Exhibit No.:	
Issue(s):	Revenues
Witness:	Trisha E. Lavin
Type of Exhibit:	Rebuttal Testimony
Sponsoring Party:	Spire Missouri Inc.
Case Nos.	GR-2025-0107
Date Prepared:	May 30, 2025

SPIRE MISSOURI INC.

GR-2025-0107

REBUTTAL TESTIMONY

OF

TRISHA E. LAVIN

TABLE OF CONTENTS

REBU	TTAL TESTIMONY OF TRISHA E. LAVIN	1
I.	INTRODUCTION	1
II.	SUMMARY OF REBUTTAL TESTIMONY	1
III.	REVENUES	2
IV.	CONCLUSION	9

EXHIBITS:

Exhibit TEL-R1: Revenue Adjustments to the Residential, Small General Service, and Large General Service Rate Classes by Spire Missouri East

Exhibit TEL-R2: Revenue Adjustments to the Residential, Small General Service, and Large General Service Rate Classes by Spire Missouri West

REBUTTAL TESTIMONY OF TRISHA E. LAVIN

1		I. <u>INTRODUCTION</u>
2	Q.	PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.
3	A.	My name is Trisha E. Lavin, and my business address is 700 Market Street, St. Louis, MO
4		63101.
5	Q.	ARE YOU THE SAME TRISHA E. LAVIN THAT SUBMITTED DIRECT
6		TESTIMONY IN THIS CASE?
7	A.	Yes, I am.
8	Q.	WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?
9	A.	The purpose of my rebuttal testimony is to address various issues and positions taken by
10		Staff of the Missouri Public Service Commission ("Staff") witnesses Melissa J. Reynolds,
11		Lindsey Smith, and Michael L. Stahlman and Missouri Industrial Energy Consumers
12		("MIEC") witness Greg R. Meyer. Specifically, I respond to recommendations and
13		corresponding adjustments made by those witnesses to Spire Missouri, Inc.'s ("Spire
14		Missouri" or the "Company") revenues.
15		II. SUMMARY OF REBUTTAL TESTIMONY
15		II. <u>SUMMART OF REDUTTAL TESTIMONT</u>
16	Q.	PLEASE PROVIDE A SUMMARY OF YOUR REBUTTAL TESTIMONY.
17	A.	In my rebuttal I will respond to Staff witnesses Reynolds, Smith and Stahlman as well as
18		MIEC witness Meyer. My responses will focus on adjustments made to test year revenues
19		and calculations of weather.

1		III. <u>REVENUES</u>
2	Q.	ON PAGE 11 OF HER DIRECT TESTIMONY, STAFF WITNESS REYNOLDS
3		STATES THAT A LACK OF SEASONALITY WAS OBSERVED IN THE
4		RESIDENTIAL ("RGS") CLASS IN 2024, LIKELY DUE TO BACK BILLING OR
5		A SUBSTANTIAL DECLINE IN TYPICAL DISCONNECTS AND RECONNECTS.
6		DOES SPIRE MISSOURI BELIEVE THIS OBSERVATION REPRESENTS AN
7		ANOMALY?
8	A.	Yes. The Company acknowledges that the halting of the disconnection process had impacts
9		on customer counts, specifically within the residential rate class and has caused an upward
10		trend instead of the typical seasonal trend that we have seen throughout past rate cases. As
11		Staff witness Reynolds noted, Spire Missouri brought to Staff's attention that customer
12		counts for the test year may be artificially inflated due to back billing for up to 12 months
13		of usage in a single month to customers during the test year starting around March 2024.
14	Q.	MS. REYNOLDS NOTES THE ANNUALIZED CUSTOMER ADJUSTMENT MAY
15		NEED TO BE RE-EVALUATED FOR THE TRUE-UP PERIOD THROUGH MAY
16		31, 2025, ONCE UPDATED DATA IS PROVIDED BY SPIRE MISSOURI. HOW
17		DO YOU RESPOND TO MS. REYNOLDS'S PROPOSED RE-EVALUATION
18		BASED ON THE LACK OF SEASONALITY OBSERVED IN THE RGS CLASS IN
19		2024?
20	A.	I agree with this re-evaluation. The Company has had many discussions with Staff on how
21		to most accurately represent the number of customers. The Company believes an updated
22		customer count will need to be applied to the Annualized Customer Adjustment as well as
23		other adjustments that use normalized customer counts. I do not agree that Staff should use

a point in time to set our customer count. Because of the seasonality of our business,
 December is one of the highest customer count months we have and is not reflective of the
 overall test year customer count.

