

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. 21-08_____

VOLUME 30 of 34

Southern Nevada Workpapers

Index

Southwest Gas Corporation

Volume 30 of 34

Index
Page 1 of 1

Description	Page No.
Southern Nevada Workpapers for the following Statements and Schedules	1
G-2 Accumulated Provision for Depreciation and Amortization	3
G-5 Lead Lag Study	4
H-test year adjustments	
H-3 Labor and Benefits Annualization	101
H-4 Call Center and Customer Support Allocation	144
H-5 Cost of Service Analysis	145
H-7 Uncollectibles Expense Annualization	159
H-9 Self-Insured Retention Normalization	160
H-10 Annualized MMF Allocation	161
H-16 Depreciation and Amortization Expense Annualization	163
H-17 Property Tax Annualization	172
H-18 Regulatory Amortization Balances and Rate Case Expense	175
H-21 Prepayments	176
H-26 Miscellaneous Rate Base Adjustment	177
H-C2 Labor and Benefits	179
H-C5 Rate Base and Property Tax Annualization	201

**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	1-96	2
<u>Statement H</u>				
TEST YEAR ADJUSTMENTS				
		H		
3	Labor and Benefits Annualization	H-3	1-43	3
4	Call Center And Customer Support Allocation	H-4	1	4
5	Cost Of Service Analysis	H-5	1-13	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	1-11	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-26	1-2	13
CERTIFICATION PERIOD ADJUSTMENTS				
14	Labor and Benefits	H-C2	1-22	14
15	Rate Base and Property Tax Annualization	H-C5	1-21	15
16	Rate Base and Property Tax Annualization (Lead Lag Workpapers only)	H-C5	22-51	16
<u>Statement J</u>				
17	Rates by Rate Schedule	J-1	1-98	17
<u>Statement K</u>				
18	Labor and Other Expenses	K-1	1-30	18
19	Advertising Costs	K-2	1-123	19
<u>Statement N - Allocations</u>				
20	Statement N - Allocations	N	1-5	20
21	Embedded Class Cost of Service Study	N-2	1-124	21

Tab G

WPs

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RETIREMENTS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Account Number (b)	Retirements (c) [1]	RWIP (d) [1]	Total Retirements 5/31/2021 (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		0	7
8	Structures - General	366.2	0		0	8
9	Mains	367	(1,072,958)		(1,072,958)	9
10	Mains - Bridge	367.2	0		0	10
11	Compressor Station Equipment	368	(49,218)		(49,218)	11
12	Measuring and Reg. Stations	369	(17,453)		(17,453)	12
13	Communication Equipment	370	0		0	13
14	Miscellaneous Equipment	371	0		0	14
15	Total Transmission Plant		<u>\$ (1,139,629)</u>	<u>\$ 0</u>	<u>\$ (1,139,629)</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	(1,956,922)	(944,785)	(2,901,706)	19
20	Measuring and Reg. Stations	378	(165,748)		(165,748)	20
21	Services	380	(2,840,050)		(2,840,050)	21
22	Meters	381	(10,491,813)		(10,491,813)	22
23	Industrial Measuring and Reg. Sta.	385	(1,116)		(1,116)	23
24	Miscellaneous Equipment	387	0		0	24
25	Total Distribution Plant		<u>\$ (15,455,648)</u>	<u>\$ (944,785)</u>	<u>\$ (16,400,433)</u>	25
<u>General Plant</u>						
26	Land and Land Rights	389	\$ 0	\$	\$ 0	26
27	Structures and Improv - Co. Owned	390.1	(318,731)		(318,731)	27
28	Structures and Improv - Leasehold	390.2	0		0	28
29	Office Furniture and Fixtures	391	0		0	29
30	Computer Software and Hardware	391.1	(229,931)		(229,931)	30
31	Transportation Equipment - Light	392.11	(483,749)		(483,749)	31
32	Transportation Equipment - Heavy	392.12	(490,528)		(490,528)	32
33	Stores Equipment	393	0		0	33
34	Tool, Shop, and Garage Equip.	394	(195,423)		(195,423)	34
35	Laboratory Equipment	395	(13,576)		(13,576)	35
36	Power Operated Equipment	396	(111,351)		(111,351)	36
37	Communication Equipment	397	(11,900)		(11,900)	37
38	Telemetry Equipment	397.2	0		0	38
39	Miscellaneous Equipment	398	(16,380)		(16,380)	39
40	Total General Plant		<u>\$ (1,871,569)</u>	<u>\$ 0</u>	<u>\$ (1,871,569)</u>	40
41	Total		<u>\$ (18,466,846)</u>	<u>\$ (944,785)</u>	<u>\$ (19,411,631)</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, 2021**

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]	\$ 179,142,662	41.75	\$ 7,479,181,829	1
2	Labor and Benefits Expense	WP G-5, Sh 15	51,930,064	11.98	621,991,062	2
3	Pension Costs Charge to O&M	WP G-5, Sh 29	5,898,120	0.00	0	3
4	Prepayments Amortized to O&M	WP G-5, Sh 29	8,971,376	0.00	0	4
5	Uncollectibles Expense	WP G-5, Sh 29	1,447,909	90.83	131,518,386	5
6	Other O&M Expense	WP G-5, Sh 29	37,829,040	23.50	888,968,208	6
7	Total O&M Expense	Sum Lns 1 - 6	<u>\$ 285,219,171</u>	31.98	<u>\$ 9,121,659,485</u>	7
8	Interest	Stmt M, Sh 1, Ln 14(d)	24,517,047	84.54	2,072,707,911	8
9	Taxes Other than Income Taxes	Stmt H, Sh 1, Ln 14(e)	9,157,654	39.95	365,816,357	9
10	Income Taxes - Current	Stmt H, Sh 1, Ln 18(e)	12,877,302	36.50	470,021,538	10
11	Total	Sum Lns 7 - 10	<u>\$ 331,771,175</u>	36.26	<u>\$ 12,030,205,290</u>	11
12	Number of Days in Test Period		365			12
13	Average Daily Operating Expenses	Ln 11 / Ln 12	\$ 908,962			13
14	Lag in Receipt of Revenue	WP G-5, Sh 55, Ln 4(b)		<u>43.63</u>		14
15	Net Revenue Lag (Expense Lead)	Ln 14(d) - Ln 11(d)	<u>7.37</u>			15
16	Cash Working Capital for Operating Expense	Ln 13 * Ln 15	<u>\$ 6,696,094</u>			16
<u>Other Working Capital Required</u>						
17	Account 135 - Working Funds	WP G-5, Sh 71, Col (h)	\$ 0			17
18	Account 165 - Prepayments	WP G-5, Sh 71, Col (h)	6,780,148			18
19	Account 165 - Expenses Reclassified as Prepays	WP G-5, Sh 32, Ln 8(b)	10,302			19
20	Account 174 - Misc Current And Accrued Assets	WP G-5, Sh 71, Col (h)	0			20
21	Account 182.3 - Other Regulatory Assets	WP G-5, Sh 71, Col (h)	4,273,614			21
22	Account 186 - Miscellaneous Deferred Debits	WP G-5, Sh 71, Col (h)	167,400			22
23	Account 190 - Alternative Minimum Tax	WP G-5, Sh 71, Col (h)	0			23
24	Account 228.2 - Injuries And Damages	WP G-5, Sh 71, Col (h)	(551,363)			24
25	Account 242 - Misc Current And Accrued Liabilities	WP G-5, Sh 71, Col (h)	30,089,148			25
26	Account 242 Accrued SERP	WP G-5, Sh 71, Col (h)	(6,010,081)			26
27	Account 253 - Other Deferred Credits	WP G-5, Sh 71, Col (h)	(9,466,204)			27
28	Account 254 - Other Regulatory Liabilities	WP G-5, Sh 71, Col (h)	0			28
29	Total Other Working Capital Required		<u>\$ 25,292,963</u>			29
30	Total Working Capital Requirements		<u>\$ 31,989,058</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, 2021**

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 2020	\$ 4,522,211	41.28	\$ 186,692,736	1
2	July 2020	3,740,728	40.16	150,240,963	2
3	August 2020	4,563,903	41.55	189,620,955	3
4	September 2020	6,022,605	42.24	254,413,277	4
5	October 2020	8,419,487	41.56	349,939,191	5
6	November 2020	17,834,813	42.21	752,733,241	6
7	December 2020	30,887,740	42.73	1,319,742,497	7
8	January 2021	30,279,482	40.78	1,234,947,323	8
9	February 2021	98,768,862	41.65	4,113,653,932	9
10	March 2021	19,349,336	41.86	809,912,773	10
11	April 2021	10,417,477	42.10	438,541,961	11
12	May 2021	9,615,381	42.03	404,147,455	12
13	Totals	\$ <u>244,422,024</u>	<u>41.75</u>	\$ <u>10,204,586,304</u>	13
			WP G-5, Sh 1, Ln 1(d)		

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
GAS LAG TEST
PURCHASES FOR JUNE 2020**

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80690277	\$ 489,386	6/1/2020	6/30/2020	6/15/2020	7/20/2020	34.50	\$ 16,883,819	1
2	80690278	24,233	6/1/2020	6/30/2020	6/15/2020	7/23/2020	37.50	908,749	2
3	80692789	471,000	6/1/2020	6/30/2020	6/15/2020	7/27/2020	41.50	19,546,500	3
4	80692792	1,260,336	6/1/2020	6/30/2020	6/15/2020	7/31/2020	45.50	57,345,268	4
5	80692820	788,834	6/1/2020	6/30/2020	6/15/2020	7/27/2020	41.50	32,736,627	5
6	80692828	19,180	6/1/2020	6/30/2020	6/15/2020	7/27/2020	41.50	795,970	6
7	80692832	471,000	6/1/2020	6/30/2020	6/15/2020	7/27/2020	41.50	19,546,500	7
8	80692835	23,550	6/1/2020	6/30/2020	6/15/2020	7/27/2020	41.50	977,325	8
9	80694125	79,613	6/1/2020	6/30/2020	6/15/2020	7/27/2020	41.50	3,303,919	9
10	80687308	126,465	6/1/2020	6/30/2020	6/15/2020	7/13/2020	27.50	3,477,795	10
11	80690279	4,820	6/1/2020	6/30/2020	6/15/2020	7/17/2020	31.50	151,824	11
12	80690280	347,668	6/1/2020	6/30/2020	6/15/2020	7/24/2020	38.50	13,385,228	12
13	80692783	275,400	6/1/2020	6/30/2020	6/15/2020	7/27/2020	41.50	11,429,100	13
14	80692785	90,998	6/1/2020	6/30/2020	6/15/2020	7/31/2020	45.50	4,140,420	14
15	80692797	<u>49,728</u>	6/1/2020	6/30/2020	6/15/2020	7/27/2020	41.50	<u>2,063,691</u>	15
16	Totals	\$ <u>4,522,211</u>					<u>41.28</u>	\$ <u>186,692,736</u>	16

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 JULY 2020**

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
							(d) - (c)	(b) * (e)	
	[1]								
1	80698559	\$ 129,349	7/1/2020	7/31/2020	7/16/2020	8/14/2020	29.00	\$ 3,751,130	1
2	80703317	142,777	7/1/2020	7/31/2020	7/16/2020	8/31/2020	46.00	6,567,734	2
3	80703323	482,825	7/1/2020	7/31/2020	7/16/2020	8/25/2020	40.00	19,313,000	3
4	80703327	505,467	7/1/2020	7/31/2020	7/16/2020	8/31/2020	46.00	23,251,483	4
5	80703329	940,850	7/1/2020	7/31/2020	7/16/2020	8/25/2020	40.00	37,634,000	5
6	80703333	716,839	7/1/2020	7/31/2020	7/16/2020	8/25/2020	40.00	28,673,550	6
7	80703345	439,230	7/1/2020	7/31/2020	7/16/2020	8/21/2020	36.00	15,812,273	7
8	80703347	24,462	7/1/2020	7/31/2020	7/16/2020	8/21/2020	36.00	880,641	8
9	80703355	<u>358,929</u>	7/1/2020	7/31/2020	7/16/2020	8/25/2020	40.00	<u>14,357,152</u>	9
10	Totals	\$ <u>3,740,728</u>					<u>40.16</u>	\$ <u>150,240,963</u>	10
		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 2020**

Line No.	Voucher Number	Amount	Begin Date	End Date	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)			(c)	(d)	(e)	(f)	
	[1]						(d) - (c)	(b) * (e)	
1	80709692	\$ 129,045	8/1/2020	8/31/2020	8/16/2020	9/14/2020	29.00	\$ 3,742,302	1
2	80713568	1,004,112	8/1/2020	8/31/2020	8/16/2020	9/30/2020	45.00	45,185,036	2
3	80713575	486,696	8/1/2020	8/31/2020	8/16/2020	9/21/2020	36.00	17,521,065	3
4	80713578	23,610	8/1/2020	8/31/2020	8/16/2020	9/30/2020	45.00	1,062,429	4
5	80713600	530,875	8/1/2020	8/31/2020	8/16/2020	9/25/2020	40.00	21,235,000	5
6	80713604	1,058,498	8/1/2020	8/31/2020	8/16/2020	9/30/2020	45.00	47,632,412	6
7	80713610	971,850	8/1/2020	8/31/2020	8/16/2020	9/25/2020	40.00	38,874,000	7
8	80713631	<u>359,218</u>	8/1/2020	8/31/2020	8/16/2020	9/25/2020	40.00	<u>14,368,712</u>	8
9	Totals	\$ <u>4,563,903</u>					<u>41.55</u>	\$ <u>189,620,955</u>	9
		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 2020**

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80713568	\$ (40)	9/1/2020	9/30/2020	9/15/2020	9/30/2020	14.50	\$ (581)	1
2	80713630	36	9/1/2020	9/30/2020	9/15/2020	9/25/2020	9.50	344	2
3	80722620	128,705	9/1/2020	9/30/2020	9/15/2020	10/13/2020	27.50	3,539,399	3
4	80725919	348,144	9/1/2020	9/30/2020	9/15/2020	10/23/2020	37.50	13,055,411	4
5	80725928	5,464	9/1/2020	9/30/2020	9/15/2020	10/16/2020	30.50	166,638	5
6	80725934	36,060	9/1/2020	9/30/2020	9/15/2020	10/22/2020	36.50	1,316,199	6
7	80725937	281,605	9/1/2020	9/30/2020	9/15/2020	10/22/2020	36.50	10,278,571	7
8	80727798	605,211	9/1/2020	9/30/2020	9/15/2020	11/2/2020	47.50	28,747,523	8
9	80727812	1,452,000	9/1/2020	9/30/2020	9/15/2020	10/26/2020	40.50	58,806,000	9
10	80727822	1,472,042	9/1/2020	9/30/2020	9/15/2020	11/2/2020	47.50	69,921,987	10
11	80727829	62,103	9/1/2020	9/30/2020	9/15/2020	10/26/2020	40.50	2,515,151	11
12	80727843	<u>1,631,275</u>	9/1/2020	9/30/2020	9/15/2020	10/26/2020	40.50	<u>66,066,633</u>	12
13	Totals	\$ <u>6,022,605</u>					<u>42.24</u>	\$ <u>254,413,277</u>	13

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 OCTOBER 2020**

Line No.	Voucher Number (a) [1]	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80733782	\$ 128,132	10/1/2020	10/31/2020	10/16/2020	11/13/2020	28.00	\$ 3,587,701	1
2	80735725	41,799	10/1/2020	10/31/2020	10/16/2020	11/16/2020	31.00	1,295,754	2
3	80735735	785,057	10/1/2020	10/31/2020	10/16/2020	11/20/2020	35.00	27,477,009	3
4	80735740	360,704	10/1/2020	10/31/2020	10/16/2020	11/25/2020	40.00	14,428,164	4
5	80738050	954,496	10/1/2020	10/31/2020	10/16/2020	11/30/2020	45.00	42,952,300	5
6	80738054	89,355	10/1/2020	10/31/2020	10/16/2020	11/30/2020	45.00	4,020,975	6
7	80738055	1,078,515	10/1/2020	10/31/2020	10/16/2020	11/25/2020	40.00	43,140,600	7
8	80738056	2,755,906	10/1/2020	10/31/2020	10/16/2020	11/30/2020	45.00	124,015,790	8
9	80738058	628,458	10/1/2020	10/31/2020	10/16/2020	11/25/2020	40.00	25,138,300	9
10	80738059	3,100	10/1/2020	10/31/2020	10/16/2020	11/25/2020	40.00	124,000	10
11	80738066	1,398,742	10/1/2020	10/31/2020	10/16/2020	11/25/2020	40.00	55,949,670	11
12	80738070	34,410	10/1/2020	10/31/2020	10/16/2020	11/25/2020	40.00	1,376,400	12
13	80738072	64,688	10/1/2020	10/31/2020	10/16/2020	11/25/2020	40.00	2,587,528	13
14	80738077	96,125	10/1/2020	10/31/2020	10/16/2020	11/25/2020	40.00	3,845,000	14
15	Totals	\$ <u>8,419,487</u>					<u>41.56</u>	\$ <u>349,939,191</u>	15

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 2020**

Line No.	Voucher Number (a) [1]	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80743386	\$ 126,436	11/1/2020	11/30/2020	11/15/2020	12/14/2020	28.50	\$ 3,603,425	1
2	80743388	440,136	11/1/2020	11/30/2020	11/15/2020	12/23/2020	37.50	16,505,105	2
3	80743390	53,860	11/1/2020	11/30/2020	11/15/2020	12/14/2020	28.50	1,535,000	3
4	80743391	60,328	11/1/2020	11/30/2020	11/15/2020	12/16/2020	30.50	1,839,994	4
5	80748434	429,224	11/1/2020	11/30/2020	11/15/2020	12/21/2020	35.50	15,237,437	5
6	80748455	26,972	11/1/2020	11/30/2020	11/15/2020	12/28/2020	42.50	1,146,302	6
7	80748475	2,766,184	11/1/2020	11/30/2020	11/15/2020	12/28/2020	42.50	117,562,810	7
8	80748480	1,954,950	11/1/2020	11/30/2020	11/15/2020	12/31/2020	45.50	88,950,241	8
9	80748484	6,355	11/1/2020	11/30/2020	11/15/2020	12/28/2020	42.50	270,096	9
10	80748488	3,633,900	11/1/2020	11/30/2020	11/15/2020	12/28/2020	42.50	154,440,750	10
11	80748491	2,465,185	11/1/2020	11/30/2020	11/15/2020	12/31/2020	45.50	112,165,921	11
12	80748494	284,298	11/1/2020	11/30/2020	11/15/2020	12/28/2020	42.50	12,082,644	12
13	80748497	1,414,028	11/1/2020	11/30/2020	11/15/2020	12/28/2020	42.50	60,096,190	13
14	80748510	31,150	11/1/2020	11/30/2020	11/15/2020	12/28/2020	42.50	1,323,875	14
15	80748520	1,983,570	11/1/2020	11/30/2020	11/15/2020	12/28/2020	42.50	84,301,714	15
16	80748530	60,150	11/1/2020	11/30/2020	11/15/2020	12/31/2020	45.50	2,736,825	16
17	80748537	636,110	11/1/2020	11/30/2020	11/15/2020	12/28/2020	42.50	27,034,687	17
18	80748542	1,461,978	11/1/2020	11/30/2020	11/15/2020	12/21/2020	35.50	51,900,226	18
19	Totals	\$ <u>17,834,813</u> WP G-5, Sh 2, Col (b)					<u>42.21</u> WP G-5, Sh 2, Col (c)	\$ <u>752,733,241</u>	19

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
GAS LAG TEST
PURCHASES FOR DECEMBER 2020**

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80755927	\$ 454,824	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	\$ 18,192,966	1
2	80755929	127,444	12/1/2020	12/31/2020	12/16/2020	1/15/2021	30.00	3,823,331	2
3	80755954	16,219	12/1/2020	12/31/2020	12/16/2020	1/13/2021	28.00	454,137	3
4	80755957	153,201	12/1/2020	12/31/2020	12/16/2020	1/19/2021	34.00	5,208,848	4
5	80758691	5,760,169	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	230,406,770	5
6	80758696	4,564,110	12/1/2020	12/31/2020	12/16/2020	2/1/2021	47.00	214,513,169	6
7	80758699	4,295	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	171,780	7
8	80758702	4,215,789	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	168,631,545	8
9	80758705	7,402,789	12/1/2020	12/31/2020	12/16/2020	2/1/2021	47.00	347,931,076	9
10	80758707	506,075	12/1/2020	12/31/2020	12/16/2020	1/27/2021	42.00	21,255,130	10
11	80758711	1,475,527	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	59,021,074	11
12	80758716	429,337	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	17,173,461	12
13	80758753	36,600	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	1,464,000	13
14	80758766	133,200	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	5,328,000	14
15	80758770	1,860,920	12/1/2020	12/31/2020	12/16/2020	1/22/2021	37.00	68,854,044	15
16	80758775	1,991,052	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	79,642,096	16
17	80758782	48,425	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	1,937,000	17
18	80758795	37,500	12/1/2020	12/31/2020	12/16/2020	2/1/2021	47.00	1,762,500	18
19	80758800	9,345	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	373,800	19
20	80758809	637,919	12/1/2020	12/31/2020	12/16/2020	1/25/2021	40.00	25,516,769	20
21	80758841	1,023,000	12/1/2020	12/31/2020	12/16/2020	2/1/2021	47.00	48,081,000	21
22	Totals	\$ <u>30,887,740</u>					<u>42.73</u>	\$ <u>1,319,742,497</u>	22

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 2021**

Line No.	Voucher Number (a) [1]	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80764134	\$ 147,000	1/1/2021	1/31/2021	1/16/2021	2/16/2021	31.00	\$ 4,556,992	1
2	80764165	126,986	1/1/2021	1/31/2021	1/16/2021	2/12/2021	27.00	3,428,635	2
3	80764172	456,700	1/1/2021	1/31/2021	1/16/2021	2/25/2021	40.00	18,267,985	3
4	80765972	2,208,823	1/1/2021	1/31/2021	1/16/2021	2/19/2021	34.00	75,099,968	4
5	80767734	429,340	1/1/2021	1/31/2021	1/16/2021	2/22/2021	37.00	15,885,593	5
6	80767737	5,756,808	1/1/2021	1/31/2021	1/16/2021	2/25/2021	40.00	230,272,315	6
7	80767749	252,923	1/1/2021	1/31/2021	1/16/2021	2/25/2021	40.00	10,116,925	7
8	80767751	3,108,927	1/1/2021	1/31/2021	1/16/2021	2/25/2021	40.00	124,357,088	8
9	80767755	2,924,493	1/1/2021	1/31/2021	1/16/2021	3/1/2021	44.00	128,677,695	9
10	80767757	76,511	1/1/2021	1/31/2021	1/16/2021	3/1/2021	44.00	3,366,495	10
11	80767758	1,438,594	1/1/2021	1/31/2021	1/16/2021	3/1/2021	44.00	63,298,125	11
12	80767760	276,725	1/1/2021	1/31/2021	1/16/2021	2/25/2021	40.00	11,069,000	12
13	80767762	5,720	1/1/2021	1/31/2021	1/16/2021	2/17/2021	32.00	183,024	13
14	80767766	744,680	1/1/2021	1/31/2021	1/16/2021	2/25/2021	40.00	29,787,198	14
15	80767769	1,121,890	1/1/2021	1/31/2021	1/16/2021	3/1/2021	44.00	49,363,160	15
16	80767770	206,072	1/1/2021	1/31/2021	1/16/2021	2/26/2021	41.00	8,448,957	16
17	80767771	20,254	1/1/2021	1/31/2021	1/16/2021	3/1/2021	44.00	891,176	17
18	80767774	4,425,747	1/1/2021	1/31/2021	1/16/2021	2/25/2021	40.00	177,029,865	18
19	80767780	4,256,712	1/1/2021	1/31/2021	1/16/2021	3/1/2021	44.00	187,295,320	19
20	80767783	442,176	1/1/2021	1/31/2021	1/16/2021	3/1/2021	44.00	19,455,722	20
21	80767794	1,558,111	1/1/2021	1/31/2021	1/16/2021	2/25/2021	40.00	62,324,434	21
22	80767803	294,291	1/1/2021	1/31/2021	1/16/2021	2/25/2021	40.00	11,771,650	22
23	Totals	\$ <u>30,279,482</u>					<u>40.78</u>	\$ <u>1,234,947,323</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 2021**

Line No.	Voucher Number (a) [1]	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80771394	\$ 130,593	2/1/2021	2/28/2021	2/14/2021	3/12/2021	25.50	\$ 3,330,129	1
2	80773894	412,503	2/1/2021	2/28/2021	2/14/2021	3/25/2021	38.50	15,881,365	2
3	80773896	127,991	2/1/2021	2/28/2021	2/14/2021	3/15/2021	28.50	3,647,740	3
4	80774551	1,593,049	2/1/2021	2/28/2021	2/14/2021	3/19/2021	32.50	51,774,079	4
5	80777403	1,798,688	2/1/2021	2/28/2021	2/14/2021	3/25/2021	38.50	69,249,475	5
6	80777404	20,853,401	2/1/2021	2/28/2021	2/14/2021	3/25/2021	38.50	802,855,927	6
7	80777415	29,272,637	2/1/2021	2/28/2021	2/14/2021	3/31/2021	44.50	1,302,632,325	7
8	80777419	2,943,612	2/1/2021	2/28/2021	2/14/2021	3/25/2021	38.50	113,329,050	8
9	80777430	9,064,922	2/1/2021	2/28/2021	2/14/2021	3/31/2021	44.50	403,389,013	9
10	80777437	76,480	2/1/2021	2/28/2021	2/14/2021	3/25/2021	38.50	2,944,480	10
11	80777444	7,668,704	2/1/2021	2/28/2021	2/14/2021	3/25/2021	38.50	295,245,085	11
12	80777448	1,639,403	2/1/2021	2/28/2021	2/14/2021	3/25/2021	38.50	63,117,028	12
13	80777455	679	2/1/2021	2/28/2021	2/14/2021	3/25/2021	38.50	26,122	13
14	80777456	2,505,709	2/1/2021	2/28/2021	2/14/2021	3/31/2021	44.50	111,504,071	14
15	80777459	730,220	2/1/2021	2/28/2021	2/14/2021	3/25/2021	38.50	28,113,451	15
16	80777464	865,480	2/1/2021	2/28/2021	2/14/2021	3/31/2021	44.50	38,513,860	16
17	80777467	18,655,793	2/1/2021	2/28/2021	2/14/2021	3/29/2021	42.50	792,871,192	17
18	80777470	429,001	2/1/2021	2/28/2021	2/14/2021	3/22/2021	35.50	15,229,540	18
19	Totals	\$ <u>98,768,862</u> WP G-5, Sh 2, Col (b)					<u>41.65</u> WP G-5, Sh 2, Col (c)	\$ <u>4,113,653,932</u>	19

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
GAS LAG TEST
PURCHASES FOR MARCH 2021**

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80784963	\$ 129,526	3/1/2021	3/31/2021	3/16/2021	4/15/2021	30.00	\$ 3,885,775	1
2	80784975	456,301	3/1/2021	3/31/2021	3/16/2021	4/23/2021	38.00	17,339,443	2
3	80785374	54,633	3/1/2021	3/31/2021	3/16/2021	4/16/2021	31.00	1,693,616	3
4	80786773	1,054,445	3/1/2021	3/31/2021	3/16/2021	4/22/2021	37.00	39,014,481	4
5	80789519	2,191,896	3/1/2021	3/31/2021	3/16/2021	4/26/2021	41.00	89,867,741	5
6	80789520	1,426,088	3/1/2021	3/31/2021	3/16/2021	4/30/2021	45.00	64,173,955	6
7	80789521	1,466,471	3/1/2021	3/31/2021	3/16/2021	4/26/2021	41.00	60,125,308	7
8	80789522	429,337	3/1/2021	3/31/2021	3/16/2021	4/23/2021	38.00	16,314,804	8
9	80789524	95,765	3/1/2021	3/31/2021	3/16/2021	4/26/2021	41.00	3,926,365	9
10	80789529	23,541	3/1/2021	3/31/2021	3/16/2021	4/26/2021	41.00	965,161	10
11	80789530	3,751,930	3/1/2021	3/31/2021	3/16/2021	4/26/2021	41.00	153,829,130	11
12	80789532	2,194,849	3/1/2021	3/31/2021	3/16/2021	4/26/2021	41.00	89,988,822	12
13	80789533	4,859,688	3/1/2021	3/31/2021	3/16/2021	4/30/2021	45.00	218,685,978	13
14	80789534	12,298	3/1/2021	3/31/2021	3/16/2021	4/26/2021	41.00	504,218	14
15	80789535	103,209	3/1/2021	3/31/2021	3/16/2021	4/26/2021	41.00	4,231,549	15
16	80789536	75,225	3/1/2021	3/31/2021	3/16/2021	4/26/2021	41.00	3,084,225	16
17	80789538	292,683	3/1/2021	3/31/2021	3/16/2021	4/27/2021	42.00	12,292,665	17
18	80789539	10,616	3/1/2021	3/31/2021	3/16/2021	4/26/2021	41.00	435,236	18
19	80789540	<u>720,837</u>	3/1/2021	3/31/2021	3/16/2021	4/26/2021	41.00	<u>29,554,304</u>	19
20	Totals	\$ <u>19,349,336</u>					<u>41.86</u>	\$ <u>809,912,773</u>	20

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 2021**

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80795986	\$ 1,363,882	4/1/2021	4/30/2021	4/15/2021	5/21/2021	35.50	\$ 48,417,825	1
2	80795993	441,946	4/1/2021	4/30/2021	4/15/2021	5/25/2021	39.50	17,456,882	2
3	80795999	36,862	4/1/2021	4/30/2021	4/15/2021	5/17/2021	31.50	1,161,146	3
4	80796228	130,001	4/1/2021	4/30/2021	4/15/2021	5/14/2021	28.50	3,705,031	4
5	80798992	580,100	4/1/2021	4/30/2021	4/15/2021	5/25/2021	39.50	22,913,950	5
6	80798996	1,101,330	4/1/2021	4/30/2021	4/15/2021	6/1/2021	46.50	51,211,845	6
7	80799000	1,101,285	4/1/2021	4/30/2021	4/15/2021	5/25/2021	39.50	43,500,758	7
8	80799020	819,938	4/1/2021	4/30/2021	4/15/2021	6/1/2021	46.50	38,127,094	8
9	80799023	291,600	4/1/2021	4/30/2021	4/15/2021	5/25/2021	39.50	11,518,200	9
10	80799031	13,650	4/1/2021	4/30/2021	4/15/2021	5/25/2021	39.50	539,175	10
11	80799038	111,400	4/1/2021	4/30/2021	4/15/2021	5/25/2021	39.50	4,400,300	11
12	80799041	2,969,029	4/1/2021	4/30/2021	4/15/2021	6/1/2021	46.50	138,059,843	12
13	80799042	787,313	4/1/2021	4/30/2021	4/15/2021	5/25/2021	39.50	31,098,844	13
14	80799045	9,610	4/1/2021	4/30/2021	4/15/2021	5/25/2021	39.50	379,595	14
15	80799048	<u>659,531</u>	4/1/2021	4/30/2021	4/15/2021	5/25/2021	39.50	<u>26,051,475</u>	15
16	Totals	\$ <u>10,417,477</u>					<u>42.10</u>	\$ <u>438,541,961</u>	16

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 2021**

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80804487	\$ 456,282	5/1/2021	5/31/2021	5/16/2021	6/25/2021	40.00	\$ 18,251,295	1
2	80804489	7,516	5/1/2021	5/31/2021	5/16/2021	6/14/2021	29.00	217,972	2
3	80804499	127,479	5/1/2021	5/31/2021	5/16/2021	6/14/2021	29.00	3,696,883	3
4	80807164	1	5/1/2021	5/31/2021	5/16/2021	6/25/2021	40.00	20	4
5	80807173	50	5/1/2021	5/31/2021	5/16/2021	6/30/2021	45.00	2,250	5
6	80807183	3,150,129	5/1/2021	5/31/2021	5/16/2021	6/30/2021	45.00	141,755,791	6
7	80807189	532,355	5/1/2021	5/31/2021	5/16/2021	6/25/2021	40.00	21,294,200	7
8	80807207	604,220	5/1/2021	5/31/2021	5/16/2021	6/21/2021	36.00	21,751,918	8
9	80807217	877,300	5/1/2021	5/31/2021	5/16/2021	6/25/2021	40.00	35,092,000	9
10	80807221	438,657	5/1/2021	5/31/2021	5/16/2021	6/25/2021	40.00	17,546,270	10
11	80807227	1,884,761	5/1/2021	5/31/2021	5/16/2021	6/25/2021	40.00	75,390,450	11
12	80807234	1,536,631	5/1/2021	5/31/2021	5/16/2021	6/30/2021	45.00	69,148,406	12
13	Totals	\$ <u>9,615,381</u>					<u>42.03</u>	\$ <u>404,147,455</u>	13

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, 2021**

Line No.	Description (a)	Amount (b)	Lag Days (c)	Dollar Days (d) (b) * (c)	Line No.
1	Labor	[1] \$ 37,294,688 [3]	12.00	\$ 447,536,253	1
2	Labor Loading	[2] <u>14,635,376</u> [4]	11.92	<u>174,454,809</u>	2
3	Totals	<u>\$ 51,930,064</u>	<u>11.98</u>	<u>\$ 621,991,062</u>	3
		WP G-5, Sh 1, Ln 2(c)	WP G-5, Sh 1, Ln 2(d)		

[1] Sch K-1, Sh 6, Ln 33(c) + Ln 33(d) and Sch K-1, Sh 7, Ln 22(c) + Ln 22(d)

[2] Sch K-1, Sh 6, Ln 34(c) + Ln 34(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, 2021**

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 2020	\$ 2,842,709	14.59	\$ 41,464,659	1
2	July 2020	2,529,312	13.68	34,599,990	2
3	August 2020	2,847,843	12.51	35,614,624	3
4	September 2020	2,651,230	11.13	29,507,640	4
5	October 2020	3,752,387	10.72	40,227,349	5
6	November 2020	2,760,048	10.32	28,472,035	6
7	December 2020	2,541,547	8.49	21,580,252	7
8	January 2021	3,385,182	12.30	41,627,694	8
9	February 2021	3,075,347	9.91	30,484,284	9
10	March 2021	3,276,824	14.53	47,628,525	10
11	April 2021	4,147,186	10.76	44,638,598	11
12	May 2021	2,612,249	14.66	38,305,752	12
13	Totals	<u>\$ 36,421,863</u>	<u>11.92</u>	<u>\$ 434,151,403</u>	13

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
BENEFITS TEST
PURCHASES FOR JUNE 2020**

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1] [2]						(d) - (c)	(b) * (e)	
1	80675592	\$ 87,610	1/1/2020	1/31/2020	1/16/2020	6/9/2020	145.00	\$ 12,703,505	1
2	80675594	61,398	2/1/2020	2/29/2020	2/15/2020	6/9/2020	115.00	7,060,759	2
3	80677843	1,064,428	5/25/2020	6/7/2020	5/31/2020	6/11/2020	10.50	11,176,496	3
4	80677844	134,099	5/25/2020	6/7/2020	5/31/2020	6/11/2020	10.50	1,408,034	4
5	80682392	10,380	2/18/2020	3/31/2020	3/10/2020	6/25/2020	107.00	1,110,660	5
6	80683174	1,059,883	6/8/2020	6/21/2020	6/14/2020	6/25/2020	10.50	11,128,775	6
7	80683626	133,637	6/8/2020	6/21/2020	6/14/2020	6/26/2020	11.50	1,536,820	7
8	80683628	<u>291,274</u>	7/1/2020	7/31/2020	7/16/2020	6/30/2020	(16.00)	<u>(4,660,389)</u>	8
9	Totals	\$ <u>2,842,709</u>					<u>14.59</u>	\$ <u>41,464,659</u>	9
		WP G-5, Sh 16, Col (b)					WP G-5, Sh 16, 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
BENEFITS TEST
PURCHASES FOR JULY 2020**

Line No.	Voucher Number	Amount	Begin Date	End Date	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)			(c)	(d)	(e)	(f)	
	[1]						(d) - (c)	(b) * (e)	
1	80683136	\$ 15,000	6/12/2020	6/12/2020	6/12/2020	7/7/2020	25.00	\$ 375,000	1
2	80683154	17,500	4/1/2020	6/30/2020	5/16/2020	7/7/2020	52.00	910,000	2
3	80684101	44,340	2/25/2020	4/28/2020	3/27/2020	7/23/2020	117.50	5,209,950	3
4	80685680	27,625	4/1/2020	6/30/2020	5/16/2020	7/2/2020	47.00	1,298,384	4
5	80687954	1,079,077	6/22/2020	7/5/2020	6/28/2020	7/9/2020	10.50	11,330,309	5
6	80688631	132,700	6/22/2020	7/5/2020	6/28/2020	7/10/2020	11.50	1,526,044	6
7	80693812	1,081,034	7/6/2020	7/19/2020	7/12/2020	7/24/2020	11.50	12,431,889	7
8	80693950	<u>132,036</u>	7/6/2020	7/19/2020	7/12/2020	7/24/2020	11.50	<u>1,518,414</u>	8
9	Totals	\$ <u>2,529,312</u>					<u>13.68</u>	\$ <u>34,599,990</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 AUGUST 2020**

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80697803	\$ 65,640	5/5/2020	6/2/2020	5/19/2020	8/25/2020	98.00	\$ 6,432,720	1
2	80698714	1,079,840	7/20/2020	8/2/2020	7/26/2020	8/7/2020	11.50	12,418,162	2
3	80698793	132,050	7/20/2020	8/2/2020	7/26/2020	8/7/2020	11.50	1,518,575	3
4	80699546	15,000	7/7/2020	7/7/2020	7/7/2020	8/11/2020	35.00	525,000	4
5	80699549	51,000	7/17/2020	7/17/2020	7/17/2020	8/11/2020	25.00	1,275,000	5
6	80701297	292,072	8/1/2020	8/31/2020	8/16/2020	8/18/2020	2.00	584,145	6
7	80703306	1,079,738	8/3/2020	8/16/2020	8/9/2020	8/20/2020	10.50	11,337,250	7
8	80704212	<u>132,502</u>	8/3/2020	8/16/2020	8/9/2020	8/21/2020	11.50	<u>1,523,773</u>	8
9	Totals	\$ <u>2,847,843</u>					<u>12.51</u>	\$ <u>35,614,624</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 SEPTEMBER 2020**

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80706474	\$ 291,780	9/1/2020	9/30/2020	9/15/2020	9/1/2020	(14.50)	\$ (4,230,813)	1
2	80707356	15,950	4/1/2020	6/30/2020	5/16/2020	9/1/2020	108.00	1,722,587	2
3	80709210	1,077,206	8/17/2020	8/30/2020	8/23/2020	9/3/2020	10.50	11,310,659	3
4	80713018	1,061,342	8/31/2020	9/13/2020	9/6/2020	9/17/2020	10.50	11,144,096	4
5	80713903	132,057	8/31/2020	9/13/2020	9/6/2020	9/18/2020	11.50	1,518,656	5
6	80715428	45,270	3/3/2020	6/30/2020	5/1/2020	9/29/2020	150.50	6,813,135	6
7	80718994	27,625	7/1/2020	9/30/2020	8/15/2020	9/29/2020	44.50	1,229,321	7

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
BENEFITS TEST
PURCHASES FOR OCTOBER 2020**

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80713010	\$ 17,500	7/1/2020	9/30/2020	8/15/2020	10/6/2020	51.50	\$ 901,250	1
2	80718591	38,820	4/7/2020	8/4/2020	6/5/2020	10/27/2020	143.50	5,570,670	2
3	80721184	1,055,634	9/14/2020	9/27/2020	9/20/2020	10/1/2020	10.50	11,084,155	3
4	80721621	131,800	9/14/2020	9/27/2020	9/20/2020	10/1/2020	10.50	1,383,900	4
5	80722323	297,208	10/1/2020	10/31/2020	10/16/2020	10/6/2020	(10.00)	(2,972,078)	5
6	80726006	130,260	9/28/2020	10/11/2020	10/4/2020	10/15/2020	10.50	1,367,730	6
7	80726223	1,039,490	9/28/2020	10/11/2020	10/4/2020	10/16/2020	11.50	11,954,139	7
8	80731250	910,550	10/12/2020	10/25/2020	10/18/2020	10/29/2020	10.50	9,560,771	8
9	80731400	131,125	10/12/2020	10/25/2020	10/18/2020	10/29/2020	10.50	1,376,813	9
10	Totals	\$ <u>3,752,387</u>					<u>10.72</u>	\$ <u>40,227,349</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
BENEFITS TEST
PURCHASES FOR NOVEMBER 2020**

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80732067	\$ 119,817	10/12/2020	10/25/2020	10/18/2020	11/2/2020	14.50	\$ 1,737,346	1
2	80733608	30,401	8/1/2020	8/31/2020	8/16/2020	11/5/2020	81.00	2,462,510	2
3	80734601	11,220	5/5/2020	9/1/2020	7/3/2020	11/24/2020	143.50	1,610,070	3
4	80734840	289,716	11/1/2020	11/30/2020	11/15/2020	11/10/2020	(5.50)	(1,593,439)	4
5	80735502	1,024,083	10/26/2020	11/8/2020	11/1/2020	11/13/2020	11.50	11,776,953	5
6	80735789	136,448	10/26/2020	11/8/2020	11/1/2020	11/13/2020	11.50	1,569,146	6
7	80739396	139,808	11/9/2020	11/22/2020	11/15/2020	11/25/2020	9.50	1,328,171	7
8	80739544	<u>1,008,555</u>	11/9/2020	11/22/2020	11/15/2020	11/25/2020	9.50	<u>9,581,277</u>	8
9	Totals	\$ <u>2,760,048</u>					<u>10.32</u>	\$ <u>28,472,035</u>	9
		WP G-5, Sh 16, Col (b)					WP G-5, Sh 16, Col (c)		

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
BENEFITS TEST
PURCHASES FOR DECEMBER 2020**

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80734842	\$ 17,500	10/1/2020	12/31/2020	11/15/2020	12/1/2020	15.50	\$ 271,250	1
2	80744075	137,914	11/23/2020	12/6/2020	11/29/2020	12/10/2020	10.50	1,448,097	2
3	80744594	290,497	12/1/2020	12/31/2020	12/16/2020	12/10/2020	(6.00)	(1,742,980)	3
4	80744799	998,758	11/23/2020	12/6/2020	11/29/2020	12/10/2020	10.50	10,486,954	4
5	80750535	957,563	12/7/2020	12/20/2020	12/13/2020	12/23/2020	9.50	9,096,849	5
6	80751039	139,316	12/7/2020	12/20/2020	12/13/2020	12/28/2020	14.50	2,020,082	6
7	Totals	\$ <u>2,541,547</u>					<u>8.49</u>	\$ <u>21,580,252</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 JANUARY 2021**

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80747937	\$ 15,000	12/14/2020	12/14/2020	12/14/2020	1/7/2021	24.00	\$ 360,000	1
2	80748774	10,710	10/15/2020	11/5/2020	10/25/2020	1/12/2021	78.50	840,735	2
3	80751592	10,855	11/2/2020	11/13/2020	11/7/2020	1/12/2021	65.50	711,003	3
4	80752419	18,510	10/6/2020	11/3/2020	10/20/2020	1/7/2021	79.00	1,462,290	4
5	80753987	27,625	10/1/2020	12/31/2020	11/15/2020	1/5/2021	50.50	1,395,072	5
6	80755812	1,109,048	12/21/2020	1/3/2021	12/27/2020	1/8/2021	11.50	12,754,049	6
7	80755814	143,519	12/21/2020	1/3/2021	12/27/2020	1/8/2021	11.50	1,650,469	7
8	80755815	719,208	12/21/2020	1/3/2021	12/27/2020	1/8/2021	11.50	8,270,892	8
9	80755816	55,440	12/21/2020	1/3/2021	12/27/2020	1/8/2021	11.50	637,560	9
10	80758968	1,119,945	1/4/2021	1/17/2021	1/10/2021	1/21/2021	10.50	11,759,427	10
11	80759382	155,322	1/4/2021	1/17/2021	1/10/2021	1/22/2021	11.50	1,786,197	11
12	Totals	\$ <u>3,385,182</u>					<u>12.30</u>	\$ <u>41,627,694</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 FEBRUARY 2021**

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80758000	\$ 16,638	12/1/2020	12/31/2020	12/16/2020	2/9/2021	55.00	\$ 915,098	1
2	80762290	290,716	1/1/2021	1/31/2021	1/16/2021	2/2/2021	17.00	4,942,175	2
3	80762291	300,204	2/1/2021	2/28/2021	2/14/2021	2/2/2021	(12.50)	(3,752,556)	3
4	80763930	35,715	1/18/2021	1/31/2021	1/24/2021	2/5/2021	11.50	410,723	4
5	80763977	1,183,534	1/18/2021	1/31/2021	1/24/2021	2/5/2021	11.50	13,610,640	5
6	80767332	1,100,581	2/1/2021	2/14/2021	2/7/2021	2/19/2021	11.50	12,656,676	6
7	80767408	147,959	2/1/2021	2/14/2021	2/7/2021	2/19/2021	11.50	1,701,529	7

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
BENEFITS TEST
PURCHASES FOR MARCH 2021**

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80769414	\$ 66,419	1/1/2021	1/31/2021	1/16/2021	3/18/2021	61.00	\$ 4,051,570	1
2	80770755	12,870	12/1/2020	1/5/2021	12/18/2020	3/11/2021	82.50	1,061,775	2
3	80772174	1,116,964	2/15/2021	2/28/2021	2/21/2021	3/4/2021	10.50	11,728,126	3
4	80772449	146,100	2/15/2021	2/28/2021	2/21/2021	3/5/2021	11.50	1,680,144	4
5	80774553	298,143	3/1/2021	3/31/2021	3/16/2021	3/16/2021	0	0	5
6	80774597	17,500	1/1/2021	3/31/2021	2/14/2021	3/30/2021	43.50	761,250	6
7	80775240	83,950	1/1/2020	12/31/2020	7/1/2020	3/15/2021	256.50	21,533,203	7
8	80776950	1,101,614	3/1/2021	3/14/2021	3/7/2021	3/18/2021	10.50	11,566,946	8
9	80777068	138,203	3/1/2021	3/14/2021	3/7/2021	3/19/2021	11.50	1,589,329	9
10	80778353	295,061	4/1/2021	4/30/2021	4/15/2021	3/25/2021	(21.50)	(6,343,819)	10
11	Totals	\$ <u>3,276,824</u>					<u>14.53</u>	\$ <u>47,628,525</u>	11
		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 2021**

Line No.	Voucher Number (a)	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]						(d) - (c)	(b) * (e)	
1	80782937	\$ 28,454	1/1/2021	3/31/2021	2/14/2021	4/1/2021	45.50	\$ 1,294,655	1
2	80783077	30,091	2/1/2021	2/28/2021	2/14/2021	4/22/2021	66.50	2,001,052	2
3	80783279	1,109,431	3/15/2021	3/28/2021	3/21/2021	4/1/2021	10.50	11,649,027	3
4	80783760	134,785	3/15/2021	3/28/2021	3/21/2021	4/5/2021	14.50	1,954,375	4
5	80783761	14,616	3/15/2021	3/28/2021	3/21/2021	4/5/2021	14.50	211,932	5
6	80784277	32,610	11/17/2020	1/26/2021	12/22/2020	4/8/2021	107.00	3,489,270	6
7	80787415	1,096,070	3/29/2021	4/11/2021	4/4/2021	4/16/2021	11.50	12,604,799	7
8	80787604	135,606	3/29/2021	4/11/2021	4/4/2021	4/16/2021	11.50	1,559,463	8
9	80788980	36,505	3/29/2021	4/11/2021	4/4/2021	4/22/2021	17.50	638,838	9
10	80791959	1,100,698	4/12/2021	4/25/2021	4/18/2021	4/30/2021	11.50	12,658,028	10
11	80791981	292,931	5/1/2021	5/31/2021	5/16/2021	4/29/2021	(17.00)	(4,979,831)	11
12	80792371	135,391	4/12/2021	4/25/2021	4/18/2021	4/30/2021	11.50	1,556,991	12
13	Totals	\$ <u>4,147,186</u>					<u>10.76</u>	\$ <u>44,638,598</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 MAY 2021**

Line No.	Voucher Number	Amount	Begin Date	End Date	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)			(c)	(d)	(e)	(f)	
	[1]						(d) - (c)	(b) * (e)	
1	80789927	\$ 15,057	3/1/2021	3/31/2021	3/16/2021	5/11/2021	56.00	\$ 843,181	1
2	80796714	141,865	4/26/2021	5/9/2021	5/2/2021	5/14/2021	11.50	1,631,442	2
3	80796950	1,121,957	4/26/2021	5/9/2021	5/2/2021	5/14/2021	11.50	12,902,504	3
4	80798782	47,100	11/3/2020	3/2/2021	1/1/2021	5/25/2021	143.50	6,758,850	4
5	80801317	1,101,658	5/10/2021	5/23/2021	5/16/2021	5/28/2021	11.50	12,669,071	5
6	80801384	134,622	5/10/2021	5/23/2021	5/16/2021	5/28/2021	11.50	1,548,147	6
7	80799157	15,600	1/1/2021	12/31/2021	7/2/2021	6/8/2021	(24.00)	(374,400)	7
8	80800262	13,987	4/1/2021	4/30/2021	4/15/2021	6/10/2021	55.50	776,253	8
9	80801208	20,404	2/1/2021	4/30/2021	3/17/2021	6/1/2021	76.00	1,550,704	9
10	Totals	\$ <u>2,612,249</u>					14.66	\$ <u>38,305,752</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, 2021**

Line No.	Description (a)	Reference (b)	Amount (c)	Amount (d)	Line No.
1	Total O&M	[1]		\$ 285,219,171	1
	<u>Itemized Expenses</u>				
2	Cost of Gas	Schedule J-2	\$ 179,142,662		2
3	Labor and Benefits	WP G-5, Sh 15, Ln 3(b)	51,930,064		3
4	Pension Costs Charged to O&M	WP G-5, Sh 30, Ln 9(f)	5,898,120		4
5	Prepayments Amortized to O&M	WP G-5, Sh 31, Ln 15(g)	8,971,376		5
6	Uncollectible Accounts Expense	Sch H-7, Sh 1, Ln 3(d)	<u>1,447,909</u>		6
7	Total Itemized Expenses	Sum Lns 2 - 6		<u>247,390,131</u>	7
8	Total Other O&M Expenses	Ln 1 - Ln 7		<u>\$ 37,829,040</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, 2021**

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]	\$ 4,410,984	\$ 998,160	\$ 10,923,108		1
2	Percent O&M to Total	[2]	63.17%	100.00%	90.77%		2
3	Total	Ln 1 * Ln 2	\$ 2,786,229	\$ 998,142	\$ 9,915,417		3
4	Paiute and SGTC Percent	[3]	0.00%	0.00%	4.46%		4
5	Total Net of Paiute and SGTC	Ln 3 * Ln 4	\$ 2,786,229	\$ 998,142	\$ 9,473,126		5
6	4-Factor	[4]	100.00%	100.00%	28.00%		6
7	Total Allocated to SNV	Ln 5 * Ln 6	\$ 2,786,229	\$ 998,142	\$ 2,652,049		7
8	Non-Service Pension Costs	[5]	0	0	(538,301)		8
9	Total Pension Costs Charged to O&M		\$ 2,786,229	\$ 998,142	\$ 2,113,748	\$ 5,898,120	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, 2021**

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 2020	\$ 911,692	\$ 802,128	\$ 75,756	\$ 989,808	\$ 40,471	1	
2	July 2020	378,341	801,533	75,756	1,003,165	36,941	2	
3	August 2020	293,773	1,138,263	77,345	2,114,128	40,755	3	
4	September 2020	50,027	1,054,361	77,345	1,228,579	40,173	4	
5	October 2020	54,142	1,054,282	77,345	1,211,886	37,089	5	
6	November 2020	43,554	1,054,282	77,345	1,196,487	45,001	6	
7	December 2020	30,737	1,129,453	77,345	1,407,423	52,796	7	
8	January 2021	25,052	1,123,119	77,345	1,492,533	53,349	8	
9	February 2021	31,982	1,123,119	77,345	1,369,986	52,107	9	
10	March 2021	49,819	1,123,119	77,345	1,453,320	57,544	10	
11	April 2021	40,572	1,004,926	99,033	1,345,504	50,736	11	
12	May 2021	32,116	1,004,926	99,033	1,355,876	46,460	12	
13	Totals	\$ 1,941,807	\$ 12,413,510	\$ 968,341	\$ 16,168,694	\$ 553,421	13	
14	4-Factor	[2] 28.00%	28.00%	28.00%	28.00%	28.00%	14	
15	Amount Allocated	\$ 543,619	\$ 3,475,225	\$ 271,092	\$ 4,526,508	\$ 154,933	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, 2021**

Line No.	Description (a)	Amount (b)	Line No.
		WP G-5, Sh 33, Col (q)	
	<u>System Allocable</u>		
1	Account 923	\$ 38,518	1
2	Total System Allocable	\$ 38,518	2
3	Paiute and SGTC Allocation	[1] 4.46%	3
4	Amount to be Allocated	\$ 36,799	4
5	4-Factor	[2] 28.00%	5
6	Total System Allocable to SNV	\$ 10,302	6
7	Total Southern Nevada Direct	0	7
8	Total Southern Nevada	\$ 10,302	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, 2021**

Line No.	Account (a)	Voucher Number (b)	Amount (c)	May 2020 (d)	June 2020 (e)	July 2020 (f)	August 2020 (g)	September 2020 (h)	October 2020 (i)	November 2020 (j)	December 2020 (k)	January 2021 (l)	February 2021 (m)	March 2021 (n)	April 2021 (o)	May 2021 (p)	13 Month Average (q) sum (d) to (p) divided by 13	Line No.
	System Allocable																	
	[1]																	
	Account 923																	
1	8068606	923	\$ 37,069	\$ 0	\$ 0	\$ 35,937	\$ 34,341	\$ 32,745	\$ 31,200	\$ 29,604	\$ 28,059	\$ 26,463	\$ 24,867	\$ 23,426	\$ 21,830	\$ 20,285	\$ 23,750	1
2	8077724	923	66,050	0	0	0	0	0	0	0	0	0	0	65,866	63,970	62,135	14,767	2
3	Total Account 923		\$ 103,119	\$ 0	\$ 0	\$ 35,937	\$ 34,341	\$ 32,745	\$ 31,200	\$ 29,604	\$ 28,059	\$ 26,463	\$ 24,867	\$ 89,292	\$ 85,800	\$ 82,421	\$ 38,518	3
4	Total System Allocable		\$ 103,119	\$ 0	\$ 0	\$ 35,937	\$ 34,341	\$ 32,745	\$ 31,200	\$ 29,604	\$ 28,059	\$ 26,463	\$ 24,867	\$ 89,292	\$ 85,800	\$ 82,421	\$ 38,518	4
	Southern Nevada																	
5	Total Southern Nevada		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
UNCOLLECTIBLES EXPENSE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

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]	<u>30.00</u>	3
4	Total		<u>90.83</u>	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, 2021**

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 2020	\$ 42,449	(4.05)	\$ (171,717)	1
2	July 2020	96,917	4.05	392,671	2
3	August 2020	50,387	32.54	1,639,758	3
4	September 2020	73,723	61.11	4,505,505	4
5	October 2020	84,815	53.41	4,529,721	5
6	November 2020	9,538	24.59	234,483	6
7	December 2020	138,229	27.09	3,744,207	7
8	January 2021	12,327	22.69	279,692	8
9	February 2021	44,992	28.48	1,281,193	9
10	March 2021	30,627	53.13	1,627,315	10
11	April 2021	96,282	(34.55)	(3,326,060)	11
12	May 2021	182,048	30.36	5,527,743	12
13	Totals	<u>\$ 862,333</u>	<u>23.50</u>	<u>\$ 20,264,512</u>	13

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNTS PAYABLE TEST
JUNE 2020**

Line No.	Voucher Number	Amount	Begin Date	End Date	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	Date	Date	(c)	(d)	(e)	(f)	
	[1] [2]						(d) - (c)	(b) * (e)	
1	80674379	\$ 486	6/1/2020	6/30/2020	6/15/2020	6/2/2020	(13.50)	\$ (6,560)	1
2	80675150	1,686	4/1/2020	4/30/2020	4/15/2020	6/3/2020	48.50	81,793	2
3	80676568	50	4/22/2020	5/22/2020	5/7/2020	6/11/2020	35.00	1,753	3
4	80674649	1,933	5/20/2020	5/20/2020	5/20/2020	6/16/2020	27.00	52,182	4
5	80679747	75	6/1/2020	6/30/2020	6/15/2020	6/18/2020	2.50	188	5
6	80679689	8,000	6/4/2020	6/3/2021	12/3/2020	6/18/2020	(168.00)	(1,344,000)	6
7	80678216	254	5/22/2020	5/22/2020	5/22/2020	6/23/2020	32.00	8,127	7
8	80675283	870	5/22/2020	5/22/2020	5/22/2020	6/23/2020	32.00	27,836	8
9	80675633	11,931	5/30/2020	5/30/2020	5/30/2020	6/23/2020	24.00	286,356	9
10	80674570	105	5/28/2020	5/28/2020	5/28/2020	6/23/2020	26.00	2,730	10
11	80683178	3,007	3/27/2020	3/27/2020	3/27/2020	6/25/2020	90.00	270,612	11
12	80679234	396	5/13/2020	5/21/2020	5/17/2020	6/26/2020	40.00	15,845	12
13	80681540	1,050	6/1/2020	6/5/2020	6/3/2020	6/30/2020	27.00	28,350	13
14	80683184	478	6/19/2020	6/19/2020	6/19/2020	6/30/2020	11.00	5,258	14
15	80684242	51	5/12/2020	6/11/2020	5/27/2020	7/2/2020	36.00	1,834	15
16	80677319	8,640	5/25/2020	6/7/2020	5/31/2020	7/7/2020	36.50	315,360	16
17	80680796	562	6/15/2020	6/15/2020	6/15/2020	7/9/2020	24.00	13,488	17
18	80683311	785	6/20/2020	6/20/2020	6/20/2020	7/14/2020	24.00	18,834	18
19	80683567	2,007	6/20/2020	6/23/2020	6/21/2020	7/14/2020	22.50	45,147	19
20	80682957	83	6/9/2020	6/9/2020	6/9/2020	7/17/2020	38.00	3,149	20
21	Totals	\$ <u>42,449</u>					<u>(4.05)</u>	\$ <u>(171,717)</u>	21

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 2020**

Line No.	Voucher Number	Amount	Begin Date	End Date	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	Date	Date	(c)	(d)	(e)	(f)	
	[1]						(d) - (c)	(b) * (e)	
1	80686335	\$ 20,625	7/1/20	9/30/2020	9/30/2020	7/1/2020	(91.00)	\$ (1,876,875)	1
2	80687147	840	6/8/2020	6/14/2020	6/11/2020	7/7/2020	26.00	21,840	2
3	80687168	633	2/16/2020	2/29/2020	2/22/2020	7/9/2020	137.50	86,969	3
4	80687374	348	6/30/2020	6/30/2020	6/30/2020	7/9/2020	9.00	3,128	4
5	80689696	27	7/9/2020	7/9/2020	7/9/2020	7/16/2020	7.00	190	5
6	80692061	300	6/1/2020	6/1/2020	6/1/2020	7/21/2020	50.00	15,000	6
7	80693409	3,841	6/2/2020	6/30/2020	6/16/2020	7/23/2020	37.00	142,107	7
8	80687905	220	6/26/2020	6/26/2020	6/26/2020	7/24/2020	28.00	6,160	8
9	80692516	709	7/4/2020	7/7/2020	7/5/2020	7/28/2020	22.50	15,952	9
10	80695891	6,963	7/4/2020	7/7/2020	7/5/2020	7/30/2020	24.50	170,594	10
11	80695744	58	5/15/2020	5/21/2020	5/18/2020	7/30/2020	73.00	4,203	11
12	80689833	185	6/30/2020	6/30/2020	6/30/2020	8/4/2020	35.00	6,475	12
13	80692121	137	7/16/2020	7/16/2020	7/16/2020	8/4/2020	19.00	2,599	13
14	80695299	102	7/28/2020	7/28/2020	7/28/2020	8/4/2020	7.00	717	14
15	80695996	203	7/11/2020	7/11/2020	7/11/2020	8/4/2020	24.00	4,861	15
16	80692598	2,297	7/6/2020	7/10/2020	7/8/2020	8/4/2020	27.00	62,024	16
17	80692598	2,297	7/6/2020	7/10/2020	7/8/2020	8/4/2020	27.00	62,024	17
18	80693965	2,937	7/4/2020	7/10/2020	7/7/2020	8/6/2020	30.00	88,106	18
19	80692688	980	7/6/2020	7/10/2020	7/8/2020	8/11/2020	34.00	33,320	19
20	80696103	53,216	7/12/2020	7/18/2020	7/15/2020	8/13/2020	29.00	1,543,278	20
21	Totals	\$ 96,917					4.05	\$ 392,671	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
AUGUST 2020**

Line No.	Voucher Number	Amount	Begin Date	End Date	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	Date	Date	(c)	(d)	(e)	(f)	
	[1]						(d) - (c)	(b) * (e)	
1	80698259	\$ 54	6/19/2020	7/21/2020	7/5/2020	8/6/2020	32.00	\$ 1,720	1
2	80698490	735	2/18/2020	2/18/2020	2/18/2020	8/6/2020	170.00	124,950	2
3	80698221	261	2/20/2020	3/22/2020	3/6/2020	8/6/2020	152.50	39,793	3
4	80698204	750	6/16/2020	6/16/2020	6/16/2020	8/11/2020	56.00	42,000	4
5	80699935	76	7/28/2020	7/28/2020	7/28/2020	8/11/2020	14.00	1,059	5
6	80699579	7,271	6/18/2020	6/18/2020	6/18/2020	8/11/2020	54.00	392,618	6
7	80699245	514	6/26/2020	6/25/2021	12/25/2020	8/11/2020	(136.00)	(69,915)	7
8	80699641	150	7/16/2020	8/1/2020	7/24/2020	8/11/2020	18.00	2,698	8
9	80700838	35	7/25/2020	7/31/20	7/25/2020	8/12/2020	18.00	630	9
10	80698328	82	7/16/2020	7/16/2020	7/16/2020	8/18/2020	33.00	2,706	10
11	80700996	1,082	7/13/2020	7/19/2020	7/16/2020	8/18/2020	33.00	35,719	11
12	80698715	427	7/24/2020	7/24/2020	7/24/2020	8/21/2020	28.00	11,970	12
13	80701193	2,525	7/30/2020	7/30/2020	7/30/2020	8/25/2020	26.00	65,657	13
14	80699095	10,150	8/1/2020	8/1/2020	8/1/2020	8/25/2020	24.00	243,609	14
15	80699047	61	7/31/2020	7/31/2020	7/31/2020	8/25/2020	25.00	1,524	15
16	80699055	273	7/31/2020	7/31/2020	7/31/2020	8/25/2020	25.00	6,816	16
17	80699797	386	7/27/2020	7/31/2020	7/29/2020	8/25/2020	27.00	10,429	17
18	80703577	852	7/27/2020	7/27/2020	7/27/2020	8/25/2020	29.00	24,708	18
19	80700320	11,041	8/1/2020	8/4/2020	8/2/2020	8/25/2020	22.50	248,416	19
20	80699055	6,427	7/31/2020	7/13/2020	7/22/2020	8/25/2020	34.00	218,520	20
21	80700606	682	7/20/2020	7/24/2020	7/22/2020	8/27/2020	36.00	24,552	21
22	80704853	32	7/2/2020	8/4/2020	7/18/2020	8/31/2020	43.50	1,379	22
23	80707344	497	5/11/2020	6/14/2020	5/28/2020	8/31/2020	95.00	47,204	23
24	80701290	80	7/28/2020	7/28/2020	7/28/2020	9/1/2020	35.00	2,800	24
25	80705144	324	8/9/2020	8/15/2020	8/12/2020	9/10/2020	29.00	9,396	25
26	80706882	354	8/18/2020	8/18/2020	8/18/2020	9/15/2020	28.00	9,911	26
27	80706870	4,849	8/22/2020	8/22/2020	8/22/2020	9/15/2020	24.00	116,371	27
28	80706882	417	8/6/2020	8/6/2020	8/6/2020	9/29/2020	54.00	22,518	28
29	Totals	\$ 50,387					32.54	\$ 1,639,758	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 2020**

Line No.	Voucher Number	Amount	Begin Date	End Date	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	Date	Date	(c)	(d)	(e)	(f)	
	[1]						(d) - (c)	(b) * (e)	
1	80709577	\$ 18,291	2/1/2020	6/23/2020	4/12/2020	9/8/2020	148.50	\$ 2,716,214	1
2	80710251	3,992	8/3/2020	8/6/2020	8/4/2020	9/11/2020	37.50	149,690	2
3	80711743	1,225	7/20/2020	7/20/2020	7/20/2020	9/15/2020	57.00	69,806	3
4	80711290	66	7/25/2020	7/25/2020	7/25/2020	9/15/2020	52.00	3,454	4
5	80711705	824	6/15/2021	6/19/2021	6/17/2021	9/15/2020	(275.00)	(226,512)	5
6	80713991	21	8/10/2020	8/12/2020	8/11/2020	9/22/2020	42.00	879	6
7	80715924	1,559	9/5/2020	9/5/2020	9/5/2020	9/24/2020	19.00	29,623	7
8	80708888	200	8/31/2020	8/31/2020	8/31/2020	9/25/2020	25.00	5,000	8
9	80718180	370	8/12/2020	8/13/2020	8/12/2020	9/29/2020	47.50	17,575	9
10	80718440	10	8/27/2020	8/27/2020	8/27/2020	9/29/2020	33.00	315	10
11	80714101	945	8/24/2020	8/28/2020	8/26/2020	9/29/2020	34.00	32,142	11
12	80716860	26,274	8/11/2020	9/10/2020	8/26/2020	9/29/2020	34.00	893,325	12
13	80719581	284	5/6/2020	7/31/2020	6/18/2020	9/30/2020	104.00	29,536	13
14	80715600	2,481	8/24/2020	8/31/2020	8/27/2020	10/2/2020	35.50	88,090	14
15	80710538	884	8/24/2020	8/30/2020	8/27/2020	10/2/2020	36.00	31,825	15
16	80714287	152	9/15/2020	9/15/2020	9/15/2020	10/6/2020	21.00	3,190	16
17	80716116	546	9/14/2020	9/14/2020	9/14/2020	10/7/2020	23.00	12,555	17
18	80718738	354	9/19/2020	9/19/2020	9/19/2020	10/13/2020	24.00	8,508	18
19	80717264	<u>15,245</u>	9/1/2020	9/15/2020	9/8/2020	10/20/2020	42.00	<u>640,290</u>	19
20	Totals	\$ <u>73,723</u>					<u>61.11</u>	\$ <u>4,505,505</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
ACCOUNTS PAYABLE TEST
NOVEMBER 2020**

