

Xcel Energy

Summary of Annual Depreciation and Amortization Accruals

Electric Utility

Excluding Fully Accrued Assets

FERC Account	Account Description	Adjusted Plant	Depreciation Reserve	Est. Future Net Salvage		Unaccrued Balance	Proposed Remaining Life	Annual Accrual	Depreciation/Amortization	Reserve	Note
		1/1/2025	1/1/2025	%	Amount		(Yrs)		Rate	Ratio	
Intangible Plant - Total Company											
302	Franchise and Consents	\$ 277,599,110	\$ 153,876,366	0%	\$ -	\$ 123,722,743	Note (1)	\$ 13,879,955	5.00%	55.43%	(1)
303	Computer Software 3 Year	4,775,715	1,710,599	0%	-	3,065,116	1.64	1,871,653	39.19%	35.82%	
303	Computer Software 5 Year	52,981,901	32,327,172	0%	-	20,654,729	1.88	10,965,952	20.70%	61.02%	
303	Computer Software 7 Year	39,621,733	3,584,952	0%	-	36,036,781	5.97	6,039,024	15.24%	9.05%	
303	Computer Software 10 Year	67,978,162	7,854,105	0%	-	60,124,057	8.58	7,003,620	10.30%	11.55%	
303	Computer Software 15 Year	-	-	0%	-	-	0.00	-	6.67%	0.00%	(3)
	Total Intangible Plant	442,956,620	199,353,194		-	243,603,427		39,760,204			
Transmission - Total Company											
352	Structures and Improvements	\$ 173,089,617	\$ 30,301,662	-15%	\$ (25,963,443)	\$ 168,751,397	52.64	\$ 3,206,030	1.85%	17.51%	
353	Station Equipment	1,683,390,085	476,697,156	-20%	(336,678,017)	1,543,370,947	43.29	35,655,698	2.12%	28.32%	
354	Towers and Fixtures	128,175,544	93,446,115	-50%	(64,087,772)	98,817,201	38.53	2,564,452	2.00%	72.90%	
355	Poles and Fixtures	1,805,325,837	480,545,393	-55%	(992,929,211)	2,317,709,655	50.06	46,294,547	2.56%	26.62%	
356	Overhead Conductors and Devices	858,984,222	186,172,201	-40%	(343,593,689)	1,016,405,709	58.93	17,248,130	2.01%	21.67%	
357	Underground Conduit	32,181,582	7,902,755	-5%	(1,609,079)	25,887,906	57.60	449,442	1.40%	24.56%	
358	Underground Conductor and Devices	35,641,688	12,755,145	-5%	(1,782,084)	24,668,627	34.29	719,488	2.02%	35.79%	
359	Roads and Trails	4,437,162	83,401	0%	-	4,353,761	58.62	74,275	1.67%	1.88%	
	Total Transmission	4,721,225,737	1,287,903,828		(1,766,643,294)	5,199,965,204		106,212,062			
Distribution - SD Only											
361	Structures and Improvements	\$ 5,348,208	\$ 1,360,038	-40%	\$ (2,139,283)	\$ 6,127,452	51.70	\$ 118,522	2.22%	25.43%	
362	Station Equipment	65,488,958	19,834,829	-30%	(19,646,687)	65,300,816	39.58	1,649,786	2.52%	30.29%	
364	Poles, Towers, and Fixtures	84,308,844	32,031,587	-135%	(113,816,939)	166,094,197	35.95	4,620,404	5.48%	37.99%	
365	Overhead Conductors and Devices	74,640,331	16,847,677	-30%	(22,392,099)	80,184,753	30.40	2,637,812	3.53%	22.57%	
366	Underground Conduit	30,895,218	8,409,939	-30%	(9,268,565)	31,753,844	55.48	572,367	1.85%	27.22%	
367	Underground Conductor and Devices	135,906,350	37,524,457	-20%	(27,181,270)	125,563,163	38.56	3,256,500	2.40%	27.61%	
368	Line Transformers	37,783,029	5,848,311	-5%	(1,889,151)	33,823,869	21.41	1,579,724	4.18%	15.48%	
368	Line Capacitors	2,365,038	452,332	-10%	(236,504)	2,149,210	15.97	134,598	5.69%	19.13%	
369	Overhead Services	6,253,553	5,258,460	-100%	(6,253,553)	7,248,645	25.01	289,863	4.64%	84.09%	
369	Underground Services	37,029,243	12,576,785	-10%	(3,702,924)	28,155,382	31.00	908,150	2.45%	33.96%	
370	Meters	2,954,880	675,510	-5%	(147,744)	2,427,114	6.37	380,751	12.61%	22.86%	
370	Meters - AGIS	14,954,896	402,854	0%	-	14,552,042	19.49	746,661	5.00%	2.69%	
373	Street Lighting and Signal Systems	5,435,635	1,226,053	-50%	(2,717,818)	6,927,400	24.49	282,867	5.20%	22.56%	
	Total Distribution - ND Only	503,364,182	142,448,833		(209,392,538)	570,307,888		17,178,005			

