

Line No.	Description	South Dakota Per Books	Advertising	Dues: Professional Associations	Aviation	Customer Deposits Expense	Economic Development Donations	Employee Expenses	Foundation Admin	Incentive: Long Term Removal	Pension: Non-Qualified SERP	South Dakota Pay As Go	Dues: Chamber of Commerce
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	OPERATING REVENUES:												
2	Retail Revenue	\$ 244,261											
3	Other Electric Operating Revenue	69,669											
4	TOTAL OPERATING REVENUES	313,930	-	-	-	-	-	-	-	-	-	-	-
5	OPERATING EXPENSES:												
6	Operation and Maintenance:												
7	Fuel & Purchased Energy	90,096											
8	Power Production Expense	45,726								(290)			
9	Transmission Expense	27,042											
10	Distribution Expense	6,890											
11	Customer Accounting Expense	3,275	-										
12	Customer Service and Information Expense	1,310	3										
13	Sales, Econ Dvlp & Other Expenses	186	(9)				50						
14	Administration and General Expense	18,196	(229)	(28)	(56)	1		(10)	(11)	(514)	(21)	268	
15	Other												
16	Total Operation and Maintenance	192,721	(235)	(28)	(56)	1	50	(10)	(11)	(804)	(21)	268	-
17	Depreciation and Amortization	58,349											
18	Taxes:												
19	Property Taxes	11,205											
20	Deferred Income Taxes and Investment Tax Credit	(435)										(120)	
21	South Dakota Gross Receipts Tax	-											
22	Payroll & Other Taxes	2,051											
23	Federal Income Taxes	(2,487)	49	6	12	-	(11)	2	2	169	4	34	-
24	Other Taxes	-			(1)				-				
25	Total Taxes	10,334	49	6	11	-	(11)	2	2	169	4	(86)	-
26	TOTAL OPERATING EXPENSES	261,404	(186)	(22)	(45)	1	39	(8)	(9)	(635)	(17)	182	-
27	OPERATING INCOME	\$ 52,526	186	22	45	(1)	(39)	8	9	635	17	(182)	-
Source			A1 PJS-1	A2 BAM-1	A3	A4	A5	A6	A7	A8	A9	A10	A11
Staff Witness			Steffensen	Mehlhoff	Paulson	Steffensen	Rezac	Steffensen	Paulson	Paulson	Paulson	Paulson	Mehlhoff
Staff settlement position on Xcel's Adjustment			Adjusted	Adjusted	Accepted	Accepted	Accepted	Accepted	Accepted	Accepted	Accepted	Accepted	Rejected

Line No.	Description	Credit Card AutoPay	Foundation and Other Donations	Electric Revenue Year End	EOL Nuclear Fuel Update	Incentive Pay	Environmental LTI	Time Based LTI	Late Payment	SD Nuclear Decommissioning Accrual	SD Depreciation Study: TD&G
	(a)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)
1	OPERATING REVENUES:										
2	Retail Revenue										
3	Other Electric Operating Revenue				(18)				(54)		102
4	TOTAL OPERATING REVENUES	-	-	-	(18)	-	-	-	(54)	-	102
5	OPERATING EXPENSES:										
6	Operation and Maintenance:										
7	Fuel & Purchased Energy										
8	Power Production Expense				(122)						
9	Transmission Expense										
10	Distribution Expense										
11	Customer Accounting Expense										
12	Customer Service and Information Expense										
13	Sales, Econ Dvlp & Other Expenses										
14	Administration and General Expense					(145)		462			
15	Other										
16	Total Operation and Maintenance	-	-	-	(122)	(145)	-	462	-	-	-
17	Depreciation and Amortization									1,535	821
18	Taxes:										
19	Property Taxes										
20	Deferred Income Taxes and Investment Tax Credit				34						(272)
21	South Dakota Gross Receipts Tax										
22	Payroll & Other Taxes										
23	Federal Income Taxes	-	-	-	(4)	30	-	(97)	(11)	(322)	21
24	Other Taxes										
25	Total Taxes	-	-	-	30	30	-	(97)	(11)	(322)	(251)
26	TOTAL OPERATING EXPENSES	-	-	-	(92)	(115)	-	365	(11)	1,213	570
27	OPERATING INCOME	-	-	-	74	115	-	(365)	(43)	(1,213)	(468)
	Source	A12	A13 BCH-1 Sch 6B pg.1, col. (13)	A14	A15 Email from Benj Halama 04/25/2023	A16	A17	A18	A19 BCH-1 Sch 6B pg.1, col. (15)	A20 PJS-2	A21 Email from Benj Halama 04/25/2023
	Staff Witness	Stefensen	Rezac	Steffensen	Steffensen	Paulson	Paulson	Paulson	Rezac	Steffensen	Peterson
	Staff settlement position on Xcel's Adjustment	Rejected	Rejected	Rejected	Accepted	Accept	Rejected	Accept	Accepted	Adjusted	Accepted

