

Line No.	Description (a)	Incentive Pay (k)	Incentive: Long Term Removal (l)	Time Based LTI (m)	Late Payment (n)	Pension: Non-Qualified SERP (o)	South Dakota Pay As Go (p)	SD PI EPU Deferral (q)	Bad Debt Expense (r)	Credit Card AutoPay (s)
1	OPERATING REVENUES:									
2	Retail Revenue									
3	Other Electric Operating Revenue				(675)			103		
4	TOTAL OPERATING REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>(675)</u>	<u>-</u>	<u>-</u>	<u>103</u>	<u>-</u>	<u>-</u>
5	OPERATING EXPENSES:									
6	Operation and Maintenance:									
7	Fuel & Purchased Energy									
8	Power Production Expense		(178)							
9	Transmission Expense									
10	Distribution Expense									
11	Customer Accounting Expense								(4)	
12	Customer Service and Information Expense									
13	Sales, Econ Dvlp & Other Expenses									
14	Administration and General Expense	(77)	(542)	400		(3)	84			
15	Other									
16	Total Operation and Maintenance	<u>(77)</u>	<u>(720)</u>	<u>400</u>	<u>-</u>	<u>(3)</u>	<u>84</u>	<u>-</u>	<u>(4)</u>	<u>-</u>
17	Depreciation and Amortization							365		
18	Taxes:									
19	Property Taxes									
20	Deferred Income Taxes and Investment Tax Credit						(22)	(133)		
21	South Dakota Gross Receipts Tax									
22	Payroll & Other Taxes									
23	Federal Income Taxes	16	151	(84)	(142)	1	(6)	12	1	-
24	Other Taxes									
25	Total Taxes	<u>16</u>	<u>151</u>	<u>(84)</u>	<u>(142)</u>	<u>1</u>	<u>(28)</u>	<u>(121)</u>	<u>1</u>	<u>-</u>
26	TOTAL OPERATING EXPENSES	<u>(61)</u>	<u>(569)</u>	<u>316</u>	<u>(142)</u>	<u>(2)</u>	<u>56</u>	<u>244</u>	<u>(3)</u>	<u>-</u>
27	OPERATING INCOME	<u>61</u>	<u>569</u>	<u>(316)</u>	<u>(533)</u>	<u>2</u>	<u>(56)</u>	<u>(140)</u>	<u>3</u>	<u>-</u>
	Source	DR7-4 Att. A	A10	A11	A12	A13	A14	A15	EJP-7	A17
	Staff Witness	Pfaff	Pfaff	Pfaff	Paulson	Pfaff	Pfaff	Pfaff	Paulson	Steffensen
	Staff settlement position on Xcel's Adjustment	Accepted	Accepted	Accepted	Accepted	Accepted	Accepted	Accepted	Adjusted	Rejected

Line No.	Description (a)	SD Decommissioning (t)	SD Depreciation Study: TD&G (u)	Dues: Chamber of Commerce (v)	EOL Nuclear Fuel Update (w)	Foundation and Other Donations (x)	Environmental LTI (y)	Remaining Life (z)
1	OPERATING REVENUES:							
2	Retail Revenue							
3	Other Electric Operating Revenue		69		(4)			(58)
4	TOTAL OPERATING REVENUES	-	69	-	(4)	-	-	(58)
5	OPERATING EXPENSES:							
6	Operation and Maintenance:							
7	Fuel & Purchased Energy							
8	Power Production Expense				(32)			
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							
15	Other							
16	Total Operation and Maintenance	-	-	-	(32)	-	-	-
17	Depreciation and Amortization	(1,146)	1,844					(610)
18	Taxes:							
19	Property Taxes							
20	Deferred Income Taxes and Investment Tax Credit		(624)		9			311
21	South Dakota Gross Receipts Tax							
22	Payroll & Other Taxes							
23	Federal Income Taxes	241	17	-	(1)	-	-	(13)
24	Other Taxes							
25	Total Taxes	241	(607)	-	8	-	-	299
26	TOTAL OPERATING EXPENSES	(905)	1,237	-	(24)	-	-	(311)
27	OPERATING INCOME	905	(1,168)	-	19	-	-	253
	Source	DR11-9 Supplemented Response	Email From Michael Donahue 04/13/2026		A21			Email From Michael Donahue 04/13/2026
	Staff Witness	Pfaff	Pfaff	Mehlhaff	Pfaff	Rezac	Pfaff	Pfaff/Kennedy
	Staff settlement position on Xcel's Adjustment	Adjusted	Adjusted	Rejected	Accepted	Rejected	Rejected	Adjusted