Line No.	Voucher Number	Amount	Begin Date	End Date	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	Date	Date	(c)	(d)	(e)	(f)	
	[1]						(d) - (c)	(b) * (e)	
1	80733513	\$ 45	10/14/2020	10/14/2020	10/14/2020	11/10/2020	27.00	\$ 1,214	1
2	80735112	304	10/15/2020	10/15/2020	10/15/2020	11/12/2020	28.00	8,512	2
3	80736141	445	9/30/2020	10/9/2020	10/4/2020	11/17/2020	43.50	19,341	3
4	80737840	46	9/18/2020	9/18/2020	9/18/2020	11/24/2020	67.00	3,109	4
5	80736049	85	11/1/2020	1/31/2021	12/16/2020	11/24/2020	(22.50)	(1,920)	5
6	80738310	1,385	12/1/2020	12/1/2020	12/1/2020	11/24/2020	(7.00)	(9,692)	6
7	80739056	1,187	10/26/2020	10/30/2020	10/28/2020	11/24/2020	27.00	32,038	7
8	80736906	1,477	10/31/2020	11/3/2020	11/1/2020	11/24/2020	22.50	33,237	8
9	80733374	190	10/26/2020	10/26/2020	10/26/2020	11/30/2020	35.00	6,650	9
10	80740511	70	11/16/2020	12/15/2020	11/30/2020	11/30/2020	(0.50)	(35)	10
11	80739716	7	10/10/2020	10/12/2020	10/11/2020	11/30/2020	50.00	330	11
12	80738283	2,252	11/10/2020	11/10/2020	11/10/2020	12/8/2020	28.00	63,063	12
13	80737697	1,520	11/2/2020	11/6/2020	11/4/2020	12/10/2020	36.00	54,720	13
14	80739606	526	10/26/2020	10/27/2020	10/26/2020	12/11/2020	45.50	23,915	14
15	Totals	\$ <u>9,538</u>					<u>24.59</u>	\$ <u>234,483</u>	15

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 2020**

Line No.	Voucher Number	Amount	Begin Date	End Date	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	Date	Date	(c)	(d)	(e)	(f)	
	[1]						(d) - (c)	(b) * (e)	
1	80722289	\$ 48	8/24/2020	9/22/2020	9/7/2020	10/8/2020	30.50	\$ 1,479	1
2	80722779	1,582	9/6/2020	9/12/2020	9/9/2020	10/8/2020	29.00	45,871	2
3	80722975	535	7/15/2020	7/15/2020	7/15/2020	10/8/2020	85.00	45,475	3
4	80723867	14	9/30/2020	9/30/2020	9/30/2020	10/13/2020	13.00	187	4
5	80725386	195	8/24/2020	8/30/2020	8/27/2020	10/14/2020	48.00	9,361	5
6	80724030	42	8/31/2020	8/31/2020	8/31/2020	10/15/2020	45.00	1,868	6
7	80721818	313	9/15/2020	9/15/2020	9/15/2020	10/20/2020	35.00	10,955	7
8	80726275	23,600	8/24/2020	8/24/2020	8/24/2020	10/20/2020	57.00	1,345,200	8
9	80721654	88	9/24/2020	9/24/2020	9/24/2020	10/20/2020	26.00	2,278	9
10	80728750	16,575	7/1/2020	7/31/2020	7/16/2020	10/22/2020	98.00	1,624,350	10
11	80725811	1,747	9/21/2020	9/21/2020	9/21/2020	10/27/2020	36.00	62,905	11
12	80728933	8,286	8/24/2020	8/29/2020	8/26/2020	10/27/2020	61.50	509,610	12
13	80726018	9,691	10/3/2020	10/3/2020	10/3/2020	10/27/2020	24.00	232,573	13
14	80722026	157	9/16/2020	9/16/2020	9/16/2020	10/27/2020	41.00	6,422	14
15	80721977	97	9/14/2020	10/31/2020	10/7/2020	10/27/2020	19.50	1,900	15
16	80722638	2,411	9/28/2020	10/2/2020	9/30/2020	10/27/2020	27.00	65,108	16
17	80729092	3,324	10/1/2020	10/31/2020	10/16/2020	10/29/2020	13.00	43,212	17
18	80731230	293	10/3/2020	11/12/2020	10/23/2020	10/29/2020	6.00	1,760	18
19	80725314	207	6/1/2020	6/7/2020	6/4/2020	10/30/2020	148.00	30,689	19
20	80730166	2,667	9/22/2020	9/22/2020	9/22/2020	10/30/2020	38.00	101,332	20
21	80726226	2,135	9/29/2020	9/29/2020	9/29/2020	11/3/2020	35.00	74,715	21
22	80728289	56	10/7/2020	10/7/2020	10/7/2020	11/3/2020	27.00	1,499	22
23	80725780	3,240	10/8/2020	10/8/2020	10/8/2020	11/3/2020	26.00	84,234	23
24	80731278	2,536	10/3/2020	10/6/2020	10/4/2020	11/3/2020	29.50	74,808	24
25	80724929	1,007	9/14/2020	9/14/2020	9/14/2020	11/4/2020	51.00	51,339	25
26	80730649	85	9/16/2020	10/13/2020	9/29/2020	11/5/2020	36.50	3,117	26
27	80728403	268	10/9/2020	10/9/2020	10/9/2020	11/10/2020	32.00	8,576	27
28	80730207	800	10/7/2020	10/7/2020	10/7/2020	11/10/2020	34.00	27,200	28
29	80732013	2,604	11/1/2020	11/1/2020	11/1/2020	11/24/2020	23.00	59,889	29
30	80726662	213	11/1/2020	11/30/2020	11/15/2020	11/24/2020	8.50	1,811	30
31	Totals	\$ <u>84,815</u>					<u>53.41</u>	\$ <u>4,529,721</u>	31

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 2020**

Line No.	Voucher Number (a) [1]	Amount (b)	Begin Date	End Date	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	80740750	\$ 14,113	10/10/2020	10/16/2020	10/13/2020	12/8/2020	56.00	\$ 790,311	1
2	80743319	725	11/20/2020	11/20/2020	11/20/2020	12/10/2020	20.00	14,500	2
3	80745055	52	11/1/2020	11/30/2020	11/15/2020	12/11/2020	25.50	1,326	3
4	80743552	63	11/26/2020	11/26/2020	11/26/2020	12/11/2020	15.00	940	4
5	80745560	990	11/1/2020	11/30/2020	11/15/2020	12/11/2020	25.50	25,245	5
6	80740912	504	11/19/2020	11/19/2020	11/19/2020	12/14/2020	25.00	12,594	6
7	80745689	1,287	11/19/2020	11/19/2020	11/19/2020	12/15/2020	26.00	33,452	7
8	80746409	145	12/8/2020	12/8/2020	12/8/2020	12/15/2020	7.00	1,013	8
9	80747543	12	7/20/2020	8/20/2020	8/4/2020	12/17/2020	134.50	1,592	9
10	80742966	238	11/17/2020	11/17/2020	11/17/2020	12/22/2020	35.00	8,330	10
11	80741295	1,200	11/2/2020	11/23/2020	11/12/2020	12/22/2020	39.50	47,400	11
12	80746285	2,837	11/23/2020	11/29/2020	11/26/2020	12/22/2020	26.00	73,765	12
13	80743234	927	8/12/2020	8/12/2020	8/12/2020	12/22/2020	132.00	122,390	13
14	80742160	6,160	11/16/2020	11/17/2020	11/16/2020	12/23/2020	36.50	224,832	14
15	80744978	4,507	12/5/2020	12/5/2020	12/5/2020	12/29/2020	24.00	108,167	15
16	80744713	120	11/16/2020	11/30/2020	11/23/2020	12/29/2020	36.00	4,320	16
17	80749794	165	11/17/2020	11/30/2020	11/23/2020	12/31/2020	37.50	6,188	17
18	80748435	5,239	9/1/2020	11/27/2020	10/14/2020	12/31/2020	77.50	405,984	18
19	80752943	6,694	11/2/2020	11/6/2020	11/4/2020	12/31/2020	57.00	381,531	19
20	80743713	1,500	12/8/2020	12/8/2020	12/8/2020	12/31/2020	23.00	34,500	20
21	80750110	280	12/4/2020	12/4/2020	12/4/2020	1/5/2021	32.00	8,960	21
22	80750598	134	11/30/2020	11/30/2020	11/30/2020	1/5/2021	36.00	4,824	22
23	80754166	33	11/1/2020	12/1/2020	12/1/2020	1/5/2021	35.00	1,148	23
24	80748437	468	12/15/2020	12/15/2020	12/15/2020	1/5/2021	21.00	9,837	24
25	80753731	80,564	12/31/2020	12/30/2020	12/30/2020	1/12/2021	12.50	1,007,051	25
26	80752908	362	12/7/2020	12/11/2020	12/9/2020	1/12/2021	34.00	12,324	26
27	80750049	36	11/1/2020	11/30/2020	11/15/2020	1/14/2021	59.50	2,153	27
28	80750632	810	12/7/2020	12/13/2020	12/10/2020	1/15/2021	36.00	29,166	28
29	80752616	2,224	12/14/2020	12/18/2020	12/16/2020	1/19/2021	34.00	75,602	29
30	80752299	118	12/28/2020	12/28/2020	12/28/2020	1/21/2021	24.00	2,839	30
31	80753205	5,724	11/22/2020	12/26/2020	12/9/2020	1/29/2021	51.00	291,924	31
32	Totals	\$ 138,229					27.09	\$ 3,744,207	32

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 2021**

Line No.	Voucher Number	Amount	Begin Date	End Date	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	Date	Date	(c)	(d)	(e)	(f)	
	[1]						(d) - (c)	(b) * (e)	
1	80755351	\$ 576	12/31/2020	12/31/2020	12/31/2020	1/7/2021	7.00	\$ 4,032	1
2	80755912	95	2/1/2021	2/28/2021	2/14/2021	1/12/2021	(33.50)	(3,183)	2
3	80756067	1,441	12/14/2020	12/20/2020	12/17/2020	1/14/2021	28.00	40,337	3
4	80755411	434	12/19/2020	12/19/2020	12/19/2020	1/14/2021	26.00	11,279	4
5	80755452	3,458	2/1/2021	2/1/2021	2/1/2021	1/26/2021	(6.00)	(20,745)	5
6	80759670	236	12/1/2020	12/31/2020	12/16/2020	1/26/2021	41.00	9,670	6
7	80755680	961	12/28/2020	12/31/2020	12/29/2020	1/26/2021	27.50	26,439	7
8	80760110	242	8/18/2020	1/14/2021	10/31/2020	1/26/2021	86.50	20,895	8
9	80759354	698	10/9/2020	10/9/2020	10/9/2020	1/26/2021	109.00	76,031	9
10	80760533	59	9/24/2020	9/24/2020	9/24/2020	1/29/2021	127.00	7,480	10
11	80761472	402	1/14/2021	1/19/2021	1/16/2021	2/2/2021	16.50	6,640	11
12	80761683	30	12/16/2020	1/19/2021	1/2/2021	2/4/2021	33.00	988	12
13	80759526	230	1/15/2021	1/15/2021	1/15/2021	2/8/2021	24.00	5,526	13
14	80758163	1,415	1/4/2021	1/8/2021	1/6/2021	2/9/2021	34.00	48,126	14
15	80760103	1,973	1/16/2021	1/19/2021	1/17/2021	2/9/2021	22.50	44,385	15
16	80760755	78	1/20/2021	1/20/2021	1/20/2021	2/12/2021	23.00	1,792	16
17	Totals	\$ <u>12,327</u>					<u>22.69</u>	\$ <u>279,692</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
FEBRUARY 2021**

Line No.	Voucher Number	Amount	Begin Date	End Date	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	Date	Date	(c)	(d)	(e)	(f)	
	[1]						(d) - (c)	(b) * (e)	
1	80763546	\$ 452	9/25/2020	10/23/2020	10/9/2020	2/4/2021	118.00	\$ 53,315	1
2	80765262	29	12/22/2020	1/25/2021	1/8/2021	2/11/2021	34.00	989	2
3	80762873	71	6/24/2020	6/24/2020	6/24/2020	2/11/2021	232.00	16,565	3
4	80766343	5,000	1/1/2021	1/31/2021	1/16/2021	2/16/2021	31.00	155,000	4
5	80765896	5,955	2/8/2021	2/8/2021	2/8/2021	2/16/2021	8.00	47,643	5
6	80762621	7,600	1/11/2021	1/22/2021	1/16/2021	2/18/2021	32.50	247,000	6
7	80764261	9,180	1/18/2021	1/30/2021	1/24/2021	2/23/2021	30.00	275,400	7
8	80767485	2,181	2/17/2021	2/17/2021	2/17/2021	2/23/2021	6.00	13,086	8
9	80769339	124	2/16/2021	3/15/2021	3/1/2021	2/25/2021	(4.50)	(557)	9
10	80769083	1,360	1/17/2021	1/23/2021	1/20/2021	2/25/2021	36.00	48,960	10
11	80765724	225	2/2/2021	2/2/2021	2/2/2021	2/25/2021	23.00	5,180	11
12	80768113	624	1/29/2021	1/29/2021	1/29/2021	3/2/2021	32.00	19,960	12
13	80769763	3,579	2/3/2021	2/3/2021	2/3/2021	3/2/2021	27.00	96,633	
14	80767456	19	2/3/2021	2/3/2021	2/3/2021	3/2/2021	27.00	513	
15	80766425	4,721	2/2/2021	2/5/2021	2/3/2021	3/9/2021	33.50	158,159	
16	80769474	3,702	2/10/2021	2/12/2021	2/11/2021	3/19/2021	36.00	133,268	16
17	80778340	169	2/1/2021	2/28/2021	2/14/2021	4/15/2021	59.50	10,082	17
18	Totals	\$ <u>44,992</u>					<u>28.48</u>	\$ <u>1,281,193</u>	18

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 2021**

Line No.	Voucher Number	Amount	Begin Date	End Date	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	Date	Date	(c)	(d)	(e)	(f)	
	[1]						(d) - (c)	(b) * (e)	
1	80770592	\$ 180	1/15/2021	2/16/2021	1/31/2021	3/2/2021	30.00	\$ 5,407	1
2	80770993	250	2/16/2021	2/16/2021	2/16/2021	3/9/2021	21.00	5,250	2
3	80774398	901	1/1/2021	1/31/2021	1/16/2021	3/11/2021	54.00	48,666	3
4	80770622	112	2/20/2021	2/20/2021	2/20/2021	3/16/2021	24.00	2,688	4
5	80774609	4,152	3/1/2021	3/1/2021	3/1/2021	3/16/2021	15.00	62,278	5
6	80773221	60	2/28/2021	2/28/2021	2/28/2021	3/23/2021	23.00	1,380	6
7	80772409	1,893	3/2/2021	3/2/2021	3/2/2021	3/23/2021	21.00	39,756	7
8	80771690	247	2/15/2021	2/21/2021	2/18/2021	3/26/2021	36.00	8,908	8
9	80780524	1,163	1/25/2021	1/31/2021	1/28/2021	3/29/2021	60.00	69,797	9
10	80780784	170	2/1/2021	2/28/2021	2/14/2021	3/30/2021	43.50	7,398	10
11	80772964	1,131	1/27/2021	1/29/2021	1/28/2021	3/30/2021	61.00	68,991	11
12	80772028	22	3/3/2021	3/3/2021	3/3/2021	3/30/2021	27.00	599	12
13	80781690	38	2/27/2021	3/2/2021	2/28/2021	3/30/2021	29.50	1,120	13
14	80774514	25	2/1/2021	2/28/2021	2/14/2021	3/30/2021	43.50	1,067	14
15	80780522	1,260	3/3/2021	3/3/2021	3/3/2021	3/30/2021	27.00	34,020	15
16	80773793	609	2/1/2021	2/28/2021	2/14/2021	3/31/2021	44.50	27,108	16
17	80781404	90	2/8/2021	2/11/2021	2/9/2021	3/31/2021	49.50	4,435	17
18	80782728	12,958	1/1/2021	1/31/2021	1/16/2021	4/6/2021	80.00	1,036,600	18
19	80776356	161	2/22/2021	3/10/2021	3/2/2021	4/8/2021	37.00	5,957	19
20	80780744	30	3/11/2021	3/11/2021	3/11/2021	4/13/2021	33.00	990	20
21	80781298	140	3/20/2021	3/20/2021	3/20/2021	4/13/2021	24.00	3,360	21
22	80783121	1,336	3/15/2021	3/19/2021	3/17/2021	4/13/2021	27.00	36,083	22
23	80783672	1,652	2/19/2021	3/4/2021	2/25/2021	4/16/2021	49.50	81,766	23
24	80782237	2,047	3/15/2021	3/21/2021	3/18/2021	4/23/2021	36.00	73,691	24
25	Totals	\$ <u>30,627</u>					<u>53.13</u>	\$ <u>1,627,315</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
APRIL 2021**

Line No.	Voucher Number	Amount	Begin Date	End Date	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	Date	Date	(c)	(d)	(e)	(f)	
	[1]						(d) - (c)	(b) * (e)	
1	80784142	\$ 378	12/1/2020	12/31/2020	12/16/2020	4/6/2021	111.00	\$ 41,911	1
2	80783809	1,110	3/4/2021	3/10/2021	3/7/2021	4/6/2021	30.00	33,291	2
3	80783872	128	3/3/2021	3/10/2021	3/6/2021	4/8/2021	32.50	4,153	3
4	80784421	100	2/10/2021	2/10/2021	2/10/2021	4/8/2021	57.00	5,727	4
5	80785267	28	2/22/2021	3/23/2021	3/8/2021	4/13/2021	35.50	1,005	5
6	80786082	34	3/3/2021	4/1/2021	3/17/2021	4/13/2021	26.50	900	6
7	80787997	32,500	2/23/2021	2/23/2021	2/23/2021	4/20/2021	56.00	1,820,000	7
8	80785409	662	4/8/2021	4/8/2021	4/8/2021	4/20/2021	12.00	7,938	8
9	80788202	5,492	3/17/2021	4/15/2021	3/31/2021	4/20/2021	19.50	107,090	9
10	80785135	40	3/25/2021	3/25/2021	3/25/2021	4/23/2021	29.00	1,159	10
11	80789587	26	3/3/2021	4/1/2021	3/17/2021	4/27/2021	40.50	1,043	11
12	80789691	115	3/23/2021	4/21/2021	4/6/2021	4/27/2021	20.50	2,355	12
13	80790450	1,313	4/19/2021	4/19/2021	4/19/2021	4/27/2021	8.00	10,504	13
14	80786362	1,616	3/31/2021	3/31/2021	3/31/2021	4/27/2021	27.00	43,640	14
15	80784800	409	3/27/2021	3/27/2021	3/27/2021	4/27/2021	31.00	12,671	15
16	80785961	17	3/1/2021	3/31/2021	3/16/2021	4/29/2021	44.00	739	16
17	80787871	330	3/29/2021	3/30/2021	3/29/2021	5/4/2021	35.50	11,715	17
18	80792102	459	3/23/2021	3/23/2021	3/23/2021	5/4/2021	42.00	19,273	18
19	80792429	671	3/17/2021	3/17/2021	3/17/2021	5/6/2021	50.00	33,545	19
20	80788286	2,758	3/25/2021	3/25/2021	3/25/2021	5/7/2021	43.00	118,596	20
21	80790107	359	4/12/2021	4/16/2021	4/14/2021	5/11/2021	27.00	9,683	21
22	80792067	93	2/19/2021	3/18/2021	3/4/2021	5/18/2021	74.50	6,942	22
23	80790376	42,093	4/1/2021	3/31/2022	9/30/2021	5/18/2021	(135.00)	(5,682,608)	23
24	80790841	85	3/18/2021	4/14/2021	3/31/2021	5/20/2021	49.50	4,227	24
25	80799265	3,128	4/1/2021	5/31/2021	5/1/2021	5/25/2021	24.00	75,075	25
26	80795099	1,787	4/1/2021	4/30/2021	4/15/2021	5/25/2021	39.50	70,581	26
27	80792253	552	5/1/2021	4/30/2022	10/30/2021	5/25/2021	(158.00)	(87,216)	27
28	Totals	\$ 96,282					(34.55)	\$ (3,326,060)	28

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 2021**

Line No.	Voucher Number	Amount	Begin Date	End Date	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	Date	Date	(c)	(d)	(e)	(f)	
	[1]						(d) - (c)	(b) * (e)	
1	80793159	\$ 600	3/25/2021	4/20/2021	4/7/2021	5/4/2021	27.00	16,187	1
2	80792754	46	3/16/2021	4/14/2021	3/30/2021	5/6/2021	36.50	\$ 1,687	2
3	80794159	1,063	3/23/2021	4/22/2021	4/7/2021	5/11/2021	34.00	36,145	3
4	80794272	2,090	3/1/2021	3/31/2021	3/16/2021	5/11/2021	56.00	117,015	4
5	80799040	65	4/30/2021	4/30/2021	4/30/2021	5/25/2021	25.00	1,616	5
6	80794118	649	4/24/2021	4/24/2021	4/24/2021	5/25/2021	31.00	20,133	6
7	80796317	31	4/30/2021	4/30/2021	4/30/2021	5/25/2021	25.00	769	7
8	80798145	165,674	4/24/2021	4/30/2021	4/27/2021	5/27/2021	30.00	4,970,234	8
9	80801145	4	5/8/2021	5/8/2021	5/8/2021	5/31/2021	23.00	85	9
10	80800920	1,028	5/19/2021	5/19/2021	5/19/2021	5/31/2021	12.00	12,336	10
11	80801390	776	3/24/2021	3/24/2021	3/24/2021	5/31/2021	68.00	52,761	11
12	80795161	1,826	5/2/2021	5/2/2021	5/2/2021	5/31/2021	29.00	52,966	12
13	80801370	4,337	5/7/2021	5/10/2021	5/8/2021	6/3/2021	25.50	110,594	13
14	80801234	340	5/5/2021	5/5/2021	5/5/2021	6/3/2021	29.00	9,858	14
15	80801255	586	5/3/2021	5/4/2021	5/3/2021	6/8/2021	35.50	20,803	15
16	80799231	762	4/27/2021	5/5/2021	5/1/2021	6/14/2021	44.00	33,506	16
17	80800420	1,868	5/14/2021	5/14/2021	5/14/2021	6/15/2021	32.00	59,771	17
18	80799121	130	5/6/2021	5/6/2021	5/6/2021	6/15/2021	40.00	5,200	18
19	80800001	174	5/11/2021	5/11/2021	5/11/2021	6/15/2021	35.00	6,080	19
20	Totals	\$ <u>182,048</u>					<u>30.36</u>	\$ <u>5,527,743</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, 2021**

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	City of North Las Vegas	80678654	\$ 149,975	5/16/2020	6/16/2020	31.00	\$ 4,649,221	1
2	Clark County	80682825	389,317	7/2/2019	6/25/2020	359.00	139,764,886	2
3	Nevada Mill Tax Installment	80687522	483,768	5/16/2020	7/6/2020	51.00	24,672,170	3
4	Clark County	80689650	1,911,634	5/16/2020	7/15/2020	60.00	114,698,051	4
5	City of Winnemucca	80689651	15,963	5/16/2020	7/15/2020	60.00	957,798	5
6	Churchill County	80689793	45,020	5/16/2020	7/16/2020	61.00	2,746,227	6
7	City of Boulder City	80689810	98,216	5/16/2020	7/16/2020	61.00	5,991,172	7
8	City of Carlin	80689822	2,240	5/16/2020	7/16/2020	61.00	136,636	8
9	City of Carson City	80689835	244,263	5/16/2020	7/16/2020	61.00	14,900,032	9
10	City of Yerington	80689871	9,635	5/16/2020	7/16/2020	61.00	587,760	10
11	Washoe County	80689877	59,472	5/16/2020	7/16/2020	61.00	3,627,775	11
12	Bureau of Indian Affairs	80689884	1,910	3/31/2020	7/16/2020	106.50	203,419	12
13	City of Elko	80689889	70,220	5/16/2020	7/16/2020	61.00	4,283,396	13
14	Pershing County	80689893	1,795	5/16/2020	7/16/2020	61.00	109,505	14
15	Lyon County	80689894	43,034	5/16/2020	7/16/2020	61.00	2,625,061	15
16	Lyon County	80689898	64,541	5/16/2020	7/16/2020	61.00	3,937,017	16
17	City of Las Vegas	80689899	1,179,247	5/16/2020	7/16/2020	61.00	71,934,086	17
18	Lander County	80689901	6,288	5/16/2020	7/16/2020	61.00	383,576	18
19	City of North Las Vegas	80689903	148,915	6/15/2020	7/16/2020	30.50	4,541,903	19
20	City of Mesquite	80689904	342	5/16/2020	7/16/2020	61.00	20,833	20
21	Humboldt County	80689906	8,674	5/16/2020	7/16/2020	61.00	529,121	21
22	City of Henderson	80689909	749,516	5/16/2020	7/16/2020	61.00	45,720,472	22
23	City of Fernley	80689912	90,583	5/16/2020	7/16/2020	61.00	5,525,576	23
24	City of Fallon	80689915	38,051	5/16/2020	7/16/2020	61.00	2,321,085	24
25	Eureka County	80689917	40	5/16/2020	7/16/2020	61.00	2,465	25
26	Elko County	80689920	7,031	5/16/2020	7/16/2020	61.00	428,919	26
27	Douglas County	80689923	138,904	5/16/2020	7/16/2020	61.00	8,473,142	27
28	Douglas County	80689927	110,994	5/16/2020	7/16/2020	61.00	6,770,633	28
29	Nevada Sales and Use Tax	80694258	262,668	5/16/2020	7/24/2020	69.00	18,124,100	29
30	Nevada Modified Business Tax	80696701	194,416	5/16/2020	7/31/2020	76.00	14,775,651	30
31	Nevada Universal Energy Charge	80697056	415,773	5/16/2020	7/31/2020	76.00	31,598,771	31
32	Nevada Property Tax Installment	80699164	1,999,135	12/30/2020	8/11/2020	(141.00)	(281,878,027)	32
33	City of North Las Vegas	80701028	135,197	7/16/2020	8/13/2020	28.00	3,785,510	33
34	Nevada Commerce Tax	80702219	754,255	12/30/2019	8/14/2020	227.50	171,593,042	34
35	City of North Las Vegas	80711941	124,038	8/16/2020	9/15/2020	30.00	3,721,139	35
36	Nevada Property Tax Installment	80721686	1,999,135	12/30/2020	10/2/2020	(89.00)	(177,923,009)	36
37	Nevada Mill Tax Installment	80722489	483,768	8/15/2020	10/2/2020	47.50	22,978,982	37
38	Washoe County	80725359	22,672	8/15/2020	10/14/2020	59.50	1,348,955	38
39	Pershing County	80725363	1,120	8/15/2020	10/14/2020	59.50	66,649	39
40	Lyon County	80725367	24,253	8/15/2020	10/14/2020	59.50	1,443,042	40
41	Lyon County	80725370	36,352	8/15/2020	10/14/2020	59.50	2,162,929	41
42	Lander County	80725372	3,697	8/15/2020	10/14/2020	59.50	219,958	42
43	Humboldt County	80725373	4,791	8/15/2020	10/14/2020	59.50	285,051	43
44	Eureka County	80725374	20	8/15/2020	10/14/2020	59.50	1,174	44
45	Elko County	80725375	3,721	8/15/2020	10/14/2020	59.50	221,413	45
46	Douglas County	80725376	62,696	8/15/2020	10/14/2020	59.50	3,730,408	46
47	Douglas County	80725377	50,156	8/15/2020	10/14/2020	59.50	2,984,273	47
48	Clark County	80725379	1,426,818	8/15/2020	10/14/2020	59.50	84,895,685	48
49	City of Yerington	80725380	5,328	8/15/2020	10/14/2020	59.50	317,027	49
50	City of Winnemucca	80725381	7,698	8/15/2020	10/14/2020	59.50	458,038	50
51	City of North Las Vegas	80725384	124,986	9/15/2020	10/14/2020	28.50	3,562,087	51
52	Churchill County	80725406	29,594	8/15/2020	10/14/2020	59.50	1,760,821	52
53	City of Boulder City	80725416	94,584	8/15/2020	10/14/2020	59.50	5,627,767	53
54	City of Carlin	80725422	1,278	8/15/2020	10/14/2020	59.50	76,040	54
55	City of Carson City	80725430	129,599	8/15/2020	10/14/2020	59.50	7,711,162	55
56	City of Elko	80725438	34,865	8/15/2020	10/14/2020	59.50	2,074,487	56
57	City of Fallon	80725445	21,804	8/15/2020	10/14/2020	59.50	1,297,324	57
58	City of Fernley	80725487	55,537	8/15/2020	10/14/2020	59.50	3,304,432	58

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
TAXES OTHER THAN INCOME TAXES SUMMARY
PROPERTY AND OTHER
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

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)	
59	City of Henderson	80725490	492,776	8/15/2020	10/14/2020	59.50	29,320,171	59
60	City of Las Vegas	80725498	837,518	8/15/2020	10/14/2020	59.50	49,832,322	60
61	City of Lovelock	80725508	3,530	7/1/2020	10/14/2020	105.00	370,614	61
62	City of Mesquite	80725513	481	8/15/2020	10/14/2020	59.50	28,614	62
63	Nevada Sales and Use Tax	80729828	101,700	8/15/2020	10/23/2020	68.50	6,966,428	63
64	Nevada Modified Business Tax	80731719	264,136	8/15/2020	10/30/2020	75.50	19,942,301	64
65	Nevada Universal Energy Charge	80732095	328,712	8/15/2020	10/30/2020	75.50	24,817,745	65
66	City of North Las Vegas	80735495	127,343	10/16/2020	11/17/2020	32.00	4,074,976	66
67	Nevada Property Tax	80742040	542,640	12/30/2020	12/8/2020	(22.00)	(11,938,084)	67
68	City of North Las Vegas	80746426	166,105	11/15/2020	12/15/2020	29.50	4,900,090	68
69	Nevada Property Tax Installment	80748324	1,999,135	12/30/2020	12/22/2020	(8.00)	(15,993,079)	69
70	Nevada Mill Tax Installment	80755675	483,768	11/15/2020	1/5/2021	50.50	24,430,286	70
71	City of North Las Vegas	80757057	255,563	12/16/2020	1/14/2021	29.00	7,411,339	71
72	City of Winnemucca	80757060	18,230	11/15/2020	1/14/2021	59.50	1,084,693	72
73	Clark County	80757064	2,146,793	11/15/2020	1/14/2021	59.50	127,734,154	73
74	Churchill County	80757817	64,458	11/15/2020	1/19/2021	64.50	4,157,553	74
75	City of Boulder City	80757820	100,638	11/15/2020	1/19/2021	64.50	6,491,145	75
76	City of Carlin	80757823	4,227	11/15/2020	1/19/2021	64.50	272,668	76
77	City of Carson City	80757827	325,311	11/15/2020	1/19/2021	64.50	20,982,577	77
78	City of Elko	80757830	93,134	11/15/2020	1/19/2021	64.50	6,007,158	78
79	City of Fallon	80757832	45,291	11/15/2020	1/19/2021	64.50	2,921,240	79
80	City of Fernley	80757836	114,125	11/15/2020	1/19/2021	64.50	7,361,074	80
81	City of Henderson	80757839	700,405	11/15/2020	1/19/2021	64.50	45,176,139	81
82	City of Las Vegas	80757842	1,397,679	11/15/2020	1/19/2021	64.50	90,150,298	82
83	City of Mesquite	80757847	561	11/15/2020	1/19/2021	64.50	36,201	83
84	City of Yerington	80757851	15,187	11/15/2020	1/19/2021	64.50	979,590	84
85	Douglas County	80757856	109,160	11/15/2020	1/19/2021	64.50	7,040,843	85
86	Douglas County	80757862	136,453	11/15/2020	1/19/2021	64.50	8,801,213	86
87	Elko County	80757864	8,363	11/15/2020	1/19/2021	64.50	539,413	87
88	Eureka County	80757866	84	11/15/2020	1/19/2021	64.50	5,448	88
89	Humboldt County	80757871	12,887	11/15/2020	1/19/2021	64.50	831,202	89
90	Lander County	80757892	9,884	11/15/2020	1/19/2021	64.50	637,508	90
91	Lyon County	80757903	71,177	11/15/2020	1/19/2021	64.50	4,590,893	91
92	Lyon County	80757912	47,455	11/15/2020	1/19/2021	64.50	3,060,832	92
93	Pershing County	80757926	2,620	11/15/2020	1/19/2021	64.50	169,005	93
94	Washoe County	80757928	49,897	11/15/2020	1/19/2021	64.50	3,218,377	94
95	Bureau of Indian Affairs	80757930	886	9/30/2020	1/19/2021	110.50	97,955	95
96	Nevada Universal Energy Charge	80761846	552,718	11/15/2020	1/28/2021	73.50	40,624,753	96
97	Nevada Sales and Use Tax	80761857	61,100	11/15/2020	1/29/2021	74.50	4,551,949	97
98	Nevada Modified Business Tax	80761870	223,936	11/15/2020	1/29/2021	74.50	16,683,199	98
99	City of North Las Vegas	80767027	307,730	1/16/2021	2/18/2021	33.00	10,155,099	99
100	Nevada Property Tax Installment	80768537	1,999,135	12/30/2020	2/25/2021	57.00	113,950,691	100
101	City of North Las Vegas	80774862	252,675	2/14/2021	3/16/2021	29.50	7,453,904	101
102	Nevada Mill Tax Installment	80785783	483,768	2/14/2021	4/5/2021	49.50	23,946,518	102
103	City of Winnemucca	80786502	29,601	2/14/2021	4/15/2021	59.50	1,761,258	103
104	Churchill County	80786835	83,820	2/14/2021	4/16/2021	60.50	5,071,108	104
105	City of Boulder City	80786838	330,990	2/14/2021	4/16/2021	60.50	20,024,905	105
106	City of Carlin	80786841	3,972	2/14/2021	4/16/2021	60.50	240,296	106
107	City of Carson City	80786842	458,582	2/14/2021	4/16/2021	60.50	27,744,181	107
108	City of Elko	80786844	131,164	2/14/2021	4/16/2021	60.50	7,935,408	108
109	City of Fallon	80786847	72,943	2/14/2021	4/16/2021	60.50	4,413,046	109
110	City of Fernley	80786849	168,267	2/14/2021	4/16/2021	60.50	10,180,158	110
111	City of Henderson	80786850	1,220,194	2/14/2021	4/16/2021	60.50	73,821,730	111
112	City of Las Vegas	80786851	1,986,409	2/14/2021	4/16/2021	60.50	120,177,714	112
113	City of Lovelock	80786852	10,617	12/30/2020	4/16/2021	106.50	1,130,680	113
114	City of Mesquite	80786853	1,274	2/14/2021	4/16/2021	60.50	77,096	114
115	City of North Las Vegas	80786855	226804.84	3/16/2021	4/16/2021	31.00	7,030,950	115
116	City of Yerington	80786856	20,708	2/14/2021	4/16/2021	60.50	1,252,804	116

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
TAXES OTHER THAN INCOME TAXES SUMMARY
PROPERTY AND OTHER
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

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)	
117	Clark County	80786858	3,081,483	2/14/2021	4/16/2021	60.50	186,429,702	117
118	Douglas County	80786859	186,768	2/14/2021	4/16/2021	60.50	11,299,444	118
119	Douglas County	80786861	233,464	2/14/2021	4/16/2021	60.50	14,124,559	119
120	Elko County	80786864	12,341	2/14/2021	4/16/2021	60.50	746,604	120
121	Eureka County	80786867	95	2/14/2021	4/16/2021	60.50	5,723	121
122	Humboldt County	80786875	14,566	2/14/2021	4/16/2021	60.50	881,227	122
123	Lander County	80786877	12,408	2/14/2021	4/16/2021	60.50	750,696	123
124	Lyon County	80786883	78,191	2/14/2021	4/16/2021	60.50	4,730,561	124
125	Lyon County	80786886	117,284	2/14/2021	4/16/2021	60.50	7,095,686	125
126	Pershing County	80786893	2,820	2/14/2021	4/16/2021	60.50	170,605	126
127	Washoe County	80786900	89,570	2/14/2021	4/16/2021	60.50	5,419,003	127
128	Nevada Universal Energy Charge	80790118	873412.79	2/14/2021	4/21/2021	65.50	57,208,538	128
129	Nevada Sales and Use Tax	80792579	66,890	2/14/2021	4/30/2021	74.50	4,983,297	129
130	Nevada Modified Business Tax	80792587	383,641	2/14/2021	4/30/2021	74.50	28,581,219	130
131	City of North Las Vegas	80796185	155,639	4/15/2021	5/13/2021	27.50	4,280,066	131
132	Payroll Taxes	[2] NV Portion	<u>5,038,445</u>			14.00	<u>70,551,767</u>	132
133	Totals		<u>\$ 44,631,277</u>			<u>39.95</u>	<u>\$ 1,782,863,863</u>	133

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

[1] Source: Company Records

[2] WP G-5, Sh 52, Ln 93

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
TAXES OTHER THAN INCOME TAXES - PAYROLL
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

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	80679908	11	6/12/2020	6/15/2020	3.00	\$ 34	1
2	FICA - Internal Revenue Service	80679934	57,892	6/12/2020	6/15/2020	3.00	173,676	2
3	FICA - Internal Revenue Service	80684138	88	6/19/2020	6/24/2020	5.00	441	3
4	FICA - Internal Revenue Service	80684153	21	6/22/2020	6/26/2020	4.00	85	4
5	FICA - Internal Revenue Service	80685146	57,809	6/26/2020	6/29/2020	3.00	173,427	5
6	FICA - Internal Revenue Service	80685159	62	6/26/2020	6/29/2020	3.00	186	6
7	FICA - Internal Revenue Service	80688224	34	7/3/2020	7/8/2020	5.00	169	7
8	FICA - Internal Revenue Service	80690248	57,901	7/10/2020	7/13/2020	3.00	173,704	8
9	FICA - Internal Revenue Service	80693920	190	7/17/2020	7/22/2020	5.00	951	9
10	FICA - Internal Revenue Service	80694791	58,282	7/24/2020	7/27/2020	3.00	174,845	10
11	Federal Unemployment	80696064	635	5/16/2020	7/29/2020	74.00	47,011	11
12	State of Nevada	80696416	108,051	5/16/2020	7/30/2020	75.00	8,103,846	12
13	FICA - Internal Revenue Service	80700089	58,590	8/7/2020	8/10/2020	3.00	175,770	13
14	FICA - Internal Revenue Service	80701765	36	8/10/2020	8/14/2020	4.00	145	14
15	FICA - Internal Revenue Service	80705235	43	8/14/2020	8/24/2020	10.00	431	15
16	FICA - Internal Revenue Service	80705238	235	8/21/2020	8/24/2020	3.00	704	16
17	FICA - Internal Revenue Service	80705827	59,008	8/21/2020	8/24/2020	3.00	177,024	17
18	FICA - Internal Revenue Service	80707469	144	8/24/2020	8/28/2020	4.00	578	18
19	FICA - Internal Revenue Service	80710425	199	8/31/2020	9/4/2020	4.00	794	19
20	FICA - Internal Revenue Service	80710494	260	8/28/2020	9/2/2020	5.00	1,299	20
21	FICA - Internal Revenue Service	80710498	36	8/26/2020	9/2/2020	7.00	254	21
22	FICA - Internal Revenue Service	80711540	419	9/4/2020	9/8/2020	4.00	1,675	22
23	FICA - Internal Revenue Service	80711563	60,744	9/4/2020	9/8/2020	4.00	242,974	23
24	FICA - Internal Revenue Service	80716697	57,932	9/18/2020	9/21/2020	3.00	173,797	24
25	FICA - Internal Revenue Service	80717635	469	9/21/2020	9/25/2020	4.00	1,875	25
26	FICA - Internal Revenue Service	80720599	866	9/25/2020	9/30/2020	5.00	4,330	26
27	FICA - Internal Revenue Service	80722543	57,744	10/2/2020	10/5/2020	3.00	173,231	27
28	FICA - Internal Revenue Service	80727489	57,884	10/16/2020	10/19/2020	3.00	173,652	28
29	FICA - Internal Revenue Service	80729770	90	10/20/2020	10/23/2020	3.00	270	29
30	Federal Unemployment	80731731	419	2/14/2021	10/30/2020	(107.00)	(44,875)	30
31	State of Nevada	80735436	7,252	2/14/2021	11/2/2020	(104.00)	(754,173)	31
32	FICA - Internal Revenue Service	80735437	57,995	10/30/2020	11/2/2020	3.00	173,984	32
33	FICA - Internal Revenue Service	80735815	934	11/3/2020	11/6/2020	3.00	2,801	33
34	FICA - Internal Revenue Service	80736200	3,422	11/6/2020	11/12/2020	6.00	20,531	34
35	FICA - Internal Revenue Service	80736987	33	11/13/2020	11/16/2020	3.00	100	35
36	FICA - Internal Revenue Service	80736991	285	11/12/2020	11/13/2020	1.00	285	36
37	FICA - Internal Revenue Service	80736996	58,269	11/13/2020	11/16/2020	3.00	174,806	37
38	FICA - Internal Revenue Service	80739271	3,046	11/17/2020	11/20/2020	3.00	9,139	38
39	FICA - Internal Revenue Service	80740012	3,363	11/20/2020	11/25/2020	5.00	16,816	39
40	FICA - Internal Revenue Service	80740458	58,381	1/25/2020	11/27/2020	307.00	17,923,078	40
41	FICA - Internal Revenue Service	80742821	264	11/27/2020	12/2/2020	5.00	1,320	41
42	FICA - Internal Revenue Service	80745387	2,817	12/3/2020	12/9/2020	6.00	16,900	42
43	FICA - Internal Revenue Service	80747007	59,745	12/11/2020	12/14/2020	3.00	179,236	43
44	FICA - Internal Revenue Service	80749234	2,111	12/14/2020	12/18/2020	4.00	8,442	44
45	FICA - Internal Revenue Service	80751309	2,717	12/17/2020	12/23/2020	6.00	16,304	45
46	FICA - Internal Revenue Service	80753555	58,887	12/24/2020	12/28/2020	4.00	235,548	46
47	FICA - Internal Revenue Service	80754168	294	12/31/2020	12/31/2020	0.00	0	47
48	FICA - Internal Revenue Service	80756200	1,067	1/4/2021	1/8/2021	4.00	4,268	48
49	FICA - Internal Revenue Service	80757320	307,807	1/8/2021	1/11/2021	3.00	923,420	49
50	FICA - RSU	80758314	48,557	2/14/2021	1/15/2021	(30.50)	(1,480,978)	50
51	FICA - Internal Revenue Service	80759365	1,186	1/15/2021	1/20/2021	5.00	5,928	51
52	FICA - Internal Revenue Service	80760473	307,850	1/22/2021	1/25/2021	3.00	923,551	52
53	Federal Unemployment	80761240	1,249	11/15/2020	1/27/2021	72.50	90,558	53
54	State of Nevada	80761853	2,543	11/15/2020	1/29/2021	74.50	189,436	54
55	FICA - Internal Revenue Service	80761876	1,372	1/26/2021	1/29/2021	3.00	4,115	55
56	FICA - Internal Revenue Service	80764077	33,829	1/29/2021	2/3/2021	5.00	169,146	56
57	FICA - Internal Revenue Service	80765270	310,293	2/5/2021	2/8/2021	3.00	930,880	57
58	FICA - Internal Revenue Service	80766544	189	2/8/2021	2/12/2021	4.00	757	58
59	FICA - Internal Revenue Service	80767937	479	2/10/2021	2/17/2021	7.00	3,356	59

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
TAXES OTHER THAN INCOME TAXES - PAYROLL
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

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.
60	FICA - ES Bonus	80767943	5,702	7/1/2020	2/17/2021	230.50	1,314,293	60
61	FICA - Internal Revenue Service	80767945	16,830	2/11/2021	2/17/2021	6.00	100,980	61
62	FICA - Internal Revenue Service	80768619	296,940	2/19/2021	2/22/2021	3.00	890,821	62
63	FICA - Internal Revenue Service	80770075	485	2/23/2021	2/26/2021	3.00	1,456	63
64	FICA - Internal Revenue Service	80772838	1,569	2/26/2021	3/1/2021	3.00	4,706	64
65	FICA - MIP	80772850	421,247	2/14/2021	3/1/2021	14.50	6,108,088	65
66	FICA - Internal Revenue Service	80772891	308	2/26/2021	3/2/2021	4.00	1,233	66
67	FICA - Internal Revenue Service	80774275	288,427	3/5/2021	3/8/2021	3.00	865,281	67
68	FICA - Internal Revenue Service	80774354	651	3/5/2021	3/8/2021	3.00	1,954	68
69	FICA - PS	80774851	32,855	2/14/2021	3/9/2021	22.50	739,227	69
70	FICA - Dividend	80775627	308	2/14/2021	3/12/2021	25.50	7,860	70
71	FICA - Internal Revenue Service	80777735	361	3/9/2021	3/17/2021	8.00	2,888	71
72	FICA - Internal Revenue Service	80779675	284,164	3/15/2021	3/22/2021	7.00	1,989,146	72
73	FICA - Internal Revenue Service	80779690	9	3/19/2021	3/22/2021	3.00	27	73
74	FICA - Internal Revenue Service	80782708	1,345	3/22/2021	3/26/2021	4.00	5,378	74
75	FICA - Internal Revenue Service	80783046	1,080	3/31/2021	3/31/2021	0.00	0	75
76	FICA - Internal Revenue Service	80785770	283,062	4/2/2021	4/5/2021	3.00	849,187	76
77	FICA - Internal Revenue Service	80785781	377	4/2/2021	4/5/2021	3.00	1,131	77
78	FICA - Internal Revenue Service	80788509	513	4/16/2021	4/19/2021	3.00	1,538	78
79	FICA - Internal Revenue Service	80788524	283,404	4/16/2021	4/19/2021	3.00	850,213	79
80	FICA - Internal Revenue Service	80790154	276	4/19/2021	4/23/2021	4.00	1,104	80
81	Federal Unemployment	80792536	96,187	2/14/2021	4/30/2021	74.50	7,165,917	81
82	FICA - Internal Revenue Service	80792540	171	4/26/2021	4/30/2021	4.00	682	82
83	State of Nevada	80795306	221,217	2/14/2021	5/3/2021	77.50	17,144,279	83
84	FICA - Internal Revenue Service	80795453	280,223	4/30/2021	5/4/2021	4.00	1,120,891	84
85	FICA - Internal Revenue Service	80795463	2,390	4/30/2021	5/3/2021	3.00	7,170	85
86	FICA - Internal Revenue Service	80797286	1,143	5/4/2021	5/7/2021	3.00	3,430	86
87	FICA - Internal Revenue Service	80797966	662	5/7/2021	5/12/2021	5.00	3,308	87
88	FICA - Internal Revenue Service	80799875	205	5/14/2021	5/17/2021	3.00	616	88
89	FICA - Internal Revenue Service	80799886	281,627	5/14/2021	5/17/2021	3.00	844,881	89
90	FICA - Internal Revenue Service	80800771	807	5/24/2021	5/26/2021	2.00	1,615	90
91	FICA - Internal Revenue Service	80803597	1,888	5/31/2021	6/1/2021	1.00	1,888	91
92	FICA - Internal Revenue Service	80803600	199,680	5/28/2021	6/1/2021	4.00	798,722	92
93	Totals		<u>\$ 5,038,445</u>			<u>14.00</u>	<u>\$ 70,551,767</u>	93

WP G-5, Sh 50, Ln 132(c)

WP G-5, Sh 50, Ln 132(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 15, 2021	25.00%	July 2, 2021	(78.00)	(19.50)	1
2	June 15, 2021	25.00%		(17.00)	(4.25)	2
3	September 15, 2021	25.00%		75.00	18.75	3
4	December 15, 2021	25.00%		166.00	41.50	4
5	Totals	<u>100.00%</u>			<u>36.50</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, 2021**

Line No.	Description (a)	Amount Outstanding (b) [1]	Allocated to Rate Base (c) [2]	Rate (d) [1]	Interest Expense (e) (c) * (d)	Days (f) [1]	Dollar Days (g) (e) * (f)	Line No.
1	Debentures	\$ 2,028,577,317	\$ 516,601,116	4.15%	\$ 21,439,865	91.25	\$ 1,956,387,679	1
2	Medium Term Notes	57,390,034	14,615,047	7.79%	1,139,137	91.25	103,946,280	2
3	Preferred Securities	(3,838,246)	(977,455)	-4.48%	43,767	45.63	1,996,851	3
4	CP Facility	49,986,856	12,729,741	0.44%	56,546	(14.00)	(791,637)	4
5	Term Facility	99,557,867	25,353,582	1.20%	305,385	3.50	1,068,849	5
6	Tax Exempt - Fixed Rate	1,929,339	1,929,339	-9.07%	(175,029)	15.21	(2,661,892)	6
7	Tax Exempt - Variable Rate	145,225,541	145,225,541	1.06%	1,541,531	15.21	23,444,120	7
8	Total Long-Term Debt	\$ 2,378,828,707	\$ 715,476,911		\$ 24,351,202		\$ 2,083,390,250	8
9	Short-Term Debt	\$ 73,952,599	\$ 18,832,899	1.71%	\$ 321,874	3.50	\$ 1,126,559	9
10	Customer Deposits	18,828,581	15,676,004	0.09%	14,108	182.50	2,574,784	10
11	Total Short-Term Debt	\$ 92,781,180	\$ 34,508,903		\$ 335,982		\$ 3,701,342	11
12	Total Debt	\$ 2,471,609,887	\$ 749,985,814	3.29%	\$ 24,687,185	84.54	\$ 2,087,091,592	12

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

[1] Source: Company Records

[2] Allocation of the amount of debt financing rate base is \$1,480,650,545 x 50.65% Debt = \$749,985,814. 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, 2021**

Line No.	Description (a)	Days (b)	Line No.
1	Cycle	[1] 15.21	1
2	Read to Bill	[2] 2.88	2
3	Bill to Collection	[3] <u>25.54</u>	3
4	Total	<u>43.63</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 56, Ln 13(d)

[3] WP G-5, Sh 69, Ln 13(j)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
READ TO BILL SUMMARY
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	Number of Cycles (b) WP G-5, Sh 57 - 68, Col (d)	Lag Days (c) WP G-5, Sh 57 - 68, Col (d)	Average Lag Days (d) (c) / (b)	Line No.
1	June 2020	22	60	2.73	1
2	July 2020	22	66	3.00	2
3	August 2020	21	58	2.76	3
4	September 2020	21	60	2.86	4
5	October 2020	22	64	2.91	5
6	November 2020	18	58	3.22	6
7	December 2020	22	68	3.09	7
8	January 2021	21	56	2.67	8
9	February 2021	19	56	2.95	9
10	March 2021	23	62	2.70	10
11	April 2021	21	60	2.86	11
12	May 2021	21	61	2.90	12
13	Totals	<u>253</u>	<u>729</u>	<u>2.88</u>	13

WP G-5, Sh 55, Ln 2(b)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
READ TO BILL
JUNE 2020**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	19	6/1/2020	6/3/2020	2	1
2	20	6/2/2020	6/4/2020	2	2
3	21	6/3/2020	6/5/2020	2	3
4	1	6/4/2020	6/8/2020	4	4
5	2	6/5/2020	6/9/2020	4	5
6	3	6/8/2020	6/10/2020	2	6
7	4	6/9/2020	6/11/2020	2	7
8	5	6/10/2020	6/12/2020	2	8
9	6	6/11/2020	6/15/2020	4	9
10	7	6/12/2020	6/16/2020	4	10
11	8	6/15/2020	6/17/2020	2	11
12	9	6/16/2020	6/18/2020	2	12
13	10	6/17/2020	6/19/2020	2	13
14	11	6/18/2020	6/22/2020	4	14
15	12	6/19/2020	6/23/2020	4	15
16	13	6/22/2020	6/24/2020	2	16
17	14	6/23/2020	6/25/2020	2	17
18	15	6/24/2020	6/26/2020	2	18
19	16	6/25/2020	6/29/2020	4	19
20	17	6/26/2020	6/30/2020	4	20
21	18	6/29/2020	7/1/2020	2	21
22	19	6/30/2020	7/2/2020	2	22
23	Total Lag Days			<u>60</u>	23
				WP G-5, Sh 56, Col (c)	
24	Number of Cycles			<u>22</u>	24
				WP G-5, Sh 56, Col (b)	
25	Average Number of Lag Days			<u><u>2.73</u></u>	25

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
READ TO BILL
JULY 2020**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	20	7/1/2020	7/6/2020	5	1
2	21	7/2/2020	7/7/2020	5	2
3	1	7/6/2020	7/8/2020	2	3
4	2	7/7/2020	7/9/2020	2	4
5	3	7/8/2020	7/10/2020	2	5
6	4	7/9/2020	7/13/2020	4	6
7	5	7/10/2020	7/14/2020	4	7
8	6	7/13/2020	7/15/2020	2	8
9	7	7/14/2020	7/16/2020	2	9
10	8	7/15/2020	7/17/2020	2	10
11	9	7/16/2020	7/20/2020	4	11
12	10	7/17/2020	7/21/2020	4	12
13	11	7/20/2020	7/22/2020	2	13
14	12	7/21/2020	7/23/2020	2	14
15	13	7/22/2020	7/24/2020	2	15
16	14	7/23/2020	7/27/2020	4	16
17	15	7/24/2020	7/28/2020	4	17
18	16	7/27/2020	7/29/2020	2	18
19	17	7/28/2020	7/30/2020	2	19
20	18	7/29/2020	7/31/2020	2	20
21	19	7/30/2020	8/3/2020	4	21
22	20	7/31/2020	8/4/2020	4	22
23	Total Lag Days			<u>66</u>	23
				WP G-5, Sh 56, Col (c)	
24	Number of Cycles			<u>22</u>	24
				WP G-5, Sh 56, Col (b)	
25	Average Number of Lag Days			<u><u>3.00</u></u>	25

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
READ TO BILL
AUGUST 2020**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	21	8/3/2020	8/5/2020	2	1
2	1	8/4/2020	8/6/2020	2	2
3	2	8/5/2020	8/7/2020	2	3
4	3	8/6/2020	8/10/2020	4	4
5	4	8/7/2020	8/11/2020	4	5
6	5	8/10/2020	8/12/2020	2	6
7	6	8/11/2020	8/13/2020	2	7
8	7	8/12/2020	8/14/2020	2	8
9	8	8/13/2020	8/17/2020	4	9
10	9	8/14/2020	8/18/2020	4	10
11	10	8/17/2020	8/19/2020	2	11
12	11	8/18/2020	8/20/2020	2	12
13	12	8/19/2020	8/21/2020	2	13
14	13	8/20/2020	8/24/2020	4	14
15	14	8/21/2020	8/25/2020	4	15
16	15	8/24/2020	8/26/2020	2	16
17	16	8/25/2020	8/27/2020	2	17
18	17	8/26/2020	8/28/2020	2	18
19	18	8/27/2020	8/31/2020	4	19
20	19	8/28/2020	9/1/2020	4	20
21	20	8/31/2020	9/2/2020	2	21
22	Total Lag Days			<u>58</u>	22
				WP G-5, Sh 56, Col (c)	
23	Number of Cycles			<u>21</u>	23
				WP G-5, Sh 56, 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
SEPTEMBER 2020**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	21	9/1/2020	9/3/2020	2	1
2	1	9/2/2020	9/4/2020	2	2
3	2	9/3/2020	9/8/2020	5	3
4	3	9/4/2020	9/9/2020	5	4
5	4	9/8/2020	9/10/2020	2	5
6	5	9/9/2020	9/11/2020	2	6
7	6	9/10/2020	9/14/2020	4	7
8	7	9/11/2020	9/15/2020	4	8
9	8	9/14/2020	9/16/2020	2	9
10	9	9/15/2020	9/17/2020	2	10
11	10	9/16/2020	9/18/2020	2	11
12	11	9/17/2020	9/21/2020	4	12
13	12	9/18/2020	9/22/2020	4	13
14	13	9/21/2020	9/23/2020	2	14
15	14	9/22/2020	9/24/2020	2	15
16	15	9/23/2020	9/25/2020	2	16
17	16	9/24/2020	9/28/2020	4	17
18	17	9/25/2020	9/29/2020	4	18
19	18	9/28/2020	9/30/2020	2	19
20	19	9/29/2020	10/1/2020	2	20
21	20	9/30/2020	10/2/2020	2	21
22	Total Lag Days			<u>60</u>	22
				WP G-5, Sh 56, Col (c)	
23	Number of Cycles			<u>21</u>	23
				WP G-5, Sh 56, Col (b)	
24	Average Number of Lag Days			<u><u>2.86</u></u>	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
READ TO BILL
OCTOBER 2020**

Line No.	Cycle Number (a)	Read Date (b) [1]	Bill Date (c) [1]	Lag Days (d) (c) - (b)	Line No.
1	21	10/1/2020	10/5/2020	4	1
2	1	10/2/2020	10/6/2020	4	2
3	2	10/5/2020	10/7/2020	2	3
4	3	10/6/2020	10/8/2020	2	4
5	4	10/7/2020	10/9/2020	2	5
6	5	10/8/2020	10/12/2020	4	6
7	6	10/9/2020	10/13/2020	4	7
8	7	10/12/2020	10/14/2020	2	8
9	8	10/13/2020	10/15/2020	2	9
10	9	10/14/2020	10/16/2020	2	10
11	10	10/15/2020	10/19/2020	4	11
12	11	10/16/2020	10/20/2020	4	12
13	12	10/19/2020	10/21/2020	2	13
14	13	10/20/2020	10/22/2020	2	14
15	14	10/21/2020	10/23/2020	2	15
16	15	10/22/2020	10/26/2020	4	16
17	16	10/23/2020	10/27/2020	4	17
18	17	10/26/2020	10/28/2020	2	18
19	18	10/27/2020	10/29/2020	2	19
20	19	10/28/2020	10/30/2020	2	20
21	20	10/29/2020	11/2/2020	4	21
22	21	10/30/2020	11/3/2020	4	22
23	Total Lag Days			<u>64</u>	23
				WP G-5, Sh 56, Col (c)	
24	Number of Cycles			<u>22</u>	24
				WP G-5, Sh 56, Col (b)	
25	Average Number of Lag Days			<u><u>2.91</u></u>	25

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
READ TO BILL
NOVEMBER 2020**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	1	11/2/2020	11/4/2020	2	1
2	2	11/3/2020	11/5/2020	2	2
3	3	11/4/2020	11/6/2020	2	3
4	4	11/5/2020	11/9/2020	4	4
5	5	11/6/2020	11/10/2020	4	5
6	6	11/9/2020	11/12/2020	3	6
7	7	11/10/2020	11/13/2020	3	7
8	8	11/12/2020	11/16/2020	4	8
9	9	11/13/2020	11/17/2020	4	9
10	10	11/16/2020	11/18/2020	2	10
11	11	11/17/2020	11/19/2020	2	11
12	12	11/18/2020	11/20/2020	2	12
13	13	11/19/2020	11/23/2020	4	13
14	14	11/20/2020	11/24/2020	4	14
15	15	11/23/2020	11/25/2020	2	15
16	16	11/24/2020	11/30/2020	6	16
17	17	11/25/2020	12/1/2020	6	17
18	18	11/30/2020	12/2/2020	2	18
19	Total Lag Days			<u>58</u>	19
				WP G-5, Sh 56, Col (c)	
20	Number of Cycles			<u>18</u>	20
				WP G-5, Sh 56, Col (b)	
21	Average Number of Lag Days			<u><u>3.22</u></u>	21

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
READ TO BILL
DECEMBER 2020**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	19	12/1/2020	12/3/2020	2	1
2	20	12/2/2020	12/4/2020	2	2
3	21	12/3/2020	12/5/2020	2	3
4	1	12/4/2020	12/7/2020	3	4
5	2	12/5/2020	12/8/2020	3	5
6	3	12/7/2020	12/9/2020	2	6
7	4	12/8/2020	12/10/2020	2	7
8	5	12/9/2020	12/11/2020	2	8
9	6	12/10/2020	12/14/2020	4	9
10	7	12/11/2020	12/15/2020	4	10
11	8	12/14/2020	12/16/2020	2	11
12	9	12/15/2020	12/17/2020	2	12
13	10	12/16/2020	12/18/2020	2	13
14	11	12/17/2020	12/21/2020	4	14
15	12	12/18/2020	12/22/2020	4	15
16	13	12/21/2020	12/23/2020	2	16
17	14	12/22/2020	12/28/2020	6	17
18	15	12/23/2020	12/29/2020	6	18
19	16	12/28/2020	12/30/2020	2	19
20	17	12/29/2020	12/31/2020	2	20
21	18	12/30/2020	1/4/2021	5	21
22	19	12/31/2020	1/5/2021	5	22
23	Total Lag Days			<u>68</u>	23
				WP G-5, Sh 56, Col (c)	
24	Number of Cycles			<u>22</u>	24
				WP G-5, Sh 56, Col (b)	
25	Average Number of Lag Days			<u><u>3.09</u></u>	25