Line No.	Description	SD Depreciation Study: Remaining Life (a)	SD PI EPU Recovery (y)	SD Plant Annualization (z)	Transmission ROE (aa)	Covid Deferral (ab)	Income Tax Tracker (ac)	NOL Tax Reform ADIT ARAM (ad)	Rate Case Expense (ae)	Rider: IR (af)	Rider: TCR (ag)
1	OPERATING REVENUES:										
2	Retail Revenue										193
3	Other Electric Operating Revenue	(115)									(7,682)
4	TOTAL OPERATING REVENUES	(115)	-	-	-	-	-	-	-	-	(7,489)
5	OPERATING EXPENSES:										
6	Operation and Maintenance:										
7	Fuel & Purchased Energy										
8	Power Production Expense										
9	Transmission Expense										(7,489)
10	Distribution Expense										
11	Customer Accounting Expense										
12	Customer Service and Information Expense										
13	Sales, Econ Dvlp & Other Expenses										
14	Administration and General Expense										
15	Other										
16	Total Operation and Maintenance					-	-	-	-	-	(7,489)
17	Depreciation and Amortization	(613)	365	463				331	238		
18	Taxes:										
19	Property Taxes										
20	Deferred Income Taxes and Investment Tax Credit	186	(133)	(130)							
21	South Dakota Gross Receipts Tax										
22	Payroll & Other Taxes										
23	Federal Income Taxes	(24)	-	(18)	-	-	-	(50)	-	-	-
24	Other Taxes										
25	Total Taxes	162	(133)	(148)	-	-	-	(50)	-	-	-
26	TOTAL OPERATING EXPENSES	(451)	232	315	-	-	-	331	188	-	(7,489)
27	OPERATING INCOME	336	(232)	(315)	-	-	-	(331)	(188)	-	-
Source		A22 Email from Benj Halama 04/25/2023	A23 BCH-1 Sch 6B pg.1, col. (16)	A24 PJS-4	A25	A26	A27	A28	A29 JMR-3 Sch 3	A30	A31 BCH-1 Sch 6B pg.1, col. (24)
Staff Witness		Peterson	Maini	Steffensen	Steffensen	Paulson	Steffensen	Peterson	Rezac	Rezac	Rezac
Staff settlement position on Xcel's Adjustment		Accepted (See KM-1 and KM-2)	Accepted	Adjusted	Rejected	Rejected	Rejected	Accepted	Adjusted	Accepted	Accepted

