,496	sum (c) thru (j)	1
2	Percent of Total Labor	32.22%	12.78%	3.35%	0.69%	0.87%	1.77%	5.06%	43.26%	100.00%		2
3	Number of Employees	848	340	84	17	22	44	128	870	2,354		3
<b>Allocation of Corporate Labor and Employees</b>												
4	Annualized Corporate Labor	Ln 1(j)									<b>90,975,496</b>	4
5	Historical Distribution	WP H-3, Sh 16	14.72%	8.12%	1.18%	0.34%	1.46%	2.01%	71.93%	100.00%		5
6	Allocation of Corporate Labor	Ln 5 * Ln 4(k)	\$ 13,387,790	\$ 7,386,495	\$ 1,069,990	\$ 306,729	\$ 230,248	\$ 1,324,924	\$ 1,831,958	\$ 65,437,361	\$ 90,975,496	6
7	Number of Employees										<b>870</b>	7
8	Historical Distribution	WP H-3, Sh 16	14.72%	8.12%	1.18%	0.34%	1.46%	2.01%	71.93%	100.00%		8
9	Allocation of Corporate Emp.	Ln 8 * Ln 7(k)	128	71	10	3	13	18	626	870		9

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
LABOR AND LOADING ANNUALIZATION  
DIRECT LABOR AND LOADING, AS RECORDED  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	SNV		Line No.
		Labor (b)	Loading (c)	
<u>Operations</u>				
1	Account 813	\$ 0	0	1
2	Account 840	0	0	2
3	Account 841	0	0	3
4	Account 850	190,616	116,929	4
5	Account 851	0	0	5
6	Account 852	1,953	1,049	6
7	Account 853	50,314	30,486	7
8	Account 856	82,261	48,946	8
9	Account 857	13,421	8,035	9
10	Account 859	0	0	10
11	Account 870	[1] 3,218,134	1,914,075	11
12	Account 871	80,634	49,424	12
13	Account 874	1,308,229	796,266	13
14	Account 875	70,689	42,993	14
15	Account 878	2,759,106	1,682,387	15
16	Account 879	2,748,837	1,672,391	16
17	Account 880	1,123,927	682,017	17
18	Account 901	0	0	18
19	Account 902	307,170	187,088	19
20	Account 903	146,696	87,971	20
21	Account 905	0	0	21
22	Account 908	0	0	22
23	Account 910	0	0	23
24	Account 920	0	0	24
25	Account 922	0	0	25
26	Account 930.2	0	0	26
27	Total Ops.	\$ 12,101,987	\$ 7,320,055	\$ 27

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
LABOR AND LOADING ANNUALIZATION  
DIRECT LABOR AND LOADING, AS RECORDED  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	SNV		Line No.
		Labor (b)	Loading (c)	
<u>Maintenance</u>				
1	Account 843.1	\$ 0	0	1
2	Account 843.2	0	0	2
3	Account 843.3	0	0	3
4	Account 843.5	0	0	4
5	Account 843.6	0	0	5
6	Account 843.7	0	0	6
7	Account 843.8	0	0	7
8	Account 843.9	0	0	8
9	Account 861	12,751	7,784	9
10	Account 863	661,730	404,100	10
11	Account 864	2,757	1,790	11
12	Account 865	15,577	9,544	12
13	Account 866	3,604	2,250	13
14	Account 885	150,984	91,919	14
15	Account 886	0	0	15
16	Account 887	970,470	593,762	16
17	Account 889	323,720	196,785	17
18	Account 892	1,799,250	1,093,413	18
19	Account 893	1,112,863	680,314	19
20	Account 894	50,245	31,275	20
21	Account 935	0	0	21
22	Total Maint.	\$ <u>5,103,952</u>	\$ <u>3,112,936</u>	\$ 22
23	Total O&M	\$ <u>17,205,939</u>	\$ <u>10,432,991</u>	\$ 23
24	% O&M to Total	63.05%	63.17%	24
<u>Deferred and Other</u>				
25	Account 146	\$ 0	0	25
26	Account 163	762,809	460,869	26
27	Account 182.3	897,954	527,370	27
28	Account 183.2	0	0	28
29	Account 184	456,308	255,020	29
30	Account 186	17,535	10,276	30
31	Account 426	0	0	31
32	Total Deferred	\$ <u>2,134,606</u>	\$ <u>1,253,535</u>	\$ 32
<u>Capital</u>				
33	Account 107	\$ 7,518,561	4,568,610	33
34	Account 108	428,777	260,645	34
35	Total Capital	\$ <u>7,947,337</u>	\$ <u>4,829,255</u>	\$ 35
36	Total	\$ <u>27,287,882</u>	\$ <u>16,515,781</u>	\$ 36

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
LABOR AND LOADING ANNUALIZATION  
DIRECT LABOR AND LOADING, AS RECORDED  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	SNV		Line No.
		Labor (b)	Loading (c)	
	<u>Indirect Time</u>			
1	Account 242	\$ 4,286,151	0	1
2	242 as % of Labor	13.6%	N/A	2
3	Total Incl. Account 242	\$ <u>31,574,032</u>		\$ 3

[1] Division VP labor reallocated



**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED DIRECT LABOR AND ADJUSTMENT  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	SNV			Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)	
		WP H-3, Sh 7	Ln 1 (c) * ((b) ÷ WP H-3, Sh 11, Ln 36 (b))	(c) - (b)	
1	Annualized Labor (WP H-3, Sh 4, Ln 7 (d))		\$ 26,044,626		1
	<u>Operations</u>				
2	Account 813	\$ 0	\$ 0	0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	190,616	181,931	(8,685)	5
6	Account 851	0	0	0	6
7	Account 852	1,953	1,864	(89)	7
8	Account 853	50,314	48,021	(2,292)	8
9	Account 856	82,261	78,513	(3,748)	9
10	Account 857	13,421	12,810	(611)	10
11	Account 859	0	0	0	11
12	Account 870	3,218,134	3,071,513	(146,621)	12
13	Account 871	80,634	76,960	(3,674)	13
14	Account 874	1,308,229	1,248,625	(59,604)	14
15	Account 875	70,689	67,468	(3,221)	15
16	Account 878	2,759,106	2,633,399	(125,707)	16
17	Account 879	2,748,837	2,623,598	(125,239)	17
18	Account 880	1,123,927	1,072,720	(51,207)	18
19	Account 901	0	0	0	19
20	Account 902	307,170	293,175	(13,995)	20
21	Account 903	146,696	140,012	(6,684)	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 12,101,987	\$ 11,550,612	\$ (551,375)	28

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED DIRECT LABOR AND ADJUSTMENT  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	SNV			Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)	
			WP H-3, Sh 10, Ln 1 (c) * ((b) ÷ Ln 36 (b))		
		WP H-3, Sh 8 & 9		(c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	12,751	12,170	(581)	9
10	Account 863	661,730	631,581	(30,149)	10
11	Account 864	2,757	2,631	(126)	11
12	Account 865	15,577	14,867	(710)	12
13	Account 866	3,604	3,440	(164)	13
14	Account 885	150,984	144,105	(6,879)	14
15	Account 886	0	0	0	15
16	Account 887	970,470	926,255	(44,215)	16
17	Account 889	323,720	308,972	(14,749)	17
18	Account 892	1,799,250	1,717,275	(81,975)	18
19	Account 893	1,112,863	1,062,160	(50,703)	19
20	Account 894	50,245	47,955	(2,289)	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 5,103,952	\$ 4,871,412	\$ (232,540)	22
23	Total O&M	\$ 17,205,939	\$ 16,422,023	\$ (783,915)	23
24	% O&M to Total	63.05%	63.05%	63.05%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	762,809	728,055	(34,754)	26
27	Account 182.3	897,954	857,042	(40,911)	27
28	Account 183.2	0	0	0	28
29	Account 184	456,308	435,519	(20,790)	29
30	Account 186	17,535	16,736	(799)	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 2,134,606	\$ 2,037,351	\$ (97,254)	32
<u>Capital</u>					
33	Account 107	\$ 7,518,561	\$ 7,176,010	\$ (342,551)	33
34	Account 108	428,777	409,241	(19,535)	34
35	Total Capital	\$ 7,947,337	\$ 7,585,251	\$ (362,087)	35
36	Total	\$ 27,287,882	\$ 26,044,626	\$ (1,243,256)	36
37	Account 242	\$ 4,286,151	\$ 4,090,870	\$ (195,280)	37
38	Total Incl. Account 242	\$ 31,574,032	\$ 30,135,496	\$ (1,438,536)	38

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	SNV			Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)	
		WP H-3, Sh 7	Ln 1 (c) * (b) ÷ WP H-3, Sh 13, Ln 36 (b)	(c) - (b)	
1	Annualized Labor Loading (WP H-3, Sh 32 , Ln 21 (d))		\$ 16,119,171		1
	<u>Operations</u>				
2	Account 813	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	116,929	114,122	(2,808)	5
6	Account 851	0	0	0	6
7	Account 852	1,049	1,024	(25)	7
8	Account 853	30,486	29,753	(732)	8
9	Account 856	48,946	47,771	(1,175)	9
10	Account 857	8,035	7,842	(193)	10
11	Account 859	0	0	0	11
12	Account 870	1,914,075	1,868,110	(45,965)	12
13	Account 871	49,424	48,237	(1,187)	13
14	Account 874	796,266	777,145	(19,121)	14
15	Account 875	42,993	41,960	(1,032)	15
16	Account 878	1,682,387	1,641,986	(40,401)	16
17	Account 879	1,672,391	1,632,230	(40,161)	17
18	Account 880	682,017	665,639	(16,378)	18
19	Account 901	0	0	0	19
20	Account 902	187,088	182,595	(4,493)	20
21	Account 903	87,971	85,858	(2,113)	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 7,320,055	\$ 7,144,272	\$ (175,783)	28

**SOUTHWEST GAS CORPORATION**  
**LABOR AND LOADING ANNUALIZATION**  
**ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description	SNV			Line No.
		Recorded	Annualized	Adjustment	
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 8 & 9	WP H-3, Sh 12, Ln 1 (c) * ((b) ÷ Ln 36 (b))	(c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	7,784	7,597	(187)	9
10	Account 863	404,100	394,396	(9,704)	10
11	Account 864	1,790	1,747	(43)	11
12	Account 865	9,544	9,315	(229)	12
13	Account 866	2,250	2,196	(54)	13
14	Account 885	91,919	89,711	(2,207)	14
15	Account 886	0	0	0	15
16	Account 887	593,762	579,504	(14,259)	16
17	Account 889	196,785	192,059	(4,726)	17
18	Account 892	1,093,413	1,067,156	(26,257)	18
19	Account 893	680,314	663,977	(16,337)	19
20	Account 894	31,275	30,524	(751)	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 3,112,936	\$ 3,038,182	\$ (74,754)	22
23	Total O&M	\$ 10,432,991	\$ 10,182,454	\$ (250,537)	23
24	% O&M to Total	63.17%	63.17%	63.17%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	460,869	449,802	(11,067)	26
27	Account 182.3	527,370	514,706	(12,664)	27
28	Account 183.2	0	0	0	28
29	Account 184	255,020	248,896	(6,124)	29
30	Account 186	10,276	10,029	(247)	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 1,253,535	\$ 1,223,432	\$ (30,102)	32
<u>Capital</u>					
33	Account 107	\$ 4,568,610	\$ 4,458,900	\$ (109,710)	33
34	Account 108	260,645	254,385	(6,259)	34
35	Total Capital	\$ 4,829,255	\$ 4,713,285	\$ (115,970)	35
36	Total	\$ 16,515,781	\$ 16,119,171	\$ (396,609)	36

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
CORPORATE LABOR AS RECORDED  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	GB (g)	SCA (h)	Sys Alloc (i)	Total (j)	Line No.
<b>Operations</b>											
1	Account 813	\$ 787,613	\$ 394,368	\$ 73,881	\$ 20,852	\$ 19,181	\$ 0	\$ 106,720	\$ 0	\$ 1,402,615	1
2	Account 840	0	0	0	0	0	0	0	0	0	2
3	Account 841	0	0	0	0	0	0	0	0	0	3
4	Account 850	0	0	0	0	0	253,918	0	0	253,918	4
5	Account 851	0	276,948	0	0	0	961,636	0	0	1,238,584	5
6	Account 852	0	0	0	0	0	0	0	0	0	6
7	Account 853	0	0	0	0	0	0	0	0	0	7
8	Account 856	0	0	0	0	0	0	0	0	0	8
9	Account 857	0	0	0	0	0	0	0	0	0	9
10	Account 859	0	0	0	0	0	0	0	0	0	10
11	Account 870	2,458	860	773	8,254	167	0	226	0	12,738	11
12	Account 871	862,905	153,489	82,167	23,510	20,914	0	117,507	0	1,260,492	12
13	Account 874	0	183	0	0	0	0	0	0	183	13
14	Account 875	0	0	0	0	0	0	0	0	0	14
15	Account 878	0	0	0	0	0	0	0	0	0	15
16	Account 879	1,522,806	762,492	142,940	40,316	37,086	0	206,385	0	2,712,025	16
17	Account 880	675,239	293,107	7,760	2,183	1,971	0	13,127	0	993,387	17
18	Account 901	1,428,061	818,724	118,405	32,884	23,961	0	222,392	0	2,644,428	18
19	Account 902	(185)	(113)	(16)	(5)	(3)	0	(25)	0	(348)	19
20	Account 903	6,798,850	3,866,258	507,161	139,379	101,532	4,652	973,611	0	12,391,443	20
21	Account 905	0	0	0	0	0	0	0	0	0	21
22	Account 908	0	0	0	0	0	0	0	0	0	22
23	Account 910	0	0	0	0	0	0	0	0	0	23
24	Account 920	0	0	0	0	0	0	0	52,694,799	52,694,799	24
25	Account 922	0	0	0	0	0	0	0	0	0	25
26	Account 930.2	0	0	0	0	0	0	0	0	0	26
27	Total Operations	\$ 12,077,747	\$ 6,566,316	\$ 933,070	\$ 267,374	\$ 204,809	\$ 1,220,206	\$ 1,639,942	\$ 52,694,799	\$ 75,604,263	27

Corp Labor Recorded

SNV 2023 Labor Annualization

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
CORPORATE LABOR AS RECORDED  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	GB (g)	SCA (h)	Sys Alloc (i)	Total (j)	Line No.
										sum (b) thru (i)	
	<b>Maintenance</b>										
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	0	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	0	0	0	0	9
10	Account 863	0	460	0	0	0	0	0	0	460	10
11	Account 864	0	0	0	0	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	0	0	0	0	17
18	Account 892	101	177	0	0	0	0	0	0	277	18
19	Account 893	0	0	0	0	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	0	0	0	0	20
21	Account 935	0	0	0	0	0	0	0	979,813	979,813	21
22	Total Maintenance	\$ 101	\$ 637	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 979,813	\$ 980,550	22
23	Total O&M	\$ 12,077,848	\$ 6,566,953	\$ 933,070	\$ 267,374	\$ 204,809	\$ 1,220,206	\$ 1,639,942	\$ 53,674,612	\$ 76,584,813	23
24	% O&M to Total	98.84%	97.40%	95.54%	95.50%	97.45%	100.90%	98.07%	89.86%	92.23%	24

Corp Labor Recorded

SNV 2023 Labor Annualization

**SOUTHWEST GAS CORPORATION**  
**LABOR AND LOADING ANNUALIZATION**  
**CORPORATE LABOR AS RECORDED**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	GB (g)	SCA (h)	Sys Alloc (i)	Total (j)	Line No.
										sum (b) thru (i)	
1	<u>Deferred and Other</u>										
2	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
3	Account 163	0	0	0	0	0	0	0	1,000,383	1,000,383	2
4	Account 182.3	0	0	0	0	0	0	0	(7,680)	(7,680)	3
5	Account 183.2	0	0	0	0	0	0	0	0	0	4
6	Account 184	0	0	0	0	0	0	0	231,173	231,173	5
7	Account 186	0	0	0	0	0	0	0	20,886	20,886	6
8	Account 426	0	0	0	0	0	0	0	185,414	185,414	7
9	Account 920 HoldCo	0	0	0	0	0	0	0	4,000,063	4,000,063	8
	<u>Total Deferred</u>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,430,239	\$ 5,430,239	9
	<u>Capital</u>										
10	Account 107	\$ 142,298	\$ 175,310	\$ 43,599	\$ 12,604	\$ 5,357	\$ (10,838)	\$ 32,238	\$ 625,254	\$ 1,025,822	10
11	Account 108	0	3	0	0	0	0	0	0	3	11
12	<u>Total Capital</u>	\$ 142,298	\$ 175,313	\$ 43,599	\$ 12,604	\$ 5,357	\$ (10,838)	\$ 32,238	\$ 625,254	\$ 1,025,825	12
13	<u>Total</u>	\$ 12,220,146	\$ 6,742,266	\$ 976,668	\$ 279,977	\$ 210,167	\$ 1,209,368	\$ 1,672,180	\$ 59,730,104	\$ 83,040,877	13
14	<u>Historical Distribution (Ln 13 + Ln 13 (j))</u>	14.72%	8.12%	1.18%	0.34%	0.25%	1.46%	2.01%	71.93%	100.00%	14
	<u>Indirect Time</u>										
15	Account 242 (Ln 14 * Ln 15 (j))	\$ 1,942,295	\$ 1,071,629	\$ 155,234	\$ 44,500	\$ 33,404	\$ 192,219	\$ 265,780	\$ 9,493,623	\$ 13,198,684	15
16	<u>242 as % of Labor (Ln 15 ÷ (Ln 13 + Ln 15))</u>	13.71%	13.71%	13.71%	13.71%	13.71%	13.71%	13.71%	13.71%	13.71%	16

Corp Labor Recorded

SNV 2023 Labor Annualization

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED CORPORATE DIRECT LABOR AND ADJUSTMENT  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Recorded (b)	AZ Annualized (c)	Adjustment (c)	Recorded (d)	SNV Annualized (e)	Adjustment (e)	Recorded (f)	NV Annualized (g)	Adjustment (g)	Recorded (h)	NV Annualized (i)	Adjustment (i)	Recorded (j)	NCA Annualized (k)	Adjustment (k)	Recorded (l)	NCA Annualized (m)	Adjustment (m)	Recorded (n)	SLT Annualized (o)	Adjustment (o)	Recorded (p)	SLT Annualized (q)	Adjustment (q)	Recorded (r)	Grand Total Annualized (s)	Adjustment (s)	Recorded (t)	SCA Annualized (u)	Adjustment (u)	Recorded (v)	Line No.		
1	Annualized Labor (WP H-3, Sh 4, Ln 15)	\$ 787,613	\$ 810,367	\$ 22,754	\$ 394,488	\$ 376,643	\$ (17,225)	\$ 73,881	\$ 79,221	\$ 4,339	\$ 20,852	\$ 19,711	\$ (1,141)	\$ 19,181	\$ 18,132	\$ (1,049)	\$ 198,671	\$ 18,132	\$ (1,049)	\$ 20,852	\$ 19,181	\$ 18,132	\$ (1,049)	\$ 198,671	\$ 18,132	\$ (1,049)	\$ 1,339,652	\$ 0	\$ 0	\$ 1,580,716	\$ 0	\$ 1,580,716	1		
2	Operations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2			
3	Account 840	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3			
4	Account 841	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4		
5	Account 850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5		
6	Account 851	0	0	0	276,848	264,501	(12,448)	0	0	0	0	0	0	0	0	0	0	255,918	232,656	38,679	0	0	0	0	0	0	0	0	0	0	0	0	0	6	
7	Account 852	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	961,636	1,108,115	146,479	0	0	0	0	0	0	0	0	0	0	0	0	0	7	
8	Account 853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8		
9	Account 854	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9		
10	Account 857	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10		
11	Account 859	2,450	2,520	70	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11		
12	Account 860	865,905	867,834	24,930	153,489	146,590	(6,899)	82,167	86,993	4,826	8,254	22,224	(13,969)	20,914	19,770	(1,144)	187	20,914	19,770	(1,144)	0	0	0	0	0	0	0	0	230	0	0	0	12		
13	Account 871	0	0	0	183	174	(8)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13		
14	Account 874	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14		
15	Account 875	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15		
16	Account 879	1,522,806	1,569,801	43,994	762,492	728,221	(34,271)	142,940	151,335	8,395	40,216	36,111	(2,205)	37,086	35,057	(2,028)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16		
17	Account 880	675,239	694,747	19,508	285,107	278,953	(6,154)	7,760	8,215	456	2,183	2,083	(99)	1,871	1,863	(8)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17		
18	Account 881	1,429,088	1,489,054	41,250	813,715	781,058	(32,657)	115,405	125,359	6,954	31,086	31,086	(0)	23,961	22,651	(1,311)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18		
19	Account 900	67,968,850	69,955,271	1,986,421	3,866,258	3,662,463	(173,774)	507,161	536,848	29,767	139,379	131,755	(7,624)	101,532	96,979	(4,554)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19		
20	Account 903	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	
21	Account 905	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21	
22	Account 905	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22	
23	Account 910	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23	
24	Account 922	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24	
25	Account 922	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25	
26	Account 922	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26	
27	Account 922	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27	
28	Total Ops	\$ 12,077,737	\$ 12,428,877	\$ 348,930	\$ 6,566,316	\$ 6,271,184	\$ (295,132)	\$ 933,020	\$ 987,872	\$ 54,852	\$ 267,374	\$ (14,625)	\$ 267,374	\$ (11,203)	\$ 133,607	\$ 133,607	\$ (0)	\$ 1,220,208	\$ 1,406,077	\$ 185,865	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	28

TY Corp Dir Labor Annualized

SNV 2023 Labor Annualization



**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED CORPORATE DIRECT LABOR AND ADJUSTMENT  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Recorded (b)	Adjusted (c)	Adjusted (d)	Recorded (e)	Adjusted (f)	Adjusted (g)	Recorded (h)	Adjusted (i)	Recorded (j)	Adjusted (k)	Recorded (l)	Adjusted (m)	Recorded (n)	Adjusted (o)	Recorded (p)	Adjusted (q)	Recorded (r)	Adjusted (s)	Recorded (t)	Adjusted (u)	Recorded (v)	Adjusted (w)	Line No.	
1	Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1	
2	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2	
3	Account 843.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3	
4	Account 843.5	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4	
5	Account 843.9	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5	
6	Account 843.6	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	6	
7	Account 843.8	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7	
8	Account 843.9	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8	
9	Account 881	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9	
10	Account 882	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	10	
11	Account 884	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11	
12	Account 885	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12	
13	Account 886	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13	
14	Account 887	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	14	
15	Account 888	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	15	
16	Account 889	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16	
17	Account 890	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17	
18	Account 891	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	18	
19	Account 892	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	19	
20	Account 894	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	20	
21	Account 894	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	21	
22	Total Maint.	\$ 101	\$ 104	\$ 104	\$ 637	\$ 603	\$ 120	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	22
23	Total O&M	\$ 12,077,848	\$ 12,426,781	\$ 12,426,781	\$ 6,586,853	\$ 6,271,792	\$ (256,161)	\$ 933,070	\$ 967,872	\$ 967,872	\$ 54,802	\$ 287,274	\$ 297,749	\$ (4,625)	\$ 204,808	\$ 193,607	\$ (11,203)	\$ 1,220,206	\$ 1,220,206	\$ 1,406,971	\$ 1,406,971	\$ 1,659,942	\$ 1,659,942	\$ 1,550,241	23
24	% O&M to Total	98.53%	98.54%	98.54%	97.40%	97.40%	97.40%	95.54%	95.54%	95.54%	95.54%	95.50%	95.50%	97.45%	97.45%	97.45%	100.00%	100.00%	100.00%	100.00%	98.07%	98.07%	98.07%	98.07%	24
25	Deferred and Other	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25
26	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
27	Account 182.3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	27
28	Account 183.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	28
29	Account 184	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	29
30	Account 426	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	30
31	Account 426	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	31
32	Total Deferred	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	32
33	Capital	\$ 142,288	\$ 146,409	\$ 146,409	\$ 4,111	\$ 175,310	\$ 167,451	\$ 43,599	\$ 46,160	\$ 46,160	\$ 2,561	\$ 12,604	\$ 11,914	\$ (689)	\$ 5,337	\$ 5,084	\$ (263)	\$ (10,838)	\$ (10,838)	\$ (12,489)	\$ (12,489)	\$ 32,238	\$ 30,475	\$ (1,763)	33
34	Account 107	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	34
35	Total Capital	\$ 142,288	\$ 146,409	\$ 146,409	\$ 4,111	\$ 175,310	\$ 167,451	\$ 43,599	\$ 46,160	\$ 46,160	\$ 2,561	\$ 12,604	\$ 11,914	\$ (689)	\$ 5,337	\$ 5,084	\$ (263)	\$ (10,838)	\$ (10,838)	\$ (12,489)	\$ (12,489)	\$ 32,238	\$ 30,475	\$ (1,763)	35
36	Total	\$ 12,220,146	\$ 12,573,190	\$ 12,573,190	\$ 353,044	\$ 6,742,286	\$ 6,439,243	\$ 976,668	\$ 1,034,031	\$ 1,034,031	\$ 57,363	\$ 279,877	\$ 264,663	\$ (16,314)	\$ 210,167	\$ 198,671	\$ (11,499)	\$ 1,200,368	\$ 1,200,368	\$ 1,303,582	\$ 1,303,582	\$ 1,672,180	\$ 1,580,716	\$ (91,464)	36
37	Account 242	\$ 1,942,295	\$ 1,998,408	\$ 1,998,408	\$ 56,114	\$ 1,071,629	\$ 1,025,464	\$ 152,234	\$ 164,351	\$ 164,351	\$ 9,117	\$ 44,500	\$ 42,066	\$ (2,434)	\$ 33,404	\$ 31,577	\$ (1,827)	\$ 162,219	\$ 162,219	\$ 221,499	\$ 221,499	\$ 266,780	\$ 251,242	\$ (14,537)	37
38	Total Incl. Account 242	\$ 14,169,441	\$ 14,571,598	\$ 14,571,598	\$ 409,158	\$ 7,813,915	\$ 7,462,699	\$ 1,131,902	\$ 1,198,382	\$ 1,198,382	\$ 66,480	\$ 324,478	\$ 306,729	\$ (17,748)	\$ 243,571	\$ 230,248	\$ (13,323)	\$ 1,401,587	\$ 1,401,587	\$ 1,615,081	\$ 1,615,081	\$ 1,937,960	\$ 1,831,958	\$ (106,002)	38