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
READ TO BILL
JANUARY 2021**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	20	1/4/2021	1/6/2021	2	1
2	21	1/5/2021	1/7/2021	2	2
3	1	1/6/2021	1/8/2021	2	3
4	2	1/7/2021	1/11/2021	4	4
5	3	1/8/2021	1/12/2021	4	5
6	4	1/11/2021	1/13/2021	2	6
7	5	1/12/2021	1/14/2021	2	7
8	6	1/13/2021	1/15/2021	2	8
9	7	1/14/2021	1/16/2021	2	9
10	8	1/15/2021	1/18/2021	3	10
11	9	1/16/2021	1/19/2021	3	11
12	10	1/18/2021	1/20/2021	2	12
13	11	1/19/2021	1/21/2021	2	13
14	12	1/20/2021	1/22/2021	2	14
15	13	1/21/2021	1/25/2021	4	15
16	14	1/22/2021	1/26/2021	4	16
17	15	1/25/2021	1/27/2021	2	17
18	16	1/26/2021	1/28/2021	2	18
19	17	1/27/2021	1/29/2021	2	19
20	18	1/28/2021	2/1/2021	4	20
21	19	1/29/2021	2/2/2021	4	21
22	Total Lag Days			<u>56</u>	22
				WP G-5, Sh 56, Col (c)	
23	Number of Cycles			<u>21</u>	23
				WP G-5, Sh 56, Col (b)	
24	Average Number of Lag Days			<u><u>2.67</u></u>	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
READ TO BILL
FEBRUARY 2021**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	20	2/1/2021	2/3/2021	2	1
2	21	2/2/2021	2/4/2021	2	2
3	1	2/3/2021	2/5/2021	2	3
4	2	2/4/2021	2/8/2021	4	4
5	3	2/5/2021	2/9/2021	4	5
6	4	2/8/2021	2/10/2021	2	6
7	5	2/9/2021	2/11/2021	2	7
8	6	2/10/2021	2/12/2021	2	8
9	7	2/11/2021	2/16/2021	5	9
10	8	2/12/2021	2/17/2021	5	10
11	9	2/16/2021	2/18/2021	2	11
12	10	2/17/2021	2/19/2021	2	12
13	11	2/18/2021	2/22/2021	4	13
14	12	2/19/2021	2/23/2021	4	14
15	13	2/22/2021	2/24/2021	2	15
16	14	2/23/2021	2/25/2021	2	16
17	15	2/24/2021	2/26/2021	2	17
18	16	2/25/2021	3/1/2021	4	18
19	17	2/26/2021	3/2/2021	4	19
20	Total Lag Days			<u>56</u>	20
				WP G-5, Sh 56, Col (c)	
21	Number of Cycles			<u>19</u>	21
				WP G-5, Sh 56, 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 2021**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	18	3/1/2021	3/3/2021	2	1
2	19	3/2/2021	3/4/2021	2	2
3	20	3/3/2021	3/5/2021	2	3
4	21	3/4/2021	3/8/2021	4	4
5	1	3/5/2021	3/9/2021	4	5
6	2	3/8/2021	3/10/2021	2	6
7	3	3/9/2021	3/11/2021	2	7
8	4	3/10/2021	3/12/2021	2	8
9	5	3/11/2021	3/15/2021	4	9
10	6	3/12/2021	3/16/2021	4	10
11	7	3/15/2021	3/17/2021	2	11
12	8	3/16/2021	3/18/2021	2	12
13	9	3/17/2021	3/19/2021	2	13
14	10	3/18/2021	3/22/2021	4	14
15	11	3/19/2021	3/23/2021	4	15
16	12	3/22/2021	3/24/2021	2	16
17	13	3/23/2021	3/25/2021	2	17
18	14	3/24/2021	3/26/2021	2	18
19	15	3/25/2021	3/29/2021	4	19
20	16	3/26/2021	3/30/2021	4	20
21	17	3/29/2021	3/31/2021	2	21
22	18	3/30/2021	4/1/2021	2	22
23	19	3/31/2021	4/2/2021	2	23
24	Total Lag Days			<u>62</u>	24
				WP G-5, Sh 56, Col (c)	
25	Number of Cycles			<u>23</u>	25
				WP G-5, Sh 56, 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
APRIL 2021**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	20	4/1/2021	4/5/2021	4	1
2	21	4/2/2021	4/6/2021	4	2
3	1	4/5/2021	4/7/2021	2	3
4	2	4/6/2021	4/8/2021	2	4
5	3	4/7/2021	4/9/2021	2	5
6	4	4/8/2021	4/12/2021	4	6
7	5	4/9/2021	4/13/2021	4	7
8	6	4/12/2021	4/14/2021	2	8
9	7	4/13/2021	4/15/2021	2	9
10	8	4/14/2021	4/16/2021	2	10
11	9	4/15/2021	4/19/2021	4	11
12	10	4/16/2021	4/20/2021	4	12
13	11	4/19/2021	4/21/2021	2	13
14	12	4/20/2021	4/22/2021	2	14
15	13	4/21/2021	4/23/2021	2	15
16	14	4/22/2021	4/26/2021	4	16
17	15	4/23/2021	4/27/2021	4	17
18	16	4/24/2021	4/28/2021	4	18
19	17	4/26/2021	4/28/2021	2	19
20	18	4/27/2021	4/29/2021	2	20
21	22	5/1/2021	5/3/2021	2	21
22	Total Lag Days			60	22
				WP G-5, Sh 56, Col (c)	
23	Number of Cycles			21	23
				WP G-5, Sh 56, Col (b)	
24	Average Number of Lag Days			2.86	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
READ TO BILL
MAY 2021**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	19	5/3/2021	5/5/2021	2	1
2	20	5/4/2021	5/6/2021	2	2
3	21	5/5/2021	5/7/2021	2	3
4	1	5/6/2021	5/10/2021	4	4
5	2	5/7/2021	5/11/2021	4	5
6	3	5/10/2021	5/12/2021	2	6
7	4	5/11/2021	5/13/2021	2	7
8	5	5/12/2021	5/14/2021	2	8
9	6	5/13/2021	5/17/2021	4	9
10	7	5/14/2021	5/18/2021	4	10
11	8	5/17/2021	5/19/2021	2	11
12	9	5/18/2021	5/20/2021	2	12
13	10	5/19/2021	5/21/2021	2	13
14	11	5/20/2021	5/24/2021	4	14
15	12	5/21/2021	5/25/2021	4	15
16	13	5/22/2021	5/25/2021	3	16
17	14	5/24/2021	5/26/2021	2	17
18	15	5/25/2021	5/27/2021	2	18
19	16	5/26/2021	5/28/2021	2	19
20	17	5/27/2021	6/1/2021	5	20
21	18	5/28/2021	6/2/2021	5	21
22	Total Lag Days			<u>61</u>	22
				WP G-5, Sh 56, Col (c)	
23	Number of Cycles			<u>21</u>	23
				WP G-5, Sh 56, Col (b)	
24	Average Number of Lag Days			<u><u>2.90</u></u>	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
BILLING TO COLLECTION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	Revenue (b) [1]	Taxes (c) [2]	Total Revenue (d) (b) + (c)	Number of Days in Month (e)	Average Revenue (f) (d) / (e)	Accounts Receivable (g) [1]	Process Days (h)	Average A/R (i) (g) / (h)	Lag Days (j) (i) / (f)	Line No.
1	June 2020	\$ 25,907,348	\$ 1,518,362	\$ 27,425,710	30	\$ 914,190	\$ 579,223,427	22	\$ 26,328,338	28.80	1
2	July 2020	23,118,621	1,400,663	24,519,284	31	790,945	513,220,264	22	23,328,194	29.49	2
3	August 2020	21,494,559	1,290,025	22,784,583	31	734,987	427,741,633	21	20,368,649	27.71	3
4	September 2020	22,433,142	1,369,270	23,802,412	30	793,414	386,475,489	21	18,403,595	23.20	4
5	October 2020	25,822,788	1,362,985	27,185,773	31	876,960	417,219,405	22	18,964,518	21.63	5
6	November 2020	34,770,048	1,759,413	36,529,461	30	1,217,649	355,903,866	18	19,772,437	16.24	6
7	December 2020	54,727,427	2,608,191	57,335,618	31	1,849,536	646,359,829	21	30,779,039	16.64	7
8	January 2021	57,364,183	3,147,660	60,511,843	31	1,951,995	877,530,816	20	43,876,541	22.48	8
9	February 2021	46,196,228	2,579,831	48,776,059	28	1,742,002	814,282,807	19	42,856,990	24.60	9
10	March 2021	37,801,930	2,544,297	40,346,227	31	1,301,491	958,361,456	23	41,667,889	32.02	10
11	April 2021	27,937,329	1,765,080	29,702,410	30	990,080	795,874,984	21	37,898,809	38.28	11
12	May 2021	23,928,908	218,313	24,147,221	31	778,943	636,085,893	20	31,804,295	40.83	12
13	Totals	\$ 401,502,511	\$ 21,564,090	\$ 423,066,601	365	\$ 13,942,192	\$ 7,408,279,870	250	\$ 356,049,294	25.54	13

WP G-5, Sh 55, Ln 3(b)

[1] Source: Company Records
[2] WP G-5, Sh 70, Ln 24

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
TAXES RELATED TO REVENUE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	June 2020 (b)	July 2020 (c)	August 2020 (d)	September 2020 (e)	October 2020 (f)	November 2020 (g)	December 2020 (h)	January 2021 (i)	February 2021 (j)	March 2021 (k)	April 2021 (l)	May 2021 (m)	Total (n) sum (b) to (m)	Line No.
1	241001429 Southern Nevada	\$ 1	\$ 0	\$ 0	\$ 1	\$ 1	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 0	\$ 8	8
2	Carson	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
3	Elko	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3
4	Fernley	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Tahoe	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Winnemucca	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	6
7	Northern Nevada	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7
8	241001430 Mesquite	\$ 131	\$ 160	\$ 153	\$ 169	\$ 169	\$ 169	\$ 244	\$ 244	\$ 456	\$ 378	\$ 455	\$ 374	\$ 0	8
9	Southern Nevada	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
10	Southern Nevada	\$ 131	\$ 160	\$ 153	\$ 169	\$ 169	\$ 169	\$ 244	\$ 244	\$ 456	\$ 378	\$ 455	\$ 374	\$ 0	10
11	Carson	\$ 121,576	\$ 98,407	\$ 83,817	\$ 85,514	\$ 97,988	\$ 170,515	\$ 306,910	\$ 342,212	\$ 294,343	\$ 283,544	\$ 260,360	\$ 12	\$ 2,145,178	11
12	Fernley	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
13	Northern Nevada	\$ 121,576	\$ 98,407	\$ 83,817	\$ 85,514	\$ 97,988	\$ 170,515	\$ 306,910	\$ 342,212	\$ 294,343	\$ 283,544	\$ 260,360	\$ 12	\$ 2,145,178	13
14	241001431 Southern Nevada	\$ 167,654	\$ 154,409	\$ 146,360	\$ 152,373	\$ 144,388	\$ 274,170	\$ 275,955	\$ 421,149	\$ 273,126	\$ 244,299	\$ 171,990	\$ 31	\$ 2,425,902	14
15	241001432 Southern Nevada	\$ 348,408	\$ 299,305	\$ 286,669	\$ 293,941	\$ 298,168	\$ 418,094	\$ 715,457	\$ 772,229	\$ 674,327	\$ 574,559	\$ 375,159	\$ 84	\$ 5,056,400	15
16	241001433 Southern Nevada	\$ 216,562	\$ 191,846	\$ 163,204	\$ 160,313	\$ 174,364	\$ 200,927	\$ 343,289	\$ 496,301	\$ 393,781	\$ 347,530	\$ 288,988	\$ 0	\$ 2,957,103	16
17	241001434 Southern Nevada	\$ 52,040	\$ 53,443	\$ 54,452	\$ 100,931	\$ 57,362	\$ 57,240	\$ 58,191	\$ 62,619	\$ 60,112	\$ 275,029	\$ 117,274	\$ 94,584	\$ 1,043,278	17
18	241001438 Southern Nevada	\$ 115,619	\$ 129,803	\$ 130,120	\$ 133,280	\$ 129,956	\$ 129,910	\$ 129,671	\$ 129,737	\$ 130,786	\$ 141,034	\$ 132,752	\$ 123,614	\$ 1,556,281	18
19	Northern Nevada	\$ 31,749	\$ 34,150	\$ 34,024	\$ 34,123	\$ 34,039	\$ 34,120	\$ 34,528	\$ 34,145	\$ 34,144	\$ 33,980	\$ 33,999	\$ 33,820	\$ 406,819	19
20	241001439 Southern Nevada	\$ 617,948	\$ 571,698	\$ 509,066	\$ 528,264	\$ 558,596	\$ 678,902	\$ 1,085,382	\$ 1,265,169	\$ 1,047,320	\$ 961,391	\$ 698,543	\$ 0	\$ 8,522,278	20
21	Carson	\$ 57,358	\$ 48,341	\$ 45,120	\$ 46,193	\$ 53,319	\$ 112,180	\$ 165,555	\$ 166,359	\$ 158,992	\$ 138,200	\$ 101,109	\$ 0	\$ 1,092,724	21
22	Fernley	\$ 54,362	\$ 43,405	\$ 45,380	\$ 47,535	\$ 54,616	\$ 80,599	\$ 132,844	\$ 148,634	\$ 125,239	\$ 115,945	\$ 86,649	\$ 0	\$ 935,206	22
23	Northern Nevada	\$ 111,720	\$ 91,746	\$ 90,499	\$ 93,728	\$ 107,934	\$ 192,778	\$ 298,399	\$ 314,993	\$ 284,231	\$ 254,145	\$ 187,757	\$ 0	\$ 2,027,931	23
24	Total Southern Nevada	\$ 1,518,361.80	\$ 1,400,663	\$ 1,290,025	\$ 1,369,270	\$ 1,362,985	\$ 1,759,413	\$ 2,608,191	\$ 3,147,660	\$ 2,579,831	\$ 2,544,297	\$ 1,765,080	\$ 218,313	\$ 21,564,090	24

[1] Source: Company Records
[2] WP G-5, Sh 69, Col (c)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER DEBITS AND CREDITS SUMMARY
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

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	\$ 432,863	\$ 0	\$ 432,863	\$ 0	\$ 432,863	0	1
2	Prepayments	165	24,476,170	0	24,476,170	(42,650)	24,433,520	6,780,148	2
3	Miscellaneous Current and Accrued Assets	174	(9,621,210)	0	(10,095,742)	0	(10,095,742)	0	3
4	Other Regulatory Assets	182.3	455,830,940	(693,295)	455,137,645	(95,063,598)	360,074,047	4,273,614	4
5	Miscellaneous Deferred Debits	186	11,043,129	(47,350)	10,995,779	(2,308,597)	8,687,182	167,400	5
6	Alternative Minimum Tax	190	0	0	0	0	0	0	6
7	Injuries and Damages	228.2	(4,623,077)	(26,923)	(4,650,000)	976,500	(3,673,500)	(551,363)	7
8	Miscellaneous Current and Accrued Liabilities	242	115,921,914	0	115,921,914	(27,772,540)	88,149,374	30,089,148	8
9	Accrued SERP	242	(27,888,745)	714,037	(27,174,708)	5,706,689	(21,468,019)	(6,010,081)	9
10	Other Deferred Credits	253	(554,457,732)	11,969,940	(542,487,792)	113,922,436	(428,565,356)	(9,466,204)	10
11	Other Regulatory Liabilities	254	(438,465,463)	0	(438,465,463)	3,356,865	(435,108,599)	0	11
12	Totals		\$ (427,351,212)	\$ 11,916,410	\$ (415,909,335)	\$ (1,224,894)	\$ (417,134,229)	\$ 25,282,661	12

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

[1] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

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)	Northern Nevada (j)	Allocation Method (k)	Line No.
				WP G-5, Sh 77-94		(d) + (e)	(f) * 1 - 0.21 [1]	(f) + (g)	(i)	(j)	(l)	
Account 135 - Working Funds												
1	Working Funds	[3]	135000000	\$ 432,863	\$	\$ 432,863	\$ 0	\$ 432,863	\$ 0	\$ 0	N	1
2	Petty Cash/Revolving Funds/Employee Relocations	[3]	135001072	0	0	0	0	0	0	0	N	2
3	Total Account 135			\$ 432,863	0	\$ 432,863	0	\$ 432,863	0	0		3
Account 165 - Prepayments												
4	Prepayments		165000000	203,093	\$	\$ 203,093	(42,650)	\$ 160,444	\$ 44,917	\$ 8,561	A	4
5	Insurance Premiums and Other	[3]	165001129	24,012,577		24,012,577	0	24,012,577	6,722,442	1,281,269	A	5
6	COLI	[3]	165001129	76,331		76,331	0	76,331	0	0	N	6
7	Licenses and Franchise Taxes	[3][4]	165001131	134,598		134,598	0	134,598	0	0	N	7
8	Prepaid Supplies - General Office	[3]	165001132	45,680		45,680	0	45,680	12,788	2,437	A	8
9	Commercial Paper Facility	[3]	165001353	3,890		3,890	0	3,890	0	0	N	9
10	Total Account 165			\$ 24,476,170	0	\$ 24,476,170	(42,650)	\$ 24,433,520	\$ 6,780,148	\$ 1,292,268		10
Account 174 - Misc Current and Accrued Assets												
11	Misc Current & Accrue Equity in Employee Homes CA GRCMA	[3][4]	174001158	474,532	\$	\$ 474,532	0	\$ 474,532	\$ 0	\$ 0	N	11
12	Fixed Cost Adj Mech - 2009 (California)	[3][4]	174002013	(10,095,742)		(10,095,742)	0	(10,095,742)	0	0	N	12
13	Total Account 174			\$ (9,621,210)	0	\$ (10,095,742)	0	\$ (10,095,742)	0	0		13
Account 182.3 - Other Regulatory Assets												
14	Accrued Vacation Pay	[4]	182301370	15,001,769	\$	\$ 15,001,769	(3,150,372)	\$ 11,851,398	\$ 0	\$ 0	N	14
15	SFAS 109 Deferral (Common)	[3][4]	182302109	0		0	0	0	0	0	N	15
16	Arizona Gas Research and Development	[4]	182303003	0		0	0	0	0	0	N	16
17	TRIMP (Arizona)	[4]	182303004	(250,539)		(250,539)	52,613	(197,926)	0	0	N	17
18	Incremental Pipe Replacement Costs Post May 2012 (No. Nevada)	[4]	182303005	(91,699)		(91,699)	19,257	(72,442)	0	0	N	18
19	Incremental Pipe Replacement Costs Post May 2012 (So. Nevada)	[4]	182303005	1,424,614		1,424,614	(299,169)	1,125,445	0	0	I	19
20	UGCE Deferral (No. Nevada)	[4]	182303007	106,553		106,553	(22,376)	84,177	0	0	I	20
21	UGCE Deferral (So. Nevada)	[4]	182303007	1,235,135		1,235,135	(259,378)	975,756	0	0	I	21
22	California Environmental Compliance Cost	[4]	182303008	898,571		898,571	(188,700)	709,871	0	0	I	22
23	Conservation and Energy Efficiency Post May 2012 (No. Nevada)	[5]	182303009	(2)		(2)	0	0	0	0	D-N	23
24	Conservation and Energy Efficiency Post May 2012 (So. Nevada)	[5]	182303009	2		2	0	0	0	0	D-S	24
25	General Revenues Adj - General Service 3 (No. Nevada)	[4]	182303010	71,437		71,437	(15,002)	56,436	0	0	N	25
26	General Revenues Adj - General Service 3 (So. Nevada)	[4]	182303010	425,858		425,858	(89,430)	336,428	0	0	N	26
27	General Revenues Adj - Multi-Family Residential (No. Nevada)	[4]	182303011	266,544		266,544	(55,974)	210,570	0	0	N	27
28	General Revenues Adj - Multi-Family Residential (So. Nevada)	[4]	182303011	(246,233)		(246,233)	51,709	(194,524)	0	0	N	28
29	General Revenues Adj - Single-Family Residential (No. Nevada)	[4]	182303012	1,848,001		1,848,001	(388,080)	1,459,920	0	0	N	29
30	General Revenues Adj - Single-Family Residential (So. Nevada)	[4]	182303012	(8,027,100)		(8,027,100)	1,685,691	(6,341,409)	0	0	N	30
31	General Revenues Adj - General Service 1 (No. Nevada)	[4]	182303013	201,477		201,477	(42,310)	159,167	0	0	N	31
32	General Revenues Adj - General Service 1 (So. Nevada)	[4]	182303013	733,839		733,839	(154,106)	579,733	0	0	N	32
33	General Revenues Adj - General Service 2 (No. Nevada)	[4]	182303015	173,590		173,590	(36,454)	137,136	0	0	N	33
34	General Revenues Adj - General Service 2 (So. Nevada)	[4]	182303015	881,905		881,905	(185,200)	696,705	0	0	N	34
35	Incremental Pipe Replacement Costs Pre May 2012 (No. Nevada)	[4]	182303017	16,737		16,737	(3,515)	13,222	0	0	I	35
36	Incremental Pipe Replacement Costs Pre May 2012 (So. Nevada)	[4]	182303017	89,609		89,609	(18,818)	70,791	0	0	I	36
37	IDRB Variable Interest Adj. (So. Nevada)		182303021	(1,969,488)		(1,969,488)	413,593	(1,555,896)	0	0	I	37

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

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)	Northern Nevada (j)	Allocation Method (k)	Line No.
				WP G-5, Sh. 77-94			(f) * 1 - 0.21 [1]	(f) + (g)	(i)	(j)	(k)	
38	California Public Interest R & D	[4]	182303027	216,313		216,313	(45,426)	170,887	0	0	N	38
39	Renewable Energy Program Rate (No. Nevada)		182303032	(28,513)		(28,513)	5,988	(22,525)	0	0	I	39
40	Renewable Energy Program Rate (So. Nevada)		182303032	(4,031)		(4,031)	847	(3,185)	0	0	I	40
41	California Rate Case TY 2014	[4]	182303035	0		0	0	0	0	0	N	41
42	Arizona Rate Case 2016	[4]	182303038	0		0	0	0	0	0	N	42
43	Arizona Rate Case 2019	[4]	182303042	432,263		432,263	(90,775)	341,488	0	0	N	43
44	Nevada Rate Case 2018	[6]	182303044	225,147	(29,172)	195,975	(41,155)	154,820	130,036	24,784	R	44
45	Low Income Program (LIRA) (Arizona)	[4]	182303045	3,838,863		3,838,863	(806,161)	3,032,702	0	0	N	45
46	California Public Purpose Program - CARE	[4]	182303047	4,392,658		4,392,658	(922,458)	3,470,200	0	0	N	46
47	Nevada Rate Case Post July 2018	[6]	182303051	399,048	27,768	426,816	(89,631)	337,185	283,207	53,978	R	47
48	Incremental Pipe Replacement Costs GAAP Adj (No. Nevada)	[4]	182303052	20,486		20,486	(4,302)	16,184	0	0	N	48
49	Incremental Pipe Replacement Costs GAAP Adj (So. Nevada)	[4]	182303052	(725,402)		(725,402)	152,334	(573,067)	0	0	N	49
50	California Rate Case TY 2021	[4]	182303056	753,368		753,368	(158,207)	595,160	0	0	N	50
51	Incremental Pipe Replacement Costs Post July 2018 (No. Nevada)	[4]	182303058	24,940		24,940	(5,237)	19,703	0	0	I	51
52	Incremental Pipe Replacement Costs Post July 2018 (So. Nevada)	[4]	182303058	(1,840,847)		(1,840,847)	386,578	(1,454,269)	0	0	I	52
53	California Public Purpose Program - ESAP	[4]	182303071	1,722,728		1,722,728	(361,773)	1,360,955	0	0	N	53
54	California Infrastructure Replacement/Reliability Adj	[4]	182303071	(9,269)		(9,269)	1,946	(7,323)	0	0	N	54
55	California MHP Conversion to the Meter	[4]	182303072	1,364,555		1,364,555	(286,557)	1,077,999	0	0	N	55
56	California MHP Conversion Beyond the Meter	[4]	182303073	3,751,642		3,751,642	(787,845)	2,963,797	0	0	N	56
57	So. Nevada Self Insurance	[4]	182303074	4,068,912		4,068,912	(854,472)	3,214,441	0	0	N	57
58	California MHP Conversion Beyond the Meter Revenue Requirement	[4]	182303075	1,239,030		1,239,030	(260,196)	978,834	0	0	N	58
59	CA MHP Conversions GAAP Adj.	[4]	182303076	(1,333,892)		(1,333,892)	280,117	(1,053,775)	0	0	N	59
60	Arizona Conservation Deferred Costs	[4]	182303079	995,384		995,384	(209,031)	786,353	0	0	N	60
61	California Pension Balancing Account	[4]	182303080	2,245,138		2,245,138	(471,479)	1,773,659	0	0	N	61
62	Accrued Purchased Gas Cost	[3][4]	182303082	2,453,846		2,453,846	0	2,453,846	0	0	I	62
63	So. Nevada Gas Lights May 2009 - May 2012	[6]	182303085	1,336,133	(173,134)	1,162,999	(244,230)	918,769	918,769	0	D-S	63
64	So. Nevada Gas Lights Pre May 2009	[6]	182303086	128,488	(16,649)	111,839	(23,486)	88,353	88,353	0	D-S	64
65	So. Nevada Gas Lights Post May 2012	[6]	182303087	495,488	(64,204)	431,284	(90,570)	340,714	340,714	0	D-S	65
66	So. Nevada Gas Lights Post July 2018	[6]	182303088	12,146	3,636	15,782	(3,314)	12,468	12,468	0	D-S	66
67	California Conservation and Energy Efficiency Program	[4]	182303089	(524,763)		(524,763)	110,200	(414,562)	0	0	N	67
68	Arizona EEP/DCA Single-Family	[4]	182303090	6,008,204		6,008,204	(1,261,723)	4,746,481	0	0	N	68
69	Arizona EEP/DCA Multi-Family	[4]	182303091	1,377,514		1,377,514	(289,278)	1,088,236	0	0	N	69
70	Arizona EEP/DCA General-Small	[4]	182303092	205,519		205,519	(43,159)	162,360	0	0	N	70
71	Arizona EEP/DCA General-Medium	[4]	182303093	(9,594,265)		(9,594,265)	2,014,796	(7,579,469)	0	0	N	71
72	Arizona EEP/DCA General-Large 1	[4]	182303094	(6,587,674)		(6,587,674)	1,383,411	(5,204,262)	0	0	N	72
73	Arizona EEP/DCA General-Large 2	[4]	182303095	(706,799)		(706,799)	148,428	(558,371)	0	0	N	73
74	Arizona EEP/DCA Single-Family Low-Income	[4]	182303096	3,725,337		3,725,337	(782,321)	2,943,016	0	0	N	74
75	Arizona EEP/DCA Multi-Family Low-Income	[4]	182303097	323,461		323,461	(67,927)	255,534	0	0	N	75
76	Arizona Property Tax	[4]	182303098	(6,588,105)		(6,588,105)	1,383,502	(5,204,603)	0	0	N	76
77	Arizona Property Tax February 2019	[4]	182303099	7,277,276		7,277,276	(1,528,228)	5,749,048	0	0	N	77
78	California Greenhouse Gas Balancing Account Costs	[4]	182303101	3,569,989		3,569,989	(749,698)	2,820,292	0	0	N	78
79	California Greenhouse Gas Balancing Account Revenue	[4]	182303102	1,220,682		1,220,682	(256,343)	964,339	0	0	N	79
80	California Greenhouse Gas Balancing Account Admin	[4]	182303103	19,928		19,928	(4,185)	15,743	0	0	N	80
81	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada)	[6]	182303104	(5,367)	(222,264)	(227,631)	47,803	(179,829)	0	(179,829)	D-N	81

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

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)	Northern Nevada (j)	Allocation Method (k)	Line No.
				WP G-5, Sh 77-94				(f) + (g)	(i)	(j)	(l)	
82	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada)	[6]	182303104	(276,963)	(351,111)	(628,075)	131,896	(496,179)		0	D-S	82
83	California NERBA Balancing Account	[4]	182303107	(147,039)		(147,039)	30,878	(116,161)		0	N	83
84	California NGLAPBA Balancing Account	[4]	182303109	(293,538)		(293,538)	61,643	(231,895)		0	N	84
85	US GAAP Offset to Benefit Obligations	[4]	182303110	411,004,846		411,004,846	(86,311,018)	324,693,828		0	N	85
86	Mesquite Infrastructure Expansion Rate - SNV	[6]	182303111	723,653		723,653	(151,967)	571,686		0	I	86
87	Nevada Rate Case Post May 2020	[6]	182303112	212,033	131,836	343,869	(72,212)	271,656	228,168	43,488	R	87
88	Arizona Rate Case 2021	[4]	182303113	1,731		1,731	(363)	1,367		0	R	88
89	Mesquite Infrastructure Expansion Rate - Mesquite Only	[4]	182303115	11,567		11,567	(2,429)	9,138		0	I	89
90	Arizona LNG Facility	[4]	182303116	9,315,017		9,315,017	(1,956,154)	7,358,863		0	N	90
91	US GAAP Adj SAZ LNG Facility	[4]	182303117	(3,832,171)		(3,832,171)	804,756	(3,027,415)		0	N	91
92	California CDMI Bal Acct	[4]	182303160	413,995		413,995	(86,939)	327,056		0	N	92
93	NV COVID 19	[4]	182303200	4,171,724		4,171,724	(876,062)	3,295,662	2,768,078	527,584	R	93
94	US GAAP Adj NV COVID 19	[4]	182303201	(4,171,724)		(4,171,724)	876,062	(3,295,662)		0	N	94
95	CA Emergency Customer Protection Memo Acct	[4]	182303250	640,889		640,889	(134,587)	506,303		0	N	95
96	CA Emergency Customer Protection GAAP Adj	[4]	182303251	(640,889)		(640,889)	134,587	(506,303)		0	N	96
97	NN NV Div Spring Creek NO NV RA	[4]	182303300	26,246		26,246	(5,512)	20,735		0	I	97
98	NN NV Div Spring Creek NO NV RA	[4]	182303304	(766)		(766)	161	(605)		0	I	98
99	NN NV Div Spring Creek NO NV Rates	[4]	182303305	(13,809)		(13,809)	2,900	(10,909)		0	I	99
100	Total Account 182.3			\$ 455,830,940	\$ (693,295)	\$ 455,137,645	\$ (95,063,598)	\$ 360,074,047	\$ 4,273,614	\$ 470,006		100
WP G-5, Sh 71, Ln 4												
101	Account 186 - Miscellaneous Deferred Debits											
102	Misc. Deferred Debits (So. Lake Tahoe)	[4]	186000000	4,650,162		4,650,162	(976,534)	3,673,628	0	0	N	101
103	Misc. Deferred Debits (Mesquite)	[4]	186000000	76,292		76,292	(16,021)	60,271		0	N	102
104	Misc. Deferred Debits (Arizona)	[4]	186000000	5,445,215		5,445,215	(1,143,495)	4,301,720		0	N	103
105	Misc. Deferred Debits (Common)	[3][4]	186000000	2,461		2,461	0	2,461		0	N	104
106	Accrued Labor (No. Nevada)	[4]	186001020	42,807		42,807	(8,989)	33,817		33,817	D-N	105
107	Accrued Labor (So. Nevada)	[4]	186001020	115,339		115,339	(24,221)	91,118	91,118	0	D-S	106
108	Accrued Labor (California)	[4]	186001020	44,245		44,245	(9,291)	34,953		0	N	107
109	Accrued Labor (Arizona)	[4]	186001020	275,253		275,253	(57,803)	217,450		0	N	108
110	Franchise Project (Arizona)	[4]	186003020	344,909		344,909	(72,431)	272,478	76,282	14,539	A	109
111	Deferred Financing Costs (Common)	[4]	186003024	(903)		(903)	190	(713)		0	N	110
112	Total Account 186	[4]		47,350	(47,350)	0	0	0	167,400	48,355		112
WP G-5, Sh 71, Ln 5												
113	Account 190 - Alternative Minimum Tax											
114	Alternative Minimum Tax-Current	[3]	190002110	0		0	0	0	0	0	A	113
115	Alternative Minimum Tax-Non-Current	[3]	190002115	0		0	0	0	0	0	A	114
	Total Account 190			0	0	0	0	0	0	0		115
WP G-5, Sh 71, Ln 6												
116	Account 228.2 - Injuries and Damages											
117	No. California Injuries and Damages	[4]	228200000	(2,500,000)		(2,500,000)	525,000	(1,975,000)	0	0	N	116
118	So. California Injuries and Damages	[4]	228200000	0		0	0	0	0	0	N	117
119	So. Lake Tahoe Injuries and Damages	[4]	228200000	(300,000)		(300,000)	63,000	(237,000)		0	N	118
120	No. Nevada Injuries and Damages	[6]	228200000	(250,000)	0	(250,000)	52,500	(197,500)	(197,500)	0	D-S	119
121	No. Nevada Injuries and Damages	[6]	228200000	0	0	0	0	0	0	0	D-N	120
122	Arizona Injuries and Damages	[4]	228200000	0		0	0	0		0	N	121
	System Allocable Injuries and Damages	[6]	228200000	(1,573,077)	(26,923)	(1,600,000)	336,000	(1,264,000)	(353,863)	(67,445)	A	122

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5, Sh 77-94	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * .21 [1]	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Northern Nevada (i)	Allocation Method (j) [2]	Line No.
123	Total Account 228.2			\$ (4,623,077)	\$ (26,923)	\$ (4,650,000)	\$ 976,500	\$ (3,673,500)	\$ (551,363)	\$ (67,445)		123
	Account 242 - Misc Current and Accrued Liabilities											
124	Misc. Current and Accrued Liabilities	[3]	242000000	\$ (4,507,113)	\$	\$ (4,507,113)	\$ 0	\$ (4,507,113)	\$ (1,261,789)	\$ (240,492)	A	124
125	AVR Credit Balances	[3]	242001074	(6,100,000)		(6,100,000)	0	(6,100,000)	(1,707,726)	(325,485)	A	125
126	Accrued Pension Liability		242001140	182,731,295		182,731,295	(38,373,572)	144,357,723	40,413,674	7,702,677	A	126
127	Deferred Revenue UIESC	[3]	242001141	(2,836)		(2,836)	0	(2,836)	(794)	(151)	A	127
128	Accrued Customer Deposits	[3]	242001250	(5,129,714)		(5,129,714)	0	(5,129,714)	0	0	I	128
129	Accrued Vacation	[4]	242001370	(15,001,769)		(15,001,769)	3,150,372	(11,851,398)	0	0	N	129

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

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)	Northern Nevada (j)	Allocation Method (k)	Line No.
				WP G-5, Sh. 77-94			(f) * 1 - 0.21 [1]	(f) + (g)	(i)	(j)	(l)	
130	Accrued Incentive Pay		242001371	(5,406,169)		(5,406,169)	1,135,295	(4,270,873)	(1,195,653)	(227,886)	A	130
131	Vacation, Holiday, Other Time Off	[3]	242001375	(460,801)		(460,801)	0	(460,801)	(129,004)	(24,588)	A	131
132	Accrued PBOP Costs		242001380	(22,317,457)		(22,317,457)	4,686,666	(17,630,791)	(4,935,829)	(940,748)	A	132
133	ST US GAAP Post Retirement Funded Status	[4]	242001381	(3,146,154)		(3,146,154)	660,692	(2,485,462)	0	0	N	133
134	Accrued Health and Dental		242001383	(4,602,213)		(4,602,213)	966,465	(3,635,749)	(1,017,846)	(193,997)	A	134
135	Accrued SERP	[7]	242001387	(27,888,745)	714,037	(27,174,708)	5,706,689	(21,468,019)	(6,010,081)	(1,145,486)	A	135
136	Operating Leases		242001525	(7,344)		(7,344)	1,542	(5,802)	(1,624)	(310)	A	136
137	Energy Share Fuel Fund (Other)	[3][4]	242001605	(49,527)		(49,527)	0	(49,527)	0	0	N	137
138	Energy Share Fuel Fund (So. Nevada)	[3]	242001605	(74,262)		(74,262)	0	(74,262)	(74,262)	0	D-S	138
139	Energy Share Fuel Fund (No. Nevada)	[3]	242001605	(4,023)		(4,023)	0	(4,023)	0	(4,023)	D-N	139
140	Total Account 242		\$	88,033,169	714,037	88,747,206	(22,065,851)	66,681,355	24,079,068	4,599,500		140
WP G-5, Sh. 71, Lns 8P G-5, Sh. 71, Lns 8 - 9												
141	Account 253 - Other Deferred Credits											
141	Other Deferred Credits (Common)	[4]	253000000	(8,066,774)		(8,066,774)	1,694,022	(6,372,751)	0	0	N	141
142	Other Deferred Credits (Arizona)	[4]	253000000	0		0	0	0	0	0	N	142
143	Deferred Comp.- Officers	[4]	253001151	(16,452,464)		(16,452,464)	3,455,017	(12,997,447)	(3,638,701)	(693,521)	A	143
144	Deferred Comp.- Directors	[4]	253001152	(7,071,016)		(7,071,016)	0	0	0	0	N	144
145	Deferred Comp.- Inactive Officers	[4]	253001155	(26,349,182)		(26,349,182)	5,533,328	(20,815,854)	(5,827,503)	(1,110,698)	A	145
146	Deferred Comp.- Inactive Directors	[4]	253001156	(4,898,924)		(4,898,924)	0	0	0	0	N	146
147	Deferred Inc.- Customer Advances Gross-Up (So. California)	[4]	253001473	(239,156)		(239,156)	50,223	(188,933)	0	0	N	147
148	Deferred Inc.- Customer Advances Gross-Up (No. Nevada)	[4]	253001473	(619,454)		(619,454)	130,085	(489,369)	0	0	M	148
149	Deferred Inc.- Customer Advances Gross-Up (No. California)	[4]	253001473	(94,152)		(94,152)	19,772	(74,380)	0	0	N	149
150	Deferred Inc.- Customer Advances Gross-Up (So. Lake Tahoe)	[4]	253001473	16,132		16,132	(3,388)	12,744	0	0	N	150
151	Deferred Inc.- Customer Advances Gross-Up (So. Nevada)	[4]	253001473	(7,369,707)		(7,369,707)	1,547,638	(5,822,068)	0	0	M	151
152	LT US GAAP Post Retirement Funded Status	[4]	253001475	(477,509,846)		(477,509,846)	100,277,068	(377,232,778)	0	0	N	152
153	Deferred ERSS Payments	[4]	253001489	(5,803,190)		(5,803,190)	1,218,670	(4,584,520)	0	0	N	153
154	Total Account 253		\$	(554,457,732)	11,969,940	(542,487,792)	113,922,436	(428,565,356)	(9,466,204)	(1,804,219)		154
WP G-5, Sh. 71, Ln WP G-5, Sh. 71, Ln 10												
155	Account 254 - Other Regulatory Liabilities											
155	Deferred Inc.- CIAC Gross-Up (So. California)	[4]	254001472	(634,926)		(634,926)	133,335	(501,592)	0	0	N	155
156	Deferred Inc.- CIAC Gross-Up (No. Nevada)	[4]	254001472	(178,727)		(178,727)	37,533	(141,194)	0	0	M	156
157	Deferred Inc.- CIAC Gross-Up (No. California)	[4]	254001472	(384,792)		(384,792)	80,806	(303,986)	0	0	N	157
158	Deferred Inc.- CIAC Gross-Up (So. Lake Tahoe)	[4]	254001472	(61,842)		(61,842)	12,987	(48,855)	0	0	N	158
159	Deferred Inc.- CIAC Gross-Up (So. Nevada)	[4]	254001472	(1,016,931)		(1,016,931)	213,556	(803,376)	0	0	M	159
160	Deferred Inc.- CIAC Gross-Up (Arizona)	[4]	254001472	(38,476)		(38,476)	8,080	(30,396)	0	0	N	160
161	NNV Cost Alloc Dkt No. 20-02023 (No. Nevada)	[4]	254001480	(743,511)		(743,511)	156,137	(587,374)	0	0	I	161
162	Tax Reform Savings (So. California)	[4]	254001484	(5,611,501)		(5,611,501)	1,178,415	(4,433,086)	0	0	N	162
163	Tax Reform Savings (No. California)	[4]	254001484	(2,397,073)		(2,397,073)	503,385	(1,893,688)	0	0	N	163
164	Tax Reform Savings (So. Lake Tahoe)	[4]	254001484	(896,531)		(896,531)	188,272	(708,260)	0	0	N	164
165	Tax Reform Savings (Arizona)	[4]	254001484	2,817,521		2,817,521	(591,680)	2,225,842	0	0	N	165
166	NV Contract Transition Adj Provision (No. Nevada)	[4]	254001490	(4,846)		(4,846)	1,018	(3,828)	0	0	N	166
167	SFAS Regulatory Liab	[4]	254002108	(6,833,434)		(6,833,434)	1,435,021	(5,398,413)	0	0	N	167
168	SFAS 109 Deferral	[3][4]	254002109	(422,480,393)		(422,480,393)	0	(422,480,393)	0	0	N	168
169	Total Account 254		\$	(438,465,463)	0	(438,465,463)	3,356,865	(435,108,599)	0	0		169
WP G-5, Sh. 71, Ln WP G-5, Sh. 71, Ln 11												

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

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)	Northern Nevada (j)	Allocation Method (k)	Line No.
170	Totals			WP G-5, Sh 77-94			(f) * -1 * 0.21 [1]	(f) + (g)	(i)	(j)	(k) [2]	170
			\$ (427,351,212)		\$ 11,916,410	(415,909,335)	\$ (1,224,894)	\$ (417,134,229)	\$ 25,282,661	\$ 4,538,466		

[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		
Allocated 13 Month Ending Balance	28.00%	5.34%
Ratio of Nevada Jurisdictions	83.89%	16.01%
Northern Nevada - Direct	0%	100%
Southern Nevada - Direct	100%	0%
Not Included/Other Jurisdictions	0%	0%
Interest Bearing or Earned Return	0%	0%
Sch. M-3	0%	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 ratemaking.

[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.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 135 - WORKING FUNDS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month	Working Funds 135000000	Petty Cash/ Revolving Funds/ Emp. Relocations 135001072	Total	Line No.
	(a)	(b) [1]	(c) [1]	(d) sum (b) to (c)	
1	May 2020	\$ 501,451	\$ 0	\$ 501,451	1
2	June 2020	292,933	0	292,933	2
3	July 2020	466,624	0	466,624	3
4	August 2020	344,725	0	344,725	4
5	September 2020	336,586	0	336,586	5
6	October 2020	305,860	0	305,860	6
7	November 2020	391,542	0	391,542	7
8	December 2020	532,304	0	532,304	8
9	January 2021	1,182,376	0	1,182,376	9
10	February 2021	742,669	0	742,669	10
11	March 2021	518,898	0	518,898	11
12	April 2021	5,629	0	5,629	12
13	May 2021	5,629	0	5,629	13
14	Totals	\$ <u>5,627,225</u>	\$ <u>0</u>	\$ <u>5,627,225</u>	14
15	13 Month Average	\$ <u><u>432,863</u></u> [2]	\$ <u><u>0</u></u> [2]	\$ <u><u>432,863</u></u>	15

[1] Source: Company Records

[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 165 - PREPAYMENTS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	Prepayments 165000000 (b)	Insurance Premiums and Other 165001129 (c)	COLI 165001129 (d)	Licenses and Franchise Taxes 165001131 (e)	Prepaid Supplies-General Office 165001132 (f)	Commercial Paper Facility 165001353 (g)	Total (h)	Line No.
		[1]	[1]	[1]	[1]	[1]	[1]	sum (b) to (g)	
1	May 2020	\$ 698,406	\$ 18,695,785	\$ 59,778	\$ 0	\$ 40,418	\$ 0	\$ 19,494,386	1
2	June 2020	911,692	18,417,611	47,822	1,749,777	40,471	0	21,167,373	2
3	July 2020	378,341	18,803,323	35,867	0	36,941	0	19,254,473	3
4	August 2020	293,773	32,199,183	23,911	0	40,755	0	32,557,622	4
5	September 2020	50,027	30,247,908	11,956	0	40,173	4,958	30,355,021	5
6	October 2020	54,142	28,087,076	143,466	0	37,089	6,514	28,328,287	6
7	November 2020	43,554	25,828,594	131,511	0	45,001	5,417	26,054,077	7
8	December 2020	30,737	28,386,602	119,555	0	52,796	4,533	28,594,223	8
9	January 2021	25,052	25,688,007	107,600	0	53,349	2,667	25,876,674	9
10	February 2021	31,982	23,117,557	95,644	0	52,107	2,633	23,299,924	10
11	March 2021	49,819	22,557,944	83,689	0	57,544	9,300	22,758,296	11
12	April 2021	40,572	21,296,873	71,733	0	50,736	8,300	21,468,214	12
13	May 2021	32,116	18,837,038	59,778	0	46,460	6,244	18,981,636	13
14	Totals	\$ 2,640,213	\$ 312,163,502	\$ 992,309	\$ 1,749,777	\$ 593,839	\$ 50,567	\$ 318,190,207	14
15	13 Month Average	\$ 203,093	\$ 24,012,577	\$ 76,331	\$ 134,598	\$ 45,680	\$ 3,890	\$ 24,476,170	15

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA**

**ACCOUNT 174 - MISC CURRENT AND ACCRUED ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month	Misc Current & Accrue Equity in Employee Homes CA GRCMA 174001158 (b) [1]	California Fixed Cost Adj Mech - 2009 174002013 (c) [1]	Total (d) sum (b) to (c)	Line No.
1	May 2020	\$ 0	\$ (14,035,057)	\$ (14,035,057)	1
2	June 2020	0	(12,278,932)	(12,278,932)	2
3	July 2020	0	(10,769,133)	(10,769,133)	3
4	August 2020	0	(8,917,464)	(8,917,464)	4
5	September 2020	0	(6,728,296)	(6,728,296)	5
6	October 2020	0	(5,961,966)	(5,961,966)	6
7	November 2020	0	(6,062,843)	(6,062,843)	7
8	December 2020	0	(7,513,669)	(7,513,669)	8
9	January 2021	0	(8,453,288)	(8,453,288)	9
10	February 2021	0	(9,723,471)	(9,723,471)	10
11	March 2021	2,056,305	(14,404,139)	(12,347,834)	11
12	April 2021	2,056,305	(14,018,024)	(11,961,719)	12
13	May 2021	2,056,305	(12,378,368)	(10,322,063)	13
14	Totals	\$ 6,168,915	\$ (131,244,651)	\$ (125,075,736)	14
15	13 Month Average	\$ 474,532 [2]	\$ (10,095,742) [2]	\$ (9,621,210)	15

[1] Source: Company Records

[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	Accrued Vacation Pay 182301370 (b)	SFAS 109 Deferral (Common) 182302109 (c)	Arizona Gas Research and Development 182303003 (d)	TRIMP (Arizona) 182303004 (e)	Incremental Pipe Replacement Costs Post May 2012 (No. Nevada) 182303005 (f)	Incremental Pipe Replacement Costs Post May 2012 (So. Nevada) 182303005 (g)	UGCE Deferral (No. Nevada) 182303007 (h)	UGCE Deferral (So. Nevada) 182303007 (i)	California Environmental Compliance Cost 182303008 (j)	Conservation and Energy Efficiency Post May 2012 (No. Nevada) 182303009 (k)	Line No.
1	May 2020	\$ 14,519,000	0	0	(1,072,369)	(91,699)	1,424,614	114,788	1,348,827	782,100	0	1
2	June 2020	14,519,000	0	0	(958,347)	(91,699)	1,424,614	119,009	1,364,969	782,100	0	2
3	July 2020	14,519,000	0	0	(969,386)	(91,699)	1,424,614	122,962	1,380,522	782,100	0	3
4	August 2020	14,519,000	0	0	(879,887)	(91,699)	1,424,614	126,333	1,405,027	782,100	0	4
5	September 2020	14,519,000	0	0	(448,750)	(91,699)	1,424,614	130,443	1,424,057	782,100	0	5
6	October 2020	14,519,000	0	0	(74,828)	(91,699)	1,424,614	128,812	1,443,821	782,100	0	6
7	November 2020	14,519,000	0	0	(30,115)	(91,699)	1,424,614	124,880	1,464,941	988,404	0	7
8	December 2020	15,565,000	0	0	299,801	(91,699)	1,424,614	117,711	1,451,707	988,404	0	8
9	January 2021	15,565,000	0	0	268,083	(91,699)	1,424,614	93,734	1,183,713	988,404	0	9
10	February 2021	15,565,000	0	0	229,271	(91,699)	1,424,614	87,616	1,095,956	988,404	(22)	10
11	March 2021	15,565,000	0	0	93,635	(91,699)	1,424,614	79,952	944,584	988,404	0	11
12	April 2021	15,565,000	0	0	181,765	(91,699)	1,424,614	78,074	848,419	988,404	0	12
13	May 2021	15,565,000	0	0	104,121	(91,699)	1,424,614	60,873	700,208	988,404	0	13
14	Totals	\$ 195,023,000	0	0	(3,257,007)	(1,192,091)	18,519,976	1,385,186	16,056,750	11,681,428	(22)	14
15	13 Month Average	\$ 15,001,769	0	0	(250,539)	(91,699)	1,424,614	106,553	1,235,135	896,571	(2)	15

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	Conservation and Energy Efficiency Post May 2012 (So. Nevada) 182303009	General										Line No.
			Revenues Adj General Service 3 (No. Nevada) 182303010	Revenues Adj General Service 3 (So. Nevada) 182303010	Revenues Adj Multi-Family Residential (No. Nevada) 182303011	Revenues Adj Multi-Family Residential (So. Nevada) 182303011	Revenues Adj Single-Family Residential (No. Nevada) 182303012	Revenues Adj Single-Family Residential (So. Nevada) 182303012	Revenues Adj General Service 1 (No. Nevada) 182303013	Revenues Adj General Service 1 (So. Nevada) 182303013	Revenues Adj General Service 2 (No. Nevada) 182303015	Revenues Adj General Service 2 (So. Nevada) 182303015	
1	May 2020	\$ 0	\$ 53,931	\$ 183,379	\$ 150,524	\$ 1,414,172	\$ (336,330)	\$ 1,499,160	\$ (8,656,128)	\$ 144,579	\$ (77,827)	\$ 159,348	1
2	June 2020	0	60,846	248,701	154,474	1,499,160	(357,427)	1,499,160	(9,075,575)	163,266	54,013	171,382	2
3	July 2020	0	63,673	287,620	276,651	1,613,879	(395,706)	1,613,879	(9,450,736)	175,324	165,981	180,793	3
4	August 2020	0	65,654	320,410	274,503	1,611,078	(422,780)	1,611,078	(9,718,203)	177,012	225,108	177,216	4
5	September 2020	0	66,965	359,436	271,392	1,613,815	(439,772)	1,613,815	(9,940,890)	180,141	294,204	178,942	5
6	October 2020	0	75,554	412,026	291,772	1,849,014	(336,298)	1,849,014	(9,634,737)	203,544	437,910	185,588	6
7	November 2020	0	86,723	456,223	306,150	1,988,421	(267,741)	1,988,421	(9,377,049)	201,532	593,384	197,758	7
8	December 2020	0	82,363	496,811	289,093	1,945,564	(281,803)	1,945,564	(9,376,553)	224,156	821,355	192,136	8
9	January 2021	0	84,384	536,209	312,600	2,222,856	(51,393)	2,222,856	(6,588,382)	266,829	1,198,808	196,114	9
10	February 2021	22	82,310	562,225	298,981	37,387	37,387	2,150,046	(4,906,864)	264,216	1,454,907	182,836	10
11	March 2021	0	73,183	554,035	294,354	(88,127)	(88,127)	2,110,023	(5,654,717)	239,222	1,476,551	163,026	11
12	April 2021	0	70,184	558,563	278,543	(115,013)	(115,013)	2,012,654	(5,940,531)	203,684	1,452,880	141,269	12
13	May 2021	0	62,916	560,525	266,038	(146,020)	(146,020)	1,993,226	(6,031,935)	175,698	1,442,633	130,259	13
14	Totals	\$ 22	\$ 928,686	\$ 5,536,153	\$ 3,465,074	\$ 24,024,008	\$ (3,201,023)	\$ 24,024,008	\$ (104,352,301)	\$ 2,619,202	\$ 9,539,907	\$ 2,256,667	14
15	13 Month Average	\$ 2	\$ 71,437	\$ 425,858	\$ 266,544	\$ 1,848,001	\$ (246,233)	\$ 1,848,001	\$ (8,027,100)	\$ 201,477	\$ 733,839	\$ 173,590	15

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	General Revenues Adj Service 2 (So. Nevada) 182303015 (v)	Incremental Pipe Replacement Costs Pre May 2012 (No. Nevada) 182303017 (w)	Incremental Pipe Replacement Costs Pre May 2012 (So. Nevada) 182303017 (x)	IDRB Variable Interest Adj. (So. Nevada) 182303021 (y)	California Public Interest R & D 182303027 (z)	Renewable Energy Program Rate (No. Nevada) 182303032 (aa)	Renewable Energy Program Rate (So. Nevada) 182303032 (ab)	California Rate Case TY 2014 182303035 (ac)	Arizona Rate Case 2016 182303038 (ad)	Arizona Rate Case 2019 182303042 (ae)	Nevada Rate Case 2018 182303044 (af)	Line No.
1	May 2020	\$ 416,737	\$ 18,853	\$ 100,937	\$ (559,671)	\$ 221,259	\$ 1,315	\$ 368,995	\$ 0	\$ 0	\$ 304,520	\$ 253,611	1
2	June 2020	531,364	18,510	99,102	(813,185)	222,609	(1,277)	322,080	0	0	332,279	249,000	2
3	July 2020	609,395	18,167	97,267	(1,056,993)	216,528	(4,480)	271,055	0	0	393,812	244,389	3
4	August 2020	677,797	17,824	95,432	(1,307,966)	216,446	(7,832)	220,746	0	0	416,852	239,778	4
5	September 2020	741,957	17,481	93,597	(1,563,081)	216,446	(11,849)	167,699	0	0	456,030	235,167	5
6	October 2020	860,003	17,117	91,647	(1,786,266)	216,479	(16,285)	112,516	0	0	458,530	230,268	6
7	November 2020	959,286	16,753	89,697	(2,032,984)	216,489	(24,808)	39,049	0	0	461,030	225,369	7
8	December 2020	1,075,973	16,389	87,747	(2,353,932)	216,324	(38,968)	(95,831)	0	0	476,126	220,470	8
9	January 2021	1,174,385	16,025	85,797	(2,568,403)	214,465	(48,610)	(186,092)	0	0	473,521	215,571	9
10	February 2021	1,188,883	15,661	83,847	(2,694,703)	214,390	(51,281)	(248,242)	0	0	472,096	210,672	10
11	March 2021	1,112,326	15,297	81,897	(2,816,771)	213,780	(53,889)	(305,035)	0	0	458,210	205,773	11
12	April 2021	1,074,869	14,933	79,947	(2,954,270)	213,660	(55,740)	(343,818)	0	0	458,210	200,874	12
13	May 2021	1,041,786	14,569	77,987	(3,095,125)	213,190	(56,972)	(375,531)	0	0	458,210	195,975	13
14	Totals	\$ 11,464,762	\$ 217,579	\$ 1,164,911	\$ (25,603,350)	\$ 2,812,065	\$ (370,668)	\$ (62,408)	\$ 0	\$ 0	\$ 5,619,424	\$ 2,926,917	14
15	13 Month Average	\$ 881,905	\$ 16,737	\$ 89,609	\$ (1,969,488)	\$ 216,313	\$ (28,513)	\$ (4,031)	\$ 0	\$ 0	\$ 432,263	\$ 225,147	15

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	Low Income Program (LIRA) (Arizona) 182303045	California Public Purpose Program - CARE 182303047	Nevada Rate Case Post July 2018 182303051	Incremental Pipe Replacement Costs (No. Nevada) 182303052	Incremental Pipe Replacement Costs (So. Nevada) 182303052	California Rate Case TY 2021 182303056	Incremental Pipe Replacement Costs (No. Nevada) 182303058	Incremental Pipe Replacement Costs (So. Nevada) 182303058	California Public Purpose Program - ESAP 182303068	California Infrastructure Replacement/Reliability Adj 182303071	Line No.
	(a)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	No.
1	May 2020	\$ 3,662,652	\$ 6,039,461	\$ 277,516	\$ (52,359)	\$ (1,643,124)	\$ 687,819	\$ 99,058	\$ (909,309)	\$ 1,645,559	\$ (9,262)	1
2	June 2020	3,637,145	6,374,601	357,665	(54,477)	(1,634,948)	694,619	103,479	(940,747)	1,705,230	(9,266)	2
3	July 2020	3,636,172	3,339,992	375,405	(69,564)	(1,898,008)	768,230	109,034	(936,734)	(1,045,826)	(9,265)	3
4	August 2020	3,651,365	3,652,559	376,942	(23,582)	(1,122,613)	776,040	115,418	(905,990)	813,085	(9,266)	4
5	September 2020	3,662,532	3,916,879	407,539	(26,884)	(1,158,925)	776,040	121,985	(860,593)	1,720,530	(9,267)	5
6	October 2020	3,655,870	2,681,141	422,472	(27,980)	(1,115,420)	776,040	124,806	(857,309)	1,161,913	(9,268)	6
7	November 2020	3,657,856	3,232,068	409,336	(8,725)	(814,005)	777,493	91,978	(1,398,631)	1,928,557	(9,268)	7
8	December 2020	3,733,777	4,271,272	426,780	26,853	(234,999)	779,268	31,345	(2,436,507)	2,423,861	(9,270)	8
9	January 2021	3,794,689	4,428,133	426,780	59,230	64,263	779,268	(23,878)	(2,975,649)	2,471,994	(9,272)	9
10	February 2021	3,966,554	5,347,221	426,780	83,386	59,983	782,463	(65,080)	(2,971,058)	2,645,434	(9,273)	10
11	March 2021	4,154,081	5,236,226	426,780	106,484	46,287	744,741	(104,536)	(2,951,271)	2,703,682	(9,273)	11
12	April 2021	4,318,546	4,106,915	426,816	122,839	26,750	731,753	(132,425)	(2,919,605)	1,710,917	(9,274)	12
13	May 2021	4,373,982	4,478,085	426,816	131,092	(5,465)	720,007	(146,963)	(2,867,612)	2,510,526	(9,275)	13
14	Totals	\$ 49,905,223	\$ 57,104,554	\$ 5,187,625	\$ 266,314	\$ (9,430,223)	\$ 9,793,779	\$ 324,219	\$ (23,931,016)	\$ 22,395,462	\$ (120,497)	14
15	13 Month Average	\$ 3,838,863	\$ 4,392,658	\$ 399,048	\$ 20,486	\$ (725,402)	\$ 753,368	\$ 24,940	\$ (1,840,847)	\$ 1,722,728	\$ (9,269)	15

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	California													So. Nevada Gas Lights Post July 2018 182303088 (bb) (1)
		California MHP Conversion to the Meter 182303072 (aq) (1)	California MHP Conversion Beyond the Meter 182303073 (ar) (1)	So. Nevada Self Insurance 182303074 (as) (1)	MHP Conversion Rev Reqmt 182303075 (at) (1)	CA MHP Conversions GAAP Adj. 182303076 (au) (1)	Arizona Conservation Deferred Costs 182303079 (av) (1)	California Pension Balancing Account 182303080 (aw) (1)	Accrued Purchased Gas Cost 182303082 (ax) (1)	So. Nevada Gas Lights May 2009 - May 2012 182303085 (ay) (1)	So. Nevada Gas Lights Pre May 2009 182303086 (az) (1)	So. Nevada Gas Lights Post May 2012 182303087 (ba) (1)			
1	May 2020	\$ 1,252,705	\$ 3,287,960	\$ 4,583,335	\$ 946,230	\$ (1,102,771)	\$ 635,678	\$ (1,087,929)	\$ 0	\$ 1,505,055	\$ 144,731	\$ 558,132	\$ 10,592		
2	June 2020	1,293,843	3,666,468	4,500,002	994,853	(1,147,334)	1,188,162	299,673	(4,200,000)	1,477,691	142,100	547,984	10,571		
3	July 2020	1,338,923	3,676,864	4,416,669	1,054,904	(1,191,734)	1,602,743	299,673	0	1,450,327	139,469	537,836	10,550		
4	August 2020	1,394,589	3,707,974	4,333,336	1,111,619	(1,242,125)	2,052,117	299,673	0	1,422,963	136,838	527,688	10,529		
5	September 2020	1,441,504	3,776,242	4,250,003	1,166,844	(1,287,058)	1,897,131	1,687,275	2,900,000	1,395,589	134,207	517,540	10,508		
6	October 2020	1,485,631	3,782,464	4,161,461	1,221,155	(1,331,814)	1,767,107	1,687,275	0	1,366,524	131,411	506,758	10,487		
7	November 2020	1,513,056	3,975,384	4,072,919	1,275,522	(1,376,401)	1,513,885	1,687,275	0	1,337,449	128,615	495,976	10,466		
8	December 2020	1,503,381	4,382,245	3,984,377	1,336,645	(1,420,819)	1,098,421	3,074,877	29,000,000	1,308,374	125,819	485,194	10,445		
9	January 2021	1,416,941	4,382,245	3,895,835	1,359,991	(1,427,076)	544,136	3,162,282	0	1,279,299	123,023	474,412	10,424		
10	February 2021	1,338,556	3,579,953	3,807,293	1,380,532	(1,432,472)	79,317	3,162,282	0	1,250,224	120,227	463,630	15,878		
11	March 2021	1,284,217	3,545,228	3,718,751	1,400,760	(1,450,087)	323,098	4,917,797	4,200,000	1,221,149	117,431	452,848	15,846		
12	April 2021	1,240,726	3,521,359	3,630,209	1,419,543	(1,456,303)	24,246	4,971,480	0	1,192,074	114,635	442,066	15,814		
13	May 2021	1,235,150	3,486,957	3,541,667	1,438,790	(1,474,604)	213,949	5,025,163	0	1,162,989	111,839	431,284	15,782		
14	Totals	\$ 17,739,220	\$ 48,771,346	\$ 52,895,857	\$ 16,107,388	\$ (17,340,598)	\$ 12,939,991	\$ 29,186,796	\$ 31,900,000	\$ 17,369,727	\$ 1,670,345	\$ 6,441,348	\$ 157,892		
15	13 Month Average	\$ 1,364,555	\$ 3,751,642	\$ 4,066,912	\$ 1,239,030	\$ (1,333,892)	\$ 995,384	\$ 2,245,138	\$ 2,453,846	\$ 1,336,133	\$ 128,488	\$ 495,488	\$ 12,146		

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	California										Greenhouse Gas		Line No.
		Conservation and Energy Efficiency Program 182303089	Arizona EEP/DCA Single-Family 182303090	Arizona EEP/DCA Multi-Family 182303091	Arizona EEP/DCA General-Small 182303092	Arizona EEP/DCA General-Medium 182303093	Arizona EEP/DCA General-Large 1 182303094	Arizona EEP/DCA General-Large 2 182303095	Arizona EEP/DCA Single-Family Low-Income 182303096	Arizona EEP/DCA Multi-Family Low-Income 182303097	Arizona Property Tax 182303098	Arizona Property Tax Feb-19 182303099	Balancing Account Costs 182303101	
1	May 2020	(407,024)	6,759,047	1,374,967	(27,497)	(10,381,926)	(9,253,745)	(1,206,702)	3,642,871	320,563	(6,761,476)	5,888,194	3,725,109	1
2	June 2020	(432,406)	7,621,624	1,395,439	23,258	(10,103,163)	(8,214,636)	(962,030)	3,692,884	321,681	(6,761,476)	7,057,935	2,907,153	2
3	July 2020	(483,491)	8,183,287	1,387,203	57,606	(9,991,921)	(7,803,394)	(855,682)	3,718,528	320,468	(6,761,476)	8,212,561	4,829,386	3
4	August 2020	(447,296)	8,883,261	1,387,520	89,259	(9,876,638)	(7,181,033)	(800,849)	3,740,581	318,715	(6,761,476)	9,394,316	4,241,866	4
5	September 2020	(447,208)	9,801,769	1,396,230	119,593	(9,766,747)	(6,674,422)	(745,449)	3,769,332	317,387	(6,761,476)	10,572,330	3,941,152	5
6	October 2020	(544,721)	10,537,352	1,406,530	151,555	(9,637,373)	(6,215,255)	(661,524)	3,804,505	315,690	(6,761,476)	6,464,798	5,932,755	6
7	November 2020	(498,393)	8,990,073	1,388,874	164,256	(9,629,125)	(6,018,484)	(610,580)	3,776,106	313,342	(6,761,476)	7,125,636	5,016,461	7
8	December 2020	(495,152)	10,924,182	1,421,087	230,223	(9,480,494)	(5,742,258)	(536,477)	3,863,743	321,056	(6,761,476)	7,786,355	3,893,587	8
9	January 2021	(567,537)	8,251,050	1,427,895	298,708	(9,257,817)	(5,571,390)	(588,561)	3,860,920	331,159	(6,761,476)	7,105,060	4,760,348	9
10	February 2021	(565,814)	5,461,566	1,412,591	367,003	(8,991,338)	(5,319,663)	(522,195)	3,855,260	339,439	(6,761,476)	6,439,665	2,883,583	10
11	March 2021	(563,160)	239,917	1,331,696	396,280	(9,159,031)	(5,787,961)	(576,987)	3,684,379	335,288	(6,198,019)	5,769,204	815,111	11
12	April 2021	(665,088)	(2,833,344)	1,308,609	403,775	(9,178,045)	(5,849,739)	(545,360)	3,619,700	334,026	(6,010,200)	5,097,320	2,123,245	12
13	May 2021	(684,626)	(4,713,128)	1,268,040	395,726	(9,271,822)	(6,007,779)	(575,984)	3,400,572	316,172	(5,822,381)	7,691,209	1,340,107	13
14	Totals	(6,821,914)	78,106,655	17,907,682	2,671,745	(124,725,439)	(85,639,756)	(9,188,387)	48,429,382	4,204,987	(85,645,360)	94,604,583	46,409,863	14
15	13 Month Average	(524,763)	6,008,204	1,377,514	205,519	(9,594,265)	(6,587,674)	(706,799)	3,725,337	323,461	(6,588,105)	7,277,276	3,569,989	15

[1] Source: Company Records
[2] WP G-5, Sh 72-76

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021

Line No.	Month	California Greenhouse Gas Balancing Account Revenue	California Greenhouse Gas Balancing Account Admin	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada)	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada)	California NERBA Balancing Account	California NGLAPBA Balancing Account	US GAAP Offset to Benefit Obligations	Mesquite Infrastructure Expansion Rate SNV	Nevada Rate Case Post May 2020	Arizona Rate Case 2021	Line No.	Mesquite Infrastructure Expansion Rate Mesquite	Arizona LNG Facility
	(a)	(bc)	(bp)	(bq)	(br)	(bs)	(bt)	(bu)	(bv)	(bw)	(bx)	No.	(by)	(bz)
1	May 2020	\$ 2,749,706	\$ 15,718	\$ 131,985	\$ (61,661)	\$ (131,589)	\$ 196,967	\$ 411,720,000	\$ 238,478	\$ 0	\$ 0	1	\$ 3,831	\$ 4,341,067
2	June 2020	2,057,947	16,935	118,791	(78,743)	(135,530)	146,447	403,325,000	284,315	0	0	2	4,542	5,276,982
3	July 2020	2,058,343	17,553	108,477	(130,077)	(138,864)	102,991	403,325,000	327,611	36,115	0	3	5,216	6,229,996
4	August 2020	2,058,557	18,170	108,194	(115,748)	(141,911)	62,269	403,325,000	372,650	106,372	0	4	5,915	7,219,199
5	September 2020	117,809	18,787	97,484	(167,282)	(145,015)	20,631	394,931,000	423,332	223,978	0	5	6,701	8,146,786
6	October 2020	117,848	19,404	89,934	(172,024)	(148,550)	(25,405)	394,931,000	475,473	235,526	0	6	7,511	9,090,119
7	November 2020	117,886	19,406	55,859	(109,693)	(154,634)	(100,199)	394,931,000	575,811	235,526	0	7	9,055	10,055,385
8	December 2020	321,639	20,639	(6,795)	(197,486)	(165,604)	(238,918)	427,550,000	651,966	285,042	0	8	10,246	11,011,130
9	January 2021	321,711	21,257	(60,926)	(301,472)	(166,333)	(435,874)	427,550,000	999,448	285,042	0	9	15,825	11,944,911
10	February 2021	321,775	21,874	(114,009)	(431,925)	(156,770)	(647,576)	427,550,000	962,137	325,561	0	10	15,659	11,944,911
11	March 2021	(1,532,317)	22,491	(167,327)	(562,699)	(147,468)	(847,554)	417,975,000	1,159,483	339,696	5,000	11	19,034	11,944,911
12	April 2021	3,277,589	23,108	(203,804)	(643,639)	(141,341)	(981,297)	417,975,000	1,366,333	339,696	7,500	12	22,437	11,944,911
13	May 2021	3,880,377	23,725	(227,631)	(628,075)	(137,895)	(1,068,480)	417,975,000	1,570,450	343,869	10,000	13	24,403	11,944,911
14	Totals	\$ 15,868,872	\$ 259,068	\$ (69,769)	\$ (3,600,523)	\$ (1,911,504)	\$ (3,815,959)	\$ 5,343,063,000	\$ 9,407,486	\$ 2,756,425	\$ 22,500	14	\$ 150,375	\$ 121,095,219
15	13 Month Average	\$ 1,220,682	\$ 19,928	\$ (5,367)	\$ (276,963)	\$ (147,039)	\$ (293,538)	\$ 411,004,846	\$ 723,653	\$ 212,033	\$ 1,731	15	\$ 11,567	\$ 9,315,017

