

Northern States Power Company - South Dakota: Transmission, Distribution & General
 Schedule 8 - Depreciation and Amortization Rate Calculations

Xcel Energy
 Summary of Annual Depreciation and Amortization Accruals
 Electric Utility
 Excluding Fully Accrued Assets

FERC Account	Account Description	Adjusted Plant 1/1/2022	Depreciation Reserve 1/1/2022	Est. Future Net Salvage		Unaccrued Balance	Proposed Average Remaining Life (Yrs)	Annual Accrual	Depreciation/Amortization Rate	Reserve Ratio
				%	Amount					
Intangible Plant - Total Company										
302	Franchise and Consents	\$ 263,661,738	\$ 118,407,518	0%	-	\$ 145,254,220	Note (1)	\$ 13,183,087	5.00%	44.91%
303	Computer Software 3 Year	1,947,857	280,526	0%	-	1,667,332	2.50	666,933	34.24%	14.40%
303	Computer Software 5 Year	91,334,705	33,904,271	0%	-	57,430,434	2.85	20,136,511	22.05%	37.12%
303	Computer Software 7 Year	-	-	0%	-	-	0.00	-	14.29%	0.00% (3)
303	Computer Software 10 Year	57,816	7,494	0%	-	50,322	8.50	5,920	10.24%	12.96%
303	Computer Software 15 Year	-	-	0%	-	-	0.00	-	6.67%	0.00% (3)
	Total Intangible Plant	357,002,117	152,599,809	-	-	204,402,308	-	33,992,451	-	-
Transmission - Total Company										
352	Structures and Improvements	154,713,001	29,216,651	-5%	(7,735,650)	133,231,999	58.77	2,267,001	1.47%	18.88%
353	Station Equipment	1,453,096,963	414,338,177	-15%	(217,964,545)	1,256,723,331	43.62	28,813,389	1.98%	28.51%
354	Towers and Fixtures	126,526,815	87,546,689	-35%	(44,284,385)	83,264,512	40.72	2,044,848	1.62%	69.19%
355	Poles and Fixtures	1,546,910,331	374,007,369	-50%	(773,455,165)	1,946,358,127	53.09	36,662,927	2.37%	24.18%
356	Overhead Conductors and Devices	672,055,789	146,903,207	-35%	(235,219,526)	760,372,108	57.33	13,264,130	1.97%	21.86%
357	Underground Conduit	32,181,582	6,658,359	0%	-	25,523,223	59.53	428,741	1.33%	20.69%
358	Underground Conductor and Devices	35,447,885	10,982,030	-5%	(1,772,394)	26,238,250	36.84	712,153	2.01%	30.98%
359	Roads and Trails	-	-	0%	-	-	0.00	-	1.67%	0.00% (3)
	Total Transmission	4,020,932,365	1,069,652,481	-	(1,280,431,666)	4,231,711,549	-	84,193,190	-	-
Distribution - SD Only										
361	Structures and Improvements	4,774,434	1,087,693	-30%	(1,432,330)	5,119,071	53.15	96,322	2.02%	22.78%
362	Station Equipment	46,201,752	16,556,235	-25%	(11,550,438)	41,195,955	39.44	1,044,580	2.26%	35.83%
364	Poles, Towers, and Fixtures	57,033,380	25,380,898	-120%	(68,440,056)	100,092,537	38.51	2,598,876	4.56%	44.50%
365	Overhead Conductors and Devices	56,800,634	14,546,887	-25%	(14,200,158)	56,453,905	31.87	1,771,511	3.12%	25.61%
366	Underground Conduit	21,870,951	7,192,353	-20%	(4,374,190)	19,052,788	42.30	450,404	2.06%	32.89%
367	Underground Conductor and Devices	109,364,157	30,351,931	-10%	(10,936,416)	89,948,642	37.96	2,369,257	2.17%	27.75%
368	Line Transformers	27,593,083	3,073,308	-5%	(1,379,654)	25,899,429	19.59	1,321,950	4.79%	11.14%