Line No.	Description	Net Operating Loss (ah)	Capital Known and Measurable (ai)	Property Tax (aj)	Wage Adjustment (ak)	Vegetation Management (al)	Removal of DSM Costs and Revenues (am)	Bad Debt (an)	Misallocations (ao)	Storm Damage (ap)	Weather Normalization (aq)
1	OPERATING REVENUES:										
2	Retail Revenue						\$ (1,156)				\$ 654
3	Other Electric Operating Revenue		195								
4	TOTAL OPERATING REVENUES	-	195	-	-	-	(1,156)	-	-	-	654
5	OPERATING EXPENSES:										
6	Operation and Maintenance:										
7	Fuel & Purchased Energy				35						
8	Power Production Expense				745						
9	Transmission Expense				63	24					
10	Distribution Expense				180	(135)				96	
11	Customer Accounting Expense				55			539			
12	Customer Service and Information Expense				4		(1,156)		(10)		
13	Sales, Econ Dvlp & Other Expenses				4						
14	Administration and General Expense				721						
15	Other										
16	Total Operation and Maintenance	-	-	-	1,807	(111)	(1,156)	539	(10)	96	-
17	Depreciation and Amortization		2,161								
18	Taxes:										
19	Property Taxes			609							
20	Deferred Income Taxes and Investment Tax Credit	(3,593)	56								
21	South Dakota Gross Receipts Tax										
22	Payroll & Other Taxes										
23	Federal Income Taxes	2,796	(501)	(128)	(379)	23	-	(113)	2	(20)	137
24	Other Taxes										
25	Total Taxes	(797)	(445)	481	(379)	23	-	(113)	2	(20)	137
26	TOTAL OPERATING EXPENSES	(797)	1,716	481	1,428	(88)	(1,156)	426	(8)	76	137
27	OPERATING INCOME	797	(1,521)	(481)	(1,428)	88	-	(426)	8	(76)	517
	Source	A33	K&M1 BAM-2	K&M2 DR3-74	EJP-1	PJS-3	EJP-2	EJP-3	Email/File from Mary Pope on 03/02/2023	DR 3-29	Email from Lisa Peterson 04/28/2023
	Staff Witness	Peterson	Mehlhoff	Paulson	Paulson	Steffensen	Paulson	Paulson	Steffensen	Mehlhoff	Copeland/Mehlhoff
	Staff settlement position on Xcel's Adjustment		Adjusted	Adjusted	Adjusted	Staff Proposed	Staff Proposed	Staff Proposed	Staff Proposed	Staff Proposed	Staff Proposed

Line No.	Description	King and Sherco 3 Remaining Lives (ar)	Interest Synchronization (as)	Monticello Extension (at)	PI EPU Debt Only (au)	Wind Farms Extension (av)	Wind O&M Rider Removal (aw)	Subtotal Staff Adjustments (ax)	Adjusted Test Year (ay)
1	OPERATING REVENUES:								
2	Retail Revenue							\$ (309)	\$ 243,952
3	Other Electric Operating Revenue	(523)		(483)		(262)		(8,840)	60,829
4	TOTAL OPERATING REVENUES	(523)	-	(483)	-	(262)	-	(9,149)	304,781
5	OPERATING EXPENSES:								
6	Operation and Maintenance:								
7	Fuel & Purchased Energy							35	90,131
8	Power Production Expense						(398)	(65)	45,661
9	Transmission Expense							(7,402)	19,640
10	Distribution Expense							141	7,031
11	Customer Accounting Expense							594	3,869
12	Customer Service and Information Expense							(1,159)	151
13	Sales, Econ Dvlp & Other Expenses							45	231
14	Administration and General Expense							438	18,634
15	Other				104			104	104
16	Total Operation and Maintenance	-	-	-	104	-	(398)	(7,269)	185,452
17	Depreciation and Amortization	(3,633)		(3,385)		(1,799)		(3,516)	54,833
18	Taxes:								
19	Property Taxes							609	11,814
20	Deferred Income Taxes and Investment Tax Credit	1,018		962		504		(1,488)	(1,923)
21	South Dakota Gross Receipts Tax							-	-
22	Payroll & Other Taxes							-	2,051
23	Federal Income Taxes	(110)	(47)	(101)	(22)	(55)	84	1,358	(1,129)
24	Other Taxes							(1)	(1)
25	Total Taxes	909	(47)	861	(22)	449	84	478	10,812
26	TOTAL OPERATING EXPENSES	(2,725)	(47)	(2,524)	82	(1,350)	(314)	(10,307)	251,097
27	OPERATING INCOME	2,202	47	2,041	(82)	1,088	314	\$ 1,158	\$ 53,684
	Source	KM-1	JMR-3	KM-2	DR 1-1 WP A23 using BLC Weighted Cost of Debt	KM-3	Email from Benj Halama 04/25/2023		
	Staff Witness	Maini	Rezac	Maini	Maini	Maini	Mehlhoff		
	Staff settlement position on Xcel's Adjustment	Staff Proposed	Staff Proposed	Staff Proposed	Adjusted	Company Proposed	Company Proposed		

SOURCES:

Line 4:	Sum of lines 2 through 3
Line 16:	Sum of lines 7 through 15
Line 25:	Sum of lines 19 through 24
Line 26:	Sum of lines 16, 17, and 25
Line 27:	Line 4 less line 26

Column b, lines 2-3, 7-15, 17, 19-24: Exhibit___(BCH-1), Schedule 6B, pg 1, column (5)