[1] Source: Company Records
[2] WP G-5, Sh. 72-76

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	US GAAP		CALIFORNIA		NV		US GAAP ADJ		CA EMERGENCY CUSTOMER PROTECTION		NO NV DIV SPRING CREEK NO NV RA		NO NV DIV SPRING CREEK NO NV RATES		Total (c)	Line No.
		LNG FACILITY 182303117 (ca)	ADJ SAZ 182303117 (ca)	BAL ACCT 182303160 (cb)	COVID 19 182303200 (cc)	NV COVID 19 182303201 (cd)	MEMO ACT 182303250 (ce)	GAAP ADJ 182303251 (cf)	NO NV RA 182303300 (cg)	NO NV RA 182303304 (ch)	NO NV RA 182303305 (ci)	NO NV DIV SPRING CREEK 182303305 (ci)	NO NV DIV SPRING CREEK 182303305 (ci)	sum (b) to (ci)			
1	May 2020	(1,889,073)	0	0	0	0	0	0	0	0	0	0	0	0	0	442,707,005	1
2	June 2020	(2,262,633)	0	0	1,748,019	(1,748,019)	230,146	0	0	0	(230,146)	0	0	0	0	435,346,601	2
3	July 2020	(2,635,499)	0	0	2,305,501	(2,305,501)	310,263	0	0	0	(310,263)	0	0	0	0	438,600,327	3
4	August 2020	(3,007,586)	472,283	472,283	2,827,927	(2,827,927)	390,332	0	0	0	(390,332)	0	0	0	0	445,115,313	4
5	September 2020	(3,378,939)	498,527	498,527	3,310,300	(3,310,300)	471,290	0	0	0	(471,290)	0	0	0	0	443,433,367	5
6	October 2020	(3,749,664)	500,565	500,565	3,812,810	(3,812,810)	560,540	0	0	0	(560,540)	0	0	0	0	439,565,501	6
7	November 2020	(4,119,655)	499,910	499,910	4,223,828	(4,223,828)	635,760	0	0	0	(635,760)	0	0	0	0	440,319,459	7
8	December 2020	(4,488,832)	605,868	605,868	4,758,142	(4,758,142)	727,162	0	0	0	(727,162)	0	0	0	0	508,447,552	8
9	January 2021	(4,857,269)	613,657	613,657	5,437,109	(5,437,109)	824,042	0	0	0	(824,042)	0	0	0	0	480,451,765	9
10	February 2021	(4,857,269)	635,599	635,599	6,051,534	(6,051,534)	919,020	33,884	33,884	(919,020)	0	0	0	0	0	476,859,915	10
11	March 2021	(4,857,269)	500,318	500,318	6,585,746	(6,585,746)	1,024,798	68,191	68,191	(1,024,798)	(39,844)	(39,844)	0	0	0	461,360,420	11
12	April 2021	(4,857,269)	535,021	535,021	6,585,746	(6,585,746)	1,119,105	102,474	102,474	(1,119,105)	(59,866)	(59,866)	0	0	0	456,343,437	12
13	May 2021	(4,857,269)	520,186	520,186	6,585,746	(6,585,746)	1,119,105	136,653	136,653	(1,119,105)	(79,806)	(79,806)	0	0	0	457,251,556	13
14	Totals	(49,818,226)	5,381,936	5,381,936	54,232,406	(54,232,406)	8,331,563	341,202	341,202	(8,331,563)	(9,963)	(9,963)	(179,516)	(179,516)	0	5,925,802,217	14
15	13 Month Average	(3,832,171)	413,995	413,995	4,171,724	(4,171,724)	640,889	26,246	26,246	(640,889)	(766)	(766)	(13,809)	(13,809)	0	455,830,940	15

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 186 - MISCELLANEOUS DEFERRED DEBITS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	Misc. Deferred Debits (So. Lake Tahoe) 1860000000 (b)	Misc. Deferred Debits (Mesquite) 1860000000 (c)	Misc. Deferred Debits (Arizona) 1860000000 (d)	Misc. Deferred Debits (Common) 1860000000 (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)
1	May 2020	\$ 4,650,162	\$ 0	\$ 5,445,215	\$ 2,461	\$ 53,482	\$ 146,559	\$ 55,862	\$ 348,429	\$ 437,684	\$ 0	\$ 105,883	\$ 11,245,737
2	June 2020	4,650,162	0	5,445,215	2,461	74,875	205,183	78,205	487,799	612,758	0	(250)	11,556,408
3	July 2020	4,650,162	0	5,445,215	2,461	0	0	0	0	0	0	13,594	10,111,432
4	August 2020	4,650,162	0	5,445,215	2,461	10,696	29,312	11,172	69,686	87,537	0	13,594	10,319,835
5	September 2020	4,650,162	0	5,445,215	2,461	32,089	87,936	33,516	209,057	262,610	0	22,451	10,745,497
6	October 2020	4,650,162	123,975	5,445,215	2,461	53,482	146,559	55,862	348,429	437,684	0	73,404	11,337,233
7	November 2020	4,650,162	123,975	5,445,215	2,461	64,178	175,871	67,034	418,115	525,221	0	98,047	11,570,278
8	December 2020	4,650,162	123,975	5,445,215	2,461	96,267	263,807	100,550	627,170	787,831	0	0	12,097,438
9	January 2021	4,650,162	123,975	5,445,215	2,461	0	0	0	0	0	0	46,000	10,267,813
10	February 2021	4,650,162	123,975	5,445,215	2,461	36,733	95,183	37,067	229,200	285,533	0	47,601	10,269,413
11	March 2021	4,650,162	123,975	5,445,215	2,461	61,222	168,638	61,779	381,999	475,889	0	133,428	11,038,957
12	April 2021	4,650,162	123,975	5,445,215	2,461	73,466	190,365	74,134	458,399	571,066	(11,740)	61,793	11,423,133
13	May 2021	4,650,162	123,975	5,445,215	2,461	556,490	1,499,413	575,181	3,578,283	4,483,813	(11,740)	615,544	11,577,503
14	Totals	\$ 60,452,103	\$ 991,800	\$ 70,787,801	\$ 31,987	\$ 556,490	\$ 1,499,413	\$ 575,181	\$ 3,578,283	\$ 4,483,813	\$ (11,740)	\$ 615,544	\$ 143,560,675
15	13 Month Average	\$ 4,650,162	\$ 76,292	\$ 5,445,215	\$ 2,461	\$ 42,807	\$ 115,339	\$ 44,245	\$ 275,253	\$ 344,909	\$ (903)	\$ 47,350	\$ 11,043,129

[1] Source: Company Records
[2] WP G-5, Sh. 72-76

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 190 - ALTERNATIVE MINIMUM TAX
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	Alternative Minimum Tax- Current 190002110 (b) [1]	Alternative Minimum Tax- Non-Current 190002115 (c) [1]	Total (d) sum (b) to (c)
1	May 2020	\$ 0	\$ 0	\$ 0
2	June 2020	0	0	0
3	July 2020	0	0	0
4	August 2020	0	0	0
5	September 2020	0	0	0
6	October 2020	0	0	0
7	November 2020	0	0	0
8	December 2020	0	0	0
9	January 2021	0	0	0
10	February 2021	0	0	0
11	March 2021	0	0	0
12	April 2021	0	0	0
13	May 2021	0	0	0
14	Totals	\$ 0	\$ 0	\$ 0
15	13 Month Average	\$ 0	\$ 0	\$ 0
		[2]	[2]	

[1] Source: Company Records

[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 228.2 - INJURIES AND DAMAGES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

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 2020	\$ (2,500,000)	0 \$	(300,000) \$	(250,000) \$	0 \$	0 \$	(1,550,000) \$	(4,600,000)	1
2	June 2020	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	2
3	July 2020	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	3
4	August 2020	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	4
5	September 2020	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	5
6	October 2020	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	6
7	November 2020	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	7
8	December 2020	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	8
9	January 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	9
10	February 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	10
11	March 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	11
12	April 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	12
13	May 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	13
14	Totals	\$ (32,500,000)	0 \$	(3,900,000) \$	(3,250,000) \$	0 \$	0 \$	(20,450,000) \$	(60,100,000)	14
15	13 Month Average	\$ (2,500,000)	0 \$	(300,000) \$	(250,000) \$	0 \$	0 \$	(1,573,077) \$	(4,623,077)	15

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

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 2020	\$	(4,619,274)	0	162,850,789	(36,863)	(5,363,403)	(14,519,000)	(3,227,481)	478,384	(20,733,450)	1
2	June 2020		(4,619,274)	(17,400,000)	158,635,541	0	(5,323,965)	(14,519,000)	(3,916,828)	(471,573)	(20,981,248)	2
3	July 2020		(4,619,274)	0	167,420,293	0	(5,313,477)	(14,519,000)	(4,586,106)	(4,892,155)	(21,233,380)	3
4	August 2020		(4,619,274)	0	163,205,045	0	(5,375,378)	(14,519,000)	(5,264,184)	(5,240,232)	(21,500,797)	4
5	September 2020		(4,619,274)	(23,700,000)	158,989,797	0	(5,384,234)	(14,519,000)	(7,178,774)	(3,234,968)	(21,721,441)	5
6	October 2020		(4,619,274)	0	167,774,549	0	(5,396,198)	(14,519,000)	(7,976,416)	(5,418,344)	(21,978,637)	6
7	November 2020		(3,858,954)	0	163,559,301	0	(7,953,104)	(14,519,000)	(8,774,058)	(5,159,642)	(22,216,691)	7
8	December 2020		(3,873,106)	(22,400,000)	159,344,053	0	(5,311,875)	(15,565,000)	(9,571,700)	(0)	(22,584,643)	8
9	January 2021		(4,628,954)	0	218,077,861	0	(5,104,578)	(15,565,000)	(10,256,350)	2,109,312	(22,894,060)	9
10	February 2021		(4,628,954)	0	213,811,676	0	(5,442,255)	(15,565,000)	(1,369,300)	2,727,276	(23,120,344)	10
11	March 2021		(4,628,954)	(15,800,000)	209,545,491	0	(5,149,735)	(15,565,000)	(2,035,015)	4,960,327	(23,314,232)	11
12	April 2021		(4,628,954)	0	218,279,314	0	(5,568,076)	(15,565,000)	(2,719,665)	4,032,102	(23,507,590)	12
13	May 2021		(4,628,954)	0	214,013,128	0	0	(15,565,000)	(3,404,315)	4,119,100	(24,340,430)	13
14	Totals	\$	(58,592,474)	(79,300,000)	2,375,506,839	(36,863)	(66,686,277)	(195,023,000)	(70,280,192)	(5,990,415)	(290,126,942)	14
15	13 Month Average	\$	(4,507,113)	(6,100,000)	182,731,295	(2,836)	(5,129,714)	(15,001,769)	(5,406,169)	(460,801)	(22,317,457)	15

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	ST US GAAP Post Retirement Funded Status 242001381 (k)	Accrued Health and Dental 242001383 (l)	Accrued SERP 242001387 (m)	Operating Leases 242001525 (n)	Energy Share Fuel Fund (Other) 242001605 (o)	Energy Share Fuel Fund (So. Nevada) 242001605 (p)	Energy Share Fuel Fund (No. Nevada) 242001605 (q)	Total (r)	Line No.
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	sum (b) to (q)	
1	May 2020	\$ (3,100,000)	\$ (4,977,337)	\$ (27,360,482)	\$ (8,205)	\$ (51,451)	\$ (73,309)	\$ (4,006)	\$ 79,254,912	1
2	June 2020	(3,100,000)	(5,576,966)	(27,411,775)	(8,077)	(54,010)	(74,303)	(4,300)	55,174,223	2
3	July 2020	(3,100,000)	(5,573,535)	(27,463,065)	(7,948)	(50,830)	(73,335)	(4,093)	75,984,095	3
4	August 2020	(3,100,000)	(5,601,936)	(27,514,347)	(7,530)	(49,894)	(74,011)	(3,885)	70,334,577	4
5	September 2020	(3,100,000)	(5,291,202)	(27,565,611)	(7,434)	(48,325)	(73,402)	(3,649)	42,542,484	5
6	October 2020	(3,100,000)	(5,419,592)	(27,683,151)	(7,336)	(47,456)	(73,679)	(3,575)	71,531,892	6
7	November 2020	(3,100,000)	(5,024,513)	(27,794,661)	(7,239)	(47,063)	(73,399)	(3,653)	65,027,324	7
8	December 2020	(3,200,000)	(3,000,000)	(27,845,914)	(7,141)	(49,301)	(74,721)	(3,856)	45,856,796	8
9	January 2021	(3,200,000)	(3,931,012)	(28,229,142)	(7,065)	(49,996)	(74,612)	(4,708)	126,241,696	9
10	February 2021	(3,200,000)	(3,764,863)	(28,138,900)	(6,989)	(54,033)	(76,491)	(5,517)	131,166,307	10
11	March 2021	(3,200,000)	(3,891,605)	(28,290,151)	(6,913)	(53,529)	(77,121)	(4,559)	112,489,005	11
12	April 2021	(3,200,000)	(4,166,152)	(28,673,371)	(6,835)	(46,103)	(74,527)	(3,452)	134,151,689	12
13	May 2021	(3,200,000)	(3,610,065)	(28,583,113)	(6,758)	(41,857)	(72,493)	(3,049)	134,676,195	13
14	Totals	\$ (40,900,000)	\$ (59,828,775)	\$ (362,553,683)	\$ (95,471)	\$ (643,848)	\$ (965,402)	\$ (52,302)	\$ 1,144,431,196	14
15	13 Month Average	\$ (3,146,154)	\$ (4,602,213)	\$ (27,888,745)	\$ (7,344)	\$ (49,527)	\$ (74,262)	\$ (4,023)	\$ 88,033,169	15

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 253 - OTHER DEFERRED CREDITS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month	(a)	Other Deferred Credits (Common)	(b)	Other Deferred Credits (Arizona)	(c)	Deferred Comp.- Officers	(d)	Deferred Comp.- Directors	(e)	Deferred Comp.- Officers	(f)	Deferred Comp.- Directors	(g)	Line No.
1	May 2020		\$ (8,346,054)	\$ 0	\$ (15,572,587)	\$ (8,537,902)	\$ (27,636,498)	\$ (3,899,903)	1						
2	June 2020		(8,346,054)	0	(15,673,230)	(6,794,881)	(27,426,760)	(5,553,971)	2						
3	July 2020		(8,346,054)	0	(15,789,419)	(6,823,277)	(27,215,469)	(5,440,118)	3						
4	August 2020		(8,346,054)	0	(15,891,722)	(6,851,672)	(27,002,615)	(5,340,000)	4						
5	September 2020		(7,538,054)	0	(15,994,245)	(6,880,068)	(26,788,185)	(5,239,258)	5						
6	October 2020		(7,768,223)	0	(16,131,870)	(6,908,463)	(26,572,168)	(5,137,888)	6						
7	November 2020		(7,768,223)	0	(16,234,392)	(6,936,859)	(26,354,550)	(5,035,886)	7						
8	December 2020		(8,068,223)	0	(16,336,914)	(6,965,254)	(26,135,320)	(4,933,247)	8						
9	January 2021		(8,068,223)	0	(16,455,595)	(6,993,650)	(25,914,465)	(4,829,967)	9						
10	February 2021		(8,068,223)	0	(17,282,827)	(7,022,045)	(25,692,746)	(4,726,041)	10						
11	March 2021		(8,068,223)	0	(17,381,740)	(7,045,879)	(25,467,637)	(4,621,465)	11						
12	April 2021		(8,068,223)	0	(17,520,145)	(7,069,713)	(25,267,332)	(4,516,239)	12						
13	May 2021		(8,068,223)	0	(17,617,345)	(7,093,547)	(25,065,620)	(4,412,026)	13						
14	Totals		\$ (104,868,056)	\$ 0	\$ (213,882,032)	\$ (91,923,213)	\$ (342,539,366)	\$ (63,686,009)	14						
15	13 Month Average		\$ (8,066,774)	\$ 0	\$ (16,452,464)	\$ (7,071,016)	\$ (26,349,182)	\$ (4,898,924)	15						

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
ACCOUNT 253 - OTHER DEFERRED CREDITS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month (a)	Deferred Inc.- Customer Advances (So. California) 253001473		Deferred Inc.- Customer Advances (No. Nevada) 253001473		Deferred Inc.- Customer Advances (No. California) 253001473		Deferred Inc.- Customer Advances (So. Lake Tahoe) 253001473		Deferred Inc.- Customer Advances (So. Nevada) 253001473		LT US GAAP Post Retirement Funded Status 253001475		Deferred ER SS Payments 253001489		Total (o) sum (b) to (n)
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	(n)	(n)	(n)	(n)	(n)			
1	May 2020	\$ (217,306)	\$ (554,710)	\$ (94,993)	\$ 16,132	\$ (7,213,128)	\$ (473,869,000)	\$ (1,294,090)	\$ (547,220,040)							
2	June 2020	(217,619)	(559,881)	(94,948)	16,132	(7,123,400)	(464,123,000)	(2,164,418)	(538,062,030)							
3	July 2020	(227,298)	(562,542)	(94,913)	16,132	(7,226,866)	(464,123,000)	(3,032,468)	(538,865,293)							
4	August 2020	(229,883)	(572,493)	(94,886)	16,132	(7,302,755)	(464,123,000)	(3,906,540)	(539,645,490)							
5	September 2020	(234,245)	(589,853)	(94,859)	16,132	(7,331,679)	(454,377,000)	(4,802,196)	(529,853,510)							
6	October 2020	(235,705)	(611,011)	(94,832)	16,132	(7,170,123)	(454,377,000)	(6,093,745)	(531,084,896)							
7	November 2020	(239,330)	(611,674)	(94,805)	16,132	(7,401,418)	(454,377,000)	(6,985,424)	(532,023,428)							
8	December 2020	(243,312)	(625,773)	(94,778)	16,132	(7,464,411)	(502,071,000)	(7,860,432)	(580,782,532)							
9	January 2021	(245,489)	(620,299)	(94,751)	16,132	(7,465,752)	(502,071,000)	(7,860,432)	(580,603,492)							
10	February 2021	(250,461)	(654,809)	(94,724)	16,132	(7,455,976)	(502,071,000)	(7,860,432)	(581,163,153)							
11	March 2021	(256,951)	(669,931)	(94,697)	16,132	(7,516,675)	(490,682,000)	(7,860,432)	(569,649,497)							
12	April 2021	(251,909)	(703,417)	(90,751)	16,132	(7,517,384)	(490,682,000)	(7,860,432)	(569,531,413)							
13	May 2021	(259,518)	(716,510)	(90,037)	16,132	(7,616,620)	(490,682,000)	(7,860,432)	(569,465,747)							
14	Totals	\$ (3,109,024)	\$ (8,052,903)	\$ (1,223,970)	\$ 209,711	\$ (95,806,186)	\$ (6,207,628,000)	\$ (75,441,473)	\$ (7,207,950,520)							
15	13 Month Average	\$ (239,156)	\$ (619,454)	\$ (94,152)	\$ 16,132	\$ (7,369,707)	\$ (477,509,846)	\$ (5,803,190)	\$ (554,457,732)							

[1] Source: Company Records
[2] WP G-5, Sh 72-76

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 254 - OTHER REGULATORY LIABILITIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2021**

Line No.	Month	Defered Inc.- CIAC Gross-Up (So. California)	Defered Inc.- CIAC Gross-Up (No. Nevada)	Defered Inc.- CIAC Gross-Up (So. Lake Tahoe)	Defered Inc.- CIAC Gross-Up (So. Nevada)	Defered Inc.- CIAC Gross-Up (Arizona)	NNV Cost Alloc. Dkt No. 20-02023 (No. Nevada)	Tax Reform Savings (So. California)	Tax Reform Savings (No. California)	Tax Reform Savings (So. Lake Tahoe)	Tax Reform Savings (Arizona)	NV Contract Transition Adj Provision (No. Nevada)	SFAS 109 Regulatory Liab 254002108	SFAS 109 Deferal 254002109	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
1	May 2020	\$ (667,303)	\$ (173,905)	\$ (392,699)	\$ (60,395)	\$ (954,024)	\$ (42,338)	\$ 0	\$ (4,673,976)	\$ (756,670)	\$ 1,633,079	\$ 0	\$ 0	\$ (431,961,488)	\$ (440,128,325)	1
2	June 2020	(687,334)	(175,285)	(394,326)	(61,470)	(961,040)	(42,338)	0	(4,889,111)	(788,468)	1,694,315	0	0	(431,745,053)	(440,183,718)	2
3	July 2020	(667,365)	(176,563)	(398,311)	(61,825)	(973,647)	(42,338)	0	(5,081,928)	(814,119)	1,815,358	0	0	(431,562,345)	(440,170,140)	3
4	August 2020	(670,553)	(178,459)	(400,968)	(63,914)	(984,266)	(42,338)	0	(5,278,476)	(838,114)	1,898,768	0	0	(431,389,358)	(440,200,121)	4
5	September 2020	(670,694)	(180,591)	(418,037)	(63,914)	(1,048,352)	(42,338)	(1,050,000)	(5,487,637)	(863,171)	2,006,456	0	0	(431,210,234)	(441,333,501)	5
6	October 2020	(670,615)	(182,239)	(419,723)	(64,827)	(1,071,564)	(42,338)	(1,056,108)	(5,642,681)	(893,937)	2,167,212	0	(2,194,003)	(428,887,662)	(441,326,927)	6
7	November 2020	(670,646)	(183,275)	(420,083)	(64,827)	(1,074,798)	(42,338)	(1,061,846)	(5,857,319)	(936,784)	2,385,390	0	(2,194,003)	(428,721,180)	(441,314,722)	7
8	December 2020	(670,678)	(183,861)	(420,110)	(64,827)	(1,085,881)	(42,338)	(1,067,819)	(6,213,517)	(983,732)	1,023,585	(10,500)	(14,991,065)	(415,672,738)	(443,045,131)	8
9	January 2021	(579,254)	(175,825)	(345,262)	(59,347)	(993,511)	(32,296)	(1,073,825)	(6,213,517)	(983,732)	4,205,128	(10,500)	(15,592,897)	(413,390,289)	(437,866,449)	9
10	February 2021	(579,285)	(176,477)	(345,289)	(59,347)	(1,004,310)	(32,296)	(1,079,865)	(6,213,517)	(983,732)	4,215,080	(10,500)	(11,809,675)	(415,656,913)	(436,387,778)	10
11	March 2021	(579,995)	(178,353)	(345,316)	(59,920)	(1,005,792)	(32,296)	(1,085,940)	(5,902,840)	(944,046)	4,374,752	(10,500)	(13,262,410)	(412,455,103)	(433,897,330)	11
12	April 2021	(580,202)	(178,944)	(347,424)	(59,920)	(1,023,598)	(32,296)	(1,092,048)	(5,799,281)	(927,484)	4,528,174	(10,500)	(14,067,071)	(410,571,165)	(432,627,302)	12
13	May 2021	(580,230)	(179,670)	(354,750)	(61,503)	(1,029,324)	(32,296)	(1,098,191)	(5,695,722)	(910,922)	4,680,483	(10,500)	(14,723,823)	(409,031,617)	(431,449,581)	13
14	Totals	\$ (8,254,044)	\$ (2,323,446)	\$ (5,002,289)	\$ (803,945)	\$ (13,220,106)	\$ (600,184)	\$ (9,665,641)	\$ (72,949,519)	\$ (31,161,949)	\$ (11,654,909)	\$ (63,000)	\$ (88,834,647)	\$ (5,492,245,113)	\$ (5,700,051,024)	14
15	13 Month Average	\$ (634,926)	\$ (178,727)	\$ (384,792)	\$ (61,942)	\$ (1,016,951)	\$ (38,478)	\$ (743,511)	\$ (5,611,501)	\$ (2,397,073)	\$ (896,531)	\$ (4,846)	\$ (6,833,434)	\$ (422,480,393)	\$ (438,465,463)	15

[1] Source: Company Records
[2] WP G-6, Sh 72-76

Tab H

WPs

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
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	\$ (24,417)	\$ (9,881)	\$ 0	\$ 0	\$ (24,417)	\$ (9,881)	\$ (34,298)
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	(1,697)	3,961	0	0	0	0	(1,697)	3,961	2,264
5	Account 851	0	0	(15,064)	(6,012)	0	0	(15,064)	(6,012)	(21,075)
6	Account 852	0	0	0	0	0	0	0	0	0
7	Account 853	(539)	1,257	0	0	0	0	(539)	1,257	717
8	Account 856	(831)	1,956	0	0	0	0	(831)	1,956	1,125
9	Account 857	(47)	106	0	0	0	0	(47)	106	60
10	Account 859	0	0	0	0	0	0	0	0	0
11	Account 870	(30,318)	70,674	(1,865)	(717)	0	0	(32,183)	69,957	37,774
12	Account 871	(752)	1,748	(8,591)	(3,485)	0	0	(9,342)	(1,737)	(11,080)
13	Account 874	(12,004)	28,125	(11)	(5)	0	0	(12,015)	28,121	16,105
14	Account 875	(399)	937	0	0	0	0	(399)	937	538
15	Account 878	(27,361)	64,172	(16)	(7)	0	0	(27,376)	64,166	36,790
16	Account 879	(28,660)	66,886	(42,750)	(17,291)	0	0	(71,410)	49,595	(21,815)
17	Account 880	(7,629)	17,966	(16,755)	(6,822)	0	0	(24,384)	11,143	(13,240)
18	Account 901	0	0	(42,389)	(17,223)	0	0	(42,389)	(17,223)	(59,612)
19	Account 902	(3,862)	9,050	0	0	0	0	(3,862)	9,050	5,187
20	Account 903	(1,491)	3,483	(185,507)	(75,350)	0	0	(186,998)	(71,867)	(258,865)
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	(729,738)	(306,226)	(729,738)	(306,226)	(1,035,963)
25	Account 922	0	0	0	0	128,858	54,074	128,858	54,074	182,932
26	Account 930.2	0	0	0	0	0	0	0	0	0
27	Total Operations	\$ (115,590)	\$ 270,321	\$ (337,364)	\$ (136,792)	\$ (600,879)	\$ (252,152)	\$ (1,053,833)	\$ (118,623)	\$ (1,172,457)

SNV TY Sum

SNV 2021 Labor Annualization

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
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 843.4	0	0	0	0	0	0	0	0	0
6	Account 843.5	0	0	0	0	0	0	0	0	0
7	Account 843.6	0	0	0	0	0	0	0	0	0
8	Account 843.7	0	0	0	0	0	0	0	0	0
9	Account 843.8	0	0	0	0	0	0	0	0	0
10	Account 843.9	0	0	0	0	0	0	0	0	0
11	Account 861	(847)	1,950	0	0	0	0	(847)	1,950	1,103
12	Account 863	(7,412)	17,257	(41)	(17)	0	0	(7,453)	17,240	9,787
13	Account 864	0	0	0	0	0	0	0	0	0
14	Account 865	(61)	140	0	0	0	0	(61)	140	80
15	Account 866	(2)	5	0	0	0	0	(2)	5	3
16	Account 885	(3,258)	7,589	(1,357)	(535)	0	0	(4,615)	7,055	2,440
17	Account 886	0	0	0	0	0	0	0	0	0
18	Account 887	(10,364)	24,216	0	0	0	0	(10,364)	24,216	13,852
19	Account 889	(3,400)	7,821	0	0	0	0	(3,400)	7,821	4,421
20	Account 892	(15,719)	36,783	(5)	(2)	0	0	(15,725)	36,781	21,056
21	Account 893	(9,894)	23,175	0	0	0	0	(9,894)	23,175	13,281
22	Account 894	(185)	436	0	0	0	0	(185)	436	251
23	Account 935	0	0	0	0	(12,089)	(5,069)	(12,089)	(5,069)	(17,158)
24	Total Maintenance	<u>(51,142)</u>	<u>119,373</u>	<u>(1,403)</u>	<u>(554)</u>	<u>(12,089)</u>	<u>(5,069)</u>	<u>(64,634)</u>	<u>113,750</u>	<u>49,116</u>
25	Total O&M	<u>(166,732)</u>	<u>389,694</u>	<u>(338,768)</u>	<u>(137,347)</u>	<u>(612,968)</u>	<u>(257,221)</u>	<u>(1,118,467)</u>	<u>(4,873)</u>	<u>(1,123,340)</u>

SNV TY Sum

SNV 2021 Labor Annualization

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
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)	
	Functionalization									
1	Other Gas Supply	\$ 0	\$ 0	(24,417)	(9,881)	0	0	(24,417)	(9,881)	(34,298)
2	Storage	0	0	0	0	0	0	0	0	0
3	Transmission	(11,436)	26,632	(15,105)	(6,029)	0	0	(26,541)	20,603	(5,937)
4	Distribution	(149,942)	350,529	(71,350)	(28,864)	0	0	(221,292)	321,666	100,374
5	Customer Accounts	(5,354)	12,533	(227,896)	(92,573)	0	0	(233,250)	(80,041)	(313,290)
6	Customer Service & Info	0	0	0	0	0	0	0	0	0
7	Sales	0	0	0	0	0	0	0	0	0
	Administrative and General									
8	Direct	0	0	0	0	0	0	0	0	0
9	System Allocable	0	0	0	0	(612,968)	(257,221)	(612,968)	(257,221)	(870,189)
10	Total	<u>\$ (166,732)</u>	<u>\$ 389,694</u>	<u>\$ (338,768)</u>	<u>\$ (137,347)</u>	<u>\$ (612,968)</u>	<u>\$ (257,221)</u>	<u>\$ (1,118,467)</u>	<u>\$ (4,873)</u>	<u>\$ (1,123,340)</u>

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED LABOR
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Paute (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
1	Annualized Labor at May 31, 2021 - Direct	WP H-3, Sh 6	\$ 62,197,793	\$ 25,004,333	\$ 6,247,470	\$ 1,270,578	\$ 1,647,466	\$ 3,354,904	\$ 9,043,630	\$ 61,919,300	\$ 170,685,474	1
2	Overtime Percentage	WP H-3, Sh 5	9.48%	11.44%	6.79%	28.40%	37.35%	12.19%	18.92%	1.97%		2
3	Overtime	Ln 1 * Ln 2	\$ 5,893,696	\$ 2,861,655	\$ 424,186	\$ 360,882	\$ 615,262	\$ 408,863	\$ 1,710,694	\$ 1,221,625	\$ 13,496,863	3
4	Total Annualized Labor	Ln 1 + Ln 3	\$ 68,091,489	\$ 27,865,988	\$ 6,671,656	\$ 1,631,461	\$ 2,262,727	\$ 3,763,767	\$ 10,754,324	\$ 63,140,925	\$ 184,182,337	4
5	Less:											
5	Percent Indirect Time	WP H-3, Sh 9	13.2%	13.7%	13.2%	13.2%	13.2%	13.2%	13.2%	13.3%		5
6	Total Indirect Time	Ln 4 * Ln 5	\$ 8,954,710	\$ 3,821,151	\$ 882,755	\$ 215,865	\$ 299,391	\$ 498,000	\$ 1,422,950	\$ 8,385,523	\$ 24,480,345	6
7	Annualized Labor Less Indirect Time	Ln 4 - Ln 6	\$ 59,136,779	\$ 24,044,837	\$ 5,788,901	\$ 1,415,595	\$ 1,963,336	\$ 3,265,767	\$ 9,331,374	\$ 54,755,403	\$ 159,701,992	7
8	Number of Employees	WP H-3, Sh 6	815	328	77	16	20	41	117	629	2,043	8
Annualized Corporate Direct Labor												
9	Annualized Labor at May 31, 2021 - Corporate	WP H-3, Sh 6	\$ 10,730,278	\$ 5,658,221	\$ 1,002,022	\$ 300,959	\$ 236,660	\$ 1,401,037	\$ 1,437,259	\$ 20,766,437	\$ 20,766,437	9
10	Overtime Percentage	WP H-3, Sh 5	4.81%	0.76%	15.26%	0.00%	0.00%	17.43%	0.00%			10
11	Overtime	Ln 9 * Ln 10	\$ 516,333	\$ 42,766	\$ 152,875	\$ 0	\$ 0	\$ 244,189	\$ 0	\$ 956,163	\$ 956,163	11
12	Total Annualized Labor	Ln 9 + Ln 11	\$ 11,246,612	\$ 5,700,986	\$ 1,154,897	\$ 300,959	\$ 236,660	\$ 1,645,227	\$ 1,437,259	\$ 21,722,600	\$ 21,722,600	12
13	Less:											
13	Percent Indirect Time	Ln 5 (j)	13.3%	13.3%	13.3%	13.3%	13.3%	13.3%	13.3%	13.3%		13
14	Total Indirect Time	Ln 12 * Ln 13	\$ 1,493,623	\$ 757,128	\$ 153,378	\$ 39,969	\$ 31,430	\$ 218,497	\$ 190,877	\$ 2,884,902	\$ 2,884,902	14
15	Annualized Labor Less Indirect Time	Ln 12 - Ln 14	\$ 9,752,989	\$ 4,943,858	\$ 1,001,519	\$ 260,990	\$ 205,230	\$ 1,426,730	\$ 1,246,382	\$ 18,837,699	\$ 18,837,699	15
16	Number of Employees	WP H-3, Sh 6	109	57	10	3	2	14	15	211	211	16
17	Total Direct and Corporate Labor	Ln 7 + Ln 15	\$ 68,889,768	\$ 28,988,695	\$ 6,790,420	\$ 1,676,585	\$ 2,168,566	\$ 4,692,497	\$ 10,577,756	\$ 54,755,403	\$ 178,539,691	17
18	Total Direct and Corporate Number of Employees	Ln 8 + Ln 16	924	385	87	19	23	55	132	629	2,254	18

TY Annualized Labor

SNV 2021 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
OVERTIME PERCENTAGE CALCULATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Paiute (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
	Direct											
1	Regular Overtime - CE 0110		\$ 5,923,631	\$ 2,840,203	\$ 534,746	\$ 234,867	\$ 435,919	\$ 368,658	\$ 1,710,143	\$ 1,626,983	\$ 13,675,151	1
2	Other Overtime - CE 0101		46,265	24,921	5,801	3,741	105	2,969	5,113	19,859	108,775	2
3	Total Overtime	Ln 1 + Ln 2	\$ 5,969,896	\$ 2,865,123	\$ 540,547	\$ 238,609	\$ 436,024	\$ 371,628	\$ 1,715,256	\$ 1,646,842	\$ 13,783,926	3
4	Regular Pay		\$ 63,001,962	\$ 25,034,635	\$ 7,961,240	\$ 840,082	\$ 1,167,528	\$ 3,049,376	\$ 9,067,751	\$ 83,471,841	\$ 193,594,415	4
5	Overtime Percentage	Ln 3 / Ln 4	9.48%	11.44%	6.79%	28.40%	37.35%	12.19%	18.92%	1.97%	7.12%	5
	Corporate Direct Overtime											
6	Regular Overtime - CE 0110		\$ 27,903	\$ 1,788	\$ 1,974	\$ 0	\$ 0	\$ 194,143	\$ 0	\$ 0	\$ 225,809	6
7	Other Overtime - CE 0101		0	0	0	0	0	0	0	0	0	7
8	Total Overtime	Ln 6 + Ln 7	\$ 27,903	\$ 1,788	\$ 1,974	\$ 0	\$ 0	\$ 194,143	\$ 0	\$ 0	\$ 225,809	8
9	Regular Pay		\$ 579,877	\$ 236,613	\$ 12,940	\$ 21,983	\$ 0	\$ 1,113,894	\$ 6,481	\$ 0	\$ 1,971,789	9
10	Overtime Percentage	Ln 8 / Ln 9	4.81%	0.76%	15.26%	0.00%	0.00%	17.43%	0.00%	0.00%	11.45%	10

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
DISTRIBUTION OF ANNUALIZED LABOR
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Patuite (h)	SCA (i)	Corp (j)	Total (k)	Line No.
1	Annualized Labor [1]	\$ 62,197,793	\$ 25,004,333	\$ 6,247,470	\$ 1,270,578	\$ 1,647,466	\$ 3,354,904	\$ 9,043,630	\$ 82,685,737	\$ 82,685,737	sum (c) thru (j) 191,451,911	1
2	Percent of Total Labor	32.49%	13.06%	3.26%	0.66%	0.86%	1.75%	4.72%	43.19%	100.00%	100.00%	2
3	Number of Employees	815	328	77	16	20	41	117	840	840	2,254	3
Allocation of Corporate Labor and Employees												
4	Annualized Corporate Labor	Ln 1(j)									82,685,737	4
5	Historical Distribution	WP H-3, Sh 16	12.98%	6.84%	1.21%	0.36%	0.29%	1.69%	1.74%	74.89%	100.00%	5
6	Allocation of Corporate Labor	Ln 5 * Ln 4(k)	\$ 10,730,278	\$ 5,658,221	\$ 1,002,022	\$ 300,959	\$ 236,660	\$ 1,401,037	\$ 1,437,259	\$ 61,919,300	\$ 82,685,737	6
7	Number of Employees										840	7
8	Historical Distribution	WP H-3, Sh 16	12.98%	6.84%	1.21%	0.36%	0.29%	1.69%	1.74%	74.89%	100.00%	8
9	Allocation of Corporate Emp.	Ln 8 * Ln 7(k)	109	57	10	3	2	14	15	629	840	9

[1] Included an amortization of \$1,241,798 test year VRIP-related severance pay over a two-year period.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
DIRECT LABOR AND LOADING, AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
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	156,132	90,303	4
5	Account 851	0	0	5
6	Account 852	0	0	6
7	Account 853	49,638	28,657	7
8	Account 856	76,511	44,603	8
9	Account 857	4,311	2,426	9
10	Account 859	0	0	10
11	Account 870	[1] 2,789,941	1,611,418	11
12	Account 871	69,166	39,855	12
13	Account 874	1,104,682	641,278	13
14	Account 875	36,678	21,358	14
15	Account 878	2,517,820	1,463,180	15
16	Account 879	2,637,378	1,525,057	16
17	Account 880	702,067	409,633	17
18	Account 901	0	0	18
19	Account 902	355,435	206,336	19
20	Account 903	137,232	79,415	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.	\$ 10,636,990	\$ 6,163,517	27

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
DIRECT LABOR AND LOADING, AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
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	[1] 77,955	44,468	9
10	Account 863	682,076	393,468	10
11	Account 864	0	0	11
12	Account 865	5,581	3,199	12
13	Account 866	184	111	13
14	Account 885	299,799	173,044	14
15	Account 886	0	0	15
16	Account 887	953,722	552,145	16
17	Account 889	312,883	178,322	17
18	Account 892	1,446,561	838,689	18
19	Account 893	910,472	528,415	19
20	Account 894	17,019	9,939	20
21	Account 935	0	0	21
22	Total Maint.	\$ <u>4,706,252</u>	\$ <u>2,721,799</u>	22
23	Total O&M	\$ <u>15,343,242</u>	\$ <u>8,885,317</u>	23
24	% O&M to Total	<u>63.12%</u>	<u>63.17%</u>	24
<u>Deferred and Other</u>				
25	Account 146	\$ 0	\$ 0	25
26	Account 163	755,337	439,263	26
27	Account 182.3	0	0	27
28	Account 183.2	0	0	28
29	Account 184	417,604	196,306	29
30	Account 186	27,830	15,976	30
31	Account 426	0	0	31
32	Total Deferred	\$ <u>1,200,771</u>	\$ <u>651,545</u>	32
<u>Capital</u>				
33	Account 107	\$ 7,535,856	\$ 4,396,115	33
34	Account 108	229,128	133,701	34
35	Total Capital	\$ <u>7,764,984</u>	\$ <u>4,529,816</u>	35
36	Total	\$ <u>24,308,997</u>	\$ <u>14,066,677</u>	36

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
DIRECT LABOR AND LOADING, AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	SNV		Line No.
		Labor (b)	Loading (c)	
	<u>Indirect Time</u>			
1	Account 242	\$ 3,680,959	\$ N/A	1
2	242 as % of Labor	13.2%	N/A	2
3	Total Incl. Account 242	<u>\$ 27,989,956</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, 2021
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))		\$ 24,044,837		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	156,132	154,436	(1,697)	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	49,638	49,099	(539)	8
9	Account 856	76,511	75,680	(831)	9
10	Account 857	4,311	4,264	(47)	10
11	Account 859	0	0	0	11
12	Account 870	2,789,941	2,759,623	(30,318)	12
13	Account 871	69,166	68,414	(752)	13
14	Account 874	1,104,682	1,092,678	(12,004)	14
15	Account 875	36,678	36,279	(399)	15
16	Account 878	2,517,820	2,490,459	(27,361)	16
17	Account 879	2,637,378	2,608,718	(28,660)	17
18	Account 880	702,067	694,438	(7,629)	18
19	Account 901	0	0	0	19
20	Account 902	355,435	351,572	(3,862)	20
21	Account 903	137,232	135,740	(1,491)	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	\$ 10,636,990	\$ 10,521,400	\$ (115,590)	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	SNV			Line No.
		Recorded	Annualized	Adjustment	
	(a)	(b)	(c)	(d)	
			WP H-3, Sh 10, 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	77,955	77,108	(847)	9
10	Account 863	682,076	674,664	(7,412)	10
11	Account 864	0	0	0	11
12	Account 865	5,581	5,521	(61)	12
13	Account 866	184	182	(2)	13
14	Account 885	299,799	296,541	(3,258)	14
15	Account 886	0	0	0	15
16	Account 887	953,722	943,358	(10,364)	16
17	Account 889	312,883	309,483	(3,400)	17
18	Account 892	1,446,561	1,430,841	(15,719)	18
19	Account 893	910,472	900,578	(9,894)	19
20	Account 894	17,019	16,834	(185)	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 4,706,252	\$ 4,655,111	\$ (51,142)	22
23	Total O&M	\$ 15,343,242	\$ 15,176,511	\$ (166,732)	23
24	% O&M to Total	63.12%	63.12%	63.12%	24
	<u>Deferred and Other</u>				
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	755,337	747,129	(8,208)	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	417,604	413,066	(4,538)	29
30	Account 186	27,830	27,528	(302)	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 1,200,771	\$ 1,187,722	\$ (13,049)	32
	<u>Capital</u>				
33	Account 107	\$ 7,535,856	\$ 7,453,966	\$ (81,890)	33
34	Account 108	229,128	226,638	(2,490)	34
35	Total Capital	\$ 7,764,984	\$ 7,680,604	\$ (84,380)	35
36	Total	\$ 24,308,997	\$ 24,044,837	\$ (264,160)	36
37	Account 242	\$ 3,680,959	\$ 3,821,151	\$ 140,193	37
38	Total Incl. Account 242	\$ 27,989,956	\$ 27,865,988	\$ (123,968)	38

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
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))		\$ 14,683,617		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	90,303	94,263	3,961	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	28,657	29,914	1,257	8
9	Account 856	44,603	46,559	1,956	9
10	Account 857	2,426	2,532	106	10
11	Account 859	0	0	0	11
12	Account 870	1,611,418	1,682,092	70,674	12
13	Account 871	39,855	41,603	1,748	13
14	Account 874	641,278	669,403	28,125	14
15	Account 875	21,358	22,295	937	15
16	Account 878	1,463,180	1,527,352	64,172	16
17	Account 879	1,525,057	1,591,943	66,886	17
18	Account 880	409,633	427,599	17,966	18
19	Account 901	0	0	0	19
20	Account 902	206,336	215,385	9,050	20
21	Account 903	79,415	82,898	3,483	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	\$ 6,163,517	\$ 6,433,838	\$ 270,321	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	SNV			Line No.
		Recorded (b)	Annualized (c)	Adjustment (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	44,468	46,418	1,950	9
10	Account 863	393,468	410,725	17,257	10
11	Account 864	0	0	0	11
12	Account 865	3,199	3,339	140	12
13	Account 866	111	116	5	13
14	Account 885	173,044	180,633	7,589	14
15	Account 886	0	0	0	15
16	Account 887	552,145	576,361	24,216	16
17	Account 889	178,322	186,143	7,821	17
18	Account 892	838,689	875,473	36,783	18
19	Account 893	528,415	551,590	23,175	19
20	Account 894	9,939	10,375	436	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 2,721,799	\$ 2,841,173	\$ 119,373	22
23	Total O&M	\$ 8,885,317	\$ 9,275,011	\$ 389,694	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	439,263	458,529	19,265	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	196,306	204,916	8,610	29
30	Account 186	15,976	16,677	701	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 651,545	\$ 680,121	\$ 28,576	32
<u>Capital</u>					
33	Account 107	\$ 4,396,115	\$ 4,588,920	\$ 192,806	33
34	Account 108	133,701	139,565	5,864	34
35	Total Capital	\$ 4,529,816	\$ 4,728,485	\$ 198,670	35
36	Total	\$ 14,066,677	\$ 14,683,617	\$ 616,940	36

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Patute (g)	SCA (h)	Sys Alloc (i)	Total (j) sum (b) thru (i)	Line No.
1	Operations										1
2	Account 813	\$ 751,342	\$ 380,748	\$ 74,053	\$ 20,804	\$ 18,528	\$ 0	\$ 105,496	\$ 0	\$ 1,350,971	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	279,015	0	0	279,015	5
6	Account 851	0	234,895	0	0	0	1,023,301	0	0	1,258,196	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	121,740	29,080	25,643	29,938	1,221	0	27,510	0	235,132	12
13	Account 871	731,900	133,960	72,642	20,251	18,077	0	102,959	0	1,079,789	13
14	Account 874	248	172	0	0	0	0	0	0	420	14
15	Account 875	0	0	0	0	0	0	0	0	0	15
16	Account 878	0	245	0	0	0	0	0	0	245	16
17	Account 879	1,314,716	666,621	129,641	36,391	32,435	0	184,816	0	2,364,620	17
18	Account 880	645,723	261,263	7,815	2,237	1,956	0	10,954	0	929,949	18
19	Account 901	1,190,389	660,987	113,633	31,327	26,437	0	168,577	0	2,191,350	19
20	Account 902	0	0	0	0	0	0	0	0	0	20
21	Account 903	5,211,044	2,892,686	502,717	135,845	114,318	5,721	737,763	0	9,600,094	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	51,648,858	51,648,858	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	\$ 9,967,100	\$ 5,260,658	\$ 926,145	\$ 276,795	\$ 212,972	\$ 1,308,037	\$ 1,338,075	\$ 51,648,858	\$ 70,938,640	

Corp Labor Recorded

SNV 2021 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Patute (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	638	0	0	0	0	0	0	638	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 885	50,910	21,160	9,254	4,187	7,979	0	3,780	0	97,270	16
17	Account 886	0	0	0	0	0	0	0	0	0	17
18	Account 887	0	0	0	0	0	0	0	0	0	18
19	Account 889	0	0	0	0	0	0	0	0	0	19
20	Account 892	0	85	0	0	0	0	0	0	85	20
21	Account 893	0	0	0	0	0	0	0	0	0	21
22	Account 894	0	0	0	0	0	0	0	0	0	22
23	Account 935	0	0	0	0	0	0	0	855,599	855,599	23
24	Total Maintenance	\$ 50,910	\$ 21,883	\$ 9,254	\$ 4,187	\$ 7,979	\$ 0	\$ 3,780	\$ 855,599	\$ 953,592	24
25	Total O&M	\$ 10,018,010	\$ 5,282,541	\$ 935,399	\$ 280,982	\$ 220,951	\$ 1,308,037	\$ 1,341,855	\$ 52,504,458	\$ 71,892,233	25
26	% O&M to Total	100.00%	100.00%	99.99%	100.00%	100.00%	100.00%	100.00%	90.82%	93.13%	26

Corp Labor Recorded

SNV 2021 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Patute (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	\$ 244,867	\$ 244,867	1
3	Account 163	0	0	0	0	0	0	0	967,468	967,468	2
4	Account 182.3	0	0	0	0	0	0	0	5,458	5,458	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	217,004	217,004	5
7	Account 186	0	0	0	0	0	0	0	83,160	83,160	6
8	Account 426	0	0	0	0	0	0	0	70,209	70,209	7
9	Account 920 HoldCo	0	0	0	0	0	0	0	470,722	470,722	8
	<u>Total Deferred</u>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,058,888	\$ 2,058,888	9
	<u>Capital</u>										
10	Account 107	\$ 0	\$ 91	\$ 110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,245,795	\$ 3,245,996	10
11	Account 108	0	0	0	0	0	0	0	0	0	11
12	<u>Total Capital</u>	\$ 0	\$ 91	\$ 110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,245,795	\$ 3,245,996	12
13	<u>Total</u>	\$ 10,018,010	\$ 5,282,632	\$ 935,509	\$ 280,982	\$ 220,951	\$ 1,308,037	\$ 1,341,855	\$ 57,809,141	\$ 77,197,117	13
14	<u>Historical Distribution (Ln 13 ÷ Ln 13 (j))</u>	12.98%	6.84%	1.21%	0.36%	0.29%	1.69%	1.74%	74.89%	100.00%	14
	<u>Indirect Time</u>										
15	Account 242 (Ln 14 * Ln 15 (j))	\$ 1,534,209	\$ 809,009	\$ 143,269	\$ 43,031	\$ 33,837	\$ 200,320	\$ 205,499	\$ 8,853,188	\$ 11,822,361	15
16	242 as % of Labor (Ln 15 ÷ (Ln 13 + Ln 15))	13.28%	13.28%	13.28%	13.28%	13.28%	13.28%	13.28%	13.28%	13.28%	16

Corp Labor Recorded

SNV 2021 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE DIRECT LABOR AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description	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	Annualized Labor (WP H-3, Sh 4, Ln 15)	\$ 751,342	\$ 731,465	\$ (19,876)	\$ 380,748	\$ 356,331	\$ (24,417)	\$ 74,053	\$ 79,279	\$ 5,225	\$ 20,804	\$ 19,324	\$ (1,480)	\$ 18,528	\$ 17,209	\$ (1,318)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 106,496	\$ 97,990	\$ (8,506)	2
2	Account 813	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
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	4
4	Account 850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
5	Account 851	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
6	Account 852	0	0	0	234,895	219,832	(15,064)	0	0	0	0	0	0	0	0	0	0	0	0	25,319	0	0	0	7
7	Account 853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	92,855	0	0	0	8
8	Account 854	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
9	Account 855	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
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	11
11	Account 859	121,740	118,540	(3,200)	290,600	271,400	(8,200)	26,640	27,600	1,000	290,200	27,600	(1,400)	1,200	1,100	(100)	0	0	0	0	27,600	25,600	(2,000)	12
12	Account 860	731,900	712,537	(19,363)	133,980	125,369	(8,611)	72,642	77,768	5,126	20,251	18,811	(1,441)	18,077	16,791	(1,286)	0	0	0	0	100,269	95,633	(4,636)	13
13	Account 871	248	241	(7)	172	172	(0)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
14	Account 875	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
15	Account 876	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
16	Account 877	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
17	Account 879	1,314,716	1,279,935	(34,780)	666,621	623,871	(42,750)	129,641	139,789	9,148	36,391	33,602	(2,789)	32,435	30,127	(2,308)	0	0	0	0	184,816	171,666	(13,150)	18
18	Account 880	645,723	628,641	(17,082)	281,283	244,508	(36,775)	7,815	8,367	551	2,237	2,078	(159)	1,956	1,817	(139)	0	0	0	0	10,954	10,175	(779)	19
19	Account 881	1,190,389	1,158,896	(31,493)	660,897	616,598	(44,299)	115,653	121,651	6,000	31,227	29,098	(2,129)	28,437	24,556	(3,881)	0	0	0	0	168,577	156,593	(11,984)	20
20	Account 900	5,211,044	5,073,188	(137,856)	2,892,686	2,707,179	(185,507)	502,717	539,189	36,472	135,845	126,190	(9,655)	114,318	106,184	(8,134)	0	0	0	0	737,763	685,271	(52,492)	21
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	22
22	Account 906	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23
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	24
24	Account 920	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25
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	26
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	27
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	28
28	Total 044	\$ 9,967,100	\$ 9,703,426	\$ (263,674)	\$ 5,260,685	\$ 4,922,203	\$ (338,482)	\$ 928,145	\$ 991,485	\$ 65,340	\$ 276,795	\$ 257,100	\$ (19,694)	\$ 212,972	\$ 197,819	\$ (15,153)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,338,075	\$ 1,242,871	\$ (95,204)	\$ 0

TY Corp Dir Labor Annualized

SNV 2021 Labor Annualization

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE DIRECT LABOR AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Table with columns: Line No., Description, AZ, SNV, NVV, NCA, SLT, Phife, Recorded, Adjusted, SCA, and Line No. It lists various labor-related accounts and adjustments with associated dollar amounts and percentages.

**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, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description	System Allocable			Paiute 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)	4.46%	(d) - (e)	
1	Annualized Labor (WP H-3, Sh 4, Ln 7 (j))		\$ 54,755,403				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	51,648,858	48,920,534	(2,728,325)	(121,701)	(2,606,624)	25
26	Account 922	0	0	401,064	17,890	383,174	26
27	Account 930.2	0	0	0	0	0	27
28	Total Ops.	\$ 51,648,858	\$ 48,920,534	\$ (2,327,261)	\$ (103,811)	\$ (2,223,450)	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, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	System Allocable			Paiute 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)	4.46%	(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	855,599	810,403	(45,197)	(2,016)	(43,181)	21
22	Total Maint.	\$ 855,599	\$ 810,403	\$ (45,197)	\$ (2,016)	\$ (43,181)	22
23	Total O&M	\$ 52,504,458	\$ 49,730,937	\$ (2,372,458)	\$ (105,827)	\$ (2,266,631)	23
24	% O&M to Total	90.82%	90.82%	89.44%	100.00%	89.00%	24
	<u>Deferred and Other</u>						
25	Account 146	\$ 244,867	\$ 231,932	\$ (12,935)	\$ 0	\$ (12,935)	25
26	Account 163	967,468	916,362	(51,106)	0	(51,106)	26
27	Account 182.3	5,458	5,170	(288)	0	(288)	27
28	Account 183.2	0	0	0	0	0	28
29	Account 184	217,004	205,541	(11,463)	0	(11,463)	29
30	Account 186	83,160	78,767	(4,393)	0	(4,393)	30
31	Account 426	70,209	66,500	(3,709)	0	(3,709)	31
32	Account 920 HoldCo	470,722	445,856	(24,866)	0	(24,866)	32
33	Total Deferred	\$ 2,058,888	\$ 1,950,128	\$ (108,760)	\$ 0	\$ (108,760)	33
	<u>Capital</u>						
34	Account 107	\$ 3,245,795	\$ 3,074,338	\$ (171,457)	\$ 0	\$ (171,457)	34
35	Account 108	0	0	0	0	0	35
36	Total Capital	\$ 3,245,795	\$ 3,074,338	\$ (171,457)	\$ 0	\$ (171,457)	36
37	Total (Ln 23 + Ln 33 + Ln 36)	\$ 57,809,141	\$ 54,755,403	\$ (2,652,675)	\$ (105,827)	\$ (2,546,848)	37
38	Account 242	\$ 8,853,188	\$ 8,385,523	\$ (467,665)			38
39	Total Incl. Account 242	\$ 66,662,329	\$ 63,140,925	\$ (3,120,340)			39

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SYSTEM ALLOCABLE LABOR ADJUSTMENT
AFTER ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
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)		56.40%	28.00%	5.34%	1.55%	1.33%	7.39%	1
2	Factor IV (901-910)		53.30%	32.49%	4.72%	1.31%	0.96%	7.21%	2
3	G&A Factor (922)		51.71%	33.63%	4.00%	0.73%	1.86%	8.07%	3
4	<u>Operations</u>	\$	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	(2,606,624)	(1,470,061)	(729,738)	(139,085)	(40,297)	(34,735)	(192,709)	27
28	Account 922	383,174	196,130	128,858	15,327	2,801	7,123	30,934	28
29	Account 930.2	0	0	0	0	0	0	0	29
30	Total Ops.	\$ (2,223,450)	\$ (1,271,931)	\$ (600,879)	\$ (123,758)	\$ (37,496)	\$ (27,612)	\$ (161,775)	30

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SYSTEM ALLOCABLE LABOR ADJUSTMENT
AFTER ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description	System Alloc Net of MMF (b)	AZ (c) (e) * 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) (e) * 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 886	0	0	0	0	0	0	0	16
18	Account 887	0	0	0	0	0	0	0	17
19	Account 889	0	0	0	0	0	0	0	18
20	Account 892	0	0	0	0	0	0	0	19
21	Account 893	0	0	0	0	0	0	0	20
22	Account 894	0	0	0	0	0	0	0	21
23	Account 935	(43,181)	(24,353)	(12,089)	(2,304)	(668)	(575)	(3,192)	22
24	Total Maint.	<u>(43,181)</u>	<u>(24,353)</u>	<u>(12,089)</u>	<u>(2,304)</u>	<u>(668)</u>	<u>(575)</u>	<u>(3,192)</u>	
25	Total O&M	\$ (2,266,631)	\$ (1,296,283)	\$ (612,968)	\$ (126,062)	\$ (38,163)	\$ (28,187)	\$ (164,967)	23
26	% O&M to Total	89.00%	89.13%	88.65%	89.40%	89.81%	88.30%	88.84%	24
27	Deferred and Other								
28	Account 146	\$ (12,935)	\$ (7,295)	\$ (3,621)	\$ (690)	\$ (200)	\$ (172)	\$ (956)	25
29	Account 163	(51,106)	(28,822)	(14,307)	(2,727)	(790)	(681)	(3,778)	26
30	Account 182.3	(288)	(163)	(81)	(15)	(4)	(4)	(21)	27
31	Account 183.2	0	0	0	0	0	0	0	28
32	Account 184	(11,463)	(6,465)	(3,209)	(612)	(177)	(153)	(847)	29
33	Account 186	(4,393)	(2,477)	(1,230)	(234)	(68)	(59)	(325)	30
34	Account 426	(3,709)	(2,092)	(1,038)	(198)	(57)	(49)	(274)	31
35	Account 920 HoldCo	(24,866)	(14,024)	(6,961)	(1,327)	(384)	(331)	(1,839)	32
36	Total Deferred	<u>(108,760)</u>	<u>(61,337)</u>	<u>(30,448)</u>	<u>(5,803)</u>	<u>(1,681)</u>	<u>(1,449)</u>	<u>(8,041)</u>	33
37	Capital								
38	Account 107	\$ (171,457)	\$ (96,697)	\$ (48,000)	\$ (9,149)	\$ (2,651)	\$ (2,285)	\$ (12,676)	34
39	Account 108	0	0	0	0	0	0	0	35
40	Total Capital	<u>(171,457)</u>	<u>(96,697)</u>	<u>(48,000)</u>	<u>(9,149)</u>	<u>(2,651)</u>	<u>(2,285)</u>	<u>(12,676)</u>	36
41	Total	<u>(2,546,848)</u>	<u>(1,454,318)</u>	<u>(691,416)</u>	<u>(141,014)</u>	<u>(42,495)</u>	<u>(31,921)</u>	<u>(185,684)</u>	37

TY Sys Labor Annualized-AA

SNV 2021 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR LOADING AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Paite (g)	SCA (h)	Sys Alloc (i)	Total (j) sum (b) thru (i)	Line No.
1	Operations										1
2	Account 813	\$ 442,550	\$ 224,252	\$ 43,616	\$ 12,254	\$ 10,913	\$ 0	\$ 62,131	\$ 0	\$ 795,717	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	165,103	0	0	165,103	5
6	Account 851	0	136,437	0	0	0	603,730	0	0	740,167	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	70,038	16,274	14,779	17,542	698	0	15,901	0	135,231	12
13	Account 871	427,769	79,099	42,438	11,838	10,562	0	60,133	0	631,841	13
14	Account 874	151	102	0	0	0	0	0	0	253	14
15	Account 875	0	0	0	0	0	0	0	0	0	15
16	Account 878	0	148	0	0	0	0	0	0	148	16
17	Account 879	774,094	392,436	76,321	21,429	19,095	0	108,782	0	1,392,156	17
18	Account 880	383,215	154,836	4,628	1,325	1,159	0	6,486	0	551,648	18
19	Account 901	703,719	390,884	67,160	18,516	15,619	0	99,642	0	1,295,540	19
20	Account 902	0	0	0	0	0	0	0	0	0	20
21	Account 903	3,079,762	1,710,116	297,080	80,263	67,520	3,327	436,026	0	5,674,095	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	30,404,878	30,404,878	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	\$ 5,881,297	\$ 3,104,585	\$ 546,023	\$ 163,167	\$ 125,565	\$ 772,160	\$ 789,102	\$ 30,404,878	\$ 41,786,779	

Corp Load Recorded

SNV 2021 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR LOADING AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Paute (g)	SCA (h)	Sys Alloc (i)	Total (j) sum (b) thru (i)	Line No.
Maintenance											
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	391	0	0	0	0	0	0	391	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	28,927	12,137	5,286	2,403	4,599	0	2,185	0	55,537	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	0	50	0	0	0	0	0	0	50	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	0	0	21
22	Total Maintenance	\$ 28,927	\$ 12,578	\$ 5,286	\$ 2,403	\$ 4,599	\$ 0	\$ 2,185	\$ 503,301	\$ 503,301	22
23	Total O&M	\$ 5,910,224	\$ 3,117,163	\$ 551,309	\$ 165,571	\$ 130,164	\$ 772,160	\$ 791,287	\$ 30,908,179	\$ 42,346,058	23
24	% O&M to Total	100.00%	100.00%	99.99%	100.00%	100.00%	100.00%	100.00%	90.77%	93.09%	24

Corp Load Recorded

SNV 2021 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR LOADING AS RECORDED
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Paiute (g)	SCA (h)	Sys Alloc (i)	Total (j) sum (b) thru (i)	Line No.
	<u>Deferred and Other</u>										
1	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 144,597	\$ 144,597	1
2	Account 163	0	0	0	0	0	0	0	572,661	572,661	2
3	Account 182.3	0	0	0	0	0	0	0	3,357	3,357	3
4	Account 183.2	0	0	0	0	0	0	0	0	0	4
5	Account 184	0	0	0	0	0	0	0	128,200	128,200	5
6	Account 186	0	0	0	0	0	0	0	50,222	50,222	6
7	Account 426	0	0	0	0	0	0	0	41,927	41,927	7
8	Account 920 HoldCo	0	0	0	0	0	0	0	277,317	277,317	8
9	Total Deferred	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,218,282	\$ 1,218,282	9
	<u>Capital</u>										
10	Account 107	\$ 0	\$ 56	\$ 65	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,922,877	\$ 1,922,999	10
11	Account 108	0	0	0	0	0	0	0	0	0	11
12	Total Capital	\$ 0	\$ 56	\$ 65	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,922,877	\$ 1,922,999	12
13	Total (WP H-3, Sh 24 (Ln 23) + Ln 9 + Ln 12)	\$ 5,910,224	\$ 3,117,220	\$ 551,374	\$ 165,571	\$ 130,164	\$ 772,160	\$ 791,287	\$ 34,049,339	\$ 45,487,339	13
14	Historical Distribution (Ln 13 ÷ Ln 13 (j))	12.99%	6.85%	1.21%	0.36%	0.29%	1.70%	1.74%	74.85%	100.00%	14

Corp Load Recorded

SNV 2021 Labor Annualization

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	AZ Recorded (b) Adjusted (c) Ln 1 (b) + WP H-3, Sh 27, Ln 36 (d)	SNV Recorded (e) Adjusted (f) Ln 1 (f) + WP H-3, Sh 27, Ln 36 (g)	NV Recorded (h) Adjusted (i) Ln 1 (i) + WP H-3, Sh 27, Ln 36 (j)	Adjustment (k)	NCA Recorded (l) Adjusted (m) Ln 1 (m) + WP H-3, Sh 27, Ln 36 (n)	Adjustment (o)	SLT Recorded (p) Adjusted (q) Ln 1 (q) + WP H-3, Sh 27, Ln 36 (r)	Adjustment (s)	PA Recorded (t) Adjusted (u) Ln 1 (u) + WP H-3, Sh 27, Ln 36 (v)	Adjustment (w)	Recorded (x) Adjusted (y) Ln 1 (y) + WP H-3, Sh 27, Ln 36 (z)	Adjustment (aa)	SCA Recorded (ab) Adjusted (ac) Ln 1 (ac) + WP H-3, Sh 27, Ln 36 (ad)	Adjustment (ae)	Line No.	
1	Annualized Labor Loading (WP H-3, Sh 32, Ln 42)	\$ 5,742,139	\$ 2,979,871	\$ 598,122	\$	\$ 158,022	\$	\$ 124,281	\$	\$ 796,742	\$	\$	\$	\$ 754,651	\$	1	
2	Account 613	\$ 442,550	\$ 224,252	\$ 44,150	\$ 534	\$ 12,254	\$ 11,698	\$ 10,913	\$ 4,951	\$ 0	\$ 0	\$ 0	\$ 0	\$ 62,131	\$ 59,255	2	
3	Account 640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	
4	Account 641	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	
5	Account 650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	
6	Account 651	0	136,437	0	0	0	0	0	0	0	0	0	0	0	0	6	
7	Account 652	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	
8	Account 653	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	
9	Account 654	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	
10	Account 657	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	
11	Account 659	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	
12	Account 670	70,038	16,274	14,959	881	17,542	16,742	6,898	(32)	0	0	0	0	45,801	15,185	12	
13	Account 671	427,719	415,025	42,935	519	11,542	11,259	10,625	(47)	0	0	0	0	60,123	57,390	13	
14	Account 674	151	102	0	0	0	0	0	0	0	0	0	0	0	0	14	
15	Account 675	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15	
16	Account 679	774,695	148	77,210	0	21,452	20,452	19,010	(87)	0	0	0	0	193,740	183,740	16	
17	Account 680	383,215	304,836	4,685	57	1,325	1,265	1,159	(60)	0	0	0	0	1,037,472	1,037,472	17	
18	Account 801	703,719	683,705	67,882	822	18,516	17,671	15,619	(844)	0	0	0	0	5,486	5,486	18	
19	Account 802	3,079,762	2,982,110	300,710	3,658	80,293	76,604	67,220	(3,658)	0	0	0	0	99,642	96,029	19	
20	Account 805	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	
21	Account 806	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21	
22	Account 808	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22	
23	Account 810	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23	
24	Account 822	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24	
25	Account 930.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25	
26	Account 930.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26	
27	Account 930.2	5,881,297	3,104,585	592,706	6,683	163,167	155,728	125,655	(7,439)	0	0	0	0	772,160	756,967	27	
28	Total Ops.	\$ 5,881,297	\$ 3,104,585	\$ 592,706	\$ 6,683	\$ 163,167	\$ 155,728	\$ 125,655	\$ (7,439)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 772,160	\$ 756,967	\$ (86,536)	28