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT  
BEFORE ALLOCATION TO STATE JURISDICTIONS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description	System Allocable			GB MMF (e)	Amount to Allocate (f)	Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)			
		WP H-3, Sh 14	Ln 1 (c) * ((b) ÷ WP H-3, Sh 20, Ln 37 (b))	(c) - (b)	3.79%	(d) - (e)	
1	Annualized Labor (WP H-3, Sh 4, Ln 7 (j))		\$ 57,693,450				1
	<u>Operations</u>						
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	0	0	3
4	Account 841	0	0	0	0	0	4
5	Account 850	0	0	0	0	0	5
6	Account 851	0	0	0	0	0	6
7	Account 852	0	0	0	0	0	7
8	Account 853	0	0	0	0	0	8
9	Account 856	0	0	0	0	0	9
10	Account 857	0	0	0	0	0	10
11	Account 859	0	0	0	0	0	11
12	Account 870	0	0	0	0	0	12
13	Account 871	0	0	0	0	0	13
14	Account 874	0	0	0	0	0	14
15	Account 875	0	0	0	0	0	15
16	Account 878	0	0	0	0	0	16
17	Account 879	0	0	0	0	0	17
18	Account 880	0	0	0	0	0	18
19	Account 901	0	0	0	0	0	19
20	Account 902	0	0	0	0	0	20
21	Account 903	0	0	0	0	0	21
22	Account 905	0	0	0	0	0	22
23	Account 908	0	0	0	0	0	23
24	Account 910	0	0	0	0	0	24
25	Account 920	52,694,799	50,898,032	(1,796,767)	(68,172)	(1,728,595)	25
26	Account 922	0	0	273,109	10,362	262,746	26
27	Account 930.2	0	0	0	0	0	27
28	Total Ops.	\$ 52,694,799	\$ 50,898,032	\$ (1,523,659)	\$ (57,810)	\$ (1,465,849)	28

**SOUTHWEST GAS CORPORATION**  
**LABOR AND LOADING ANNUALIZATION**  
**ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT**  
**BEFORE ALLOCATION TO STATE JURISDICTIONS**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description	System Allocable			GB MMF (e)	Amount to Allocate (f)	Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)			
		WP H-3, Sh 15 & 16	WP H-3, Sh 19, Ln 1 (c) * ((b) ÷ Ln 37 (b))	(c) - (b)	3.79%	(d) - (e)	
	<u>Maintenance</u>						
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Account 843.2	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	20
21	Account 935	979,813	946,403	(33,409)	(1,268)	(32,142)	21
22	Total Maint.	\$ 979,813	\$ 946,403	\$ (33,409)	\$ (1,268)	\$ (32,142)	22
23	Total O&M	\$ 53,674,612	\$ 51,844,435	\$ (1,557,068)	\$ (59,078)	\$ (1,497,990)	23
24	% O&M to Total	89.86%	89.86%	88.29%	100.00%	87.89%	24
	<u>Deferred and Other</u>						
25	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	0	25
26	Account 163	1,000,383	966,272	(34,111)	0	(34,111)	26
27	Account 182.3	(7,680)	(7,418)	262	0	262	27
28	Account 183.2	0	0	0	0	0	28
29	Account 184	231,173	223,290	(7,882)	0	(7,882)	29
30	Account 186	20,886	20,174	(712)	0	(712)	30
31	Account 426	185,414	179,092	(6,322)	0	(6,322)	31
32	Account 920 HoldCo	4,000,063	3,863,671	(136,393)	0	(136,393)	32
33	Total Deferred	\$ 5,430,239	\$ 5,245,081	\$ (185,158)	\$ 0	\$ (185,158)	33
	<u>Capital</u>						
34	Account 107	\$ 625,254	\$ 603,934	\$ (21,320)	\$ 0	\$ (21,320)	34
35	Account 108	0	0	0	0	0	35
36	Total Capital	\$ 625,254	\$ 603,934	\$ (21,320)	\$ 0	\$ (21,320)	36
37	Total (Ln 23 + Ln 33 + Ln 36)	\$ 59,730,104	\$ 57,693,450	\$ (1,763,546)	\$ (59,078)	\$ (1,704,468)	37
38	Account 242	\$ 9,493,623	\$ 9,169,913	\$ (323,710)			38
39	Total Incl. Account 242	\$ 69,223,727	\$ 66,863,363	\$ (2,087,256)			39

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
SYSTEM ALLOCABLE LABOR ADJUSTMENT  
AFTER ALLOCATION TO STATE JURISDICTIONS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	System Alloc Net of MMF (b)	AZ (c) (b) * Ln 1, 2, or 3 (c)	SNV (d) (b) * Ln 1, 2, or 3 (d)	NNV (e) (b) * Ln 1, 2, or 3 (e)	NCA (f) (b) * Ln 1, 2, or 3 (f)	SLT (g) (b) * Ln 1, 2, or 3 (g)	SCA (h) (b) * Ln 1, 2, or 3 (h)	Line No.
1	4-Factor (all others)		55.54%	28.19%	5.34%	1.54%	1.40%	7.99%	1
2	Factor IV (901-910)		53.49%	32.49%	4.66%	1.29%	0.94%	7.11%	2
3	G&A Factor (922)		52.84%	28.98%	4.31%	3.28%	2.47%	8.12%	3
4	<u>Operations</u>								4
5	Account 813	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	5
6	Account 840	0	0	0	0	0	0	0	6
7	Account 841	0	0	0	0	0	0	0	7
8	Account 850	0	0	0	0	0	0	0	8
9	Account 851	0	0	0	0	0	0	0	9
10	Account 852	0	0	0	0	0	0	0	10
11	Account 853	0	0	0	0	0	0	0	11
12	Account 856	0	0	0	0	0	0	0	12
13	Account 857	0	0	0	0	0	0	0	13
14	Account 859	0	0	0	0	0	0	0	14
15	Account 870	0	0	0	0	0	0	0	15
16	Account 871	0	0	0	0	0	0	0	16
17	Account 874	0	0	0	0	0	0	0	17
18	Account 875	0	0	0	0	0	0	0	18
19	Account 878	0	0	0	0	0	0	0	19
20	Account 879	0	0	0	0	0	0	0	20
21	Account 880	0	0	0	0	0	0	0	21
22	Account 901	0	0	0	0	0	0	0	22
23	Account 902	0	0	0	0	0	0	0	23
24	Account 903	0	0	0	0	0	0	0	24
25	Account 905	0	0	0	0	0	0	0	25
26	Account 908	0	0	0	0	0	0	0	26
27	Account 910	0	0	0	0	0	0	0	27
27	Account 920	(1,728,595)	(960,065)	(487,351)	(92,250)	(26,637)	(24,260)	(138,032)	27
28	Account 922	262,746	138,835	76,144	11,324	8,618	6,490	21,335	28
29	Account 930.2	0	0	0	0	0	0	0	29
30	Total Ops.	\$ (1,465,849)	\$ (821,230)	\$ (411,207)	\$ (80,926)	\$ (18,019)	\$ (17,770)	\$ (116,697)	30

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
SYSTEM ALLOCABLE LABOR ADJUSTMENT  
AFTER ALLOCATION TO STATE JURISDICTIONS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description	System Alloc Net of MMF (b)	AZ (c) (b) * WP H-3, Sh 21, Ln 1 (c)	SNV (d) (b) * WP H-3, Sh 21, Ln 1 (d)	NNV (e) (b) * WP H-3, Sh 21, Ln 1 (e)	NCA (f) (b) * WP H-3, Sh 21, Ln 1 (f)	SLT (g) (b) * WP H-3, Sh 21, Ln 1 (g)	SCA (h) (b) * WP H-3, Sh 21, Ln 1 (h)	Line No.
1	Maintenance								
2	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
3	Account 843.2	0	0	0	0	0	0	0	2
4	Account 843.3	0	0	0	0	0	0	0	3
5	Account 843.4	0	0	0	0	0	0	0	4
6	Account 843.5	0	0	0	0	0	0	0	5
7	Account 843.6	0	0	0	0	0	0	0	6
8	Account 843.7	0	0	0	0	0	0	0	7
9	Account 843.8	0	0	0	0	0	0	0	8
10	Account 843.9	0	0	0	0	0	0	0	9
11	Account 861	0	0	0	0	0	0	0	10
12	Account 863	0	0	0	0	0	0	0	11
13	Account 864	0	0	0	0	0	0	0	12
14	Account 865	0	0	0	0	0	0	0	13
15	Account 866	0	0	0	0	0	0	0	14
16	Account 867	0	0	0	0	0	0	0	15
17	Account 887	0	0	0	0	0	0	0	16
18	Account 889	0	0	0	0	0	0	0	17
19	Account 892	0	0	0	0	0	0	0	18
20	Account 893	0	0	0	0	0	0	0	19
21	Account 894	0	0	0	0	0	0	0	20
22	Account 935	(32,142)	(17,852)	(9,062)	(1,715)	(495)	(451)	(2,567)	21
	Total Maint.	<u>(32,142)</u>	<u>(17,852)</u>	<u>(9,062)</u>	<u>(1,715)</u>	<u>(495)</u>	<u>(451)</u>	<u>(2,567)</u>	22
23	Total O&M	<u>(1,497,990)</u>	<u>(839,081)</u>	<u>(420,269)</u>	<u>(82,641)</u>	<u>(18,514)</u>	<u>(18,222)</u>	<u>(119,264)</u>	23
24	% O&M to Total	<u>87.89%</u>	<u>87.98%</u>	<u>87.83%</u>	<u>88.23%</u>	<u>85.33%</u>	<u>86.28%</u>	<u>87.85%</u>	24
25	Deferred and Other								
26	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25
27	Account 163	(34,111)	(18,945)	(9,617)	(1,820)	(526)	(479)	(2,724)	26
28	Account 182.3	262	145	74	14	4	4	21	27
29	Account 183.2	0	0	0	0	0	0	0	28
30	Account 184	(7,882)	(4,378)	(2,222)	(421)	(121)	(111)	(629)	29
31	Account 186	(712)	(396)	(201)	(36)	(11)	(10)	(57)	30
32	Account 426	(6,322)	(3,511)	(1,782)	(337)	(97)	(89)	(505)	31
33	Account 920 HoldCo	(136,393)	(75,753)	(38,454)	(7,279)	(2,102)	(1,914)	(10,891)	32
	Total Deferred	<u>(185,158)</u>	<u>(102,837)</u>	<u>(52,203)</u>	<u>(9,881)</u>	<u>(2,853)</u>	<u>(2,599)</u>	<u>(14,785)</u>	33
34	Capital								
35	Account 107	\$ (21,320)	(11,841)	(6,011)	(1,138)	(329)	(299)	(1,702)	34
36	Account 108	0	0	0	0	0	0	0	35
	Total Capital	<u>(21,320)</u>	<u>(11,841)</u>	<u>(6,011)</u>	<u>(1,138)</u>	<u>(329)</u>	<u>(299)</u>	<u>(1,702)</u>	36
37	Total	<u>(1,704,468)</u>	<u>(953,759)</u>	<u>(478,482)</u>	<u>(93,660)</u>	<u>(21,696)</u>	<u>(21,119)</u>	<u>(135,751)</u>	37

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
CORPORATE LABOR LOADING AS RECORDED  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	GB (g)	SCA (h)	Sys Alloc (i)	Total (j) sum (b) thru (i)	Line No.
1	Operations										1
2	Account 813	\$ 477,692	\$ 239,031	\$ 44,747	\$ 12,623	\$ 11,639	\$ 0	\$ 64,467	\$ 0	\$ 850,198	2
3	Account 840	0	0	0	0	0	0	0	0	0	3
4	Account 841	0	0	0	0	0	0	0	0	0	4
5	Account 850	0	0	0	0	0	155,969	0	0	155,969	5
6	Account 851	0	169,098	0	0	0	587,337	0	0	756,434	6
7	Account 852	0	0	0	0	0	0	0	0	0	7
8	Account 853	0	0	0	0	0	0	0	0	0	8
9	Account 856	0	0	0	0	0	0	0	0	0	9
10	Account 857	0	0	0	0	0	0	0	0	0	10
11	Account 859	0	0	0	0	0	0	0	0	0	11
12	Account 870	1,107	551	495	5,152	107	0	145	0	7,557	12
13	Account 871	526,404	93,246	50,118	14,349	12,759	0	71,441	0	768,317	13
14	Account 874	0	117	0	0	0	0	0	0	117	14
15	Account 875	0	0	0	0	0	0	0	0	0	15
16	Account 878	0	0	0	0	0	0	0	0	0	16
17	Account 879	925,292	463,002	86,734	24,451	22,545	0	124,891	0	1,646,914	17
18	Account 880	408,841	178,244	4,851	1,364	1,233	0	8,226	0	602,758	18
19	Account 901	882,673	506,748	73,299	20,361	14,848	0	137,109	0	1,635,038	19
20	Account 902	(119)	(72)	(11)	(3)	(2)	0	(16)	0	(223)	20
21	Account 903	4,099,601	2,341,249	306,528	84,182	61,364	2,810	587,794	0	7,483,528	21
22	Account 905	0	0	0	0	0	0	0	0	0	22
23	Account 908	0	0	0	0	0	0	0	0	0	23
24	Account 910	0	0	0	0	0	0	0	0	0	24
25	Account 920	0	0	0	0	0	0	0	31,961,144	31,961,144	25
26	Account 922	0	0	0	0	0	0	0	0	0	26
27	Account 930.2	0	0	0	0	0	0	0	0	0	27
	Total Operations	\$ 7,321,491	\$ 3,991,213	\$ 566,761	\$ 162,479	\$ 124,492	\$ 746,116	\$ 994,056	\$ 31,961,144	\$ 45,867,751	

Corp Load Recorded

SNV 2023 Labor Annualization

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
CORPORATE LABOR LOADING AS RECORDED  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	GB (g)	SCA (h)	Sys Alloc (i)	Total (j) sum (b) thru (i)	Line No.
1	Maintenance										1
2	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
3	Account 843.2	0	0	0	0	0	0	0	0	0	3
4	Account 843.3	0	0	0	0	0	0	0	0	0	4
5	Account 843.4	0	0	0	0	0	0	0	0	0	5
6	Account 843.5	0	0	0	0	0	0	0	0	0	6
7	Account 843.6	0	0	0	0	0	0	0	0	0	7
8	Account 843.7	0	0	0	0	0	0	0	0	0	8
9	Account 843.8	0	0	0	0	0	0	0	0	0	9
10	Account 843.9	0	0	0	0	0	0	0	0	0	10
11	Account 861	0	295	0	0	0	0	0	0	295	11
12	Account 863	0	0	0	0	0	0	0	0	0	12
13	Account 864	0	0	0	0	0	0	0	0	0	13
14	Account 865	0	0	0	0	0	0	0	0	0	14
15	Account 866	0	0	0	0	0	0	0	0	0	15
16	Account 867	0	0	0	0	0	0	0	0	0	16
17	Account 868	0	0	0	0	0	0	0	0	0	17
18	Account 869	54	95	0	0	0	0	0	0	149	18
19	Account 892	0	0	0	0	0	0	0	0	0	19
20	Account 893	0	0	0	0	0	0	0	0	0	20
21	Account 894	0	0	0	0	0	0	0	0	0	21
22	Account 935	0	0	0	0	0	0	0	595,076	595,076	22
	Total Maintenance	\$ 54	\$ 390	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 595,076	\$ 595,520	
23	Total O&M	\$ 7,321,545	\$ 3,991,603	\$ 566,761	\$ 162,479	\$ 124,492	\$ 746,116	\$ 994,056	\$ 32,556,220	\$ 46,463,271	23
24	% O&M to Total	98.87%	97.61%	95.86%	95.91%	97.68%	100.84%	98.19%	93.70%	95.06%	24

Corp Load Recorded

SNV 2023 Labor Annualization

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
CORPORATE LABOR LOADING AS RECORDED  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	GB (g)	SCA (h)	Sys Alloc (i)	Total (j) sum (b) thru (i)	Line No.
1	Deferred and Other										1
2	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
3	Account 163	0	0	0	0	0	0	0	605,821	605,821	3
4	Account 182.3	0	0	0	0	0	0	0	(4,723)	(4,723)	4
5	Account 183.2	0	0	0	0	0	0	0	0	0	5
6	Account 184	0	0	0	0	0	0	0	139,984	139,984	6
7	Account 186	0	0	0	0	0	0	0	12,244	12,244	7
8	Account 426	0	0	0	0	0	0	0	117,421	117,421	8
9	Account 920 HoldCo	0	0	0	0	0	0	0	942,525	942,525	9
	Total Deferred	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,813,272	\$ 1,813,272	
10	Capital										10
11	Account 107	\$ 83,549	\$ 97,786	\$ 24,491	\$ 6,935	\$ 2,955	\$ (6,216)	\$ 18,366	\$ 375,132	\$ 602,998	11
12	Account 108	0	2	0	0	0	0	0	0	2	12
	Total Capital	\$ 83,549	\$ 97,788	\$ 24,491	\$ 6,935	\$ 2,955	\$ (6,216)	\$ 18,366	\$ 375,132	\$ 602,999	
13	Total (WP H-3, Sh 24 (Ln 23) + Ln 9 + Ln 12)	\$ 7,405,094	\$ 4,089,390	\$ 591,253	\$ 169,414	\$ 127,447	\$ 739,899	\$ 1,012,422	\$ 34,744,623	\$ 48,879,542	13
14	Historical Distribution (Ln 13 ÷ Ln 13 (j))	15.15%	8.37%	1.21%	0.35%	0.26%	1.51%	2.07%	71.08%	100.00%	14

Corp Load Recorded

SNV 2023 Labor Annualization





**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED CORPORATE DIRECT LABOR LOADING AND ADJUSTMENT  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ Recorded (b)	Adjusted (c)	Adjustment (d)	SNV Recorded (e)	Adjusted (f)	Adjustment (g)	NV Recorded (h)	Adjusted (i)	Adjustment (j)	NCA Recorded (k)	Adjusted (l)	Adjustment (m)	SLT Recorded (n)	Adjusted (o)	Adjustment (p)	Recorded (q)	Adjusted (r)	Adjustment (s)	Recorded (t)	Adjusted (u)	Adjustment (v)	Line No.		
1	Maintenance																							1	
2	Account 843.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	
3	Account 843.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	
4	Account 843.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	
5	Account 843.6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	
6	Account 843.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	
7	Account 843.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	
8	Account 843.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	
9	Account 880	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	
10	Account 883	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	
11	Account 884	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	
12	Account 885	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	
13	Account 886	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	
14	Account 887	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14	
15	Account 888	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15	
16	Account 889	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16	
17	Account 890	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17	
18	Account 891	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18	
19	Account 893	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19	
20	Account 894	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	
21	Account 935	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21	
22	Total Maint	54	54	0	390	390	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22	
23	Total O&M	7,321,545	7,375,091	53,547	3,991,603	3,997,594	59,991	5,797,387	5,806,761	11,628	1,624,279	1,636,347	11,068	124,492	127,064	2,572	746,116	751,679	35,563	994,056	999,212	5,156	(26,844)	23	
24	% O&M to Tr	98.67%	98.67%	98.67%	97.61%	97.61%	97.61%	95.86%	95.86%	95.86%	95.91%	95.91%	95.91%	97.68%	97.68%	97.68%	100.84%	100.84%	100.84%	98.19%	98.19%	98.19%	98.19%	24	
25	Deferred and Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25	
26	Account 148	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26	
27	Account 163	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27	
28	Account 183	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28	
29	Account 184	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29	
30	Account 186	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30	
31	Account 628	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31	
32	Total Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Capital																								33
34	Account 107	83,546	84,160	611	97,786	97,786	0	24,491	24,494	502	6,935	6,756	(176)	2,955	2,873	(81)	(6,216)	(6,513)	(296)	18,366	17,869	(497)	(477)	34	
35	Total Capital	83,546	84,160	611	97,786	97,786	0	24,491	24,494	502	6,935	6,756	(176)	2,955	2,873	(81)	(6,216)	(6,513)	(296)	18,366	17,869	(497)	(477)	35	
36	Total	7,405,094	7,459,251	54,158	4,089,390	4,097,298	8,908	5,917,253	6,033,381	12,128	1,694,414	1,655,006	(4,308)	127,447	129,937	(2,490)	739,899	746,665	6,766	1,012,622	996,101	(16,521)	(26,321)	36	

**SOUTHWEST GAS CORPORATION**  
**LABOR AND LOADING ANNUALIZATION**  
**ANNUALIZED SYSTEM ALLOCABLE LOADING AND ADJUSTMENT - BEFORE ALLOCATION**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	System Allocable			GB MMF (e)	Amount to Allocate (f)	Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)			
		WP H-3, Sh 23	Ln 1 (c) * ((b) ÷ WP H-3, Sh 29, Ln 37 (b))	(c) - (b)	3.79%	(d) - (e)	
1	Annualized Labor Loading (WP H-3, Sh 32, Ln 21 (j))		\$ 35,528,074				1
	<u>Operations</u>						
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	0	2
3	Account 840	0	0	0	0	0	3
4	Account 841	0	0	0	0	0	4
5	Account 850	0	0	0	0	0	5
6	Account 851	0	0	0	0	0	6
7	Account 852	0	0	0	0	0	7
8	Account 853	0	0	0	0	0	8
9	Account 856	0	0	0	0	0	9
10	Account 857	0	0	0	0	0	10
11	Account 859	0	0	0	0	0	11
12	Account 870	0	0	0	0	0	12
13	Account 871	0	0	0	0	0	13
14	Account 874	0	0	0	0	0	14
15	Account 875	0	0	0	0	0	15
16	Account 878	0	0	0	0	0	16
17	Account 879	0	0	0	0	0	17
18	Account 880	0	0	0	0	0	18
19	Account 901	0	0	0	0	0	19
20	Account 902	0	0	0	0	0	20
21	Account 903	0	0	0	0	0	21
22	Account 905	0	0	0	0	0	22
23	Account 908	0	0	0	0	0	23
24	Account 910	0	0	0	0	0	24
25	Account 920	31,961,144	32,681,831	720,687	27,344	693,343	25
26	Account 922	0	0	(109,544)	(4,156)	(105,388)	26
27	Account 930.2	0	0	0	0	0	27
28	Total Ops.	\$ 31,961,144	\$ 32,681,831	\$ 611,142	\$ 23,188	\$ 587,954	28

**SOUTHWEST GAS CORPORATION**  
**LABOR AND LOADING ANNUALIZATION**  
**ANNUALIZED SYSTEM ALLOCABLE LOADING AND ADJUSTMENT - BEFORE ALLOCATION**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	System Allocable			GB MMF (e)	Amount to Allocate (f)	Line No.
		Recorded (b)	Annualized (c)	Adjustment (d)			
		WP H-3, Sh 24 & 25	WP H-3, Sh 28, Ln 1 (c) * ((b) ÷ Ln 37 (b))	(c) - (b)	3.79%	(d) - (e)	
<u>Maintenance</u>							
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	20
21	Account 935	595,076	608,494	13,418	509	12,909	21
22	Total Maint.	\$ 595,076	\$ 608,494	\$ 13,418	\$ 509	\$ 12,909	22
23	Total O&M	\$ 32,556,220	\$ 33,290,325	\$ 624,560	\$ 23,697	\$ 600,864	23
24	% O&M to Total	93.70%	93.70%	92.68%	100.00%	92.41%	24
<u>Deferred and Other</u>							
25	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25
26	Account 163	605,821	619,481	13,661	0	13,661	26
27	Account 182.3	(4,723)	(4,830)	(107)	0	(107)	27
28	Account 183.2	0	0	0	0	0	28
29	Account 184	139,984	143,140	3,156	0	3,156	29
30	Account 186	12,244	12,520	276	0	276	30
31	Account 426	117,421	120,069	2,648	0	2,648	31
32	Account 920	942,525	963,778	21,253	0	21,253	32
33	Total Deferred	\$ 1,813,272	\$ 1,854,159	\$ 40,887	\$ 0	\$ 40,887	33
<u>Capital</u>							
34	Account 107	\$ 375,132	\$ 383,591	\$ 8,459	\$ 0	\$ 8,459	34
35	Account 108	0	0	0	0	0	35
36	Total Capital	\$ 375,132	\$ 383,591	\$ 8,459	\$ 0	\$ 8,459	36
37	Total	\$ 34,744,623	\$ 35,528,074	\$ 673,906	\$ 23,697	\$ 650,210	37

**SOUTHWEST GAS CORPORATION**  
**LABOR AND LOADING ANNUALIZATION**  
**SYSTEM ALLOCABLE LABOR LOADING ADJUSTMENT**  
**AFTER ALLOCATION TO STATE JURISDICTIONS**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	System Alloc Net of MMF (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	SCA (h)	Line No.
		WP H-3, Sh 28	(b) * Ln 1, 2, or 3 (c)	(b) * Ln 1, 2, or 3 (d)	(b) * Ln 1, 2, or 3 (e)	(b) * Ln 1, 2, or 3 (f)	(b) * Ln 1, 2, or 3 (g)	(b) * Ln 1, 2, or 3 (h)	
1	4-Factor (all others)		55.54%	28.19%	5.34%	1.54%	1.40%	7.99%	1
2	Factor IV (901-910)		53.49%	32.49%	4.68%	1.29%	0.94%	7.11%	2
3	G&A Factor (922)		52.84%	28.98%	4.31%	3.28%	2.47%	8.12%	3
4	<b>Operations</b>	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	4
5	Account 813	0	0	0	0	0	0	0	5
6	Account 840	0	0	0	0	0	0	0	6
7	Account 841	0	0	0	0	0	0	0	7
8	Account 850	0	0	0	0	0	0	0	8
9	Account 851	0	0	0	0	0	0	0	9
10	Account 852	0	0	0	0	0	0	0	10
11	Account 853	0	0	0	0	0	0	0	11
12	Account 856	0	0	0	0	0	0	0	12
13	Account 857	0	0	0	0	0	0	0	13
14	Account 859	0	0	0	0	0	0	0	14
15	Account 870	0	0	0	0	0	0	0	15
16	Account 871	0	0	0	0	0	0	0	16
17	Account 874	0	0	0	0	0	0	0	17
18	Account 875	0	0	0	0	0	0	0	18
19	Account 878	0	0	0	0	0	0	0	19
20	Account 879	0	0	0	0	0	0	0	20
21	Account 880	0	0	0	0	0	0	0	21
22	Account 901	0	0	0	0	0	0	0	22
23	Account 902	0	0	0	0	0	0	0	23
24	Account 903	0	0	0	0	0	0	0	24
25	Account 905	0	0	0	0	0	0	0	25
26	Account 908	0	0	0	0	0	0	0	26
27	Account 910	0	0	0	0	0	0	0	27
27	Account 920	693,343	385,084	195,477	37,002	10,684	9,731	55,365	27
28	Account 922	(105,388)	(55,687)	(30,541)	(4,542)	(3,457)	(2,603)	(8,558)	28
29	Account 930.2	0	0	0	0	0	0	0	29
30	Total Ops.	\$ 587,954	\$ 329,397	\$ 164,936	\$ 32,460	\$ 7,227	\$ 7,128	\$ 46,807	30