4 Q. STAFF WITNESS SMITH RECOMMENDS ON PAGE 4 OF HER DIRECT 5 TESTIMONY THAT SPIRE MISSOURI SHOULD INCLUDE A TWO-YEAR 6 AVERAGE OF THE 12 MONTHS ENDING SEPTEMBER 2024 AND 7 SEPTEMBER 2023 FOR LATE FEE AND RECONNECT/DISCONNECT 8 **REVENUE IN THE COST OF SERVICE FOR SPIRE MISSOURI WEST AND** 9 SPIRE MISSOURI EAST. HOW DO YOU RESPOND TO THIS 10 **RECOMMENDATION?**

A. The Company is in agreement that a two-year average for the 12 months ending September 2023 and 2024 be used for late fee revenues. However, the Company does not agree with the two-year average methodology for reconnect/disconnect revenues. The Company does not book any revenues associated with disconnects and an adjustment for reconnection revenues should be tied to the Annualized Customer Adjustment.

Q. STAFF WITNESS REYNOLDS STATES ON PAGE 13 OF HER DIRECT 16 17 **TESTIMONY THAT THE NORMALIZED NON-GAS OPERATING REVENUES** EQUAL \$373,594,166 FOR SPIRE MISSOURI EAST AND \$315,417,979 FOR 18 19 SPIRE **MISSOURI** WEST. MS. REYNOLDS RECOMMENDS THE 20 COMMISSION ORDER THE USE OF STAFF'S BILLING DETERMINANTS TO 21 **ESTABLISH RATES. HOW DO YOU RESPOND?**

A. I do not agree with the normalized non-gas operating revenues that Staff witness Reynolds
calculated.

Q. WHY DON'T YOU AGREE WITH STAFF'S PROPOSED NORMALIZED NON 2 GAS REVENUES?

A. When reviewing Staff witness Reynolds's workpapers, the Company noticed some
 mechanical issues, specifically related to the weather normalization for Spire Missouri East
 prepared by Staff. Spire Missouri has met with Staff to discuss these issues and expects
 Staff will make corrections.

7 Q. DOES THIS IMPACT ANY OTHER ADJUSTMENT MADE BY STAFF?

A. Yes. Many of these adjustments are piggybacked upon one another. For example, the
calculated normalized gas usage for the Residential, Small General Service, and Large
General Service is not only applied to the Weather Normalization Adjustment, but also the
Customer Annualization adjustment. Since meeting with Staff, Spire Missouri expects
Staff will make corrections to account for these issues.

13 Q. DO YOU HAVE ANY OTHER ISSUES WITH STAFF'S TEST YEAR REVENUE

14

23

CALCULATIONS?

A. Yes. As Spire Missouri was reviewing Staff Witness Reynolds' Schedule MJR-d3 pages 1
and 2, the Company noticed some errors in Staff's Spire Missouri Calculations table for
Spire Missouri West. For example, Staff used Spire Missouri East adjustments for Rate
Switching, Weather Normalization and Customer Variance Annualization in the Spire
Missouri West table. By doing this, Staff's Test Year Margins in this table were misaligned
to Spire Missouri's initial filing. However, Spire Missouri expects Staff to correct these
inadvertent errors going forward.

22 Q. STAFF WITNESS STAHLMAN STATES ON PAGE 3 OF HIS DIRECT

TESTIMONY THAT STAFF'S CALCULATIONS OF NORMAL WEATHER ARE

1DIFFERENT THAN THE NATIONAL OCEANIC AND ATMOSPHERIC2ADMINISTRATION'S ("NOAA") CLIMATIC NORMAL BECAUSE STAFF USES3A MORE RECENT 30-YEAR PERIOD, SPECIFICALLY FOR THIS CASE4JANUARY 1993 THROUGH DECEMBER 2022. DO YOU AGREE WITH THIS5METHODOLOGY?

A. No. As stated in my direct testimony, the Company is proposing to use a 10-year normal
for all weather normalization calculations. NOAA daily weather data is also available
through December 2024, so the Company believes that Staff should use the most updated
weather data. Company witness David Yonce further addresses Spire Missouri's stance
on normal weather in his Rebuttal testimony.