TY Corp Dir Load Annualized

SNV 2021 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Recorded (b)	Adjusted (c)	AZ (c)	Recorded (d)	Adjusted (e)	SNV (f)	Recorded (g)	Adjusted (h)	NV (i)	Recorded (j)	Adjusted (k)	NCA (l)	Recorded (m)	Adjusted (n)	SLT (o)	Recorded (p)	Adjusted (q)	PA (r)	Recorded (s)	Adjusted (t)	SCA (u)	Adjusted (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 844.0	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 844.1	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 844.2	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 844.3	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 844.4	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 844.5	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 844.6	28,922	28,104	28,104	28,104	28,104	11,660	12,137	11,660	5,360	5,296	2,403	2,294	(110)	4,998	4,390	0	0	0	0	0	0	2,064	(101)	15	
16	Account 844.7	0	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 844.8	0	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 844.9	0	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 845.0	0	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 845.1	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 845.2	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	Total Maint	28,922	28,104	28,104	28,104	28,104	11,660	12,137	11,660	5,360	5,296	2,403	2,294	(110)	4,998	4,390	0	0	0	0	0	0	0	2,064	(101)	22
23	Total O&M	5,910,224	5,742,139	5,742,139	5,742,139	5,742,139	2,979,871	3,117,483	2,979,871	551,308	551,308	165,571	158,022	(7,548)	130,164	124,281	0	0	0	0	0	0	0	754,651	(36,636)	23
24	% O&M to T	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	99.99%	99.99%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	24
25	Differential/Other																								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 163	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 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	28	
29	Account 182.4	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 186	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 626	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 Differ	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	Account 107	0	0	0	0	0	54	54	54	66	66	1	1	0	0	0	0	0	0	0	0	0	0	0	33	
34	Account 108	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 Credits	0	0	0	0	0	54	54	54	66	66	1	1	0	0	0	0	0	0	0	0	0	0	0	35	
36	Total	5,910,224	5,742,139	5,742,139	5,742,139	5,742,139	2,979,871	3,117,220	2,979,871	551,374	551,374	165,571	158,022	(7,548)	130,164	124,281	0	0	0	0	0	0	0	754,651	(36,636)	36

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LOADING AND ADJUSTMENT - BEFORE ALLOCATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	System Allocable			Paiute 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)	4.46%	(d) - (e)	
1	Annualized Labor Loading (WP H-3, Sh 32, Ln 21 (j))		\$ 32,767,195				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	30,404,878	29,259,969	(1,144,910)	(51,070)	(1,093,839)	25
26	Account 922	0	0	168,302	7,507	160,794	26
27	Account 930.2	0	0	0	0	0	27
28	Total Ops.	\$ 30,404,878	\$ 29,259,969	\$ (976,608)	\$ (43,563)	\$ (933,045)	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LOADING AND ADJUSTMENT - BEFORE ALLOCATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	System Allocable			Paiute 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)	4.46%	(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	503,301	484,349	(18,952)	(845)	(18,107)	21
22	Total Maint.	\$ 503,301	\$ 484,349	\$ (18,952)	\$ (845)	\$ (18,107)	22
23	Total O&M	\$ 30,908,179	\$ 29,744,318	\$ (995,560)	\$ (44,408)	\$ (951,152)	23
24	% O&M to Total	90.77%	90.77%	89.38%	100.00%	88.94%	24
<u>Deferred and Other</u>							
25	Account 146	\$ 144,597	\$ 139,152	\$ (5,445)	\$ 0	\$ (5,445)	25
26	Account 163	572,661	551,098	(21,564)	0	(21,564)	26
27	Account 182.3	3,357	3,231	(126)	0	(126)	27
28	Account 183.2	0	0	0	0	0	28
29	Account 184	128,200	123,373	(4,827)	0	(4,827)	29
30	Account 186	50,222	48,331	(1,891)	0	(1,891)	30
31	Account 426	41,927	40,348	(1,579)	0	(1,579)	31
32	Account 920	277,317	266,874	(10,442)	0	(10,442)	32
33	Total Deferred	\$ 1,218,282	\$ 1,172,407	\$ (45,875)	\$ 0	\$ (45,875)	33
<u>Capital</u>							
34	Account 107	\$ 1,922,877	\$ 1,850,470	\$ (72,407)	\$ 0	\$ (72,407)	34
35	Account 108	0	0	0	0	0	35
36	Total Capital	\$ 1,922,877	\$ 1,850,470	\$ (72,407)	\$ 0	\$ (72,407)	36
37	Total	\$ 34,049,339	\$ 32,767,195	\$ (1,113,842)	\$ (44,408)	\$ (1,069,433)	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, 2021
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)		56.40%	28.00%	5.34%	1.55%	1.33%	7.39%	1
2	Factor IV (901-910)		53.30%	32.49%	4.72%	1.31%	0.96%	7.21%	2
3	G&A Factor (922)		51.71%	33.63%	4.00%	0.73%	1.86%	8.07%	3
4	<u>Operations</u>	\$	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
28	Account 920	(1,093,839)	(616,894)	(306,226)	(58,365)	(16,910)	(14,576)	(80,868)	28
29	Account 922	160,794	83,143	54,074	6,432	1,176	2,989	12,981	29
30	Account 930.2	0	0	0	0	0	0	0	30
	Total Ops.	\$ (933,045)	\$ (633,751)	\$ (252,152)	\$ (51,934)	\$ (15,735)	\$ (11,587)	\$ (67,887)	

TY Sys Load Annualized-AA

SNV 2021 Labor Annualization

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SYSTEM ALLOCABLE LABOR LOADING ADJUSTMENT
AFTER ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
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.
	Maintenance								
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	(18,107)	(10,212)	(5,069)	(966)	(280)	(241)	(1,339)	21
22	Total Maint.	<u>(18,107)</u>	<u>(10,212)</u>	<u>(5,069)</u>	<u>(966)</u>	<u>(280)</u>	<u>(241)</u>	<u>(1,339)</u>	22
23	Total O&M	<u>(951,152)</u>	<u>(543,963)</u>	<u>(257,221)</u>	<u>(52,900)</u>	<u>(16,014)</u>	<u>(11,828)</u>	<u>(69,226)</u>	23
24	% O&M to Total	<u>88.94%</u>	<u>89.08%</u>	<u>88.59%</u>	<u>89.34%</u>	<u>89.75%</u>	<u>88.24%</u>	<u>88.78%</u>	24
	Deferred and Other								
25	Account 146	\$ (5,445)	(3,071)	(1,524)	(291)	(84)	(73)	(403)	25
26	Account 163	(21,564)	(12,161)	(6,037)	(1,151)	(333)	(287)	(1,594)	26
27	Account 182.3	(126)	(71)	(35)	(7)	(2)	(2)	(9)	27
28	Account 183.2	0	0	0	0	0	0	0	28
29	Account 184	(4,827)	(2,723)	(1,351)	(258)	(75)	(64)	(357)	29
30	Account 186	(1,891)	(1,067)	(529)	(101)	(29)	(25)	(140)	30
31	Account 426	(1,579)	(890)	(442)	(84)	(24)	(21)	(117)	31
32	Account 920	(10,442)	(5,889)	(2,923)	(557)	(161)	(139)	(772)	32
33	Total Deferred	<u>(45,875)</u>	<u>(25,872)</u>	<u>(12,843)</u>	<u>(2,448)</u>	<u>(709)</u>	<u>(611)</u>	<u>(3,392)</u>	33
	Capital								
34	Account 107	\$ (72,407)	(40,835)	(20,271)	(3,864)	(1,119)	(965)	(5,353)	34
35	Account 108	0	0	0	0	0	0	0	35
36	Total Capital	<u>(72,407)</u>	<u>(40,835)</u>	<u>(20,271)</u>	<u>(3,864)</u>	<u>(1,119)</u>	<u>(965)</u>	<u>(5,353)</u>	36
37	Total	<u>(1,069,433)</u>	<u>(610,670)</u>	<u>(290,335)</u>	<u>(59,211)</u>	<u>(17,843)</u>	<u>(13,404)</u>	<u>(77,970)</u>	37

TY Sys Load Annualized-AA

SNV 2021 Labor Annualization

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SUMMARY OF ANNUALIZED TEST YEAR BENEFITS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Patute (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
sum (c) thru (l)												
1	Social Security and Medicare	WP H-3, Sh 33	\$ 5,179,331	\$ 2,114,737	\$ 505,778	\$ 123,870	\$ 171,885	\$ 285,456	\$ 820,715	\$ 4,598,804	\$ 13,800,576	1
2	Federal Unemployment Insurance	WP H-3, Sh 34	34,230	13,776	3,227	656	851	1,733	4,914	26,419	85,807	2
3	State Unemployment Insurance	WP H-3, Sh 34	4,564	98,597	23,099	4,698	6,091	12,404	14,742	189,088	353,283	3
4	Medical Insurance	WP H-3, Sh 37	5,068,493	2,039,835	477,889	97,191	126,020	256,628	727,624	3,911,974	12,705,654	4
5	Dental Insurance	WP H-3, Sh 37	427,829	172,182	40,338	8,204	10,637	21,662	61,418	330,208	1,072,478	5
6	Life and AD&D Insurance	WP H-3, Sh 37	104,981	42,250	9,898	2,013	2,610	5,315	15,071	81,027	263,165	6
7	Long-Term Disability Insurance	WP H-3, Sh 37	466,456	187,727	43,980	8,945	11,598	23,618	66,964	360,021	1,169,308	7
8	Employee Assistance Program	WP H-3, Sh 37	44,263	17,814	4,173	849	1,101	2,241	6,354	34,163	110,959	8
9	Deferred Compensation	WP H-3, Sh 37	1,108,121	445,968	104,481	21,249	27,552	56,106	159,080	855,272	2,777,829	9
10	SERP	WP H-3, Sh 37	24,406	9,822	2,301	468	607	1,236	3,504	18,837	61,182	10
11	Flex Benefits	WP H-3, Sh 37	379,192	152,607	35,753	7,271	9,428	19,199	54,436	292,669	950,555	11
12	Employee Communications	WP H-3, Sh 37	991	399	93	19	25	50	142	765	2,485	12
13	Tuition Reimbursement	WP H-3, Sh 37	247,923	99,778	23,376	4,754	6,164	12,553	35,591	191,353	621,492	13
14	Miscellaneous Benefits	WP H-3, Sh 37	209,212	84,198	19,726	4,012	5,202	10,593	30,034	161,475	524,452	14
15	Basic Retirement Plan (BRP)	WP H-3, Sh 36	10,972,237	4,410,984	1,102,109	224,141	290,627	591,835	1,595,376	10,923,108	30,110,417	15
16	Professional Services - BRP	WP H-3, Sh 36	35,155	14,133	3,531	718	931	1,896	5,112	34,997	96,473	16
17	Employee Investment Plan (EIP) Employer Match	WP H-3, Sh 36	1,862,832	748,883	187,112	38,054	49,342	100,480	270,858	1,854,491	5,112,051	17
18	Other EIP Expenses	WP H-3, Sh 36	26,816	10,780	2,693	548	710	1,446	3,899	26,696	73,588	18
19	Post-Employment Benefits other than Pension	WP H-3, Sh 36	492,511	197,996	49,470	10,061	13,045	26,566	71,612	490,306	1,351,566	19
20	Indirect Time (Holidays, Vacation, Other Leave)	WP H-3, Sh 4	8,954,710	3,821,151	882,755	215,865	299,391	498,000	1,422,950	8,385,523	24,480,345	20
21	Total Annualized Benefits		\$ 35,644,254	\$ 14,683,617	\$ 3,521,784	\$ 773,585	\$ 1,033,817	\$ 1,929,016	\$ 5,370,396	\$ 32,767,195	\$ 95,723,665	21
Corporate Direct Benefits												
22	Social Security and Medicare	WP H-3, Sh 33	\$ 820,252	\$ 414,973	\$ 84,604	\$ 21,898	\$ 17,220	\$ 120,622	\$ 104,577	\$	\$ 1,584,147	22
23	Federal Unemployment Insurance	WP H-3, Sh 34	4,578	2,414	428	128	101	598	613		8,861	23
24	State Unemployment Insurance	WP H-3, Sh 34	32,768	17,279	3,060	919	723	4,278	4,369		63,416	24
25	Medical Insurance	WP H-3, Sh 37	677,924	357,478	63,306	19,014	14,952	88,516	90,804		1,311,994	25
26	Dental Insurance	WP H-3, Sh 37	57,223	30,175	5,344	1,605	1,262	7,472	7,665		110,745	26
27	Life and AD&D Insurance	WP H-3, Sh 37	14,041	7,404	1,311	394	310	1,833	1,881		27,175	27
28	Long-Term Disability Insurance	WP H-3, Sh 37	62,390	32,899	5,826	1,750	1,376	8,146	8,357		120,744	28
29	Employee Assistance Program	WP H-3, Sh 37	5,920	3,122	553	166	131	773	793		11,458	29
30	Deferred Compensation	WP H-3, Sh 37	148,214	78,155	13,841	4,157	3,269	19,352	19,852		286,840	30
31	SERP	WP H-3, Sh 37	3,264	1,721	305	92	72	426	437		6,318	31
32	Flex Benefits	WP H-3, Sh 37	50,718	26,744	4,736	1,423	1,119	6,622	6,793		98,155	32
33	Employee Communications	WP H-3, Sh 37	133	70	12	4	3	17	18		257	33
34	Tuition Reimbursement	WP H-3, Sh 37	33,160	17,486	3,097	930	731	4,330	4,442		64,176	34
35	Miscellaneous Benefits	WP H-3, Sh 37	27,983	14,756	2,613	785	617	3,654	3,748		54,155	35
36	Basic Retirement Plan (BRP)	WP H-3, Sh 36	1,892,915	998,160	176,766	53,092	41,749	247,155	253,545		3,663,382	36
37	Professional Services - BRP	WP H-3, Sh 36	6,065	3,198	566	170	134	792	812		11,737	37
38	Employee Investment Plan (EIP) Employer Match	WP H-3, Sh 36	321,373	169,464	30,011	9,014	7,088	41,961	43,046		621,957	38
39	Other EIP Expenses	WP H-3, Sh 36	4,626	2,439	432	130	102	604	620		8,953	39
40	Post-Employment Benefits other than Pension	WP H-3, Sh 36	84,967	44,804	7,934	2,383	1,874	11,094	11,381		164,438	40
41	Indirect Time (Holidays, Vacation, Other Leave)	WP H-3, Sh 4	1,493,623	757,128	153,378	39,969	31,430	218,497	190,877		2,884,902	41
42	Total Annualized Benefits		\$ 5,742,139	\$ 2,979,871	\$ 558,122	\$ 158,022	\$ 124,261	\$ 786,742	\$ 754,651	\$	\$ 11,103,808	42

TY Benefits Summary

SNV 2021 Labor Annualization

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA) TAXES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Patite (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
											sum (c) thru (j)	
	<u>Annualized Social Security (SS)</u>											
1	Annualized Labor	WP H-3, Sh 4	\$ 68,091,489	\$ 27,865,988	\$ 6,671,656	\$ 1,631,461	\$ 2,262,727	\$ 3,763,767	\$ 10,754,324	\$ 63,140,925	\$ 184,182,337	1
2	Salaries not Subject to SS		478,516	274,370	74,260	15,103	19,583	39,878	32,107	3,733,493	4,667,310	2
3	Labor Subject to SS	Ln 1 - Ln 2	\$ 67,612,973	\$ 27,591,618	\$ 6,597,395	\$ 1,616,358	\$ 2,243,145	\$ 3,723,889	\$ 10,722,217	\$ 59,407,433	\$ 179,515,027	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	\$ 4,192,004	\$ 1,710,680	\$ 409,039	\$ 100,214	\$ 139,075	\$ 230,881	\$ 664,777	\$ 3,683,261	\$ 11,129,932	5
	<u>Annualized Medicare</u>											
6	Annualized Labor	WP H-3, Sh 4	\$ 68,091,489	\$ 27,865,988	\$ 6,671,656	\$ 1,631,461	\$ 2,262,727	\$ 3,763,767	\$ 10,754,324	\$ 63,140,925	\$ 184,182,337	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	\$ 987,327	\$ 404,057	\$ 96,739	\$ 23,656	\$ 32,810	\$ 54,575	\$ 155,938	\$ 915,543	\$ 2,670,644	8
9	Annualized FICA	Ln 5 + Ln 8	\$ 5,179,331	\$ 2,114,737	\$ 505,778	\$ 123,870	\$ 171,885	\$ 285,456	\$ 820,715	\$ 4,598,804	\$ 13,800,576	9
	Corporate Direct SS and Medicare											
	<u>Annualized Social Security (SS)</u>											
10	Annualized Labor	WP H-3, Sh 4	\$ 11,246,612	\$ 5,700,986	\$ 1,154,897	\$ 300,959	\$ 236,660	\$ 1,645,227	\$ 1,437,259		\$ 21,722,600	10
11	Salaries not Subject to SS		646,994	341,169	60,418	18,147	14,270	84,477	86,661		1,252,135	11
12	Labor Subject to SS	Ln 10 - Ln 11	\$ 10,599,618	\$ 5,359,818	\$ 1,094,479	\$ 282,812	\$ 222,390	\$ 1,560,750	\$ 1,350,598		\$ 20,470,465	12
13	SS Rate		6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%		6.20%	13
14	Total Annualized SS	Ln 12 * Ln 13	\$ 657,176	\$ 332,309	\$ 67,858	\$ 17,534	\$ 13,788	\$ 96,766	\$ 83,737		\$ 1,269,169	14
	<u>Annualized Medicare</u>											
15	Annualized Labor	WP H-3, Sh 4	\$ 11,246,612	\$ 5,700,986	\$ 1,154,897	\$ 300,959	\$ 236,660	\$ 1,645,227	\$ 1,437,259		\$ 21,722,600	15
16	Medicare Rate		1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%		1.45%	16
17	Total Annualized Medicare	Ln 15 * Ln 16	\$ 163,076	\$ 82,664	\$ 16,746	\$ 4,364	\$ 3,432	\$ 23,856	\$ 20,840		\$ 314,978	17
18	Annualized FICA	Ln 14 + Ln 17	\$ 820,252	\$ 414,973	\$ 84,604	\$ 21,898	\$ 17,220	\$ 120,622	\$ 104,577		\$ 1,584,147	18

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED FEDERAL AND STATE UNEMPLOYMENT INSURANCE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Paute (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
											sum (c) thru (j)	
Federal Unemployment Insurance												
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		815	328	77	16	20	41	117	629	629	2
3	Tax Base	Ln 1 * Ln 2	\$ 5,705,000	\$ 2,296,000	\$ 537,903	\$ 109,396	\$ 141,846	\$ 288,855	\$ 819,000	\$ 4,403,244	\$ 4,403,244	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	\$ 34,230	\$ 13,776	\$ 3,227	\$ 656	\$ 851	\$ 1,733	\$ 4,914	\$ 26,419	\$ 85,807	5
State Unemployment Insurance												
6	Tax Base Factor		\$ 7,000	\$ 33,400	\$ 33,400	\$ 33,400	\$ 33,400	\$ 33,400	\$ 7,000	\$ 33,400	\$ 33,400	6
7	Number of Employees		815	328	77	16	20	41	117	629	629	7
8	Tax Base	Ln 6 * Ln 7	\$ 5,705,000	\$ 10,955,200	\$ 2,566,566	\$ 521,975	\$ 676,807	\$ 1,378,252	\$ 819,000	\$ 21,009,765	\$ 21,009,765	8
9	State Unemployment Insurance Rate		0.08%	0.90%	0.90%	0.90%	0.90%	0.90%	1.80%	0.90%	0.90%	9
10	Total SUI	Ln 8 * Ln 9	\$ 4,564	\$ 98,597	\$ 23,099	\$ 4,698	\$ 6,091	\$ 12,404	\$ 14,742	\$ 189,088	\$ 353,283	10
Corporate Direct FUJ/SUI												
Federal Unemployment Insurance												
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		109	57	10	3	2	14	15	15	15	12
13	Tax Base	Ln 11 * Ln 12	\$ 763,058	\$ 402,371	\$ 71,256	\$ 21,402	\$ 16,830	\$ 99,631	\$ 102,207	\$ 102,207	\$ 102,207	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	\$ 4,578	\$ 2,414	\$ 428	\$ 128	\$ 101	\$ 598	\$ 613	\$ 613	\$ 8,861	15
State Unemployment Insurance												
16	Tax Base Factor		\$ 33,400	\$ 33,400	\$ 33,400	\$ 33,400	\$ 33,400	\$ 33,400	\$ 33,400	\$ 33,400	\$ 33,400	16
17	Number of Employees		109	57	10	3	2	14	15	15	15	17
18	Tax Base	Ln 16 * Ln 17	\$ 3,640,878	\$ 1,919,884	\$ 339,995	\$ 102,118	\$ 80,301	\$ 475,384	\$ 487,675	\$ 487,675	\$ 487,675	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	\$ 32,768	\$ 17,279	\$ 3,060	\$ 919	\$ 723	\$ 4,278	\$ 4,389	\$ 4,389	\$ 63,416	20

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED BENEFITS RECORDED TO ACCOUNT 926
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Recorded 5/31/2021 (b)	Adjustments (c)	Annualized at 5/31/2021 (d)	Line No.
	<u>Allocated based on Number of Employees</u>				
1	Medical Insurance	\$ 14,017,648	\$ 0	14,017,648	1
2	Dental Insurance	1,183,223	0	1,183,223	2
3	Life and AD&D Insurance	290,340	0	290,340	3
4	Long-Term Disability Insurance	1,290,051	0	1,290,051	4
5	Employee Assistance Program	122,416	0	122,416	5
6	Deferred Compensation	3,064,669	0	3,064,669	6
7	SERP	446,077	(378,577)	67,500	7
8	Flex Benefits	1,048,710	0	1,048,710	8
9	Employee Communications	2,742	0	2,742	9
10	Tuition Reimbursement	685,668	0	685,668	10
11	Miscellaneous Benefits	434,139	144,468	578,607	11
	<u>Allocated based on Labor Dollars</u>				
12	Basic Retirement Plan (BRP)	37,157,292	(3,383,493)	33,773,799	12
13	Professional Services - BRP	108,211	0	108,211	13
14	Employee Investment Plan (EIP) Employer Match	5,836,238	(102,229)	5,734,008	14
15	Other EIP Expenses	82,542	0	82,542	15
16	Post-Employment Benefits other than Pension	1,558,313	(42,309)	1,516,004	16
16	Total Benefits Recorded to Account 926	\$ 67,328,278	\$ (3,762,141)	\$ 63,566,137	16

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED BENEFITS ALLOCATED ON PERCENT OF LABOR DOLLARS BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Total Cost (b)	AZ (c) (b) * Ln 1 32.49%	SNV (d) (b) * Ln 1 13.06%	NNV (e) (b) * Ln 1 3.26%	NCA (f) (b) * Ln 1 0.66%	SLT (g) (b) * Ln 1 0.86%	Paute (h) (b) * Ln 1 1.75%	SCA (i) (b) * Ln 1 4.72%	Sys Alloc (j) (b) * Ln 1 32.34%	Total (k) sum (c) thru (j)	Line No.
1	Percent of Total Labor (WP H-3, Sh 6)	WP H-3, Sh 35									89.15%	1
2	Basic Retirement Plan (BRP)	\$ 33,773,799	\$ 10,972,237	\$ 4,410,984	\$ 1,102,109	\$ 224,141	\$ 290,627	\$ 591,835	\$ 1,595,376	\$ 10,923,108	\$ 30,110,417	2
3	Professional Services - BRP	108,211	35,155	14,133	3,531	718	931	1,896	5,112	34,997	96,473	3
4	Employee Investment Plan (EIP) Employer Match	5,734,008	1,862,832	748,883	187,112	38,054	49,342	100,480	270,858	1,854,491	5,112,051	4
5	Other EIP Expenses	82,542	26,816	10,780	2,693	548	710	1,446	3,899	26,696	73,588	5
6	Post-Employment Benefits other than Pension	1,516,004	492,511	197,996	49,470	10,061	13,045	26,566	71,612	490,306	1,351,566	6
Corporate Direct Benefits												
7	Percent of Total Labor (WP H-3, Sh 6; Ln 2 (j) * Ln 5)		5.60%	2.96%	0.52%	0.16%	0.12%	0.73%	0.75%		10.85%	7
8	Basic Retirement Plan (BRP)	\$ 33,773,799	\$ 1,892,915	\$ 998,160	\$ 176,766	\$ 53,092	\$ 41,749	\$ 247,155	\$ 253,545	\$	\$ 3,663,382	8
9	Professional Services - BRP	108,211	6,065	3,198	566	170	134	792	812		11,737	9
10	Employee Investment Plan (EIP) Employer Match	5,734,008	321,373	169,464	30,011	9,014	7,088	41,961	43,046		621,957	10
11	Other EIP Expenses	82,542	4,626	2,439	432	130	102	604	620		8,953	11
12	Post-Employment Benefits other than Pension	1,516,004	84,967	44,804	7,934	2,383	1,874	11,094	11,381		164,438	12

Benefits-%Labor

SNV 2021 Labor Annualization

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED BENEFITS ALLOCATED ON COST PER EMPLOYEE BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Cost Per Employee (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Patuite (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
1	Number of Employees (WP H-3, Sh 6)	2,254	815	328	77	16	20	41	117	629	2,043	1
2	Medical Insurance	\$ 6,219	\$ 5,068,493	\$ 2,039,835	\$ 477,889	\$ 97,191	\$ 126,020	\$ 256,628	\$ 727,624	\$ 3,911,974	\$ 12,705,654	2
3	Dental Insurance	525	427,829	172,182	40,338	8,204	10,637	21,662	61,418	330,208	1,072,478	3
4	Life and AD&D Insurance	129	104,981	42,250	9,898	2,013	2,610	5,315	15,071	81,027	263,165	4
5	Long-Term Disability Insurance	572	466,456	187,727	43,980	8,945	11,598	23,618	66,964	360,021	1,169,308	5
6	Employee Assistance Program	54	44,263	17,814	4,173	849	1,101	2,241	6,354	34,163	110,959	6
7	Deferred Compensation	1,360	1,108,121	445,968	104,481	21,249	27,552	56,106	159,080	855,272	2,777,829	7
8	SERP	30	24,406	9,822	2,301	468	607	1,236	3,504	18,837	61,182	8
9	Flex Benefits	465	379,192	152,607	35,753	7,271	9,428	19,199	54,436	292,669	950,555	9
10	Employee Communications	1	991	399	93	19	25	50	142	765	2,485	10
11	Tuition Reimbursement	304	247,923	99,778	23,376	4,754	6,164	12,553	35,591	191,353	621,492	11
12	Miscellaneous Benefits	257	209,212	84,198	19,726	4,012	5,202	10,593	30,034	161,475	524,452	12
Corporate Direct Benefits												
13	Number of Employees (WP H-3, Sh 6)		109	57	10	3	2	14	15		211	13
14	Medical Insurance	\$ 6,219	\$ 677,924	\$ 357,478	\$ 63,306	\$ 19,014	\$ 14,952	\$ 88,516	\$ 90,804	\$	\$ 1,311,994	14
15	Dental Insurance	525	57,223	30,175	5,344	1,605	1,262	7,472	7,665		110,745	15
16	Life and AD&D Insurance	129	14,041	7,404	1,311	394	310	1,833	1,881		27,175	16
17	Long-Term Disability Insurance	572	62,390	32,899	5,826	1,750	1,376	8,146	8,357		120,744	17
18	Employee Assistance Program	54	5,920	3,122	553	166	131	773	793		11,458	18
19	Deferred Compensation	1,360	148,214	78,155	13,841	4,157	3,269	19,352	19,852		286,840	19
20	SERP	30	3,264	1,721	305	92	72	426	437		6,318	20
21	Flex Benefits	465	50,718	26,744	4,736	1,423	1,119	6,622	6,793		98,155	21
22	Employee Communications	1	133	70	12	4	3	17	18		257	22
23	Tuition Reimbursement	304	33,160	17,486	3,097	930	731	4,330	4,442		64,176	23
24	Miscellaneous Benefits	257	27,983	14,756	2,613	785	617	3,654	3,748		54,155	24

Benefits-EE

SNV 2021 Labor Annualization

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
COST OF SERVICE ANALYSIS - ACCOUNT 926
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description	Expenses Removed					Total	Line No.
		Donation/ Civic Activity	Employee Events	Employee Recognition	Other Emp. Welfare	Retirement/Emp Gift/Meals		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
							sum (b) thru (f)	
1	80708649	\$ (670)	\$	\$	\$	\$	\$ (670)	1
2	80743689			(40,000)			(40,000)	2
3	80674123				(390)		(390)	3
4	80677355			(605)			(605)	4
5	80677389			(605)			(605)	5
6	80679209	(335)					(335)	6
7	80683725	(295)					(295)	7
8	80683728	(700)					(700)	8
9	80693214	(640)					(640)	9
10	80696925	(375)					(375)	10
11	80697426	(640)					(640)	11
12	80709161	(315)					(315)	12
13	80721730	(730)					(730)	13
14	80725978	(760)					(760)	14
15	80735325			(28,958)			(28,958)	15
16	80737409	(880)					(880)	16
17	80742146	(655)					(655)	17
18	80744628					(1,500)	(1,500)	18
19	80749916			(200)			(200)	19
20	80755924	(775)					(775)	20
21	80761866	(325)					(325)	21
22	80761883	(790)					(790)	22
23	80761892	(685)					(685)	23
24	80761895	(850)					(850)	24
25	80761901	(395)					(395)	25
26	80761907	(375)					(375)	26
27	80761925	(685)					(685)	27
28	80761933	(655)					(655)	28
29	80761940	(400)					(400)	29
30	80761949	(300)					(300)	30
31	80761956	(415)					(415)	31
32	80761964	(700)					(700)	32
33	80761969	(745)					(745)	33
34	80761974	(640)					(640)	34
35	80761982	(745)					(745)	35
36	80762004	(330)					(330)	36
37	80762011	(760)					(760)	37
38	80762039	(640)					(640)	38
39	80762044	(835)					(835)	39
40	80764835	(850)					(850)	40
41	80766656	(640)					(640)	41
42	80766661	(760)					(760)	42
43	80766668	(850)					(850)	43
44	80766996	(700)					(700)	44
45	80770024	(820)					(820)	45
46	80770054	(325)					(325)	46
47	80770057	(355)					(355)	47
48	80770061	(760)					(760)	48
49	80771442	(345)					(345)	49
50	80771935	(745)					(745)	50
51	80771938	(345)					(345)	51
52	80773777	(835)					(835)	52
53	80773921	(325)					(325)	53
54	80784701	(625)					(625)	54
55	80792502	(685)					(685)	55

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
COST OF SERVICE ANALYSIS - ACCOUNT 926
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description	Expenses Removed					Total	Line No.
		Donation/ Civic Activity	Employee Events	Employee Recognition	Other Emp. Welfare	Retirement/Emp Gift/Meals		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
							sum (b) thru (f)	
56	80792509	(805)					(805)	56
57	80795135				(480)		(480)	57
58	80795641	(775)					(775)	58
59	Exp Rpt	(280)		(423)	(67)	(15,916)	(16,686)	59
60	Total \$	<u>(30,865)</u>	<u>0</u>	<u>(70,791)</u>	<u>(937)</u>	<u>(17,416)</u>	<u>(120,009)</u>	60

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
OUT OF PERIOD EXPENSES
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
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	80676755	\$ 27,625	\$ 0	\$ (27,625)	(27,625)	1
2	Metropolitan Life Insurance Co.	80673369	291,102	291,102	0	291,102	2
3	Deposit Refund	Exp Rpt	(1,000)	0	1,000	1,000	3
4	Total Misc. Benefits		<u>\$ 317,727</u>	<u>\$ 291,102</u>	<u>\$ (26,625)</u>	<u>\$ 264,477</u>	4

[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, 2021
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]	\$ 5,918,779	\$ 773,015	\$ 174,925	\$ 3,056,590	\$ 1,914,249	1
2	EIP Employer Match [2]	5,836,238					2
3	Other Employee Investment Plan Expenses	\$ 82,542					3
4	Ratio of EIP Employer Match to Labor [2]	2.78%					4
5	Annualized Labor (Includes OT and Wage Increase)	\$ 205,904,937					5
6	Adjusted EIP Employer Match (Ln 4 * Ln 5)	\$ 5,734,008	\$ 748,883	\$ 169,464	\$ 2,961,170	\$ 1,854,491	6
7	Plus: Other EIP Plan Expenses (Ln 3)	82,542	10,780	2,439	42,626	26,696	7
8	Total Adjusted EIP	\$ 5,816,550	\$ 759,663	\$ 171,904	\$ 3,003,797	\$ 1,881,186	8
9	EIP Adjustment (Ln 8 - Ln 1)	\$ (102,229)	\$ (13,352)	\$ (3,021)	\$ (52,794)	\$ (33,063)	9
10	Percent to Total Labor	100.00%	13.06%	2.96%	51.64%	32.34%	10

[1] Expense as recorded during the twelve months ended May 31, 2021.

[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, 2021 \$ 209,575,938	\$ 5,836,238	2.78%

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ACCOUNT 922 ALLOCATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
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	\$ (2,728,325)	\$ (1,144,910)	\$ (3,873,234)	1
2	Capitalization Percentage	14.7%	14.7%	14.7%	2
3	Account 922 Adjustment	<u>\$ 401,064</u>	<u>\$ 168,302</u>	<u>\$ 569,365</u>	3

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
RETIREMENT BENEFITS NORMALIZATION
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	2019 (b)	2020 (c)	2021 (d)	Three-Year Normalization (e)	Line No.
	<u>Current Service Cost</u>					
1	Basic Retirement Plan (BRP)	\$ 25,863,464	\$ 34,298,967	\$ 41,158,965	\$ 33,773,799	1
2	Post-Employment Benefits other than Pension	1,275,821	1,581,403	1,690,789	1,516,004	2
3	SERP	[2] 116,969	48,220	37,310	67,500	3
	<u>Non-Service Cost</u>					
4	Basic Retirement Plan (BRP)	\$ 11,118,104	\$ 16,284,017	\$ 10,035,262	\$ 12,479,128	4
5	Post-Employment Benefits other than Pension	1,161,248	328,312	(87,368)	467,397	5
6	SERP	[2] 2,194,450	2,660,870	2,831,215	2,562,178	6
	<u>Net Periodic Pension Cost</u>					
7	Basic Retirement Plan (BRP)	\$ 36,981,568	\$ 50,582,984	\$ 51,194,227	\$ 46,252,926	7
8	Post-Employment Benefits other than Pension	2,437,069	1,909,715	1,603,421	1,983,402	8
9	SERP	[2] 2,311,419	2,709,090	2,868,525	2,629,678	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, 2021
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	\$ 3,539,802	\$ 452,219	\$ 84,026	\$ 70,844	\$ 1,775,356	\$ 304,766	\$ 6,227,013	1
2	903001778 - Support Function	Company Records	1,242,891	175,637	32,614	27,357	693,450	162,471	2,334,420	2
3	Total as Recorded	Ln 1 + Ln 2	\$ 4,782,692	\$ 627,856	\$ 116,639	\$ 98,202	\$ 2,468,807	\$ 467,237	\$ 8,561,433	3
4	Factor IV	Simt N, Sh 8, Ln 8	53.30%	7.21%	1.31%	0.96%	32.49%	4.72%	100.00%	4
5	Total as Allocated	Ln 3 * Ln 4	\$ 4,563,308	\$ 617,703	\$ 112,355	\$ 82,493	\$ 2,781,272	\$ 404,303	\$ 8,561,433	5
6	Adjustment	Ln 5 - Ln 3	\$ (219,385)	\$ (10,153)	\$ (4,285)	\$ (15,709)	\$ 312,466	\$ (62,934)	\$ 0	6
Sch H-4, Sh 1, Ln 1(c)										

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 863
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number	Expenses Removed										Total (k)	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)	Out of Period Expenses (i)	Expense Annualization (j)	Total (k)			
1	80674050	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(35)	1
2	80674053												(34)	2
3	80684274												(36)	3
4	80684277												(35)	4
5	80698055												(35)	5
6	80698056												(31)	6
7	80707385												(37)	7
8	80707386												(34)	8
9	80720519												(35)	9
10	80720522												(34)	10
11	80729653												(34)	11
12	80729654												(35)	12
13	80740716												(36)	13
14	80740717												(35)	14
15	80755176												(36)	15
16	80755177												(35)	16
17	80761685												(36)	17
18	80761687												(35)	18
19	80772874												(35)	19
20	80772876												(35)	20
21	80772878												(12)	21
22	80783430												(35)	22
23	80783431												(34)	23
24	80792814												(35)	24
25	80792816												(35)	25
26	Exp Rpt												(737)	26
27	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(1,586)	27

Sch H-5, Sh 1, Ln 6

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 870
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number	Expenses Removed										Total	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)	Out of Period Expenses (i)	Expense Annualization (j)	(k)				
1	Exp Rpt	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	182	\$	182	1
2	Exp Rpt									(10,809)				(10,809)	2
3	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (10,809)	\$ 0	\$ 182	\$ 0	\$ (10,627)	3

Sch H-5, Sh 1, Ln 6

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 880
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number	Expenses Removed										Total	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)	Out of Period Expenses (i)	Expense Annualization (j)	(k)			
1	80684520	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(3)	1
2	80692248									(1,701)	(3)		(1,701)	2
3	80705907									4			4	3
4	80721747									(436)			(436)	4
5	80737831									(6)			(6)	5
6	80737836									(4)			(4)	6
7	80745348									(6)			(6)	7
8	80761133									(0)			(0)	8
9	80770951									(6)			(6)	9
10	80773395									(1,038)			(1,038)	10
11	80777795									(298)			(298)	11
12	Exp Rpt									(9,373)		744	(8,629)	12
13	Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	13
		0	0	0	0	0	0	0	0	0	0	744	0	
		0	0	0	0	0	0	0	0	(12,868)	0	744	(12,124)	

Sch H-5, Sh 1, Ln 9

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 887
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number (a)	Expenses Removed										Total (k)	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-Recuring Expense (h)	Out of Period Expenses (i)	Expense Annualization (j)				
1	80674117	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(31)	1
2	80684278												(31)	2
3	80698057												(31)	3
4	80707387												(31)	4
5	80720526												(31)	5
6	80732245												(32)	6
7	80744190												(115)	7
8	80783435												(32)	8
9	80792819												(32)	9
10	Excavation Damages												(6,238)	10
11	Exp Rpt												(100)	11
12	Total \$	0	0	0	0	0	0	0	0	0	0	0	(6,704)	12

Sch H-5, Sh 1, Ln 9

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 903
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Description (a)	Expenses Removed										Total (k)	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)	Out of Period Expenses (i)	Expense Annualization (j)			
1	Exp Rpt	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	538	1
2	80799191									(4,061)		(4,061)	2
3	Exp Rpt									(3,847)		(3,847)	3
4	Total	0	0	0	0	0	0	0	0	(7,908)	0	(7,370)	4

Sch H-5, Sh 1, Ln 15

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
COST OF SERVICE ANALYSIS - ACCOUNT 903
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number (a)	Expenses Removed										Total (k)	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)	Out of Period Expenses (i)	Expense Annualization (j)				
1	80730702	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(24)	1
2	80760110												(21)	2
3	80765525												(6)	3
4	80765526												(4)	4
5	Meals above \$30 Per Person												(1,414)	5
6	Exp Rpt												(3,944)	6
7	Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(20,438)	7
													(21,906)	

Sch H-5, Sh 2, Ln 3

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
COST OF SERVICE ANALYSIS - ACCOUNT 910
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number	Expenses Removed										Total	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)	Out of Period Expenses (i)	Expense Annualization (j)	(k)			
1	Exp Rpt	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1
2	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (124)	\$ 0	\$ 0	\$ (124)	2
Sch H-5, Sh 2, Ln 4														

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
COST OF SERVICE ANALYSIS - ACCOUNT 921
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number	Expenses Removed								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												
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)									
1	80725739	\$	\$	\$	\$	\$	\$	(4)	\$	\$	\$	(4)	1							
2	80765526							(8)				(8)	2							
3	80765889							(31)				(31)	3							
4	80755122							(24)				(24)	4							
5	80765526							(4)				(4)	5							
6	80782579							(22)				(22)	6							
7	80688957							(24)				(24)	7							
8	80688957							(20)				(20)	8							
9	80782582							(20)				(20)	9							
10	80697700							(23)				(23)	10							
11	80747165							(6)				(6)	11							
12	80765889							(34)				(34)	12							
13	Meals above \$30 Per Person							(8,195)				(8,195)	13							
14	Exp Rpt							(207,745)				(207,745)	14							
15	Exhibit No.__(ALT-1)							(98)				(98)	15							
16	Exhibit No.__(ALT-1)							(605)				(605)	16							
17	Exp Rpt								7,472			7,472	17							
18	Total	\$	0	\$	0	\$	0	\$	0	\$	(216,863)	\$	0	\$	7,472	\$	0	\$	(209,391)	18

Sch H-5, Sh 2, Ln 5

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
COST OF SERVICE ANALYSIS - ACCOUNT 923
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Reference Number (a)	Expenses Removed										Total (k)	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-Recuring Expense (h)	Out of Period Expenses (i)	Expense Annualization (j)			
1	80694325	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1
2	80694326												2
3	WP H-5, Sh 11											1,497	3
4	WP H-5, Sh 12									(174,554)		(174,554)	4
5	Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	5

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	Expenses Removed										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)	Out of Period Expenses (i)	Expense Annualization (j)	Total (k)	
1	Exp Rpt	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1
2	Meals above \$30 Per Person									(401)		2
3	Exhibit No.__(AL T-1)									(56)		3
4	Exhibit No.__(AL T-1)									(9)		4
5	Total	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	(7,209)	0 \$	5
										(7,676)	0 \$	

Sch H-5, Sh 2, Ln 9

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
COST OF SERVICE ANALYSIS
ANNUALIZATIONS
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Description (a)	Recorded (b) Company Records	Annualized (c) (c * 12) or (c * 4)	Test Year Recorded (d) Company Records	Adjustment (e) (c) - (d)	Line No.
	<u>Account 923</u>					
1	CHEX SYSTEMS INC	\$ 749	\$ 8,982	\$ 7,485	\$ 1,497	1
2	Total 923		<u>\$ 8,982</u>	<u>\$ 7,485</u>	<u>\$ 1,497</u>	2

WP H-5, Sh 9
Col (j)

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
COST OF SERVICE ANALYSIS
OUT OF PERIOD EXPENSES
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Voucher (a)	Voucher Amount (b)	Voucher Classification		Adjustment (e)	Line No.
			Missed Payment [1] (c)	Extra Payment [2] (d)		
	Company Records				(c) + (d)	
	<u>Account 923</u>					
1	80659865	\$ 24,908	\$ 24,908	\$ 0	\$ 24,908	1
2	80664125	350	350	0	350	2
3	80805331	350	350	0	350	3
4	80665915	12,300	12,300	0	12,300	4
5	80689983	212,462	0	(212,462)	(212,462)	5
6	Total 923	\$ 250,370	\$ 37,908	\$ (212,462)	\$ (174,554)	6

WP H-5, Sh 9
Col (i)

[1] In order for the test year to have a full year of monthly payments, vouchers were added.

[2] In order to ensure the test year does not include more than 12 monthly payments, vouchers were removed.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA AND SYSTEM ALLOCABLE
COST OF SERVICE ANALYSIS - EXPENSE REPORT
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

Line No.	Account	Expenses Removed										Total	Line No.
		Donation/ Civic Activity	Employee Events	Employee Recognition	Other Emp. Welfare	Sponsorships, Ads, Promo.	Non-Utility Expense	Non-Recurring Expense	Out of Period Expenses	Expense Annualization			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)		
SOUTHERN NEVADA													
1	850	\$	\$	\$	\$	\$	(116)	\$	\$	\$	\$	(116)	1
2	852						(214)					(214)	2
3	856						(650)					(650)	3
4	865						(2,718)		35			(2,683)	4
5	874						(7,075)		237			(6,838)	5
6	879						(26)					(26)	6
7	885						(219)					(219)	7
8	889						(932)					(932)	8
9	892						(1,594)					(1,594)	9
10	893						(2,583)					(2,583)	10
11	921						0					0	11
12	930.1						(450)					(450)	12
13	Total	\$	0	0	0	0	(16,578)	0	272	0	0	(16,306)	13
Sch H-5, Sh 1													
SYSTEM ALLOCABLE													
14	851	\$	\$	\$	\$	\$	(551)	\$	776	\$	\$	224	14
15	880						(6,262)		1,251			(5,011)	15
16	901						(13,455) [1]		(50)			(13,505)	16
17	931						(3,050)					(3,050)	17
18	935						(6,267)					(6,267)	18
19	Total	\$	0	0	0	0	(29,586)	0	1,977	0	0	(27,609)	19
Sch H-5, Sh 2													

[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.
			5/31/2020 (c)	5/31/2021 (d)		
1	Net Write - offs - Margin	Company Records	\$ 1,574,229	\$ 1,287,720	\$ 2,861,949	1
2	Recorded Margin	Company Records	\$ 268,158,488	\$ 279,048,397	\$ 547,206,885	2
3	2 Yr Avg Write-off Percentage	Ln 1 / 2	0.5871%	0.4615%	0.5230%	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	AZ	NCA	SCA	SLT	NNV	SNV	Paiute	Common	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Less Than \$1,000,000 Self-Insurance Per Claim [2]											
1	2011	\$ 242,286	0	0	12,875	0	24,364	0	0	\$ 279,525	1
2	2012	1,196,500	0	20,000	450,000	67,500	0	0	0	1,734,000	2
3	2013	250,000	0	0	40,000	0	230,000 [4]	0	167,500	687,500	3
4	2014	0	0	0	0	0	0	0	975,000	975,000	4
5	2015	110,000	0	0	88,951	0	24,000	0	366,354	589,305	5
6	2016	0	0	0	0	0	80,000	0	0	80,000	6
7	2017	266,970	130,000	150,000	0	0	51,164	0	0	598,134	7
8	2018	0	0	0	0	0	10,000	0	0	10,000	8
9	2019	0	0	0	0	0	761,528	0	0	761,528	9
10	2020	0	0	0	0	0	60,000	0	150,000	210,000	10
11	Total	\$ 2,065,756	\$ 130,000	\$ 170,000	\$ 591,826	\$ 67,500	\$ 1,241,056	\$ 0	\$ 1,658,854	\$ 5,924,992	11
							Sch H-9, Sh 2 Ln 1(c)			Sch H-9, Sh 2 Ln 1(d)	
\$1,000,000 Self-Insurance Per Claim [3]											
12	2011	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
13	2012	0	0	0	0	0	0	0	0	0	13
14	2013	0	0	0	0	0	0	0	0	0	14
15	2014	1,000,000	0	0	0	0	0	0	0	1,000,000	15
16	2015	0	0	0	0	0	0	0	0	0	16
17	2016	0	0	0	0	0	0	0	0	0	17
18	2017	0	0	0	0	0	0	0	0	0	18
19	2018	0	0	0	0	0	0	0	0	0	19
20	2019	0	0	0	0	0	0	0	0	0	20
21	2020	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)	
\$4,000,000 Aggregate Above \$1,000,000 Self-Insurance Per Claim [3]											
23	2011	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	23
24	2012	0	0	0	0	0	0	0	0	0	24
25	2013	0	0	0	0	0	0	0	0	0	25
26	2014	0	0	0	0	0	0	0	0	0	26
27	2015	4,000,000	0	0	0	0	0	0	0	4,000,000	27
28	2016	0	0	0	0	0	0	0	0	0	28
29	2017	0	0	0	0	0	0	0	0	0	29
30	2018	0	0	0	0	0	0	0	0	0	30
31	2019	0	0	0	0	0	0	0	0	0	31
32	2020	0	0	0	0	0	0	0	0	0	32
33	Total	\$ 4,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,000,000	33
							Sch H-9, Sh 2 Ln 3(d)				
34	Total	\$ 7,065,756	\$ 130,000	\$ 170,000	\$ 591,826	\$ 67,500	\$ 1,241,056	\$ 0	\$ 1,658,854	\$ 10,924,992	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.

PAIUTE PIPELINE COMPANY
PROPERTY INSURANCE ALLOCATION PERCENTAGE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 10

Line No.	Description (a)	Reference (b)	Total (c)	Line No.
1	Paiute Insurance Allocation Factor	WP H-10, Sh 2	11.91%	1
2	Sys. Alloc. Property Insurance Alloc.	WP H-10, Sh 2	21.64%	2
3	Paiute MMF	Stmt N, Sh 10, Ln 7(i)	4.40%	3
4	Sys. Alloc. Property Insurance Alloc to Paiute	Ln 2 * Ln 3	<u>0.95%</u>	4
5	Total Property Insurance Allocation Factor	Ln 1 + Ln 4	<u>12.86%</u>	5
			Sch H-10, Sh 1 Ln 5(f)	

SOUTHWEST GAS CORPORATION
PROPERTY INSURANCE ALLOCATION PERCENTAGE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 10

Line No.	Description (a)	Acct Number (b)	AZ (c)	NCA (d)	SCA (e)	SLT (f)	MNV (g)	SNV (h)	Palute (i)	SGTC (j)	Common (k)	Total (l)	Line No.
Company Records													
			\$	\$	\$	\$	\$	\$	\$	\$	\$	Sum (c) thru (k)	
1	Storage		74,838,330	0	0	0	0	0	27,813,085	0	0	102,651,415	1
Transmission													
2	Structures - Compressor Stations	366.1	0	0	0	0	0	647,857	837,938	0	0	1,485,794	2
3	Structures - General	366.2	0	0	0	0	1,275,555	70,058	0	0	0	1,345,613	3
4	Compressor Station Equipment	368	0	0	0	0	7,104,365	22,227,249	0	0	0	29,331,613	4
5	Communication Equipment	370	0	0	0	0	677,562	3,951,557	0	0	0	4,629,120	5
6	Miscellaneous Equipment	371	0	0	0	0	18,823	174,343	20,152	0	0	213,317	6
7	Total Transmission		0	0	0	0	9,724,162	27,261,144	20,152	0	0	37,005,458	7
Distribution													
8	Structures and Improvements	375	110,557	851	0	0	0	0	0	0	0	111,407	8
9	Other Property on Customer's Property	386	0	0	0	0	0	0	0	0	0	0	9
10	Miscellaneous Equipment	387	432,098	12,872	0	0	5,649	0	0	0	0	450,620	10
11	Total Distribution		542,655	13,723	0	0	5,649	0	0	0	0	562,027	11
General													
12	Structures and Improv - Co. Owned	390.1	71,562,194	2,354,735	28,321,784	19,823	18,658,752	41,671,530	3,733,627	0	0	225,343,507	12
13	Structures and Improv - Leasehold	390.2	125,749	0	0	190,382	36,499	317,472	0	0	2,347,609	3,017,710	13
14	Office Furniture and Fixtures	391	5,304,348	1,176	2,009,341	0	1,634,888	3,148,639	345,896	0	11,634,809	24,079,096	14
15	Computer Software and Hardware	391.1	12,594,547	17,478	982,764	54,473	1,278,926	2,672,107	73,090	0	24,635,629	42,309,014	15
16	Stores Equipment	393	1,174,565	28,703	419,590	0	280,268	116,418	605,541	0	63,037	2,688,123	16
17	Tool, Shop, and Garage Equip.	394	18,708,028	103,685	2,224,751	249,620	1,599,355	5,963,361	780,284	0	1,320,531	30,949,615	17
18	Laboratory Equipment	395	544,223	0	3,577	0	109,685	301,928	21,094	0	1,461,944	2,442,451	18
19	Power Operated Equipment	396	10,219,084	177,239	1,512,611	145,135	1,587,380	4,128,859	1,894,692	0	259,442	19,924,441	19
20	Communication Equipment	397	5,727,744	18,018	1,290,644	0	1,283,328	2,505,125	67,484	0	7,859,771	18,752,114	20
21	Telemetry Equipment	397.2	40,369	0	0	0	0	4,755	0	0	0	45,124	21
22	Miscellaneous Equipment	398	4,703,760	45,977	632,309	58,950	1,028,034	2,099,099	212,818	0	4,839,053	13,620,000	22
23	Total General		130,704,613	2,747,010	37,397,370	718,382	27,697,114	63,418,417	7,245,402	0	113,242,889	383,171,196	23
24	Total		206,085,598	2,760,733	37,397,370	718,382	27,702,763	73,142,578	62,319,631	20,152	113,242,889	523,390,096	24
25	Percent of Total		39.38%	0.53%	7.15%	0.14%	5.29%	13.97%	11.91%	0.00%	21.64%	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 (a)	Amount 12 Months Ended 5/31/2021 (b) Company Records	Percent of Total (c) [1]	No.
<u>Transportation and Work Equipment Loading</u>				
1	Deferred	\$ 12,814	0.43%	1
2	Operations	1,680,967	56.26%	2
3	Maintenance	521,633	17.46%	3
4	Capital	772,502	25.85% [2]	4
5	Total	<u>\$ 2,987,917</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 25.85% 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 25.85% 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, 2021
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.
202	Load Balancer	5/24/2007	0061C7100019	36	0	37,780	0	0	37,780	37,780	0	37,780	0	0	202
203	Citrix Licenses	5/24/2007	0061C7100026	36	0	82,628	0	0	82,628	82,628	0	82,628	0	0	203
204	Comm Vault Licenses	5/24/2007	0061C7100020	36	0	10,419	0	0	10,419	10,419	0	10,419	0	0	204
205	San Lefthand Network Expa	5/24/2007	0061C7100030	36	0	15,489	0	0	15,489	15,489	0	15,489	0	0	205
206	PI Data Access	6/27/2007	0058C7100008	36	0	25,900	0	0	25,900	25,900	0	25,900	0	0	206
207	Autocad Training	6/29/2007	0052C6100077	36	0	128,129	0	0	128,129	128,129	0	128,129	0	0	207
208	Receivables Software	6/29/2007	0061C6100109	36	0	76,084	0	0	76,084	76,084	0	76,084	0	0	208
209	Acid Reporting Licenses	8/27/2007	0061C7100047	36	0	20,678	0	0	20,678	20,678	0	20,678	0	0	209
210	Oracle EBusiness Suite Li	10/31/2007	0061C7100040	36	0	172,400	0	0	172,400	172,400	0	172,400	0	0	210
211	Powerbroker License	10/31/2007	0061C7100059	36	0	10,926	0	0	10,926	10,926	0	10,926	0	0	211
212	Tivoli Workload Scheduler	10/31/2007	0061C7100060	36	0	110,638	0	0	110,638	110,638	0	110,638	0	0	212
213	Powerbroker Licenses	11/30/2007	0061C7100082	36	0	11,960	0	0	11,960	11,960	0	11,960	0	0	213
214	Trident Os/Em Licenses	11/30/2007	0061R7100097	36	0	55,300	0	0	55,300	55,300	0	55,300	0	0	214
215	Upk Software	12/17/2007	0061C7100035	36	0	189,398	0	0	189,398	189,398	0	189,398	0	0	215
216	Hp Licenses	12/22/2007	0061C7100111	36	0	54,728	0	0	54,728	54,728	0	54,728	0	0	216
217	Mapx Gis Software	12/22/2007	0061C7100098	36	0	35,031	0	0	35,031	35,031	0	35,031	0	0	217
218	Cps/Mgr Server Licenses	12/22/2007	0061C7100120	36	0	61,285	0	0	61,285	61,285	0	61,285	0	0	218
219	Oracle Internet Licenses	12/22/2007	0061C7100084	36	0	49,177	0	0	49,177	49,177	0	49,177	0	0	219
220	Wms/Erms Interface Phase	12/31/2007	0055C7100028	36	0	301,580	0	0	301,580	301,580	0	301,580	0	0	220
221	Erms Software	1/28/2008	0052C7100013	36	0	316,502	0	0	316,502	316,502	0	316,502	0	0	221
222	Questionmark Software	2/19/2008	0052C6100095	36	0	195,120	0	0	195,120	195,120	0	195,120	0	0	222
223	Microsoft License For Com	2/20/2008	0052C7100067	36	0	26,130	0	0	26,130	26,130	0	26,130	0	0	223
224	Sun Memory For Oracle	4/8/2008	0061C7100132	36	0	74,937	0	0	74,937	74,937	0	74,937	0	0	224
225	Visio And Office Licenses	4/9/2008	0061C7100131	36	0	9,138	0	0	9,138	9,138	0	9,138	0	0	225
226	On Demand Personal Naviga	5/23/2008	0061C7100133	36	0	106,726	0	0	106,726	106,726	0	106,726	0	0	226
227	Veritas Cluster File Syst	7/21/2008	0061C8100031	36	0	192,348	0	0	192,348	192,348	0	192,348	0	0	227
228	Power Plan Software	10/7/2008	0061C8100031	60	0	22,498	0	0	22,498	22,498	0	22,498	0	0	228
229	Proof of concept for EMRS Conflation Project	12/16/2008	0052C7100118	36	0	1,496,069	0	0	1,496,069	1,496,069	0	1,496,069	0	0	229
230	Purch Charware, Software, Training, Con	12/16/2008	0052C7100126	36	0	58,377	0	0	58,377	58,377	0	58,377	0	0	230
231	Purch Frontline Energy Services Document Alton	1/2/2009	0052C7100056	36	0	206,879	0	0	206,879	206,879	0	206,879	0	0	231
232	And Intellectual Property	1/6/2009	0058C8100058	36	0	15,323	0	0	15,323	15,323	0	15,323	0	0	232
233	Purchase Upgrade Wmware Software	2/18/2009	0061C8100050	60	0	15,516	0	0	15,516	15,516	0	15,516	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	1,580,329	0	0	234
235	Wms/Erms Interface Ph3	2/19/2009	0052C8100004	60	0	383,703	0	0	383,703	383,703	0	383,703	0	0	235
236	Purch Ms Licenses - Viso	2/19/2009	0061C8100068	36	0	5,819	0	0	5,819	5,819	0	5,819	0	0	236
237	Purch Ms Licenses - Server	2/19/2009	0061C8100068	36	0	18,371	0	0	18,371	18,371	0	18,371	0	0	237
238	Purchase Software For Erms	2/19/2009	0052C8100006	36	0	267,459	0	0	267,459	267,459	0	267,459	0	0	238
239	Purch Ms Licenses - Operating Mgmt	2/19/2009	0061C8100068	36	0	10,786	0	0	10,786	10,786	0	10,786	0	0	239
240	Purchase Itada Licenses For Network Servers	2/19/2009	0061C8100047	36	0	14,317	0	0	14,317	14,317	0	14,317	0	0	240
241	Purch Oracle Licenses	2/19/2009	0061C7100041	60	0	811,474	0	0	811,474	811,474	0	811,474	0	0	241
242	Purch Additional Licensing For Novel Ide Ntly	2/26/2009	0061C8100053	36	0	48,488	0	0	48,488	48,488	0	48,488	0	0	242
243	Manager/Open Workgroup Suite	2/26/2009	0061C8100032	36	0	96,797	0	0	96,797	96,797	0	96,797	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	402,359	0	0	244
245	Purch Mobile Frame Software/Testing	4/6/2009	0061C8100075	36	0	240,837	0	0	240,837	240,837	0	240,837	0	0	245
246	PURCHASE DATAAGENT FOR ORACLE	4/28/2009	0061W0000092	36	0	23,683	0	0	23,683	23,683	0	23,683	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	37,300	0	0	247
248	Complex	4/30/2009	0061W0000076	36	0	23,005	0	0	23,005	23,005	0	23,005	0	0	248
249	PURCHASE UPK DEVELOPER PERTUAL	4/30/2009	0061W0000078	36	0	24,547	0	0	24,547	24,547	0	24,547	0	0	249
250	PORTAL MODULE	9/1/2009	0061W0000137	36	0	970,151	0	0	970,151	970,151	0	970,151	0	0	250
251	GPS Resource Viewer Software	10/12/2009	0057W0000128	36	0	51,704	0	0	51,704	51,704	0	51,704	0	0	251
252	Purchase Nexus PDF upgrade	10/29/2009	0062W0000085	36	0	52,764	0	0	52,764	52,764	0	52,764	0	0	252
253	Audit Control Software	10/29/2009	0061W0000228	36	0	422,022	0	0	422,022	422,022	0	422,022	0	0	253
254	Purchase 100 Oracle Professional User Licenses	11/5/2009	0061W0000044	36	0	64,944	0	0	64,944	64,944	0	64,944	0	0	254
255	Upgrade Risk Master X	12/9/2009	0061W0000240	36	0	25,295	0	0	25,295	25,295	0	25,295	0	0	255
256	Customer Service	12/9/2009	0061W0000081	36	0	24,800	0	0	24,800	24,800	0	24,800	0	0	256
257	Implementation/Shareholder Relations	12/17/2009	0061W0000233	36	0	70,616	0	0	70,616	70,616	0	70,616	0	0	257

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2021
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)	
258	Purchase Oracle Database Enterprise Software	1/4/2010	0061W0000178	60	0	1,693,860	0	0	1,693,860	1,693,860	0	1,693,860	0	0	258
259	WMS/EMRS Interface - Phase 4	1/14/2010	0052W0000073	36	0	360,898	0	0	360,898	360,898	0	360,898	0	0	259
260	Purchase and Install Software for EMRS	1/14/2010	0052W0000095	36	0	289,694	0	0	289,694	289,694	0	289,694	0	0	260
261	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	261
262	Phase One of BOATS Quality Assurance Testing Methodology project	1/31/2010	0055W0000300	36	0	86,745	0	0	86,745	86,745	0	86,745	0	0	262
263	Purchase Microsoft Office 2007 Licensing	3/31/2010	0061W0000195	36	0	1,429,754	0	0	1,429,754	1,429,754	0	1,429,754	0	0	263
264	On-Line Customer Service System (OCS) - Phase 1. Start/Stop/Move functionality.	4/14/2010	0061W0000131	60	0	1,054,027	0	0	1,054,027	1,054,027	0	1,054,027	0	0	264
265	Purchase 6 Com/Vault Backup Agent Licenses	5/4/2010	0061W0000201	36	0	37,650	0	0	37,650	37,650	0	37,650	0	0	265
266	Purchase software and professional services to establish the evaluation environment for enhanced Work Management System.	5/7/2010	0061W0000387	60	0	2,566,724	0	0	2,566,724	2,566,724	0	2,566,724	0	0	266
267	Execution of the FEC/MEC Process Redesign Project (PowerPlant Reimbursables)	5/15/2010	0061W0000120	60	0	231,732	0	0	231,732	231,732	0	231,732	0	0	267
268	Purchase fieldstart software license	6/17/2010	0061W0000018	36	0	25,000	0	0	25,000	25,000	0	25,000	0	0	268
269	Purchase Quest Migration Tools, Windows Software	6/23/2010	0061W0000122	36	0	138,097	0	0	138,097	138,097	0	138,097	0	0	269
270	Purchase Image Cash Letter Software	7/1/2010	0063W0000243	36	0	186,637	0	0	186,637	186,637	0	186,637	0	0	270
271	MS Client Licensing CALS	7/19/2010	0061W0000160	36	0	79,938	0	0	79,938	79,938	0	79,938	0	0	271
272	Microsoft Visio Software (59)	7/26/2010	0061W0000426	36	0	19,534	0	0	19,534	19,534	0	19,534	0	0	272
273	Microsoft Project Software (29)	7/26/2010	0061W0000426	36	0	22,084	0	0	22,084	22,084	0	22,084	0	0	273
274	Windows Operating Software for Servers (110)	7/26/2010	0061W0000426	36	0	128,518	0	0	128,518	128,518	0	128,518	0	0	274
275	Purchase IMB Intelligent Mail Barcode software	7/28/2010	0061W0000342	36	0	367,170	0	0	367,170	367,170	0	367,170	0	0	275
276	Implement OCS MyAccount functionality in the On-line Customer Service (OCS) system	7/28/2010	0061W0000359	60	0	994,261	0	0	994,261	994,261	0	994,261	0	0	276
277	Purchase VMWare Enterprise License Agreement	8/16/2010	0061W0000429	36	0	1,061,800	0	0	1,061,800	1,061,800	0	1,061,800	0	0	277
278	Purchase SQL server upgrade for SQL Enterprise software	8/16/2010	0061W0000427	36	0	48,268	0	0	48,268	48,268	0	48,268	0	0	278
279	Implement additional functionality into the On-line Customer Service (OCS) MyAccount application	10/1/2010	0061W0000360	60	0	567,944	0	0	567,944	567,944	0	567,944	0	0	279
280	WebSphere MQ software	12/8/2010	0061W0000613	36	0	237,279	0	0	237,279	237,279	0	237,279	0	0	280
281	Purchase Mainframe Defrag Software	12/8/2010	0061W0000644	36	0	25,092	0	0	25,092	25,092	0	25,092	0	0	281
282	Files transferring software for mainframe and distributed systems	12/8/2010	0061W0000419	36	0	22,473	0	0	22,473	22,473	0	22,473	0	0	282
283	Purchase Doc Minder PRO Level 3 software.	12/29/2010	0061W0000444	36	0	19,800	0	0	19,800	19,800	0	19,800	0	0	283
284	Purchase 20 licenses of edocs dm and Contracted services.	12/29/2010	0061W0000121	36	0	39,566	0	0	39,566	39,566	0	39,566	0	0	284
285	Purchase AssetWorks for the Fleet Management Application upgrade	12/29/2010	0061W0000329	36	0	284,925	0	0	284,925	284,925	0	284,925	0	0	285
286	Upgrade DRMS DOC Managing Software from Docs Open 4.0 to eDOCs DM5.2	12/29/2010	0061W0000304	36	0	43,731	0	0	43,731	43,731	0	43,731	0	0	286
287	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.	12/30/2010	0052W0000313	36	0	162,976	0	0	162,976	162,976	0	162,976	0	0	287
288	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 Paper/Visio Larg	12/30/2010	0052W0000310	36	0	95,606	0	0	95,606	95,606	0	95,606	0	0	288
289	WMS/EMRS Interface - Phase 4 - Identify EMRS Objects (Regulator Stations, Recifiers, CP Test Points, Valves, etc.) which do not currently have a WMS FID/CID Assn in the FID/CID to each identified object. Identify WMS facilities (Regulator Stations, Re	12/30/2010	0052W0000311	36	0	217,547	0	0	217,547	217,547	0	217,547	0	0	289