**SOUTHWEST GAS CORPORATION**  
**LABOR AND LOADING ANNUALIZATION**  
**SYSTEM ALLOCABLE LABOR LOADING ADJUSTMENT**  
**AFTER ALLOCATION TO STATE JURISDICTIONS**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	System Alloc Net of MMF (b)	AZ (c) (b) * WP H-3, Sh 30, Ln 1 (c)	SNV (d) (b) * WP H-3, Sh 30, Ln 1 (d)	NNV (e) (b) * WP H-3, Sh 30, Ln 1 (e)	NCA (f) (b) * WP H-3, Sh 30, Ln 1 (f)	SLT (g) (b) * WP H-3, Sh 30, Ln 1 (g)	SCA (h) (b) * WP H-3, Sh 30, Ln 1 (h)	Line No.
	<b>Maintenance</b>								
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	0	0	20
21	Account 935	12,909	7,170	3,640	689	199	181	1,031	21
22	Total Maint.	\$ 12,909	\$ 7,170	\$ 3,640	\$ 689	\$ 199	\$ 181	\$ 1,031	22
23	Total O&M	\$ 600,864	\$ 336,566	\$ 168,575	\$ 33,148	\$ 7,426	\$ 7,309	\$ 47,838	23
24	% O&M to Total	92.41%	92.47%	92.58%	92.64%	90.71%	91.34%	92.39%	24
	<b>Deferred and Other</b>								
25	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25
26	Account 163	13,661	7,587	3,851	729	211	192	1,091	26
27	Account 182.3	(107)	(59)	(30)	(6)	(2)	(1)	(9)	27
28	Account 183.2	0	0	0	0	0	0	0	28
29	Account 184	3,156	1,753	890	168	49	44	252	29
30	Account 186	276	153	78	15	4	4	22	30
31	Account 426	2,648	1,471	746	141	41	37	211	31
32	Account 920	21,253	11,804	5,992	1,134	327	298	1,697	32
33	Total Deferred	\$ 40,887	\$ 22,709	\$ 11,528	\$ 2,182	\$ 630	\$ 574	\$ 3,265	33
	<b>Capital</b>								
34	Account 107	\$ 8,459	\$ 4,698	\$ 2,385	\$ 451	\$ 130	\$ 119	\$ 675	34
35	Account 108	0	0	0	0	0	0	0	35
36	Total Capital	\$ 8,459	\$ 4,698	\$ 2,385	\$ 451	\$ 130	\$ 119	\$ 675	36
37	Total	\$ 650,210	\$ 363,973	\$ 182,488	\$ 35,782	\$ 8,187	\$ 8,001	\$ 51,779	37

**SOUTHWEST GAS CORPORATION**  
**LABOR AND LOADING ANNUALIZATION**  
**SUMMARY OF ANNUALIZED TEST YEAR BENEFITS**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Great Basin (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
1	Social Security and Medicare	WP H-3, Sh 33	\$ 5,817,741	\$ 2,285,419	\$ 575,786	\$ 145,977	\$ 198,903	\$ 327,133	\$ 962,152	\$ 4,879,475	\$ 15,192,586	1
2	Federal Unemployment Insurance	WP H-3, Sh 34	35,616	14,280	3,538	730	919	1,869	5,376	26,283	88,611	2
3	State Unemployment Insurance	WP H-3, Sh 34	4,749	122,706	30,405	6,274	7,895	16,057	14,336	225,843	428,265	3
4	Medical Insurance	WP H-3, Sh 37	5,855,538	2,347,739	581,738	120,042	151,059	307,221	883,855	4,321,072	14,568,263	4
5	Dental Insurance	WP H-3, Sh 37	412,781	165,502	41,009	8,462	10,649	21,657	62,307	304,611	1,026,978	5
6	Life and AD&D Insurance	WP H-3, Sh 37	122,213	49,001	12,142	2,505	3,153	6,412	18,447	90,187	304,059	6
7	Long-Term Disability Insurance	WP H-3, Sh 37	463,166	185,703	46,015	9,495	11,949	24,301	69,912	341,792	1,152,333	7
8	Employee Assistance Program	WP H-3, Sh 37	163,233	65,447	16,217	3,346	4,211	8,564	24,639	120,457	406,115	8
9	Deferred Compensation	WP H-3, Sh 37	1,051,915	421,758	104,506	21,565	27,137	55,191	158,780	776,257	2,617,108	9
10	SERP	WP H-3, Sh 37	31,379	12,581	3,117	643	810	1,646	4,737	23,156	78,070	10
11	Flex Benefits	WP H-3, Sh 37	712,762	285,777	70,812	14,612	18,388	37,396	107,587	525,980	1,773,314	11
12	Employee Communications	WP H-3, Sh 37	2,349	942	233	48	61	123	355	1,733	5,844	12
13	Tuition Reimbursement	WP H-3, Sh 37	162,701	65,234	16,164	3,335	4,197	8,536	24,559	120,064	404,790	13
14	Miscellaneous Benefits	WP H-3, Sh 37	100,635	40,349	9,998	2,063	2,596	5,280	15,190	74,263	250,374	14
15	Basic Retirement Plan (BRP)	WP H-3, Sh 36	11,932,922	4,733,078	1,240,906	256,062	322,223	655,335	1,872,755	11,525,134	32,538,415	15
16	Professional Services - BRP	WP H-3, Sh 36	61,048	24,214	6,348	1,310	1,648	3,353	9,581	58,962	166,486	16
17	Employee Investment Plan (EIP) Employer Match	WP H-3, Sh 36	2,454,101	973,395	255,202	52,661	66,268	134,775	385,147	2,370,236	6,691,786	17
18	Other EIP Expenses	WP H-3, Sh 36	66,558	26,399	6,921	1,428	1,797	3,655	10,446	64,283	181,488	18
19	Post-Employment Benefits other than Pension	WP H-3, Sh 36	526,359	208,775	54,736	11,295	14,213	28,907	82,607	508,372	1,435,265	19
20	Indirect Time (Holidays, Vacation, Other Leave)	WP H-3, Sh 4	10,777,692	4,090,870	948,663	240,326	327,374	538,825	1,586,938	9,169,913	27,680,602	20
21	Total Annualized Benefits		\$ 40,755,459	\$ 16,119,171	\$ 4,024,457	\$ 902,183	\$ 1,175,449	\$ 2,186,236	\$ 6,299,704	\$ 35,528,074	\$ 106,990,732	21
<b>Corporate Direct Benefits</b>												
22	Social Security and Medicare	WP H-3, Sh 33	\$ 1,066,532	\$ 544,305	\$ 87,824	\$ 22,361	\$ 16,785	\$ 118,784	\$ 133,550	\$	\$ 1,990,140	22
23	Federal Unemployment Insurance	WP H-3, Sh 34	5,377	2,967	430	123	92	532	736		10,257	23
24	State Unemployment Insurance	WP H-3, Sh 34	46,205	25,493	3,693	1,059	795	4,573	6,323		88,140	24
25	Medical Insurance	WP H-3, Sh 37	884,046	487,758	70,655	20,254	15,204	87,490	120,971		1,686,378	25
26	Dental Insurance	WP H-3, Sh 37	62,320	34,384	4,981	1,428	1,072	6,168	8,528		118,880	26
27	Life and AD&D Insurance	WP H-3, Sh 37	18,451	10,180	1,475	423	317	1,826	2,525		35,197	27
28	Long-Term Disability Insurance	WP H-3, Sh 37	69,927	38,581	5,589	1,602	1,203	6,920	9,569		133,391	28
29	Employee Assistance Program	WP H-3, Sh 37	24,644	13,597	1,970	565	424	2,439	3,372		47,011	29
30	Deferred Compensation	WP H-3, Sh 37	158,814	87,623	12,693	3,639	2,731	15,717	21,732		302,948	30
31	SERP	WP H-3, Sh 37	4,738	2,614	379	109	81	469	648		9,037	31
32	Flex Benefits	WP H-3, Sh 37	107,610	59,372	8,600	2,465	1,851	10,650	14,725		205,274	32
33	Employee Communications	WP H-3, Sh 37	355	196	28	8	6	35	49		676	33
34	Tuition Reimbursement	WP H-3, Sh 37	24,564	13,553	1,963	563	422	2,431	3,361		46,857	34
35	Miscellaneous Benefits	WP H-3, Sh 37	15,193	8,383	1,214	348	261	1,504	2,079		28,983	35
36	Basic Retirement Plan (BRP)	WP H-3, Sh 36	2,357,920	1,300,944	188,452	54,023	40,552	233,352	322,653		4,497,896	36
37	Professional Services - BRP	WP H-3, Sh 36	12,063	6,656	964	276	207	1,194	1,651		23,011	37
38	Employee Investment Plan (EIP) Employer Match	WP H-3, Sh 36	484,925	267,550	38,757	11,110	8,340	47,991	66,356		925,028	38
39	Other EIP Expenses	WP H-3, Sh 36	13,152	7,256	1,051	301	226	1,302	1,800		25,088	39
40	Post-Employment Benefits other than Pension	WP H-3, Sh 36	104,008	57,384	8,313	2,383	1,789	10,293	14,232		198,401	40
41	Indirect Time (Holidays, Vacation, Other Leave)	WP H-3, Sh 4	1,998,408	1,023,464	164,351	42,066	31,577	221,499	251,242		3,732,607	41
42	Total Annualized Benefits		\$ 7,459,251	\$ 3,992,258	\$ 603,381	\$ 165,105	\$ 123,937	\$ 775,166	\$ 986,101	\$	\$ 14,105,200	42

**SOUTHWEST GAS CORPORATION**  
**LABOR AND LOADING ANNUALIZATION**  
**ANNUALIZED FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA) TAXES**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Great Basin (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
sum (c) thru (j)												
<b>Annualized Social Security (SS)</b>												
1	Annualized Labor	WP H-3, Sh 4	\$ 76,332,578	\$ 30,135,496	\$ 7,557,920	\$ 1,914,660	\$ 2,608,165	\$ 4,292,777	\$ 12,643,013	\$ 66,863,363	\$ 202,347,972	1
2	Salaries not Subject to SS		350,023	321,716	38,625	7,970	10,030	20,398	81,263	3,799,556	4,629,581	2
3	Labor Subject to SS	Ln 1 - Ln 2	\$ 75,982,555	\$ 29,813,780	\$ 7,519,295	\$ 1,906,690	\$ 2,598,135	\$ 4,272,379	\$ 12,561,750	\$ 63,063,807	\$ 197,718,392	3
4	SS Rate		6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	4
5	Total Annualized SS	Ln 3 * Ln 4	\$ 4,710,918	\$ 1,848,454	\$ 466,196	\$ 118,215	\$ 161,084	\$ 264,887	\$ 778,828	\$ 3,909,956	\$ 12,258,540	5
<b>Annualized Medicare</b>												
6	Annualized Labor	WP H-3, Sh 4	\$ 76,332,578	\$ 30,135,496	\$ 7,557,920	\$ 1,914,660	\$ 2,608,165	\$ 4,292,777	\$ 12,643,013	\$ 66,863,363	\$ 202,347,972	6
7	Medicare Rate		1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	7
8	Total Annualized Medicare	Ln 6 * Ln 7	\$ 1,106,822	\$ 436,965	\$ 109,590	\$ 27,763	\$ 37,818	\$ 62,245	\$ 183,324	\$ 969,519	\$ 2,934,046	8
9	Annualized FICA	Ln 5 + Ln 8	\$ 5,817,741	\$ 2,285,419	\$ 575,786	\$ 145,977	\$ 198,903	\$ 327,133	\$ 962,152	\$ 4,879,475	\$ 15,192,586	9
<b>Corporate Direct SS and Medicare</b>												
<b>Annualized Social Security (SS)</b>												
10	Annualized Labor	WP H-3, Sh 4	\$ 14,571,598	\$ 7,462,689	\$ 1,198,382	\$ 306,729	\$ 230,248	\$ 1,615,081	\$ 1,831,958	\$	\$ 27,216,687	10
11	Salaries not Subject to SS		777,349	428,890	62,128	17,810	13,369	76,930	106,371		1,482,847	11
12	Labor Subject to SS	Ln 10 - Ln 11	\$ 13,794,249	\$ 7,033,800	\$ 1,136,254	\$ 288,920	\$ 216,879	\$ 1,538,151	\$ 1,725,588	\$	\$ 25,733,840	12
13	SS Rate		6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%			13
14	Total Annualized SS	Ln 12 * Ln 13	\$ 855,243	\$ 436,096	\$ 70,448	\$ 17,913	\$ 13,447	\$ 95,365	\$ 106,986	\$	\$ 1,595,498	14
<b>Annualized Medicare</b>												
15	Annualized Labor	WP H-3, Sh 4	\$ 14,571,598	\$ 7,462,689	\$ 1,198,382	\$ 306,729	\$ 230,248	\$ 1,615,081	\$ 1,831,958	\$	\$ 27,216,687	15
16	Medicare Rate		1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%			16
17	Total Annualized Medicare	Ln 15 * Ln 16	\$ 211,288	\$ 108,209	\$ 17,377	\$ 4,448	\$ 3,339	\$ 23,419	\$ 26,563	\$	\$ 394,642	17
18	Annualized FICA	Ln 14 + Ln 17	\$ 1,066,532	\$ 544,305	\$ 87,824	\$ 22,361	\$ 16,785	\$ 118,784	\$ 133,550	\$	\$ 1,990,140	18

TY FICA

SNV 2023 Labor Annualization



**SOUTHWEST GAS CORPORATION**  
**LABOR AND LOADING ANNUALIZATION**  
**ANNUALIZED FEDERAL AND STATE UNEMPLOYMENT INSURANCE**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Great Basin (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
											sum (c) thru (j)	
<b>Federal Unemployment Insurance</b>												
1	Tax Base Factor		\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	1
2	Number of Employees		848	340	84	17	22	44	128	626	626	2
3	Tax Base	Ln 1 * Ln 2	\$ 5,936,000	\$ 2,380,000	\$ 589,731	\$ 121,692	\$ 153,134	\$ 311,443	\$ 896,000	\$ 4,380,449	\$ 4,380,449	3
4	Federal Unemployment Insurance Rate		0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	4
5	Total FUJ	Ln 3 * Ln 4	\$ 35,616	\$ 14,280	\$ 3,538	\$ 730	\$ 919	\$ 1,869	\$ 5,376	\$ 26,283	\$ 88,611	5
<b>State Unemployment Insurance</b>												
6	Tax Base Factor		\$ 8,000	\$ 40,100	\$ 40,100	\$ 40,100	\$ 40,100	\$ 40,100	\$ 7,000	\$ 40,100	\$ 40,100	6
7	Number of Employees		848	340	84	17	22	44	128	626	626	7
8	Tax Base	Ln 6 * Ln 7	\$ 6,784,000	\$ 13,634,000	\$ 3,378,318	\$ 697,119	\$ 877,241	\$ 1,784,123	\$ 896,000	\$ 25,093,716	\$ 25,093,716	8
9	State Unemployment Insurance Rate		0.07%	0.90%	0.90%	0.90%	0.90%	0.90%	1.60%	0.90%	0.90%	9
10	Total SUI	Ln 8 * Ln 9	\$ 4,749	\$ 122,706	\$ 30,405	\$ 6,274	\$ 7,895	\$ 16,057	\$ 14,336	\$ 225,843	\$ 428,265	10
<b>Corporate Direct FUJ/SUI</b>												
<b>Federal Unemployment Insurance</b>												
11	Tax Base Factor		\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	11
12	Number of Employees		128	71	10	3	2	13	18	18	18	12
13	Tax Base	Ln 11 * Ln 12	\$ 896,193	\$ 494,460	\$ 71,626	\$ 20,533	\$ 15,413	\$ 88,692	\$ 122,633	\$ 122,633	\$ 122,633	13
14	Federal Unemployment Insurance Rate	Ln 4	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	14
15	Total FUJ	Ln 13 * Ln 14	\$ 5,377	\$ 2,967	\$ 430	\$ 123	\$ 92	\$ 532	\$ 736	\$ 10,257	\$ 10,257	15
<b>State Unemployment Insurance</b>												
16	Tax Base Factor		\$ 40,100	\$ 40,100	\$ 40,100	\$ 40,100	\$ 40,100	\$ 40,100	\$ 40,100	\$ 40,100	\$ 40,100	16
17	Number of Employees		128	71	10	3	2	13	18	18	18	17
18	Tax Base	Ln 16 * Ln 17	\$ 5,133,908	\$ 2,832,550	\$ 410,316	\$ 117,624	\$ 88,295	\$ 508,078	\$ 702,514	\$ 702,514	\$ 702,514	18
19	State Unemployment Insurance Rate	Ln 9	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	19
20	Total SUI	Ln 18 * Ln 19	\$ 46,205	\$ 25,493	\$ 3,693	\$ 1,059	\$ 795	\$ 4,573	\$ 6,323	\$ 88,140	\$ 88,140	20

**SOUTHWEST GAS CORPORATION**  
**LABOR AND LOADING ANNUALIZATION**  
**ANNUALIZED BENEFITS RECORDED TO ACCOUNT 926**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Recorded 5/31/2023 (b)	Adjustments (c)	Annualized at 5/31/2023 (d)	Line No.
	<u>Allocated based on Number of Employees</u>				
		K-4		(b) + (c)	
1	Medical Insurance	\$ 16,254,641	\$ 0	\$ 16,254,641	1
2	Dental Insurance	1,145,858	0	1,145,858	2
3	Life and AD&D Insurance	339,256	0	339,256	3
4	Long-Term Disability Insurance	1,285,723	0	1,285,723	4
5	Employee Assistance Program	453,126	0	453,126	5
6	Deferred Compensation	2,920,056	0	2,920,056	6
7	SERP	351,248	(264,140)	87,108	7
8	Flex Benefits	1,978,588	0	1,978,588	8
9	Employee Communications	6,520	0	6,520	9
10	Tuition Reimbursement	451,648	0	451,648	10
11	Miscellaneous Benefits	428,923	(149,566)	279,357	11
	<u>Allocated based on Labor Dollars</u>				
12	Basic Retirement Plan (BRP)	36,497,505	538,806	37,036,311	12
13	Professional Services - BRP	189,477	0	189,477	13
14	Employee Investment Plan (EIP) Employer Match	7,262,073	354,742	7,616,815	14
15	Other EIP Expenses	206,575	0	206,575	15
16	Post-Employment Benefits other than Pension	2,400,709	(767,043)	1,633,666	16
17	Total Benefits Recorded to Account 926	\$ 72,171,926	\$ (287,202)	\$ 71,884,724	17

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED BENEFITS ALLOCATED ON PERCENT OF LABOR DOLLARS BASIS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Total Cost (b)	AZ (c) (b)*Ln 1 32.22%	SNV (d) (b)*Ln 1 12.78%	NNV (e) (b)*Ln 1 3.35%	NCA (f) (b)*Ln 1 0.69%	SLT (g) (b)*Ln 1 0.87%	Great Basin (h) (b)*Ln 1 1.77%	SCA (i) (b)*Ln 1 5.06%	Sys Alloc (j) (b)*Ln 1 31.12%	Total (k) sum (c) thru (j)	Line No.
1	Percent of Total Labor (WP H-3, Sh 6)	WP H-3, Sh 35										1
2	Basic Retirement Plan (BRP)	\$ 37,036,311	\$ 11,932,922	\$ 4,733,078	\$ 1,240,906	\$ 256,062	\$ 322,223	\$ 655,335	\$ 1,872,755	\$ 11,525,134	\$ 32,538,415	2
3	Professional Services - BRP	189,477	61,048	24,214	6,348	1,310	1,648	3,353	9,581	58,962	166,466	3
4	Employee Investment Plan (EIP) Employer Match	7,616,815	2,454,101	973,395	255,202	52,661	66,268	134,775	385,147	2,370,236	6,691,786	4
5	Other EIP Expenses	206,575	66,558	26,399	6,921	1,428	1,797	3,655	10,446	64,283	181,488	5
6	Post-Employment Benefits other than Pension	1,633,666	526,359	208,775	54,736	11,295	14,213	28,907	82,607	508,372	1,435,265	6
<b>Corporate Direct Benefits</b>												
7	Percent of Total Labor (WP H-3, Sh 6; Ln 2 (j) * Ln 5)		6.37%	3.51%	0.51%	0.15%	0.11%	0.63%	0.87%		12.14%	7
8	Basic Retirement Plan (BRP)	\$ 37,036,311	\$ 2,357,920	\$ 1,300,944	\$ 188,452	\$ 54,023	\$ 40,552	\$ 233,352	\$ 322,653	\$	\$ 4,497,896	8
9	Professional Services - BRP	189,477	12,063	6,656	964	276	207	1,194	1,651		23,011	9
10	Employee Investment Plan (EIP) Employer Match	7,616,815	484,925	267,550	38,757	11,110	8,340	47,991	66,356		925,028	10
11	Other EIP Expenses	206,575	13,152	7,256	1,051	301	226	1,302	1,800		25,088	11
12	Post-Employment Benefits other than Pension	1,633,666	104,008	57,384	8,313	2,383	1,789	10,293	14,232		198,401	12

Benefits-%Labor

SNV 2023 Labor Annualization

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED BENEFITS ALLOCATED ON COST PER EMPLOYEE BASIS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Cost Per Employee (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Great Basin (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
1	Number of Employees (WP H-3, Sh 6)	2,354	848	340	84	17	22	44	128	626	sum (b) thru (j) 2,110	1
2	Medical Insurance	\$ 6,905	\$ 5,855,538	\$ 2,347,739	\$ 581,738	\$ 120,042	\$ 151,059	\$ 307,221	\$ 883,855	\$ 4,321,072	\$ 14,568,263	2
3	Dental Insurance	487	412,781	165,502	41,009	8,462	10,649	21,657	62,307	304,611	1,026,978	3
4	Life and AD&D Insurance	144	122,213	49,001	12,142	2,505	3,153	6,412	18,447	90,187	304,059	4
5	Long-Term Disability Insurance	546	463,166	185,703	46,015	9,495	11,949	24,301	69,912	341,792	1,152,333	5
6	Employee Assistance Program	192	163,233	65,447	16,217	3,346	4,211	8,564	24,639	120,457	406,115	6
7	Deferred Compensation	1,240	1,051,915	421,758	104,506	21,565	27,137	55,191	158,780	776,257	2,617,108	7
8	SERP	37	31,379	12,581	3,117	643	810	1,646	4,737	23,156	78,070	8
9	Flex Benefits	841	712,762	285,777	70,812	14,612	18,388	37,396	107,587	525,980	1,773,314	9
10	Employee Communications	3	2,349	942	233	48	61	123	355	1,733	5,844	10
11	Tuition Reimbursement	192	162,701	65,234	16,164	3,335	4,197	8,536	24,559	120,064	404,790	11
12	Miscellaneous Benefits	119	100,635	40,349	9,998	2,063	2,596	5,280	15,190	74,263	250,374	12
<b>Corporate Direct Benefits</b>												
13	Number of Employees (WP H-3, Sh 6)		128	71	10	3	2	13	18		244	13
14	Medical Insurance	\$ 6,905	\$ 884,046	\$ 487,758	\$ 70,655	\$ 20,254	\$ 15,204	\$ 87,490	\$ 120,971	\$	\$ 1,686,378	14
15	Dental Insurance	487	62,320	34,384	4,981	1,428	1,072	6,168	8,528		118,880	15
16	Life and AD&D Insurance	144	18,451	10,180	1,475	423	317	1,826	2,525		35,197	16
17	Long-Term Disability Insurance	546	69,927	38,581	5,589	1,602	1,203	6,920	9,569		133,391	17
18	Employee Assistance Program	192	24,644	13,597	1,970	565	424	2,439	3,372		47,011	18
19	Deferred Compensation	1,240	158,814	87,623	12,693	3,639	2,731	15,717	21,732		302,948	19
20	SERP	37	4,738	2,614	379	109	81	469	648		9,037	20
21	Flex Benefits	841	107,610	59,372	8,600	2,465	1,851	10,650	14,725		205,274	21
22	Employee Communications	3	355	196	28	8	6	35	49		676	22
23	Tuition Reimbursement	192	24,564	13,553	1,963	563	422	2,431	3,361		46,857	23
24	Miscellaneous Benefits	119	15,193	8,383	1,214	348	261	1,504	2,079		28,983	24

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
COST OF SERVICE ANALYSIS - ACCOUNT 926  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Expenses Removed								Total (g)	Line No.
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Retirement/Emp Gift/Meals (f)	Accounting Correction (g)	Non-Utility (h)	Out of Period (i)		
1	80920636			(910)							1
2	80933059			(1,140)							2
3	80933237							(395)			3
4	80941319			(450)							4
5	80948775		(33,500)								5
6	80954516		(8)								6
7	80959511		(600)								7
8	80961314		(621)								8
9	80969408			(690)							9
10	80980573		(40,555)								10
11	80987705			(300)							11
12	80995347			(500)							12
13	80998122			(74,150)							13
14	81016266				(320)						14
15	81017985					(2,500)					15
16	81029702						(2,070)				16
17											17
18											18
19	Exp Rpt	(25)	(5,043)	(1,822)	(11,551)	(913)	(173)	(79)			19
20	Total \$	<u>(25)</u>	<u>(80,326)</u>	<u>(82,462)</u>	<u>(13,941)</u>	<u>(1,308)</u>	<u>(173)</u>	<u>(79)</u>	<u>\$</u>	<u>(178,874)</u>	20

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
OUT OF PERIOD EXPENSES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Voucher [1] (a)	Reference (b)	Amount (c)	Missed Payment [2] (d)	Extra Payment [3] (e)	Adjustment (f)	Line No.
1	Callan LLC	80931118	\$ 29,308	\$ 29,308	\$ 0	\$ 29,308	1
2	Total Misc. Benefits		<u>\$ 29,308</u>	<u>\$ 29,308</u>	<u>\$ 0</u>	<u>\$ 29,308</u>	2
						(d) + (e)	

[1] Source: Company Records

[2] In order for the test year to have a full year of monthly/quarterly payments, vouchers were added.

[3] In order to ensure the test year does not include more than 12 monthly or 4 quarterly payments, vouchers were removed.

