Direct Testimony and Schedules Michele A. Kietzman

Before the Minnesota Public Utilities Commission State of Minnesota

In the Matter of the Application of Northern States Power Company for Authority to Increase Rates for Natural Gas Service in Minnesota

> Docket No. G002/GR-25-356 Exhibit___(MAK-1)

Capital Investments and Depreciation

October 31, 2025

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I. INTRODUCTION

2

1

- 3 Q. PLEASE STATE YOUR NAME AND OCCUPATION.
- 4 A. My name is Michele Kietzman. I am a Senior Manager of Capital Asset Recovery
- 5 Accounting for Xcel Energy Services Inc. (XES), which provides services to
- 6 Northern States Power Company (NSPM or the Company).

7

- 8 Q. Please summarize your qualifications and experience.
- 9 A. As a Senior Manager of Capital Asset Recovery Accounting, I am responsible
- 10 for various aspects of asset accounting, primarily dealing with book
- depreciation, tax depreciation, and deferred taxes for capital assets, as well as
- the related reporting and regulatory requirements for Xcel Energy and its
- subsidiaries. A description of my qualifications, duties, and responsibilities is
- included as Exhibit___(MAK-1), Schedule 1 to my testimony.

- 16 Q. What is the purpose of your testimony in this proceeding?
- 17 A. First, I provide information regarding the Company's material capital additions
- since our last rate case. My testimony also provides discussion on the overall
- structure of forecasted capital assets in this case for July through December of
- 20 the bridge year 2025 and for the test year 2026. I then support the level of
- 21 depreciation expense included in the 2026 test year, which includes
- recommended changes to remaining lives, net salvage rates, and depreciation
- rates, where applicable, for all Company assets used in providing gas service.
- Unless otherwise noted, all numbers presented in my testimony are at a Total
- Company (Minnesota, North Dakota, and South Dakota) level. Company
- witness Benjamin C. Halama includes the Minnesota gas jurisdictional amounts
- in his 2026 test year revenue requirement, and the Company's business area

2		level.
3		
4	Q.	PLEASE PROVIDE A SUMMARY OF YOUR RECOMMENDATION.
5	Α.	I recommend that the Minnesota Public Utilities Commission (Commission)
6		adopt the amounts the Company has calculated for the forecast depreciation
7		expense in this proceeding, based on approved and proposed useful lives, net
8		salvage, and depreciation rates.
9		
10	Q.	How is the remainder of your testimony structured?
11	Α.	I have organized the remainder of my testimony in four parts. First, I describe
12		the accounting for the Company's "capital additions," including an explanation
13		of construction work in progress (CWIP), allowance for funds during
14		construction (AFUDC), depreciation expense, retirement work in progress
15		(RWIP), and accumulated depreciation. I then discuss historical additions that
16		have occurred since our most recent gas rate case, which had a 2024 test year
17		(the 2024 Gas Rate Case) (Docket No. G002/GR-23-413), and provide
18		information regarding total capital additions in the bridge year 2025 and the test
19		year 2026. I also support a small portion of the capital forecast for miscellaneous
20		capital investments related to general facilities used by the Company.
21		
22		Second, I discuss certain depreciation concepts and the importance of
23		establishing the appropriate level of depreciation expense. I also outline how
24		remaining lives and net salvage rates have historically been reviewed and
25		approved by the Commission, and I present the level of depreciation expense
26		included in the 2026 test year.
27		

witnesses likewise discuss capital additions at the Minnesota gas jurisdictional

Third, I discuss depreciation for the Company's production and storage assets,
and I discuss the remaining lives used to calculate depreciation expense for
production and storage assets in this rate case. Additionally, I outline recent
investments in fire detection and suppression systems at the Sibley, Maplewood,
and Wescott peaking plants that support life extensions for these plants. While
the Company is not requesting approval of these life extensions and has not
reflected these potential life extensions as part of this case, I provide for the
Commission and parties' consideration information on the impact of these
potential life extensions on depreciation expense. Company witness Randy A.
Capra discusses these investments in his Direct Testimony, and Company
witness Amy A. Liberkowski also discusses the potential life extensions in her
Direct Testimony.

Finally, I discuss the basis for depreciation expense for the Company's Transmission, Distribution, and General (TD&G) assets in this rate case.

17 Q. WHICH OTHER WITNESSES SUPPORT THE COMPANY'S CAPITAL ADDITIONS?

Company witness Alicia E. Berger discusses investments in our gas system, including investments in our gas transmission and distribution systems. Company witness Capra supports investments in our gas peaking plants. Company witness Megan N. Scheller supports Technology Services capital, which comprises the Company's investment in information technology (IT). Company witness Gregory J. Robinson provides support for Shared Corporate Services capital investments including the Supply Chain business area's fleet capital investments. I provide support for the Company's Shared Corporate Services capital investments in Property Services and Enterprise Security. Each

1		of these testimonies provides detailed discussion of the Company's capital
2		investments driving this rate request.
3		
4		II. CAPITAL ADDITIONS
5		
6	Q.	WHAT DO YOU DISCUSS IN THIS SECTION?
7	Α.	In this section, I first discuss how the forecasted plant information is provided
8		in this proceeding. I then discuss our actual and forecasted capital additions
9		rolling forward from 2024 (the test period in our 2024 Gas Rate Case) through
10		the 2026 test year in this case, which are the primary drivers of the need for the
11		current case.
12		
13		A. Capital Forecast
14	Q.	PLEASE DESCRIBE HOW THE FORECASTED PLANT INFORMATION IS PROVIDED IN
15		THIS PROCEEDING?
16	Α.	The Company has laid out the capital forecasted information by utility (gas and
17		common) and by functional class within utility production, transmission,
18		distribution, general, and intangible (where applicable). Exhibit(MAK-1),
19		Schedule 2, 2024-2026 Plant-In-Service Roll-Forward, provides an annual
20		summary roll-forward for gas and common utility plant in service by functional
21		class for the period 2024 through 2026. In this case we have also provided a
22		further breakdown for CWIP for the 2025 bridge year and 2026 test year by
23		showing capital budget groupings, which are the categories the business areas
24		use to identify capital projects and create their overall capital budgets. The
25		forecasted plant process begins with the determination of the necessary capital
26		expenditures for the forecast period. Capital expenditures are the sum of both

the construction and removal work, where construction expenditures are part

1		of CWIP and removal expenditures are part of RWIP in the accumulated
2		depreciation reserve account.
3		
4		CWIP is built using the forecasted construction expenditures, typically adding
5		AFUDC while the work is being completed (unless a current return on CWIP
6		is permitted), and closing the construction work to plant in-service on the
7		forecasted in-service date. The plant in-service balance will show the addition
8		of the construction expenditures in the month CWIP closes for that work.
9		AFUDC is stopped when the in-service date is achieved; depreciation begins
10		when the addition is recognized. Depreciation expense is added to the
11		accumulated depreciation reserve once the asset is placed in-service.
12		
13		The CWIP, plant, and accumulated depreciation reserve information is shown
14		monthly through the entire forecast period (2025-2026) in Exhibit(MAK-
15		1), Schedule 3, Roll-Forwards by Utility and Functional Class. Such reports are
16		referred to as "roll-forwards" because the monthly information is rolled forward
17		from the beginning balance in a month by adding the monthly changes to arrive
18		at the ending balance. This ending balance then becomes the beginning balance
19		in the next month. Generally, CWIP balances increase with construction
20		expenditures and AFUDC, and decrease with plant closings. Plant balances
21		increase with additions and decrease with retirements. Accumulated
22		depreciation reserve balances increase with depreciation expense and salvage
23		recognized and decrease with retirements and removal expense spent.
24		
25	Q.	PLEASE DESCRIBE WHAT YOU MEAN BY THE TERM "CAPITAL BUDGET
26		GROUPINGS" FOR EACH BUSINESS AREA?