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2021
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)	
290	Acquire, configure and implement Avotus 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	12/31/2010	0061W0000466	36	0	41,687	0	0	41,687	41,687	0	41,687	0	0	290
291	Purchase Distribution Integrity Management Plans 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	Purchase UNIX/LINUX Informover Licenses for high-speed distributed system file transfers	6/14/2011	0061W0000460	36	0	25,485	0	0	25,485	25,485	0	25,485	0	0	292
293	Purchase Blue Coat Proxy 2010 application to manage, control and repair on internet usage	6/14/2011	0061W0000477	36	0	5,454	0	0	5,454	5,454	0	5,454	0	0	293
294	Purchase Microsoft Terminal Server Licenses for Active Directory Migration Project	7/19/2011	0061W0000502	36	0	38,243	0	0	38,243	38,243	0	38,243	0	0	294
295	MS VISIO STANDARD	8/31/2011	0061W0000620	36	0	95,280	0	0	95,280	95,280	0	95,280	0	0	295
296	MS PROJECT STANDARD	8/31/2011	0061W0000620	36	0	23,372	0	0	23,372	23,372	0	23,372	0	0	296
297	WINDOWS SERVER STANDARD	8/31/2011	0061W0000620	36	0	2,344	0	0	2,344	2,344	0	2,344	0	0	297
298	SYSTEM CENTER OPS MANAGER	8/31/2011	0061W0000620	36	0	57,703	0	0	57,703	57,703	0	57,703	0	0	298
299	WINDOWS SERVER ENTERPRISE	8/31/2011	0061W0000620	36	0	11,665	0	0	11,665	11,665	0	11,665	0	0	299
300	SQL SERVER STANDARD EDITION	8/31/2011	0061W0000620	36	0	29,612	0	0	29,612	29,612	0	29,612	0	0	300
301	Purchase PI 2010	10/28/2011	0061W0000653	36	0	1,714	0	0	1,714	1,714	0	1,714	0	0	301
302	Microsoft Active Directory	10/31/2011	0061W0000467	36	0	252,701	0	0	252,701	252,701	0	252,701	0	0	302
303	HP Discovery and Dependency Mapping Application	11/2/2011	0061W0000642	60	0	419,951	0	0	419,951	419,951	0	419,951	0	0	303
304	Purchase Powerbroker software	11/14/2011	0061W0000619	60	0	504,407	0	0	504,407	504,407	0	504,407	0	0	304
305	Purchase Comm Vault Backup	11/18/2011	0061W0000595	36	0	97,043	0	0	97,043	97,043	0	97,043	0	0	305
306	OPNET 2.100	11/21/2011	0061W0000643	36	0	356,637	0	0	356,637	356,637	0	356,637	0	0	306
307	NetMolion for Mobile Office	11/21/2011	0061W0000463	36	0	60,675	0	0	60,675	60,675	0	60,675	0	0	307
308	Purchase APCOS Call Mgmt	11/29/2011	0061W0000586	36	0	261,386	0	0	261,386	261,386	0	261,386	0	0	308
309	Purchase Appointment Maker software	11/29/2011	0061W0000666	36	0	346,347	0	0	346,347	346,347	0	346,347	0	0	309
310	PowerBroker Server Licenses	12/17/2011	0061W0000743	60	0	175,000	0	0	175,000	175,000	0	175,000	0	0	310
311	Oracle WebLogic Suite Licenses	12/17/2011	0061W0000743	60	0	271,988	0	0	271,988	271,988	0	271,988	0	0	311
312	DA-Oracle Database Protection Client, Linux Application	12/17/2011	0061W0000743	36	0	920,158	0	0	920,158	920,158	0	920,158	0	0	312
313	Oracle Security Business Intelligence Software Development for EIMRS - 2011	12/28/2011	0052W0000662	36	0	76,145	0	0	76,145	76,145	0	76,145	0	0	313
314	PowerCenter Software	12/29/2011	0061W0000625	60	0	1,120,249	0	0	1,120,249	1,120,249	0	1,120,249	0	0	314
315	Mozart to LegSuite GUI migration Licenses	2/10/2012	0062W0000487	36	0	254,647	0	0	254,647	254,647	0	254,647	0	0	315
316	Internal Audit	5/29/2012	0052W0000063	60	0	50,882	0	0	50,882	50,882	0	50,882	0	0	316
317	EIMRS Contention project	5/31/2012	0061W0000780	36	0	2,663,469	0	0	2,663,469	2,663,469	0	2,663,469	0	0	317
318	CIC Acorns Software	5/31/2012	0061W0000782	36	0	3,980	0	0	3,980	3,980	0	3,980	0	0	318
319	CIC Refresh software	5/31/2012	0061W0000815	36	0	69,943	0	0	69,943	69,943	0	69,943	0	0	319
320	Novel upgrade licensing	5/31/2012	0061W0000815	36	0	165,354	0	0	165,354	165,354	0	165,354	0	0	320
321	Interdependency Analyzer and CICS Deployment	5/31/2012	0061W0000793	36	0	45,452	0	0	45,452	45,452	0	45,452	0	0	321
322	PowerPlant Depreciation Module	6/15/2012	0061W0000687	60	0	159,638	0	0	159,638	159,638	0	159,638	0	0	322
323	To implement an application interface between ZONAR and AssetWorks Fleet Focus MS	7/18/2012	0061W0000732	60	0	17,940	0	0	17,940	17,940	0	17,940	0	0	323
324	Comm Vault Licenses	8/22/2012	0061W0000852	60	0	76,567	0	0	76,567	76,567	0	76,567	0	0	324
325	MOVEIT DMZ Software from IPSWITCH	8/22/2012	0061W0000841	60	0	15,000	0	0	15,000	15,000	0	15,000	0	0	325
326	Enterprise VCenter Operations Management	8/24/2012	0061W0000869	60	0	523,850	0	0	523,850	523,850	0	523,850	0	0	326
327	Enterprise Suite 5.0	9/13/2012	0061W0000837	36	0	154,340	0	0	154,340	154,340	0	154,340	0	0	327
328	add'l Trimble units	10/3/2012	0051W0000816	36	0	33,079	0	0	33,079	33,079	0	33,079	0	0	328
329	Bascom T uner software upgrade	10/10/2012	0061W0000866	36	0	224,359	0	0	224,359	224,359	0	224,359	0	0	329
330	Windows Server Data Center Software ACP-B	10/10/2012	0061W0000866	36	0	150,247	0	0	150,247	150,247	0	150,247	0	0	330
331	System Center Data Center Software ANLG MVL	10/11/2012	0061W0000866	36	0	39,319	0	0	39,319	39,319	0	39,319	0	0	331
332	F5 BIG-LTM-VE Software Licenses (6)	10/29/2012	0061W0000895	60	0	848,671	0	0	848,671	848,671	0	848,671	0	0	332
333	Vileck 300 upgrade	11/1/2012	0061W0000759	60	0	222,032	0	0	222,032	222,032	0	222,032	0	0	333
334	Enduser SCM	11/27/2012	0061W0000891	60	0	361,042	0	0	361,042	361,042	0	361,042	0	0	334
335	Data & D.dependency Mapping License	11/30/2012	0061W0000872	36	0	24,000	0	0	24,000	24,000	0	24,000	0	0	335
336	Microsoft Project 2010	12/18/2012	0061W0000872	36	0	4,075	0	0	4,075	4,075	0	4,075	0	0	336
337	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	337
338															
339															
340															

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2021
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.
341	Solarwinds Software - IP address Mgmt	12/26/2012	0061W0000886	60	0	17,815	0	0	17,815	79,613	0	17,815	0	0	341
342	Ditech Packet Voice Processor	12/28/2012	0061W0000943	60	0	105,724	0	0	105,724	3,442,625	0	105,724	0	0	342
343	2012 EMRS Software Development	1/31/2013	0052W0000874	36	0	250,000	0	0	250,000	15,555	0	250,000	0	0	343
344	BlueZone Integration Server Software	2/28/2013	0061W0000944	36	0	25,944	0	0	25,944	283,237	0	25,944	0	0	344
345	BMC Middleware Management software licensing	3/7/2013	0061W0000956	36	0	48,000	0	0	48,000	2,072,861	0	48,000	0	0	345
346	GSI/Asset Manager Licenses	4/1/2013	0061W0000972	60	0	20,000	0	0	20,000	513,070	0	20,000	0	0	346
347	Field Operations Management System (FOMS)	4/8/2013	0061W0001001	120	24	13,313,529	(4,546)	0	13,308,983	10,675,313	108,926	10,785,239	2,523,744	1,316,736	347
348	ORMP PHASE I & II	4/12/2013	0061W0000871	60	0	227,579	0	0	227,579	30,300	0	227,579	0	0	348
349	PITNEY BOWLES LICENSES FOR MAINFRAME	4/25/2013	0061W0000973	36	0	79,613	0	0	79,613	348,430	0	79,613	0	0	349
350	SCADA Monitoring System	5/13/2013	0061W0000669	60	0	3,442,625	0	0	3,442,625	216,200	0	3,442,625	0	0	350
351	Faxcom	5/30/2013	0061W0000482	60	0	15,555	0	0	15,555	11,543	0	15,555	0	0	351
352	Iron Field Collection System	6/7/2013	0061W0000810	60	0	283,237	0	0	283,237	330,000	0	283,237	0	0	352
353	2010 Sharepoint Project	6/14/2013	0061W0000934	60	0	2,072,861	0	0	2,072,861	25,045	0	2,072,861	0	0	353
354	Oracle EBS Licenses	6/19/2013	0061W0001032	60	0	513,070	0	0	513,070	153,915	0	513,070	0	0	354
355	CIC Software Licenses	8/1/2013	0061W0000975	60	0	30,300	0	0	30,300	563,076	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	99,452	0	348,430	0	0	356
357	software	8/1/2013	0061W0001038	36	0	216,200	0	0	216,200	29,187	0	216,200	0	0	357
358	ACL Licenses	8/23/2013	0061W0000979	60	0	11,543	0	0	11,543	216,955	0	11,543	0	0	358
359	H1/H2 Infrastructure Licenses	8/23/2013	0061W0001019	60	0	330,000	0	0	330,000	802,068	0	330,000	0	0	359
360	Critical, dispatch candidate testing software	8/23/2013	0061W0001022	36	0	25,045	0	0	25,045	573,377	0	25,045	0	0	360
361	Microsoft SQL Database Licensing	8/30/2013	0061W0001005	60	0	153,915	0	0	153,915	2,531,394	0	153,915	0	0	361
362	PowerPlan Tax Repair Module and 10.4 Software Upgrade	9/15/2013	0061W0000963	60	0	563,076	0	0	563,076	756,278	0	563,076	0	0	362
363	Locality software Licenses	9/25/2013	0061W0001021	60	0	99,452	0	0	99,452	15,000	0	99,452	0	0	363
364	StealthAUDIT Software License	11/29/2013	0061W0000946	36	0	29,187	0	0	29,187	15,000	0	29,187	0	0	364
365	Pliney Bowes Non-prod Software	12/1/2013	0061W0001104	60	0	216,955	0	0	216,955	15,000	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	22,000	0	802,068	0	0	367
368	COYL Application Development	12/31/2013	0061W0000806	60	0	573,377	0	0	573,377	22,000	0	573,377	0	0	368
369	MAOP records standardization	12/31/2013	0052W0000885	60	0	2,531,394	0	0	2,531,394	22,000	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	22,000	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	15,000	0	101,430	0	0	372
373	Windows 7 upgrade	7/1/2014	0061W0000820	60	0	1,191,336	0	0	1,191,336	15,000	0	1,191,336	0	0	373
374	Microsoft SQL Licensing TuneUp	7/1/2014	0061W0001385	60	0	320,272	0	0	320,272	15,000	0	320,272	0	0	374
375	MICROSOFT GIS DATA CENTER LICENSING	7/1/2014	0061W0001463	60	0	271,366	0	0	271,366	15,000	0	271,366	0	0	375
376	GIS Mapping Migration Project	7/28/2014	0061W0000688	60	0	6,530,306	0	0	6,530,306	15,000	0	6,530,306	0	0	376
377	VMware Software Licenses	7/31/2014	0061W0001409	60	0	1,189,763	0	0	1,189,763	15,000	0	1,189,763	0	0	377
378	Mitron Athene Software	8/1/2014	0061W0001439	36	0	79,805	0	0	79,805	15,000	0	79,805	0	0	378
379	FOMS PH2	8/11/2014	0061W0000511	120	40	9,786,464	(1,815)	0	9,784,649	6,553,959	80,813	6,534,772	3,148,877	969,193	379
380	FOMS PH2	8/11/2014	0061W0000668	60	0	150,000	0	0	150,000	150,000	0	150,000	0	0	380
381	SDS Vitaligns VTAM, Vitaligns IP, Vitaligns 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 Pass through Oracle license required for the Performance Manager implementation	10/1/2014	0061W0000740	60	0	541,415	0	0	541,415	541,415	0	541,415	0	0	384
385	10 additional HP Quality Center Licenses	10/1/2014	0061W0001438	36	0	37,500	0	0	37,500	37,500	0	37,500	0	0	385
386	SUSE LINUX OPS SYSTEM	10/30/2014	0061W0001116	36	0	14,400	0	0	14,400	14,400	0	14,400	0	0	386
387	DYNAMIC REPORT SYSTEM	11/1/2014	0061W0001187	36	0	31,349	0	0	31,349	31,349	0	31,349	0	0	387
388	PaperVision Capture Application	12/10/2014	0061W0000988	36	0	88,954	0	0	88,954	88,954	0	88,954	0	0	388
389	VISTA PLUS FORMS APP	12/31/2014	0061W0001101	36	0	64,680	0	0	64,680	64,680	0	64,680	0	0	389
390	2013 EMRS SOFTWARE DEVEL	12/31/2014	0052W0000977	36	0	500,000	0	0	500,000	500,000	0	500,000	0	0	390
391	Business Intelligence License	1/14/2015	0061W0001684	60	0	11,135	0	0	11,135	11,135	0	11,135	0	0	391
392	CYBERARK SOFTWARE FOR LINUX	1/27/2015	0061W0001121	60	0	110,391	0	0	110,391	110,391	0	110,391	0	0	392
393	ARM PERFORMANCE MANAGER	2/4/2015	0061W0001688	60	0	108,500	0	0	108,500	108,500	0	108,500	0	0	393
394	BDVA SOFTWARE	3/31/2015	0061W0001567	60	0	148,724	0	0	148,724	148,724	0	148,724	0	0	394
395	MAOP Records Standardization	6/8/2015	0061W0000915	60	0	1,161,291	0	0	1,161,291	1,161,291	0	1,161,291	0	0	395

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2021
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.
521	Network Software License True-Up	7/30/2019	0061W0004937	36	15	13,079	0	0	13,079	7,567	367	7,534	5,144	4,409	521
522	Zerto licenses for DR	7/31/2019	0061W0004116	60	43	62,128	0	0	62,128	17,603	1,035	18,638	43,489	12,426	522
523	IVR Enhancements	9/1/2019	0061W0004443	60	41	275,399	0	0	275,399	87,188	4,591	91,779	183,621	55,086	523
524	Scada Upgrade Project	9/18/2019	0061W0005542	60	47	2,113,094	0	0	2,113,094	512,650	34,052	546,702	1,566,392	408,624	524
525	NEXUS Re-class & Security Enhancement	10/1/2019	0061W0005143	60	42	126,843	0	0	126,843	38,053	2,114	40,167	86,676	25,369	525
526	NEXUS Agent Desktop	10/9/2019	0061W0004363	60	42	2,564,394	\$	0	2,564,394	769,319	42,740	812,059	1,752,335	\$	526
527	NEXUS Hybris Marketing (vMKT)	10/9/2019	0061W0004358	60	44	648,796	0	0	648,796	194,218	10,823	205,042	443,754	129,879	527
528	SAS Forecast Software	11/1/2019	0061W0004766	60	43	713,427	0	0	713,427	130,333	7,667	138,000	511,289	142,685	528
529	GTS Purchasing Project Phase II	11/29/2019	0061W0005141	60	43	460,000	0	0	460,000	130,333	7,667	138,000	322,000	92,000	529
530	Infonet Home Page Redesign	11/29/2019	0061W0005141	36	22	24,700	0	0	24,700	9,606	686	10,292	14,408	8,233	530
531	Brightworks SharePoint Solutions Licensing	11/29/2019	0061W0005348	36	22	34,000	0	0	34,000	13,222	944	14,167	19,833	11,333	531
532	K2 Electronic Form Development	11/30/2019	0061W0005115	60	53	150,000	0	0	150,000	17,500	2,500	20,000	130,000	30,000	532
533	Pure Connect Licenses	12/9/2019	0061W0005400	36	33	32,400	0	0	32,400	2,700	900	3,600	28,800	10,800	533
534	Data Warehouse Project	12/20/2019	0061W0003978	60	44	2,288,223	0	0	2,288,223	610,021	38,141	648,162	1,640,060	457,891	534
535	Nexus Tech on Route	2/5/2020	0061W0004361	60	46	1,067,879	0	0	1,067,879	249,139	17,799	266,937	800,941	213,864	535
536	SAP Software Automation Solution	2/28/2020	0061W0005414	60	47	194,280	0	0	194,280	62,094	3,238	65,332	148,948	38,665	536
537	WCM Enhancements	3/18/2020	0061W0005380	60	47	294,820	0	0	294,820	63,876	4,914	68,791	226,029	58,964	537
538	Strategic Financial Planning PH 1	3/25/2020	0061W0004958	60	47	1,671,247	0	0	1,671,247	405,437	31,187	436,624	1,434,623	374,249	538
539	Phase 283 of Firewall Implementation	3/30/2020	0061W0005687	60	55	71,055	0	0	71,055	5,921	1,184	7,106	63,950	14,211	539
540	Worksoft Automated Testing Licenses	6/1/2020	0061W0005708	60	51	353,750	0	0	353,750	53,062	5,886	58,958	294,792	70,750	540
541	RMS System Licenses	8/24/2020	0061W0005052	60	53	431,793	0	0	431,793	50,376	7,197	57,572	374,220	86,359	541
542	HCM Project	10/19/2020	0061W0005349	60	54	464,225	0	0	464,225	46,423	7,737	54,160	410,066	92,845	542
543	Project HCM 2020 - Cloud Based	10/19/2020	0061W0005683	60	54	1,772,382	0	0	1,772,382	160,136	29,856	189,993	1,582,389	358,277	543
544	Fleet Management System Project	10/26/2020	0061W0005362	60	56	580,458	0	0	580,458	35,480	9,732	45,212	535,246	116,781	544
545	Outage Management Project	11/20/2020	0061W0003659	60	55	890,095	0	0	890,095	73,004	14,856	87,861	802,234	178,274	545
546	Bantec Archive System	11/30/2020	0061W0006000	36	34	38,500	0	0	38,500	2,139	1,069	3,208	35,292	12,833	546
547	AVEVA Software Licenses	12/4/2020	0061W0006091	36	32	37,560	0	0	37,560	3,792	1,055	4,847	32,713	12,663	547
548	Cloud-Based	12/15/2020	0061W0006068	36	32	25,500	0	0	25,500	2,574	716	3,291	22,209	8,597	548
549	DNV GL-DIMP and TRIMP Risk Model Project	12/31/2020	0061W0004323	60	56	1,220,415	0	0	1,220,415	81,100	20,345	101,444	1,118,970	244,139	549
550	DDVA Web-base Learning Courses	3/26/2021	0061W0005700	36	35	60,290	0	0	60,290	0	1,694	2,699	57,591	20,326	550
551	Work Order request to support the creation of 14 Web Based e-learning from Yukon Learning for the Design Data Collection Application (DDCA). This request is to approve the work order creation for Teammate+ cloud implementation project. Teammate software is used to store audit workpapers and manage the audit workflow with the Workpapers. This is a request to open a work order in the amount of \$122,680,000 for the implementation related capital costs associated with Project Horizon, replacing the existing Customer Service System (CSS). The work order will encompass the implementation cos	3/26/2021	0061W0005700	60	59	60,290	(60,290)	0	0	1,005	0	0	0	0	551
552		5/1/2021	0061W0006286	60	60	0	11,400	0	11,400	0	0	0	11,400	2,319	552
553		5/3/2021	0061W0005095	180	180	0	96,308,192	0	96,308,192	0	0	0	96,308,192	6,456,415	553
554						266,262,933	95,641,892	0	361,904,826	273,874,229	1,127,967	225,002,217	136,502,609	19,833,267	554

Sch H-16, Sh. Z

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ALLOCATION OF NEVADA PROPERTY TAX BILLS
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
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	\$ 9,828,512	\$ 3,639,199	\$ 6,189,314	1
2	Supplemental Tax Bill	WP H-17, Sh 2	671,686	256,348	415,338	2
3	Total Tax Bills	Ln 1 + Ln 2	\$ 10,500,198	\$ 3,895,546	\$ 6,604,652	3
4	Less: Allocation to Paiute and Common [1]	Ln 8	2,137,447	1,961,018	176,429	4
5	Direct Property Taxes [2]	Ln 3 - Ln 4	<u>\$ 8,362,751</u>	<u>\$ 1,934,528</u>	<u>\$ 6,428,222</u>	5

Sch H-17, Sh 1
Ln 1(c)

[1] Taxes Allocated to Paiute and Common

Line No.	Description	Reference	NNV to Paiute	SNV to Common	Line No.
6	Total Taxes By Division	Ln 3	\$ 3,895,546	\$ 6,604,652	6
7	Allocation Factors	[a], [b]	50.34%	2.67%	7
8	As Allocated	Ln 6 * Ln 4	<u>\$ 1,961,018</u>	<u>\$ 176,429</u>	8

Ln 4(d) Ln 4(e)

[a] Paiute allocation factor based on latest study prepared July 31, 2019.

[b] 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, 2021

Line No.	Description	Reference	NNV	SNV	Line No.
9	Capitalized Taxes	Sch M-5, Sh 2	\$ 50,983	\$ 185,461	9
10	Total Accrued Taxes	Sch M-5, Sh 2	1,902,000	6,820,369	10
11	Portion of Property Taxes Capitalized	Ln 9 / Ln 10	<u>2.68%</u>	<u>2.72%</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, 2021
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	\$ 734,696	\$ 58,147	\$ 792,843	1
2	Churchill	374,499	25,123	399,622	2
3	Douglas	174,919	14,029	188,948	3
4	Elko	375,028	25,159	400,187	4
5	Eureka	32,606	2,187	34,793	5
6	Humbolt	273,460	18,345	291,805	6
7	Lander	71,671	4,808	76,479	7
8	Lyon	571,030	39,349	610,378	8
9	Mineral	29,842	2,018	31,860	9
10	Nye	26,130	1,753	27,883	10
11	Pershing	465,033	31,197	496,230	11
12	Storey	22,368	1,501	23,869	12
13	Washoe	487,917	32,732	520,649	13
14	Subtotal - Northern Nevada	\$ <u>3,639,199</u>	\$ <u>256,348</u>	\$ <u>3,895,546</u>	14
15	Clark - Southern Nevada	\$ 6,189,314	\$ 415,338	\$ 6,604,652	15
16	Total	\$ <u><u>9,828,512</u></u>	\$ <u><u>671,686</u></u>	\$ <u><u>10,500,198</u></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, 2020

[2] State of Nevada Department of Taxation, Tax Bill dated October 27, 2020

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
PROPERTY TAX ADJUSTMENT
TAXABLE PLANT IN SERVICE
FOR THE TWELVE MONTHS ENDED MAY 31, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. 17**

Line No.	Description (a)	Reference (b)	As of 6/30/20 (c)	Adjusted At 5/31/2021 (d)	Adjusted At 11/30/2021 (e)	After Final Adjustments (f)	Line No.
1	<u>Southern Nevada Plant in Service</u>	Account 101	\$ 2,099,706,148	\$ 2,244,094,929	\$ 2,317,416,774	\$ 2,317,416,774	1
	Less:						
2	Depreciation and Amortization		(505,212,667)	(532,886,137)	(547,758,846)	(547,758,846)	2
3	Vehicles Net Book Value [1]		(12,678,215)	(11,529,951)	(12,585,191)	(12,585,191)	3
4	Taxable Plant in Service		\$ 1,581,815,266	\$ 1,699,678,840	\$ 1,757,072,737	\$ 1,757,072,737	4
			Sch H-17, Sh 1	Sch H-17, Sh 1	Sch G-1, Sh 11(g)	Sch G-1, Sh 11(i)	
			Ln 1(d)	Ln 2(f)	Sch G-2, Sh 11(g)	Sch G-2, Sh 11(i)	
5	<u>System Allocable Plant in Service</u>	Account 101	\$ 376,531,739	\$ 434,938,428	\$ 468,223,307	\$ 468,223,307	5
	Less:						
6	Depreciation and Amortization		(244,985,345)	(245,906,420)	(257,505,709)	(257,505,709)	6
7	Vehicles Net Book Value [1]		(2,096,607)	(1,283,062)	(1,083,863)	(1,083,863)	7
8	Add: Capitalized Leases (NV Value)		0	0	0	0	8
9	Net Plant in Service		\$ 129,449,787	\$ 187,748,945	\$ 209,633,735	\$ 209,633,735	9
10	Nevada 4-Factor		33.57%	33.33%	33.33%	33.33%	10
11	Taxable Plant in Service		\$ 43,456,293	\$ 62,579,224	\$ 69,873,716	\$ 69,873,716	11
			Sch H-17, Sh 1	Sch H-17, Sh 1	Sch G-1, Sh 12(g)	Sch G-1, Sh 12(i)	
			Ln 8(d)	Ln 9(f)	Sch G-2, Sh 12(g)	Sch G-2, Sh 12(i)	
12	<u>Computation of Common Allocation Ratios Based on Taxable Plant in Service</u>	Ln 15/(Ln 15+Ln 4)	2.67%				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)	Total Regulatory Amortization (j)	Line No.
1	Balance at September 2020	20-02023	\$ 4,250,000	\$ 522,662	\$ 93,594	\$ 134,199	\$ 1,395,589	\$ 194,651	\$ 219,165	\$	1
2	Amortization Period (Years)	20-02023	4	4	4	4	4	4	4	4	2
3	Annual Amortization Expense	Ln 1 / Ln 6	\$ 1,062,500	\$ 130,666	\$ 23,399	\$ 33,550	\$ 348,897	\$ 48,663	\$ 54,791	\$	3
4	<u>Monthly Amortization</u>										
5	October 2020	Ln 3 / 12	\$ 88,542	\$ 10,889	\$ 1,950	\$ 2,796	\$ 29,075	\$ 4,055	\$ 4,566	\$	4
6	November 2020	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		5
7	December 2020	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		6
8	January 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		7
9	February 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		8
10	March 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		9
11	April 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		10
12	May 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		11
13	June 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		12
14	July 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		13
15	August 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		14
16	September 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		15
17	October 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		16
18	November 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		17
19	December 2021	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		18
20	January 2022	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		19
21	February 2022	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		20
22	March 2022	Ln 3 / 12	88,542	10,889	1,950	2,796	29,075	4,055	4,566		21
22	Balance at April 2022	Ln 1 - (Sum Lns 4-21)	\$ 2,656,250	\$ 326,664	\$ 58,496	\$ 83,874	\$ 872,243	\$ 121,657	\$ 136,978	\$ 2,128,081	22

Purpose: To project the balance of the regulatory assets associated with regulatory amortizations and rate case expenses authorized in Docket No. 20-02023 to the month prior to rates becoming effective in the instant docket.

WP Reg Amort

SNV 2021 Deficiency H.xlsx

**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	80688606	923	\$ 37,069	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545	\$ 18,535	\$ 18,535	\$ (18,535)	1
2	80777724	923	\$ 66,050	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 1,835	\$ 22,017	\$ 22,017	\$ (44,033)	2
3	Total Account 923		\$ 103,119	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 40,551	\$ 40,551	\$ (62,566)	3
				Sch H-21, Sh 1 Ln 2(b)															
4	Total System Allocable		\$ 103,119	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 3,379	\$ 40,551	\$ 40,551	\$ (62,566)	4

[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. 26**

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
<u>System Allocable</u>					
6	0073W0004415		398	\$ (4,038)	6
<u>Work Orders Identified in Docket No. 18-05031 [1]</u>					
7	0061W0000511 - FOMS Phase 2 - Work Mgmt	[1]	303	\$ (1,900)	7
8	0061W0001001 - FOMS Phase 1 - Customer Service	[1]	303	(4,758)	8
9	0061W0001012 - GTS Purchasing Module	[1]	303	(1,801)	9
10	0061W0001059 - Financial Applications Replacement	[1]	303	(653,336)	10
11	0061W0001096 - MAOP Application	[1]	303	(15,367)	11
12	0061W0001533 - CIC Upgrade	[1]	303	(3,981)	12
13	0061W0002063 - WinJa LegaSuite Proj-CSS Interface	[1]	303	(119)	13
14	0061W0002154 - Dispatch Operations Viewer Proj	[1]	303	(301)	14
15	0061W0002687 - ERP Invoicing Business Improve	[1]	303	(1,427)	15
16	0061W0002738 - OLTE Replacement	[1]	303	(2,996)	16
17	0061W0002823 - Web Agency Portal Project	[1]	303	(667)	17
18	0061W0003009 - DMC Remedy 9 Upgrade	[1]	303	(1,623)	18
19	0061W0003100 - Balancing Report Portal	[1]	303	(2,667)	19
20	0061W0003318 - Turnkey Cfactory Software	[1]	303	(9,316)	20
21	0061W0003416 - Windows 10 Migration	[1]	303	(6,140)	21
22	0061W0003520 - Lost and Unaccounted for Gas Enhanc	[1]	303	(111)	22
23	0061W0003584 - PowerPlan Upgrade	[1]	303	(335)	23
24	0061W0003606 - COYL Phase II	[1]	303	(1,463)	24
25	0061W0003641 - Treasury Management System	[1]	303	(1,034)	25
26	Total 303	[2]		\$ (709,341)	26
27	0061W0001875 - SCADA Hdw to Replc H1 and H2	[1]	391.1	\$ (1,696)	27
28	0061W0002185 - MWS Eval	[1]	391.1	(83)	28
29	0061W0002287 - EWS Replacement at Corporate	[1]	391.1	(5,427)	29
30	0061W0002637 - Next Generation Firewall	[1]	391.1	(62)	30
31	0061W0002785 - F5 Viprion Blades for H1 server	[1]	391.1	(4,127)	31
32	Total 391.1			\$ (11,395)	32
33	0061W0003622 - Video Conferencing Equipment	[1]	398	\$ (760)	33
32	Total Adjustment			\$ (731,513)	32

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MISCELLANEOUS CAPITAL EXPENDITURES
REMOVE RATE BASE [1]
WORKPAPER SUPPORTING ADJUSTMENT NO. 26**

Line No.	Description (a)	Reference (b)	Account (c)	Amount (d)	Line No.
<u>Fully Amortized by November 30, 2019</u>					
33	0052W0000885 - MAOP Records Standardization		303	(51)	33
34	0061W0000669 - SCADA Replacement Project		303	(3,220)	34
35	0061W0000759 - Purchase Endeavor SCM		303	(692)	35
36	0061W0000778 - Purchase Exchange Migration		303	(352)	36
37	0061W0000806 - COYL Application Development		303	(436)	37
38	0061W0000876 - Web Content Management Design		303	(1,537)	38
39	0061W0000898 - PaperFlow Capture Upgrade		303	(55)	39
40	0061W0000934 - Sharepoint 2010 Project		303	(5,141)	40
41	0061W0000963 - PowerPlan Tax Repairs		303	(631)	41
42	0061W0000980 - Data Loss Prevention Software		303	(1,348)	42
<u>Fully Amortized by May 30, 2020</u>					
43	0061W0000740 - Remedy Upgrade Project		303	(512)	43
44	0061W0000888 - GIS Mapping Migration Project		303	(13,274)	44
45	0061W0001101 - Vista Plus forms Pro Installation		303	(89)	45
<u>Fully Amortized by May 30, 2021</u>					
46	0061W0000980 - Data Loss Prevention Software		303	(1,019)	46
47	0061W0001120 - Web Content Mgmt Phase II		303	(10,119)	47
48	0061W0001686 - CPM Solution		303	(5,787)	48
49	0061W0003124 - Search Software for SWGas.com		303	(83)	49
<u>Fully Amortized by November 30, 2021</u>					
50	0061W0002129 - CPM Project Phase II		303	(2,818)	50
<u>Cancelled</u>					
51	0061W0003424 - Text Notifications Project		303	(2,574)	51
<u>In CWIP as of May 30, 2021</u>					
52	0061W0002490 - CIS Assessment & Strategic Roadmap		303	(12,405)	52

[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 fully amortized by the certification period are being removed. No adjustment is being made to work orders in CWIP or that have been cancelled.

[2] Adjustment made in the WP Cert 303 tab so related amortization impact is calculated correctly.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	SNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b) WP H-C2, Sh 6	Loading (c) WP H-C2, Sh 8	Labor (d) WP H-C2, Sh 10	Loading (e) WP H-C2, Sh 12	Labor (f) WP H-C2, Sh 14	Loading (g) WP H-C2, Sh 16	Labor (h) (b) + (d) + (f)	Loading (i) (c) + (e) + (g)	
Operations										
1	Account 813	\$ 0	\$ 0	\$ 13,287	\$ 3,111	\$ 0	\$ 0	\$ 13,287	\$ 3,111	\$ 16,398
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	4,202	1,094	0	0	0	0	4,202	1,094	5,296
5	Account 851	0	0	8,197	1,893	0	0	8,197	1,893	10,090
6	Account 852	0	0	0	0	0	0	0	0	0
7	Account 853	1,336	347	0	0	0	0	1,336	347	1,683
8	Account 856	2,059	541	0	0	0	0	2,059	541	2,600
9	Account 857	116	29	0	0	0	0	116	29	145
10	Account 859	0	0	0	0	0	0	0	0	0
11	Account 870	75,078	19,530	1,015	226	0	0	76,093	19,755	95,848
12	Account 871	1,861	483	4,675	1,097	0	0	6,536	1,580	8,116
13	Account 874	29,727	7,772	6	1	0	0	29,733	7,773	37,507
14	Account 875	987	259	0	0	0	0	987	259	1,246
15	Account 878	67,755	17,733	9	2	0	0	67,764	17,735	85,499
16	Account 879	70,972	18,483	23,263	5,444	0	0	94,235	23,926	118,162
17	Account 880	18,893	4,965	9,117	2,148	0	0	28,010	7,112	35,122
18	Account 901	0	0	23,066	5,422	0	0	23,066	5,422	28,488
19	Account 902	9,565	2,501	0	0	0	0	9,565	2,501	12,066
20	Account 903	3,693	962	100,946	23,721	0	0	104,639	24,684	129,323
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	487,903	114,419	487,903	114,419	602,322
25	Account 922	0	0	0	0	0	0	0	0	0
26	Account 930.2	0	0	0	0	0	0	0	0	0
27	Total Operations	\$ 286,244	\$ 74,699	\$ 183,581	\$ 43,064	\$ 487,903	\$ 114,419	\$ 957,727	\$ 232,182	\$ 1,189,909

Cert SNV Sum

SNV 2021 Labor Annualization

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

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-C2, Sh 7	WP H-C2, Sh 9	WP H-C2, Sh 11	WP H-C2, Sh 13	WP H-C2, Sh 15	WP H-C2, Sh 17			
	\$	0	0	0	0	0	0	0	0	(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 843.4	0	0	0	0	0	0	0	0	0
6	Account 843.5	0	0	0	0	0	0	0	0	0
7	Account 843.6	0	0	0	0	0	0	0	0	0
8	Account 843.7	0	0	0	0	0	0	0	0	0
9	Account 843.8	0	0	0	0	0	0	0	0	0
10	Account 843.9	0	0	0	0	0	0	0	0	0
11	Account 861	2,098	539	0	0	0	0	2,098	539	2,637
12	Account 863	18,355	4,769	22	5	0	0	18,377	4,774	23,151
13	Account 864	0	0	0	0	0	0	0	0	0
14	Account 865	150	39	0	0	0	0	150	39	189
15	Account 866	5	1	0	0	0	0	5	1	6
16	Account 885	8,068	2,097	738	168	0	0	8,806	2,266	11,072
17	Account 886	0	0	0	0	0	0	0	0	0
18	Account 887	25,665	6,692	0	0	0	0	25,665	6,692	32,357
19	Account 889	8,420	2,161	0	0	0	0	8,420	2,161	10,581
20	Account 892	38,927	10,164	3	1	0	0	38,930	10,165	49,095
21	Account 893	24,501	6,404	0	0	0	0	24,501	6,404	30,905
22	Account 894	458	120	0	0	0	0	458	120	578
23	Account 935	0	0	0	0	8,082	1,894	8,082	1,894	9,976
	Total Maintenance	<u>126,646</u>	<u>32,987</u>	<u>764</u>	<u>174</u>	<u>8,082</u>	<u>1,894</u>	<u>135,492</u>	<u>35,055</u>	<u>170,548</u>
	Total O&M	<u>412,890</u>	<u>107,686</u>	<u>184,345</u>	<u>43,239</u>	<u>495,986</u>	<u>116,313</u>	<u>1,093,220</u>	<u>267,237</u>	<u>1,360,457</u>

Cert SNV Sum

SNV 2021 Labor Annualization

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

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)		Total (j)
1	Functionalization										
2	Other Gas Supply	\$ 0	\$ 0	\$ 13,287	\$ 3,111	\$ 0	\$ 0	\$ 13,287	\$ 3,111	\$ 16,398	1
3	Storage	0	0	0	0	0	0	0	0	0	2
4	Transmission	28,320	7,359	8,219	1,898	0	0	36,539	9,257	45,797	3
5	Distribution	371,312	96,863	38,826	9,087	0	0	410,138	105,950	516,088	4
6	Customer Accounts	13,258	3,463	124,012	29,143	0	0	137,270	32,607	169,877	5
7	Customer Service & Info	0	0	0	0	0	0	0	0	0	6
8	Sales	0	0	0	0	0	0	0	0	0	7
9	Administrative and General	0	0	0	0	0	0	0	0	0	8
10	Direct	0	0	0	0	0	0	0	0	0	9
	System Allocable	0	0	0	0	495,986	116,313	495,986	116,313	612,298	10
	Total	\$ 412,890	\$ 107,686	\$ 184,345	\$ 43,239	\$ 495,986	\$ 116,313	\$ 1,093,220	\$ 267,237	\$ 1,360,457	

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED LABOR AFTER CERTIFICATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Reference (b)	SNV (c)	Corp Direct SNV (d)	Sys Alloc (e)	Line No.
1	Certification Labor	WP H-C2, Sh 5	\$ 25,684,597	\$ 5,869,206	\$ 64,228,161	1
2	Overtime Percentage	WP H-3, Sh 4	11.44%	0.76%	1.97%	2
3	Overtime	Ln 1 * Ln 2	\$ 2,939,509	\$ 44,360	\$ 1,267,178	3
4	Total Certification Labor	Ln 1 + Ln 3	\$ 28,624,106	\$ 5,913,566	\$ 65,495,339	4
Less:						
5	Percent Indirect Time	WP H-3, Sh 4	13.71%	13.28%	13.28%	5
6	Total Indirect Time	Ln 4 * Ln 5	\$ 3,925,109	\$ 785,360	\$ 8,698,204	6
7	Certification Labor less Indirect Time	Ln 4 - Ln 6	\$ 24,698,997	\$ 5,128,206	\$ 56,797,135	7
8	Number of Employees	WP H-C2, Sh 5	328	57	629	8

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
DISTRIBUTION OF ANNUALIZED LABOR
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	PP (h)	SCA (i)	Corp (j)	Total (k)	Line No.
1	Certification Labor [1]		\$ 63,931,387	\$ 25,684,597	\$ 6,425,421	\$ 1,306,769	\$ 1,694,392	\$ 3,450,465	\$ 9,297,561	\$ 85,768,942	\$ 197,559,534	1
2	Percent of Total Labor		32.36%	13.00%	3.25%	0.66%	0.86%	1.75%	4.71%	43.41%	100.00%	2
3	Number of Employees		815	328	77	16	20	41	117	840	2,254	3
Allocation of Corporate Labor and Employees												
4	Annualized Corporate Labor (Ln 1 (i))										85,768,942	4
5	Historical Distribution (WP H-3, Sh 16)		12.98%	6.84%	1.21%	0.36%	0.29%	1.69%	1.74%	74.89%	100.00%	5
6	Allocation of Corporate Labor (Ln 5 * Ln 4 (j))		\$ 11,130,392	\$ 5,869,206	\$ 1,039,386	\$ 312,181	\$ 245,484	\$ 1,453,279	\$ 1,490,852	\$ 64,228,161	\$ 85,768,942	6
7	Number of Employees										840	7
8	Historical Distribution (WP H-3, Sh 16)		12.98%	6.84%	1.21%	0.36%	0.29%	1.69%	1.74%	74.89%	100.00%	8
9	Allocation of Corporate Emp. (Ln 8 * Ln 7 (k))		109	57	10	3	2	14	15	629	840	9

[1] Included an amortization of \$481,909 certification VRIP severance pay over a two-year period.

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	SNV			Line No.
		Annualized (b) WP H-3, Sh 10	Certification (c) WP H-C2, Sh 4	Adjustment (d) (c) - (b)	
1	Annualized Labor		\$ 24,698,997		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	154,436	158,637	4,202	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	49,099	50,434	1,336	8
9	Account 856	75,680	77,739	2,059	9
10	Account 857	4,264	4,380	116	10
11	Account 859	0	0	0	11
12	Account 870	2,759,623	2,834,701	75,078	12
13	Account 871	68,414	70,275	1,861	13
14	Account 874	1,092,678	1,122,405	29,727	14
15	Account 875	36,279	37,266	987	15
16	Account 878	2,490,459	2,558,214	67,755	16
17	Account 879	2,608,718	2,679,690	70,972	17
18	Account 880	694,438	713,331	18,893	18
19	Account 901	0	0	0	19
20	Account 902	351,572	361,137	9,565	20
21	Account 903	135,740	139,433	3,693	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	\$ 10,521,400	\$ 10,807,644	\$ 286,244	\$ 28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	SNV			Line No.
		Annualized (b)	Certification (c)	Adjustment (d)	
		WP H-3, Sh 11	WP H-C2, Sh 4	(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	77,108	79,206	2,098	9
10	Account 863	674,664	693,019	18,355	10
11	Account 864	0	0	0	11
12	Account 865	5,521	5,671	150	12
13	Account 866	182	187	5	13
14	Account 885	296,541	304,609	8,068	14
15	Account 886	0	0	0	15
16	Account 887	943,358	969,023	25,665	16
17	Account 889	309,483	317,903	8,420	17
18	Account 892	1,430,841	1,469,769	38,927	18
19	Account 893	900,578	925,079	24,501	19
20	Account 894	16,834	17,292	458	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 4,655,111	\$ 4,781,757	\$ 126,646	22
23	Total O&M	\$ 15,176,511	\$ 15,589,401	\$ 412,890	23
24	% O&M to Total	63.12%	63.12%	63.12%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	747,129	767,455	20,326	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	413,066	424,303	11,238	29
30	Account 186	27,528	28,276	749	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 1,187,722	\$ 1,220,035	\$ 32,313	32
<u>Capital</u>					
33	Account 107	\$ 7,453,966	\$ 7,656,757	\$ 202,791	33
34	Account 108	226,638	232,804	6,166	34
35	Total Capital	\$ 7,680,604	\$ 7,889,561	\$ 208,957	35
36	Total	\$ 24,044,837	\$ 24,698,997	\$ 654,160	36
37	Account 242	3,821,151	3,925,109	103,958	37
38	Total Incl. Account 242	\$ 27,865,988	\$ 28,624,106	\$ 758,118	38

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	SNV			Line No.
		Annualized (b) WP H-3, Sh 12	Certification (c) WP H-C2, Sh 18	Adjustment (d) (c) - (b)	
1	Annualized Labor Loading		\$ 14,854,098		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	94,263	95,357	1,094	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	29,914	30,261	347	8
9	Account 856	46,559	47,100	541	9
10	Account 857	2,532	2,561	29	10
11	Account 859	0	0	0	11
12	Account 870	1,682,092	1,701,622	19,530	12
13	Account 871	41,603	42,086	483	13
14	Account 874	669,403	677,175	7,772	14
15	Account 875	22,295	22,554	259	15
16	Account 878	1,527,352	1,545,085	17,733	16
17	Account 879	1,591,943	1,610,426	18,483	17
18	Account 880	427,599	432,563	4,965	18
19	Account 901	0	0	0	19
20	Account 902	215,385	217,886	2,501	20
21	Account 903	82,898	83,861	962	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	\$ 6,433,838	\$ 6,508,537	\$ 74,699	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	SNV			Line No.
		Annualized (b)	Certification (c)	Adjustment (d)	
	(a)	WP H-3, Sh 13	WP H-C2, Sh 18	(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	46,418	46,957	539	9
10	Account 863	410,725	415,493	4,769	10
11	Account 864	0	0	0	11
12	Account 865	3,339	3,378	39	12
13	Account 866	116	117	1	13
14	Account 885	180,633	182,730	2,097	14
15	Account 886	0	0	0	15
16	Account 887	576,361	583,053	6,692	16
17	Account 889	186,143	188,304	2,161	17
18	Account 892	875,473	885,637	10,164	18
19	Account 893	551,590	557,994	6,404	19
20	Account 894	10,375	10,496	120	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 2,841,173	\$ 2,874,160	\$ 32,987	22
23	Total O&M	\$ 9,275,011	\$ 9,382,696	\$ 107,686	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	458,529	463,852	5,324	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	204,916	207,295	2,379	29
30	Account 186	16,677	16,870	194	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 680,121	\$ 688,017	\$ 7,896	32
<u>Capital</u>					
33	Account 107	\$ 4,588,920	\$ 4,642,199	\$ 53,279	33
34	Account 108	139,565	141,185	1,620	34
35	Total Capital	\$ 4,728,485	\$ 4,783,384	\$ 54,899	35
36	Total	\$ 14,683,617	\$ 14,854,098	\$ 170,481	36

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Corporate Direct to SNV			Line No.
		Annualized (b) WP H-3, Sh 17	Certification (c) WP H-C2, Sh 4	Adjustment (d) (c) - (b)	
1	Annualized Labor		\$ 5,128,206		1
	<u>Operations</u>				
2	Account 813	\$ 356,331	\$ 369,617	\$ 13,287	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	219,832	228,029	8,197	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	27,215	28,230	1,015	12
13	Account 871	125,369	130,044	4,675	13
14	Account 874	161	167	6	14
15	Account 875	0	0	0	15
16	Account 878	230	238	9	16
17	Account 879	623,871	647,134	23,263	17
18	Account 880	244,508	253,625	9,117	18
19	Account 901	618,598	641,665	23,066	19
20	Account 902	0	0	0	20
21	Account 903	2,707,179	2,808,125	100,946	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	\$ 4,923,293	\$ 5,106,874	\$ 183,581	28

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description	Corporate Direct to SNV			Line No.
		Annualized (b)	Certification (c)	Adjustment (d)	
	(a)	WP H-3, Sh 18	WP H-C2, Sh 4	(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	0	0	0	9
10	Account 863	597	620	22	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	19,803	20,541	738	14
15	Account 886	0	0	0	15
16	Account 887	0	0	0	16
17	Account 889	0	0	0	17
18	Account 892	79	82	3	18
19	Account 893	0	0	0	19
20	Account 894	0	0	0	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 20,480	\$ 21,243	\$ 764	22
23	Total O&M	\$ 4,943,773	\$ 5,128,118	\$ 184,345	23
24	% O&M to Total	100.00%	100.00%	100.00%	24
	<u>Deferred and Other</u>				
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	0	0	0	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	0	0	0	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 0	\$ 0	\$ 0	32
	<u>Capital</u>				
33	Account 107	\$ 85	\$ 89	\$ 3	33
34	Account 108	0	0	0	34
35	Total Capital	\$ 85	\$ 89	\$ 3	35
36	Total	\$ 4,943,858	\$ 5,128,206	\$ 184,348	36
37	Account 242	757,128	785,360	28,232	37
38	Total Incl. Account 242	\$ 5,700,986	\$ 5,913,566	\$ 212,580	38

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Corporate Direct to SNV			Line No.
		Annualized (b) WP H-3, Sh 26	Certification (c) WP H-C2, Sh 18	Adjustment (d) (c) - (b)	
1	Annualized Labor		\$ 3,023,110		1
	<u>Operations</u>				
2	Account 813	\$ 214,371	\$ 217,482	\$ 3,111	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	0	0	0	5
6	Account 851	130,425	132,318	1,893	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	15,557	15,783	226	12
13	Account 871	75,614	76,711	1,097	13
14	Account 874	98	99	1	14
15	Account 875	0	0	0	15
16	Account 878	142	144	2	16
17	Account 879	375,145	380,588	5,444	17
18	Account 880	148,013	150,161	2,148	18
19	Account 901	373,661	379,083	5,422	19
20	Account 902	0	0	0	20
21	Account 903	1,634,766	1,658,488	23,721	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	\$ 2,967,793	\$ 3,010,857	\$ 43,064	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	Corporate Direct to SNV			Line No.
		Annualized (b)	Certification (c)	Adjustment (d)	
	(a)	WP H-3, Sh 27	WP H-C2, Sh 18	(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	0	0	0	9
10	Account 863	374	379	5	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	11,602	11,771	168	14
15	Account 886	0	0	0	15
16	Account 887	0	0	0	16
17	Account 889	0	0	0	17
18	Account 892	48	49	1	18
19	Account 893	0	0	0	19
20	Account 894	0	0	0	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 12,024	\$ 12,198	\$ 174	22
23	Total O&M	\$ 2,979,817	\$ 3,023,056	\$ 43,239	23
24	% O&M to Total	100.00%	100.00%	100.00%	24
	<u>Deferred and Other</u>				
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	0	0	0	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	0	0	0	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 0	\$ 0	\$ 0	32
	<u>Capital</u>				
33	Account 107	\$ 54	\$ 54	\$ 1	33
34	Account 108	0	0	0	34
35	Total Capital	\$ 54	\$ 54	\$ 1	35
36	Total	\$ 2,979,871	\$ 3,023,110	\$ 43,240	36

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Annualized (b) WP H-3, Sh 19	Certification (c) WP H-C2, Sh 4	Adjustment (d) (c) - (b)	Net of Paiute and SGTC (e) (d)	Allocation Factor (f) WP H-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
1	Annualized Labor		\$ 56,797,135					1
	<u>Operations</u>							
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	28.00%	\$ 0	2
3	Account 840	0	0	0	0	28.00%	0	3
4	Account 841	0	0	0	0	28.00%	0	4
5	Account 850	0	0	0	0	28.00%	0	5
6	Account 851	0	0	0	0	28.00%	0	6
7	Account 852	0	0	0	0	28.00%	0	7
8	Account 853	0	0	0	0	28.00%	0	8
9	Account 856	0	0	0	0	28.00%	0	9
10	Account 857	0	0	0	0	28.00%	0	10
11	Account 859	0	0	0	0	28.00%	0	11
12	Account 870	0	0	0	0	28.00%	0	12
13	Account 871	0	0	0	0	28.00%	0	13
14	Account 874	0	0	0	0	28.00%	0	14
15	Account 875	0	0	0	0	28.00%	0	15
16	Account 878	0	0	0	0	28.00%	0	16
17	Account 879	0	0	0	0	28.00%	0	17
18	Account 880	0	0	0	0	28.00%	0	18
19	Account 901	0	0	0	0	32.49%	0	19
20	Account 902	0	0	0	0	32.49%	0	20
21	Account 903	0	0	0	0	32.49%	0	21
22	Account 905	0	0	0	0	32.49%	0	22
23	Account 908	0	0	0	0	32.49%	0	23
24	Account 910	0	0	0	0	32.49%	0	24
25	Account 920	48,920,534	50,744,694	1,824,160	1,742,791	28.00%	487,903	25
26	Account 922	0	0	0	0	33.63%	0	26
27	Account 930.2	0	0	0	0	28.00%	0	27
28	Total Operations	<u>\$ 48,920,534</u>	<u>\$ 50,744,694</u>	<u>\$ 1,824,160</u>	<u>\$ 1,742,791</u>		<u>\$ 487,903</u>	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	Annualized (b) WP H-3, Sh 20	Certification (c) WP H-C2, Sh 4	Adjustment (d) (c) - (b)	Net of Paiute and SGTC (e) (d)	Allocation Factor (f) WP H-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
<u>Maintenance</u>								
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	28.00%	\$ 0	1
2	Account 843.2	0	0	0	0	28.00%	0	2
3	Account 843.3	0	0	0	0	28.00%	0	3
4	Account 843.5	0	0	0	0	28.00%	0	4
5	Account 843.6	0	0	0	0	28.00%	0	5
6	Account 843.7	0	0	0	0	28.00%	0	6
7	Account 843.8	0	0	0	0	28.00%	0	7
8	Account 843.9	0	0	0	0	28.00%	0	8
9	Account 861	0	0	0	0	28.00%	0	9
10	Account 863	0	0	0	0	28.00%	0	10
11	Account 864	0	0	0	0	28.00%	0	11
12	Account 865	0	0	0	0	28.00%	0	12
13	Account 866	0	0	0	0	28.00%	0	13
14	Account 885	0	0	0	0	28.00%	0	14
15	Account 886	0	0	0	0	28.00%	0	15
16	Account 887	0	0	0	0	28.00%	0	16
17	Account 889	0	0	0	0	28.00%	0	17
18	Account 892	0	0	0	0	28.00%	0	18
19	Account 893	0	0	0	0	28.00%	0	19
20	Account 894	0	0	0	0	28.00%	0	20
21	Account 935	810,403	840,621	30,218	28,871	28.00%	8,082	21
22	Total Maintenance	\$ 810,403	\$ 840,621	\$ 30,218	\$ 28,871		\$ 8,082	22
23	Total O&M	\$ 49,730,937	\$ 51,585,315	\$ 1,854,378	\$ 1,771,661		\$ 495,986	23
24	% O&M to Total	90.82%	90.82%	90.82%	90.44%		90.44%	24
<u>Deferred and Other</u>								
25	Account 146	\$ 231,932	\$ 240,580	\$ 8,648	\$ 8,648	28.00%	\$ 2,421	25
26	Account 163	916,362	950,532	34,170	34,170	28.00%	9,566	26
27	Account 182.3	5,170	5,363	193	193	28.00%	54	27
28	Account 183.2	0	0	0	0	28.00%	0	28
29	Account 184	205,541	213,205	7,664	7,664	28.00%	2,146	29
30	Account 186	78,767	81,704	2,937	2,937	28.00%	822	30
31	Account 426	66,500	68,980	2,480	2,480	28.00%	694	31
32	Account 920 HoldCo	445,856	462,481	16,625	16,625	28.00%	4,654	32
33	Total Deferred	\$ 1,950,128	\$ 2,022,845	\$ 72,717	\$ 72,717		\$ 20,357	33
<u>Capital</u>								
34	Account 107	\$ 3,074,338	\$ 3,188,974	\$ 114,637	\$ 114,637	28.00%	\$ 32,093	34
35	Account 108	0	0	0	0	28.00%	0	35
36	Total Capital	\$ 3,074,338	\$ 3,188,974	\$ 114,637	\$ 114,637		\$ 32,093	36
37	Total	\$ 54,755,403	\$ 56,797,135	\$ 2,041,732	\$ 1,959,015		\$ 548,436	37
38	Account 242	8,385,523	8,698,204	312,681				38
39	Total Incl. Account 242	\$ 63,140,925	\$ 65,495,339	\$ 2,354,413	\$ 1,959,015		\$ 548,436	39

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	Annualized	Certification	Adjustment	Net of Paiute and SGTC	Allocation Factor	Allocated Adjustment	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
		WP H-3, Sh 28	WP H-C2, Sh 18	(c) - (b)	(d)	WP H-3, Sh 21	(e) * (f)	
1	Annualized Labor		\$ 33,246,258					1
	<u>Operations</u>							
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	28.00%	\$ 0	2
3	Account 840	0	0	0	0	28.00%	0	3
4	Account 841	0	0	0	0	28.00%	0	4
5	Account 850	0	0	0	0	28.00%	0	5
6	Account 851	0	0	0	0	28.00%	0	6
7	Account 852	0	0	0	0	28.00%	0	7
8	Account 853	0	0	0	0	28.00%	0	8
9	Account 856	0	0	0	0	28.00%	0	9
10	Account 857	0	0	0	0	28.00%	0	10
11	Account 859	0	0	0	0	28.00%	0	11
12	Account 870	0	0	0	0	28.00%	0	12
13	Account 871	0	0	0	0	28.00%	0	13
14	Account 874	0	0	0	0	28.00%	0	14
15	Account 875	0	0	0	0	28.00%	0	15
16	Account 878	0	0	0	0	28.00%	0	16
17	Account 879	0	0	0	0	28.00%	0	17
18	Account 880	0	0	0	0	28.00%	0	18
19	Account 901	0	0	0	0	32.49%	0	19
20	Account 902	0	0	0	0	32.49%	0	20
21	Account 903	0	0	0	0	32.49%	0	21
22	Account 905	0	0	0	0	32.49%	0	22
23	Account 908	0	0	0	0	32.49%	0	23
24	Account 910	0	0	0	0	32.49%	0	24
25	Account 920	29,259,969	29,687,755	427,786	408,704	28.00%	114,419	25
26	Account 922	0	0	0	0	33.63%	0	26
27	Account 930.2	0	0	0	0	28.00%	0	27
28	Total Operations	\$ 29,259,969	\$ 29,687,755	\$ 427,786	\$ 408,704		\$ 114,419	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	Annualized (b) WP H-3, Sh 29	Certification (c) WP H-C2, Sh 18	Adjustment (d) (c) - (b)	Net of Paiute and SGTC (e) (d)	Allocation Factor (f) WP H-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
<u>Maintenance</u>								
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	28.00%	\$ 0	1
2	Account 843.2	0	0	0	0	28.00%	0	2
3	Account 843.3	0	0	0	0	28.00%	0	3
4	Account 843.5	0	0	0	0	28.00%	0	4
5	Account 843.6	0	0	0	0	28.00%	0	5
6	Account 843.7	0	0	0	0	28.00%	0	6
7	Account 843.8	0	0	0	0	28.00%	0	7
8	Account 843.9	0	0	0	0	28.00%	0	8
9	Account 861	0	0	0	0	28.00%	0	9
10	Account 863	0	0	0	0	28.00%	0	10
11	Account 864	0	0	0	0	28.00%	0	11
12	Account 865	0	0	0	0	28.00%	0	12
13	Account 866	0	0	0	0	28.00%	0	13
14	Account 885	0	0	0	0	28.00%	0	14
15	Account 886	0	0	0	0	28.00%	0	15
16	Account 887	0	0	0	0	28.00%	0	16
17	Account 889	0	0	0	0	28.00%	0	17
18	Account 892	0	0	0	0	28.00%	0	18
19	Account 893	0	0	0	0	28.00%	0	19
20	Account 894	0	0	0	0	28.00%	0	20
21	Account 935	484,349	491,430	7,081	6,765	28.00%	1,894	21
22	Total Maintenance	\$ 484,349	\$ 491,430	\$ 7,081	\$ 6,765		\$ 1,894	22
23	Total O&M	\$ 29,744,318	\$ 30,179,186	\$ 434,868	\$ 415,470		\$ 116,313	23
24	% O&M to Total	90.77%	90.77%	90.77%	90.39%		90.39%	24
<u>Deferred and Other</u>								
25	Account 146	\$ 139,152	\$ 141,187	\$ 2,034	\$ 2,034	28.00%	\$ 570	25
26	Account 163	551,098	559,155	8,057	8,057	28.00%	2,256	26
27	Account 182.3	3,231	3,278	47	47	28.00%	13	27
28	Account 183.2	0	0	0	0	28.00%	0	28
29	Account 184	123,373	125,177	1,804	1,804	28.00%	505	29
30	Account 186	48,331	49,037	707	707	28.00%	198	30
31	Account 426	40,348	40,938	590	590	28.00%	165	31
32	Account 920	266,874	270,776	3,902	3,902	28.00%	1,092	32
33	Total Deferred	\$ 1,172,407	\$ 1,189,548	\$ 17,141	\$ 17,141		\$ 4,799	33
<u>Capital</u>								
34	Account 107	\$ 1,850,470	\$ 1,877,525	\$ 27,054	\$ 27,054	28.00%	\$ 7,574	34
35	Account 108	0	0	0	0	28.00%	0	35
36	Total Capital	\$ 1,850,470	\$ 1,877,525	\$ 27,054	\$ 27,054		\$ 7,574	36
37	Total	\$ 32,767,195	\$ 33,246,258	\$ 479,063	\$ 459,665		\$ 128,686	37

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SUMMARY OF ANNUALIZED BENEFITS AT CERTIFICATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Reference (b)	SNV (c)	Corp. Dir. SNV (d)	System Allocable (e)	Line No.
1	Test Year Adjusted Employee Benefits	WP H-3, Sh 32	\$ 14,683,617	\$ 2,979,871	\$ 32,767,195	1
Certification Adjustments						
2	Social Security and Medicare	Ln 14	\$ 55,984	\$ 12,623	\$ 140,283	2
3	Federal Unemployment Insurance	Ln 17	0	0	0	3
4	State Unemployment Insurance	Ln 20	0	0	0	4
5	Employee Investment Plan (EIP) Employer Match	WP H-C2, Sh 21	10,539	2,385	26,098	5
6	Basic Retirement Plan (BRP)	WP H-C2, Sh 21	0	0	0	6
7	Post-Employment Benefits other than Pension	WP H-C2, Sh 21	0	0	0	7
8	SERP	WP H-C2, Sh 21	0	0	0	8
9	Indirect Time (Holidays, Vacation, Other Leave)	[1]	103,958	28,232	312,681	9
10	Total Certification Adjustments	Sum Lns 2 thru 9	\$ 170,481	\$ 43,240	\$ 479,063	10
11	Employee Benefits at Certification	Ln 1 + Ln 10	\$ 14,854,098	\$ 3,023,110	\$ 33,246,258	11
DETAILS:						
<u>FICA</u>						
12	Test Year	WP H-3, Sh 33	\$ 2,114,737	\$ 414,973	\$ 4,598,804	12
13	Certification	WP H-C2, Sh 19	2,170,722	427,596	4,739,088	13
14	Certification Adjustment	Ln 13 - Ln 12	\$ 55,984	\$ 12,623	\$ 140,283	14
			Ln 2	Ln 2	Ln 2	
15	Test Year	WP H-3, Sh 34	\$ 13,776	\$ 2,414	\$ 26,419	15
16	Certification	WP H-C2, Sh 20	13,776	2,414	26,419	16
17	Certification Adjustment	Ln 16 - Ln 15	0	0	0	17
			Ln 3	Ln 3	Ln 3	
18	Test Year	WP H-3, Sh 34	\$ 98,597	\$ 17,279	\$ 189,088	18
19	Certification	WP H-C2, Sh 20	98,597	17,279	189,088	19
20	Certification Adjustment	Ln 19 - Ln 18	0	0	0	20
			Ln 4	Ln 4	Ln 4	

[1] WP H-C2, Sh 7, Ln 37, WP H-C2, Sh 11, Ln 37 and WP H-C2, Sh 15, Ln 38
Cert Benefits Summary

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA) TAXES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	Reference (b)	SNV (c)	Corp. Dir. SNV (d)	System Allocable (e)	Line No.
<u>Annualized Social Security (SS)</u>						
1	Annualized Labor	WP H-C2, Sh 4	\$ 28,624,106	\$ 5,913,566	\$ 65,495,339	1
2	Salaries not Subject to SS	Ln 12	306,814	399,872	4,375,901	2
3	Labor Subject to SS	Ln 1 - Ln 2	\$ 28,317,292	\$ 5,513,694	\$ 61,119,438	3
4	SS Rate	WP H-3, Sh 33	6.20%	6.20%	6.20%	4
5	Total Annualized SS	Ln 3 * Ln 4	\$ 1,755,672	\$ 341,849	\$ 3,789,405	5
<u>Annualized Medicare</u>						
6	Annualized Labor	Ln 1	\$ 28,624,106	\$ 5,913,566	\$ 65,495,339	6
7	Medicare Rate	WP H-3, Sh 33	1.45%	1.45%	1.45%	7
8	Total Annualized Medicare	Ln 6 * Ln 7	\$ 415,050	\$ 85,747	\$ 949,682	8
9	Annualized FICA	Ln 5 + Ln 8	\$ 2,170,722	\$ 427,596	\$ 4,739,088	9
<u>Ineligible Salaries</u>						
10	Ineligible Salaries	Company Records	\$ 306,814	\$ 5,843,486	\$ 5,843,486	10
11	Historical Distribution	WP H-3, Sh 33	N/A	6.84%	74.89%	11
12	Total	Ln 10 * Ln 11	\$ 306,814	\$ 399,872	\$ 4,375,901	12

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED FEDERAL AND STATE UNEMPLOYMENT INSURANCE
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	Reference (b)	SNV (c)	Corp. Dir. SNV (d)	System Allocable (e)	Line No.
1	<u>Federal Unemployment Insurance</u>					
1	Tax Base Factor	WP H-3, Sh 34	\$ 7,000	\$ 7,000	\$ 7,000	1
2	Number of Employees	WP H-3, Sh 6	328	57	629	2
3	Tax Base	Ln 1 * Ln 2	\$ 2,296,000	\$ 402,371	\$ 4,403,244	3
4	Federal Unemployment Insurance Rate	WP H-3, Sh 34	0.60%	0.60%	0.60%	4
5	Total FUJ	Ln 3 * Ln 4	\$ 13,776	\$ 2,414	\$ 26,419	5
6	<u>State Unemployment Insurance</u>					
6	Tax Base Factor	WP H-3, Sh 34	\$ 33,400	\$ 33,400	\$ 33,400	6
7	Number of Employees	Ln 2	328	57	629	7
8	Tax Base	Ln 6 * Ln 7	\$ 10,955,200	\$ 1,919,884	\$ 21,009,765	8
9	State Unemployment Insurance Rate	WP H-3, Sh 34	0.90%	0.90%	0.90%	9
10	Total SUI	Ln 8 * Ln 9	\$ 98,597	\$ 17,279	\$ 189,088	10