11 Q. HAS SPIRE MISSOURI RE-EVALUATED ITS OWN WEATHER APPROACH 12 SINCE THE INITIAL FILING?

Yes. Since Staff's direct testimony was filed, the Company and Staff have had numerous 13 A. 14 discussions on the appropriate approach to weather normalization and the subsequent 15 weather adjustment to revenues. While the Company continues to have concerns with 16 several aspects of the methodology taken and applied by Staff, Spire Missouri created its 17 own weather normalization file, taking Staff's ranking methodology and applying it to 10 years' worth of weather data instead of 30. The revenue adjustments to the Residential, 18 19 Small General Service, and Large General Service rate classes by Spire Missouri East and 20 Spire Missouri West can be found in Exhibits TEL-R1 and TEL-R2, which is attached to 21 the end of this testimony.

Q. STAFF WITNESS SMITH, ON PAGE 5 OF HER DIRECT TESTIMONY, STATES THAT STAFF INCLUDED OIL, GAS, AND OTHER MISCELLANEOUS

REVENUE AT THE TEST YEAR LEVEL FOR SPIRE MISSOURI EAST AND SPIRE MISSOURI WEST IN THE COST OF SERVICE. DOES SPIRE MISSOURI AGREE WITH THIS RECOMMENDATION?

A. Yes. Spire Missouri agrees that oil, gas and other miscellaneous revenue at the test year
level for both Spire Missouri East and Spire Missouri West should be included in the costof-service analysis. Spire Missouri agrees those levels are reasonably representative of the
ongoing level of revenue.

8 Q. STAFF WITNESS REYNOLDS NOTES ON PAGE 13 OF HER DIRECT
9 TESTIMONY THAT THE RATE SWITCHER ADJUSTMENT WILL NEED TO
10 BE RE-EVALUATED FOR THE TRUE-UP PERIOD ENDING MAY 31, 2025 DUE
11 TO POTENTIALLY INACCURATE DATA PROVIDED BY SPIRE MISSOURI,
12 INCLUDING NOT SEPARATING SPIRE MISSOURI EAST AND SPIRE
13 MISSOURI WEST CUSTOMERS. HOW DO YOU RESPOND?

A. I agree with this re-evaluation and at the time of this Rebuttal, a new query has been
provided in the Company's response to Staff Data Request 167. The new query addresses
rate switching separately for Spire Missouri East and Spire Missouri West, and covers the
timeframe requested by Staff. However, a part of the updated information requested by
Staff was to update the non-residential customers that switched rate classes through May
31, 2025. Spire Missouri does not believe that customer data through true-up should be
applied to this adjustment.

21 Q. PLEASE EXPLAIN.

A. As Staff pointed out in its direct testimony, rate switching occurs when customers switch
from one rate class to another depending on fiscal year usage. Based on the usage review,

1 and per tariff sheet nos. 3.1, 3.2, 4.1, and 4.2, the Company must make the rate switch for each customer by December 31st each year. The Company supplemented Staff Data 2 Request 167 to correct issues that were previously identified with the customer data related 3 to rate switchers during the test year, however the data should only be viewed on a fiscal 4 5 year basis (i.e. the test year proposed by Spire Missouri in this case). The adjustment 6 should then be calculated off of the non-residential customers that switch based on usage 7 during the test year. It is difficult to predict how customer usage will be for a full 12-8 months when looking at 5 months' worth of data, i.e., January to May per Staff's request 9 in DR 167, so the Company would argue that the data used for this adjustment should be 10 based off the customers switching after usage in the test year.

Q. ON PAGES 11 AND 12 OF HIS DIRECT TESTIMONY, MIEC WITNESS MEYER ARGUES THAT SPIRE MISSOURI EAST'S CUSTOMER LEVELS ARE TOO LOW. DO YOU AGREE WITH THIS?

14 A. No. There are several flaws in Witness Meyer's rationale starting with the use of customer 15 numbers rather than customer bills which is what both Staff and the Company use when 16 normalizing and justifying accurate customer counts. The Company uses bills to reflect 17 customer counts because bills take into consideration prorations, for example when 18 someone is moving from one residence to another their bill is prorated to accurately 19 account for usage, other surcharges and to ensure their bill does not double count for more 20 than one occupancy per premise. Taking customer counts at a high level does not take this into consideration and can therefore overstate customer counts. The Company only relies 21 on the "number of customers" for external reporting purposes, and that is why you will 22 23 find the number of customers, not the number of customer bills, within the Company's

Annual Reports. Furthermore, the trending upwards level of customers within the Annual
 Report can be artificially inflated due to the COVID years and the Company's policy to
 halt disconnects during that time period.