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
EMPLOYEE INVESTMENT PLAN ANNUALIZATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Total Cost (b)	SNV (c) (b) * Ln 10 (c)	Corporate Direct SNV (d) (b) * Ln 10 (d)	Other Jurisdictions (e) (b) * Ln 10 (e)	System Allocable (f) (b) * Ln 10 (f)	Line No.
1	Employee Investment Plan [1]	\$ 7,468,648	\$ 954,460	\$ 262,345	\$ 3,927,714	\$ 2,324,129	1
2	EIP Employer Match [2]	<u>7,262,073</u>					2
3	Other Employee Investment Plan Expenses	\$ <u>206,575</u>					3
4	Ratio of EIP Employer Match to Labor [2]	3.32%					4
5	Annualized Labor (Includes OT and Wage Increase)	\$ 229,564,659					5
6	Adjusted EIP Employer Match (Ln 4 * Ln 5)	\$ <u>7,616,815</u>	\$ 973,395	\$ 267,550	\$ 4,005,633	\$ 2,370,236	6
7	Plus: Other EIP Plan Expenses (Ln 3)	<u>206,575</u>	<u>26,399</u>	<u>7,256</u>	<u>108,637</u>	<u>64,283</u>	7
8	Total Adjusted EIP	\$ <u><u>7,823,390</u></u>	\$ <u><u>999,795</u></u>	\$ <u><u>274,806</u></u>	\$ <u><u>4,114,270</u></u>	\$ <u><u>2,434,519</u></u>	8
9	EIP Adjustment (Ln 8 - Ln 1)	\$ 354,742	\$ 45,334	\$ 12,461	\$ 186,556	\$ 110,390	9
10	Percent to Total Labor	<u>100.00%</u>	<u>12.78%</u>	<u>3.51%</u>	<u>52.59%</u>	<u>31.12%</u>	10

[1] Expense as recorded during the twelve months ended May 31, 2023.

[2] Ratio of EIP employer match to recorded labor (including overtime) calculated as follows:

Labor & Overtime	EIP Employer Match	Ratio
For The Twelve Months Ended May 31, 2023 \$ 218,873,031	\$ 7,262,073	3.32%

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ACCOUNT 922 ALLOCATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Corporate Labor (b) WP H-3, Sh 19	Corporate Loadings (c) WP H-3, Sh 28	Total (d) (b) + (c)	Line No.
1	Account 920 Adjustment	\$ (1,796,767)	\$ 720,687	\$ (1,076,081)	1
2	Capitalization Percentage	15.2%	15.2%	15.2%	2
3	Account 922 Adjustment	<u>\$ 273,109</u>	<u>\$ (109,544)</u>	<u>\$ 163,564</u>	3



**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
RETIREMENT BENEFITS NORMALIZATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	2021 (b)	2022 (c)	2023 (d)	Three-Year Normalization (e)	Line No.
	<u>Current Service Cost</u>					
1	Basic Retirement Plan (BRP)	\$ 41,158,965	\$ 44,110,145	\$ 25,839,823	\$ 37,036,311	1
2	Post-Employment Benefits other than Pension	1,690,789	1,941,361	1,268,848	1,633,666	2
3	SERP	[2] 37,310	114,646	109,367	87,108	3
	<u>Non-Service Cost</u>					
4	Basic Retirement Plan (BRP)	\$ 10,035,262	\$ (2,438,631)	\$ (24,561,291)	\$ (5,654,887)	4
5	Post-Employment Benefits other than Pension	(87,368)	(601,557)	1,052,797	121,291	5
6	SERP	[2] 2,831,215	2,009,380	1,820,044	2,220,213	6
	<u>Net Periodic Pension Cost</u>					
7	Basic Retirement Plan (BRP)	\$ 51,194,227	\$ 41,671,514	\$ 1,278,532	\$ 31,381,424	7
8	Post-Employment Benefits other than Pension	1,603,421	1,339,804	2,321,645	1,754,957	8
9	SERP	[2] 2,868,525	2,124,026	1,929,411	2,307,321	9

[1] Source: Company Records

[2] Excluded SERP costs in excess of restorative benefit.

**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**CALL CENTER AND SUPPORT FUNCTION ALLOCATION**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 4**

Line No.	Description (a)	Reference (b)	AZ (c)	SCA (d)	NCA (e)	SLT (f)	SNV (g)	NNV (h)	Total (i)	Line No.
Account 903										
1	903001777 - Call Center	Company Records	\$ 3,125,978	\$ 419,614	\$ 76,499	\$ 55,779	\$ 1,903,308	\$ 275,401	\$ 5,856,580	1
2	903001778 - Support Function	Company Records	1,560,069	209,575	38,537	28,011	950,018	177,462	2,963,672	2
3	Total as Recorded	Ln 1 + Ln 2	\$ 4,686,047	\$ 629,190	\$ 115,036	\$ 83,790	\$ 2,853,326	\$ 452,863	\$ 8,820,252	3
4	Factor IV	Stmt N, Sh 8, Ln 8	53.49%	7.11%	1.29%	0.94%	32.49%	4.68%	100.00%	4
5	Total as Allocated	Ln 3 * Ln 4	\$ 4,718,152	\$ 626,981	\$ 114,065	\$ 82,882	\$ 2,865,385	\$ 412,787	\$ 8,820,252	5
6	Adjustment	Ln 5 - Ln 3	\$ 32,105	\$ (2,209)	\$ (971)	\$ (908)	\$ 12,059	\$ (40,076)	\$ 0	6
										Sum (c) thru (h)
										Sch H-4, Sh 1, Ln 1(c)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
COST OF SERVICE ANALYSIS - ACCOUNT 880  
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number	Expenses Removed											Total (m)	Line No.		
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Retirement Gifts/Meals (i)	Accounting Correction (j)	Out of Period Expenses (k)	Expense Annualization (l)				
1	80919235	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(60)	1
2	80941753									(60)					(62)	2
3	80984761									(62)					(62)	3
4	80991782									(62)					(62)	4
5	80991787									(60)					(60)	5
6	81011390									(1,300)					(1,300)	6
7	81019132									(62)					(62)	7
8	81046814									(62)					(62)	8
9	81046818									(60)					(60)	9
10	UPPAR									(382,928)					(382,928)	10
11	Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	11
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	(384,718)

Sch H-5, Sh 1, Ln 14

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
COST OF SERVICE ANALYSIS - ACCOUNT 885  
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number (a)	Expenses Removed										Accounting Correction (j)	Out of Period Expenses (k)	Expense Annualization (l)	Total (m)	Line No.	
		Donation/Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Retirement Gifts/Meals (i)								
1	81033182	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1
2		0	0	0	0	0	0	0	0	0	(1,035)	0	0	0	0	(1,035)	2
	Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	

Sch H-5, Sh 1, Ln 15



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
COST OF SERVICE ANALYSIS - ACCOUNT 923  
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number	Expenses Removed										Total (m)	Line No.				
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Retirement Gifts/Meals (i)	Accounting Correction (j)	Out of Period Expenses (k)			Expense Annualization (l)			
1	81019329	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(464)	1
2	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (464)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (464)	2

Sch H-5, Sh 1, Ln 24

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
COST OF SERVICE ANALYSIS - ACCOUNT 930.2  
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number	Expenses Removed										Total (m)	Line No.			
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Retirement Gifts/Meals (i)	Accounting Correction (j)	Out of Period Expenses (k)			Expense Annualization (l)		
1	81027284	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(150)	1
2	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ (150)	\$ 0	\$ 0	\$ 0	\$ (150)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (150)	2

Sch H-5, Sh 1, Ln

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
COST OF SERVICE ANALYSIS - ACCOUNT 910  
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number	Expenses Removed										Total (m)	Line No.		
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Retirement Gifts/Meals (i)	Accounting Correction (j)	Out of Period Expenses (k)			Expense Annualization (l)	
1	80986252	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(186,250)	1
2	80987375													(30,528)	2
3	80995490													(46,708)	3
4	81041509													(911)	4
5	Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(264,397)	5

Sch H-5, Sh 2, Ln 3



**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
COST OF SERVICE ANALYSIS - ACCOUNT 921  
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number	Expenses Removed									Accounting Correction	Out of Period Expenses	Expense Annualization	Total	Line No.
		Donation/Civic Activity	Employee Events	Employee Recognition	Other Emp. Welfare	Sponsorships, Ads, Promo.	Non-Utility Expense	Non-Recurring Expense	Retirement Gifts/Meals						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)			
1	80922053	\$ (5,000)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ (5,000)	1		
2	80923032	(5,000)										(5,000)	2		
3	80925996											(3,530)	3		
4	80925998	(1,000)										(1,000)	4		
5	80928006											(1,750)	5		
6	80928019				(225)							(225)	6		
7	80926181						(454)					(454)	7		
8	80927486					(3,500)						(3,500)	8		
9	80931162	(500)										(500)	9		
10	80931165					(5,000)						(5,000)	10		
11	80931889						(83)					(83)	11		
12	80933045					(8,625)						(8,625)	12		
13	80934603	(10,000)										(10,000)	13		
14	80936680					(5,000)						(5,000)	14		
15	80940577					(850)						(850)	15		
16	80941361											0	16		
17	80951072				(17)							(17)	17		
18	80951918											0	18		
19	80952660					(1,500)						(1,500)	19		
20	80952665	(1,750)										(1,750)	20		
21	80956444								(2,000)			(2,000)	21		
22	80957672					(5,850)						(5,850)	22		
23	80958622	(2,125)										(2,125)	23		
24	80958633	(4,188)										(4,188)	24		
25	80963253								(1,500)			(1,500)	25		
26	80963813					(5,000)				(1,500)		(5,000)	26		
27	80964359	(2,000)										(2,000)	27		
28	80969406					(7,500)						(7,500)	28		
29	80977771	(2,000)										(2,000)	29		
30	80978185					(2,500)						(2,500)	30		
31	80979958									(10,000)		(10,000)	31		
32	80981049	(5,000)										(5,000)	32		
33	80981263											0	33		
34	80982077					(3,000)						(3,000)	34		
35	80984595				(16)							(16)	35		
36	80992144				(1,500)							(1,500)	36		
37	80992147				(1,500)							(1,500)	37		
38	80993841	(2,000)										(2,000)	38		
39	80995714	(4,367)										(4,367)	39		
40	80996807									(250)		(250)	40		
41	80998879									(250)		(250)	41		
42	81008857											0	42		
43	81008858											0	43		
44	81008862											0	44		
45	81008865											0	45		
46	81016054					(2,750)						(2,750)	46		
47	81016075		(550)									(550)	47		
48	81022854					(10,000)						(10,000)	48		
49	81024118									(150)		(150)	49		
50	81024386	(800)										(800)	50		
51	81024561	(398)										(398)	51		
52	81024568	(1,050)										(1,050)	52		
53	81026590					(2,000)						(2,000)	53		
54	81028536					(4,000)						(4,000)	54		
55	81029920					(2,500)						(2,500)	55		
56	81034210					(2,500)						(2,500)	56		
57	81034229	(575)										(575)	57		
58	81034236	(1,575)										(1,575)	58		
59	81035091					(1,000)						(1,000)	59		
60	81035107	(835)										(835)	60		
61	81035117	(550)										(550)	61		
62	81045157					(5,000)						(5,000)	62		
63	81045180					(2,500)						(2,500)	63		
64	81047751					(1,500)						(1,500)	64		
65	Total	<u>(50,713)</u>	<u>(550)</u>	<u>0</u>	<u>(3,257)</u>	<u>(82,075)</u>	<u>(537)</u>	<u>0</u>	<u>0</u>	<u>(19,430)</u>	<u>0</u>	<u>(156,562)</u>	65		

Sch H-5, Sh 2, Ln 4

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
COST OF SERVICE ANALYSIS - ACCOUNT 923  
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number (a)	Expenses Removed										Accounting Correction (j)	Out of Period Expenses (k)	Expense Annualization (l)	Total (m)	Line No.	
		Donation/Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Retirement Gifts/Meals (i)								
1	80934253	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1
2	Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	2
Sch H-5, Sh 2, Ln 5																	

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
COST OF SERVICE ANALYSIS - ACCOUNT 925  
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number (a)	Expenses Removed										Total (m)	Line No.	
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Retirement Gifts/Meals (i)	Accounting Correction (j)	Out of Period Expenses (k)			Expense Annualization (l)
1	80947152	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1
2	Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	2
													(192)	1
													(192)	2
													Sch H-5, Sh 2, Ln 6	

**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**COST OF SERVICE ANALYSIS - ACCOUNT 930.2**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number (a)	Expenses Removed										Accounting Correction (j)	Out of Period Expenses (k)	Expense Annualization (l)	Total (m)	Line No.
		Donation/Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Retirement Gifts/Meals (i)							
1	81017955	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(413)	\$	\$	(413)	1
2	HoldCo - Allocation Annualization [1]													946,284	946,284	2
3	HoldCo - Re-class from CO 01 [2]											12,790			12,790	3
4	Total	\$	0	0	0	0	0	0	0	0	0	12,377	0	946,284	958,661	4

[1] Stmt N, Sh 25  
[2] Stmt N, Sh 26

Sch H-5, Sh 2, Ln 7

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA AND SYSTEM ALLOCABLE  
COST OF SERVICE ANALYSIS - EXPENSE REPORT  
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Account (a)	Expenses Removed [1]										Total (m)	Line No.		
		Donation/Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Retirement Gifts/Meals (i)	Accounting Correction (j)	Out of Period Expenses (k)			Expense Annualization (l)	
SOUTHERN NEVADA															
1	81300						(5)							(5)	1
2	85000	(258)	(352)		(50)		(2,570)						(65)	(3,295)	2
3	85300												(604)	(604)	3
4	85600						(221)							(221)	4
5	85700						(145)							(145)	5
6	86300						(2,459)							(2,459)	6
7	86500						(869)						(207)	(1,075)	7
8	86600						(34)							(34)	8
9	87000	(806)	(1,824)	(5,197)	(7,995)	(600)	(17,354)		(4,672)				(1,211)	(39,659)	9
10	87400						(263)						(276)	(263)	10
11	88000	(44)		(1,240)	(3,695)	(1,200)	(12,849)		(946)					(19,051)	11
12	88500			(143)	(156)		(50)							(1,548)	12
13	88700						(887)						(681)	(1,568)	13
14	88900						(1,507)						(157)	(1,724)	14
15	89200						(671)		(81)					(752)	15
16	89400						(27)							(27)	16
17	90300	(171)	(200)		(233)	(2,500)	(8,806)					(44)		(11,954)	17
18	91000						(236)							(236)	18
19	92100						(56)						(107)	(163)	19
20	93020						(75)							(75)	20
21	Total	<u>(1,279)</u>	<u>(2,376)</u>	<u>(6,639)</u>	<u>(12,130)</u>	<u>(4,300)</u>	<u>(49,083)</u>	<u>0</u>	<u>(5,699)</u>	<u>(3,244)</u>	<u>(107)</u>	<u>0</u>	<u>0</u>	<u>(84,857)</u>	21
SYSTEM ALLOCABLE															
22	81300						(31)							(31)	22
23	85100		(10)	(189)			(750)						(23)	(1,134)	23
24	87000			(293)	(29)		(658)							(980)	24
25	88000		(173)	(1,980)	(658)		(3,323)		(104)				(51)	(6,286)	25
26	88500						(99)							(99)	26
27	90100	(4)	(519)	(4,523)	(489)		(4,118)		(805)			(225)		(10,683)	27
28	90300	(1,367)	(1,424)	(928)	(795)	(4,891)	(53,762)					(6,596)		(71,220)	28
29	91000		(533)	(122)			(2,562)					(549)		(3,766)	29
30	92000			(200)			(2,461)							(2,661)	30
31	92100	(14,946)	(4,428)	(18,691)	(30,051)	(6,320)	(280,861)		(3,933)			(56,272)		(431,827)	31
32	92300						(3,171)							(3,171)	32
33	92500						(3)							(3)	33
34	93010			(867)	(181)		(7,945)						(900)	(900)	34
35	93020		(389)		(199)		(11,376)						(2,692)	(11,684)	35
36	93500												(12,287)	(24,252)	36
37	Total	<u>(16,317)</u>	<u>(7,477)</u>	<u>(27,792)</u>	<u>(32,403)</u>	<u>(11,211)</u>	<u>(371,118)</u>	<u>0</u>	<u>(4,843)</u>	<u>(78,644)</u>	<u>(18,894)</u>	<u>0</u>	<u>0</u>	<u>(568,699)</u>	37

[1] Includes removal of the amounts of meals above \$30 per person.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
UNCOLLECTIBLE EXPENSE - NORMALIZATION PERCENTAGE  
WORKPAPER SUPPORTING ADJUSTMENT NO. 7**

Line No.	Description (a)	Reference (b)	12 Months Ended		Total (e) (c) + (d)	Line No.
			5/31/2022 (c)	5/31/2023 (d)		
1	Net Write - offs - Margin	Company Records	\$ 3,842,868	\$ 4,046,164	\$ 7,889,032	1
2	Recorded Margin	Company Records	\$ 292,998,613	\$ 305,329,234	\$ 598,327,847	2
3	2 Yr Avg Write-off Percentage	Ln 1 / 2	1.3116%	1.3252%	1.3185%	3
					Sch H-7, Sh 1 Ln 2	

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SELF-INSURED RETENTION - 10 YEAR HISTORY [1]  
WORKPAPER SUPPORTING ADJUSTMENT NO. 9**

Line No.	Year (a)	AZ (b)	NCA (c)	SCA (d)	SLT (e)	NNV (f)	SNV (g)	Great Basin (h)	Common (i)	Total (j)	Line No.
Sum (b) thru (i)											
<b>Less Than \$1,000,000 Self-Insurance Per Claim [2]</b>											
1	2013	\$ 250,000	\$ 0	\$ 0	\$ 40,000	\$ 0	\$ 230,000 [4]	0	\$ 167,500	\$ 687,500	1
2	2014	0	0	0	0	0	0	0	975,000	975,000	2
3	2015	110,000	0	0	88,951	0	24,000	0	366,354	589,305	3
4	2016	0	0	0	0	0	80,000	0	0	80,000	4
5	2017	266,970	130,000	150,000	0	0	51,164	0	0	598,134	5
6	2018	0	0	0	0	0	10,000	0	0	10,000	6
7	2019	0	0	0	0	0	761,528	0	0	761,528	7
8	2020	0	0	0	0	0	60,000	0	150,000	210,000	8
9	2021	148,861	0	0	0	0	800,000	0	0	948,861	9
10	2022	535,025	0	0	0	0	0	0	0	535,025	10
11	Total	\$ 1,310,856	\$ 130,000	\$ 150,000	\$ 128,951	\$ 0	\$ 2,016,692	\$ 0	\$ 1,658,854	\$ 5,395,353	11
							Sch H-9, Sh 2 Ln 1(c)			Sch H-9, Sh 2 Ln 1(d)	
<b>\$1,000,000 Self-Insurance Per Claim [3]</b>											
12	2013	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
13	2014	1,000,000	0	0	0	0	0	0	0	1,000,000	13
14	2015	0	0	0	0	0	0	0	0	0	14
15	2016	0	0	0	0	0	0	0	0	0	15
16	2017	0	0	0	0	0	0	0	0	0	16
17	2018	0	0	0	0	0	0	0	0	0	17
18	2019	0	0	0	0	0	0	0	0	0	18
19	2020	0	0	0	0	0	0	0	0	0	19
20	2021	0	0	0	0	0	0	0	0	0	20
21	2022	0	0	0	0	0	0	0	0	0	21
22	Total	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,000,000	22
							Sch H-9, Sh 2 Ln 2(c)			Sch H-9, Sh 2 Ln 2(d)	
<b>\$4,000,000 Aggregate Above \$1,000,000 Self-Insurance Per Claim [3]</b>											
23	2013	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	23
24	2014	0	0	0	0	0	0	0	0	0	24
25	2015	4,000,000	0	0	0	0	0	0	0	4,000,000	25
26	2016	0	0	0	0	0	0	0	0	0	26
27	2017	0	0	0	0	0	0	0	0	0	27
28	2018	0	0	0	0	0	0	0	0	0	28
29	2019	0	0	0	0	0	0	0	0	0	29
30	2020	0	0	0	0	0	0	0	0	0	30
31	2021	0	0	0	0	0	0	0	0	0	31
32	2022	6,200,000	0	0	0	0	0	0	0	6,200,000	32
33	Total	\$ 10,200,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,200,000	33
							Sch H-9, Sh 2 Ln 3(d)				
34	Total	\$ 12,510,856	\$ 130,000	\$ 150,000	\$ 128,951	\$ 0	\$ 2,016,692	\$ 0	\$ 1,658,854	\$ 16,595,353	34

[1] Company Records

[2] Based on year settlement was made.

[3] Based on incident year of claim.

[4] Removed \$614,772 related to the Commerce Substation Incident to exclude from the 10-year normalization as regulatory asset was approved in Docket No. 18-05031 for this incident.

**GREAT BASIN GAS TRANSMISSION COMPANY  
PROPERTY INSURANCE ALLOCATION PERCENTAGE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 10**

Line No.	Description (a)	Reference (b)	Total (c)	Line No.
1	Great Basin Insurance Allocation Factor	WP H-10, Sh 2	12.35%	1
2	Sys. Alloc. Property Insurance Alloc.	WP H-10, Sh 2	16.44%	2
3	Great Basin MMF	Stmt N, Sh 10, Ln 7(i)	3.74%	3
4	Sys. Alloc. Property Insurance Alloc to GB	Ln 2 * Ln 3	<u>0.62%</u>	4
5	Total Property Insurance Allocation Factor	Ln 1 + Ln 4	<u>12.96%</u>	5
			Sch H-10, Sh 1 Ln 5(f)	



**SOUTHWEST GAS CORPORATION  
PROPERTY INSURANCE ALLOCATION PERCENTAGE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 10**

Line No.	Acct Number	Description	AZ (c)	NCA (d)	SCA (e)	SLT (f)	NNV (g)	SNV (h)	Great Basin (i)	SGTC (j)	Common (k)	Total (l)	Line No.
Company Records													
Sum (e) thru (k)													
1		<b>Storage</b>	\$ 74,594,416	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,780,236	\$ 0	\$ 0	\$ 102,374,653	1
<b>Transmission</b>													
2	366.1	Structures - Compressor Stations	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 647,857	\$ 837,938	\$ 0	\$ 0	\$ 1,485,794	2
3	366.2	Structures - General	0	0	0	0	0	1,275,555	70,058	0	0	1,345,613	3
4	368	Compressor Station Equipment	0	0	0	0	0	7,105,673	24,441,366	0	0	31,547,040	4
5	370	Communication Equipment	0	0	0	0	0	677,562	3,827,085	0	0	4,504,647	5
6	371	Miscellaneous Equipment	0	0	0	0	0	18,823	174,343	20,152	0	213,317	6
7		<b>Total Transmission</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,725,471	\$ 29,350,789	\$ 20,152	\$ 0	\$ 39,096,412	7
<b>Distribution</b>													
8	375	Structures and Improvements	\$ 110,557	\$ 851	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 111,407	8
9	386	Other Property on Customer's Property	0	0	0	0	0	0	0	0	0	0	9
10	387	Miscellaneous Equipment	432,098	12,872	0	0	5,649	0	0	0	0	450,620	10
11		<b>Total Distribution</b>	\$ 542,655	\$ 13,723	\$ 0	\$ 0	\$ 5,649	\$ 0	\$ 0	\$ 0	\$ 0	\$ 562,027	11
<b>General</b>													
12	390.1	Structures and Improv - Co. Owned	\$ 74,788,200	\$ 2,360,486	\$ 30,616,911	\$ 23,767	\$ 20,085,330	\$ 42,436,812	\$ 3,733,627	\$ 0	\$ 40,373,231	\$ 214,398,364	12
13	390.2	Structures and Improv - Leasehold	689,563	0	0	193,096	36,499	401,853	0	0	7,973	1,328,984	13
14	391	Office Furniture and Fixtures	5,364,704	0	2,070,874	0	1,674,393	3,185,131	345,896	0	9,257,345	21,898,342	14
15	391.1	Computer Software and Hardware	8,716,770	34,186	1,024,070	78,673	1,035,603	1,677,784	46,674	0	17,930,606	30,544,365	15
16	393	Stores Equipment	1,385,244	0	702,829	32,281	332,238	686,672	76,960	0	66,522	3,282,746	16
17	394	Tool, Shop, and Garage Equip.	27,837,903	224,383	4,883,936	381,631	2,598,077	10,716,398	951,632	0	1,283,247	48,877,208	17
18	395	Laboratory Equipment	542,420	0	3,577	0	65,580	301,928	21,094	0	2,663,346	3,597,945	18
19	396	Power Operated Equipment	11,078,498	254,060	1,471,704	263,918	2,291,428	4,999,931	1,983,686	0	259,442	22,602,667	19
20	397	Communication Equipment	6,085,718	18,018	1,166,596	0	1,149,526	2,578,996	67,484	0	7,974,856	19,051,193	20
21	397.2	Telemetry Equipment	9,312	0	0	0	4,755	0	0	0	0	14,067	21
22	398	Miscellaneous Equipment	5,017,970	99,257	681,157	98,076	952,901	2,128,818	0	0	6,136,489	15,240,212	22
23		<b>Total General</b>	\$ 141,506,303	\$ 2,990,390	\$ 42,601,653	\$ 1,071,443	\$ 30,221,574	\$ 69,051,803	\$ 7,439,871	\$ 0	\$ 85,953,057	\$ 380,836,094	23
24		<b>Total</b>	\$ 216,643,374	\$ 3,004,113	\$ 42,601,653	\$ 1,071,443	\$ 30,227,223	\$ 78,777,273	\$ 64,570,897	\$ 20,152	\$ 85,953,057	\$ 522,869,186	24
25		<b>Percent of Total</b>	41.43%	0.57%	8.15%	0.20%	5.78%	15.07%	12.35%	0.00%	16.44%	100.00%	25
WP H-10, Sh 1 Ln 1(c) WP H-10, Sh 1 Ln 2(c)													

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
CAPITALIZATION PERCENTAGES FOR ACCOUNTS 392.11, 392.12 AND 396  
WORKPAPER SUPPORTING ADJUSTMENT NO. 16**

Line No.	Description	Amount 12 Months Ended 5/31/2023 Company Records	Percent of Total [1]	No.
	(a)	(b)	(c)	
	<u>Transportation and Work Equipment Loading</u>			
1	Deferred	\$ 117,160	2.47%	1
2	Operations	2,764,624	58.31%	2
3	Maintenance	761,456	16.06%	3
4	Capital	1,097,805	23.16% [2]	4
5	Total	<u>\$ 4,741,045</u>	<u>100.00%</u>	5

[1] The order in Docket 93-3003/3004 ordered SWG to capitalize 40%, 40% and 60% of accounts 391.11, 392.12 and 396 respectively, and charge it to account 376. Southwest Gas is proposing a capitalization percentage of 23.16% based upon actual transportation and power operated equipment clearing account charges.

[2] Annualized depreciation expense of accounts 392.11, 392.12 and 396 is being reduced by the 23.16% of depreciation expense being transferred to capital. See Sch H-16, Sh 1, Ln 32(f), 33(f), 34(f) and 38(f).