1	Α.	Capital budget groupings are the major categories of work performed within a
2		business area. Business areas calculate their budgets based on what work they
3		deem critical to ensure continued operation of the system, identifying projects
4		by these capital budget groupings. Therefore, the Company has presented the
5		CWIP information aligned with each business area's capital budget groupings
6		The budgeted projects within these groupings are shown in Exhibit(MAK-
7		1), Schedule 4, CWIP Roll-Forwards by Business Area Witness. The budgeting
8		process is discussed in more detail in the various business area witnesses
9		testimonies and in the Budgeting testimony of Company witness Robinson.
0		

11

12

13

14

Of course, as new facts are discovered or developed, the individual projects implemented by a business area may change to deal with the new situations; however, overall, the business areas stay within the overall construction and removal expenditure amounts budgeted. Substituting one project for another to meet business priorities is a natural part of operating a business.

16

15

- 17 Q. AT WHAT LEVEL ARE CAPITAL PROJECTS FORECASTED?
- 18 Expenditures are forecasted at project level in order to provide the appropriate Α. 19 spend within the various business areas. The projects have been summarized by the capital budget groupings for each business area in Schedule 4, and the annual 20 21 effect of these additions is included in the calculation of revenue requirements for the forecast test year 2026. In addition, Exhibit___(MAK-1), Schedule 5, 22 23 provides Expenditures and Additions by Business Area Witness.

- 25 WHAT IS THE INTENT OF THESE CAPITAL BUDGET GROUPINGS? Q.
- 26 Α. The capital budget groupings by business area were created to help identify and 27 categorize the critical work needed to be done by each business unit.

- Q. CAN YOU PROVIDE THE CAPITAL BUDGET GROUPINGS THAT ARE USED FOR
 CAPITAL IN THE FORECAST?
- A. Yes. Table 1 below summarizes the capital budget groupings by business area for the capital work in 2025-2026, including the witness supporting the business area. These same groupings are used for the entire forecast as well.

Table 1
Capital Budget Groupings by Business Area

9	Gas Operations – Alicia Berger	Technology Services – Megan Scheller
9	• GUIC	 Aging Technology
10	 New Business 	 Customer
11	 Reliability 	 Cyber Security
11	 Relocation 	 Enhance Capabilities
12	• Safety	 Emergent Demand
13	Employee Expenses & Fleet – Greg	Other Shared Services - Michele
1.4	Robinson	Kietzman
14	 Enterprise Security Capital 	 Property Services
15	 Fleet Asset Additions 	• Other
1.6	 Fleet Asset Replacements 	
16	 Fleet, Tools, and Communications 	
17	(Fleet Related)	
	 Fleet Fueling Infrastructure 	
18	 Fleet Garage Tools 	
19	• Warehouse	
20	Gas Plants – Randy Capra	
21	• Plants	

- 22 Q. Are you supporting any capital investments in this case?
- A. Yes. I present a small portion of the capital forecast, specifically miscellaneous capital investments related to general facilities used by the Company. While I do not directly oversee the construction or purchase of these assets, I can speak to the property services capital investments, which include work on the building systems, furniture, leasehold improvements, structural components, tools, and

other equipment necessary to support the operations of the office buildings and service centers. These investments are incurred to maintain and update existing facilities.

The capital expenditures and additions included in this case for 2025 and 2026 for these groupings are shown in Table 2 below.

Table 2
Property Services Capital Expenditures and Additions for 2025-2026
(\$s in millions)

Property Services Capital	2025	2026	
Expenditures	\$178.6	\$83.4	
Additions	\$93.7	\$216.3	

Q. CAN YOU DESCRIBE THE CAPITAL WORK BEING DONE ACROSS THE PROPERTY SERVICES PORTFOLIO?

A. There are a handful of large initiatives driving the Property Services work in 2026 in addition to routine capital maintenance projects. Property Services is responsible for operating and maintaining Company owned and leased sites for regional and headquarters offices, service centers, and call centers. To the extent these facilities are located outside of the NSPM service territory or support operating companies other than NSPM, those companies are appropriately charged for the space utilized. Property Services is not responsible for facilities at power plants, substations, gas regulator sites, or transmission sites. Capital projects are required to build these sites as well as bring sites up to code and keep the asset in operation.

Building capital projects typically include replacing the electrical, mechanical, and plumbing systems, replacing structural components such as windows and roofs, and replacing carpet. Pavement replacements address deteriorating surfaces which hinder vehicle traffic and parking. Mechanical projects typically include replacing HVAC equipment for control of offices, and exhausting and heating vehicle and warehouse areas. Roof replacements are completed based on age and condition and expanded upon when necessary to include any repairs caused by leaks or other issues (mold remediation, condensation, etc.). Dollars are also budgeted for unplanned emergencies such as storm damage or flooding causing interior and exterior damage. In the event the building is no longer sufficient to house the intended operations, a new facility is constructed, generally, near the original site.

Major projects include the following:

- St Cloud Service Center To meet the growing needs of the territory the existing service center will be vacated and operations relocated to a 19-acre green site in Waite Park, Minnesota. The new service center will include 64,648 square-feet of office space, crew rooms, vehicle storage, warehouse, and various support spaces. The site will also include a 33,265 square-foot heated vehicle storage building and a 34,115 square-foot fleet maintenance garage. The project is forecasted to be a \$54 million dollar addition in 2025.
- Maple Grove Service Center Redevelopment Maple Grove is a 35-acre complex with five separate buildings on site. Redevelopment will involve efforts to investigate, program, and design the site to alleviate site congestion. The eventual design will include demolition of some site structures, renovation of other structures, and potential new

construction. This project is similar in scope to the current Chestnut Service Center project, described in further detail below, and will span several years due to the complexity of the site. Capital additions, which are outside the test year, are estimated at \$84.1 million in 2029.