Line No.	Description	Remaining Life - ITC (aa)	Remaining Life - King (ab)	Remaining Life - Monticello Life Extension (ac)	Remaining Life - Prairie Island Life Extension (ad)	Remaining Life - Sherco 3 (ae)	Storm Damage (af)	Vegetation Management (ag)
	(a)							
1	OPERATING REVENUES:							
2	Retail Revenue							
3	Other Electric Operating Revenue		596	(179)	(794)			
4	TOTAL OPERATING REVENUES	-	596	(179)	(794)	-	-	-
5	OPERATING EXPENSES:							
6	Operation and Maintenance:							
7	Fuel & Purchased Energy							
8	Power Production Expense							
9	Transmission Expense							
10	Distribution Expense						(94)	313
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					-	(94)	313
17	Depreciation and Amortization		4,858	(1,345)	(5,988)			
18	Taxes:							
19	Property Taxes							
20	Deferred Income Taxes and Investment Tax Credit	8	(1,825)	432	1,952			
21	South Dakota Gross Receipts Tax							
22	Payroll & Other Taxes							
23	Federal Income Taxes	-	132	(40)	(176)		20	(66)
24	Other Taxes							
25	Total Taxes	8	(1,693)	392	1,776	-	20	(66)
26	TOTAL OPERATING EXPENSES	8	3,164	(952)	(4,212)	-	(74)	247
27	OPERATING INCOME	(8)	(2,568)	773	3,418	-	74	(247)
	Source	Email From Benj Halama 02/05/2026	A26	A27	A28		A30	A31
	Staff Witness	Pfaff/Kennedy	Pfaff/Kennedy	Pfaff/Kennedy	Pfaff/Kennedy	Pfaff/Kennedy	Mehlhoff	Steffensen
	Staff settlement position on Xcel's Adjustment	Adjusted	Accepted	Accepted	Accepted	Rejected	Accepted	Accepted

Line No.	Description (a)	NOL Tax Reform ADIT ARAM (ah)	Prairie Island Indian Community (PIIC) Deferral (ai)	Rate Case Expenses (aj)	Rider: Infrastructure Rider (ak)	Rider: TCR (al)	Capital Known & Measurable (am)	Excess Liability Insurance (an)
1	OPERATING REVENUES:							
2	Retail Revenue				\$ 19,320	\$ 759		
3	Other Electric Operating Revenue				12,937	(8,692)	1,634	
4	TOTAL OPERATING REVENUES	-	-	-	32,258	(7,933)	1,634	-
5	OPERATING EXPENSES:							
6	Operation and Maintenance:							
7	Fuel & Purchased Energy							
8	Power Production Expense							
9	Transmission Expense					(7,889)		
10	Distribution Expense							
11	Customer Accounting Expense							
12	Customer Service and Information Expense							
13	Sales, Econ Dvlp & Other Expenses							
14	Administration and General Expense			(238)				851
15	Other							
16	Total Operation and Maintenance	-	-	(238)	-	(7,889)	-	851
17	Depreciation and Amortization	331		240	(56)	(8)	9,662	
18	Taxes:							
19	Property Taxes							
20	Deferred Income Taxes and Investment Tax Credit				(245)	(7)	2,900	
21	South Dakota Gross Receipts Tax							
22	Payroll & Other Taxes							
23	Federal Income Taxes	(24)	-	-	32,667	(1)	(4,116)	(179)
24	Other Taxes							
25	Total Taxes	(24)	-	-	32,423	(8)	(1,216)	(179)
26	TOTAL OPERATING EXPENSES	307	-	1	32,367	(7,905)	8,446	672
27	OPERATING INCOME	(307)	-	(1)	(109)	(28)	(6,812)	(672)
	Source	A32		JMR-1	A35	A36	BAM-3	BAM-2
	Staff Witness	Pfaff	Pfaff	Rezac	Rezac	Rezac	Mehlhaff/Kennedy	Mehlhaff
	Staff settlement position on Xcel's Adjustment	Accepted	Reject	Adjusted	Accepted	Accepted	Adjusted	Adjusted