**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT**  
**AS OF MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 16**

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
1	401k Plan Software	11/15/1985	61-1237-03	60	0	280,015	0	0	280,015	280,015	0	280,015	0	0	1
2	General Ledger System	6/15/1986	61-1868-03	60	0	2,098,477	0	0	2,098,477	2,098,477	0	2,098,477	0	0	2
3	Stock Transfer Software	10/15/1987	70-1240-03	60	0	320,762	0	0	320,762	320,762	0	320,762	0	0	3
4	Walker Table Manager Lice	10/15/1988	61-1251-03	60	0	18,000	0	0	18,000	18,000	0	18,000	0	0	4
5	Interrest Mvs/Xa Software	12/15/1988	61-1253-03	60	0	26,712	0	0	26,712	26,712	0	26,712	0	0	5
6	Human Resources Software	7/15/1989	74-1253-03	60	0	53,820	0	0	53,820	53,820	0	53,820	0	0	6
7	Omegamon Software	1/15/1990	61-C392-590	60	0	91,425	0	0	91,425	91,425	0	91,425	0	0	7
8	Customer Service System (	1/15/1990	61-C892-410	120	0	12,131,211	0	0	12,131,211	12,131,211	0	12,131,211	0	0	8
9	Work Order System (Wos) S	1/15/1990	63-C792-440	120	0	2,820,450	0	0	2,820,450	2,820,450	0	2,820,450	0	0	9
10	Systems Management Projec	9/15/1991	61-C110000	60	0	509,585	0	0	509,585	509,585	0	509,585	0	0	10
11	Configuration Management	12/15/1991	61-C110009	60	0	90,708	0	0	90,708	90,708	0	90,708	0	0	11
12	Css Implementation And Tr	12/15/1991	61-C010018	120	0	3,506,418	0	0	3,506,418	3,506,418	0	3,506,418	0	0	12
13	Zip-4 Barcode On Bills	9/15/1992	63-C210002	60	0	56,451	0	0	56,451	56,451	0	56,451	0	0	13
14	On-Line Time Entry (Otle)	12/15/1992	61-C210002	60	0	276,999	0	0	276,999	276,999	0	276,999	0	0	14
15	Contract Billing	1/31/1994	0681C3100107	60	0	106,512	0	0	106,512	106,512	0	106,512	0	0	15
16	Oracle Database Software	1/31/1995	0681C3100164	60	0	800,651	0	0	800,651	800,651	0	800,651	0	0	16
17	(Fos) Field Order System	6/26/1996	0682C3100004	60	0	1,429,229	0	0	1,429,229	1,429,229	0	1,429,229	0	0	17
18	Customer Shareholder Syst	8/31/1996	0682C5100111	60	0	10,625	0	0	10,625	10,625	0	10,625	0	0	18
19	Gis Build - Stage 1	12/19/1996	0681C5100017	60	0	2,495,720	0	0	2,495,720	2,495,720	0	2,495,720	0	0	19
20	Data Req Mgmt Sys - Dims	5/15/1997	0681C6100066	60	0	252,413	0	0	252,413	252,413	0	252,413	0	0	20
21	Tivoli	5/15/1997	0681C6100066	60	0	252,252	0	0	252,252	252,252	0	252,252	0	0	21
22	Meter Reading Replacement	7/31/1997	0681C6100053	60	0	2,144,567	0	0	2,144,567	2,144,567	0	2,144,567	0	0	22
23	Contract Billing Project	4/1/1998	0681C6100044	60	0	97,968	0	0	97,968	97,968	0	97,968	0	0	23
24	Web Homepage	4/1/1998	0681C7100104	60	0	19,015	0	0	19,015	19,015	0	19,015	0	0	24
25	Guest Software	4/1/1998	0681C7100156	60	0	8,692	0	0	8,692	8,692	0	8,692	0	0	25
26	Symark Server Security So	4/1/1998	0681C7100153	60	0	9,770	0	0	9,770	9,770	0	9,770	0	0	26
27	Oracle Network License	4/16/1998	0681C8100115	60	0	2,014,422	0	0	2,014,422	2,014,422	0	2,014,422	0	0	27
28	Nostradamus Software	4/17/1998	0680C8100010	60	0	46,652	0	0	46,652	46,652	0	46,652	0	0	28
29	Mercury & Noetix Software	4/30/1998	0681C7100141	60	0	235,070	0	0	235,070	235,070	0	235,070	0	0	29
30	Customer Appointment Seit	5/29/1998	0652C7100101	60	0	240,546	0	0	240,546	240,546	0	240,546	0	0	30
31	Network Analyser Software	6/10/1998	0681C8100036	60	0	24,145	0	0	24,145	24,145	0	24,145	0	0	31
32	Mv90 Software	6/10/1998	0686C7100122	60	0	85,225	0	0	85,225	85,225	0	85,225	0	0	32
33	Meter Pro Software	8/1/1998	0652C8100028	60	0	7,395	0	0	7,395	7,395	0	7,395	0	0	33
34	Customer Contact Improvem	8/17/1998	0681C8100054	60	0	64,238	0	0	64,238	64,238	0	64,238	0	0	34
35	Veritas Oracle Software	8/31/1998	0681C8100050	60	0	49,876	0	0	49,876	49,876	0	49,876	0	0	35
36	Veritas Oracle Software	8/31/1998	0681C8100027	60	0	53,886	0	0	53,886	53,886	0	53,886	0	0	36
37	Help Desk	10/29/1998	0681C7100113	60	0	169,651	0	0	169,651	169,651	0	169,651	0	0	37
38	Stoner Aim Software	12/21/1998	0652C8100095	36	0	83,900	0	0	83,900	83,900	0	83,900	0	0	38
39	Sniffer Software	12/21/1998	0681C8100115	36	0	19,834	0	0	19,834	19,834	0	19,834	0	0	39
40	Hybrids Software	1/31/1999	0681C8100140	36	0	75,865	0	0	75,865	75,865	0	75,865	0	0	40
41	Platinum Software	1/31/1999	0681C8100151	36	0	84,054	0	0	84,054	84,054	0	84,054	0	0	41
42	Firstsense Software	1/31/1999	0681C8100127	36	0	78,900	0	0	78,900	78,900	0	78,900	0	0	42
43	Groupwise Software Licens	1/31/1999	0681C8100048	36	0	39,780	0	0	39,780	39,780	0	39,780	0	0	43
44	Pc Access Software	2/18/1999	0652C9100064	36	0	42,860	0	0	42,860	42,860	0	42,860	0	0	44
45	Mercury Test Direcbr	2/18/1999	0652C9100064	36	0	15,000	0	0	15,000	15,000	0	15,000	0	0	45
46	Customer Service Manual	2/19/1999	0652C7100118	36	0	35,544	0	0	35,544	35,544	0	35,544	0	0	46
47	Framevision Software	5/13/1999	0681C9100009	36	0	5,097	0	0	5,097	5,097	0	5,097	0	0	47
48	Gis Stage II	6/1/1999	0658C6100089	120	0	4,841,486	0	0	4,841,486	4,841,486	0	4,841,486	0	0	48
49	Stroll System Software	6/2/1999	0651C8100150	36	0	98,525	0	0	98,525	98,525	0	98,525	0	0	49
50	Acufile II	6/30/1999	0683C8100131	36	0	23,000	0	0	23,000	23,000	0	23,000	0	0	50
51	Mainstar Software	8/30/1999	0681C9100060	36	0	12,995	0	0	12,995	12,995	0	12,995	0	0	51
52	Mobile Up Project	9/1/1999	0652C7100145	36	0	1,217,712	0	0	1,217,712	1,217,712	0	1,217,712	0	0	52
53	Attachmate Epc Software	9/1/1999	0681C9100135	36	0	134,745	0	0	134,745	134,745	0	134,745	0	0	53
54	Symantec/Norton Software	9/1/1999	0681C9100134	36	0	17,145	0	0	17,145	17,145	0	17,145	0	0	54
55	Work Scheduling System	10/25/1999	0681C5100195	36	0	748,576	0	0	748,576	748,576	0	748,576	0	0	55
56	Mainframe Software	10/31/1999	0681C9100179	36	0	255,234	0	0	255,234	255,234	0	255,234	0	0	56
57	Wms Phase I	11/15/1999	0652C9100148	120	0	4,371,349	0	0	4,371,349	4,371,349	0	4,371,349	0	0	57
58	Symark Software	11/30/1999	0681C9100129	36	0	16,500	0	0	16,500	16,500	0	16,500	0	0	58
59	Novell Border Manager	11/30/1999	0681C9100108	36	0	43,867	0	0	43,867	43,867	0	43,867	0	0	59
60	Novell Nfs 2.3 Licenses	11/30/1999	0681C9100106	36	0	12,579	0	0	12,579	12,579	0	12,579	0	0	60
61	Sunmik Ibm Connectivity	11/30/1999	0681C9100104	36	0	16,262	0	0	16,262	16,262	0	16,262	0	0	61
62	Bmc Software Tools	12/14/1999	0681C9100144	36	0	163,988	0	0	163,988	163,988	0	163,988	0	0	62
63	Summary Billing Project	12/14/1999	0681C9100084	36	0	107,213	0	0	107,213	107,213	0	107,213	0	0	63
64	Network Encryption Softwa	12/31/1999	0681C9100207	36	0	10,192	0	0	10,192	10,192	0	10,192	0	0	64
65	Hp Openview Netmetrix Sof	1/18/2000	0681C9100226	36	0	20,705	0	0	20,705	20,705	0	20,705	0	0	65

**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT**  
**AS OF MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 16**

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
66	Veritas Software	1/31/2000	0061C9100209	36	0	23,923	0	0	23,923	23,923	0	23,923	0	0	66
67	ManageWise 2.6 Software	1/31/2000	0061C9100233	36	0	60,308	0	0	60,308	60,308	0	60,308	0	0	67
68	Emrs Version 6.2 Software	3/31/2000	0052C9100113	36	0	137,084	0	0	137,084	137,084	0	137,084	0	0	68
69	Prince Software	4/4/2000	0061C0100050	36	0	30,720	0	0	30,720	30,720	0	30,720	0	0	69
70	Powerquest Software	4/20/2000	0061C0100001	36	0	10,618	0	0	10,618	10,618	0	10,618	0	0	70
71	Riskmaster Software	5/1/2000	0073C9100033	36	0	152,158	0	0	152,158	152,158	0	152,158	0	0	71
72	Oracle Prod Tools, Quest	6/16/2000	0061C0100049	36	0	23,600	0	0	23,600	23,600	0	23,600	0	0	72
73	Citrix Server Software	6/30/2000	0061C0100069	36	0	19,133	0	0	19,133	19,133	0	19,133	0	0	73
74	Software Site License	9/25/2000	0061C0100107	36	0	65,657	0	0	65,657	65,657	0	65,657	0	0	74
75	File-Aid Mvs Software	10/23/2000	0057C9100038	36	0	90,465	0	0	90,465	90,465	0	90,465	0	0	75
76	Form 4 Scanning	12/14/2000	0061C0100131	36	0	377,444	0	0	377,444	377,444	0	377,444	0	0	76
77	Netware And Groupwise Lic	12/20/2000	0061C0100132	36	0	28,643	0	0	28,643	28,643	0	28,643	0	0	77
78	Administrator Suite For G	12/22/2000	0062C0100120	36	0	10,306	0	0	10,306	10,306	0	10,306	0	0	78
79	Shareholder Ira Software	1/15/2001	0062C0100144	60	0	45,300	0	0	45,300	45,300	0	45,300	0	0	79
80	Mvs Stage Iira Software	1/26/2001	0061C0100097	36	0	17,286	0	0	17,286	17,286	0	17,286	0	0	80
81	Mup Migration Software	6/1/2001	0057C1100004	36	0	16,892	0	0	16,892	16,892	0	16,892	0	0	81
82	15 Kovis Licenses	6/1/2001	0061C0100063	60	0	1,630,640	0	0	1,630,640	1,630,640	0	1,630,640	0	0	82
83	Large Customer Billing	6/1/2001	0061C0100075	36	0	11,268	0	0	11,268	11,268	0	11,268	0	0	83
84	Border Manager Proxy Soft	7/17/2001	0061C1100019	36	0	21,450	0	0	21,450	21,450	0	21,450	0	0	84
85	Remedy Software	8/8/2001	0061C1100086	36	0	11,840	0	0	11,840	11,840	0	11,840	0	0	85
86	60 Enterprise Licenses	8/10/2001	0061C1100125	36	0	44,418	0	0	44,418	44,418	0	44,418	0	0	86
87	165 Perpetual Licenses Fo	9/25/2001	0061C1100116	36	0	618,633	0	0	618,633	618,633	0	618,633	0	0	87
88	Microsoft Software	9/25/2001	0061C0100142	36	0	405,000	0	0	405,000	405,000	0	405,000	0	0	88
89	Teller Terminal Software	9/25/2001	0061C1100112	36	0	820,000	0	0	820,000	820,000	0	820,000	0	0	89
90	Purchase Source Code From	2/14/2002	0061C2100019	36	0	200,000	0	0	200,000	200,000	0	200,000	0	0	90
91	Credit Card System	2/14/2002	0061C2100017	36	0	255,000	0	0	255,000	255,000	0	255,000	0	0	91
92	Online Help System	3/27/2002	0061C1100039	36	0	107,266	0	0	107,266	107,266	0	107,266	0	0	92
93	Prolocom Software	4/22/2002	0058C1100193	36	0	28,263	0	0	28,263	28,263	0	28,263	0	0	93
94	Ampl Software Conversion	4/12/2002	0052C1100189	36	0	298,832	0	0	298,832	298,832	0	298,832	0	0	94
95	PI System Scada Historian	5/21/2002	0061C1100222	36	0	16,614	0	0	16,614	16,614	0	16,614	0	0	95
96	Veritas Advanced Reporter	6/11/2002	0052C1100072	36	0	530,528	0	0	530,528	530,528	0	530,528	0	0	96
97	Comnet Software	7/19/2002	0063C1100128	84	0	10,183,646	0	0	10,183,646	10,183,646	0	10,183,646	0	0	97
98	Oracle 11i - Mmis	7/19/2002	0052C2100036	36	0	66,656	0	0	66,656	66,656	0	66,656	0	0	98
99	Css To Emrs Interface	8/28/2002	0061C2100040	36	0	34,260	0	0	34,260	34,260	0	34,260	0	0	99
100	Novell Software Licenses	8/28/2002	0061C2100048	36	0	16,034	0	0	16,034	16,034	0	16,034	0	0	100
101	Hummingbird Exceed Licens	9/18/2002	0061C1100216	36	0	136,800	0	0	136,800	136,800	0	136,800	0	0	101
102	Unaccounted Gas Software	9/18/2002	0061C1100216	36	0	472,515	0	0	472,515	472,515	0	472,515	0	0	102
103	Interactive Voice Respons	10/15/2002	0061C1100038	36	0	135,624	0	0	135,624	135,624	0	135,624	0	0	103
104	Kintana/Oracle 11i Softwa	12/11/2002	0057C2100114	36	0	11,830	0	0	11,830	11,830	0	11,830	0	0	104
105	Purchase 10 Licenses	12/11/2002	0061C1100014	36	0	107,017	0	0	107,017	107,017	0	107,017	0	0	105
106	Mobileup Centralization	12/11/2002	0061C1100014	36	0	26,759	0	0	26,759	26,759	0	26,759	0	0	106
107	Report Output Management	12/11/2002	0061C2100078	36	0	19,750	0	0	19,750	19,750	0	19,750	0	0	107
108	Data Relocation Emrs	12/31/2002	0052C2100132	36	0	27,000	0	0	27,000	27,000	0	27,000	0	0	108
109	2003 Functional Software	12/31/2002	0052C1100133	36	0	21,425	0	0	21,425	21,425	0	21,425	0	0	109
110	Emrs Software Enhancement	12/31/2002	0052C1100209	36	0	17,625	0	0	17,625	17,625	0	17,625	0	0	110
111	Purchase 6 Zehrasler Colo	1/14/2003	0052C2100104	36	0	64,713	0	0	64,713	64,713	0	64,713	0	0	111
112	Hazardous Material Info M	3/7/2003	0061C2100074	36	0	43,030	0	0	43,030	43,030	0	43,030	0	0	112
113	Patrol WebSphere	3/7/2003	0061C2100145	36	0	34,126	0	0	34,126	34,126	0	34,126	0	0	113
114	Mainview For Linux	3/7/2003	0061C2100143	36	0	68,657	0	0	68,657	68,657	0	68,657	0	0	114
115	Mq Series Software	3/7/2003	0061C2100086	36	0	64,210	0	0	64,210	64,210	0	64,210	0	0	115
116	Newtonion Software	3/7/2003	0061C2100118	36	0	42,280	0	0	42,280	42,280	0	42,280	0	0	116
117	Alp Designer And Font/Ima	3/7/2003	0061C2100090	36	0	20,398	0	0	20,398	20,398	0	20,398	0	0	117
118	Windows 2000 Server Ugru	3/19/2003	0061C1100032	36	0	446,679	0	0	446,679	446,679	0	446,679	0	0	118
119	Lv/Vv Virtualization Call	3/24/2003	0052C2100043	36	0	545,169	0	0	545,169	545,169	0	545,169	0	0	119
120	Css To Emrs Interface	4/28/2003	0061C3100021	36	0	22,653	0	0	22,653	22,653	0	22,653	0	0	120
121	Oracle Comp Workbench	5/8/2003	0061C3100021	36	0	12,227	0	0	12,227	12,227	0	12,227	0	0	121
122	At System Licenses	6/30/2003	0052C6100137	180	0	28,878,245	0	0	28,878,245	28,878,245	0	28,878,245	0	0	122
123	Wms (Work Management Syst	7/15/2003	0061C0100150	36	0	481,606	0	0	481,606	481,606	0	481,606	0	0	123
124	Output Management Softwar	9/15/2003	0061C0100055	36	0	32,413	0	0	32,413	32,413	0	32,413	0	0	124
125	Bia Professional Web Serv	9/18/2003	0061C3100051	36	0	130,965	0	0	130,965	130,965	0	130,965	0	0	125
126	IBM Tivoli 1 Software	9/18/2003	0061C3100051	36	0	41,156	0	0	41,156	41,156	0	41,156	0	0	126
127	Vps Perpetual Licenses	9/18/2003	0061C3100049	36	0	10,725	0	0	10,725	10,725	0	10,725	0	0	127
128	Server Protection Software	9/24/2003	0061C3100061	36	0	17,617	0	0	17,617	17,617	0	17,617	0	0	128
129	Rapidbuilder Software	9/24/2003	0055C3100026	36	0	74,541	0	0	74,541	74,541	0	74,541	0	0	129
130	Contractwise Elite Software	9/24/2003	0061C2100120	36	0	0	0	0	0	0	0	0	0	0	130

**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT**  
**AS OF MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 16**

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
131	Microsoft Office Licenses	9/26/2003	0061C3100047	36	0	28,489	0	0	28,489	28,489	0	28,489	0	0	131
132	Novell Licenses	12/8/2003	CONV	36	0	15,694	0	0	15,694	15,694	0	15,694	0	0	132
133	Letter Generation System	12/8/2003	CONV	36	0	45,900	0	0	45,900	45,900	0	45,900	0	0	133
134	Archiver Software License	12/8/2003	CONV	36	0	97,022	0	0	97,022	97,022	0	97,022	0	0	134
135	Brightshare Storage Resou	12/8/2003	CONV	36	0	198,936	0	0	198,936	198,936	0	198,936	0	0	135
136	Macro Express Software	12/16/2003	CONV	36	0	13,013	0	0	13,013	13,013	0	13,013	0	0	136
137	Gas Transaction System -	12/16/2003	0058C7100068	60	0	1,529,638	0	0	1,529,638	1,529,638	0	1,529,638	0	0	137
138	Riser Verification Projec	12/22/2003	CONV	36	0	490,334	0	0	490,334	490,334	0	490,334	0	0	138
139	Emrs Software	1/9/2004	0052C3100058	36	0	35,566	0	0	35,566	35,566	0	35,566	0	0	139
140	Logica Arm Web Portal	2/9/2004	0061C3100097	36	0	393,517	0	0	393,517	393,517	0	393,517	0	0	140
141	Itg Licenses	2/9/2004	0061C3100100	36	0	64,500	0	0	64,500	64,500	0	64,500	0	0	141
142	Tsm Licenses	2/9/2004	0061C3100083	36	0	5,208	0	0	5,208	5,208	0	5,208	0	0	142
143	Abars Business Recovery	2/9/2004	0061C3100105	36	0	132,089	0	0	132,089	132,089	0	132,089	0	0	143
144	Mainframe Upgrade License	2/9/2004	0061C3100103	36	0	147,381	0	0	147,381	147,381	0	147,381	0	0	144
145	Vmware License	4/20/2004	0061C4100053	36	0	24,446	0	0	24,446	24,446	0	24,446	0	0	145
146	Citrx License	7/22/2004	0061C4100067	36	0	11,896	0	0	11,896	11,896	0	11,896	0	0	146
147	Bmc Patrol License	7/22/2004	0061C4100066	36	0	58,394	0	0	58,394	58,394	0	58,394	0	0	147
148	Patchlink 5.0 Licenses	7/22/2004	0061C4100054	36	0	35,398	0	0	35,398	35,398	0	35,398	0	0	148
149	Storage Virtualization	7/22/2004	0061C4100050	36	0	169,149	0	0	169,149	169,149	0	169,149	0	0	149
150	Veritas Downgrade License	7/22/2004	0061C4100051	36	0	61,542	0	0	61,542	61,542	0	61,542	0	0	150
151	Pc Duo Metering & Invento	8/16/2004	0061C4100043	36	0	51,111	0	0	51,111	51,111	0	51,111	0	0	151
152	Pi-ice Software	8/31/2004	0058C3100099	36	0	20,850	0	0	20,850	20,850	0	20,850	0	0	152
153	Magframe Software	8/31/2004	0061C3100085	36	0	284,455	0	0	284,455	284,455	0	284,455	0	0	153
154	Integrity Software	8/31/2004	0052C3100035	36	0	642,048	0	0	642,048	642,048	0	642,048	0	0	154
155	Logical Data Migration Uti	8/31/2004	0052C4100046	36	0	138,000	0	0	138,000	138,000	0	138,000	0	0	155
156	Emrs Software	10/22/2004	0052C3100025	36	0	212,459	0	0	212,459	212,459	0	212,459	0	0	156
157	Mobile Facility Data Mgmt	11/1/2004	0061C4100078	36	0	454,500	0	0	454,500	454,500	0	454,500	0	0	157
158	Symantec Software	11/23/2004	0061C4100094	36	0	35,188	0	0	35,188	35,188	0	35,188	0	0	158
159	Com System Upgrade	11/23/2004	0061C4100080	36	0	44,579	0	0	44,579	44,579	0	44,579	0	0	159
160	Db Microwave Software	12/22/2004	0061C4100071	36	0	267,153	0	0	267,153	267,153	0	267,153	0	0	160
161	E Bill Software	4/11/2005	0055C4100126	36	0	25,000	0	0	25,000	25,000	0	25,000	0	0	161
162	Netvision License	4/20/2005	0061C5100015	36	0	60,829	0	0	60,829	60,829	0	60,829	0	0	162
163	Exray/Periscope License	4/20/2005	0061C4100128	36	0	31,014	0	0	31,014	31,014	0	31,014	0	0	163
164	Security Patch Management	4/20/2005	0061C4100131	36	0	16,197	0	0	16,197	16,197	0	16,197	0	0	164
165	Second Firewall	5/12/2005	0061C5100027	36	0	21,216	0	0	21,216	21,216	0	21,216	0	0	165
166	Dps-32 Connect Module	6/8/2005	0057C4100130	36	0	42,600	0	0	42,600	42,600	0	42,600	0	0	166
167	Novell License	6/29/2005	0061C5100044	36	0	63,385	0	0	63,385	63,385	0	63,385	0	0	167
168	500 Symantec License	6/29/2005	0061C5100047	36	0	10,772	0	0	10,772	10,772	0	10,772	0	0	168
169	Identity Manager License	6/29/2005	0061C5100042	36	0	23,684	0	0	23,684	23,684	0	23,684	0	0	169
170	Sun6900/E4900 Veritas Sof	6/29/2005	0061C5100039	36	0	103,847	0	0	103,847	103,847	0	103,847	0	0	170
171	Emrs Software	7/25/2005	0052C4100105	36	0	215,084	0	0	215,084	215,084	0	215,084	0	0	171
172	Oracle Technical Re-Licen	9/28/2005	0061C5100082	36	0	568,675	0	0	568,675	568,675	0	568,675	0	0	172
173	Purchase Remedy Licenses	9/29/2005	0061C5100063	36	0	22,000	0	0	22,000	22,000	0	22,000	0	0	173
174	Purchase Microsoft Licen	9/29/2005	0061C5100068	36	0	36,591	0	0	36,591	36,591	0	36,591	0	0	174
175	Gps Batch Post Processor	11/9/2005	0052C5100090	36	0	14,345	0	0	14,345	14,345	0	14,345	0	0	175
176	Ilog License	12/2/2005	0061C5100091	36	0	12,908	0	0	12,908	12,908	0	12,908	0	0	176
177	Auto Cad Licenses	12/19/2005	0052C5100066	36	0	389,254	0	0	389,254	389,254	0	389,254	0	0	177
178	Hccs License	12/20/2005	0061C5100116	36	0	1,229,369	0	0	1,229,369	1,229,369	0	1,229,369	0	0	178
179	Seagull Software	12/20/2005	0061C5100110	36	0	140,246	0	0	140,246	140,246	0	140,246	0	0	179
180	Quest Toad Licenses	12/20/2005	0061C5100100	36	0	39,231	0	0	39,231	39,231	0	39,231	0	0	180
181	Kbase Payroll & Hr Toolki	12/20/2005	0061C5100096	36	0	85,250	0	0	85,250	85,250	0	85,250	0	0	181
182	Riser Verification Projec	12/31/2005	0052C3100102	36	0	756,043	0	0	756,043	756,043	0	756,043	0	0	182
183	Citrx Licenses	2/15/2006	0061C5100148	36	0	17,852	0	0	17,852	17,852	0	17,852	0	0	183
184	Microsoft Visio Licenses	2/15/2006	0061C5100136	36	0	120,161	0	0	120,161	120,161	0	120,161	0	0	184
185	Attachmate Software Licen	2/15/2006	0061C5100129	36	0	84,062	0	0	84,062	84,062	0	84,062	0	0	185
186	Windows Server Cal Licen	7/27/2006	0061C6100033	36	0	33,629	0	0	33,629	33,629	0	33,629	0	0	186
187	Upgrade 30 Autocad Licen	11/14/2006	0052C6100053	36	0	37,659	0	0	37,659	37,659	0	37,659	0	0	187
188	Bmc Remedy License	12/19/2006	0061C6100068	36	0	17,240	0	0	17,240	17,240	0	17,240	0	0	188
189	Commvault Licenses	12/19/2006	0061C6100071	36	0	52,411	0	0	52,411	52,411	0	52,411	0	0	189
190	Commvault Software	12/19/2006	0061C6100022	36	0	164,426	0	0	164,426	164,426	0	164,426	0	0	190
191	Patchlink Licenses	12/19/2006	0061C6100102	36	0	17,731	0	0	17,731	17,731	0	17,731	0	0	191
192	Stateseeker Software	12/19/2006	0061C6100092	36	0	37,702	0	0	37,702	37,702	0	37,702	0	0	192
193	Mackinley VsCobol Licen	12/19/2006	0061C6100020	36	0	17,590	0	0	17,590	17,590	0	17,590	0	0	193
194	Emrs Software	2/21/2007	0052C5100077	36	0	266,637	0	0	266,637	266,637	0	266,637	0	0	194
195	Autocad Drawing Processor	2/21/2007	0052C6100015	36	0	259,074	0	0	259,074	259,074	0	259,074	0	0	195