- Grand Forks Service Center This is a new facility that meets the growing needs of the service area. The existing service center will be demolished and replaced with a new 34,535 square-foot building. Operations will consist of office space, crew rooms, vehicle storage, fleet maintenance, warehouse, and various support spaces. Additionally, a 10,537 square foot out building will be constructed consisting of a weld shop and heated vehicle storage. Capital additions are estimated at \$26 million in 2025.
- St. Paul Service Center Relocation the Rice Street Service Center has experienced issues with site congestion and aging facilities that impact day-to-day operations. To address these concerns, the Company purchased property in Hillcrest development in St. Paul to design and engineer a 315,000 square foot facility and parking structure to accommodate all operations groups from the current Rice Street Service Center. The new facility will accommodate all current business areas, along with future growth forecasted. The project will include extensive sustainability goals set by the St. Paul Port Authority. Capital additions are estimated at \$172.2 million in 2026.
- Chestnut Service Center Redevelopment Phase 2 Master planning to re-develop the existing Chestnut campus for greater efficiency. The construction will address deferred maintenance projects, code issues, space limitations for vehicle storage, equipment storage, labs, materials, warehousing, and workspaces. This project includes demolition of

1		several structures beyond their useful lives, including any needed
2		environmental cleanup, as well as new construction of any facilities to
3		support the non-service center functions that will remain at the existing
4		campus. The project is expected to be completed in 2026, with estimated
5		capital additions of \$28 million.
6		
7		B. Capital Additions for the Test Year
8	Q.	PLEASE DESCRIBE THE ROLL-FORWARD INFORMATION PROVIDED IN YOUR
9		SCHEDULES.
10	Α.	Plant balances for any given time period are influenced by the activity in the
11		preceding time periods. To account for these periods, the plant information is
12		rolled forward from the prior period's actuals. As described above, Schedule 2
13		provides a summary roll-forward for gas and common utility plant in service by
14		functional class for the period 2024 through 2026. Schedule 3 provides a roll-
15		forward of actual CWIP, plant in service, accumulated reserve, and RWIP for
16		the period January 1, 2025 through June 30, 2025 and forecasted amounts for
17		the period July 1, 2025 through December 31, 2026. Schedule 4 shows CWIP
18		roll-forwards by year (2025-2026), witness, and category. Schedule 5 shows
19		expenditures and plant additions by Company witness for the period 2025-2026.
20		
21	Q.	WHAT WERE THE PRIMARY DRIVERS OF CAPITAL ADDITIONS IN THE ACTUAL
22		DATA EROM 20242

- 2 22
- 23 In 2024, and as discussed in the Company's most recent rate case (Docket No. G002/GR-23-413, which had a 2024 test year), the Company made a variety of 24 25 investments across our system. Particularly, the Company made investments in a new business project in the Cottage Grove area, and in reliability projects 26 27 including two regulator station rebuilds, as well as smaller reinforcement

1		projects, and projects included in the Gas Utility Infrastructure Cost rider
2		(GUIC). Additional drivers of these past additions include fire suppression
3		system upgrades at the Wescott gas peaking plant, as well as ongoing gas
4		distribution capital projects for meters, main replacements and relocations, and
5		new mains and services.
6		
7	Q.	What are the primary drivers of capital additions following the
8		2024 Gas Rate Case through the 2026 test year?
9	Α.	The main drivers during this period are investments in the Company's
10		Minnesota gas distribution system, metering systems, and peaking plant
11		facilities, as well as in common facilities such as the Company's operations
12		centers and transportation fleet.
13		
14	Q.	What are the Company's forecasted capital additions for the
15		CURRENT YEAR 2025?
16	Α.	The Company forecasts gross capital additions of \$565 million in the current
17		year 2025, as illustrated by Schedule 2 and Schedule 3. The net forecasted capital
18		additions in 2025 including retirements, transfers, and adjustments is \$521.1
19		million.
20		
21	Q.	What are the primary capital additions in 2025?
22	Α.	The following initiatives and individual projects are the key drivers of the
23		Company's capital additions in 2025: fire suppression systems upgrades at the
24		Maplewood and Sibley peaking plants, as well as a new control room at the
25		Wescott facility; ongoing gas distribution and meter communication module
26		replacement (with the meter module replacement program concluding in 2025),

2		transmission capital investments.
3		
4	Q.	What are the Company's forecasted capital additions for the 2026
5		TEST YEAR?
6	Α.	The Company forecasts gross capital additions of \$531.3 million in the 2026
7		test year as illustrated by Schedule 2 and Schedule 3. The net forecasted capital
8		additions in 2026 including retirements, transfers, and adjustments is \$519.1
9		million.
10		
11	Q.	What are the primary drivers of forecasted capital additions for
12		THE 2026 TEST YEAR?
13	Α.	For the 2026 test year, the primary drivers of the Company's forecasted capital
14		additions will be: ongoing gas distribution and general capital projects for
15		meters, system safety, and overall distribution investment, including investment
16		in a reinforcement project in the north metro area of Ramsey County; and
17		investments in fleet and service center operations; and smaller more routine
18		investments at our peaking plants.
19		
20	Q.	HAVE YOU PROVIDED A LINK BETWEEN THE CAPITAL SHOWN IN YOUR
21		SCHEDULES TO THE REVENUE REQUIREMENT?
22	Α.	Yes. The roll-forwards of CWIP, plant, accumulated depreciation, and RWIP
23		are included in Schedule 3. We also provided a summary for 2025-2026 in
24		Exhibit(MAK-1), Schedule 6, Roll-Forward Link to Halama Revenue
25		Requirement. This schedule provides a link from the information in my
26		Schedule 3 to Company witness Halama's Exhibit(BCH-1), Schedule 9, for
27		the 2026 test year.

main replacements, and relocations; new mains and services; and gas

III. DEPRECIATION

1	
_	
2	

3 Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY?

expense included in the 2026 test year.

A. In this section, I provide a general discussion of depreciation concepts and the importance of setting the appropriate level of depreciation expense. I also outline how remaining lives and net salvage rates have historically been reviewed and approved by the Commission. I then present the level of depreciation

9

8

- 10 Q. WHAT IS DEPRECIATION?
- 11 The term "depreciation" is a system of accounting that distributes the cost of 12 assets, less net salvage (if any), over the estimated useful life of the assets in a 13 systematic and rational manner. Depreciation is a process of allocation, not 14 valuation. However, the amount allocated to any single accounting period does 15 not necessarily represent an actual loss or decrease in value that will occur during 16 that particular period. The Company accrues depreciation based on the original 17 cost of all depreciable property included in each functional property group. On 18 retirement, the full cost of depreciable property, less the net salvage value, is 19 charged to the depreciation reserve.

- 21 Q. WHAT IS A NET SALVAGE RATE?
- A. Net salvage is the difference between the gross salvage (what the asset or its remaining scrap was sold for) and the removal cost (cost to remove and dispose of the asset). If the removal cost exceeds gross salvage, net salvage is negative. Some plant assets can experience significant negative removal cost percentages due to the amount of removal cost and the timing of any capital additions versus the retirement. Salvage and removal cost percentages are calculated by dividing

1		the current cost of salvage or removal by the original installed cost of the
2		associated assets.
3		
4	Q.	WHY IS IT IMPORTANT TO SET THE RIGHT LEVEL OF DEPRECIATION EXPENSE IN
5		A RATE CASE?
6	Α.	The goal in setting depreciation lives and rates is to match depreciation recovery
7		with the useful lives of assets to help ensure current customers are equitably
8		paying for the cost of the asset over the period they receive benefits from the
9		assets, avoiding intergenerational inequity. The level of depreciation expense
10		included in this rate case reflects the depreciation cost of service for the 2026
11		test year.
12		
13	Q.	How have remaining lives and net salvage rates historically been
14		REVIEWED AND APPROVED BY THE COMMISSION?
15	Α.	Historically, the Company has filed with the Commission an annual review of
16		remaining lives for production and storage assets, proposing changes to
17		depreciation expense based on any changes to remaining lives identified in an
18		annual review. If the timing of a rate case did not coincide with approval of the
19		most recent Annual Remaining Lives (ARL) filing, the Company would update
20		depreciation expense in its next rate case to reflect the approved remaining lives.
21		In addition, every five years, the Company commissions a dismantling study to
22		determine a site-specific cost estimate for retiring and dismantling gas
23		production and storage facilities.
24		
25		Similarly, the Company is required to file a TD&G Depreciation Study every
26		five years. The study is an analysis of annual depreciation for TD&G
27		depreciable plant in service as of a certain date. The Depreciation Study