Line No.	Description (a)	Property Tax (ao)	PIIC Deferral (ap)	Wage Adjustment (aq)	Net Operating Loss (ar)	Interest Synchronization (as)	Removal of DSM Costs and Revenues (at)	Other Revenues and Expenses (au)	Early Coal Retirement (av)
1	OPERATING REVENUES:								
2	Retail Revenue						\$ (1,093)		
3	Other Electric Operating Revenue							53	
4	TOTAL OPERATING REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,093)</u>	<u>53</u>	<u>-</u>
5	OPERATING EXPENSES:								
6	Operation and Maintenance:								
7	Fuel & Purchased Energy			22					(2,262)
8	Power Production Expense			414					
9	Transmission Expense			33					
10	Distribution Expense			112					
11	Customer Accounting Expense			28					
12	Customer Service and Information Expense			2			(1,093)		
13	Sales, Econ Dvlp & Other Expenses			1					
14	Administration and General Expense			361				3	
15	Other								
16	Total Operation and Maintenance	<u>-</u>	<u>-</u>	<u>973</u>	<u>-</u>	<u>-</u>	<u>(1,093)</u>	<u>3</u>	<u>(2,262)</u>
17	Depreciation and Amortization								
18	Taxes:								
19	Property Taxes	2,021							
20	Deferred Income Taxes and Investment Tax Credit				(1,103)				
21	South Dakota Gross Receipts Tax								
22	Payroll & Other Taxes								
23	Federal Income Taxes	(424)	-	(204)	908	(557)	-	10	475
24	Other Taxes								
25	Total Taxes	<u>1,597</u>	<u>-</u>	<u>(204)</u>	<u>(195)</u>	<u>(557)</u>	<u>-</u>	<u>10</u>	<u>475</u>
26	TOTAL OPERATING EXPENSES	<u>1,597</u>	<u>-</u>	<u>769</u>	<u>(195)</u>	<u>(557)</u>	<u>(1,093)</u>	<u>13</u>	<u>(1,787)</u>
27	OPERATING INCOME	<u>(1,597)</u>	<u>-</u>	<u>(769)</u>	<u>195</u>	<u>557</u>	<u>-</u>	<u>39</u>	<u>1,787</u>
	Source	DR8-15		EJP-8	A38	EJP-3	EJP-9	PJS-2	CK-1
	Staff Witness	Paulson	Pfaff	Paulson	Pfaff	Paulson	Paulson	Steffensen	Kennedy
	Staff settlement position on Xcel's Adjustment	Adjusted	Reject	Adjusted	Accepted	Staff Proposed	Staff Proposed	Staff Proposed	Staff Proposed

Line No.	Description (a)	EV Removal (aw)	Demand Allocator (ax)	Subtotal Staff Adjustments (ay)	Adjusted Test Year (az)
1	OPERATING REVENUES:				
2	Retail Revenue			\$ 18,986	\$ 288,529
3	Other Electric Operating Revenue			4,990	55,081
4	TOTAL OPERATING REVENUES	-	-	23,977	343,611
5	OPERATING EXPENSES:				
6	Operation and Maintenance:				
7	Fuel & Purchased Energy			(2,240)	75,928
8	Power Production Expense		1,335	1,539	51,704
9	Transmission Expense			(7,857)	21,217
10	Distribution Expense			331	7,416
11	Customer Accounting Expense			24	4,060
12	Customer Service and Information Expense			(1,097)	192
13	Sales, Econ Dvlp & Other Expenses	(17)		34	97
14	Administration and General Expense	(5)		321	20,746
15	Other			-	-
16	Total Operation and Maintenance	(21)	1,335	(8,944)	181,361
17	Depreciation and Amortization			8,147	77,852
18	Taxes:			-	-
19	Property Taxes			2,021	13,076
20	Deferred Income Taxes and Investment Tax Credit			1,653	(21,546)
21	South Dakota Gross Receipts Tax			-	-
22	Payroll & Other Taxes	(2)		(2)	2,122
23	Federal Income Taxes	5	(280)	28,441	26,287
24	Other Taxes			-	-
25	Total Taxes	3	(280)	32,113	19,939
26	TOTAL OPERATING EXPENSES	(18)	1,055	31,317	279,153
27	OPERATING INCOME	18	(1,055)	\$ (7,340)	\$ 64,458
	Source	Email from Laurie Wold on 2/11/2026	Email from Benj Halama on 2/12/26		
	Staff Witness	Steffensen	Pfaff		
	Staff settlement position on Xcel's Adjustment	Staff Proposed	Xcel 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__(LJW-1), Schedule 6B, pg 1, column (5)