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT  
AS OF MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 16**

Line No.	Description	In-Service Date	Work Order Number	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort (n)	Line No.
196	Wms/Ems Database Interfa	2/21/2007	0052C5100056	36	0	292,484	0	0	292,484	292,484	0	0	0	0	196
197	Patent - Natural Gas Air	2/22/2007	0052C4100127	36	0	89,919	0	0	89,919	89,919	0	0	0	0	197
198	Pxpoint Software	4/27/2007	0061C6100110	36	0	102,896	0	0	102,896	102,896	0	0	0	0	198
199	Vista Plus License	4/27/2007	0061C6100113	36	0	37,626	0	0	37,626	37,626	0	0	0	0	199
200	Livestate Data Recovery S	4/27/2007	0061C6100115	36	0	139,789	0	0	139,789	139,789	0	0	0	0	200
201	Ehink Enterprise Software	4/30/2007	0061C6100088	36	0	104,766	0	0	104,766	104,766	0	0	0	0	201
202	Load Balancer	5/24/2007	0061C7100019	36	0	37,780	0	0	37,780	37,780	0	0	0	0	202
203	Citrix Licenses	5/24/2007	0061C7100026	36	0	82,628	0	0	82,628	82,628	0	0	0	0	203
204	Comm Vault Licenses	5/24/2007	0061C7100020	36	0	10,419	0	0	10,419	10,419	0	0	0	0	204
205	San Leffhand Network Expa	5/24/2007	0061C7100030	36	0	15,489	0	0	15,489	15,489	0	0	0	0	205
206	PI Data Access	6/27/2007	0058C7100008	36	0	25,900	0	0	25,900	25,900	0	0	0	0	206
207	Autocad Training	6/29/2007	0052C6100077	36	0	128,129	0	0	128,129	128,129	0	0	0	0	207
208	Receivables Software	6/29/2007	0061C6100109	36	0	76,084	0	0	76,084	76,084	0	0	0	0	208
209	Acad Reporting Licenses	8/27/2007	0061C7100047	36	0	20,678	0	0	20,678	20,678	0	0	0	0	209
210	Oracle EBusiness Suite Li	8/27/2007	0061C7100040	36	0	172,400	0	0	172,400	172,400	0	0	0	0	210
211	Powerbroker License	10/31/2007	0061C7100059	36	0	10,926	0	0	10,926	10,926	0	0	0	0	211
212	Tivoli Workload Scheduler	10/31/2007	0061C7100060	36	0	110,638	0	0	110,638	110,638	0	0	0	0	212
213	Powerbroker Licenses	11/30/2007	0061C7100082	36	0	11,960	0	0	11,960	11,960	0	0	0	0	213
214	Trident Os/Em Licenses	11/30/2007	0061R7100097	36	0	55,300	0	0	55,300	55,300	0	0	0	0	214
215	Upk Software	12/17/2007	0061C7100035	36	0	189,398	0	0	189,398	189,398	0	0	0	0	215
216	Hp Licenses	12/22/2007	0061C7100111	36	0	54,728	0	0	54,728	54,728	0	0	0	0	216
217	Mapx Gis Software	12/22/2007	0061C7100098	36	0	35,031	0	0	35,031	35,031	0	0	0	0	217
218	Ops Mgr Server Licenses	12/22/2007	0061C7100120	36	0	61,285	0	0	61,285	61,285	0	0	0	0	218
219	Oracle Internet Licenses	12/22/2007	0061C7100084	36	0	49,177	0	0	49,177	49,177	0	0	0	0	219
220	Wms/Ems Interface Phase	12/31/2007	0055C7100028	36	0	301,580	0	0	301,580	301,580	0	0	0	0	220
221	Wms/Ems Interface Phase	1/2/2008	0052C7100013	36	0	316,502	0	0	316,502	316,502	0	0	0	0	221
222	Ems Software	1/28/2008	0052C6100095	36	0	195,120	0	0	195,120	195,120	0	0	0	0	222
223	Questionmark Software	2/19/2008	0052C7100067	36	0	26,130	0	0	26,130	26,130	0	0	0	0	223
224	Microsoft License For Com	2/20/2008	0061C7100132	36	0	74,937	0	0	74,937	74,937	0	0	0	0	224
225	Sun Memory For Oracle	4/8/2008	0061C7100131	36	0	9,138	0	0	9,138	9,138	0	0	0	0	225
226	Visto And Office Licenses	4/9/2008	0061C7100133	36	0	106,726	0	0	106,726	106,726	0	0	0	0	226
227	On Demand Personal Naviga	5/23/2008	0061C7100130	36	0	192,348	0	0	192,348	192,348	0	0	0	0	227
228	Ventias Cluster File Syst.	7/21/2008	0061C8100031	36	0	22,498	0	0	22,498	22,498	0	0	0	0	228
229	Power Plan Software	10/7/2008	0061C8100018	60	0	1,496,069	0	0	1,496,069	1,496,069	0	0	0	0	229
230	Proof of concept for EMRS. Contillation Project	12/16/2008	0052C7100126	36	0	58,377	0	0	58,377	58,377	0	0	0	0	230
231	Purch Charware, Software, Training, Con Sulting	1/2/2009	0052C7100056	36	0	206,879	0	0	206,879	206,879	0	0	0	0	231
232	Purch Frontline Energy Services Document Alon	1/6/2009	0058C8100058	36	0	15,323	0	0	15,323	15,323	0	0	0	0	232
233	Purchase Upgrade Winware Software	2/18/2009	0061C8100050	36	0	15,516	0	0	15,516	15,516	0	0	0	0	233
234	Purch, Design, Install Call Center Software	2/18/2009	0061C8100020	60	0	1,580,329	0	0	1,580,329	1,580,329	0	0	0	0	234
235	Wms/Ems Interface Ph3	2/19/2009	0052C8100004	60	0	383,703	0	0	383,703	383,703	0	0	0	0	235
236	Purch Ms Licenses - Viso	2/19/2009	0061C8100068	36	0	5,819	0	0	5,819	5,819	0	0	0	0	236
237	Purch Ms Licenses - Server	2/19/2009	0061C8100068	36	0	18,371	0	0	18,371	18,371	0	0	0	0	237
238	Purchase Software For Ems	2/19/2009	0052C8100006	36	0	267,459	0	0	267,459	267,459	0	0	0	0	238
239	Purch Ms Licenses - Operating Mgmt	2/19/2009	0061C8100068	36	0	10,786	0	0	10,786	10,786	0	0	0	0	239
240	Purchase Idata Licenses For Nkware Servers	2/19/2009	0061C8100047	36	0	14,317	0	0	14,317	14,317	0	0	0	0	240
241	Preliminary Plan And Design For A Virtual Call	2/19/2009	0061C7100041	60	0	811,474	0	0	811,474	811,474	0	0	0	0	241
242	Purch 25 Powerbroker Licenses	2/26/2009	0061C8100053	36	0	48,468	0	0	48,468	48,468	0	0	0	0	242
243	Purch Additional Licencing For Novel Ide Nitty	2/26/2009	0061C8100032	36	0	96,797	0	0	96,797	96,797	0	0	0	0	243
244	Purchase & Implement Power Tax And Provision	3/9/2009	0061C7100117	60	0	402,359	0	0	402,359	402,359	0	0	0	0	244
245	Purch Mobile Frame Software/Testing	4/6/2009	0061C8100075	36	0	240,837	0	0	240,837	240,837	0	0	0	0	245
246	PURCHASE DATAAGENT FOR ORACLE	4/28/2009	0061W0000082	36	0	23,683	0	0	23,683	23,683	0	0	0	0	246
247	Upgrade Energy Management System At Corp	4/28/2009	0057C8100077	36	0	37,300	0	0	37,300	37,300	0	0	0	0	247
248	Complex IMPLEMENTATION ORACLE SUPPLIER	4/30/2009	0061W0000076	36	0	23,005	0	0	23,005	23,005	0	0	0	0	248
249	PORTAL MODULE	4/30/2009	0061W0000078	36	0	24,547	0	0	24,547	24,547	0	0	0	0	249
250	GPS Resource Viewer Software	9/1/2009	0061W0000137	36	0	970,151	0	0	970,151	970,151	0	0	0	0	250
251	Purchase Nexus PDF upgrade	10/12/2009	0061W0000128	36	0	51,704	0	0	51,704	51,704	0	0	0	0	251
252	Audit Control Software	10/29/2009	0062W0000085	36	0	52,764	0	0	52,764	52,764	0	0	0	0	252

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT  
AS OF MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 16**

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
253	Purchase 100 Oracle Professional User Licenses	10/29/2009	0061W00000228	36	0	422,022	0	0	422,022	422,022	0	422,022	0	0	253
254	Upgrade Risk Master X	11/5/2009	0061W00000444	36	0	64,944	0	0	64,944	64,944	0	64,944	0	0	254
255	Purchase Weblogic Standard Edition for On-Line Customer Service	12/19/2009	0061W00000240	36	0	25,295	0	0	25,295	25,295	0	25,295	0	0	255
256	Sungard Securities Interlink	12/19/2009	0061W00000081	36	0	24,800	0	0	24,800	24,800	0	24,800	0	0	256
257	Implementation/Shareholder Relations	12/17/2009	0061W00000233	36	0	70,616	0	0	70,616	70,616	0	70,616	0	0	257
258	Purchase Symark PowerBroker Licenses	1/4/2010	0061W00000178	60	0	1,693,860	0	0	1,693,860	1,693,860	0	1,693,860	0	0	258
259	Purchase Oracle Database Enterprise Software	1/4/2010	0052W00000073	36	0	360,898	0	0	360,898	360,898	0	360,898	0	0	259
260	WMS/EMRS Interface - Phase 4	1/14/2010	0052W00000095	36	0	289,694	0	0	289,694	289,694	0	289,694	0	0	260
261	Purchase and Install Software for EMRS	1/14/2010	0052W00000095	36	0	289,694	0	0	289,694	289,694	0	289,694	0	0	261
262	Integrate a New Module into EMRS to Incorporate LMR and Additional Security	1/14/2010	0052C5100055	36	0	89,924	0	0	89,924	89,924	0	89,924	0	0	262
263	Phase One of BOKY'S Quality Assurance Testing Methodology project	1/31/2010	0055W00000300	36	0	86,745	0	0	86,745	86,745	0	86,745	0	0	263
264	Purchase Microsoft Office 2007 licensing	3/31/2010	0061W00000195	36	0	1,429,754	0	0	1,429,754	1,429,754	0	1,429,754	0	0	264
265	On-line Customer Service System (OCS) - Phase 1 - Start/Stop/Move functionality.	4/14/2010	0061W00000131	60	0	1,054,027	0	0	1,054,027	1,054,027	0	1,054,027	0	0	265
266	Purchase 6 ComVault Backup Agent Licenses	5/4/2010	0061W00000201	36	0	37,650	0	0	37,650	37,650	0	37,650	0	0	266
267	Purchase software and professional services to establish the evaluation environment for enhanced Work Management System	5/7/2010	0061W00000387	60	0	2,566,724	0	0	2,566,724	2,566,724	0	2,566,724	0	0	267
268	Execution of the FEC/MEC Process Redesign Project (PowerPlant Reimbursables)	5/15/2010	0061W00000120	60	0	231,732	0	0	231,732	231,732	0	231,732	0	0	268
269	Purchase Redstart software license	6/17/2010	0061W00000018	36	0	25,000	0	0	25,000	25,000	0	25,000	0	0	269
270	Purchase Quest Migration Tools, Windows Software	6/23/2010	0061W00000122	36	0	138,097	0	0	138,097	138,097	0	138,097	0	0	270
271	Purchase Image Cash Letter Software	7/1/2010	0063W00000243	36	0	186,637	0	0	186,637	186,637	0	186,637	0	0	271
272	MS Client Licensing CALLS	7/19/2010	0061W00000160	36	0	79,938	0	0	79,938	79,938	0	79,938	0	0	272
273	Microsoft Visio Software (59)	7/26/2010	0061W00000426	36	0	19,534	0	0	19,534	19,534	0	19,534	0	0	273
274	Microsoft Project Software (29)	7/26/2010	0061W00000426	36	0	22,084	0	0	22,084	22,084	0	22,084	0	0	274
275	Windows Operating Software for Servers (110)	7/26/2010	0061W00000426	36	0	128,518	0	0	128,518	128,518	0	128,518	0	0	275
276	Purchase IBM Intelligent Mail Barcode software	7/28/2010	0061W00000342	36	0	367,170	0	0	367,170	367,170	0	367,170	0	0	276
277	Implement OCS MyAccount functionality in the On-line Customer Service (OCS) system	7/28/2010	0061W00000359	60	0	994,261	0	0	994,261	994,261	0	994,261	0	0	277
278	Purchase VMWare Enterprise License Agreement	8/16/2010	0061W00000429	36	0	1,061,800	0	0	1,061,800	1,061,800	0	1,061,800	0	0	278
279	Purchase SQL server upgrade for SQL Enterprise software	8/16/2010	0061W00000427	36	0	48,268	0	0	48,268	48,268	0	48,268	0	0	279
280	Implement additional functionality into the On-line Customer Service (OCS) MyAccount application	10/1/2010	0061W00000380	60	0	567,944	0	0	567,944	567,944	0	567,944	0	0	280
281	WebSphere MQ software	12/8/2010	0061W00000613	36	0	237,279	0	0	237,279	237,279	0	237,279	0	0	281
282	Purchase Mainframe Defrag Software	12/8/2010	0061W00000644	36	0	25,092	0	0	25,092	25,092	0	25,092	0	0	282
283	File transfer/sharing software for mainframe and distributed systems	12/8/2010	0061W00000419	36	0	22,473	0	0	22,473	22,473	0	22,473	0	0	283
284	Purchase Doc Minder PRO Level 3 software.	12/29/2010	0061W00000444	36	0	19,800	0	0	19,800	19,800	0	19,800	0	0	284
285	Purchase 20 licenses of edocs dm and Contracted services	12/29/2010	0061W00000121	36	0	39,566	0	0	39,566	39,566	0	39,566	0	0	285
286	Purchase AssetWorks for the Fleet Management Application upgrade	12/29/2010	0061W00000329	36	0	284,925	0	0	284,925	284,925	0	284,925	0	0	286
287	Upgrade DRMS DOC Managing Software from Docs Open 4.0 to eDOCS DM5.2	12/29/2010	0061W00000304	36	0	43,731	0	0	43,731	43,731	0	43,731	0	0	287
288	Software development of EMRS. This will include modules for support of division operations, TRIMP, DIMP, WMS interface, Outage Management, cathodic protection and leak survey operations. Locate and identify transmission LMR's vintage 1993 or later and post them to EMRS if identified LMR has not already been posted. This process will utilize the recently developed Maintenance Action Item in EMRS and data entered into the PaperVision Larg	12/30/2010	0052W00000313	36	0	162,976	0	0	162,976	162,976	0	162,976	0	0	288

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT  
AS OF MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 16**

Line No.	Description (a)	In-Service Date (b)	Work Order Number (c)	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort (n)	Line No.
289	WMSEMRS Interface - Phase 4 - Identify EMRS Objects (Regulator Stations, Recifiers, CP Test Points, Valves, etc.) which do not currently have a WMS FID/CID. Assign the FID/CID to each identified object. Identify WMS facilities (Regulator Stations, Re Acquire, configure and implement Avodus Intelligent Communications Management Software to perform call detail recording and produce management reports about voice telephone call which use the company PBX Oracle eBusiness Suite - Release 12.1.2. Purchase Distribution Integrity Management Plans software Purchase UNIX/LINUX Informover Licenses for high-speed distributed system file transfers Purchase Blue Coat Proxy 2010 application to manage, control and repair on internet usage Purchase Microsoft Terminal Server Licenses for Active Directory Migration project MS VISIO STANDARD MS PROJECT STANDARD WINDOWS SERVER STANDARD SYSTEM CENTER OPS MANAGER WINDOWS SERVER ENTERPRISE SQL SERVER STANDARD EDITION Purchase PI 2010 Microsoft Active Directory HP Discovery and Dependency Mapping Application Purchase Powerbroker software Purchase Comm Vault Backup OPNET 2100 Purchase OPNET Tools NetMotion for Mobile Office Purchase ARCOS Call Mgmt Purchase Appointment Maken software Purchase Broker Server Licenses Oracle WebLogic Suite Licenses DA-Oracle Database Protection Client, Linux Oracle Security Business Intelligence Software Software Development for EMRS - 2011 PowerCenter Software PowerExchange Software Mozart to LegaSuite GUI migration licenses, TeamMate Software to implement the CCH Inc - Internal Audit	12/30/2010	0052W0000311	36	0	217,547	0	0	217,547	217,547	0	217,547	0	0	289
290	EMRS Confiation project	12/31/2010	0061W0000466	36	0	41,687	0	0	41,687	41,687	0	41,687	0	0	290
291	CIC Aemns Software	5/3/2011	0061W0000303	60	0	1,855,671	0	0	1,855,671	1,855,671	0	1,855,671	0	0	291
292	CIC Refresh software	6/14/2011	0061W0000460	36	0	25,485	0	0	25,485	25,485	0	25,485	0	0	292
293	Novell upgrade licencing	6/14/2011	0061W0000450	36	0	5,454	0	0	5,454	5,454	0	5,454	0	0	293
294	Assistant Software	6/14/2011	0061W0000477	36	0	38,243	0	0	38,243	38,243	0	38,243	0	0	294
295	PowerPlant Depreciation Module	7/19/2011	0061W0000502	36	0	95,280	0	0	95,280	95,280	0	95,280	0	0	295
296	To implement an application interface between ZONAR and AssetWorks Fleet Focus MS Comm Vault Licenses	8/31/2011	0061W0000620	36	0	23,372	0	0	23,372	23,372	0	23,372	0	0	296
297	MOVEIT DMZ Software from IPSWITCH Enterprise Suite 5.0	8/31/2011	0061W0000620	36	0	2,344	0	0	2,344	2,344	0	2,344	0	0	297
298	GPS Coordinate Process System & software for addl Timble units	8/31/2011	0061W0000620	36	0	57,703	0	0	57,703	57,703	0	57,703	0	0	298
299	Bascom Turner software upgrade	8/31/2011	0061W0000620	36	0	11,685	0	0	11,685	11,685	0	11,685	0	0	299
300	Windows Server Data Center Software ACP-B	8/31/2011	0061W0000620	36	0	29,612	0	0	29,612	29,612	0	29,612	0	0	300
301		10/28/2011	0061W0000620	36	0	1,714	0	0	1,714	1,714	0	1,714	0	0	301
302		10/31/2011	0061W0000653	36	0	252,701	0	0	252,701	252,701	0	252,701	0	0	302
303		10/31/2011	0061W0000467	36	0	419,951	0	0	419,951	419,951	0	419,951	0	0	303
304		11/2/2011	0061W0000642	60	0	504,407	0	0	504,407	504,407	0	504,407	0	0	304
305		11/14/2011	0061W0000619	36	0	97,043	0	0	97,043	97,043	0	97,043	0	0	305
306		11/18/2011	0061W0000595	36	0	356,637	0	0	356,637	356,637	0	356,637	0	0	306
307		11/21/2011	0061W0000643	36	0	60,675	0	0	60,675	60,675	0	60,675	0	0	307
308		11/21/2011	0061W0000493	36	0	261,386	0	0	261,386	261,386	0	261,386	0	0	308
309		11/29/2011	0061W0000586	36	0	346,347	0	0	346,347	346,347	0	346,347	0	0	309
310		11/29/2011	0061W0000666	36	0	175,000	0	0	175,000	175,000	0	175,000	0	0	310
311		12/17/2011	0061W0000743	60	0	271,988	0	0	271,988	271,988	0	271,988	0	0	311
312		12/17/2011	0061W0000743	60	0	920,158	0	0	920,158	920,158	0	920,158	0	0	312
313		12/17/2011	0061W0000743	60	0	76,145	0	0	76,145	76,145	0	76,145	0	0	313
314		12/24/2011	0061W0000636	60	0	1,120,249	0	0	1,120,249	1,120,249	0	1,120,249	0	0	314
315		12/28/2011	0052W0000662	36	0	254,647	0	0	254,647	254,647	0	254,647	0	0	315
316		12/29/2011	0061W0000625	60	0	254,225	0	0	254,225	254,225	0	254,225	0	0	316
317		12/29/2011	0061W0000625	60	0	95,515	0	0	95,515	95,515	0	95,515	0	0	317
318		12/31/2011	0061W0000688	36	0	292,526	0	0	292,526	292,526	0	292,526	0	0	318
319		2/10/2012	0062W0000487	36	0	50,882	0	0	50,882	50,882	0	50,882	0	0	319
320		5/29/2012	0052W0000663	60	0	2,663,489	0	0	2,663,489	2,663,489	0	2,663,489	0	0	320
321		5/31/2012	0061W0000760	36	0	3,980	0	0	3,980	3,980	0	3,980	0	0	321
322		5/31/2012	0061W0000762	36	0	69,943	0	0	69,943	69,943	0	69,943	0	0	322
323		5/31/2012	0061W0000815	36	0	165,354	0	0	165,354	165,354	0	165,354	0	0	323
324		5/31/2012	0061W0000877	36	0	45,452	0	0	45,452	45,452	0	45,452	0	0	324
325		6/15/2012	0061W0000881	60	0	159,638	0	0	159,638	159,638	0	159,638	0	0	325
326		7/18/2012	0061W0000732	60	0	17,940	0	0	17,940	17,940	0	17,940	0	0	326
327		8/22/2012	0061W0000852	60	0	76,567	0	0	76,567	76,567	0	76,567	0	0	327
328		8/22/2012	0061W0000841	60	0	15,000	0	0	15,000	15,000	0	15,000	0	0	328
329		8/24/2012	0061W0000869	60	0	523,850	0	0	523,850	523,850	0	523,850	0	0	329
330		9/13/2012	0061W0000837	36	0	154,340	0	0	154,340	154,340	0	154,340	0	0	330
331		10/3/2012	0051W0000816	36	0	33,079	0	0	33,079	33,079	0	33,079	0	0	331
332		10/10/2012	0061W0000896	36	0	224,359	0	0	224,359	224,359	0	224,359	0	0	332
333															333



**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT**  
**AS OF MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 16**