1		recommends new depreciation rates for Transmission Plant, Distribution Plant,
2		and General Plant based on average life calculations and net salvage rates.
3		Historically, the Company would also file an annual TD&G compliance filing,
4		updating the TD&G remaining lives and depreciation expense for the passage
5		of time.
6		
7	Q.	YOU MENTION ABOVE THIS IS "HISTORICALLY" HOW REMAINING LIVES AND
8		NET SALVAGE RATES HAVE BEEN REVIEWED AND APPROVED BY THE
9		COMMISSION. PLEASE EXPLAIN.
10	Α.	The Company has proposed a change to the timing of depreciation filings. The
11		Company's most recent ARL and TD&G annual filings were both submitted in
12		Docket No. E,G002/D-23-356. The Company's most recent Dismantling
13		Study (the 2024 Dismantling Study) was also filed in Docket No. E,G002/D-
14		23-356. In that proceeding, as well as in our pending electric rate case in Docket
15		No. E002/GR-24-320 (2025-2026 Electric Rate Case), the Company proposed
16		to align the timing of ARL and TD&G filings and the adoption of depreciation
17		rates with subsequent rate case orders. Meaning, the Company would complete
18		a review of remaining lives, and would file a TD&G depreciation update, only
19		in the years it intends to file a retail rate case. The Company would continue to
20		commission depreciation and dismantling studies every five years but would
21		only incorporate the results of these studies in a general rate case.
22		
23	Q.	Does the Company's request to change the schedule for filing ARL
24		AND $TD\&G$ annual filings impact the depreciation expense proposed
25		IN THIS CURRENT RATE CASE?
26	Α.	No. Because the Company's request to change the schedule for depreciation

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filings is pending approval in both Docket No. E,G002/D-23-356 and the

1		2025-2026 Electric Rate Case, the Company determined depreciation expense
2		in this rate case consistent with the approach in prior gas rate cases. If the
3		proposed change to the schedule for filing ARL and TD&G updates is
4		approved, that change would be implemented going forward and would be
5		applicable to the Company's next gas rate case.
6		
7	Q.	How did the Company determine depreciation expense in this case?
8	Α.	The starting point for calculating depreciation expense in this case is the last
9		approved ARL filing and TD&G update in Docket No. E,G002/D-22-299.1
10		The most recent TD&G depreciation study was also approved in Docket No.
11		E,G002/D-22-299. The net salvage rates necessary to recover removal costs for
12		gas production and storage assets were last updated based on the 2020
13		dismantling study (approved in Docket No. E,G002/D-19-723). The
14		depreciation expense approved in 2024 Gas Rate Case was based on these
15		approved depreciation filings.
16		
17		The Company filed its most recent ARL filing, TD&G update, and the 2024
18		Dismantling Study in Docket No. E,G002/D-23-356. There were no proposed
19		updates to remaining lives for gas assets, other than passage of time adjustments
20		from the lives previously approved. In that proceeding, the Company proposed
21		updated net salvage rates based on the 2024 Dismantling Study. The
22		depreciation expense in this case is based on the average service lives, remaining

lives, net salvage rates, and depreciation rates proposed in Docket No.

2		1, 2026 plant balances.
3		
4		The Company's recommended depreciation changes were applied to the
5		monthly plant and accumulated depreciation balance (i.e., the depreciation
6		reserve), from the rate case vintage forecast plant data, to determine the change
7		in depreciation expense in the 2026 test year as shown in Table 3 below.
8		
9	Q.	How was the Minnesota jurisdictional depreciation reserve used in
10		THE DEPRECIATION EXPENSE ANALYSIS?
11	Α.	For regulatory purposes, the depreciation expense and the depreciation reserve
12		are based solely on the remaining lives, net salvage rates, retirement curves, and
13		depreciation rates (where applicable) approved by the Commission, or
14		proposed by the Company but currently pending Commission approval. For
15		financial purposes, we must account for the impact of those differences in our
16		approved rates in Company retail jurisdictions.
17		
18	Q.	WHAT IS THE IMPACT OF THE DEPRECIATION CHANGES YOU RECOMMEND?
19	Α.	The net change in proposed depreciation expense is a reduction of
20		approximately \$2.2 million at the Total Company level, and \$1.7 million for the
21		Minnesota jurisdiction, as shown in Table 3 below.

E,G002/D-23-356, and includes passage of time adjustments to reflect January

Table 3
2026 Test Year Depreciation Expense Changes

Function	Total Company	Minnesota Jurisdiction
Gas ARL - Storage	(\$596,814)	(\$513,399)
Gas ARL - Production	(\$4,477,239)	(\$3,851,469)
Gas TD&G - Distribution	\$824,317	\$824,317
Gas TD&G - Transmission	(\$1,134)	(\$1,134)
Gas TD&G - General	\$1,647,214	\$1,453,790
Gas TD&G - Intangible	\$224,052	\$197,742
Common TD&G*	\$179,683	\$158,584
Total	(\$2,199,921)	(\$1,731,569)

^{*} Note: The Company has proposed the effective date of Common TD&G allocators shall align with the test year of the Company's largest utility (electric) next rate case proceeding. Thus the Common TD&G expense impact in this current gas rate case reflects the gas impact of the common allocators that are pending approval in the ongoing electric rate case. I discuss this proposal in Section V.B later in my testimony.

As shown in Table 3, I propose a decrease of approximately \$2.2 million in Gas Production and TD&G depreciation expense at a Total Company level, and a decrease of about \$1.7 million for the Minnesota retail jurisdiction. The Total Company depreciation decrease is primarily related to the net salvage decreases for production, as proposed in the Docket No. E,G002/D-23-356. This Total Company decrease is offset by increases in the general communication, general network, general transportation, distribution mains, and distribution other functions, due to increased capital investment and increased annual proposed rates. The Minnesota Jurisdictional net decrease of \$1.7 million, results from the direct assignment of distribution and transmission assets and allocation of storage, production, general and intangible assets.