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
EMPLOYEE INVESTMENT PLAN, BASIC RETIREMENT PLAN, POST EMPLOYMENT BENEFITS OTHER THAN PENSION AND
SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Reference (b)	Total Cost (c)	SNV (d)	Corporate Direct SNV (e)	Other Jurisdictions (f)	System Allocable (g)	Line No.
1	Employee Investment Plan	WP H-3, Sh 42	\$ 5,918,779	\$ 773,015	\$ 174,925	\$ 3,056,590	\$ 1,914,249	1
2	EIP Employer Match	WP H-3, Sh 42	5,836,238					2
3	Other Employee Investment Plan Expenses	Ln 1 - Ln 2	82,542					3
4	Ratio of EIP Employer Match to Labor	WP H-3, Sh 42	2.78%					4
5	Annualized Labor (Includes OT and Wage Increase) [1]	WP H-C2, Sh 5	\$ 212,473,635					5
6	Adjusted EIP Employer Match	Ln 4 + Ln 5	\$ 5,916,932	\$ 772,773	\$ 174,871	\$ 3,055,636	\$ 1,913,652	6
7	Plus: Other EIP Plan Expenses	Ln 3	82,542	10,780	2,439	42,626	26,696	7
8	Total Adjusted EIP	Ln 6 + Ln 7	\$ 5,999,474	\$ 783,554	\$ 177,310	\$ 3,098,263	\$ 1,940,347	8
9	EIP Adjustment	Ln 8 - Ln 1	\$ 80,695	\$ 10,539	\$ 2,385	\$ 41,672	\$ 26,098	9
10	Percent to Total Labor	WP H-3, Sh 6	100.00%	13.06%	2.96%	51.64%	32.34%	10

[1] Total Company Overtime percentage is 7.55%

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ACCOUNT 922 ALLOCATION
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Corporate Labor (b)	Corporate Loadings (c)	Total (d)	Line No.
1	Account 920 Adjustment	\$ (2,728,325)	\$ (1,144,910)	\$ (3,873,234)	1
2	Capitalization Percentage	14.7%	14.7%	14.7%	2
3	Account 922 Adjustment	<u>\$ 401,064</u>	<u>\$ 168,302</u>	<u>\$ 569,365</u>	3

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
SUMMARY OF CHANGES TO DIRECT NET GAS PLANT
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description (a)	Account Number (b)	Gross Plant In-Service			Accumulated Provision				Line No.
			Additions (c)	Retirements (d)	Total (e)	Provision (f)	Retirements (g)	Other Adjustments (h)	Total (i)	
			WP H-C5, Sh 2	WP H-C5, Sh 4	(c) + (d)	WP H-C5, Sh 3	(d)	WP H-C5, Sh 5	(f) + (g) + (h)	
Intangible Plant										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
Transmission Plant										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	0	0	0	2,896	0	0	2,896	6
7	Structures - Compressor Stations	366.1	0	0	0	3,758	0	0	3,758	7
8	Structures	366.2	0	0	0	13,967	0	0	13,967	8
9	Mains	367	370,834	0	370,834	927,640	0	0	927,640	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	200,000	0	200,000	64,295	0	(3,544)	60,750	11
12	Measuring and Reg. Stations	369	(3,719,458)	0	(3,719,458)	367,147	0	0	367,147	12
13	Communication Equipment	370	298,168	0	298,168	7,792	0	0	7,792	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ (2,850,456)	\$ 0	\$ (2,850,456)	\$ 1,387,494	\$ 0	\$ (3,544)	\$ 1,383,950	15
Distribution Plant										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	0	0	0	10,286	0	0	10,286	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	37,022,222	(1,112,006)	35,910,216	12,729,688	(1,112,006)	(518,963)	11,098,719	19
20	Measuring and Reg. Stations	378	5,334,769	(43,500)	5,291,268	390,908	(43,500)	(19,642)	327,766	20
21	Services	380	33,412,157	(1,538,995)	31,873,162	6,241,019	(1,538,995)	(1,486,119)	3,215,906	21
22	Meters	381	6,273,151	(6,889,963)	(616,812)	4,144,052	(6,889,963)	0	(2,745,911)	22
23	Industrial Measuring and Reg. Sta.	385	513,242	0	513,242	116,166	0	(3,249)	112,918	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ 82,555,541	\$ (9,584,464)	\$ 72,971,076	\$ 23,632,120	\$ (9,584,464)	\$ (2,027,973)	\$ 12,019,683	25
General Plant										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
27	Structures & Improv - Co. Owned	390.1	532,500	(47,716)	484,784	462,480	(47,716)	0	414,764	27
28	Structures & Improv - Leasehold	390.2	44,436	0	44,436	31,747	0	0	31,747	28
29	Office Furniture & Fixtures	391	37,500	0	37,500	78,716	0	0	78,716	29
30	Computer Software & Hardware	391.1	0	(16,016)	(16,016)	264,539	(16,016)	0	248,522	30
31	Transportation Equipment - Light	392.11	1,988,327	(57,871)	1,930,456	684,058	(57,871)	(10,371)	615,816	31
32	Transportation Equipment - Heavy	392.12	0	(292,202)	(292,202)	259,400	(292,202)	0	(32,801)	32
33	Stores Equipment	393	0	0	0	12,111	0	0	12,111	33
34	Tool, Shop, & Garage Equip.	394	1,060,925	(108,437)	952,488	200,136	(108,437)	0	91,699	34
35	Laboratory Equipment	395	0	0	0	7,548	0	0	7,548	35
36	Power-Operated Equipment	396	300,651	(243,260)	57,391	117,053	(243,260)	6,600	(119,606)	36
37	Communication Equipment	397	36,736	(34,349)	2,387	83,544	(34,349)	0	49,195	37
38	Telemetry Equipment	397.2	0	0	0	159	0	0	159	38
39	Miscellaneous Equipment	398	0	0	0	71,207	0	0	71,207	39
40	Total General Plant		\$ 4,001,076	\$ (799,851)	\$ 3,201,225	\$ 2,272,699	\$ (799,851)	\$ (3,771)	\$ 1,469,077	40
41	Total Gas Plant in Service		\$ 83,706,160	\$ (10,384,315)	\$ 73,321,845	\$ 27,292,312	\$ (10,384,315)	\$ (2,035,288)	\$ 14,872,709	41

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
GAS PLANT ADDITIONS
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C5**

Line No.	Description (a)	Account Number (b)	Actual	Estimated					Certification Total (i)	Line No.
			June 2021 (c)	July 2021 (d)	August 2021 (e)	September 2021 (f)	October 2021 (g)	November 2021 (h)		
Company Records										
Sum (c) thru (h)										
Intangible Plant										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
Transmission Plant										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	8
9	Mains	367	(436)	74,254	74,254	74,254	74,254	74,254	370,834	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	1,309	39,738	39,738	39,738	39,738	39,738	200,000	11
12	Measuring and Reg. Stations [1]	369	4,485	132,214	(4,252,798)	132,214	132,214	132,214	(3,719,458)	12
13	Communication Equipment	370	0	59,634	59,634	59,634	59,634	59,634	298,168	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 5,358	\$ 305,839	\$ (4,079,172)	\$ 305,839	\$ 305,839	\$ 305,839	\$ (2,850,456)	15
Distribution Plant										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	0	0	0	0	0	0	0	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	9,523,886	5,499,667	5,499,667	5,499,667	5,499,667	5,499,667	37,022,222	19
20	Measuring and Reg. Stations [1]	378	38,206	182,310	4,567,322	182,310	182,310	182,310	5,334,769	20
21	Services	380	2,834,116	6,115,608	6,115,608	6,115,608	6,115,608	6,115,608	33,412,157	21
22	Meters	381	1,273,857	999,859	999,859	999,859	999,859	999,859	6,273,151	22
23	Industrial Measuring and Reg. Sta.	385	2,169	102,215	102,215	102,215	102,215	102,215	513,242	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ 13,672,234	\$ 12,899,659	\$ 17,284,671	\$ 12,899,659	\$ 12,899,659	\$ 12,899,659	\$ 82,555,541	25
General Plant										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
27	Structures & Improv - Co. Owned	390.1	0	106,500	106,500	106,500	106,500	106,500	532,500	27
28	Structures & Improv - Leasehold	390.2	44,436	0	0	0	0	0	44,436	28
29	Office Furniture & Fixtures	391	9,177	5,665	5,665	5,665	5,665	5,665	37,500	29
30	Computer Software & Hardware	391.1	0	0	0	0	0	0	0	30
31	Transportation Equipment - Light	392.11	0	397,665	397,665	397,665	397,665	397,665	1,988,327	31
32	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	0	32
33	Stores Equipment	393	0	0	0	0	0	0	0	33
34	Tool, Shop, & Garage Equip.	394	0	212,185	212,185	212,185	212,185	212,185	1,060,925	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	0	60,130	60,130	60,130	60,130	60,130	300,651	36
37	Communication Equipment	397	36,736	0	0	0	0	0	36,736	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	0	0	0	0	0	0	0	39
40	Total General Plant		\$ 90,350	\$ 782,145	\$ 782,145	\$ 782,145	\$ 782,145	\$ 782,145	\$ 4,001,076	40
41	Total Gas Plant in Service		\$ 13,767,942	\$ 13,987,644	\$ 13,987,644	\$ 13,987,644	\$ 13,987,644	\$ 13,987,644	\$ 83,706,160	41

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEPRECIATION EXPENSE
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C5**

Line No.	Description (a)	Account Number (b)	Actual		Estimated				Certification Total (i)	Line No.
			June 2021 (c)	July 2021 (d)	August 2021 (e)	September 2021 (f)	October 2021 (g)	November 2021 (h)		
Company Records										
Sum (c) thru (h)										
<u>Intangible Plant</u>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	4
<u>Transmission Plant</u>										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	483	483	483	483	483	483	2,896	6
7	Structures - Compressor Stations	366.1	626	626	626	626	626	626	3,758	7
8	Structures	366.2	2,328	2,328	2,328	2,328	2,328	2,328	13,967	8
9	Mains	367	154,607	154,607	154,607	154,607	154,607	154,607	927,640	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	10,716	10,716	10,716	10,716	10,716	10,716	64,295	11
12	Measuring and Reg. Stations	369	61,191	61,191	61,191	61,191	61,191	61,191	367,147	12
13	Communication Equipment	370	1,299	1,299	1,299	1,299	1,299	1,299	7,792	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 231,249	\$ 231,249	\$ 231,249	\$ 231,249	\$ 231,249	\$ 231,249	\$ 1,387,494	15
<u>Distribution Plant</u>										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	1,714	1,714	1,714	1,714	1,714	1,714	10,286	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	2,112,045	2,115,873	2,119,701	2,123,529	2,127,357	2,131,185	12,729,688	19
20	Measuring and Reg. Stations	378	64,949	65,030	65,111	65,192	65,273	65,354	390,908	20
21	Services	380	1,038,793	1,039,344	1,039,895	1,040,445	1,040,996	1,041,546	6,241,019	21
22	Meters	381	689,312	689,857	690,403	690,948	691,494	692,039	4,144,052	22
23	Industrial Measuring and Reg. Sta.	385	19,279	19,312	19,345	19,377	19,410	19,443	116,166	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ 3,926,092	\$ 3,931,130	\$ 3,936,168	\$ 3,941,206	\$ 3,946,243	\$ 3,951,281	\$ 23,632,120	25
<u>General Plant</u>										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	76,398	76,671	76,944	77,216	77,489	77,762	462,480	27
28	Structures & Improv - Leasehold	390.2	5,291	5,291	5,291	5,291	5,291	5,291	31,747	28
29	Office Furniture & Fixtures	391	13,119	13,119	13,119	13,119	13,119	13,119	78,716	29
30	Computer Software & Hardware	391.1	44,090	44,090	44,090	44,090	44,090	44,090	264,539	30
31	Transportation Equipment - Light	392.11	110,513	112,263	112,695	114,445	116,196	117,946	684,058	31
32	Transportation Equipment - Heavy	392.12	43,233	43,233	43,233	43,233	43,233	43,233	259,400	32
33	Stores Equipment	393	2,018	2,018	2,018	2,018	2,018	2,018	12,111	33
34	Tool, Shop, & Garage Equip.	394	33,146	33,230	33,314	33,398	33,482	33,566	200,136	34
35	Laboratory Equipment	395	1,258	1,258	1,258	1,258	1,258	1,258	7,548	35
36	Power-Operated Equipment	396	19,509	19,509	19,509	19,509	19,509	19,509	117,053	36
37	Communication Equipment	397	13,924	13,924	13,924	13,924	13,924	13,924	83,544	37
38	Telemetry Equipment	397.2	26	26	26	26	26	26	159	38
39	Miscellaneous Equipment	398	11,667	11,748	11,828	11,908	11,988	12,068	71,207	39
40	Total General Plant		\$ 374,194	\$ 376,381	\$ 377,250	\$ 379,437	\$ 381,624	\$ 383,812	\$ 2,272,699	40
41	Total Gas Plant in Service		\$ 4,531,535	\$ 4,538,760	\$ 4,544,666	\$ 4,551,892	\$ 4,559,117	\$ 4,566,342	\$ 27,292,312	41

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RETIREMENTS
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C5**

Line No.	Description (a)	Account Number (b)	Actual		Estimated				Certification Total (i)	Line No.
			June 2021 (c)	July 2021 (d)	August 2021 (e)	September 2021 (f)	October 2021 (g)	November 2021 (h)		
Company Records										
Sum (c) thru (h)										
<u>Intangible Plant</u>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	4
<u>Transmission Plant</u>										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	15
<u>Distribution Plant</u>										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	0	0	0	0	0	0	0	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	(550,511)	(78,122)	(48,632)	(252,915)	(27,130)	(154,696)	(1,112,006)	19
20	Measuring and Reg. Stations	378	0	(13,356)	0	(30,144)	0	0	(43,500)	20
21	Services	380	(88,144)	(633,160)	(292,309)	(163,372)	(188,684)	(173,325)	(1,538,995)	21
22	Meters	381	0	(1,057,841)	(1,587,180)	(1,228,801)	(2,448,611)	(567,529)	(6,889,963)	22
23	Industrial Measuring and Reg. Sta.	385	0	0	0	0	0	0	0	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ (638,655)	\$ (1,782,479)	\$ (1,928,122)	\$ (1,675,232)	\$ (2,664,425)	\$ (895,551)	\$ (9,584,464)	25
<u>General Plant</u>										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	0	0	0	(47,716)	0	0	(47,716)	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	0	0	0	0	0	0	0	29
30	Computer Software & Hardware	391.1	0	0	0	0	0	(16,016)	(16,016)	30
31	Transportation Equipment - Light	392.11	0	0	(29,973)	0	(27,898)	0	(57,871)	31
32	Transportation Equipment - Heavy	392.12	0	0	(240,720)	(51,481)	0	0	(292,202)	32
33	Stores Equipment	393	0	0	0	0	0	0	0	33
34	Tool, Shop, & Garage Equip.	394	(16,004)	0	0	(92,433)	0	0	(108,437)	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	(243,260)	0	0	0	0	0	(243,260)	36
37	Communication Equipment	397	(34,349)	0	0	0	0	0	(34,349)	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	0	0	0	0	0	0	0	39
40	Total General Plant		\$ (293,613)	\$ 0	\$ (270,693)	\$ (191,630)	\$ (27,898)	\$ (16,016)	\$ (799,851)	40
41	Total Gas Plant in Service		\$ (932,267)	\$ (1,782,479)	\$ (2,198,815)	\$ (1,866,863)	\$ (2,692,323)	\$ (911,567)	\$ (10,384,315)	41

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
COST OF REMOVAL NET OF SALVAGE AND OTHER ADJUSTMENTS
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

Line No.	Description (a)	Account Number (b)	Actual	Estimated					Certification Total (i)	Line No.
			June 2021 (c)	July 2021 (d)	August 2021 (e)	September 2021 (f)	October 2021 (g)	November 2021 (h)		
Company Records										
Sum (c) thru (h)										
Intangible Plant										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	4
Transmission Plant										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	(3,544)	0	0	0	0	(3,544)	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ (3,544)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (3,544)	15
Distribution Plant										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	0	0	0	0	0	0	0	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	(293,996)	(2,574)	(12,856)	(86,024)	(103,832)	(19,681)	(518,963)	19
20	Measuring and Reg. Stations	378	(18,288)	0	(624)	0	0	(729)	(19,642)	20
21	Services	380	(239,974)	(122,879)	(266,616)	(515,864)	(160,683)	(180,103)	(1,486,119)	21
22	Meters	381	0	0	0	0	0	0	0	22
23	Industrial Measuring and Reg. Sta.	385	(3,249)	0	0	0	0	0	(3,249)	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ (555,507)	\$ (125,453)	\$ (280,096)	\$ (601,888)	\$ (264,515)	\$ (200,513)	\$ (2,027,973)	25
General Plant										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	0	0	0	0	0	0	0	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	0	0	0	0	0	0	0	29
30	Computer Software & Hardware	391.1	0	0	0	0	0	0	0	30
31	Transportation Equipment - Light	392.11	(20,022)	0	0	0	9,651	0	(10,371)	31
32	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	0	32
33	Stores Equipment	393	0	0	0	0	0	0	0	33
34	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	0	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	0	0	6,600	0	0	0	6,600	36
37	Communication Equipment	397	0	0	0	0	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	0	0	0	0	0	0	0	39
40	Total General Plant		\$ (20,022)	\$ 0	\$ 6,600	\$ 0	\$ 9,651	\$ 0	\$ (3,771)	40
41	Total Gas Plant in Service		\$ (575,529)	\$ (128,997)	\$ (273,496)	\$ (601,888)	\$ (254,864)	\$ (200,513)	\$ (2,035,288)	41

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
SUMMARY OF CHANGES TO SYSTEM ALLOCABLE NET GAS PLANT
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C5**

Line No.	Description (a)	Account Number (b)	Gross Plant In-Service		Total (e) (c) + (d)	Provision		Accumulated Provision		Total (i) (f) + (g) + (h)	Line No.
			Additions (c) WP H-C5, Sh 7	Retirements (d) WP H-C5, Sh 9		(f) WP H-C5, Sh 8	(g) WP H-C5, Sh 9	Other Adjustments (h) WP H-C5, Sh 10			
Intangible Plant											
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	10,738,374	0	10,738,374	10,150,429	0	0	0	10,150,429	2
3	Total Intangible Plant		\$ 10,738,374	\$ 0	\$ 10,738,374	\$ 10,150,429	\$ 0	\$ 0	\$ 0	\$ 10,150,429	3
General Plant											
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	19,396,431	(173,500)	19,222,931	840,953	(173,500)	0	0	667,453	5
6	Structures & Improv - Leasehold	390.2	0	(334,013)	(334,013)	111,048	(334,013)	(43,666)	0	(266,631)	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	444,025	0	444,025	391,045	0	0	0	391,045	8
9	Computer Software & Hardware	391.1	5,754,748	(2,533,104)	3,221,644	2,541,679	(2,533,104)	0	0	8,575	9
10	Transportation Equipment-Light	392.11	0	(174,890)	(174,890)	158,617	(174,890)	40,582	0	24,310	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	164,427	0	0	0	164,427	12
13	Stores Equipment	393	0	0	0	2,102	0	0	0	2,102	13
14	Tool, Shop, & Garage Equip.	394	0	0	0	44,040	0	0	0	44,040	14
15	Laboratory Equipment	395	0	0	0	36,549	0	0	0	36,549	15
16	Power-Operated Equipment	396	0	0	0	7,355	0	0	0	7,355	16
17	Communication Equipment	397	0	(53,030)	(53,030)	262,123	(53,030)	0	0	209,094	17
18	Telemetry Equipment	397.2	0	(2,241)	(2,241)	0	(2,241)	0	0	(2,241)	18
19	Miscellaneous Equipment	398	225,733	(3,655)	222,078	166,437	(3,655)	0	0	162,783	19
20	Total General Plant		\$ 25,820,937	\$ (3,274,431)	\$ 22,546,506	\$ 4,726,375	\$ (3,274,431)	\$ (3,084)	\$ 0	\$ 1,448,860	20
21	Total		\$ 36,559,311	\$ (3,274,431)	\$ 33,284,879	\$ 14,876,804	\$ (3,274,431)	\$ (3,084)	\$ 0	\$ 11,599,289	21
22	4-Factor				28.00%					28.00%	22
23	After Allocation				\$ 9,318,270					\$ 3,247,280	23

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
GAS PLANT ADDITIONS
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C5**

Line No.	Description (a)	Account Number (b)	Actual		Estimated		October 2021		November 2021		Certification Total (i)	Line No.
			June 2021 (c)	July 2021 (d)	August 2021 (e)	September 2021 (f)	October 2021 (g)	November 2021 (h)	Sum (c) thru (h)			
Intangible Plant												
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	1,168,363	1,968,448	4,373,472	1,228,090	0	2,000,000	10,738,374	0	10,738,374	2
3	Total Intangible Plant		\$ 1,168,363	\$ 1,968,448	\$ 4,373,472	\$ 1,228,090	\$ 0	\$ 2,000,000	\$ 10,738,374	\$ 0	\$ 10,738,374	3
General Plant												
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	0	18,996,431	0	0	200,000	200,000	19,396,431	0	19,396,431	5
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	0	0	0	0	100,000	344,025	444,025	0	444,025	8
9	Computer Software & Hardware	391.1	843,047	77,545	335,156	0	0	4,499,000	5,754,748	0	5,754,748	9
10	Transportation Equipment-Light	392.11	0	0	0	0	0	0	0	0	0	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	0	0	0	0	12
13	Stores Equipment	393	0	0	0	0	0	0	0	0	0	13
14	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	0	0	0	14
15	Laboratory Equipment	395	0	0	0	0	0	0	0	0	0	15
16	Power-Operated Equipment	396	0	0	0	0	0	0	0	0	0	16
17	Communication Equipment	397	0	0	0	0	0	0	0	0	0	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	32,106	151,858	24,832	16,937	300,000	5,043,025	225,733	0	225,733	19
20	Total General Plant		\$ 875,152	\$ 19,225,835	\$ 359,988	\$ 16,937	\$ 300,000	\$ 5,043,025	\$ 25,820,937	\$ 0	\$ 25,820,937	20
21	Total Gas Plant in Service		\$ 2,043,515	\$ 21,194,283	\$ 4,733,460	\$ 1,245,027	\$ 300,000	\$ 7,043,025	\$ 36,559,311	\$ 0	\$ 36,559,311	21

[1] Source: Company Records, prior to allocation to specific ratemaking jurisdictions.

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
DEPRECIATION EXPENSE
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C5**

Line No.	Description (a)	Account Number (b)	Estimated								Certification Total (i)	
			Actual June 2021 (c)	July 2021 (d)	August 2021 (e)	September 2021 (f)	October 2021 (g)	November 2021 (h)	Sum (c) thru (h)			
<u>Intangible Plant</u>												
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
2	Miscellaneous Intangible	303	1,663,733	1,671,586	1,695,883	1,702,705	1,702,705	1,702,705	1,713,816	1,713,816	10,150,429	10,150,429
3	Total Intangible Plant		\$ 1,663,733	\$ 1,671,586	\$ 1,695,883	\$ 1,702,705	\$ 1,702,705	\$ 1,702,705	\$ 1,713,816	\$ 1,713,816	\$ 10,150,429	\$ 10,150,429
<u>General Plant</u>												
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
5	Structures & Improv - Co. Owned	390.1	110,289	145,908	145,908	145,908	146,283	146,283	146,658	146,658	840,953	840,953
6	Structures & Improv - Leasehold	390.2	18,508	18,508	18,508	18,508	18,508	18,508	18,508	18,508	111,048	111,048
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	0	0	0
8	Office Furniture & Fixtures	391	64,670	64,670	64,670	64,670	65,226	65,226	67,138	67,138	391,045	391,045
9	Computer Software & Hardware	391.1	406,488	407,767	413,297	413,297	413,297	413,297	487,531	487,531	2,541,679	2,541,679
10	Transportation Equipment-Light	392.11	26,436	26,436	26,436	26,436	26,436	26,436	26,436	26,436	158,617	158,617
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	0	0	0
12	Transportation Equipment-Aircraft	392.21	27,405	27,405	27,405	27,405	27,405	27,405	27,405	27,405	164,427	164,427
13	Stores Equipment	393	350	350	350	350	350	350	350	350	2,102	2,102
14	Tool, Shop, & Garage Equip.	394	7,340	7,340	7,340	7,340	7,340	7,340	7,340	7,340	44,040	44,040
15	Laboratory Equipment	395	6,091	6,091	6,091	6,091	6,091	6,091	6,091	6,091	36,549	36,549
16	Power-Operated Equipment	396	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	7,355	7,355
17	Communication Equipment	397	43,687	43,687	43,687	43,687	43,687	43,687	43,687	43,687	262,123	262,123
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	0	0	0
19	Miscellaneous Equipment	398	26,897	27,741	27,879	27,973	27,973	27,973	27,973	27,973	166,437	166,437
20	Total General Plant		\$ 739,388	\$ 777,130	\$ 782,798	\$ 782,892	\$ 783,823	\$ 783,823	\$ 860,344	\$ 860,344	\$ 4,726,375	\$ 4,726,375
21	Total Gas Plant in Service		\$ 2,403,121	\$ 2,448,716	\$ 2,478,681	\$ 2,485,598	\$ 2,486,528	\$ 2,486,528	\$ 2,574,160	\$ 2,574,160	\$ 14,876,804	\$ 14,876,804

[1] Source: Company Records, prior to allocation to specific ratemaking jurisdictions.

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
RETIREMENTS
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C5**

Line No.	Description (a)	Account Number (b)	Actual	July 2021	August 2021	September 2021	October 2021	November 2021	Certification Total (f)	Line No.
			(c)	(d)	(e)	(f)	(g)	(h)		
									Sum (e) thru (h)	
	<u>Intangible Plant</u>									
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	0	0	0	0	0	0	0	2
3	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3
	<u>General Plant</u>									
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	0	0	0	0	0	(173,500)	(173,500)	5
6	Structures & Improv - Leasehold	390.2	0	(17,228)	(310,281)	0	(6,504)	0	(334,013)	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	0	0	0	0	0	0	0	8
9	Computer Software & Hardware	391.1	(2,150,292)	(127,159)	0	0	0	(255,652)	(2,533,104)	9
10	Transportation Equipment-Light	392.11	0	0	(1,907)	0	0	0	(174,890)	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	0	0	12
13	Stores Equipment	393	0	0	0	0	0	0	0	13
14	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	0	14
15	Laboratory Equipment	395	0	0	0	0	0	0	0	15
16	Power-Operated Equipment	396	0	0	0	0	0	0	0	16
17	Communication Equipment	397	(22,263)	(30,767)	0	0	0	0	(53,030)	17
18	Telemetry Equipment	397.2	0	0	0	0	0	(2,241)	(2,241)	18
19	Miscellaneous Equipment	398	0	0	0	0	(3,655)	0	(3,655)	19
20	Total General Plant		\$ (2,172,556)	\$ (127,159)	\$ (47,994)	\$ (312,188)	\$ (176,637)	\$ (437,897)	\$ (3,274,431)	20
21	Total Gas Plant in Service		\$ (2,172,556)	\$ (127,159)	\$ (47,994)	\$ (312,188)	\$ (176,637)	\$ (437,897)	\$ (3,274,431)	21

[1] Source: Company Records, prior to allocation to specific ratemaking jurisdictions.

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
COST OF REMOVAL NET OF SALVAGE AND OTHER ADJUSTMENTS
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C5**

Line No.	Description (a)	Account Number (b)	Estimated								Certification Total (f)	Line No.
			Actual June 2021 (c)	July 2021 (d)	August 2021 (e)	September 2021 (f)	October 2021 (g)	November 2021 (h)	Sum (e) thru (h)			
Intangible Plant												
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	0	0	0	0	0	0	0	0	0	2
3	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3
General Plant												
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	0	0	0	0	0	0	0	0	0	5
6	Structures & Improv - Leasehold	390.2	0	0	0	(43,666)	0	0	0	0	(43,666)	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	0	0	0	0	0	0	0	0	0	8
9	Computer Software & Hardware	391.1	0	0	0	0	0	0	0	0	0	9
10	Transportation Equipment-Light	392.11	1,778	15,219	0	0	0	23,586	0	0	40,582	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	0	0	0	0	12
13	Stores Equipment	393	0	0	0	0	0	0	0	0	0	13
14	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	0	0	0	14
15	Laboratory Equipment	395	0	0	0	0	0	0	0	0	0	15
16	Power-Operated Equipment	396	0	0	0	0	0	0	0	0	0	16
17	Communication Equipment	397	0	0	0	0	0	0	0	0	0	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	0	0	0	0	0	0	0	0	0	19
20	Total General Plant		\$ 1,778	\$ 15,219	\$ 0	\$ (43,666)	\$ 23,586	\$ 23,586	\$ 0	\$ 0	\$ (3,084)	20
21	Total Gas Plant in Service		\$ 1,778	\$ 15,219	\$ 0	\$ (43,666)	\$ 23,586	\$ 23,586	\$ 0	\$ 0	\$ (3,084)	21

[1] Source: Company Records, prior to allocation to specific ratemaking jurisdictions.

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

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)	Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort. (n)	Line No.
247	Upgrade Energy Management System At Corp	4/28/2009	0051W0000377	36	0	37,300	0	0	37,300	0	0	37,300	0	0	247
248	PURCHASE UPK DEVELOPER PERTUAL IMPLEMENTATION ORACLE SUPPLIER	4/30/2009	0061W0000076	36	0	23,005	0	0	23,005	0	0	23,005	0	0	248
249	PORTAL MODULE	4/30/2009	0061W0000078	36	0	24,547	0	0	24,547	0	0	24,547	0	0	249
250	GPS Resource Viewer Software	9/12/2009	0061W0000137	36	0	970,151	0	0	970,151	0	0	970,151	0	0	250
251	Purchase Nexus PDF upgrade	10/12/2009	0057W0000128	36	0	51,704	0	0	51,704	0	0	51,704	0	0	251
252	Audit Control Software	10/29/2009	0062W0000085	36	0	52,764	0	0	52,764	0	0	52,764	0	0	252
253	Purchase 100 Oracle Professional User Licenses	10/29/2009	0061W0000228	36	0	422,022	0	0	422,022	0	0	422,022	0	0	253
254	Upgrade Risk Master X	11/52/2009	0061W0000044	36	0	64,944	0	0	64,944	0	0	64,944	0	0	254
255	Customer Service	12/9/2009	0061W0000240	36	0	25,295	0	0	25,295	0	0	25,295	0	0	255
256	Implement Shareholder Relations	12/9/2009	0061W0000081	36	0	24,800	0	0	24,800	0	0	24,800	0	0	256
257	Purchase Symantec PowerBroker Licenses	12/17/2009	0061W0000233	36	0	70,616	0	0	70,616	0	0	70,616	0	0	257
258	Purchase Oracle Database Enterprise Software	1/4/2010	0061W0000778	60	0	1,693,860	0	0	1,693,860	0	0	1,693,860	0	0	258
259	WMS/EMRS Interface - Phase 4	1/14/2010	0052W0000073	36	0	360,898	0	0	360,898	0	0	360,898	0	0	259
260	Purchase and Install Software for EMRS	1/14/2010	0052W0000095	36	0	289,694	0	0	289,694	0	0	289,694	0	0	260
261	Integrate a New Module into EMRS to Incorporate LMR and Additional Security	1/14/2010	0052C5100005	36	0	89,924	0	0	89,924	0	0	89,924	0	0	261
262	Use One of BOA'S Quality Assurance Testing	1/31/2010	0055W0000300	36	0	86,745	0	0	86,745	0	0	86,745	0	0	262
263	Purchase Microsoft Office 2007 Licensing	3/31/2010	0061W0000195	36	0	1,429,754	0	0	1,429,754	0	0	1,429,754	0	0	263
264	On-line Customer Service System (OCS) - Phase 1. Start/Stop/Move functionality.	4/14/2010	0061W0000131	60	0	1,054,027	0	0	1,054,027	0	0	1,054,027	0	0	264
265	Purchase 6 ComVault Backup Agent Licenses	5/4/2010	0061W0000201	36	0	37,650	0	0	37,650	0	0	37,650	0	0	265
266	Purchase software and professional services to within the evaluation environment for enhanced Execution of the FECA/EC Process Redesign	5/7/2010	0061W0000387	60	0	2,566,724	0	0	2,566,724	0	0	2,566,724	0	0	266
267	Project (Power)Plant Reimburseables	5/15/2010	0061W0000120	60	0	231,732	0	0	231,732	0	0	231,732	0	0	267
268	purchase fieldstart software license	6/17/2010	0061W0000018	36	0	25,000	0	0	25,000	0	0	25,000	0	0	268
269	Purchase Quest Migration Tools, Windows Software	6/23/2010	0061W0000122	36	0	138,097	0	0	138,097	0	0	138,097	0	0	269
270	Purchase Image Cash Letter Software	7/1/2010	0063W0000433	36	0	186,637	0	0	186,637	0	0	186,637	0	0	270
271	Microsoft Office 2007 Licensing	7/1/2010	0061W0000028	36	0	19,534	0	0	19,534	0	0	19,534	0	0	271
272	Microsoft Visio Software (9)	7/26/2010	0061W0000426	36	0	22,084	0	0	22,084	0	0	22,084	0	0	272
273	Microsoft Project Software (2)	7/26/2010	0061W0000426	36	0	22,084	0	0	22,084	0	0	22,084	0	0	273
274	Windows Operating Software for Servers (110)	7/26/2010	0061W0000426	36	0	128,518	0	0	128,518	0	0	128,518	0	0	274
275	Purchase IBM Intelligent Mail Barcode software	7/28/2010	0061W0000342	36	0	387,170	0	0	387,170	0	0	387,170	0	0	275
276	Implement OCS M/Account functionality in the On-line Customer Service (OCS) system	7/28/2010	0061W0000359	60	0	994,261	0	0	994,261	0	0	994,261	0	0	276
277	Purchase VMware Enterprise License Agreement	8/16/2010	0061W0000429	36	0	1,061,800	0	0	1,061,800	0	0	1,061,800	0	0	277
278	Purchase SQL server upgrade for SQL Enterprise software	8/16/2010	0061W0000427	36	0	48,268	0	0	48,268	0	0	48,268	0	0	278
279	Implement additional functionality into the On-line Customer Service (OCS) M/Account application	10/1/2010	0061W0000360	60	0	567,044	0	0	567,044	0	0	567,044	0	0	279
280	WMS/Share MQ software	12/8/2010	0061W0000813	36	0	237,279	0	0	237,279	0	0	237,279	0	0	280
281	Purchase Manframe Defrag Software	12/8/2010	0061W0000644	36	0	25,092	0	0	25,092	0	0	25,092	0	0	281
282	File Transfer/Archiving software for mainframe and distributed systems	12/8/2010	0061W0000419	36	0	22,473	0	0	22,473	0	0	22,473	0	0	282
283	Purchase Doc Minder PRO Level 3 software.	12/29/2010	0061W0000444	36	0	19,800	0	0	19,800	0	0	19,800	0	0	283
284	Purchase 20 licenses of edocs dm and Contracted Application Assess/works for the Fleet Management	12/29/2010	0061W0000121	36	0	39,566	0	0	39,566	0	0	39,566	0	0	284
285	Upgrade DRMS DOC Managing Software from Docs Open 4.0 to eDOCS DM5.2	12/29/2010	0061W0000329	36	0	284,925	0	0	284,925	0	0	284,925	0	0	285
286	Software development of EMRS. This will include the support of custom operations, TRIMP, DMP, WMS, and OCS applications. Implement cathodic protection and leak survey operations. Locate and identify transmission LMR's vintage 1983 or later and post them to EMRS if identified LMR has not already been posted. This process will utilize the recently developed Maintenance system in EMRS and data entered into the WMS/EMRS Interface - Phase 4 - Identify EMRS Objects (Regulator Stations, Recifiers, CP Test Points, Valves, etc.) which do not currently have a WMS FID/CD. Assin the FID/CD to each identified object. Identify WMS facilities (Regular Stations, Re	12/29/2010	0061W0000304	36	0	43,731	0	0	43,731	0	0	43,731	0	0	286
287	Support of custom operations, TRIMP, DMP, WMS, and OCS applications. Implement cathodic protection and leak survey operations. Locate and identify transmission LMR's vintage 1983 or later and post them to EMRS if identified LMR has not already been posted. This process will utilize the recently developed Maintenance system in EMRS and data entered into the WMS/EMRS Interface - Phase 4 - Identify EMRS Objects (Regulator Stations, Recifiers, CP Test Points, Valves, etc.) which do not currently have a WMS FID/CD. Assin the FID/CD to each identified object. Identify WMS facilities (Regular Stations, Re	12/30/2010	0052W0000313	36	0	162,976	0	0	162,976	0	0	162,976	0	0	287
288	WMS/EMRS Interface - Phase 4 - Identify EMRS Objects (Regulator Stations, Recifiers, CP Test Points, Valves, etc.) which do not currently have a WMS FID/CD. Assin the FID/CD to each identified object. Identify WMS facilities (Regular Stations, Re	12/30/2010	0052W0000310	36	0	95,606	0	0	95,606	0	0	95,606	0	0	288
289	Identify WMS facilities (Regular Stations, Re	12/30/2010	0052W0000311	36	0	217,547	0	0	217,547	0	0	217,547	0	0	289

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ANNUALIZED PROPERTY TAXES AT CERTIFICATION
WORKPAPER SUPPORTING ADJUSTMENT NO. C5**

Line No.	Description (a)	Reference (b)	SNV (c)	System Allocable (d)	Line No.
<u>Annualized at Certification</u>					
1	Net Taxable Plant in Service	WP H-17, Sh 3	\$ 1,757,072,737	\$ 209,633,735	1
2	Property Tax Rate	Sch H-17, Sh 1	0.4064%	0.4060%	2
3	Property Tax	Ln 1 * Ln 2	\$ 7,140,438	\$ 851,097	3
4	Capitalized Property Tax Rate	Sch H-17, Sh 1	2.72%	N/A	4
5	Property Tax Expense	Ln 3 * (1 - Ln 4)	\$ 6,946,274	\$ 851,097	5
6	4-Factor	Stmt N, Sh 8, Ln 9(g)	N/A	28.00%	6
7	After Allocation		\$ 6,946,274	\$ 238,269	7
8	Annualized at Test Year	Sch H-17, Sh 1	6,719,377	213,395	8
9	Adjustment	Ln 7 - Ln 8	\$ 226,897	\$ 24,874	9

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER RATE BASE
AT NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C5**

Line No.	Description (a)	Reference (b)	Test Year 5/31/2021 (c)	Certification Adjustment (d) (e) - (c)	Certification 11/30/2021 (e)	Line No.
1	Materials and Supplies	Sch G-4	\$ 9,307,171	\$ (1,369,130)	\$ 7,938,041	1
2	Cash Working Capital	Sch G-5	\$ 6,696,094	\$ 362,515	\$ 7,058,609	2
	<u>Other Working Capital Required</u>	Sch G-5				
3	Account 135 Working Funds		\$ 0	\$ 0	\$ 0	3
4	Account 165 Prepayments		6,780,148	0	6,780,148	4
5	Account 165 Expenses Reclassified to Prepays		10,302	0	10,302	5
6	Account 174 Misc. Current and Accrued Assets		0	0	0	6
7	Account 182.3 Other Regulatory Assets		4,273,614	1,856,034	6,129,648	7
8	Account 186 - Miscellaneous Deferred Debits		167,400	0	167,400	8
9	Account 190 Alternative Minimum Tax		0	0	0	9
10	Account 228.2 Injuries and Damages		(551,363)	11,058	(540,305)	10
11	Account 242 Misc. Current and Accrued Liabilities		30,089,148	0	30,089,148	11
12	Account 242 Accrued SERP		(6,010,081)	(259,350)	(6,269,431)	12
13	Account 253 Other Deferred Credits		(9,466,204)	0	(9,466,204)	13
14	Account 254 Other Regulatory Liabilities		0	0	0	14
15	Total Other Working Capital Required	Sum Lns 3 - 14	\$ 25,292,963	\$ 1,607,742	\$ 26,900,706	15
16	Customer Advances	Sch G-6	\$ (55,376,486)	\$ (2,104,257)	\$ (57,480,743)	16
17	Deferred Taxes	Sch M-4, Sh 4	\$ (270,797,001)	\$ (847,739)	\$ (271,644,740)	17
18	Total Other Rate Base	Ln 1+Ln 2+Ln 15+Ln 16+Ln 17	\$ (284,877,258)	\$ (2,350,869)	\$ (287,228,127)	18

0
0

0
0

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
DEFERRED TAXES
AT NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C5**

Line No.	Description (a)	Reference (b)	SNV (c)	System Allocable (d)	Total (e) (c) + (d)	Line No.
<u>Balances at Certification</u>						
1	Deferred Taxes	Company Records	\$ (173,081,296)	\$ (16,790,385)		1
2	Total 282	Ln 1	\$ (173,081,296)	\$ (16,790,385)		2
3	4-Factor	Stmt N, Sh 8		28.00%		3
4	Allocation of System Allocable	Ln 2 * Ln 3		\$ (4,700,553)		4
5	Deferred Taxes at Certification		\$ (173,081,296)	\$ (4,700,553)	\$ (177,781,849)	5
6	Test Year Deferred Taxes	Sch M-4, Sh 4	(171,739,097)	(4,497,912)	(176,237,009)	6
7	Adjustment	Ln 5 - Ln 6	<u>\$ (1,342,199)</u>	<u>\$ (202,641)</u>	<u>\$ (1,544,840)</u>	7

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LEAD-LAG SUMMARY
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

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]	\$ 184,723,963	41.75	\$ 7,712,200,374	1
2	Labor and Benefits Expense	WP G-5 Cert, Sh 2	52,177,696	11.98	624,997,677	2
3	Pension Costs Charge to O&M	WP G-5 Cert, Sh 3	5,898,120	0.00	0	3
4	Prepayments Amortized to O&M	WP G-5, Sh 29	8,971,376	0.00	0	4
5	Uncollectibles Expense	WP G-5 Cert, Sh 3	1,447,909	90.83	131,518,386	5
6	Other O&M Expense	WP G-5 Cert, Sh 3	39,648,361	23.50	931,721,559	6
7	Total O&M Expense	Sum Lns 1 - 6	<u>\$ 292,867,425</u>	32.10	<u>\$ 9,400,437,997</u>	7
8	Interest	Stmt M, Sh 1, Ln 14(e)	23,446,608	83.74	1,963,360,129	8
9	Taxes Other than Income Taxes	Stmt H, Sh 1, Ln 14(g)	9,671,672	39.95	386,349,561	9
10	Income Taxes - Current	Stmt H, Sh 1, Ln 18(g)	12,959,668	36.50	473,027,886	10
11	Total	Sum Lns 7 - 10	<u>\$ 338,945,373</u>	36.06	<u>\$ 12,223,175,573</u>	11
12	Number of Days in Test Period		365			12
13	Average Daily Operating Expenses	Ln 11 / Ln 12	\$ 928,617			13
14	Lag in Receipt of Revenue	WP G-5, Sh 55, Ln 4(b)		<u>43.63</u>		14
15	Net Revenue Lag (Expense Lead)	Ln 14(d) - Ln 11(d)	<u>7.56</u>			15
16	Cash Working Capital for Operating Expense	Ln 13 * Ln 15	<u>\$ 7,024,918</u>			16
<u>Other Working Capital Required</u>						
17	Account 135 - Working Funds	WP G-5 Cert, Sh 6, Col (h)	\$ 0			17
18	Account 165 - Prepayments	WP G-5 Cert, Sh 6, Col (h)	6,780,148			18
19	Account 165 - Expenses Reclassified as Prepays	WP G-5, Sh 31, Ln 8(b)	10,302			19
20	Account 174 - Misc Current And Accrued Assets	WP G-5 Cert, Sh 6, Col (h)	0			20
21	Account 182.3 - Other Regulatory Assets	WP G-5 Cert, Sh 6, Col (h)	6,129,648			21
22	Account 186 - Miscellaneous Deferred Debits	WP G-5 Cert, Sh 6, Col (h)	167,400			22
23	Account 190 - Alternative Minimum Tax	WP G-5 Cert, Sh 6, Col (h)	0			23
24	Account 228.2 - Injuries And Damages	WP G-5 Cert, Sh 6, Col (h)	(540,305)			24
25	Account 242 - Misc Current And Accrued Liabilities	WP G-5 Cert, Sh 6, Col (h)	30,089,148			25
26	Account 242 Accrued SERP	WP G-5 Cert, Sh 6, Col (h)	(6,269,431)			26
27	Account 253 - Other Deferred Credits	WP G-5 Cert, Sh 6, Col (h)	(9,466,204)			27
28	Account 254 - Other Regulatory Liabilities	WP G-5 Cert, Sh 6, Col (h)	0			28
29	Total Other Working Capital Required		<u>\$ 26,900,706</u>			29
30	Total Working Capital Requirements		<u>\$ 33,925,623</u>			30

[1] Gas costs adjusted for present volumes and rates. WP G-5 Cert, Sh 3, Ln 2(c)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
BENEFITS TEST SUMMARY
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Amount (b)	Lag Days (c)	Dollar Days (d) (b) * (c)	Line No.
1	Labor	[1] \$ 37,980,630	[3] 12.00	\$ 455,767,555	1
2	Labor Loading	[2] <u>14,197,067</u>	[4] 11.92	<u>169,230,122</u>	2
3	Totals	\$ <u>52,177,696</u>	<u>11.98</u>	\$ <u>624,997,677</u>	3
		WP G-5 Cert, Sh 1 Ln 2(c)	WP G-5 Cert, Sh 1 Ln 2(d)		

[1] Sch K-1, Sh 6, Ln 33(g) and Sch K-1, Sh 7, Ln 22(g)

[2] Sch K-1, Sh 6, Ln 34(g) and Sch K-1, Sh 7, Ln 23(g)
less WP G-5 Cert, Sheet 3, 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
OTHER O&M SUMMARY
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Reference (b)	Amount (c)	Amount (d)	Line No.
1	Labor	[1]		\$ 292,867,425	1
	<u>Itemized Expenses</u>				
2	Cost of Gas	Schedule J-2	\$ 184,723,963		2
3	Labor and Benefits	WP G-5 Cert, Sh 2, Ln 3(b)	52,177,696		3
4	Pension Costs Charged to O&M	WP G-5 Cert, Sh 4, Ln 9(f)	5,898,120		4
5	Prepayments Amortized to O&M	WP G-5, Sh 31, Ln 15(g)	8,971,376		5
6	Uncollectible Accounts Expense	Sch H-7, Sh 1, Ln 3(d)	<u>1,447,909</u>		6
7	Total Itemized Expenses	Sum Lns 2 - 6		<u>253,219,064</u>	7
8	Total Other O&M Expenses	Ln 1 - Ln 7		\$ <u>39,648,361</u>	8
				WP G-5 Cert, Sh 1, Ln 6(c)	

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
PENSION CHARGED TO O&M
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021**

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]	\$ 4,410,984	\$ 998,160	\$ 10,923,108		1
2	Percent O&M to Total	[2]	63.17%	100.00%	90.77%		2
3	Total	Ln 1 * Ln 2	\$ 2,786,229	\$ 998,142	\$ 9,915,417		3
4	Paiute and SGTC Percent	[3]	0.00%	0.00%	4.46%		4
5	Total Net of Paiute and SGTC	Ln 3 * Ln 4	\$ 2,786,229	\$ 998,142	\$ 9,473,126		5
6	4-Factor	[4]	100.00%	100.00%	28.00%		6
7	Total Allocated to SNV	Ln 5 * Ln 6	\$ 2,786,229	\$ 998,142	\$ 2,652,049		7
8	Non-Service Pension Costs	[5]	0	0	(538,301)		8
9	Total Pension Costs Charged to O&M		\$ 2,786,229	\$ 998,142	\$ 2,113,748	\$ 5,898,120	9

WP G-5 Cert, Sh 1, Ln 3(c)

[1] WP H-3, Sh 36 Lns 2(d), 2(j) and 8(d)
 [2] WP H-C2, Sh 9, Ln 24(c); WP H-C2, Sh 13, Ln 24(c); WP H-C2, Sh 17, 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 9(f)

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
INTEREST LAG
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2021

Line No.	Description (a)	Amount Outstanding (b) [1]	Allocated to Rate Base (c) [2]	Rate (d) [1]	Interest Expense (e) (c) * (d)	Days (f) [1]	Dollar Days (g) (e) * (f)	Line No.
1	Debentures	\$ 2,326,728,000	\$ 501,341,425	4.03%	\$ 20,221,542	91.25	\$ 1,845,215,738	1
2	Medium Term Notes	57,406,078	12,369,321	7.79%	964,103	91.25	87,974,441	2
3	Preferred Securities	(3,752,316)	(808,514)	-4.58%	37,031	45.63	1,689,546	3
4	CP Facility	49,986,389	10,770,596	0.46%	49,154	(14.00)	(688,159)	4
5	Term Facility	99,619,205	21,465,008	1.28%	274,170	3.50	959,596	5
6	Tax Exempt - Fixed Rate	1,841,824	1,841,824	-9.50%	(175,029)	15.21	(2,661,897)	6
7	Tax Exempt - Variable Rate	145,382,598	145,382,598	1.04%	1,508,218	15.21	22,937,478	7
8	Total Long-Term Debt	\$ 2,677,211,780	\$ 692,362,259		\$ 22,879,190		\$ 1,955,426,743	8
9	Short-Term Debt	\$ 210,934,868	\$ 45,450,258	1.11%	\$ 502,943	3.50	\$ 1,760,299	9
10	Customer Deposits	18,828,581	15,676,004	0.05%	7,838	182.50	1,430,435	10
11	Total Short-Term Debt	\$ 229,763,449	\$ 61,126,262		\$ 510,781		\$ 3,190,734	11
12	Total Debt	\$ 2,906,975,229	\$ 753,488,521	3.10%	\$ 23,389,971	83.74	\$ 1,958,617,477	12

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

[1] Source: Company Records

[2] Allocation of the amount of debt financing rate base is \$1,537,731,675 x 49.00% Debt = \$753,488,521. 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
OTHER DEBITS AND CREDITS SUMMARY
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

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)	Northern Nevada (h)	Line No.
1	Working Funds	135	\$ 432,863	\$ 0	\$ 432,863	\$ (90,901)	\$ 341,962	\$ 0	\$ 0	1
2	Prepayments	165	24,476,170	0	24,476,170	(42,650)	24,433,520	6,780,148	1,292,268	2
3	Miscellaneous Current and Accrued Assets	174	(9,621,210)	0	(10,095,742)	0	(10,095,742)	0	0	3
4	Other Regulatory Assets	182.3	457,793,241	316,348	458,109,589	(95,687,706)	362,421,883	6,129,648	961,808	4
5	Miscellaneous Deferred Debits	186	11,043,129	(47,350)	10,995,779	(2,308,597)	8,687,182	167,400	48,356	5
6	Alternative Minimum Tax	190	0	0	0	0	0	0	0	6
7	Injuries and Damages	228.2	(4,623,077)	23,077	(4,600,000)	966,000	(3,634,000)	(540,305)	(65,337)	7
8	Miscellaneous Current and Accrued Liabilities	242	115,921,914	0	115,921,914	(27,772,540)	88,149,374	30,089,148	5,744,997	8
9	Accrued SERP	242	(27,888,745)	(458,620)	(28,347,365)	5,952,947	(22,394,418)	(6,269,431)	(1,194,927)	9
10	Other Deferred Credits	253	(554,457,732)	11,969,940	(542,487,792)	113,922,436	(428,565,356)	(9,466,204)	(1,804,219)	10
11	Other Regulatory Liabilities	254	(438,465,463)	0	(438,465,463)	3,356,865	(435,108,599)	0	0	11
12	Totals		<u>\$ (425,388,911)</u>	<u>\$ 11,803,396</u>	<u>\$ (414,060,047)</u>	<u>\$ (1,704,146)</u>	<u>\$ (415,764,193)</u>	<u>\$ 26,890,403</u>	<u>\$ 4,982,945</u>	12

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

[1] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) <small>WP G-5 Cert, Sh 12-29</small>	Adjustments (e)	As Adjusted (f) <small>(d) + (e)</small>	Deferred Tax at 21% (g) <small>(f) * 1 * 0.21</small>	Balance Net of Taxes (h) <small>(f) + (g)</small>	Southern Nevada (i)	Northern Nevada (i)	Allocation Method (j)	Line No.
Account 135 - Working Funds												
1	Working Funds	[3]	135000000	\$ 432,863	\$	\$ 432,863	\$(90,901)	\$ 341,962	\$ 0	\$ 0	N	1
2	Petty Cash/Revolving Funds/Employee Relocations	[3]	135001072	0	0	0	0	0	0	0	N	2
3	Total Account 135			\$ 432,863	\$ 0	\$ 432,863	\$(90,901)	\$ 341,962	\$ 0	\$ 0		3
Account 165 - Prepayments												
4	Postage		165000000	\$ 203,093	\$	\$ 203,093	\$(42,650)	\$ 160,444	\$ 44,917	\$ 8,561	A	4
5	Insurance Other	[3]	165001129	24,012,577	24,012,577	24,012,577	0	24,012,577	6,722,442	1,281,269	A	5
6	COLI	[3]	165001129	76,331	76,331	76,331	0	76,331	0	0	N	6
7	Licenses and Franchise Taxes	[3][4]	165001131	134,598	134,598	134,598	0	134,598	0	0	N	7
8	Prepaid Supplies - General Office	[3]	165001132	45,680	45,680	45,680	0	45,680	12,788	2,437	A	8
9	Commercial Paper Facility	[3]	165001353	3,890	3,890	3,890	0	3,890	0	0	N	9
10	Total Account 165			\$ 24,476,170	\$ 0	\$ 24,476,170	\$(42,650)	\$ 24,433,520	\$ 6,780,148	\$ 1,292,268		10
Account 174 - Misc. Current And Accrued Assets												
11	Misc. Current & Accrue Equity in Employee Homes CA GRMCA	[3][4]	174001158	\$ 474,532	\$	\$ 474,532	\$ 0	\$ 474,532	\$ 0	\$ 0	N	11
12	Fixed Cost Adj Mech - 2009 (California)	[3][4]	174002013	\$(10,095,742)	\$(10,095,742)	\$(10,095,742)	\$ 0	\$(10,095,742)	\$ 0	\$ 0	N	12
13	Total Account 174			\$(9,621,210)	\$ 0	\$(10,095,742)	\$ 0	\$(10,095,742)	\$ 0	\$ 0		13
Account 182.3 - Other Regulatory Assets												
14	Accrued Vacation Pay	[4]	182301370	\$ 15,001,769	\$	\$ 15,001,769	\$(3,150,372)	\$ 11,851,398	\$ 0	\$ 0	N	14
15	SFAS 109 Deferral (Common)	[3][4]	182302109	0	0	0	0	0	0	0	N	15
16	Arizona Gas Research and Development	[4]	182303003	0	0	0	0	0	0	0	N	16
17	TRIMP (Arizona)	[4]	182303004	(250,539)	(250,539)	(250,539)	52,613	(197,926)	0	0	N	17
18	Incremental Pipe Replacement Costs Post May 2012 (No. Nevada)	[4]	182303005	(91,699)	(91,699)	(91,699)	19,257	(72,442)	0	0	I	18
19	Incremental Pipe Replacement Costs Post May 2012 (So. Nevada)	[4]	182303006	1,424,614	1,424,614	1,424,614	(299,169)	1,125,445	0	0	I	19
20	UGCE Deferral (No. Nevada)	[4]	182303007	106,553	106,553	106,553	(22,376)	84,177	0	0	I	20
21	UGCE Deferral (So. Nevada)	[4]	182303007	1,235,135	1,235,135	1,235,135	(259,378)	975,756	0	0	I	21
22	California Environmental Compliance Cost	[4]	182303008	898,571	898,571	898,571	(188,700)	709,871	0	0	I	22
23	Conservation and Energy Efficiency Post May 2012 (No. Nevada)	[5]	182303009	2	2	2	0	2	0	0	D-N	23
24	Conservation and Energy Efficiency Post May 2012 (So. Nevada)	[5]	182303009	2	(2)	0	0	0	0	0	D-S	24
25	General Revenues Adj - General Service 3 (No. Nevada)	[4]	182303010	71,437	71,437	71,437	(15,002)	56,436	0	0	N	25
26	General Revenues Adj - General Service 3 (So. Nevada)	[4]	182303010	425,858	425,858	425,858	(89,430)	336,428	0	0	N	26
27	General Revenues Adj - Multi-Family Residential (No. Nevada)	[4]	182303011	266,544	266,544	266,544	(55,974)	210,570	0	0	N	27
28	General Revenues Adj - Multi-Family Residential (So. Nevada)	[4]	182303011	(246,233)	(246,233)	(246,233)	51,709	(194,524)	0	0	N	28
29	General Revenues Adj - Single-Family Residential (No. Nevada)	[4]	182303012	1,848,001	1,848,001	1,848,001	(388,080)	1,459,920	0	0	N	29
30	General Revenues Adj - Single-Family Residential (So. Nevada)	[4]	182303012	(8,027,100)	(8,027,100)	(8,027,100)	1,685,691	(6,341,409)	0	0	N	30
31	General Revenues Adj - General Service 1 (No. Nevada)	[4]	182303013	201,477	201,477	201,477	(42,310)	159,167	0	0	N	31
32	General Revenues Adj - General Service 1 (So. Nevada)	[4]	182303013	733,839	733,839	733,839	(154,106)	579,733	0	0	N	32
33	General Revenues Adj - General Service 2 (No. Nevada)	[4]	182303015	173,590	173,590	173,590	(36,454)	137,136	0	0	N	33
34	General Revenues Adj - General Service 2 (So. Nevada)	[4]	182303015	881,905	881,905	881,905	(185,200)	696,705	0	0	N	34
35	Incremental Pipe Replacement Costs Pre May 2012 (No. Nevada)	[4]	182303017	16,737	16,737	16,737	(3,515)	13,222	0	0	I	35
36	Incremental Pipe Replacement Costs Pre May 2012 (So. Nevada)	[4]	182303017	89,609	89,609	89,609	(18,818)	70,791	0	0	I	36
37	IDRB Variable Interest Adj. (So. Nevada)		182303021	(1,969,488)	(1,969,488)	(1,969,488)	413,593	(1,555,896)	0	0	I	37

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d)	Adjustments (e)	As Adjusted (f)	Deferred Tax at 2.1% (g)	Balance Net of Taxes (h)	Southern Nevada (i)	Northern Nevada (i)	Allocation Method (j)	Line No.
				WP G-5 Cert, Sh. 12-29		(d) + (e)	(f) * -1 * 0.21 [1]	(h) + (g)	(i)	(i)	(j)	[2]
38	California Public Interest R & D	[4]	182303027	216,313		216,313	(45,426)	170,887	0	0	N	38
39	Renewable Energy Program Rate (No. Nevada)		182303032	(28,513)		(28,513)	5,988	(22,525)	0	0	I	39
40	Renewable Energy Program Rate (So. Nevada)		182303032	(4,031)		(4,031)	847	(3,185)	0	0	I	40
41	California Rate Case TY 2014	[4]	182303035	0		0	0	0	0	0	N	41
42	Arizona Rate Case 2016	[4]	182303038	0		0	0	0	0	0	N	42
43	Arizona Rate Case 2019	[4]	182303042	432,263		432,263	(90,775)	341,488	0	0	N	43
44	Nevada Rate Case 2018	[6]	182303044	225,147	26,266	251,414	(52,797)	198,617	166,821	31,795	R	44
45	Low Income Program (LIRA) (Arizona)	[4]	182303045	3,838,863		3,838,863	(806,161)	3,032,702	0	0	N	45
46	California Public Purpose Program - CARE	[4]	182303047	4,392,658		4,392,658	(922,458)	3,470,200	0	0	N	46
47	Nevada Rate Case Post July 2018	[6]	182303051	399,048	23,424	422,472	(88,719)	333,753	280,324	53,429	R	47
48	Incremental Pipe Replacement Costs GAAP Adj (No. Nevada)	[4]	182303052	20,486		20,486	(4,302)	16,184	0	0	N	48
49	Incremental Pipe Replacement Costs GAAP Adj (So. Nevada)	[4]	182303052	(725,402)		(725,402)	152,334	(573,067)	0	0	N	49
50	California Rate Case TY 2021	[4]	182303056	753,368		753,368	(158,207)	595,160	0	0	N	50
51	Incremental Pipe Replacement Costs Post July 2018 (No. Nevada)	[4]	182303058	24,940		24,940	(5,237)	19,703	0	0	I	51
52	Incremental Pipe Replacement Costs Post July 2018 (So. Nevada)	[4]	182303058	(1,840,847)		(1,840,847)	386,578	(1,454,269)	0	0	I	52
53	California Public Purpose Program - ESAP	[4]	182303068	1,722,728		1,722,728	(361,773)	1,360,955	0	0	N	53
54	California Infrastructure Replacement/Reliability Adj	[4]	182303071	(9,269)		(9,269)	1,946	(7,323)	0	0	N	54
55	California MHP Conversion to the Meter	[4]	182303072	1,364,555		1,364,555	(286,557)	1,077,999	0	0	N	55
56	California MHP Conversion Beyond the Meter	[4]	182303073	3,751,642		3,751,642	(787,845)	2,963,797	0	0	N	56
57	So. Nevada Self Insurance	[4]	182303074	4,068,912		4,068,912	(854,472)	3,214,441	0	0	N	57
58	CA MHP Conversion Beyond the Meter Revenue Requirement	[4]	182303075	1,239,030		1,239,030	(260,196)	978,834	0	0	N	58
59	CA MHP Conversions GAAP Adj.	[4]	182303076	(1,333,892)		(1,333,892)	280,117	(1,053,775)	0	0	N	59
60	Arizona Conservation Deferred Costs	[4]	182303079	995,384		995,384	(209,031)	786,353	0	0	N	60
61	California Pension Balancing Account	[4]	182303080	2,245,138		2,245,138	(471,479)	1,773,659	0	0	N	61
62	Accrued Purchased Gas Cost	[3][4]	182303082	2,453,846		2,453,846	0	2,453,846	0	0	I	62
63	So. Nevada Gas Lights May 2009 - May 2012	[6]	182303085	1,336,133	30,391	1,366,524	(286,970)	1,079,554	1,079,554	0	D-S	63
64	So. Nevada Gas Lights Pre May 2009	[6]	182303086	128,488	2,923	131,411	(27,596)	103,815	103,815	0	D-S	64
65	So. Nevada Gas Lights Post May 2012	[6]	182303087	485,488	11,270	496,758	(106,419)	390,339	400,339	0	D-S	65
66	So. Nevada Gas Lights Post July 2018	[6]	182303088	12,146	(1,659)	10,487	(2,202)	8,285	8,285	0	D-S	66
67	California Conservation and Energy Efficiency Program	[4]	182303089	(524,763)		(524,763)	110,200	(414,562)	0	0	N	67
68	Arizona EEP/DCA Single-Family	[4]	182303090	6,008,204		6,008,204	(1,261,723)	4,746,481	0	0	N	68
69	Arizona EEP/DCA Multi-Family	[4]	182303091	1,377,514		1,377,514	(289,278)	1,088,236	0	0	N	69
70	Arizona EEP/DCA General-Small	[4]	182303092	205,519		205,519	(43,159)	162,360	0	0	N	70
71	Arizona EEP/DCA General-Medium	[4]	182303093	(9,594,265)		(9,594,265)	2,014,796	(7,579,469)	0	0	N	71
72	Arizona EEP/DCA General-Large 1	[4]	182303094	(6,587,674)		(6,587,674)	1,383,411	(5,204,262)	0	0	N	72
73	Arizona EEP/DCA General-Large 2	[4]	182303095	(706,799)		(706,799)	148,428	(558,371)	0	0	N	73
74	Arizona EEP/DCA Single-Family Low-Income	[4]	182303096	3,725,337		3,725,337	(782,321)	2,943,016	0	0	N	74
75	Arizona EEP/DCA Multi-Family Low-Income	[4]	182303097	323,461		323,461	(67,927)	255,534	0	0	N	75
76	Arizona Property Tax	[4]	182303098	(6,588,105)		(6,588,105)	1,383,502	(5,204,603)	0	0	N	76
77	Arizona Property Tax Feb-19	[4]	182303099	7,277,276		7,277,276	(1,528,228)	5,749,048	0	0	N	77
78	California Greenhouse Gas Balancing Account Costs	[4]	182303101	3,569,989		3,569,989	(749,698)	2,820,292	0	0	N	78
79	California Greenhouse Gas Balancing Account Revenue	[4]	182303102	1,220,682		1,220,682	(256,343)	964,339	0	0	N	79
80	California Greenhouse Gas Balancing Account Admin	[4]	182303103	19,928		19,928	(4,185)	15,743	0	0	N	80
81	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada)	[6]	182303104	(5,367)	95,301	89,934	(18,886)	71,048	0	71,048	D-N	81