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Excluding Fully Accrued Assets

FERC Account	Account Description	Adjusted	Depreciation	Est. Future		Unaccrued	Proposed	Annual	Depreciation/	Reserve	Note
		Plant	Reserve	%	Net Salvage		Remaining		Amortization/		
		1/1/2025	1/1/2025		Amount	Balance	Life	Accrual	Rate		
							(Yrs)				
General - Total Company											
390	Structures and Improvements	\$ 170,309,876	\$ 10,206,636	-20%	\$ (34,061,975)	\$ 194,165,215	45.94	\$ 4,226,510	2.48%	5.99%	
	Structures and Improvements - Leasehold										
390	Improvements	1,075,433	1,075,433	0%	-	(0)	Note (2)	-	Note (2)	100.00%	(2)
391	Office Furniture and Equipment	29,174,691	11,449,531	0%	-	17,725,160	12.44	1,425,264	4.89%	39.24%	
391	Network Equipment	71,097,612	35,885,942	0%	-	35,211,670	2.83	12,428,707	17.48%	50.47%	
392	Automobiles	9,108,726	4,817,435	6%	546,524	3,744,767	4.61	811,792	8.91%	52.89%	
392	Light Trucks	48,061,875	16,846,756	12%	5,767,425	25,447,694	6.26	4,062,625	8.45%	35.05%	
392	Trailers	24,734,211	8,860,700	15%	3,710,132	12,163,379	6.36	1,913,587	7.74%	35.82%	
392	Heavy Trucks	119,504,529	54,217,862	10%	11,950,453	53,336,215	5.65	9,434,444	7.89%	45.37%	
393	Stores Equipment	1,861,230	1,183,352	0%	-	677,878	8.01	84,595	4.55%	63.58%	
394	Tools, Shop, and Garage Equipment	155,150,304	68,361,719	0%	-	86,788,586	8.62	10,072,059	6.49%	44.06%	
395	Laboratory Equipment	1,832,429	1,097,467	0%	-	734,963	4.26	172,633	9.42%	59.89%	
396	Power Operated Equipment	71,906,724	18,982,528	25%	17,976,681	34,947,515	8.00	4,368,928	6.08%	26.40%	
397	General Communication Equipment	4,161,657	1,573,084	0%	-	2,588,573	4.60	562,930	13.53%	37.80%	
397	Communication Equipment - Two Way	71,663,690	47,648,486	0%	-	24,015,204	3.63	6,607,970	9.22%	66.49%	
397	Comm. & Telecomm. Equipment - AES	7,136,692	6,692,412	0%	-	444,281	12.55	35,399	0.50%	93.77%	
397	Comm. & Telecomm. Equipment - EMS	125,174,876	32,465,002	0%	-	92,709,874	11.09	8,357,104	6.68%	25.94%	
397	Communication Equipment - Smart Grid	79,463,998	18,186,370	0%	-	61,277,628	17.00	3,605,072	4.54%	22.89%	
398	Miscellaneous Equipment	1,770,353	828,465	0%	-	941,888	8.19	114,954	6.49%	46.80%	
	Total General	993,188,907	340,379,179		5,889,239	646,920,489		68,284,572			
	Total Electric Utility	\$ 6,660,735,447	\$ 1,970,085,033		\$ (1,970,146,594)	\$ 6,660,797,008		\$ 231,434,843			