4 Q. MIEC WITNESS MEYER PROPOSES TO USE THE DECEMBER 2024 LEVEL

5

OF SPIRE MISSOURI EAST CUSTOMERS TO ANNUALIZE RESIDENTIAL

- 6 **REVENUES. DO YOU AGREE?**
- A. No. During the heating months, November through April, the Company does not always
 disconnect customers for a number of reasons, including the Cold Weather Rule, and this
 can lead to inflated customer counts in the winter months.

10 Q. ON PAGE 14 OF HIS TESTIMONY, MIEC WITNESS MEYER SUGGESTS 11 THIRTY YEARS SHOULD BE USED AS THE WEATHER NORMALIZATION 12 PERIOD. DO YOU AGREE WITH THIS SUGGESTION?

No. As stated in my direct testimony, the Company's position is the usage of a 10-year 13 A. 14 weather normal. Witness Meyer claims that "moving to a ten-year weather normalization 15 period is too short to measure weather tendencies". However statistical data supports the 16 use of a 10-year normal as being the most representative of normal weather. I will refer 17 back to my direct testimony, in reiterating that Spire Missouri engaged a weather consultant 18 who also recommended the use of a 10-year normal, stating that the use of a standard 30-19 year normal typically results in a colder bias in estimating future temperatures. Company 20 witness David Yonce expands on this in his rebuttal testimony.

Q. ON PAGES 21 AND 22 OF HER TESTIMONY, STAFF WITNESS SMITH STATES THAT INFRASTRUCTURE SYSTEM REPLACEMENT SURCHARGE ("ISRS") REVENUE, OFF-SYSTEM SALES ("OSS") AND CAPACITY REVENUE,

UNBILLED REVENUE, AND GROSS RECEIPT TAX ("GRT") REVENUE AND
 EXPENSES SHOULD BE REMOVED. DO YOU AGREE WITH THIS
 RECOMMENDATION?

4 A. Yes. Spire Missouri agrees with these adjustments to revenue and expenses.

5 Q. STAFF WITNESS REYNOLDS STATES ON PAGES 8-9 OF HER TESTIMONY 6 THAT SPIRE MISSOURI EAST AND WEST'S TEST YEAR WAS WARMER 7 THAN NORMAL, AND, THEREFORE, ADJUSTMENTS SHOULD BE MADE TO 8 INCREASE NATURAL GAS SALES TO REFLECT SALES FOR "NORMAL" 9 WEATHER CONDITIONS IN THE RESIDENTIAL, SMALL GENERAL 10 SERVICE AND LARGE GENERAL SERVICE RATE CLASSES. DO YOU 11 AGREE WITH MS. REYNOLDS' PROPOSED ADJUSTMENTS?

A. The Company pointed out in Direct that there is a warming weather pattern, and that the yearly averages from 1991-2020 are the warmest on record. Spire Missouri agrees that the test year is warmer than "normal," and a weather adjustment should be reflected. Spire Missouri does not agree with the adjustment made by Staff. However, the Company is working with Staff to apply the appropriate weather adjustment to account for this warming trend.

- 18 IV. <u>CONCLUSION</u>
- **19 Q. DOES THIS CONCLUDE YOUR TESTIMONY?**
- 20 A. Yes.

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of Spire Missouri Inc. d/b/a Spire's	
Request for Authority to Implement a General	
Rate Increase for Natural Gas Service Provided	
In the Company's Missouri Service Areas	

File No. GR-2025-0107

AFFIDAVIT

STATE OF MISSOURI)	
)	SS.
CITY OF ST. LOUIS)	

Trisha Lavin, of lawful age, being first duly sworn, deposes and states:

 My name is Trisha Lavin. I am the Senior Analyst, Regulatory Affairs for Spire Missouri Inc. My business address is 700 Market St., St. Louis, Missouri 63101.

 This affidavit is attached to my rebuttal testimony, which is filed on behalf of Spire Missouri Inc.

 I hereby swear and affirm that my answers to the questions contained in my rebuttal testimony are true and correct to the best of my knowledge, information, and belief.

Subscribed and sworn to before me this 27 day of May 2025.