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5 Cert, Sh 12-29	Adjustments (e)	As Adjusted (f)	Deferred Tax at 2.1% (g) (f)*-1*0.21 [1]	Balance Net of Taxes (h) (f)+(g)	Southern Nevada (i)	Northern Nevada (i)	Allocation Method (j) [2]	Line No.
82	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada)	[6]	182303104	(276,963)	104,939	(172,024)	36,125	(135,899)	(135,899)	0	D-S	82
83	California NERBA Balancing Account	[4]	182303107	(147,039)		(147,039)	30,878	(116,161)	0	0	N	83
84	California NGLAPBA Balancing Account	[4]	182303109	(293,538)		(293,538)	61,643	(231,895)	0	0	N	84
85	US GAAP Offset to Benefit Obligations	[4]	182303110	411,004,846		411,004,846	(86,311,018)	324,693,828	0	0	N	85
86	Mesquite Infrastructure Expansion Rate - SNV	[4]	182303111	723,653		723,653	(151,967)	571,686	0	0	I	86
87	Nevada Rate Case Post May 2020	[6]	182303112	212,033	23,494	235,526	(49,461)	186,066	156,280	29,786	R	87
88	Arizona Rate Case 2021	[4]	182303113	1,731		1,731	(363)	1,367	0	0	I	88
89	Mesquite Infrastructure Expansion Rate - Mesquite	[4]	182303115	11,567		11,567	(2,429)	9,138	0	0	I	89
90	Arizona LNG Facility	[4]	182303116	9,315,017		9,315,017	(1,956,154)	7,358,863	0	0	N	90
91	US GAAP Adj SAZ LNG Facility	[4]	182303117	(3,832,171)		(3,832,171)	804,756	(3,027,415)	0	0	N	91
92	California CDMI Bal Acct	[4]	182303160	413,995		413,995	(86,939)	327,056	0	0	N	92
93	NV COVID 19	[4]	182303200	6,134,025		6,134,025	(1,288,145)	4,845,880	4,070,130	775,750	R	93
94	US GAAP Adj NV COVID 19	[4]	182303201	(4,171,724)		(4,171,724)	876,062	(3,295,662)	0	0	N	94
95	CA Emergency Customer Protection Memo Acct	[4]	182303250	640,889		640,889	(134,587)	506,303	0	0	N	95
96	CA Emergency Customer Protection GAAP Adj	[4]	182303251	(640,889)		(640,889)	134,587	(506,303)	0	0	N	96
97	NN NV DIV Spring Creek NO NV RA	[4]	182303300	26,246		26,246	(5,512)	20,735	0	0	I	97
98	NN NV DIV Spring Creek NO NV RA	[4]	182303304	(766)		(766)	161	(605)	0	0	I	98
99	NN NV DIV Spring Creek NO NV Rates	[4]	182303305	(13,809)		(13,809)	2,900	(10,909)	0	0	I	99
100	Total Account 182.3			\$ 457,793,241	\$ 316,348	\$ 458,109,589	\$ 95,687,706	\$ 362,421,883	\$ 6,129,648	\$ 961,808		100
									WP G-5 Cert, Sh 6, LMP G-5 Cert, Sh 6, L n 4			
101	Account 186 - Miscellaneous Deferred Debits											
102	Misc. Deferred Debits (So. Lake Tahoe)	[4]	186000000	4,650,162		4,650,162	(976,534)	3,673,628	0	0	N	101
103	Misc. Deferred Debits (Mesquite)	[4]	186000000	76,292		76,292	(16,021)	60,271	0	0	N	102
104	Misc. Deferred Debits (Arizona)	[4]	186000000	5,445,215		5,445,215	(1,143,495)	4,301,720	0	0	N	103
105	Misc. Deferred Debits (Common)	[3][4]	186000000	2,461		2,461	0	2,461	0	0	N	104
106	Accrued Labor (No. Nevada)	[4]	186001020	42,807		42,807	(8,989)	33,817	0	33,817	D-N	105
107	Accrued Labor (So. Nevada)	[4]	186001020	115,339		115,339	(24,221)	91,118	91,118	0	D-S	106
108	Accrued Labor (California)	[4]	186001020	44,245		44,245	(9,291)	34,953	0	0	N	107
109	Accrued Labor (Arizona)	[4]	186001020	275,253		275,253	(57,803)	217,450	0	0	N	108
110	Franchise Project (Arizona)	[4]	186001020	344,909		344,909	(72,431)	272,478	76,282	14,539	A	109
111	Deferred Financing Costs (Common)	[4]	186003020	(903)		(903)	190	(713)	0	0	N	110
112	Total Account 186			\$ 11,043,129	\$ (47,350)	\$ 10,995,779	\$ (2,308,597)	\$ 8,687,182	\$ 167,400	\$ 48,356		112
									WP G-5 Cert, Sh 6, LMP G-5 Cert, Sh 6, L n 5			
113	Account 190 - Alternative Minimum Tax											
114	Alternative Minimum Tax-Current	[3]	190002110	0		0	0	0	0	0	A	113
115	Alternative Minimum Tax-Non-Current	[3]	190002115	0		0	0	0	0	0	A	114
	Total Account 190			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		115
									WP G-5 Cert, Sh 6, LMP G-5 Cert, Sh 6, L n 6			
116	Account 228.2 - Injuries And Damages											
117	So. California Injuries and Damages	[4]	228200000	(2,500,000)		(2,500,000)	525,000	(1,975,000)	0	0	N	116
118	No. California Injuries and Damages	[4]	228200000	0		0	0	0	0	0	N	117
119	So. Lake Tahoe Injuries and Damages	[4]	228200000	(300,000)		(300,000)	63,000	(237,000)	0	0	N	118
120	So. Nevada Injuries and Damages	[6]	228200000	(250,000)	0	(250,000)	52,500	(197,500)	(197,500)	0	D-S	119
121	No. Nevada Injuries and Damages	[6]	228200000	0	0	0	0	0	0	0	D-N	120
122	Arizona Injuries and Damages	[4]	228200000	(1,573,077)		(1,550,000)	325,500	(1,224,500)	(342,805)	(65,337)	N	121
123	System Allocable Injuries and Damages	[6]	228200000	23,077		(4,600,000)	966,000	(3,634,000)	(540,305)	(65,337)	A	122
	Total Account 228.2			\$ (4,623,077)	\$ 23,077	\$ (4,600,000)	\$ 966,000	\$ (3,634,000)	\$ (540,305)	\$ (65,337)		123

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5 Cert, Sh. 12-29	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 2.1% (g) (f) * 1 * 0.21 [1]	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Northern Nevada (i)	Allocation Method (j) [2]	Line No.
Account 242 - Misc Current And Accrued Liabilities												
124	Misc. Current and Accrued Liabilities	[3]	242000000	\$ (4,507,113)	\$	(4,507,113)	\$ 0	(4,507,113)	(1,261,789)	(240,492)	A	124
125	A/R Credit Balances	[3]	242001074	(6,100,000)		(6,100,000)	0	(6,100,000)	(1,707,726)	(325,485)	A	125
126	Accrued Pension Liability	[3]	242001140	182,731,295		182,731,295	(38,373,572)	144,357,723	40,413,674	7,702,677	A	126
127	Deferred Revenue UESC	[3]	242001141	(2,836)		(2,836)	0	(2,836)	(794)	(151)	A	127
128	Accrued Customer Deposits	[3]	242001250	(5,129,714)		(5,129,714)	0	(5,129,714)	0	0	I	128
129	Accrued Vacation	[4]	242001370	(15,001,769)		(15,001,769)	3,150,372	(11,851,396)	0	0	N	129
130	Accrued Incentive Pay	[3]	242001371	(5,406,169)		(5,406,169)	1,135,295	(4,270,873)	(1,195,653)	(227,886)	A	130
131	Vacation, Holiday, Other Time Off	[3]	242001375	(460,801)		(460,801)	0	(460,801)	(129,004)	(24,588)	A	131
132	Accrued PBOB Costs	[4]	242001380	(22,317,457)		(22,317,457)	4,686,666	(17,630,791)	(4,935,829)	(940,748)	A	132
133	ST US GAAP Post Retirement Funded Status	[4]	242001381	(3,146,154)		(3,146,154)	660,692	(2,485,462)	0	0	N	133
134	Accrued Health and Dental	[3]	242001383	(4,602,213)		(4,602,213)	966,465	(3,635,749)	(1,017,846)	(193,997)	A	134
135	Accrued SERP	[7]	242001387	(27,888,745)	(458,620)	(28,347,365)	5,952,947	(22,394,418)	(6,269,431)	(1,194,927)	A	135
136	Accrued Customer Over-Run	[3]	242001408	(7,344)		(7,344)	1,542	(5,802)	(1,624)	(310)	A	136
137	Energy Share Fuel Fund (Other)	[3][4]	242001605	(49,527)		(49,527)	0	(49,527)	0	0	N	137
138	Energy Share Fuel Fund (So. Nevada)	[3]	242001605	(74,262)		(74,262)	0	(74,262)	(74,262)	0	D-S	138
139	Energy Share Fuel Fund (No. Nevada)	[3]	242001605	(4,023)		(4,023)	0	(4,023)	0	(4,023)	D-N	139
140	Total Account 242			\$ 88,033,169	\$ (458,620)	\$ 87,574,549	\$ (21,819,593)	\$ 65,754,956	\$ 23,819,718	\$ 4,550,089		140
Account 253 - Other Deferred Credits												
141	Other Deferred Credits (Common)	[4]	253000000	(8,066,774)		(8,066,774)	1,694,022	(6,372,751)	0	0	N	141
142	Other Deferred Credits (Arizona)	[4]	253000000	0		0	0	0	0	0	N	142
143	Deferred Comp. - Officers	[4]	253001151	(16,452,464)		(16,452,464)	3,455,017	(12,997,447)	(3,638,701)	(693,521)	A	143
144	Deferred Comp. - Directors	[4]	253001152	(7,071,016)	7,071,016	0	0	0	0	0	N	144
145	Deferred Comp. - Inactive Officers	[4]	253001155	(26,349,182)		(26,349,182)	5,533,328	(20,815,854)	(5,827,503)	(1,110,698)	A	145
146	Deferred Comp. - Inactive Directors	[4]	253001156	(4,898,924)	4,898,924	0	0	0	0	0	N	146
147	Deferred Inc. - Customer Advances Gross-Up (So. California)	[4]	253001473	(239,156)		(239,156)	50,223	(188,933)	0	0	N	147
148	Deferred Inc. - Customer Advances Gross-Up (No. Nevada)	[4]	253001473	(619,454)		(619,454)	130,085	(489,369)	0	0	M	148
149	Deferred Inc. - Customer Advances Gross-Up (No. California)	[4]	253001473	(94,152)		(94,152)	19,772	(74,380)	0	0	N	149
150	Deferred Inc. - Customer Advances Gross-Up (So. Lake Tahoe)	[4]	253001473	16,132		16,132	(3,388)	12,744	0	0	N	150
151	Deferred Inc. - Customer Advances Gross-Up (So. Nevada)	[4]	253001473	(7,369,707)		(7,369,707)	1,547,638	(5,822,069)	0	0	M	151
152	LT US GAAP Post Retirement Funded Status	[4]	253001475	(477,509,846)		(477,509,846)	100,277,068	(377,232,778)	0	0	N	152
153	Deferred ER SS Payments (Common)	[4]	253001489	(5,803,190)		(5,803,190)	1,218,670	(4,584,520)	0	0	N	153
154	Total Account 253			\$ (554,457,732)	\$ 11,989,940	\$ (542,467,792)	\$ 113,922,436	\$ (428,565,356)	\$ (9,466,204)	\$ (1,804,219)		154
Account 254 - Other Regulatory Liabilities												
155	Deferred Inc. - CIAC Gross-Up (So. California)	[4]	254001472	(634,926)		(634,926)	133,335	(501,592)	0	0	N	155
156	Deferred Inc. - CIAC Gross-Up (No. Nevada)	[4]	254001472	(178,727)		(178,727)	37,533	(141,194)	0	0	M	156
157	Deferred Inc. - CIAC Gross-Up (No. California)	[4]	254001472	(384,792)		(384,792)	80,806	(303,986)	0	0	N	157
158	Deferred Inc. - CIAC Gross-Up (So. Lake Tahoe)	[4]	254001472	(61,842)		(61,842)	12,987	(48,855)	0	0	N	158
159	Deferred Inc. - CIAC Gross-Up (So. Nevada)	[4]	254001472	(1,016,931)		(1,016,931)	213,556	(803,376)	0	0	M	159
160	Deferred Inc. - CIAC Gross-Up (Arizona)	[4]	254001472	(38,476)		(38,476)	8,080	(30,396)	0	0	N	160
161	NNV Cost Alloc Dkt No. 20-02023 (No. Nevada)	[4]	254001480	(743,511)		(743,511)	156,137	(587,374)	0	0	I	161
162	Tax Reform Savings (So. California)	[4]	254001484	(5,611,501)		(5,611,501)	1,178,415	(4,433,086)	0	0	N	162
163	Tax Reform Savings (No. California)	[4]	254001484	(2,397,073)		(2,397,073)	503,385	(1,893,688)	0	0	N	163
164	Tax Reform Savings (So. Lake Tahoe)	[4]	254001484	(896,531)		(896,531)	188,272	(708,260)	0	0	N	164

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5 Cert, Sh 12-29	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 * 0.21	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Northern Nevada (i)	Allocation Method (j)	Line No.
165	Tax Reform Savings (Arizona)	[4]	254001484	2,817,521		2,817,521	(591,680)	2,225,842	0	0	N	165
166	NV Contract Transition Adj Provision (No. Nevada)		254001490	(4,846)		(4,846)	1,018	(3,828)	0	0	N	166
167	SFAS Regulatory Liab	[4]	254002108	(6,833,434)		(6,833,434)	1,435,021	(5,398,413)	0	0	N	167
168	SFAS 109 Deferral	[3][4]	254002109	(422,480,393)		(422,480,393)	0	(422,480,393)	0	0	N	168
169	Total Account 254	[3]		\$ (438,465,463)	\$ 0	\$ (438,465,463)	\$ 3,356,865	\$ (435,108,599)	\$ 0	\$ 0		169
									WP G-5 Cert, Sh 6, LMF G-5 Cert, Sh 6, Ln 11			
170	Totals			\$ (425,388,911)	\$ 11,803,396	\$ (414,060,047)	\$ (1,704,146)	\$ (415,764,193)	\$ 26,890,403	\$ 4,982,945		170
									WP G-5 Cert, Sh 6, LMF G-5 Cert, Sh 6, Ln 12			

[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		
Allocated 13 Month Ending Balance	A	5.34%
Ratio of Nevada Jurisdictions	A*	5.34%
Northern Nevada - Direct	R	16.01%
Southern Nevada - Direct	D-N	100%
Not Included/Other Jurisdictions	D-S	0%
Interest Bearing or Earned Return	N	0%
Sch. M-3	I	0%
	M	0%

[3] Account has a specially calculated deferred tax or no tax applies.

[4] Removed due to the account being expired, non-recurring, or to comply with prior Commission Order.

[5] In accordance with NAC 704.9714, the subaccount is adjusted to the May 2020 ending balance.

[6] Adjustment to reflect the end-of-period balance which is more appropriate for ratemaking.

[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.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 135 - WORKING FUNDS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

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	November 2020	\$ 391,542	\$ 0	\$ 391,542	1
2	December 2020	532,304	0	532,304	2
3	January 2021	1,182,376	0	1,182,376	3
4	February 2021	742,669	0	742,669	4
5	March 2021	518,898	0	518,898	5
6	April 2021	5,629	0	5,629	6
7	May 2021	5,629	0	5,629	7
8	June 2021	501,451	0	501,451	8
9	July 2021	292,933	0	292,933	9
10	August 2021	466,624	0	466,624	10
11	September 2021	344,725	0	344,725	11
12	October 2021	336,586	0	336,586	12
13	November 2021	305,860	0	305,860	13
14	Totals	\$ 5,627,225	\$ 0	\$ 5,627,225	14
15	13 Month Average	\$ 432,863	\$ 0	\$ 432,863	15
		[2]	[2]		

[1] Source: Company Records

[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 165 - PREPAYMENTS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	Postage (b)	Insurance Other (c)	COLI (d)	Licenses and Franchise Taxes (e)	Prepaid Supplies-General Office (f)	Commercial Paper Facility (g)	Total (h)	Line No.
		165000000	165001129	165001129	165001131	165001132	165001353	sum (b) to (g)	
1	November 2020	\$ 43,554	\$ 25,828,594	\$ 131,511	\$ 0	\$ 45,001	\$ 5,417	\$ 26,054,077	1
2	December 2020	30,737	28,386,602	119,555	0	52,796	4,533	28,594,223	2
3	January 2021	25,052	25,688,007	107,600	0	53,349	2,667	25,876,674	3
4	February 2021	31,982	23,117,557	95,644	0	52,107	2,633	23,299,924	4
5	March 2021	49,819	22,557,944	83,689	0	57,544	9,300	22,758,296	5
6	April 2021	40,572	21,296,873	71,733	0	50,736	8,300	21,468,214	6
7	May 2021	32,116	18,837,038	59,778	0	46,460	6,244	18,981,636	7
8	June 2021	698,406	18,695,785	59,778	0	40,418	0	19,494,386	8
9	July 2021	911,692	18,417,611	47,822	1,749,777	40,471	0	21,167,373	9
10	August 2021	378,341	18,803,323	35,867	0	36,941	0	19,254,473	10
11	September 2021	293,773	32,199,183	23,911	0	40,755	0	32,557,622	11
12	October 2021	50,027	30,247,908	11,956	0	40,173	4,958	30,355,021	12
13	November 2021	54,142	28,087,076	143,466	0	37,089	6,514	28,328,287	13
14	Totals	\$ 2,640,213	\$ 312,163,502	\$ 992,309	\$ 1,749,777	\$ 593,839	\$ 50,567	\$ 318,190,207	14
15	13 Month Average	\$ 203,093	\$ 24,012,577	\$ 76,331	\$ 134,598	\$ 45,680	\$ 3,890	\$ 24,476,170	15

[1] Source: Company Records
[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 174 - MISC CURRENT AND ACCRUED ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month	Misc Current & Accrue Equity in Employee Homes CA GRCMA 174001158 (b) [1]	California Fixed Cost Adj Mech - 2009 174002013 (c) [1]	Total (d) sum (b) to (c)	Line No.
1	November 2020	\$ 0	\$ (6,062,843)	\$ (6,062,843)	1
2	December 2020	0	(7,513,669)	(7,513,669)	2
3	January 2021	0	(8,453,288)	(8,453,288)	3
4	February 2021	0	(9,723,471)	(9,723,471)	4
5	March 2021	2,056,305	(14,404,139)	(12,347,834)	5
6	April 2021	2,056,305	(14,018,024)	(11,961,719)	6
7	May 2021	2,056,305	(12,378,368)	(10,322,063)	7
8	June 2021	0	(14,035,057)	(14,035,057)	8
9	July 2021	0	(12,278,932)	(12,278,932)	9
10	August 2021	0	(10,769,133)	(10,769,133)	10
11	September 2021	0	(8,917,464)	(8,917,464)	11
12	October 2021	0	(6,728,296)	(6,728,296)	12
13	November 2021	0	(5,961,966)	(5,961,966)	13
14	Totals	\$ 6,168,915	\$ (131,244,651)	\$ (125,075,736)	14
15	13 Month Average	\$ 474,532 [2]	\$ (10,095,742) [2]	\$ (9,621,210)	15

[1] Source: Company Records

[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	Accrued Vacation Pay 182301370 (b)	SFAS 109 Deferral (Common) 182302109 (c)	Arizona Gas Research and Development 182303003 (d)	TRIMP (Arizona) 182303004 (e)	Incremental Pipe Replacement Costs Post May 2012 (No. Nevada) 182303005 (f)	Incremental Pipe Replacement Costs Post May 2012 (So. Nevada) 182303005 (g)	UGCE Deferral (No. Nevada) 182303007 (h)	UGCE Deferral (So. Nevada) 182303007 (i)	California Environmental Compliance Cost 182303008 (j)	Conservation and Energy Efficiency Post May 2012 (No. Nevada) 182303009 (k)	Line No.
1	November 2020	\$ 14,519,000	\$ 0	\$ 0	\$ (30,115)	\$ (91,699)	\$ 1,424,614	\$ 124,880	\$ 1,464,941	\$ 986,404	\$ 0	1
2	December 2020	15,565,000	0	0	299,801	(91,699)	1,424,614	117,711	1,451,707	986,404	0	2
3	January 2021	15,565,000	0	0	268,083	(91,699)	1,424,614	93,734	1,183,713	986,404	0	3
4	February 2021	15,565,000	0	0	229,271	(91,699)	1,424,614	87,616	1,095,956	986,404	(22)	4
5	March 2021	15,565,000	0	0	93,635	(91,699)	1,424,614	79,952	944,584	986,404	0	5
6	April 2021	15,565,000	0	0	181,765	(91,699)	1,424,614	78,074	848,419	986,404	0	6
7	May 2021	15,565,000	0	0	104,121	(91,699)	1,424,614	60,873	700,208	986,404	0	7
8	June 2021	14,519,000	\$ 0	\$ 0	(1,072,369)	(91,699)	1,424,614	114,788	1,348,827	782,100	\$ 0	1
9	July 2021	14,519,000	0	0	(958,347)	(91,699)	1,424,614	119,009	1,364,969	782,100	0	2
10	August 2021	14,519,000	0	0	(969,386)	(91,699)	1,424,614	122,962	1,380,522	782,100	0	3
11	September 2021	14,519,000	0	0	(879,887)	(91,699)	1,424,614	126,333	1,405,027	782,100	0	4
12	October 2021	14,519,000	0	0	(448,750)	(91,699)	1,424,614	130,443	1,424,057	782,100	0	5
13	November 2021	14,519,000	0	0	(74,828)	(91,699)	1,424,614	128,812	1,443,821	782,100	0	6
14	Totals	\$ 195,023,000	\$ 0	\$ 0	\$ (3,257,007)	\$ (1,192,091)	\$ 18,519,976	\$ 1,385,186	\$ 16,056,750	\$ 11,681,428	\$ (22)	7
15	13 Month Average	\$ 15,001,769	\$ 0	\$ 0	\$ (250,539)	\$ (91,699)	\$ 1,424,614	\$ 106,553	\$ 1,235,135	\$ 898,571	\$ (2)	8

[1] Source: Company Records
[2] WP G-5 Cert. Sh 7-11

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	Conservation and Energy Efficiency Post May 2012 (So. Nevada) 182303009		General Revenues Adj Service 3 (No. Nevada) 182303010		General Revenues Adj Multi-Family Residential (No. Nevada) 182303011		General Revenues Adj Multi-Family Residential (No. Nevada) 182303012		General Revenues Adj Single-Family Residential (So. Nevada) 182303012		General Revenues Adj Service 1 (No. Nevada) 182303013		General Revenues Adj Service 2 (No. Nevada) 182303015		Line No.
		(l)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)			
1	November 2020	\$ 0	\$ 86,723	\$ 456,223	\$ 306,150	\$ (267,741)	\$ 1,988,421	\$ (9,377,049)	\$ 201,532	\$ 593,384	\$ 197,758	1				
2	December 2020	0	82,363	496,811	289,093	(281,803)	1,945,564	(9,376,553)	224,156	821,355	192,136	2				
3	January 2021	0	84,384	536,209	312,600	(51,393)	2,222,956	(6,598,392)	266,829	1,198,808	196,114	3				
4	February 2021	22	82,310	562,225	298,981	37,387	2,150,046	(4,906,864)	284,216	1,454,907	182,836	4				
5	March 2021	0	73,183	554,035	294,354	(88,127)	2,110,023	(5,654,717)	239,222	1,476,551	163,026	5				
6	April 2021	0	70,184	558,553	278,543	(115,013)	2,012,654	(5,940,531)	203,684	1,452,880	141,269	6				
7	May 2021	0	62,916	560,525	266,038	(146,020)	1,993,226	(6,031,935)	175,698	1,442,633	130,259	7				
8	June 2021	0	53,931	183,379	150,524	(336,330)	1,414,172	(8,656,128)	144,579	(77,827)	159,348	1				
9	July 2021	0	60,846	248,701	154,474	(357,427)	1,499,160	(9,075,575)	163,266	54,013	171,382	2				
10	August 2021	0	63,673	287,620	276,651	(395,706)	1,613,879	(9,450,736)	175,324	165,981	180,793	3				
11	September 2021	0	65,654	320,410	274,503	(422,780)	1,611,078	(9,718,203)	177,012	225,108	177,216	4				
12	October 2021	0	66,965	359,436	271,392	(439,772)	1,613,815	(9,940,890)	180,141	294,204	178,942	5				
13	November 2021	0	75,554	412,026	291,772	(336,298)	1,849,014	(9,634,737)	203,544	437,910	185,588	6				
14	Totals	\$ 22	\$ 928,686	\$ 5,536,153	\$ 3,465,074	\$ (3,201,023)	\$ 24,024,008	\$ (104,352,301)	\$ 2,619,202	\$ 9,539,907	\$ 2,256,667	7				
15	13 Month Average	\$ 2	\$ 71,437	\$ 425,858	\$ 266,544	\$ (246,233)	\$ 1,848,001	\$ (8,027,100)	\$ 201,477	\$ 733,839	\$ 173,590	8				

[1] Source: Company Records
[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	General Revenues Adj General Service 2 (So. Nevada) 182303015 (v)	Incremental Pipe Replacement Costs Pre May 2012 (No. Nevada) 182303017 (w)	Incremental Pipe Replacement Costs Pre May 2012 (So. Nevada) 182303017 (x)	IDRB Variable Interest Adj. (So. Nevada) 182303021 (y)	California Public Interest R & D 182303027 (z)	Renewable Energy Program Rate (No. Nevada) 182303032 (aa)	Renewable Energy Program Rate (So. Nevada) 182303032 (ab)	California Rate Case TY 2014 182303035 (ac)	Arizona Rate Case 2016 182303038 (ad)	Arizona Rate Case 2019 182303042 (ae)	Nevada Rate Case 2018 182303044 (af)	Line No.
1	November 2020	\$ 959,286	\$ 16,753	\$ 89,697	\$ (2,032,984)	\$ 216,489	\$ (24,808)	\$ 39,049	\$ 0	\$ 0	\$ 461,030	\$ 225,369	1
2	December 2020	1,075,973	16,389	87,747	(2,353,932)	216,324	(38,968)	(95,831)	0	0	476,126	220,470	2
3	January 2021	1,174,385	16,025	85,797	(2,568,403)	214,465	(48,610)	(186,092)	0	0	473,521	215,571	3
4	February 2021	1,186,883	15,661	83,847	(2,694,703)	214,390	(51,281)	(248,242)	0	0	472,096	210,672	4
5	March 2021	1,112,326	15,297	81,897	(2,816,771)	213,780	(53,883)	(305,035)	0	0	458,210	205,773	5
6	April 2021	1,074,869	14,933	79,947	(2,954,270)	213,660	(55,740)	(343,818)	0	0	458,210	200,874	6
7	May 2021	1,041,786	14,569	77,997	(3,095,125)	213,190	(56,972)	(375,531)	0	0	458,210	195,975	7
8	June 2021	\$ 416,737	\$ 18,853	\$ 100,937	\$ (559,671)	\$ 221,259	\$ 1,315	\$ 368,995	\$ 0	\$ 0	\$ 304,520	\$ 253,611	1
9	July 2021	531,364	18,510	99,102	(813,185)	222,609	(1,277)	322,080	0	0	332,279	249,000	2
10	August 2021	609,395	18,167	97,267	(1,056,993)	216,528	(4,480)	271,055	0	0	393,812	244,389	3
11	September 2021	677,797	17,824	95,432	(1,307,966)	216,446	(7,832)	220,746	0	0	416,852	239,778	4
12	October 2021	741,957	17,481	93,597	(1,563,081)	216,446	(11,849)	167,689	0	0	456,030	235,167	5
13	November 2021	860,003	17,117	91,647	(1,786,266)	216,479	(16,285)	112,516	0	0	458,530	230,268	6
14	Totals	\$ 11,464,762	\$ 217,579	\$ 1,164,911	\$ (25,603,350)	\$ 2,812,065	\$ (370,668)	\$ (52,408)	\$ 0	\$ 0	\$ 5,619,424	\$ 2,925,917	7
15	13 Month Average	\$ 881,905	\$ 16,737	\$ 89,609	\$ (1,969,488)	\$ 216,313	\$ (28,513)	\$ (4,031)	\$ 0	\$ 0	\$ 432,263	\$ 225,147	8

[1] Source: Company Records
[2] WP G-5 Cert. Sh 7-11

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	Low Income Program (LIRA) (Arizona) 182303045 (eg)	California Public Purpose Program-CARE 182303047 (ah)	Nevada Rate Case Post July 2018 182303051 (ah)	Incremental Pipe Replacement Costs GAAP Adj. (No. Nevada) 182303052 (aj)	Incremental Pipe Replacement Costs GAAP Adj. (So. Nevada) 182303052 (ak)	California Rate Case TY 2021 182303056 (a)	Incremental Pipe Replacement Costs Post July 2018 (No. Nevada) 182303058 (am)	Incremental Pipe Replacement Costs Post July 2018 (So. Nevada) 182303058 (an)	California Public Purpose Program-ESAP 182303068 (ao)	California Infrastructure Replacement/Reliability Adj 182303071 (ap)	Line No.
1	November 2020	\$ 3,657,856	\$ 3,232,068	\$ 409,336	\$ (8,725)	\$ (814,005)	\$ 777,493	\$ 91,978	\$ (1,398,631)	\$ 1,928,557	\$ (9,269)	1
2	December 2020	3,733,777	4,271,272	426,780	26,853	(234,959)	779,268	31,345	(2,436,507)	2,423,861	(9,270)	2
3	January 2021	3,794,689	4,428,133	426,780	59,230	64,263	779,268	(23,878)	(2,975,649)	2,471,994	(9,272)	3
4	February 2021	3,966,554	5,347,221	426,780	83,386	59,983	782,463	(65,080)	(2,871,058)	2,645,434	(9,273)	4
5	March 2021	4,154,061	5,236,226	426,780	106,484	46,287	744,741	(104,536)	(2,951,271)	2,703,682	(9,273)	5
6	April 2021	4,318,546	4,106,915	426,816	122,839	26,750	731,753	(132,425)	(2,919,605)	1,710,917	(9,274)	6
7	May 2021	4,373,982	4,478,085	426,816	131,092	(5,465)	720,007	(146,963)	(2,867,612)	2,510,526	(9,275)	7
8	June 2021	3,662,652	6,039,461	277,516	(52,359)	(1,643,124)	687,819	99,058	(909,309)	1,645,559	(9,262)	1
9	July 2021	3,637,145	6,374,601	357,865	(64,477)	(1,634,948)	694,619	103,479	(940,747)	1,705,230	(9,263)	2
10	August 2021	3,636,172	3,339,992	375,405	(69,584)	(1,898,008)	788,230	109,034	(936,734)	(1,045,826)	(9,265)	3
11	September 2021	3,651,365	3,652,559	376,942	(23,582)	(1,122,613)	776,040	115,418	(905,990)	813,065	(9,266)	4
12	October 2021	3,662,532	3,916,879	407,539	(26,884)	(1,186,925)	776,040	121,985	(860,593)	1,720,530	(9,267)	5
13	November 2021	3,655,870	2,681,141	422,472	(27,980)	(1,115,420)	776,040	124,806	(857,309)	1,161,913	(9,268)	6
14	Totals	\$ 49,905,223	\$ 57,104,554	\$ 5,187,625	\$ 266,314	\$ (9,430,223)	\$ 9,793,779	\$ 324,219	\$ (23,931,016)	\$ 22,395,462	\$ (120,497)	7
15	13 Month Average	\$ 3,838,863	\$ 4,392,658	\$ 399,048	\$ 20,486	\$ (725,402)	\$ 753,368	\$ 24,940	\$ (1,840,847)	\$ 1,722,728	\$ (9,269)	8

[1] Source: Company Records
[2] WP G-5 Cert. Sh 7-11

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	California										So. Nevada Gas Lights Post July 2018 182303088 (bb) (1)	Line No.
		California MHP Conversion to the Meter 182303072 (aq) (1)	California MHP Conversion Beyond the Meter 182303073 (ar) (1)	So. Nevada Self Insurance 182303074 (as) (1)	MHP Conversion Beyond the Meter Rev Reqmt 182303075 (at) (1)	CA MHP Conversions GAAP Adj. 182303076 (au) (1)	Arizona Conservation Deferred Costs 182303079 (av) (1)	California Pension Balancing Account 182303080 (aw) (1)	Accrued Purchased Gas Cost 182303082 (ax) (1)	So. Nevada Gas Lights May 2009 - May 2012 182303085 (ay) (1)	So. Nevada Gas Lights Pre May 2009 182303086 (az) (1)		
1	November 2020	\$ 1,513,056	\$ 3,975,384	\$ 4,072,919	\$ 1,275,522	\$ (1,376,401)	\$ 1,513,885	\$ 1,687,275	\$ 0	\$ 1,337,449	\$ 128,615	\$ 495,976	1
2	December 2020	1,503,381	4,382,245	3,984,377	1,336,645	(1,420,819)	1,098,421	3,074,877	29,000,000	1,306,374	125,819	485,194	2
3	January 2021	1,416,941	4,382,245	3,895,835	1,359,991	(1,427,076)	544,136	3,162,282	0	1,279,299	123,023	474,412	3
4	February 2021	1,338,556	3,579,953	3,807,293	1,380,532	(1,432,472)	79,317	3,162,282	0	1,250,224	120,227	463,630	4
5	March 2021	1,284,217	3,545,228	3,718,751	1,400,760	(1,450,087)	323,098	4,917,797	4,200,000	1,221,149	117,431	452,848	5
6	April 2021	1,240,726	3,521,359	3,630,209	1,419,543	(1,456,303)	24,246	4,971,480	0	1,192,074	114,635	442,066	6
7	May 2021	1,235,150	3,486,957	3,541,667	1,438,790	(1,474,604)	213,949	5,025,163	0	1,162,999	111,839	431,284	7
8	June 2021	1,252,705	3,287,960	4,583,335	946,230	(1,102,771)	635,678	(1,087,929)	0	1,505,055	144,731	558,132	8
9	July 2021	1,293,843	3,666,468	4,500,002	994,853	(1,147,334)	1,188,162	299,673	(4,200,000)	1,477,691	142,100	547,984	9
10	August 2021	1,338,923	3,676,864	4,416,669	1,054,904	(1,191,734)	1,602,743	299,673	0	1,450,327	139,469	537,836	10
11	September 2021	1,394,589	3,707,974	4,333,336	1,111,619	(1,242,125)	2,052,117	299,673	0	1,422,963	136,838	527,688	11
12	October 2021	1,441,504	3,776,242	4,250,003	1,166,844	(1,287,058)	1,897,131	1,687,275	2,900,000	1,395,599	134,207	517,540	12
13	November 2021	1,485,631	3,782,464	4,161,461	1,221,155	(1,331,814)	1,767,107	1,687,275	0	1,366,524	131,411	506,758	13
14	Totals	\$ 17,739,220	\$ 48,771,346	\$ 52,895,857	\$ 16,107,388	\$ (17,340,598)	\$ 12,939,991	\$ 29,186,796	\$ 31,900,000	\$ 17,369,727	\$ 1,670,345	\$ 6,441,348	14
15	13 Month Average	\$ 1,364,555	\$ 3,751,642	\$ 4,068,912	\$ 1,239,030	\$ (1,333,892)	\$ 995,384	\$ 2,245,138	\$ 2,453,846	\$ 1,336,133	\$ 128,488	\$ 495,488	15

(1) Source: Company Records
(2) WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	California										Greenhouse Gas		Line No.
		Conservation and Energy Efficiency Program 182303089 (bc)	Arizona EEP/DCA Single-Family 182303090 (bd)	Arizona EEP/DCA Multi-Family 182303091 (be)	Arizona EEP/DCA General-Small 182303092 (bf)	Arizona EEP/DCA General-Medium 182303093 (bg)	Arizona EEP/DCA General-Large 1 182303094 (bh)	Arizona EEP/DCA General-Large 2 182303095 (bi)	Arizona EEP/DCA Single-Family Low-Income 182303096 (bj)	Arizona EEP/DCA Multi-Family Low-Income 182303097 (bk)	Arizona Property Tax 182303098 (bl)	Arizona Property Tax Feb-19 182303099 (bm)	California Greenhouse Gas Balancing Account Costs 182303101 (bn)	
1	November 2020	\$ (498,393)	\$ 8,990,073	\$ 1,389,874	\$ 164,256	\$ (9,629,125)	\$ (6,018,484)	\$ (610,580)	\$ 3,776,106	\$ 313,342	\$ (6,761,476)	\$ 7,125,636	\$ 5,016,461	1
2	December 2020	(495,152)	10,924,182	1,421,087	230,223	(9,480,494)	(5,742,258)	(536,477)	3,863,743	321,056	(6,761,476)	7,786,355	3,893,587	2
3	January 2021	(567,537)	8,251,050	1,427,895	298,708	(9,257,817)	(5,571,390)	(588,561)	3,860,920	331,159	(6,761,476)	7,105,060	4,760,348	3
4	February 2021	(565,814)	5,461,566	1,412,591	387,003	(8,991,338)	(5,319,663)	(522,195)	3,855,260	339,439	(6,761,476)	6,439,665	2,883,583	4
5	March 2021	(563,160)	239,917	1,331,696	398,280	(9,159,031)	(5,787,961)	(576,987)	3,684,379	335,288	(6,198,019)	5,769,204	815,111	5
6	April 2021	(685,088)	(2,833,344)	1,303,609	403,775	(9,178,045)	(5,649,739)	(545,360)	3,619,700	334,026	(6,010,200)	5,087,320	2,123,245	6
7	May 2021	(684,626)	(4,713,128)	1,269,040	395,726	(9,271,822)	(6,007,779)	(575,994)	3,400,572	316,172	(5,822,381)	7,691,209	1,340,107	7
8	June 2021	(407,024)	6,759,047	1,374,967	(27,497)	(10,381,926)	(9,253,745)	(1,206,702)	3,642,871	320,563	(6,761,476)	5,888,194	3,725,109	1
9	July 2021	(432,406)	7,621,624	1,395,439	23,258	(10,103,163)	(8,214,636)	(962,030)	3,692,884	321,681	(6,761,476)	7,057,935	2,907,153	2
10	August 2021	(483,491)	8,183,287	1,387,203	57,606	(9,991,921)	(7,803,394)	(855,682)	3,718,528	320,468	(6,761,476)	8,212,561	4,829,386	3
11	September 2021	(447,296)	8,883,261	1,387,520	89,259	(9,876,638)	(7,181,033)	(800,849)	3,740,581	318,715	(6,761,476)	9,394,316	4,241,866	4
12	October 2021	(447,208)	9,801,769	1,396,230	119,593	(9,766,747)	(6,674,422)	(745,449)	3,769,332	317,387	(6,761,476)	10,572,330	3,941,152	5
13	November 2021	(544,721)	10,537,352	1,406,530	151,555	(9,637,373)	(6,215,255)	(681,524)	3,804,505	315,690	(6,761,476)	6,464,798	5,932,755	6
14	Totals	\$ (6,821,914)	\$ 78,106,655	\$ 17,907,682	\$ 2,671,745	\$ (124,725,439)	\$ (85,639,758)	\$ (9,188,387)	\$ 48,429,382	\$ 4,204,987	\$ (85,645,360)	\$ 94,604,583	\$ 46,409,863	7
15	13 Month Average	\$ (524,763)	\$ 6,008,204	\$ 1,377,514	\$ 205,519	\$ (9,594,265)	\$ (6,587,674)	\$ (706,799)	\$ 3,725,337	\$ 323,461	\$ (6,588,105)	\$ 7,277,276	\$ 3,569,989	8

[1] Source: Company Records
[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	California Gas Balancing Account Revenue 182303102 (bo) (1)	California Greenhouse Gas Balancing Account Admin 182303103 (bp) (1)	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada) 182303104 (bq) (1)	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada) 182303104 (br) (1)	California NERBA Balancing Account 182303107 (bs) (1)	California NGLAPBA Balancing Account 182303109 (bt) (1)	US GAAP Offset to Benefit Obligations 182303110 (bu) (1)	Mesquite Infrastructure Expansion Rate SNV 182303111 (bv) (1)	Nevada Rate Case Post May 2020 182303112 (bw) (1)	Arizona Rate Case 2021 182303113 (bx) (1)	Line No.	Mesquite Infrastructure Expansion Rate Mesquite Facility 182303115 (by) (1)	Arizona LNG Facility 182303116 (bz) (1)
1	November 2020	\$ 117,886	\$ 19,406	\$ 55,859	\$ (109,693)	\$ (154,634)	\$ (100,199)	\$ 394,931,000	\$ 575,811	\$ 235,526	\$ 0	1	\$ 9,055	\$ 10,055,385
2	December 2020	321,639	20,639	(6,795)	(197,486)	(165,604)	(238,918)	427,550,000	651,966	285,042	0	2	10,246	11,011,130
3	January 2021	321,711	21,257	(60,926)	(301,472)	(166,333)	(435,874)	427,550,000	999,448	285,042	0	3	15,825	11,944,911
4	February 2021	321,775	21,874	(114,009)	(431,925)	(156,770)	(647,576)	427,550,000	962,137	325,561	0	4	15,659	11,944,911
5	March 2021	(1,532,317)	22,491	(167,327)	(562,699)	(147,468)	(847,554)	417,975,000	1,159,483	339,696	5,000	5	19,034	11,944,911
6	April 2021	3,277,589	23,108	(203,804)	(643,639)	(141,341)	(981,297)	417,975,000	1,366,333	339,696	7,500	6	22,437	11,944,911
7	May 2021	3,880,377	23,725	(227,631)	(628,075)	(137,895)	(1,068,480)	417,975,000	1,570,450	343,869	10,000	7	24,403	11,944,911
8	June 2021	2,749,706	15,718	131,985	(61,661)	(131,589)	196,967	411,720,000	238,478	0	0	8	3,831	4,341,067
9	July 2021	2,057,947	16,935	118,791	(78,743)	(135,530)	146,447	403,325,000	284,315	0	0	9	4,542	5,276,982
10	August 2021	2,058,343	17,553	108,477	(130,077)	(138,864)	102,991	403,325,000	327,611	36,115	0	10	5,216	6,229,996
11	September 2021	2,058,557	18,170	108,194	(115,748)	(141,911)	62,269	403,325,000	372,650	106,372	0	11	5,915	7,219,199
12	October 2021	117,809	18,787	97,484	(167,282)	(145,015)	20,631	394,931,000	423,332	223,978	0	12	6,701	8,146,786
13	November 2021	117,848	19,404	89,934	(172,024)	(148,550)	(25,405)	394,931,000	475,473	235,526	0	13	7,511	9,090,119
14	Totals	\$ 15,868,872	\$ 259,068	\$ (69,769)	\$ (3,600,523)	\$ (1,911,504)	\$ (3,815,999)	\$ 5,343,063,000	\$ 9,407,486	\$ 2,756,425	\$ 22,500	14	\$ 150,375	\$ 121,095,219
15	13 Month Average	\$ 1,220,682	\$ 19,928	\$ (5,367)	\$ (276,963)	\$ (147,039)	\$ (293,538)	\$ 411,004,846	\$ 723,653	\$ 212,033	\$ 1,731	15	\$ 11,567	\$ 9,315,017

[1] Source: Company Records
[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month	(a)	US GAAP		CALIFORNIA		NV		US GAAP ADJ		CA EMERGENCY CUSTOMER PROTECTION		NO NV DIV SPRING CREEK		NO NV DIV SPRING CREEK		Total	Line No.
			Adj SAZ 182303117	LNG Facility 182303117	BAL ACCT 182303160	COVID 19 182303200	NV COVID 19 182303201	MEMO ACT 182303250	GAAP ADJ 182303251	NO NV RA 182303300	NO NV RA 182303304	NO NV DIV SPRING CREEK 182303305	NO NV RA 182303304	NO NV DIV SPRING CREEK 182303305	(c)	(d)		
1	November 2020	(4,119,655)	499,910	4,223,828	(4,223,828)	635,760	0	0	0	0	(635,760)	0	0	0	0	0	440,319,459	1
2	December 2020	(4,488,832)	605,868	4,758,142	(4,758,142)	727,162	0	0	0	0	(727,162)	0	(13)	0	0	0	508,447,552	2
3	January 2021	(4,857,269)	613,657	5,437,109	(5,437,109)	824,042	0	0	0	0	(824,042)	0	(273)	0	0	0	480,451,765	3
4	February 2021	(4,857,269)	635,599	6,051,534	(6,051,534)	919,020	33,884	0	0	0	(919,020)	33,884	(915)	0	0	0	476,859,915	4
5	March 2021	(4,857,269)	500,318	6,585,746	(6,585,746)	1,024,798	68,191	0	0	0	(1,024,798)	68,191	(1,815)	0	0	0	461,360,420	5
6	April 2021	(4,857,269)	535,021	6,585,746	(6,585,746)	1,119,105	102,474	0	0	0	(1,119,105)	102,474	(2,861)	0	0	0	456,343,437	6
7	May 2021	(4,857,269)	520,186	6,585,746	(6,585,746)	1,119,105	136,653	0	0	0	(1,119,105)	136,653	(4,086)	0	0	0	457,251,556	7
8	June 2021	(1,889,073)	0	6,585,746	0	0	0	0	0	0	0	0	0	0	0	0	449,292,750	8
9	July 2021	(2,262,633)	0	6,585,746	(1,748,019)	230,146	0	0	0	0	(230,146)	0	0	0	0	0	440,184,327	9
10	August 2021	(2,635,499)	0	6,585,746	(2,305,501)	310,263	0	0	0	0	(310,263)	0	0	0	0	0	442,860,572	10
11	September 2021	(3,007,586)	472,283	6,585,746	(2,827,927)	390,332	0	0	0	0	(390,332)	0	0	0	0	0	448,873,131	11
12	October 2021	(3,378,939)	498,527	6,585,746	(3,310,300)	471,290	0	0	0	0	(471,290)	0	0	0	0	0	446,708,813	12
13	November 2021	(3,749,664)	500,565	6,585,746	(3,812,810)	560,540	0	0	0	0	(560,540)	0	0	0	0	0	442,338,437	13
14	Totals	(49,818,226)	5,381,936	79,742,322	(64,232,406)	8,331,563	341,202	0	0	0	(8,331,563)	341,202	(9,963)	0	0	0	5,951,312,132	14
15	13 Month Average	(3,832,171)	413,995	6,134,025	(4,171,724)	640,889	26,246	0	0	0	(640,889)	26,246	(766)	0	0	0	457,793,240.94	15

[1] Source: Company Records
[2] WP C-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 186 - MISCELLANEOUS DEFERRED DEBITS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	Misc. Deferred Debits (So. Lake Tahoe) (b)	Misc. Deferred Debits (Mesquite) (c)	Misc. Deferred Debits (Arizona) (d)	Misc. Deferred Debits (Common) (e)	Accrued Labor (No. Nevada) (f)	Accrued Labor (So. Nevada) (g)	Accrued Labor (California) (h)	Accrued Labor (Arizona) (i)	Accrued Labor (Common) (j)	Franchise Project (Arizona) (k)	Deferred Financing Costs (Common) (l)	Total (m)	Line No.
1	November 2020	\$ 4,650,162	\$ 123,975	\$ 5,445,215	\$ 2,461	\$ 64,178	\$ 175,871	\$ 67,034	\$ 418,115	\$ 525,221	\$ 0	\$ 98,047	\$ 11,570,278	1
2	December 2020	4,650,162	123,975	5,445,215	2,461	96,267	263,807	100,550	627,170	787,831	0	0	12,097,438	2
3	January 2021	4,650,162	123,975	5,445,215	2,461	0	0	0	0	0	0	46,000	10,267,813	3
4	February 2021	4,650,162	123,975	5,445,215	2,461	0	0	0	0	0	0	47,601	10,269,413	4
5	March 2021	4,650,162	123,975	5,445,215	2,461	36,733	95,183	37,067	229,200	285,533	0	133,428	11,038,957	5
6	April 2021	4,650,162	123,975	5,445,215	2,461	61,222	158,638	61,779	381,999	475,889	0	61,793	11,423,133	6
7	May 2021	4,650,162	123,975	5,445,215	2,461	73,466	190,365	74,134	458,399	571,066	(11,740)	0	11,577,503	7
8	June 2021	4,650,162	0	5,445,215	2,461	53,482	146,559	55,862	348,429	437,684	0	105,883	11,245,737	8
9	July 2021	4,650,162	0	5,445,215	2,461	74,875	205,183	78,205	487,799	612,758	0	(250)	11,566,408	9
10	August 2021	4,650,162	0	5,445,215	2,461	0	0	0	0	0	0	13,594	10,111,432	10
11	September 2021	4,650,162	0	5,445,215	2,461	10,696	29,312	11,172	69,686	87,537	0	13,594	10,319,835	11
12	October 2021	4,650,162	0	5,445,215	2,461	32,089	87,936	33,516	209,057	262,610	0	22,451	10,745,497	12
13	November 2021	4,650,162	123,975	5,445,215	2,461	53,482	146,559	55,862	348,429	437,684	0	73,404	11,337,233	13
14	Totals	\$ 60,452,103	\$ 991,800	\$ 70,787,801	\$ 31,987	\$ 556,490	\$ 1,499,413	\$ 575,181	\$ 3,578,283	\$ 4,483,813	\$ (11,740)	\$ 615,544	\$ 143,560,675	14
15	13 Month Average	\$ 4,650,162	\$ 76,292	\$ 5,445,215	\$ 2,461	\$ 42,807	\$ 115,339	\$ 44,245	\$ 275,253	\$ 344,909	\$ (903)	\$ 47,350	\$ 11,043,129	15

[1] Source: Company Records
[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 190 - ALTERNATIVE MINIMUM TAX
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month	Alternative Minimum Tax- Current 190002110 (b) [1]	Alternative Minimum Tax- Non-Current 190002115 (c) [1]	Total (d) sum (b) to (c)	Line No.
(a)	(b)	(c)	(d)	sum (b) to (c)	
1	November 2020	\$ 0	\$ 0	\$ 0	1
2	December 2020	0	0	0	2
3	January 2021	0	0	0	3
4	February 2021	0	0	0	4
5	March 2021	0	0	0	5
6	April 2021	0	0	0	6
7	May 2021	0	0	0	7
8	June 2021	0	0	0	8
9	July 2021	0	0	0	9
10	August 2021	0	0	0	10
11	September 2021	0	0	0	11
12	October 2021	0	0	0	12
13	November 2021	0	0	0	13
14	Totals	\$ 0	\$ 0	\$ 0	14
15	13 Month Average	\$ 0	\$ 0	\$ 0	15
		[2]	[2]		

[1] Source: Company Records

[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 228.2 - INJURIES AND DAMAGES
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

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	November 2020	\$ (2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	1
2	December 2020	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	2
3	January 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	3
4	February 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	4
5	March 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	5
6	April 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	6
7	May 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,600,000)	(4,650,000)	7
8	June 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	8
9	July 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	9
10	August 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	10
11	September 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	11
12	October 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	12
13	November 2021	(2,500,000)	0	(300,000)	(250,000)	0	0	(1,550,000)	(4,600,000)	13
14	Totals	\$ (32,500,000)	0	(3,900,000)	(3,250,000)	0	0	(20,450,000)	(60,100,000)	14
15	13 Month Average	\$ (2,500,000)	0	(300,000)	(250,000)	0	0	(1,573,077)	(4,623,077)	15

[1] Source: Company Records
[2] WP G-5 Cert, Sh 7-11

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021

Line No.	Month	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	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
		242000000	242001074	242001140	242001141	242001250	242001370	242001371	242001375	242001380	
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	
1	November 2020	\$ (3,858,954)	\$ 0	\$ 163,559,301	\$ 0	\$ (7,953,104)	\$ (14,519,000)	\$ (8,774,058)	\$ (5,159,642)	\$ (22,216,691)	1
2	December 2020	(3,873,106)	(22,400,000)	159,344,053	0	(5,311,875)	(15,565,000)	(9,571,700)	(0)	(22,584,643)	2
3	January 2021	(4,628,954)	0	218,077,861	0	(5,104,578)	(15,565,000)	(10,256,350)	2,109,312	(22,894,060)	3
4	February 2021	(4,628,954)	0	213,811,676	0	(5,442,255)	(15,565,000)	(1,369,300)	2,727,276	(23,120,344)	4
5	March 2021	(4,628,954)	(15,800,000)	209,545,491	0	(5,149,735)	(15,565,000)	(2,035,015)	4,960,327	(23,314,232)	5
6	April 2021	(4,628,954)	0	218,279,314	0	(5,568,076)	(15,565,000)	(2,719,665)	4,032,102	(23,507,590)	6
7	May 2021	(4,628,954)	0	214,013,128	0	0	(15,565,000)	(3,404,315)	4,119,100	(24,340,430)	7
8	June 2021	(4,619,274)	\$ 0	\$ 162,850,789	\$ (36,863)	\$ (5,363,403)	\$ (14,519,000)	\$ (3,227,481)	\$ 478,384	\$ (20,733,450)	1
9	July 2021	(4,619,274)	(17,400,000)	158,635,541	0	(5,323,965)	(14,519,000)	(3,916,828)	(471,573)	(20,981,248)	2
10	August 2021	(4,619,274)	0	167,420,293	0	(5,313,477)	(14,519,000)	(4,586,106)	(4,892,155)	(21,233,380)	3
11	September 2021	(4,619,274)	0	163,205,045	0	(5,375,378)	(14,519,000)	(5,264,184)	(5,240,232)	(21,500,797)	4
12	October 2021	(4,619,274)	(23,700,000)	158,989,797	0	(5,384,234)	(14,519,000)	(7,178,774)	(3,234,968)	(21,721,441)	5
13	November 2021	(4,619,274)	0	167,774,549	0	(5,396,198)	(14,519,000)	(7,976,416)	(5,418,344)	(21,978,637)	6
14	Totals	\$ (58,592,474)	\$ (79,300,000)	\$ 2,375,506,839	\$ (36,863)	\$ (66,686,277)	\$ (195,023,000)	\$ (70,280,192)	\$ (5,990,415)	\$ (290,126,942)	14
15	13 Month Average	\$ (4,507,113)	\$ (6,100,000)	\$ 182,731,295	\$ (2,836)	\$ (5,129,714)	\$ (15,001,769)	\$ (5,406,169)	\$ (460,801)	\$ (22,317,457)	15
		[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	

[1] Source: Company Records
[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	ST US GAAP										Total (r) sum (b) to (q)	Line No.
		Post Retirement Funded Status 242001381 (k) [1]	Accrued Health and Dental 242001383 (l) [1]	Accrued SERP 242001387 (m) [1]	Operating Leases 242001525 (n) [1]	Energy Share Fuel Fund (Other) 242001605 (o) [1]	Energy Share Fuel Fund (So. Nevada) 242001605 (p) [1]	Energy Share Fuel Fund (No. Nevada) 242001605 (q) [1]					
1	November 2020	\$ (3,100,000)	\$ (5,024,513)	\$ (27,794,661)	\$ (7,239)	\$ (47,063)	\$ (73,399)	\$ (3,653)	\$ 65,027,324			1	
2	December 2020	(3,200,000)	(3,000,000)	(27,845,914)	(7,141)	(49,301)	(74,721)	(3,856)	45,856,796			2	
3	January 2021	(3,200,000)	(3,931,012)	(28,229,142)	(7,065)	(49,996)	(74,612)	(4,708)	126,241,696			3	
4	February 2021	(3,200,000)	(3,764,863)	(28,138,900)	(6,989)	(54,033)	(76,491)	(5,517)	131,166,307			4	
5	March 2021	(3,200,000)	(3,891,605)	(28,290,151)	(6,913)	(53,529)	(77,121)	(4,559)	112,489,005			5	
6	April 2021	(3,200,000)	(4,166,152)	(28,673,371)	(6,835)	(46,103)	(74,527)	(3,452)	134,151,689			6	
7	May 2021	(3,200,000)	(3,610,065)	(28,583,113)	(6,758)	(41,857)	(72,493)	(3,049)	134,676,195			7	
8	June 2021	(3,100,000)	(4,977,337)	(27,360,482)	(8,205)	(51,451)	(73,309)	(4,006)	79,254,912			8	
9	July 2021	(3,100,000)	(5,576,966)	(27,411,775)	(8,077)	(54,010)	(74,303)	(4,300)	55,174,223			9	
10	August 2021	(3,100,000)	(5,573,535)	(27,463,065)	(7,948)	(50,830)	(73,335)	(4,093)	75,984,095			10	
11	September 2021	(3,100,000)	(5,601,936)	(27,514,347)	(7,530)	(49,894)	(74,011)	(3,885)	70,334,577			11	
12	October 2021	(3,100,000)	(5,291,202)	(27,565,611)	(7,434)	(48,325)	(73,402)	(3,649)	42,542,484			12	
13	November 2021	(3,100,000)	(5,419,592)	(27,683,151)	(7,336)	(47,456)	(73,679)	(3,575)	71,531,892			13	
14	Totals	\$ (40,900,000)	\$ (59,828,775)	\$ (362,553,683)	\$ (95,471)	\$ (643,848)	\$ (965,402)	\$ (52,302)	\$ 1,144,431,196			14	
15	13 Month Average	\$ (3,146,154)	\$ (4,602,213)	\$ (27,888,745)	\$ (7,344)	\$ (49,527)	\$ (74,262)	\$ (4,023)	\$ 88,033,169			15	

[1] Source: Company Records
[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 253 - OTHER DEFERRED CREDITS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month	(a)	(b)	(c)	(d)	(e)	(f)	(g)	Line No.
		Other Deferred Credits (Common)	Other Deferred Credits (Arizona)	Deferred Comp.-Officers	Deferred Comp.-Directors	Deferred Comp.-Inactive Officers	Deferred Comp.-Inactive Directors	Deferred Comp.-Inactive Directors	
		253000000	253000000	253001151	253001152	253001155	253001156		
1	November 2020	\$ (7,768,223)	0	(16,234,392)	(6,936,859)	(26,354,550)	(5,035,886)	1	
2	December 2020	(8,068,223)	0	(16,336,914)	(6,965,254)	(26,135,320)	(4,933,247)	2	
3	January 2021	(8,068,223)	0	(16,455,595)	(6,993,650)	(25,914,465)	(4,829,967)	3	
4	February 2021	(8,068,223)	0	(17,282,827)	(7,022,045)	(25,692,746)	(4,726,041)	4	
5	March 2021	(8,068,223)	0	(17,381,740)	(7,045,879)	(25,467,637)	(4,621,465)	5	
6	April 2021	(8,068,223)	0	(17,520,145)	(7,069,713)	(25,267,332)	(4,516,239)	6	
7	May 2021	(8,068,223)	0	(17,617,345)	(7,093,547)	(25,065,620)	(4,412,026)	7	
8	June 2021	(8,346,054)	0	(15,572,587)	(8,537,902)	(27,636,498)	(3,899,903)	1	
9	July 2021	(8,346,054)	0	(15,673,230)	(6,794,881)	(27,426,760)	(5,553,971)	2	
10	August 2021	(8,346,054)	0	(15,789,419)	(6,823,277)	(27,215,469)	(5,440,118)	3	
11	September 2021	(8,346,054)	0	(15,891,722)	(6,851,672)	(27,002,615)	(5,340,000)	4	
12	October 2021	(7,538,054)	0	(15,994,245)	(6,880,068)	(26,788,185)	(5,239,258)	5	
13	November 2021	(7,768,223)	0	(16,131,870)	(6,908,463)	(26,572,168)	(5,137,888)	6	
14	Totals	\$ (104,868,056)	0	(213,882,032)	(91,923,213)	(342,539,366)	(63,686,009)	14	
15	13 Month Average	\$ (8,066,774)	0	(16,452,464)	(7,071,016)	(26,349,182)	(4,898,924)	15	

[1] Source: Company Records
[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 253 - OTHER DEFERRED CREDITS
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month (a)	Deferred Inc.-		Deferred Inc.-		Deferred Inc.-		Deferred Inc.-		L T US GAAP Post Retirement Funded Status 253001475 (m)	Deferred ER SS Payments (Common) 253001489 (n)	Total (o) sum (b) to (n)
		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)	Customer Advances Gross-Up (So. Nevada) 253001473 (m)					
1	November 2020	\$ (239,330)	\$ (611,674)	\$ (94,805)	\$ 16,132	\$ (7,401,418)	\$ (454,377,000)	\$ (6,985,424)	\$ (532,023,428)	1		
2	December 2020	(243,312)	(625,773)	(94,778)	16,132	(7,464,411)	(502,071,000)	(7,860,432)	(580,782,532)	2		
3	January 2021	(245,489)	(620,299)	(94,751)	16,132	(7,465,752)	(502,071,000)	(7,860,432)	(580,603,492)	3		
4	February 2021	(250,461)	(654,809)	(94,724)	16,132	(7,455,976)	(502,071,000)	(7,860,432)	(581,163,153)	4		
5	March 2021	(256,951)	(669,931)	(94,697)	16,132	(7,516,675)	(490,682,000)	(7,860,432)	(569,649,497)	5		
6	April 2021	(251,909)	(703,417)	(90,751)	16,132	(7,517,384)	(490,682,000)	(7,860,432)	(569,531,413)	6		
7	May 2021	(259,518)	(716,510)	(90,037)	16,132	(7,616,620)	(490,682,000)	(7,860,432)	(569,465,747)	7		
8	June 2021	(217,306)	(554,710)	(94,993)	16,132	(7,213,128)	(473,869,000)	(1,294,090)	(547,220,040)	8		
9	July 2021	(217,619)	(559,881)	(94,948)	16,132	(7,123,400)	(464,123,000)	(2,164,418)	(538,062,030)	9		
10	August 2021	(227,298)	(562,542)	(94,913)	16,132	(7,226,866)	(464,123,000)	(3,032,468)	(538,865,293)	10		
11	September 2021	(229,883)	(572,493)	(94,886)	16,132	(7,302,755)	(464,123,000)	(3,906,540)	(539,645,490)	11		
12	October 2021	(234,245)	(589,853)	(94,859)	16,132	(7,331,679)	(454,377,000)	(4,802,196)	(529,853,510)	12		
13	November 2021	(235,705)	(611,011)	(94,832)	16,132	(7,170,123)	(454,377,000)	(6,093,745)	(531,084,896)	13		
14	Totals	\$ (3,109,024)	\$ (8,052,903)	\$ (1,223,970)	\$ 209,711	\$ (95,806,186)	\$ (6,207,628,000)	\$ (75,441,473)	\$ (7,207,950,520)	14		
15	13 Month Average	\$ (239,156)	\$ (619,454)	\$ (94,152)	\$ 16,132	\$ (7,369,707)	\$ (477,509,846)	\$ (5,803,190)	\$ (554,457,732)	15		

[1] Source: Company Records
[2] WP G-5 Cert, Sh 7-11

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 284 - OTHER REGULATORY LIABILITIES
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2021**

Line No.	Month	Deferred Inc.- CIAC Gross-Up (So. California) 254001472	Deferred Inc.- CIAC Gross-Up (No. Nevada) (No. California) 254001472	Deferred Inc.- CIAC Gross-Up (So. Lake Tahoe) (So. California) 254001484	Deferred Inc.- CIAC Gross-Up (Arizona) (No. Nevada) 254001472	NNV Cost Alloc Dkt No. 20-02023 (No. Nevada) 254001480	Tax Reform Savings (So. California) (No. California) 254001484	Tax Reform Savings (So. Lake Tahoe) (So. California) 254001484	Tax Reform Savings (Arizona) (No. Nevada) 254001484	NV Contract Transition Adj Provision (No. Nevada) 254001490	SFAS 109 Regulatory Liab 254002108	SFAS 109 Deferral 254002109	Total	Line No.		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
1	November 2020	\$ (670,646)	\$ (183,275)	\$ (420,083)	\$ (64,827)	\$ (1,074,798)	\$ (42,338)	\$ (1,061,946)	\$ (5,867,319)	\$ (2,473,013)	\$ (936,784)	\$ 2,385,390	\$ 0	\$ (428,721,180)	\$ (441,314,722)	
2	December 2020	(670,678)	(183,861)	(420,110)	(64,827)	(1,086,881)	(42,338)	(1,061,819)	(6,213,317)	(2,641,652)	(963,732)	1,023,585	0	(415,672,738)	(443,046,131)	
3	January 2021	(575,254)	(175,643)	(345,262)	(59,347)	(983,311)	(32,266)	(1,075,863)	(6,213,317)	(2,641,652)	(963,732)	4,203,128	(10,500)	(413,380,259)	(437,866,449)	
4	February 2021	(579,959)	(176,477)	(345,289)	(59,347)	(1,004,310)	(32,266)	(1,078,863)	(6,213,317)	(2,641,652)	(963,732)	4,215,080	(10,500)	(415,666,913)	(436,387,776)	
5	March 2021	(579,959)	(176,383)	(345,316)	(59,920)	(1,006,792)	(32,266)	(1,065,940)	(5,902,940)	(2,599,571)	(944,046)	4,374,752	(10,500)	(412,465,103)	(433,997,330)	
6	April 2021	(580,202)	(176,944)	(347,424)	(59,920)	(1,023,896)	(32,266)	(1,092,048)	(5,789,281)	(2,465,544)	(927,484)	4,528,174	(10,500)	(410,571,165)	(432,627,302)	
7	May 2021	(580,230)	(175,670)	(347,450)	(61,503)	(1,025,324)	(32,266)	(1,096,191)	(5,685,722)	(2,421,517)	(910,322)	4,660,463	(10,500)	(409,031,617)	(431,446,561)	
8	June 2021	(667,303)	(173,905)	(382,699)	(60,395)	(994,024)	(42,338)	0	(4,673,976)	(2,078,606)	(736,670)	0	0	(431,961,468)	(440,128,325)	
9	July 2021	(667,334)	(175,285)	(384,326)	(61,470)	(991,040)	(42,338)	0	(4,889,111)	(2,153,610)	(786,468)	0	0	(431,745,053)	(440,163,718)	
10	August 2021	(667,365)	(176,563)	(388,311)	(61,825)	(973,647)	(42,338)	0	(5,081,928)	(2,207,058)	(614,119)	0	0	(431,582,345)	(440,170,140)	
11	September 2021	(670,553)	(178,459)	(400,968)	(61,825)	(964,266)	(42,338)	0	(5,278,376)	(2,254,531)	(638,114)	0	0	(431,369,358)	(440,200,121)	
12	October 2021	(670,584)	(180,591)	(418,037)	(63,914)	(1,048,352)	(42,338)	(1,050,000)	(5,487,637)	(2,305,099)	(663,171)	2,006,456	0	(431,210,234)	(441,333,501)	
13	November 2021	(670,615)	(182,239)	(419,723)	(64,827)	(1,071,564)	(42,338)	(1,056,108)	(5,642,681)	(2,368,442)	(693,937)	2,167,212	0	(428,887,662)	(441,326,927)	
14	Totals	\$ (8,254,044)	\$ (2,323,446)	\$ (5,002,299)	\$ (803,945)	\$ (13,220,068)	\$ (500,184)	\$ (9,665,641)	\$ (72,949,519)	\$ (31,161,949)	\$ (11,654,909)	\$ 36,627,779	\$ (63,000)	\$ (88,634,647)	\$ (5,492,245,113)	\$ (5,700,051,024)
15	13 Month Average	\$ (634,926)	\$ (178,727)	\$ (384,792)	\$ (61,642)	\$ (1,016,931)	\$ (38,476)	\$ (745,511)	\$ (5,611,501)	\$ (2,397,073)	\$ (696,531)	\$ 2,817,521	\$ (4,846)	\$ (6,833,454)	\$ (422,460,393)	\$ (438,465,463)

[1] Source: Company Records
[2] WP-GS Cert. SH-1-11