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Summary of Annual Depreciation and Amortization Accruals

Common Utility

Excluding Fully Accrued Assets

FERC Account	Account Description	Adjusted Plant	Depreciation Reserve	Est. Future Net Salvage		Unaccrued Balance	Proposed Remaining Life	Annual Accrual	Depreciation/Amortization	Reserve	Note
		1/1/2025	1/1/2025	%	Amount		(Yrs)		Rate	Ratio	
Intangible Plant - Total Company											
301	Intangible Organization Costs	\$ 100,608	\$ -	0%	\$ -	\$ 100,608	Note (4)	\$ -	0.00%	0.00%	(4)
302	Franchise and Consents	-	-	0%	-	-	Note (1)	-	5.00%	0.00%	(1)
303	Computer Software 3 Year	38,916,522	9,065,205	0%	-	29,851,317	2.17	13,732,674	35.29%	23.29%	
303	Computer Software 5 Year	150,448,216	85,257,440	0%	-	65,190,776	2.17	30,035,038	19.96%	56.67%	
303	Computer Software 7 Year	179,413,607	44,257,537	0%	-	135,156,069	5.14	26,299,891	14.66%	24.67%	
303	Computer Software 10 Year	45,007,800	8,967,976	0%	-	36,039,824	7.98	4,518,411	10.04%	19.93%	
303	Computer Software 15 year	192,566,492	84,570,411	0%	-	107,996,081	8.12	13,295,038	6.90%	43.92%	
	Total Intangible Plant	606,453,244	232,118,569		-	374,334,676		87,881,052			
General - Total Company											
390	Structures and Improvements	\$ 281,378,551	\$ 16,021,405	-25%	\$ (70,344,638)	\$ 335,701,785	38.18	\$ 8,793,090	3.13%	5.69%	
	Structures and Improvements - Leasehold										
390	Improvements	18,164,279	9,597,114	0%	-	8,567,165	Note (2)	-	Note (2)	52.84%	(2)
391	Office Furniture and Equipment	23,938,606	12,431,285	0%	-	11,507,321	10.50	1,095,765	4.58%	51.93%	
391	Network Equipment	282,562,033	135,772,053	0%	-	146,789,980	3.34	43,911,870	15.54%	48.05%	
392	Automobiles	2,290,680	817,440	5%	114,534	1,358,706	6.22	218,403	9.53%	35.69%	
392	Light Trucks	5,409,295	1,864,668	10%	540,930	3,003,697	6.32	475,487	8.79%	34.47%	
392	Trailers	756,171	157,316	20%	151,234	447,620	8.79	50,913	6.73%	20.80%	
392	Heavy Trucks	4,691,800	2,030,973	15%	703,770	1,957,058	6.09	321,612	6.85%	43.29%	
393	Stores Equipment	246,162	153,002	0%	-	93,160	8.67	10,751	4.37%	62.16%	
394	Tools, Shop, and Garage Equipment	20,007,204	4,760,300	0%	-	15,246,904	11.41	1,335,765	6.68%	23.79%	
395	Laboratory Equipment	-	-	0%	-	-	0.00	-	10.00%	0.00%	(3)
396	Power Operated Equipment	1,911,726	386,140	15%	286,759	1,238,827	8.93	138,743	7.26%	20.20%	
397	Comm. & Telecomm. Equipment	940,851	263,972	0%	-	676,879	7.50	90,267	9.59%	28.06%	
397	Communication Equipment - Two Way	76,870	72,773	0%	-	4,097	1.50	2,732	3.55%	94.67%	
397	Communication Equipment - Smart Grid	887,229	-	0%	-	887,229	18.50	47,958	5.41%	0.00%	
398	Miscellaneous Equipment	24,069	17,518	0%	-	6,551	6.91	948	3.94%	72.78%	
	Total General	643,285,527	184,345,959		(68,547,411)	527,486,979		56,494,303			
	Total Common Utility	1,249,738,772	416,464,528		(68,547,411)	901,821,655		144,375,355			
	Total Electric and Common	\$ 7,910,474,218	\$ 2,386,549,561		\$ (2,038,694,005)	\$ 7,562,618,663		\$ 375,810,198			

(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.