368	Line Capacitors	2,302,042	225,930	-7%	(161,143)	2,237,255	16.62	134,630	5.85%	9.81%
369	Overhead Services	5,544,904	4,725,474	-85%	(4,713,168)	5,532,599	24.73	223,719	4.03%	85.22%
369	Underground Services	26,230,679	10,471,693	-5%	(1,311,534)	17,070,520	29.07	587,278	2.24%	39.92%
369	Electric Vehicle Supply Infrastructure	-	-	0%	-	-	0.00	-	10.00%	0.00% (3)
370	Meters	3,175,492	478,434	-5%	(158,775)	2,855,832	7.13	400,415	12.61%	15.07%
370	Meters - AGIS	-	-	0%	-	-	0.00	-	5.00%	0.00% (3)
370	Electric Vehicle Chargers	-	-	0%	-	-	0.00	-	10.00%	0.00% (3)
373	Street Lighting and Signal Systems	3,695,470	990,619	-40%	(1,478,188)	4,183,040	24.04	173,977	4.71%	26.81%
	Total Distribution - SD only	\$ 364,586,978	\$ 115,081,457	-	\$ (120,136,050)	\$ 369,641,572	-	\$ 11,172,920	-	-
General - Total Company										
390	Structures and Improvements	30,686,732	8,112,394	-20%	(6,137,346)	28,711,684	42.96	668,312	2.18%	26.44%
390	Structures and Improvements (Specific)	44,465,557	20,237,353	-20%	(8,893,111)	33,121,315	Note (5)	759,883	Note (5)	45.51%
390	Structures and Improvements - Leasehold Improvements	1,075,433	399,575	0%	-	675,858	6.28	107,543	10.00%	37.15% (2)
391	Office Furniture and Equipment	33,722,960	20,895,689	0%	-	12,827,271	8.54	1,501,576	4.45%	61.96%
391	Network Equipment	58,083,121	28,199,500	0%	-	29,883,621	3.34	8,951,969	15.41%	48.55%
392	Automobiles	7,191,147	2,901,729	5%	359,557	3,929,861	6.13	641,457	8.92%	40.35%
392	Light Trucks	26,572,221	11,917,847	10%	2,657,222	11,997,152	5.43	2,209,904	8.32%	44.85%
392	Trailers	22,576,740	10,780,806	20%	4,515,348	7,280,586	5.40	1,347,498	5.97%	47.75%
392	Heavy Trucks	109,725,664	54,606,353	15%	16,458,850	38,660,461	5.54	6,978,996	6.36%	49.77%
393	Stores Equipment	1,531,915	1,073,172	0%	-	458,743	7.22	63,538	4.15%	70.05%
394	Tools, Shop, and Garage Equipment	115,912,416	56,996,785	0%	-	58,915,632	8.25	7,138,657	6.16%	49.17%
395	Laboratory Equipment	2,452,051	1,551,334	0%	-	900,716	4.18	215,256	8.78%	63.27%
396	Power Operated Equipment	48,941,521	29,024,734	15%	7,341,228	12,575,558	4.25	2,958,987	6.05%	59.30%
397	General Communication Equipment	57,388,210	8,051,675	0%	-	49,336,534	8.71	5,664,864	9.87%	14.03%
397	Communication Equipment - Two Way	63,558,076	29,519,419	0%	-	34,038,657	5.77	5,903,582	9.29%	46.44%
397	Comm. & Telecomm. Equipment - AES	6,663,947	5,516,810	0%	-	1,147,137	3.54	324,449	4.87%	82.79%
397	Comm. & Telecomm. Equipment - EMS	46,455,878	22,884,481	0%	-	23,571,397	8.26	2,853,254	6.14%	49.26%
397	Communication Equipment - Smart Grid	9,133,832	459,070	0%	-	8,674,762	19.08	454,567	4.98%	5.03%
398	Miscellaneous Equipment	1,902,512	659,063	0%	-	1,243,449	10.21	121,754	6.40%	34.64%
	Total General	688,039,931	313,787,789	-	16,301,747	357,950,394	-	48,866,046	-	-
	Total Electric Utility	\$ 5,430,561,391	\$ 1,651,121,537	-	\$ (1,384,265,968)	\$ 5,163,705,823	-	\$ 178,224,606	-	-