1 2 3		IV. DEPRECIATION FOR PRODUCTION AND STORAGE ASSETS
4	Q.	WHAT ARE PRODUCTION AND STORAGE ASSETS?
5	Α.	The production and storage assets are the two LPG (production) plants (Sibley
6		and Maplewood) and one LNG (storage) plant (Wescott) which Company
7		witness Capra discusses in his Direct Testimony.
8		
9		A. Remaining Life Update Filings
10	Q.	DOES THE COMPANY FILE ANY UPDATES WITH THE COMMISSION REGARDING
11		ITS REVIEW OF DEPRECIATION FOR PRODUCTION ASSETS?
12	Α.	Yes. As described above, the Company has historically filed with the
13		Commission an annual review of remaining lives for production assets,
14		proposing changes to depreciation expense based on any changes to remaining
15		lives or net salvage rates identified in an annual review. In addition, every five
16		years, the Company commissions a dismantling study to determine a site-
17		specific cost estimate for retiring and dismantling gas production and storage
18		facilities (and all non-nuclear electric production assets). I discussed in more
19		detail in Section III above the most recently approved ARL and dismantling
20		study, as well as the status of the Company's most recent ARL and dismantling
21		study filings.
22		
23	Q.	PLEASE DESCRIBE THE PROCESS USED TO IDENTIFY CHANGES THAT THE
24		COMPANY INCLUDES IN ITS REVIEWS OF REMAINING LIVES.
25	Α.	The Company follows the same process used to complete each remaining life
26		filing. Annually, the Company's depreciation analysts meet with the employees
27		who are knowledgeable about the planning, construction, and operations at
28		each facility. During these meetings, the Company reviews each facility to:

1	Understand the major overhauls, rebuilds, and routine construction
2	projects performed in the past few years;
3	 Consider the scope of current and upcoming projects; and
4	Forecast the likelihood of the facility achieving the currently-approved
5	remaining life in light of the past, current, and near future projects.
6	
7	If the Company determines the current remaining life is no longer appropriate,
8	the Company proposes a modification to the remaining life for that facility.
9	
10	The Company also considers the likelihood that a planned major overhaul,
11	rebuild, or routine construction project will occur in the next 10 to 12 months,
12	and its probable effect on each facility. If there is uncertainty whether the work
13	will occur, the Company reduces the weight given to this factor in its remaining
14	life analysis. Each year, the Company reviews the projects scheduled for each
15	plant to gauge if there is more or less certainty of completion, and it adjusts its
16	analysis accordingly.
17	
18	Occasionally, there is a significant individual event that influences a change to
19	remaining life - for example, the operating license renewal at the Nuclear
20	Monticello plant. More often, however, it is a culmination of several smaller
21	factors that, when considered together, support a change in the remaining life.
22	If just one or two of these small changes are present, the factors may not be
23	strong enough to influence a life change. As time passes each year, more of
24	these smaller factors may be realized such that a change would become
25	appropriate.

1	Q.	DOES THE COMPANY PRESENT A REVIEW OF REMAINING LIVES IN THIS RATE
2		CASE?
3	Α.	No. As described in Section III above, in pending Docket No. E,G002/D-23-
4		356, the Company proposed to align the timing of ARL filings and the adoption
5		of depreciation rates with subsequent rate orders. Meaning, the Company would
6		complete an updated depreciation study associated with an ARL filing on the
7		five-year schedule, but would incorporate the impact to depreciation expense
8		only in a general rate case. If the Company's proposal to file future reviews of
9		remaining lives only in rate cases is approved, the Company would file its next
10		review of remaining lives in conjunction with its next rate case.
11		
12	Q.	Does the ARL filing in Docket No. E,G002/D-23-356 propose any
13		CHANGES TO REMAINING LIVES FOR GAS PRODUCTION ASSETS?
14	Α.	No. The remaining lives filing in Docket No. E,G002/D-23-356 did not include
15		any request for approval of changes to remaining lives for gas production assets.
16		It did, however, include updates to net salvage rates as a result of the 2024
17		dismantling study, as described further below.
18		
19	Q.	IS THE COMPANY PROPOSING ANY ADDITIONAL LIFE EXTENSIONS FOR THE
20		PEAKING PLANTS IN THIS RATE CASE?
21	A.	No. However, as I mentioned earlier, recent investments in fire detection and
22		suppression systems at the Sibley, Maplewood, and Wescott peaking plants
23		support life extensions for these plants. While the Company is not requesting
24		approval of these potential life extensions, and has not reflected these life
25		extensions as part of this case, I provide for the Commission and parties'
26		consideration information on the impact of these potential life extensions on

depreciation expense.

- Q. CAN YOU PROVIDE A GENERAL DESCRIPTION OF RECENT PLANT INVESTMENTS
 AND THE CURRENT LIVES OF THE PLANTS?
- 3 Yes. As background, in the Company's 2022 Annual Review of Remaining Lives filing,² the Company requested approval of life extensions for the Sibley, 4 Maplewood, and Wescott peaking plants to December 2041 as a result of capital 5 work completed primarily in 2021-2023. The Commission approved those 6 7 changes to remaining lives in its January 9, 2024 Order in that proceeding.³ In 8 the Company's 2024 Gas Rate Case, the Company discussed additional 9 investments in the fire detection/suppression systems at Wescott and 10 Maplewood, and in this current rate case describes these investments at the 11 Sibley plant. These investments have in-service dates in 2024 and 2025.

- Q. Please provide a high-level description of the impact of the potential plant life extension on depreciation expense.
- 15 As discussed in the Direct Testimony of Company witness Capra, these recent 16 investments in the fire detection/suppression upgrades contribute to extending 17 the plants' operational life expectancy and support a reasonable estimate for life 18 extension through 2055 for each of the plants. The impact of these potential 19 life extensions for the plants would be a reduction of approximately \$7.6 million to 2026 test year depreciation expense. Exhibit (MAK-1), Schedule 7 to my 20 21 Direct Testimony shows this reduction to depreciation expense. Company 22 witness Liberkowski also discusses the potential life extensions in her Direct Testimony. 23

² In the Matter of Norther States Power Company, d/b/a Xcel Energy for Approval of the 2022 Annual Review of Remaining Lives (ARL) and Depreciation Rates for Electric and Gas Production and Gas Storage Facilities (EGPS) & for Transmission, Distribution, and General Accounts (TDG) & Five-Year Transmission, Distribution, and General Depreciation Study, Docket No. E,G002/D-22-299, PETITION (Sep. 8, 2022).

³ 2022 Annual Review of Remaining Lives, ORDER APPROVING PETITION WITH MODIFICATIONS AND SETTING ADDITIONAL FILING REQUIREMENTS, Order Point 3 (Jan. 9, 2024).

1	Q.	Are there any new production or storage facilities planned to go
2		INTO SERVICE IN 2025 OR THE 2026 TEST YEAR?
3	Α.	No.
4		
5		B. Five-Year Dismantling Study
6	Q.	WHAT IS A DISMANTLING STUDY AND WHY IS IT PERFORMED?
7	Α.	As described above, every five years, the Company commissions a dismantling
8		study to determine a site-specific cost estimate for retiring and dismantling gas
9		production and storage facilities. The Company then proposes updated net
10		salvage rates base on the five-year dismantling study.
11		
12	Q.	Please summarize the status of the Company's most recent
13		DISMANTLING STUDY.
14	Α.	As described earlier, the Company's most recent dismantling study was filed in
15		Docket No. E,G002/D-23-356 on January 31, 2025. This study is pending
16		approval in that docket as well as in our 2025-2026 Electric Rate Case.
17		
18	Q.	HAVE THE PROPOSED UPDATED SALVAGE RATES BEEN REFLECTED IN
19		DEPRECIATION RATES IN THE RATE CASE?
20	Α.	Yes.
21		
22	Q.	Is the Company proposing any additional changes to net salvage
23		RATES COMPARED TO WHAT WAS PROPOSED IN DOCKET No. E, $G002/D-23-$
24		356?
25	Α.	No. The net salvage rates proposed in Docket No. E,G002/D-23-356 are
26		consistent with what is proposed in this case. Although the 2023 filing is still
27		pending approval, the test year calculations assume this filing will be adopted in