Notary Public

LISA M. REED NOTARY PUBLIC - NOTARY SEAL STATE OF MISSOURI MY COMMISSION EXPIRES DECEMBER 12, 2027 ST. CHARLES COUNTY COMMISSION #11265169

TEL - R1

Spire Missouri East

Residential

					Normal		
Month	Actual Ccf	Adjusted Ccf	Normalized Ccf	Bills	Use/Bill	Re	venue Adjustment
Jan	82,199,233	7,191,605	89,390,838	625,891	142.8	\$	2,627,668.55
Feb	80,397,491	8,096,398	88,493,889	625,762	141.4	\$	2,958,261.97
Mar	44,677,823	18,794,897	63,472,721	627,249	101.2	\$	6,867,279.62
Apr	32,743,197	9,162,012	41,905,210	624,432	67.1	\$	3,347,616.07
May	15,103,188	5,632,887	20,736,075	623,513	33.3	\$	1,851,924.12
Jun	9,813,192	2,120,458	11,933,650	624,246	19.1	\$	697,142.89
Jul	8,030,983	9,517	8,040,499	623,705	12.9	\$	3,128.76
Aug	8,120,396	-	8,120,396	622,430	13.0	\$	-
Sept	8,379,624	294,905	8,674,529	621,197	14.0	\$	96,955.78
Oct	10,410,249	3,119,524	13,529,773	622,025	21.8	\$	1,025,605.84
Nov	20,913,358	8,142,862	29,056,220	621,362	46.8	\$	2,975,238.89
Dec	61,786,751	6,139,348	67,926,099	625,650	108.6	\$	2,243,195.02
-	382,575,485	68,704,412	451,279,897	7,487,463	722	\$	24,694,017.53

Small General Service (SGS)

					Normal		
Month	Actual Ccf	Adjusted Ccf	Normalized Ccf	Bills	Use/Bill	Re	venue Adjustment
Jan	14,593,149	1,406,166	15,999,314	37,687	424.5	\$	337,775.06
Feb	15,822,226	1,334,261	17,156,487	37,484	457.7	\$	320,502.72
Mar	9,180,012	3,544,783	12,724,795	37,761	337.0	\$	851,492.29
Apr	5,866,578	1,708,293	7,574,871	37,189	203.7	\$	410,349.07
May	2,832,571	1,014,221	3,846,792	36,616	105.1	\$	243,626.09
Jun	1,980,691	426,109	2,406,799	36,883	65.3	\$	102,355.56
Jul	1,524,217	1,994	1,526,211	36,417	41.9	\$	478.98
Aug	1,720,995	-	1,720,995	36,210	47.5	\$	-
Sept	1,665,967	49,252	1,715,218	36,558	46.9	\$	11,830.79
Oct	1,883,252	520,800	2,404,053	36,251	66.3	\$	125,101.43
Nov	3,307,960	1,445,114	4,753,074	36,294	131.0	\$	347,130.73
Dec	10,359,201	1,149,332	11,508,533	37,082	310.4	\$	276,080.98
-	70,736,819	12,600,323	83,337,142	442,432	2,237	\$	3,026,723.70

Large General Service (LGS)

Month Jan	Actual Ccf 18,920,552	Adjusted Ccf 1,680,160	Normalized Ccf	Bills	Normal Use/Bill	Do	
	18,920,552			Bills	Use/Bill	Do	
Jan		1.680.160			CCC. Ditt	ne	venue Adjustment
		_,:::;:::::::::::::::::::::::::::::::::	20,600,713	4,608	4,470.7	\$	263,600.36
Feb	21,520,342	1,220,507	22,740,849	4,379	5,193.7	\$	191,485.39
Mar	10,921,148	4,040,955	14,962,103	4,491	3,331.4	\$	633,985.44
Apr	10,921,148	1,990,827	12,911,975	4,491	2,874.9	\$	312,340.83
May	7,288,465	1,167,886	8,456,352	4,571	1,849.9	\$	183,229.68
Jun	4,682,461	536,090	5,218,551	4,390	1,188.7	\$	84,107.22
Jul	4,143,622	2,651	4,146,273	4,426	936.8	\$	415.91
Aug	4,287,580	-	4,287,580	4,389	976.9	\$	-
Sept	4,366,693	50,767	4,417,460	4,440	995.0	\$	7,964.78
Oct	5,069,768	488,507	5,558,275	4,420	1,257.4	\$	76,641.86
Nov	6,998,650	1,605,100	8,603,750	4,388	1,960.6	\$	251,824.09
Dec	14,864,448	1,336,955	16,201,403	4,360	3,715.8	\$	209,754.80
-	113,984,877	14,120,405	128,105,283	53,354	28,752	\$	2,215,350.38