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
334	System Center Data Center Software ANLG MWL	10/10/2012	0061W0000866	36	0	150,247	0	0	150,247	150,247	0	150,247	0	0	334
335	F5 BIG-LT/AVE Software Licenses (6)	10/11/2012	0061W0000873	36	0	39,319	0	0	39,319	39,319	0	39,319	0	0	335
336	Vblock 300 upgrade	10/29/2012	0061W0000895	60	0	848,671	0	0	848,671	848,671	0	848,671	0	0	336
337	Endevor SCM	11/11/2012	0061W0000759	60	0	222,032	0	0	222,032	222,032	0	222,032	0	0	337
338	Data & Dependency Mapping License	11/27/2012	0061W0000891	60	0	361,042	0	0	361,042	361,042	0	361,042	0	0	338
339	Microsoft Project 2010	11/30/2012	0061W0000872	36	0	24,000	0	0	24,000	24,000	0	24,000	0	0	339
340	CIC Phone system software in the Dispatch	12/18/2012	0061W0000791	36	0	4,075	0	0	4,075	4,075	0	4,075	0	0	340
341	Solarwinds Software - IP address Mgmt	12/26/2012	0061W0000856	60	0	17,815	0	0	17,815	17,815	0	17,815	0	0	341
342	Dilech Packet Voice Processor	12/28/2012	0061W0000943	60	0	105,724	0	0	105,724	105,724	0	105,724	0	0	342
343	2012 EMPS Software Development	1/31/2013	0052W0000874	36	0	250,000	0	0	250,000	250,000	0	250,000	0	0	343
344	BlueZone Integration Server Software	2/28/2013	0061W0000944	36	0	25,944	0	0	25,944	25,944	0	25,944	0	0	344
345	BMC Middleware Management software licensing	3/7/2013	0061W0000956	36	0	48,000	0	0	48,000	48,000	0	48,000	0	0	345
346	GSI/Asset Manager Licenses	4/1/2013	0061W0000972	60	0	20,000	0	0	20,000	20,000	0	20,000	0	0	346
347	Field Operations Management System (FOMS)	4/8/2013	0061W0001001	120	0	13,313,529	0	0	13,313,529	13,313,529	0	13,313,529	0	0	347
348	Phase 1 - Customer Service	4/12/2013	0061W0000871	60	0	227,579	0	0	227,579	227,579	0	227,579	0	0	348
349	PITNEY BOWES LICENSES FOR MAINFRAME	4/25/2013	0061W0000973	36	0	79,613	0	0	79,613	79,613	0	79,613	0	0	349
350	SCADA Monitoring System	5/13/2013	0061W0000669	60	0	3,442,625	0	0	3,442,625	3,442,625	0	3,442,625	0	0	350
351	Faxcom	5/30/2013	0061W0000482	60	0	15,555	0	0	15,555	15,555	0	15,555	0	0	351
352	Iron Field Collection System	6/7/2013	0061W0000810	60	0	283,237	0	0	283,237	283,237	0	283,237	0	0	352
353	2010 Sharepoint Project	6/14/2013	0061W0000934	60	0	2,072,981	0	0	2,072,981	2,072,981	0	2,072,981	0	0	353
354	Oracle EBS licenses	6/19/2013	0061W0001002	60	0	513,070	0	0	513,070	513,070	0	513,070	0	0	354
355	CIC Software Licenses	8/1/2013	0061W0000975	60	0	30,300	0	0	30,300	30,300	0	30,300	0	0	355
356	Microsoft CIS DataCenter Software Licensing Licenses for Delphix database virtualization software	8/1/2013	0061W0001030	60	0	348,430	0	0	348,430	348,430	0	348,430	0	0	356
357	ACL licenses	8/1/2013	0061W0001038	36	0	216,200	0	0	216,200	216,200	0	216,200	0	0	357
358	H1/H2 Infrastructure Licenses	8/23/2013	0061W0000979	60	0	11,543	0	0	11,543	11,543	0	11,543	0	0	358
359	H1/H2 Infrastructure Licenses	8/23/2013	0061W0001019	36	0	330,000	0	0	330,000	330,000	0	330,000	0	0	359
360	CritiCall, dispatch candidate testing software	8/23/2013	0061W0001022	36	0	25,045	0	0	25,045	25,045	0	25,045	0	0	360
361	Microsoft SQL Database Licensing	8/30/2013	0061W0001005	60	0	153,915	0	0	153,915	153,915	0	153,915	0	0	361
362	PowerPlan Tax Repairs Module and 10.4 Software Upgrade	9/15/2013	0061W0000963	60	0	563,076	0	0	563,076	563,076	0	563,076	0	0	362
363	Locality software licenses	9/25/2013	0061W0001021	60	0	99,452	0	0	99,452	99,452	0	99,452	0	0	363
364	StealthAUDIT Software License	11/29/2013	0061W0000946	36	0	28,187	0	0	28,187	28,187	0	28,187	0	0	364
365	Pinney Bowes Non-prod Software	12/1/2013	0061W0001104	60	0	216,955	0	0	216,955	216,955	0	216,955	0	0	365
366	DLM Control Center Software	12/9/2013	0061W0000981	36	0	22,000	0	0	22,000	22,000	0	22,000	0	0	366
367	Outlook Project	12/11/2013	0061W0000778	60	0	802,068	0	0	802,068	802,068	0	802,068	0	0	367
368	COYL Application Development	12/31/2013	0061W0000806	60	0	573,377	0	0	573,377	573,377	0	573,377	0	0	368
369	MAOP records standardization	12/31/2013	0052W0000885	60	0	2,531,394	0	0	2,531,394	2,531,394	0	2,531,394	0	0	369
370	Web Content Mgmt Phase 2 Software	1/31/2014	0061W0001018	60	0	756,278	0	0	756,278	756,278	0	756,278	0	0	370
371	Custom development of enhancements to AssetWorks fleet focus MS application	4/15/2014	0061W0000733	36	0	15,000	0	0	15,000	15,000	0	15,000	0	0	371
372	Web Content Management Design	6/30/2014	0061W0000876	60	0	101,430	0	0	101,430	101,430	0	101,430	0	0	372
373	Windows 7 upgrade	7/1/2014	0061W0000920	60	0	1,191,336	0	0	1,191,336	1,191,336	0	1,191,336	0	0	373
374	Microsoft SQL Licensing TrueUp	7/1/2014	0061W0001385	60	0	320,272	0	0	320,272	320,272	0	320,272	0	0	374
375	MICROSOFT CIS DATA CENTER LICENSING	7/1/2014	0061W0001403	60	0	271,366	0	0	271,366	271,366	0	271,366	0	0	375
376	GIS Mapping Migration Project	7/28/2014	0061W0000888	60	0	6,530,366	0	0	6,530,366	6,530,366	0	6,530,366	0	0	376
377	Vivare Software Licenses	7/31/2014	0061W0001409	60	0	1,189,763	0	0	1,189,763	1,189,763	0	1,189,763	0	0	377
378	Metric Athlete Software	8/1/2014	0061W0001439	36	0	79,805	0	0	79,805	79,805	0	79,805	0	0	378
379	FOMS PH2	8/1/2014	0061W0000511	120	16	9,786,464	0	0	9,786,464	8,493,462	80,813	8,574,275	1,212,189	969,751	379
380	Forms Based Procedures for FOMS Phase II SDS Vitalisigns VTAM, Vitalisigns IP, Vitalisigns AUTO DESK AUDIT SOFTWARE	8/1/2014	0061W0000668	60	0	150,000	0	0	150,000	150,000	0	150,000	0	0	380
381	FTP software for mainframe	9/1/2014	0061W0001474	36	0	43,000	0	0	43,000	43,000	0	43,000	0	0	381
382	AUTO DESK AUDIT SOFTWARE	9/8/2014	0061W0001478	36	0	15,339	0	0	15,339	15,339	0	15,339	0	0	382
383	Workstation licensing for Windows 7 Enterprise, Exchange, System Center, Configuration Manager, Sharepoint and other Microsoft software	9/26/2014	0061W0000647	60	0	552,637	0	0	552,637	552,637	0	552,637	0	0	383
384	Remedy Application to BMC's Item Suite	10/1/2014	0061W0000740	60	0	541,415	0	0	541,415	541,415	0	541,415	0	0	384
385	Pass through Oracle license required for the Performance Manager implementation	10/1/2014	0061W0001438	36	0	37,500	0	0	37,500	37,500	0	37,500	0	0	385
386	10 additional HP Quality Center licenses	10/6/2014	0061W0001481	36	0	65,412	0	0	65,412	65,412	0	65,412	0	0	386

**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT**  
**AS OF MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 16**

Line No.	Description	In-Service Date	Work Order Number	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort (n)	Line No.
387	SUSE LINUX OPS SYSTEM	10/30/2014	0061W000116	36	0	14,400	0	0	14,400	14,400	0	14,400	0	0	387
388	DYNAMIC REPORT SYSTEM	11/1/2014	0061W0001187	36	0	31,349	0	0	31,349	31,349	0	31,349	0	0	388
389	PaperVision Capture Application	12/10/2014	0061W0000898	36	0	88,954	0	0	88,954	88,954	0	88,954	0	0	389
390	VISTA PLUS FORMS APP	12/31/2014	0061W0001101	36	0	64,680	0	0	64,680	64,680	0	64,680	0	0	390
391	2013 EMRS SOFTWARE DEVEL	12/31/2014	0052W0000977	36	0	500,000	0	0	500,000	500,000	0	500,000	0	0	391
392	Business Intelligence License	1/14/2015	0061W0001684	36	0	11,135	0	0	11,135	11,135	0	11,135	0	0	392
393	CYBERARK SOFTWARE FOR LINUX	1/27/2015	0061W0001121	60	0	110,391	0	0	110,391	110,391	0	110,391	0	0	393
394	ARM PERFORMANCE MANAGER	2/4/2015	0061W0001688	60	0	108,500	0	0	108,500	108,500	0	108,500	0	0	394
395	BDNA SOFTWARE	3/31/2015	0061W0001567	60	0	148,724	0	0	148,724	148,724	0	148,724	0	0	395
396	MAOP Records Standardization	6/8/2015	0061W0000915	60	0	1,181,291	0	0	1,181,291	1,181,291	0	1,181,291	0	0	396
397	CPM SOLUTIONS	6/10/2015	0061W0001686	60	0	475,988	0	0	475,988	475,988	0	475,988	0	0	397
398	UPK LICENSES	6/30/2015	0061W0001975	36	0	64,050	0	0	64,050	64,050	0	64,050	0	0	398
399	NETRAIN SOFTWARE	7/15/2015	0061W0001593	36	0	55,200	0	0	55,200	55,200	0	55,200	0	0	399
400	WORKFLOW SOFTWARE	8/1/2015	0061W0001683	36	0	353,091	0	0	353,091	353,091	0	353,091	0	0	400
401	OSISoft PI TAGS	9/11/2015	0061W0002102	60	0	47,512	0	0	47,512	47,512	0	47,512	0	0	401
402	Papervision Capture License	10/1/2015	0061W0002149	36	0	12,628	0	0	12,628	12,628	0	12,628	0	0	402
403	Windows DataCenter Enterprise	10/1/2015	0061W0002069	60	0	159,299	0	0	159,299	159,299	0	159,299	0	0	403
404	Microsoft Exchange Server License	10/1/2015	0061W0002069	36	0	23,129	0	0	23,129	23,129	0	23,129	0	0	404
405	Microsoft SharePoint Server License	10/1/2015	0061W0002069	36	0	51,753	0	0	51,753	51,753	0	51,753	0	0	405
406	StealthINTECEPT Software licensing	10/27/2015	0061W0002293	36	0	67,550	0	0	67,550	67,550	0	67,550	0	0	406
407	IBM IMS tools for H1 and H2	11/16/2015	0061W0001960	36	0	97,598	0	0	97,598	97,598	0	97,598	0	0	407
408	CommVault CLA Licensing	11/20/2015	0061W0001696	36	0	160,667	0	0	160,667	160,667	0	160,667	0	0	408
409	Avecto Defenpoint software licenses	12/10/2015	0061W0002306	36	0	82,500	0	0	82,500	82,500	0	82,500	0	0	409
410	WEB CONTENT MGMT PH II	12/15/2015	0061W0001120	60	0	3,479,565	0	0	3,479,565	3,479,565	0	3,479,565	0	0	410
411	ORACLE PORTAL/OEM/MGMT	12/23/2015	0061W0002277	60	0	775,386	0	0	775,386	775,386	0	775,386	0	0	411
412	Vyomeleas Metric Edge ITSM	1/1/2016	0061W0002016	36	0	10,000	0	0	10,000	10,000	0	10,000	0	0	412
413	Financial Applications	1/11/2016	0061W0001059	120	34	18,146,654	0	0	18,146,654	13,064,724	149,469	13,214,192	4,952,461	1,793,622	413
414	GIS SOFTWARE	2/1/2016	0052W0001714	36	0	274,449	0	0	274,449	274,449	0	274,449	0	0	414
415	PRIMARY RATE INTERFACE SOFTWARE	2/25/2016	0061W0002314	36	0	23,818	0	0	23,818	23,818	0	23,818	0	0	415
416	Kelverion integration software license	2/29/2016	0061W0002321	36	0	18,000	0	0	18,000	18,000	0	18,000	0	0	416
417	DATA LOSS PREVENTION SOFTWARE	3/31/2016	0061W000980	60	0	692,303	0	0	692,303	692,303	0	692,303	0	0	417
418	ARM DATA MIGRATION TOOL	4/1/2016	0061W0002116	60	0	105,567	0	0	105,567	105,567	0	105,567	0	0	418
419	DPA SOFTWARE	4/13/2016	0061W0002300	60	0	220,423	0	0	220,423	220,423	0	220,423	0	0	419
420	MARATHON PATENT	6/1/2016	0073W0000881	36	0	14,722	0	0	14,722	14,722	0	14,722	0	0	420
421	NETMOTION LICENSES	6/7/2016	0061W0002500	36	0	77,055	0	0	77,055	77,055	0	77,055	0	0	421
422	Corporate Performance Management Project	6/28/2016	0061W0002129	60	0	158,749	0	0	158,749	158,749	0	158,749	0	0	422
423	Unified Vulnerability Virtual Appliance	7/17/2016	0061W0002848	60	0	14,211	0	0	14,211	14,211	0	14,211	0	0	423
424	PowerBroker with Beyond Insight Licenses	7/17/2016	0061W0002848	60	0	182,942	0	0	182,942	182,942	0	182,942	0	0	424
425	Svcs.	7/17/2016	0061W0002848	60	0	5,043	0	0	5,043	5,043	0	5,043	0	0	425
426	150 FUSION LICENSES	7/31/2016	0061W0002336	36	0	32,713	0	0	32,713	32,713	0	32,713	0	0	426
427	FOMS SWG/PALUTE Separation	8/15/2016	0061W0001961	36	0	386,566	0	0	386,566	386,566	0	386,566	0	0	427
428	ALIVON C/C LICENSES	8/20/2016	0061W0002862	60	0	252,075	0	0	252,075	252,075	0	252,075	0	0	428
429	EnergyCap Software	10/31/2016	0057W0002459	36	0	23,426	0	0	23,426	23,426	0	23,426	0	0	429
430	RISKMASTER	11/2/2016	0061W0001800	36	0	18,686	0	0	18,686	18,686	0	18,686	0	0	430
431	Config Snapshot Application, to be used with	12/1/2016	0061W0002850	60	0	70,577	0	0	70,577	70,577	0	70,577	0	0	431
432	TEAMMATE LICENSES	12/2/2016	0061W0003017	36	0	18,900	0	0	18,900	18,900	0	18,900	0	0	432
433	1450 ALIVON LICENSES	12/27/2016	0061W0003001	60	0	202,220	0	0	202,220	202,220	0	202,220	0	0	433
434	VDI AUTO PORTAL	12/30/2016	0061W0002915	36	0	70,684	0	0	70,684	70,684	0	70,684	0	0	434
435	EN POINTE SYMANTEC LICENSES	1/23/2017	0061W0002915	36	0	54,520	0	0	54,520	54,520	0	54,520	0	0	435
436	ORACLE FAH	1/23/2017	0061W0002709	36	0	12,000	0	0	12,000	12,000	0	12,000	0	0	436
437	NEW DIMENSION FUNCTIONALITY	1/23/2017	0061W0002122	36	0	81,837	0	0	81,837	81,837	0	81,837	0	0	437
438	CIC2016 UP-GRADE	1/31/2017	0061W0001533	60	0	1,366,594	0	0	1,366,594	1,366,594	0	1,366,594	0	0	438
439	Informatica Licenses	3/3/2017	0061W0003052	36	0	30,978	0	0	30,978	30,978	0	30,978	0	0	439
440	Public Awareness Manager Program	4/16/2017	0061W0003162	36	0	588,533	0	0	588,533	588,533	0	588,533	0	0	440
441	SIEM PROJECT	5/19/2017	0061W0002477	60	0	126,480	0	0	126,480	126,480	0	126,480	0	0	441
442	Magnitude Software Global View	5/31/2017	0061W0002847	60	0	20,000	0	0	20,000	20,000	0	20,000	0	0	442
443	Schneider Electric SCADA License	7/14/2017	0061W0002984	36	0	17,000	0	0	17,000	17,000	0	17,000	0	0	443
444	XIA Configuration Server Tool	7/24/2017	0061W0003464	36	0	324,373	0	0	324,373	324,373	0	324,373	0	0	444
445	LOST AND UNACCOUNTED FOR GAS	7/31/2017	0061W0002091	60	0	395,762	0	0	395,762	395,762	0	395,762	0	0	445
446	Vikware Horizon Enterprise Licenses	8/17/2017	0061W0003463	36	0	45,342	0	0	45,342	45,342	0	45,342	0	0	446
447	SQJZ Software	8/31/2017	0061W0003124	36	0	792,807	0	0	792,807	792,807	0	792,807	0	0	447
448	WinJia LegsSuite Proj-CSS Interface	9/12/2017	0061W0002063	60	0	792,807	0	0	792,807	792,807	0	792,807	0	0	448

**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT**  
**AS OF MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 16**

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
449	PaperVision Capture License	9/15/2017	0061W0003532	36	0	20,873	0	0	20,873	20,873	0	20,873	0	0	449
450	DMC Remedy 9 Upgrade	9/27/2017	0061W0003009	60	0	328,552	0	0	328,552	328,552	0	328,552	0	0	450
451	Oracle Identity Management for EBS	10/1/2017	0061W0001977	60	2	231,747	0	0	231,747	224,151	3,798	227,949	3,798	45,577	451
452	Fleet Screen Designer Module	10/12/2017	0061W0003653	60	5	6,240	0	0	6,240	5,831	102	6,240	409	1,227	452
453	Avecto License	10/17/2017	0061W0003613	36	0	40,000	0	0	40,000	40,000	0	40,000	0	0	453
454	Turnkey CFactory Software	12/1/2017	0061W0003318	60	0	1,010,368	0	0	1,010,368	1,010,368	0	1,010,368	0	0	454
455	Toad Software Licenses	12/12/2017	0061W0003699	36	0	60,448	0	0	60,448	60,448	0	60,448	0	0	455
456	Oracle WebLogic Licenses	12/18/2017	0061W0003696	60	0	292,800	0	0	292,800	292,800	0	292,800	0	0	456
457	Oracle Identity and Access Management License	12/18/2017	0061W0003696	36	0	43,212	0	0	43,212	43,212	0	43,212	0	0	457
458	Hitachi ID Systems Software	12/21/2017	0061W0002526	60	0	314,761	0	0	314,761	314,761	0	314,761	0	0	458
459	SCADA System Monitoring	12/28/2017	0061W0003002	60	0	372,341	0	0	372,341	372,341	0	372,341	0	0	459
460	Dispatch Operations Viewer Software	12/29/2017	0061W0002154	60	0	257,364	0	0	257,364	257,364	0	257,364	0	0	460
461	Guest Enterprise Reporting License	1/31/2018	0061W0003617	60	2	176,436	0	0	176,436	176,436	2,892	173,544	2,892	34,099	461
462	Web Analytics Reporting License	1/1/2018	0061W0002823	60	0	288,633	0	0	288,633	288,633	0	288,633	0	0	462
463	Licenses for Zerto DR software	1/16/2018	0061W0003726	36	0	269,962	0	0	269,962	269,962	0	269,962	0	0	463
464	UPK Developer Perpetual	1/16/2018	0061W0003733	36	0	909	0	0	909	909	0	909	0	0	464
465	License & Support for EBS CCG	1/16/2018	0061W0003733	36	0	3,036	0	0	3,036	3,036	0	3,036	0	0	465
466	License & Support for Sourcing	1/16/2018	0061W0003733	36	0	713	0	0	713	713	0	713	0	0	466
467	License & support for EBS AAGC	1/16/2018	0061W0003733	36	0	132,000	0	0	132,000	132,000	0	132,000	0	0	467
468	E-Business Suite Professionals User	1/16/2018	0061W0003733	60	0	4,131	0	0	4,131	4,131	0	4,131	0	0	468
469	Oracle Config Controls for EBS CCG	1/16/2018	0061W0003733	36	0	9,315	0	0	9,315	9,315	0	9,315	0	0	469
470	Oracle Preventive Controls Governor	1/16/2018	0061W0003733	36	0	3,850	0	0	3,850	3,850	0	3,850	0	0	470
471	SLicenses & Support UPK Dev Perpetual	1/16/2018	0061W0003733	36	0	3,240	0	0	3,240	3,240	0	3,240	0	0	471
472	Oracle Application Access for EBS AAGC	1/16/2018	0061W0003733	36	0	392	0	0	392	392	0	392	0	0	472
473	License & Support for EBS Ent Trans Gov	1/16/2018	0061W0003733	36	0	2,049	0	0	2,049	2,049	0	2,049	0	0	473
474	License & Support Prev Controls Governor	1/16/2018	0061W0003733	36	0	1,123	0	0	1,123	1,123	0	1,123	0	0	474
475	License & Support for Config Controls Gov	1/16/2018	0061W0003733	36	0	1,782	0	0	1,782	1,782	0	1,782	0	0	475
476	Oracle Connector to EBS for Ent Trans Gov	1/16/2018	0061W0003733	36	0	13,800	0	0	13,800	13,800	0	13,800	0	0	476
477	Oracle Sourcing Opt for Oracle Purchasing	1/16/2018	0061W0003733	36	0	14,499	0	0	14,499	14,499	0	14,499	0	0	477
478	Oracle Application Access Controls Governor	1/16/2018	0061W0003733	36	0	5,103	0	0	5,103	5,103	0	5,103	0	0	478
479	Oracle Config Controls Governor User Perpetual License & Support Application Access Controls	1/16/2018	0061W0003733	36	0	3,190	0	0	3,190	3,190	0	3,190	0	0	479
480	Software Update License & Support - EBS Prof	1/16/2018	0061W0003733	36	0	29,040	0	0	29,040	29,040	0	29,040	0	0	480
481	User	1/16/2018	0061W0003733	36	0	583,895	0	0	583,895	583,895	0	583,895	0	0	481
482	Windows 10 Enterprise	1/20/2018	0061W0003416	60	0	281,870	0	0	281,870	281,870	0	281,870	0	0	482
483	Succession Planning Project	1/24/2018	0061W0002739	60	0	60,940	0	0	60,940	60,940	0	60,940	0	0	483
484	Virtual Server Automation Solution	2/28/2018	0061W0003650	36	0	80,028	0	0	80,028	80,028	0	80,028	0	0	484
485	Symantec Advanced Threat Protection (EndPoint) from OPTIV	4/1/2018	0061W0003720	36	0	99,743	0	0	99,743	99,743	0	99,743	0	0	485
486	HPOC Area License Purchase	4/26/2018	0061W0004142	36	0	1,123,479	0	0	1,123,479	1,069,179	18,100	1,069,179	54,300	217,198	486
487	MAOP Application	6/30/2018	0061W0001096	60	4	118,250	0	0	118,250	98,542	1,971	100,512	17,738	23,650	487
488	NetMotion Licenses	6/30/2018	0061W0004263	60	10	24,439	0	0	24,439	24,439	0	24,439	0	0	488
489	Area Isolation Module (AIM) License	8/16/2018	0061W0004274	36	0	26,177	0	0	26,177	26,177	0	26,177	0	0	489
490	EGIA (gas) contractor Referral Program	10/1/2018	0061W0002332	36	0	2,099,136	0	0	2,099,136	1,867,442	33,099	1,900,541	198,594	397,189	490
491	Project Houghlass System Implementation	10/15/2018	0061W0002738	60	7	25,500	0	0	25,500	25,500	0	25,500	0	0	491
492	Sciencelagic	10/15/2018	0061W0004236	36	0	202,389	0	0	202,389	166,421	3,397	166,421	33,968	40,761	492
493	Balancing Report Portal - Imbalance Report	10/31/2018	0061W0003100	60	8	1,646,846	0	0	1,646,846	1,434,507	25,542	1,461,050	185,796	318,508	493
494	GTS Purchasing Module	11/1/2018	0061W0001012	60	8	1,387,823	0	0	1,387,823	1,205,843	22,748	1,228,590	159,233	272,970	494
495	NEXUS Service Order Notification	11/1/2018	0061W0004359	60	0	21,679	0	0	21,679	21,679	0	21,679	0	0	495
496	PaperVision Licenses	11/15/2018	0061W0004598	36	0	62,311	0	0	62,311	62,311	0	62,311	0	0	496
497	Lost and Unaccounted Gas (LUG)	11/30/2018	0061W0003520	36	0	78,580	0	0	78,580	78,580	0	78,580	0	0	497
498	GTS NextGen Architecture Blueprint	12/1/2018	0061W0004669	36	0	27,226	0	0	27,226	27,226	0	27,226	0	0	498
499	Adaxes Software	12/15/2018	0061W0004514	36	0	87,350	0	0	87,350	87,350	0	87,350	0	0	499
500	Network Software	12/15/2018	0061W0003552	36	0	339,932	0	0	339,932	288,943	5,668	294,608	45,324	67,987	500
501	Litigation Hold	12/15/2018	0061W0003455	60	9	1,431,616	0	0	1,431,616	1,264,346	23,896	1,264,346	167,270	286,748	501
502	NEXUS Customer Facing Mobile App	12/27/2018	0061W0004360	60	8	780,443	0	0	780,443	648,190	13,225	661,415	119,028	158,704	502
503	Powerplan Upgrade	1/21/2019	0061W0003584	60	10	725,751	0	0	725,751	614,800	12,350	626,950	98,801	148,202	503
504	Implementation	1/21/2019	0061W0003621	60	9	28,000	0	0	28,000	28,000	0	28,000	0	0	504
505	GeoData Mediator Software	2/1/2019	0061W0004670	36	0	67,848	0	0	67,848	67,848	0	67,848	0	0	505
506	Brightwork Software	2/19/2019	0061W0004639	36	0	27,670	0	0	27,670	27,670	0	27,670	0	0	506
507	Remedy Licenses	3/11/2019	0061W0004863	36	0	0	0	0	0	0	0	0	0	0	507

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT  
AS OF MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 16**