1		its entirety. To the extent these rates are not adopted per the filing, the Company
2		will submit updates in rebuttal testimony.
3		
4		V. DEPRECIATION FOR TD&G ASSETS
5		
6	Q.	WHAT ARE TD&G ASSETS?
7	Α.	TD&G assets refer to all assets in the Transmission, Distribution, and General
8		functional classes of assets. General assets that are allocated to the Gas Utility
9		can be either Gas Utility only (e.g. communication equipment which specifically
10		supports only the Gas segment) or Common Utility (e.g. a service truck which
11		can be deployed to support either Gas or Electric repairs). Common Utility
12		assets are allocated to the Electric and Gas segments based on various allocation
13		methods.
14		
15		A. Five-Year TD&G Depreciation Study
16	Q.	WHAT IS A TD&G DEPRECIATION STUDY AND WHY IS IT PERFORMED?
17	Α.	Minnesota Rule 7825.0600 requires that "[d]epreciation certification studies
18		shall be made so that all primary accounts shall have been analyzed at least every
19		five years." The study is an analysis of annual depreciation for TD&G
20		depreciable plant in service as of a certain date. The Depreciation Study
21		recommends new depreciation rates for Transmission Plant, Distribution Plant,
22		and General Plant based on average life calculations and net salvage rates.
23		
24	Q.	WHEN DID THE COMPANY LAST PERFORM A TD&G DEPRECIATION STUDY?
24		
24 25	Α.	The last study was completed in 2022 and filed with the Commission on
	Α.	

1		January 9, 2024. Based on the five-year requirement and current timelines, the
2		next TD&G Depreciation Study is scheduled to be filed in or before September
3		2027.
4		
5	Q.	HAVE THERE BEEN ANY CHANGES THAT WOULD NECESSITATE UPDATES
6		COMPARED TO THE LAST APPROVED TD&G DEPRECIATION STUDY?
7	Α.	No. The changes proposed in this rate case are simply due to passage of time
8		updates.
9		
10		B. TD&G Update Filings
11	Q.	WHEN WAS THE LAST TD&G UPDATE FILING SUBMITTED?
12	Α.	The last TD&G updated filing was submitted September 9, 2024 in Docket No.
13		E,G002/D-23-356 which included passage of time updates based on previously
14		approved TD&G depreciation study (approved in Docket No. E,G002/D-22-
15		299).
16		
17	Q.	How does the $TD\&G$ depreciation in this rate case compare to what
18		WAS PROPOSED IN DOCKET NO. E,G002/D-23-356?
19	Α.	As noted above, the changes associated with TD&G assets in this case are
20		simply due to passage of time updates using parameters approved in the most
21		recent TD&G depreciation study (approved in Docket No. E,G002/D-22-299).
22		While Docket No. E,G002/D-23-356 also included passage of time updates
23		using the same previously approved parameters, what is included in this case
24		includes an additional year of passage of time. See Exhibit(MAK-1),
25		Schedule 8 for a comparison of present and proposed depreciation rates for
26		TD&G and Exhibit(MAK-1), Schedule 9 for the calculation of those rates.

1	Q.	WHEN WILL THE IMPACT OF THE COMMON TD&G DEPRECIATION CHANGE BE
2		UPDATED?

3 The Company proposes to continue the practice of updating Common 4 allocators and any associated depreciation impact changes in the Company's 5 next rate case proceeding for its largest utility. For NSPM, this is the electric 6 utility. It is not unreasonable to update Common allocators, in the largest utility, 7 where the most significant impact to depreciation and other expenses may 8 occur. It would not be prudent to update Common allocators, in the smaller 9 utility (gas) rate case proceeding, and inconsequently impact electric customers 10 to a larger magnitude, favorably or unfavorably, through currently approved 11 electric rates.

12

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Q. WERE THERE ANY OTHER CHANGES TO THE COMPANY'S PROCESSES PROPOSED IN DOCKET NO. E,G002/D-23-356 WHICH WOULD IMPACT DEPRECIATION?

A. Yes. In Docket No. E,G002/D-20-635, the Company proposed to begin depreciating individually large buildings booked to plant FERC Account 390 – Structures and Improvements, and to continue to use group depreciation for the remaining buildings in that account. The Commission approved this proposal in its March 24, 2021 Order in that proceeding. There are currently seven authorized locations for individual depreciation, and the Company proposed in that proceeding approval of separate depreciation for four new service centers (two electric and two common). For the new locations, the Company is using a life of 50 years and a net salvage of negative 25 percent, which was last approved in Docket No. E,G002/D-22-299 for FERC Account

⁴ In the Matter of the Petition of Northern States Power Company (Xcel) for Approval of its 2020 Annual Review of Transmission, Distribution, and General Depreciation Certification, Docket No. E,G002/D-20-635, ORDER, Order Point 6 (March 24, 2021).

390. For the separately depreciated locations, we depreciate these assets based
on the end-of-life methodology, similar to how we treat the lives of our
production plants, and depreciation expense is calculated on a monthly basis
rather than using a depreciation rate. The Company incorporated these
proposals into proposed rates in this rate case. Although the 2023 filing is still
pending approval, the test year calculations assume this filing will be adopted in
its entirety. To the extent these rates are not adopted per the filing, the Company
will submit updates in rebuttal testimony.

10 Q. IS THE COMPANY RECOMMENDING ANY OTHER CHANGES TO TD&G FILINGS
11 IN THIS CASE?

A. Yes. Similar to the proposal above related to the timing of ARL filings, the Company is proposing to align the timing of TD&G update filings and the adoption of depreciation rates with subsequent rate cases. Meaning, the Company would file a TD&G update only in the years it intends to file a retail rate case. The Company would continue to commission TD&G depreciation studies every five years but would only incorporate the results of these studies in a general rate case.

VI. CONCLUSION

- Q. Please summarize your testimony.
- A. I recommend the Commission approve the amounts the Company has calculated for the forecast depreciation in this proceeding, as well as property
- services capital additions, consistent with my testimony above.

- Q. Does this conclude your Direct Testimony?
- 28 A. Yes, it does.

Statement of Qualifications

Michele A. Kietzman

I received a Bachelor of Science, with a major in Accounting from the University of St. Thomas in 2014. In 2016, I received my CPA license and am currently an active CPA.

My current position with XES is Senior Manager, Capital Asset Recovery Accounting. I am responsible for:

- Managing the capital investment cost recovery process, which includes the
 development of detailed actuarial analysis, regulatory filings with the various state
 and federal rate regulatory commissions, and expert testimony to support
 recovery levels in rate proceedings;
- Accounting for and reporting on the nuclear plant decommissioning funding process, which includes the development of detailed engineering cost studies combined with a complete financial and economic analysis to develop detailed regulatory filings to establish the ratepayer funding levels necessary to accumulate the total future decommissioning cost requirement;
- Assisting with the plant asset-related ratemaking process, which supports the rate filings for all of the Xcel Energy Operating Companies' retail and wholesale jurisdictions; and
- Overseeing capital asset reporting and information processing necessary to disseminate capital asset information as required by various regulatory authorities (the Federal Energy Regulatory Commission, the Securities and Exchange Commission, and state commissions) as well as meeting all internal information requirements necessary to sustain efficient and effective business operations.

Prior to joining XES, I was employed by Deloitte as a Senior Auditor. I joined XES as a Senior Accounting Analyst in Corporate Accounting in 2018. My most recent position prior to my current role was Manager, NSP Utility Accounting until January 2025.