Spire Missouri West

Residential

					Normal		
Month	Actual Ccf	Adjusted Ccf	Normalized Ccf	Bills	Use/Bill	Re	venue Adjustment
Jan	68,806,165	(709,750)	68,096,415	505,957	134.6	\$	(265,474.83)
Feb	63,242,219	3,548,273	66,790,492	505,344	132.2	\$	1,327,195.98
Mar	34,772,233	11,521,580	46,293,813	507,967	91.1	\$	4,309,531.76
Apr	25,496,583	5,022,892	30,519,476	505,747	60.3	\$	1,878,762.65
May	11,016,453	4,276,887	15,293,339	505,826	30.2	\$	1,439,600.05
Jun	6,984,739	926,266	7,911,005	506,319	15.6	\$	311,781.11
Jul	5,835,566	27,123	5,862,689	505,727	11.6	\$	9,129.71
Aug	5,929,891	(99,271)	5,830,620	502,882	11.6	\$	(33,414.52)
Sept	5,846,719	182,724	6,029,443	503,472	12.0	\$	61,504.86
Oct	7,174,431	3,301,590	10,476,021	503,476	20.8	\$	1,111,315.18
Nov	15,329,963	5,086,645	20,416,608	504,337	40.5	\$	1,902,608.63
Dec	48,352,722	1,244,227	49,596,950	507,950	97.6	\$	465,390.84
	298,787,684	34,329,187	333,116,870	6,065,003	658	\$	12,517,931.42

Small General Service (SGS)

					Normal		
Month	Actual Ccf	Adjusted Ccf	Normalized Ccf	Bills	Use/Bill	Re	venue Adjustment
Jan	12,686,811	(98,429)	12,588,381	31,040	405.6	\$	(18,300.01)
Feb	12,390,503	548,492	12,938,995	30,878	419.0	\$	101,975.64
Mar	6,240,113	2,191,637	8,431,750	31,082	271.3	\$	407,469.17
Apr	4,505,238	917,075	5,422,314	30,885	175.6	\$	170,502.64
May	2,016,341	775,327	2,791,668	30,704	90.9	\$	180,193.76
Jun	1,400,572	191,853	1,592,425	30,464	52.3	\$	44,588.48
Jul	1,204,373	5,714	1,210,087	30,367	39.8	\$	1,327.88
Aug	1,214,809	(16,507)	1,198,302	30,193	39.7	\$	(3,836.33)
Sept	1,169,055	31,224	1,200,279	30,063	39.9	\$	7,256.80
Oct	1,338,888	582,530	1,921,418	30,060	63.9	\$	135,385.75
Nov	2,516,695	929,765	3,446,460	30,427	113.3	\$	172,861.85
Dec	8,514,543	242,128	8,756,671	30,962	282.8	\$	45,016.52
	55,197,940	6,300,809	61,498,748	367,126	1,994	\$	1,244,442.16

Large General Service (LGS)

					Normal		
Month	Actual Ccf	Adjusted Ccf	Normalized Ccf	Bills	Use/Bill	Rev	enue Adjustment
Jan	10,082,985	(103,796)	9,979,188	3,016	3,309.2	\$	(16,423.69)
Feb	10,863,139	518,335	11,381,474	3,141	3,623.1	\$	82,016.19
Mar	9,295,073	1,911,217	11,206,291	3,471	3,228.6	\$	302,411.92
Apr	5,219,633	732,216	5,951,849	3,200	1,859.8	\$	115,858.49

May	2,872,467	628,237	3,500,705	3,274	1,069.3	\$ 99,405.97
Jun	1,941,917	152,532	2,094,449	3,173	660.0	\$ 24,135.11
Jul	1,738,037	4,633	1,742,671	3,223	540.7	\$ 733.15
Aug	1,659,773	(13,432)	1,646,341	3,166	520.1	\$ (2,125.33)
Sept	1,869,719	27,374	1,897,093	3,201	592.7	\$ 4,331.38
Oct	2,085,376	468,793	2,554,169	3,125	817.3	\$ 74,177.10
Nov	3,708,867	742,520	4,451,387	3,211	1,386.2	\$ 117,488.90
Dec	7,327,720	194,377	7,522,097	3,053	2,464.0	\$ 30,756.27
	58,664,706	5,263,006	63,927,712	38,254	20,071	\$ 832,765.45