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Common Utility

Excluding Fully Accrued Assets

FERC Account	Account Description	Adjusted Plant 1/1/2022	Depreciation Reserve 1/1/2022	Est. Future Net Salvage		Unaccrued Balance	Proposed Average Remaining Life (Yrs)	Annual Accrual	Depreciation/Amortization Rate	Reserve Ratio
				%	Amount					
Intangible Plant - Total Company										
301	Intangible Organization Costs	\$ 100,608	\$ -	0%	\$ -	\$ 100,608	Note (4)	\$ -	0.00%	0.00%
302	Franchise and Consents	-	-	0%	-	-	Note (1)	\$ -	5.00%	0.00%
303	Computer Software 3 Year	10,069,404	5,087,300	0%	-	4,982,105	1.42	3,496,297	34.72%	50.52%
303	Computer Software 5 Year	181,993,525	80,461,367	0%	-	101,532,157	2.70	37,638,716	20.68%	44.21%
303	Computer Software 7 Year	19,026,956	3,953,610	0%	-	15,073,346	5.50	2,740,608	14.40%	20.78%
303	Computer Software 10 Year	12,895,920	6,119,450	0%	-	6,776,470	4.67	1,452,194	11.26%	47.45%
303	Computer Software 15 year	164,669,147	51,013,122	0%	-	113,656,025	10.12	11,236,187	6.82%	30.98%
	Total Intangible Plant	388,755,560	146,634,849		-	242,120,711		56,564,002		
General - Total Company										
390	Structures and Improvements	72,505,182	10,520,608	-25%	(18,126,296)	80,110,870	43.38	1,846,538	2.55%	14.51%
390	Structures and Improvements (Specific)	132,502,455	20,136,370	-25%	(33,125,614)	145,491,699	Note (5)	3,618,253	Note (5)	15.20%
390	Structures and Improvements - Leasehold Improvements	18,120,375	5,759,462	0%	-	12,360,914	9.57	1,292,217	7.13%	31.78%
391	Office Furniture and Equipment	22,521,905	11,163,533	0%	-	11,358,372	11.24	1,010,886	4.49%	49.57%
391	Network Equipment	146,440,286	76,959,830	0%	-	69,480,455	2.68	25,910,090	17.69%	52.55%
392	Automobiles	1,329,002	853,742	5%	66,450	408,810	4.04	101,149	7.61%	64.24%
392	Light Trucks	3,444,200	1,507,774	10%	344,420	1,592,006	5.70	279,442	8.11%	43.78%
392	Trailers	511,861	179,129	20%	102,372	230,360	7.41	31,083	6.07%	35.00%
392	Heavy Trucks	4,573,684	1,805,930	15%	686,053	2,081,701	7.05	295,365	6.46%	39.49%
393	Stores Equipment	246,162	117,440	0%	-	128,722	11.67	11,035	4.48%	47.71%
394	Tools, Shop, and Garage Equipment	8,212,669	2,841,063	0%	-	5,371,605	10.44	514,455	6.26%	34.59%
395	Laboratory Equipment	-	-	0%	-	-	0.00	-	10.00%	0.00%
396	Power Operated Equipment	1,300,138	625,585	15%	195,021	479,532	5.79	82,871	6.37%	48.12%
397	Comm. & Telecomm. Equipment	363,736	173,780	0%	-	189,956	5.57	34,124	9.38%	47.78%
397	Communication Equipment - Two Way	76,870	48,400	0%	-	28,470	4.50	6,327	8.23%	62.96%
397	Communication Equipment - Smart Grid	-	-	0%	-	-	0.00	-	5.00%	0.00%
398	Miscellaneous Equipment	179,282	173,593	0%	-	5,689	1.19	4,798	2.68%	96.83%
	Total General	412,327,809	132,866,239		(49,857,594)	329,319,163		35,038,634		
	Total Common Utility	801,083,369	279,501,089		(49,857,594)	571,439,874		91,602,636		
	Total - All Utilities	\$ 6,231,644,760	\$ 1,930,622,625		\$ (1,434,123,562)	\$ 5,735,145,697		\$ 269,827,242		

(1) Account 302 is amortized over the terms of the franchise agreements or license, which is typically 20 years. The Company is including Account 302 in all schedules for completeness.

(2) Depreciated over lease term.

(3) Currently there is no balance in these accounts. In the event plant is added to these accounts, the Company is requests authorization to use the depreciation rate proposed based on the proposed parameters for each account.

(4) Account 301 is not amortized. The Company is including Account 301 in all schedules for completeness.