	_	BALANCE 1/1/2024	-	ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS	. <u>-</u>	BALANCE 12/31/2026
GAS PLANT IN SERVICE								
Gas Intangible Plant	\$	26,257,495	\$	10,829,082	\$ (762,434)	\$ -	\$	36,324,143
Gas Manufactured Production Plant		68,053,080		86,385,456	(24,471)	-		154,414,064
Gas Other Storage Plant		97,295,333		65,717,853	(124,162)	-		162,889,024
Gas Transmission Plant		139,153,349		42,131,986	(546,932)	-		180,738,403
Gas Distribution Plant		1,805,243,461		458,155,103	(50,766,599)	-		2,212,631,965
Gas General Plant		107,183,439		75,973,681	(279,227)	-		182,877,893
TOTAL GAS PLANT	\$	2,243,186,157	\$	739,193,162	\$ (52,503,825)	\$ -	\$	2,929,875,493
COMMON PLANT IN SERVICE Common Intangible Plant Common General Plant	\$	688,651,455 588,611,796	\$	253,324,097 504,564,725	\$ (30,577,650) (8,566,038)	\$ - -	\$	911,397,903 1,084,610,482
TOTAL COMMON PLANT	\$	1,277,263,250	\$	757,888,822	\$ (39,143,688)	\$ -	\$	1,996,008,385
TOTAL GAS AND COMMON PLANT	\$	3,520,449,407	\$	1,497,081,984	\$ (91,647,513)	\$ -	\$	4,925,883,878
All amounts shown above are unallocated Total Company		BALANCE				TRANSFERS &		BALANCE
		1/1/2024		ADDITIONS	RETIREMENTS	ADJUSTMENTS		12/31/2026
Gas Transmission Plant (Minnesota located only)		135,222,739	•	37,224,695	(534,844)	-	. –	171,912,590
Gas Distribution Plant (Minnesota located only)		1,594,476,261		363,492,508	(46,212,447)	(39,639)		1,911,716,683

		BALANCE 1/1/2024		ADDITIONS	RETIREMENTS	TRANSFERS & ADJUSTMENTS		BALANCE 12/31/2024
GAS PLANT IN SERVICE	_		_		_			
Gas Intangible Plant	\$	26,257,495	\$	6,497,281	\$ (762,434)	\$ -	\$	31,992,342
Gas Manufactured Production Plant		68,053,080		6,034,225	-	-		74,087,305
Gas Other Storage Plant		97,295,333		19,701,443	-	-		116,996,776
Gas Transmission Plant		139,153,349		6,241,441	-	-		145,394,790
Gas Distribution Plant		1,805,243,461		143,212,453	(4,074,987)	-		1,944,380,928
Gas General Plant		107,183,439		40,593,663	(66,061)	-		147,711,042
TOTAL GAS PLANT	\$	2,243,186,157	\$	222,280,508	\$ (4,903,482)	\$ -	\$	2,460,563,182
COMMON PLANT IN SERVICE Common Intangible Plant Common General Plant	\$	688,651,455 588,611,796	\$	98,747,285 79,781,733	\$ (30,577,650) (147,070)	\$ - -	\$	756,821,090 668,246,458
TOTAL COMMON PLANT	\$	1,277,263,250	\$	178,529,018	\$ (30,724,720)	\$ -	\$	1,425,067,548
TOTAL GAS AND COMMON PLANT	\$	3,520,449,407	\$	400,809,525	\$ (35,628,202)	\$ -	\$	3,885,630,731
All amounts shown above are unallocated Total Company		BALANCE				TRANSFERS &		BALANCE
	_	1/1/2024	-	ADDITIONS	RETIREMENTS	ADJUSTMENTS	_	12/31/2024
Gas Transmission Plant (Minnesota located only)		135,222,739		5,881,130	(2 (00 025)	(0.046)		141,103,869
Gas Distribution Plant (Minnesota located only)		1,594,476,261		114,304,430	(3,698,835)	(2,946)		1,705,078,910

		BALANCE 1/1/2025		ADDITIONS		RETIREMENTS		TRANSFERS & ADJUSTMENTS		BALANCE 12/31/2025
GAS PLANT IN SERVICE	_		3							
Gas Intangible Plant	\$	31,992,342	\$	2,796,508	\$	-	\$	-	\$	34,788,850
Gas Manufactured Production Plant		74,087,305		78,141,843		(24,471)		-		152,204,676
Gas Other Storage Plant		116,996,776		31,679,300		(124,162)		-		148,551,914
Gas Transmission Plant		145,394,790		24,087,357		(251,153)		-		169,230,994
Gas Distribution Plant		1,944,380,928		135,860,551		(34,822,487)		-		2,045,418,992
Gas General Plant		147,711,042		23,823,746		(213,166)		-		171,321,622
TOTAL GAS PLANT	\$	2,460,563,182	\$	296,389,306	\$	(35,435,439)	\$	-	\$	2,721,517,049
COMMON PLANT IN SERVICE Common Intangible Plant Common General Plant	\$	756,821,090 668,246,458	\$ \$	119,173,910 149,401,904	\$ \$	- (8,418,968)	\$ \$	- -	\$ \$	875,995,000 809,229,394
TOTAL COMMON PLANT	\$	1,425,067,548	\$	268,575,814	\$	(8,418,968)	\$	-	\$	1,685,224,394
TOTAL GAS AND COMMON PLANT	\$	3,885,630,731	\$	564,965,119	\$	(43,854,407)	\$	-	\$	4,406,741,443
All amounts shown above are unallocated Total Company										
		BALANCE						TRANSFERS &		BALANCE
		1/1/2025		ADDITIONS		RETIREMENTS		ADJUSTMENTS	_ _	12/31/2025
Gas Transmission Plant (Minnesota located only)		141,103,869		24,087,357		(245,104)		-		164,946,123
Gas Distribution Plant (Minnesota located only)		1,705,078,910		116,981,573		(32,229,145)		(36,693)		1,789,794,645

		BALANCE 1/1/2026	ADDITIONS		RETIREMENTS	TRANSFERS & ADJUSTMENTS		BALANCE 12/31/2026
GAS PLANT IN SERVICE	_	, ,		•			-	, ,
Gas Intangible Plant	\$	34,788,850	\$ 1,535,293	\$		\$ -	\$	36,324,143
Gas Manufactured Production Plant		152,204,676	2,209,388		-	-		154,414,064
Gas Other Storage Plant		148,551,914	14,337,110		-	-		162,889,024
Gas Transmission Plant		169,230,994	11,803,188		(295,779)	-		180,738,403
Gas Distribution Plant		2,045,418,992	179,082,099		(11,869,125)	-		2,212,631,965
Gas General Plant		171,321,622	11,556,271		-	-		182,877,893
TOTAL GAS PLANT	\$	2,721,517,049	\$ 220,523,348	\$	(12,164,904)	\$ -	\$	2,929,875,493
COMMON PLANT IN SERVICE Common Intangible Plant Common General Plant	\$	875,995,000 809,229,394	\$ 35,402,902 275,381,088	\$	- -	\$ - -	\$	911,397,903 1,084,610,482
TOTAL COMMON PLANT	\$	1,685,224,394	\$ 310,783,991	\$	-	\$ -	\$	1,996,008,385
TOTAL GAS AND COMMON PLANT	\$	4,406,741,443	\$ 531,307,339	\$	(12,164,904)	\$ -	\$	4,925,883,878
All amounts shown above are unallocated Total Company								
		BALANCE				TRANSFERS &		BALANCE
	_	1/1/2026	ADDITIONS	ı	RETIREMENTS	ADJUSTMENTS		12/31/2026
Gas Transmission Plant (Minnesota located only)		164,946,123	7,256,208		(289,740)	0		171,912,590
Gas Distribution Plant (Minnesota located only)		1,789,794,645	132,206,505		(10,284,467)	0		1,911,716,683