Line No.	Description	In-Service Date	Work Order Number	Life - Months	Remaining Life - Months	Asset Beginning Balance	Additions	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense	Ending Reserve Balance	Net Balance	Annualized Amort	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
508	COYL Phase II	3/15/2019	0061W0006306	60	11	200,198	0	0	200,198	163,495	3,337	166,831	33,366	40,040	508
509	FireMon Firewall Management Tool	3/18/2019	0061W0003719	36	0	96,196	0	0	96,196	96,196	0	0	0	0	509
510	NX Data Ctr Ent+ Desktop	3/29/2019	0061W0004332	60	11	417,890	0	0	417,890	341,275	6,965	348,240	69,649	83,579	510
511	NX Data Ctr Ent+ Licenses	3/29/2019	0061W0004332	60	11	2,027,813	0	0	2,027,813	982,294	20,047	1,002,341	200,472	240,566	511
512	Horizon Enterprise Licenses	3/29/2019	0061W0004332	60	11	699,103	0	0	699,103	570,932	11,652	689,103	116,519	139,823	512
513	GTreasury - Treasury Management System	4/1/2019	0061W0003641	60	12	165,951	0	0	165,951	132,761	2,766	135,527	30,424	33,190	513
514	ESRI APR Tool - ArcGIS Pipeline Referencing	4/4/2019	0061W0004870	36	0	37,000	0	0	37,000	37,000	0	0	0	0	514
515	PowerPlant License NetPEP/BIL	4/15/2019	0061W0004950	36	0	83,200	0	0	83,200	83,200	0	0	0	0	515
516	Data Design Collection Application	4/15/2019	0061W0003101	23	0	252,724	0	0	252,724	155,846	4,212	160,058	92,665	50,545	516
517	SEW Self Service Accelerator	6/30/2019	0061W0005325	60	16	3,421,000	0	0	3,421,000	2,508,733	57,017	2,565,750	855,250	684,200	517
518	ARCS New Mapping Functionality	6/30/2019	0061W0004432	36	0	65,922	0	0	65,922	65,922	0	0	0	0	518
519	ERP Invoicing/Business Improvement - Phase I	6/30/2019	0061W0002687	60	14	602,643	0	0	602,643	464,413	9,874	474,287	128,356	118,482	519
520	SCADA SPS online simulation software model	7/9/2019	0063W0003903	60	15	282,919	0	0	282,919	212,189	4,715	216,905	66,015	56,584	520
521	Netrix Software License True-Up	7/30/2019	0061W0004937	36	0	13,079	0	0	13,079	13,079	0	0	0	0	521
522	Zero licenses for DR	7/31/2019	0061W0004116	36	0	62,128	0	0	62,128	42,454	1,035	43,489	18,638	12,426	522
523	IVR Enhancements	9/1/2019	0061W0004443	60	19	275,399	0	0	275,399	197,360	4,591	201,951	73,448	55,086	523
524	Scada Upgrade Project	9/18/2019	0061W0003542	60	23	2,113,094	0	0	2,113,094	1,329,898	34,052	1,363,950	749,144	408,624	524
525	NEXUS ReClass & Security Enhancement	10/1/2019	0061W0005143	60	18	126,843	0	0	126,843	88,790	2,114	90,904	35,939	25,369	525
526	NEXUS Agent Desktop	10/9/2019	0061W0004363	60	18	2,564,394	0	0	2,564,394	1,795,076	42,740	1,837,816	726,578	512,978	526
527	NEXUS Hybris Marketing (WMTK)	10/9/2019	0061W0004368	60	18	648,796	0	0	648,796	453,977	10,823	464,800	183,996	129,879	527
528	SAS Forecast Software	11/1/2019	0061W0004358	60	20	713,427	0	0	713,427	475,618	11,890	487,508	225,918	142,685	528
529	GTS Purchasing Project Phase II	11/18/2019	0061W0004766	60	19	460,000	0	0	460,000	314,333	7,667	322,000	138,000	92,000	529
530	Infonet Home Page Redesign	11/29/2019	0061W0005141	36	0	24,700	0	0	24,700	24,700	0	0	0	0	530
531	Brightworks SharePoint Solutions Licensing	11/29/2019	0061W0006348	36	0	34,000	0	0	34,000	34,000	0	0	0	0	531
532	K2 Electronic Form Development	11/30/2019	0061W0005115	36	0	150,000	0	0	150,000	77,500	2,500	80,000	70,000	30,000	532
533	Pure Connect Licenses	12/19/2019	0061W0006400	36	9	32,400	0	0	32,400	24,300	900	25,200	10,800	10,800	533
534	Data Warehouse Project	12/20/2019	0061W0003978	60	20	2,288,223	0	0	2,288,223	1,563,545	38,141	1,563,545	724,678	457,691	534
535	Nexus Tech en Route	2/5/2020	0061W0004361	60	22	1,067,879	0	0	1,067,879	676,307	17,799	694,106	373,773	213,584	535
536	SAP Software Automation Solution	2/28/2020	0061W0005414	60	23	194,280	0	0	194,280	119,806	3,238	186,044	71,236	38,856	536
537	WCM Enhancements	3/18/2020	0061W0005380	60	23	294,820	0	0	294,820	181,806	4,914	186,719	108,101	58,964	537
538	Strategic Financial Planning PH 1	3/25/2020	0061W0004958	60	23	1,871,247	0	0	1,871,247	1,153,936	31,187	1,185,123	686,124	374,249	538
539	Phase 2&3 of firewall Implementation	3/30/2020	0061W0005687	60	31	94,480	0	0	94,480	44,611	1,662	44,611	49,869	19,948	539
540	Worksoft Automated Testing Licenses	6/1/2020	0061W0005708	60	27	353,750	0	0	353,750	194,562	5,896	200,458	153,292	70,750	540
541	Iron Security Manager (ISM) Implementation	7/1/2020	0061W0005683	36	13	18,370	0	0	18,370	11,736	510	12,247	6,123	6,123	541
542	RMS System Licenses	8/24/2020	0061W0005052	60	29	423,843	0	0	423,843	219,670	7,034	196,839	196,839	84,403	542
543	HCM Project	10/19/2020	0061W0006349	60	30	464,225	0	0	464,225	232,113	7,737	239,850	224,376	92,945	543
544	Project HCM 2020 - Cloud Based	10/19/2020	0061W0006349	60	30	1,772,382	0	0	1,772,382	876,690	29,666	906,546	865,835	358,277	544
545	Fleet Management System Project	10/26/2020	0061W0005362	60	32	570,824	0	0	570,824	285,225	9,550	274,775	286,049	114,600	545
546	Outage Management Project	11/20/2020	0061W0003658	60	31	882,340	0	0	882,340	426,421	14,707	441,128	441,211	176,485	546
547	BancTec Archive System	11/30/2020	0061W0006000	36	10	38,500	0	0	38,500	28,875	1,069	28,875	9,625	12,833	547
548	Balancing Report II	12/1/2020	0061W0005449	36	14	21,200	0	0	21,200	12,956	589	13,545	7,656	7,067	548
549	AVEVA Software Licenses	12/4/2020	0061W0006091	36	8	37,560	0	0	37,560	29,118	1,055	30,173	7,008	12,663	549
550	DNV GL - DIMP and TRIMP Risk Model Project	12/15/2020	0061W0006068	36	8	25,500	0	0	25,500	19,769	716	6,507	5,045	6,597	550
551	DNV GL - DIMP and TRIMP Risk Model Project	12/15/2020	0061W0004323	60	32	1,213,161	0	0	1,213,161	566,505	20,208	586,713	626,448	242,496	551
552	DDVA Web-base Learning Training Courses	3/26/2021	0061W0005700	36	11	60,290	0	0	60,290	41,657	1,694	60,329	16,939	20,326	552
553	Teammates Cloud+	5/1/2021	0061W0006286	36	13	15,500	0	0	15,500	10,164	445	10,164	5,336	5,336	553
554	Project Horizon Implementation	5/3/2021	0061W0006095	60	157	104,550,624	0	0	104,550,624	13,253,148	581,513	13,834,661	90,715,963	6,978,151	554
555	Oracle EBS License True Up	5/27/2021	0061W0006512	60	40	183,090	0	0	183,090	61,030	3,052	64,082	119,009	36,118	555
556	Netmon Licenses (laptops)/Durango	6/1/2021	0061W0006597	60	38	118,230	0	0	118,230	43,351	1,971	45,322	72,909	23,649	556
557	HCM Phase 2 Project Cloud-Based	6/30/2021	0061W0006075	60	38	994,777	0	0	994,777	349,857	16,972	694,829	627,949	203,659	557
558	MTP Cancel/Rebill Automation	9/30/2021	0061W0006668	60	41	482,301	0	0	482,301	151,916	6,058	159,974	322,327	96,698	558
559	DNV GL - CMM License	10/1/2021	0061W0008179	36	22	51,233	0	0	51,233	19,924	1,423	29,886	29,886	17,078	559
560	Adaptive-Capital Budgeting Improvements	10/26/2021	0061W0005696	60	42	97,290	0	0	97,290	29,187	1,622	30,809	66,482	19,458	560
561	Zero Trust ID Mgmt OKTA-Cloud-Based	12/7/2021	0061W0006484	60	44	146,354	0	0	146,354	38,436	2,453	105,465	105,465	29,432	561
562	Spanish Bill Development	12/10/2021	0061W0006643	60	44	105,763	0	0	105,763	28,081	1,766	29,846	75,917	21,186	562
563	Project Implementation - Radio Console Upgrade	12/10/2021	0061W0006834	60	44	875,993	0	0	875,993	233,598	14,600	248,198	627,795	175,199	563
564	Avtec Scoutlink Connection License - Radio Console Upgrade	12/10/2021	0061W0006834	60	44	70,164	0	0	70,164	18,710	1,169	19,880	50,284	14,033	564
565	Avtec Scout EX Console Pool License - Radio Console Upgrade	12/10/2021	0061W0006834	60	44	362,231	0	0	362,231	96,595	6,037	102,632	259,599	72,446	565
566	OO Mgmt System-Cloud-based	12/13/2021	0061W0006656	36	20	67,300	0	0	67,300	28,493	1,940	30,433	36,867	23,284	566
567	Reset In Service Date	12/27/2021	0061W0004622	36	20	33,600	0	0	33,600	(8,756)	438	(8,318)	8,318	5,294	567
568	OSI Soft PI Tags	12/30/2021	0061W0007044	36	20	33,600	0	0	33,600	14,720	944	15,664	17,936	11,328	568

**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT**  
**AS OF MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 16**

Line No.	Description (e)	In-Service Date (b)	Work Order Number (c)	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort (n)	Line No.
569	OSI Soft PIVision Licenses	12/30/2021	0061W0007044	36	20	33,000	0	0	33,000	14,457	927	15,384	17,616	11,126	569
570	HCM Phase III - Benefits Configuration - cloud based	1/3/2022	0061W0006898	60	45	285,547	0	0	285,547	71,387	4,759	76,146	209,401	57,009	570
571	Rubrik Backup Software for SCADA	2/1/2022	0061W0006684	36	22	54,192	0	0	54,192	20,696	1,523	22,219	31,973	18,271	571
572	Verizon Connect DVR-Cloud	2/15/2022	0061W0007064	36	22	67,333	0	0	67,333	25,669	1,894	27,563	39,770	22,726	572
573	OpenText Extended ECM-Cloud-Based Professional Services to implement OpenText	4/1/2022	0061W0006953	60	48	0	406,173	0	406,173	0	6,923	80,808	325,365	83,072	573
574	Extended ECM hosted solution, Cloud-based.	4/1/2022	0061W0006953	60	48	406,173	(406,173)	0	0	73,885	0	0	0	0	574
575	ASI Software for Tax Remediation Project	4/29/2022	0061W0006855	60	48	1,001,889	0	0	1,001,889	200,378	16,698	217,076	784,813	200,378	575
576	CAC Development-AHT Reduction Efforts-Cloud Based	5/2/2022	0061W0007177	60	49	289,000	0	0	289,000	52,983	4,817	57,800	231,200	57,800	576
577	HCM Automated Test Config-Cloud	5/9/2022	0061W0006943	36	25	62,920	0	0	62,920	18,726	1,768	20,494	42,426	21,213	577
578	SmartSheet Software Implementation-Cloud	6/24/2022	0061W0007119	36	26	30,933	0	0	30,933	8,337	869	9,206	21,727	10,429	578
579	Dialer for Callback Software Development	7/27/2022	0061W0007116	36	31	61,335	0	0	61,335	17,044	1,704	10,223	51,113	20,445	579
580	Zero Trust-Duo MFA-Cloud Based	7/31/2022	0061W0007353	60	54	419,143	0	0	419,143	41,084	7,001	48,085	371,059	84,013	580
581	GasBoy - FIPay CNG Management System-Cloud	8/12/2022	0061W0006708	60	52	138,449	0	0	138,449	18,389	2,309	20,698	117,751	27,706	581
582	DataOne VIN Decode Software	9/1/2022	0061W0007347	36	35	10,678	0	0	10,678	297	297	593	10,085	3,559	582
583	Strategic Financial UI Planner PH II	12/15/2022	0061W0005847	60	56	7,093,208	0	0	7,093,208	472,870	118,220	591,091	6,502,118	1,418,644	583
584	OQ Management Project Employee-Cloud	12/22/2022	0061W0007431	36	32	34,104	0	0	34,104	3,278	963	4,242	29,862	11,560	584
585	HCM Contractor Compliance-Cloud Configuration and implementation costs of the Contractor Compliance Requirements for	2/28/2023	0061W0006949	36	34	39,342	54,460	0	93,802	1,761	1,105	2,866	90,935	33,067	585
586	SWGGreat Employee Connect (HCM).	2/28/2023	0061W0006949	60	58	0	0	0	0	0	0	0	0	0	586
587	ZScaler-Netmotion (VPN) Replc-Cloud	3/31/2023	0061W0007467	60	60	0	218,236	0	218,236	0	3,637	3,637	214,599	43,647	587
588						384,474,834	272,696	0	384,747,530	264,935,283	1,654,340	256,589,623	118,157,907	19,871,878	588

See H-16, Sp. 2

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ALLOCATION OF NEVADA PROPERTY TAX BILLS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 17**

Line No.	Description (a)	Reference (b)	Total (c) (d) + (e)	NNV (d)	SNV (e)	Line No.
1	Property Tax Bill	WP H-17, Sh 2	\$ 10,449,052	\$ 2,022,929	\$ 8,426,122	1
2	Supplemental Tax Bill	WP H-17, Sh 2	608,376	123,403	484,973	2
3	Total Tax Bills	Ln 1 + Ln 2	\$ 11,057,427	\$ 2,146,332	\$ 8,911,095	3
4	Less: Allocation to Common [1]	Ln 8	368,478	0	368,478	4
5	Direct Property Taxes [2]	Ln 3 - Ln 4	<u>\$ 10,688,950</u>	<u>\$ 2,146,332</u>	<u>\$ 8,542,617</u>	5

[1] Taxes Allocated to Common

Line No.	Description	Reference	SNV to Common	Line No.
6	Total Taxes By Division	Ln 3	\$ 8,911,095	6
7	Allocation Factors	[a]	4.14%	7
8	As Allocated	Ln 6 * Ln 7	<u>\$ 368,478</u>	8

[a] Common allocation factor based on taxable new plant ratios as of June 30, 2020.

[2] Direct Property Tax Allocation Before Adjustment for Capitalized Taxes

Southwest capitalizes property taxes for construction work in progress ("CWIP") monthly by applying an estimated property tax rate to the average CWIP balances.

**Capitalized Allocation Factors Based on Recorded Amounts at May 31, 2023**

Line No.	Description	Reference	NNV	SNV	Line No.
9	Capitalized Taxes	Sch M-5, Sh 2	\$ 191,321	\$ 199,585	9
10	Total Accrued Taxes	Sch M-5, Sh 2	2,162,923	9,057,654	10
11	Portion of Property Taxes Capitalized	Ln 9 / Ln 10	<u>8.85%</u>	<u>2.20%</u>	11

Sch H-17, Sh 1  
Ln 4(c)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
NEVADA PROPERTY TAX BILLED DURING PERIOD  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 17**

Line No.	County (a)	General Billing (b) [1]	Supplemental Billing (c) [2]	Total (d) (b) + (c)	Line No.
1	Carson	\$ 859,766	\$ 52,838	\$ 912,604	1
2	Churchill	177,901	10,238	188,139	2
3	Douglas	172,844	11,028	183,872	3
4	Elko	184,294	12,952	197,246	4
5	Eureka	35	2	37	5
6	Humbolt	61,402	3,534	64,935	6
7	Lander	27,883	1,605	29,487	7
8	Lyon	270,505	15,766	286,271	8
9	Mineral	10	1	11	9
10	Nye	0	0	0	10
11	Pershing	12,389	713	13,102	11
12	Storey	20,483	1,179	21,662	12
13	Washoe	235,417	13,548	248,965	13
14	Subtotal - Northern Nevada	<u>\$ 2,022,929</u>	<u>\$ 123,403</u>	<u>\$ 2,146,332</u>	14
15	Clark - Southern Nevada	\$ 8,426,122	\$ 484,973	\$ 8,911,095	15
16	Total	<u>\$ 10,449,052</u>	<u>\$ 608,376</u>	<u>\$ 11,057,427</u>	16
		WP H-17, Sh 1 Ln 1	WP H-17, Sh 1 Ln 2		

[1] State of Nevada Department of Taxation, Tax Bill dated July 1, 2022

[2] State of Nevada Department of Taxation, Tax Bill dated October 27, 2022

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**PROPERTY TAX ADJUSTMENT**  
**TAXABLE PLANT IN SERVICE**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 17**

Line No.	Description (a)	Reference (b)	As of 6/30/22 (c)	Adjusted At 5/31/2023 (d)	Adjusted At 11/30/2023 (e)	After Final Adjustments (f)	Line No.
1	Southern Nevada Plant in Service	Account 101	\$ 2,388,966,891	\$ 2,555,286,307	\$ 2,621,808,174	\$ 2,621,808,174	1
2	Less:						
3	Depreciation and Amortization Vehicles Net Book Value [1]		(580,763,124)	(620,349,138)	(642,180,586)	(642,180,586)	2
4	Taxable Plant in Service		\$ 1,797,450,589	\$ 1,924,488,357	\$ 1,967,964,055	\$ 1,967,964,055	4
			Sch H-17, Sh 1	Sch H-17, Sh 1			
			Ln 1(d)	Ln 2(f)			
5	System Allocable Plant in Service						
			Company Records	Sch G-1, Sh 12(e)	Sch G-1, Sh 12(g)	Sch G-1, Sh 12(i)	
			Account 101	Sch G-2, Sh 12(e)	Sch G-2, Sh 12(g)	Sch G-2, Sh 12(i)	
			\$ 518,557,783	\$ 473,752,867	\$ 485,232,526	\$ 485,232,526	5
6	Less:						
7	Depreciation and Amortization Vehicles Net Book Value [1]		(282,920,312)	(288,180,916)	(299,802,084)	(299,802,084)	6
8	Add: Capitalized Leases (NV Value)		(1,545,208)	(1,277,000)	(2,035,828)	(2,035,828)	7
9	Net Plant in Service		\$ 234,092,263	\$ 184,294,951	\$ 183,394,615	\$ 183,394,615	9
10	Nevada 4-Factor		33.12%	33.53%	33.53%	33.53%	10
11	Taxable Plant in Service		\$ 77,531,358	\$ 61,794,454	\$ 61,492,570	\$ 61,492,570	11
			Sch H-17, Sh 1	Sch H-17, Sh 1			
			Ln 8(d)	Ln 9(f)			
12	Computation of Common Allocation Ratios Based on Taxable Plant in Service	Ln 15/(Ln 15+Ln 4)	4.14%				12
			Sch H-17, Sh 1				
			Ln 7(e)				

[1] The taxable plant in service does not include the cost of company vehicles. Taxes on vehicles are paid as part of the registration. As indicated above, Accounts 392.11 and 392.12 are deducted from book value in considering the valuation of Southwest Gas for property tax purposes.



**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**REGULATORY AMORTIZATION BALANCES AND RATE CASE EXPENSE**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 18**

Line No.	Description (a)	Reference (b)	Substation Incident (c)	Gas Lamps Post-May 2012 to July 2020 (d)	Pre-May 2012 Incremental Pipe Replacement (e)	Gas Lamps Pre-May 2009 (f)	Gas Lamps 5/09-5/12 (g)	Rate Case Expense 5/12-7/18 (h)	Rate Case Expense 8/18-5/20 (i)	Rate Case Expense 5/20-11/21 (j)	Leak Survey Incremental Costs (k)	COYL Replacement Program (l)	Total Regulatory Amortization (m)	Line No.
1	Balance at March 2022	21-09001	\$ 2,656,247 \$	338,934 \$	58,497 \$	83,879 \$	872,249 \$	121,663 \$	362,981 \$	427,809 \$	N/A \$	N/A	N/A	1
2	Amortization Period (Years)	21-09001												2
3	Annual Amortization Expense	Ln 1 / Ln 2	\$ 1,328,124 \$	169,467 \$	29,249 \$	41,940 \$	436,125 \$	60,832 \$	181,491 \$	213,905 \$	N/A	N/A	N/A	3
4	Monthly Amortization													4
5	April 2022	Ln 3 / 12	\$ 110,677 \$	14,122 \$	2,437 \$	3,495	36,344 \$	5,069 \$	15,124 \$	17,825 \$	N/A \$	N/A	N/A	5
6	May 2022	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069 [1]	15,124 [1]	17,825	N/A	N/A	N/A	6
7	June 2022	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069	15,124	17,825	N/A	N/A	N/A	7
8	July 2022	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069 [1]	15,124 [1]	17,825	N/A	N/A	N/A	8
9	August 2022	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069	15,124	17,825	N/A	N/A	N/A	9
10	September 2022	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069	15,124	17,825	N/A	N/A	N/A	10
11	October 2022	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069	15,124	17,825	N/A	N/A	N/A	11
12	November 2022	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069	15,124	17,825	N/A	N/A	N/A	12
13	December 2022	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069	15,124	17,825	N/A	N/A	N/A	13
14	January 2023	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069	15,124	17,825	N/A	N/A	N/A	14
15	February 2023	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069	15,124	17,825	N/A	N/A	N/A	15
16	March 2023	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069	15,124	17,825	N/A	N/A	N/A	16
17	April 2023	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069	15,124	17,825	N/A	N/A	N/A	17
18	May 2023	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069	15,124	17,825	N/A	N/A	N/A	18
19	June 2023	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069 [1]	15,124 [1]	17,825	N/A	N/A	N/A	19
20	July 2023	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069	15,124	17,825	N/A	N/A	N/A	20
21	August 2023	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069	15,124	17,825	N/A	N/A	N/A	21
22	September 2023	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069	15,124	17,825	N/A	N/A	N/A	22
23	October 2023	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069	15,124	17,825	N/A	N/A	N/A	23
24	November 2023	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069	15,124	17,825	N/A	N/A	N/A	24
25	December 2023	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069	15,124	17,825	N/A	N/A	N/A	25
26	January 2024	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069	15,124	17,825	N/A	N/A	N/A	26
27	February 2024	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069	15,124	17,825	N/A	N/A	N/A	27
28	March 2024	Ln 3 / 12	110,677	14,122	2,437	3,495	36,344	5,069	15,124	17,825	N/A	N/A	N/A	28
28	Balance at April 2024	Ln 1 - (Sum Lns 4-27)	\$ 0 \$	0 \$	0 \$	0	0 \$	0 \$	0 \$	0 \$	2,871,660 \$	0	0	28

Purpose: To project the balance of the regulatory assets associated with regulatory amortizations and rate case expenses authorized in Docket No. 21-09001 to the month prior to rates becoming effective in the instant docket.  
[1] Additional activity was recorded for corrections

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSES RECLASSIFIED AS PREPAYMENTS [1]  
WORKPAPER SUPPORTING ADJUSTMENT NO. 21**

Line No.	Voucher Number	Account	Invoice Amount	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Amortized Total	Annualized	Adjustment	Line No.		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)			
1	80938430	923	\$ 581,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 170,100	\$ 170,100	\$ (411,075)	1		
2	<b>Total Account 923</b>		\$ 581,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 170,100	\$ 170,100	\$ (411,075)	2		
				Sch H-21, Sh 1 Ln 2(b)																	
3	<b>Total System Allocable</b>		\$ 581,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 14,175	\$ 170,100	\$ 170,100	\$ (411,075)	3		

[1] Prepayments are defined in this sheet as having longer than a 365-day service period and a lag period of 100 days or more. This adjustment removes expenses in excess of one year.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MISCELLANEOUS CAPITAL EXPENDITURES  
REMOVE RATE BASE [1]  
WORKPAPER SUPPORTING ADJUSTMENT NO. 23**

Line No.	Description (a)	Reference (b)	Account (c)	Amount (d)	Line No.
<u>Southern Nevada</u>					
1	0021W0004406		398	\$ (3,438)	1
2	0021W3591972		376	(1,250)	2
3	0021W0002625		366	(184)	3
4	0021W0003867		376	(22)	4
5	0021W3374507		376	(1,085)	5
6	0021CB090000		381	(109)	6
7	0021W4634489		376	(32)	7
8	0021W4405797		385	(2)	8
<u>System Allocable</u>					
9	0073W0004415		398	\$ (4,038)	9
10	0061W0004622		303	(7)	10
11	0061W0006966		391.1	(16)	11
<u>Work Orders Identified in Docket No. 18-05031 [1]</u>					
12	0061W0000511 - FOMS Phase 2 - Work Mgmt	[1]	303	\$ (1,900)	12
13	0061W0001012 - GTS Purchasing Module	[1]	303	(1,801)	13
14	0061W0001059 - Financial Applications Replacement	[1]	303	(653,336)	14
15	0061W0002687 - ERP Invoicing Business Improve	[1]	303	(1,427)	15
16	0061W0002738 - OLTE Replacement	[1]	303	(2,996)	16
17	0061W0003100 - Balancing Report Portal	[1]	303	(2,667)	17
18	0061W0003584 - PowerPlan Upgrade	[1]	303	(335)	18
19	0061W0003606 - COYL Phase II	[1]	303	(1,463)	19
20	0061W0003641 - Treasury Management System	[1]	303	(1,034)	20
21	Total 303	[2]		\$ (666,959)	21
22	0061W0001875 - SCADA Hdw to Replc H1 and H2	[1]	391.1	\$ (1,696)	22
23	0061W0002185 - MWS Eval	[1]	391.1	(83)	23
24	0061W0002287 - EWS Replacement at Corporate	[1]	391.1	(5,427)	24
25	0061W0002637 - Next Generation Firewall	[1]	391.1	(62)	25
26	0061W0002785 - F5 Viprion Blades for H1 server	[1]	391.1	(4,127)	26
27	Total 391.1			\$ (11,395)	27
28	0061W0003622 - Video Conferencing Equipment	[1]	398	\$ (760)	28
29	Total Adjustment			\$ (689,298)	29
<u>Fully Amortized by November 30, 2019</u>					
30	0052W0000885 - MAOP Records Standardization		303	(51)	30
31	0061W0000669 - SCADA Replacement Project		303	(3,220)	31
32	0061W0000759 - Purchase Endeavor SCM		303	(692)	32
33	0061W0000778 - Purchase Exchange Migration		303	(352)	33
34	0061W0000806 - COYL Application Development		303	(436)	34
35	0061W0000876 - Web Content Management Design		303	(1,537)	35
36	0061W0000898 - PaperFlow Capture Upgrade		303	(55)	36
37	0061W0000934 - Sharepoint 2010 Project		303	(5,141)	37

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MISCELLANEOUS CAPITAL EXPENDITURES  
REMOVE RATE BASE [1]  
WORKPAPER SUPPORTING ADJUSTMENT NO. 23**

Line No.	Description (a)	Reference (b)	Account (c)	Amount (d)	Line No.
38	0061W0000963 - PowerPlan Tax Repairs		303	(631)	38
39	0061W0000980 - Data Loss Prevention Software		303	(1,348)	39
<u>Fully Amortized by May 30, 2020</u>					
40	0061W0000740 - Remedy Upgrade Project		303	(512)	40
41	0061W0000888 - GIS Mapping Migration Project		303	(13,274)	41
42	0061W0001101 - Vista Plus forms Pro Installation		303	(89)	42
<u>Fully Amortized by May 30, 2021</u>					
43	0061W0000980 - Data Loss Prevention Software		303	(1,019)	43
44	0061W0001120 - Web Content Mgmt Phase II		303	(10,119)	44
45	0061W0001686 - CPM Solution		303	(5,787)	45
46	0061W0003124 - Search Software for SWGas.com		303	(83)	46
<u>Fully Amortized by November 30, 2021</u>					
47	0061W0002129 - CPM Project Phase II		303	(2,818)	47
<u>Cancelled</u>					
48	0061W0003424 - Text Notifications Project		303	(2,574)	48
<u>In CWIP as of May 30, 2021</u>					
49	0061W0002490 - CIS Assessment & Strategic Roadmap		303	(12,405)	49
<u>Fully Amortized by May 30, 2023</u>					
50	0061W0001001 - FOMS Phase 1 - Customer Service		303	(4,758)	50
51	0061W0001533 - CIC Upgrade		303	(3,981)	51
52	0061W0002063 - WinJa LegaSuite Proj-CSS Interface		303	(119)	52
53	0061W0002154 - Dispatch Operations Viewer Proj		303	(301)	53
54	0061W0002823 - Web Agency Portal Project		303	(667)	54
55	0061W0003009 - DMC Remedy 9 Upgrade		303	(1,623)	55
56	0061W0003318 - Turnkey Cfactory Software		303	(9,316)	56
57	0061W0003416 - Windows 10 Migration		303	(6,140)	57
58	0061W0003520 - Lost and Unaccounted for Gas Enhanc		303	(111)	58
<u>Fully Amortized by November 30, 2023</u>					
59	0061W0001096 - MAOP Application		303	(15,367)	59

[1] To remove from rate base certain expenditures associated with various work orders identified orders identified by the Company in Docket No. 18-05031. Work orders that will not be fully