Northern States Power Company Total Company Gas Utility Roll-Forwards by Functional Class CWIP

						2025	5												2026					
Functional Class Gas Distribution Plant	January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December
CWIP Beginning Balance CWIP Expenditures	19,887,818 8,287,284	20,466,279 6,981,503	19,924,342 7,677,528	22,329,689 8,852,545	22,102,585 15,177,083	26,433,519 14,163,091	31,812,015 14,329,815	28,937,000 17,013,861	31,331,648 14,639,467	33,352,938 12,414,444	26,739,686 8,458,167	25,748,147 5,889,572	19,499,341 5,312,960	18,719,147 7,273,700	19,672,397 8,521,000	21,371,518 11,442,000	24,558,059 16,218,000	29,550,557 19,119,000	35,919,237 18,743,000	43,075,530 20,077,000	48,363,876 20,055,000	54,252,257 20,125,000	43,741,315 13,944,000	30,332,061 9,089,000
AFUDC Debt AFUDC Equity Closings to Plant	14,345 27,381 (7.750.550)	25,194 49,895 (7.598,528)	70,632 139,921 (5,482,734)	25,234 49,973 (9,154,856)	34,592 55,709 (10.936,449)	100,424 202,813 (9,087,833)	52,907 102,085 (17,359,822)	51,489 99,348 (14,770,050)	52,020 100,372 (12,770,568)	45,040 86,904 (19,159,640)	35,846 69,165 (9.554,717)	32,915 63,510 (12,234,803)	29,167 63,511 (6,185,831)	29,564 64,377 (6.414.391)	31,405 68,384 (6,921,668)	34,628 75,403 (8,365,490)	39,671 86,385 (11,351,558)	46,727 101,749 (12,898,797)	56,104 122,167 (11,764,977)	65,059 141,667 (14.995,380)	71,987 156,752 (14,395,358)	66,368 144,517 (30,846,828)	43,496 94,713 (27,491,462)	20,657 44,982 (27,450,358)
Closings to Plant Gas Distribution CWIF	20,466,279	19,924,342	22,329,689	22,102,585	26,433,519	31,812,015	28,937,000	31,331,648	33,352,938	26,739,686	25,748,147	19,499,341	18,719,147	19,672,397	21,371,518	24,558,059	29,550,557	35,919,237	43,075,530	48,363,876	54,252,257	43,741,315	30,332,061	(27,450,358) 12,036,343
Gas Other Storage Plant CWIP Beginning Balance	11,641,428	13,451,406	15,507,052	17,553,941	19,184,808	21,668,077	23,333,591	23,214,015	24,059,252	26,193,884	28,858,365	3,071,220	2,741,656	3,932,505	5,160,941	5,609,460	5,171,803	5,830,492	6,773,023	7,991,387	9,283,973	8,857,614	5,138,802	5,598,765
CWIP Expenditures AFUDC Debt AFUDC Equity	1,837,519 22,994 45,537	2,179,853 26,442 52,366	2,117,288 28,582 56,568	1,575,830 33,601 66,544	2,460,066 40,454 65,569	2,109,806 41,438 78,158	(399,154) 43,960 84,821	1,893,456 44,651 86,153	2,104,019 47,460 91,574	2,617,499 52,063 100,456	1,690,979 30,695 59,227	1,377,346 5,363 10,347	1,502,864 5,728 12,472	1,411,826 7,895 17,192	1,443,669 9,545 20,785	1,475,584 9,788 21,313	1,505,960 9,881 21,516	1,636,702 11,293 24,590	1,628,928 13,228 28,804	1,368,766 15,478 33,703	1,439,347 16,406 35,725	1,413,263 12,800 27,871	1,336,573 9,620 20,948	1,073,605 10,447 22,748
Closings to Plant Gas Other Storage CWIP	(96,072)	(203,015) 15,507,052	(155,550) 17,553,941	(45,107) 19,184,808	(82,820)	(563,887) 23,333,591	150,797 23,214,015	(1,179,024) 24,059,252	(108,420) 26,193,884	(105,537) 28,858,365	(27,568,046) 3,071,220	(1,722,619) 2,741,656	(330,215)	(208,477) 5,160,941	(1,025,479) 5,609,460	(1,944,342) 5,171,803	(878,667) 5,830,492	(730,054) 6,773,023	(452,596) 7,991,387	(125,360) 9,283,973	(1,917,836) 8,857,614	(5,172,746) 5,138,802	(907,178) 5,598,765	(644,158) 6,061,407
Gas General Plant			, , -				, ,	, ,				, , , , , , , , , , , , , , , , , , , ,		-, -,					,					
CWIP Beginning Balance CWIP Expenditures AFUDC Debt	5,152,390 3,157,003	6,473,279 732,295 199	4,558,483 2,934,207 259	6,795,678 4,124,321 164	7,040,243 4,172,769 175	6,778,908 1,241,334	7,717,414 1,586,949 422	7,352,672 1,246,371 634	7,072,726 1,085,814 1,013	7,266,534 793,107 1,587	5,812,881 647,198 2,092	5,622,249 861,162 1,322	3,935,315 616,972 182	3,919,156 598,972 319	3,920,486 778,972 496	4,127,264 760,972	4,338,757 785,972 895	4,596,211 916,972 1,128	4,995,805 932,972 1,422	5,420,577 1,139,972 1,802	6,050,798 1,168,972 2,265	6,708,229 926,972 2,629	7,134,066 923,972 2,924	7,561,732 1,075,972 1,717
AFUDC Equity Closings to Plant	458 (1,836,802)	413 (2,647,702)	512 (697,783)	325 (3,880,245)	248 (4,434,528)	292 (303,275)	814 (1,952,927)	1,223 (1,528,174)	1,955 (894,975)	3,062 (2,251,409)	4,036 (843,957)	2,551 (2,551,969)	396 (633,708)	695 (598,657)	1,080 (573,770)	1,540 (551,727)	1,950 (531,363)	2,455 (520,962)	3,097 (512,719)	3,924 (515,477)	4,933 (518,739)	5,724 (509,488)	6,367 (505,596)	3,738 (5,584,065)
Gas General CWIF	6,473,279	4,558,483	6,795,678	7,040,243	6,778,908	7,717,414	7,352,672	7,072,726	7,266,534	5,812,881	5,622,249	3,935,315	3,919,156	3,920,486	4,127,264	4,338,757	4,596,211	4,995,805	5,420,577	6,050,798	6,708,229	7,134,066	7,561,732	3,059,095
Gas Manufactured Production Plant CWIP Beginning Balance CWIP Expenditures	37,960,466 2,453,646	40,444,480 2,068,713	42,632,702 4,678,144	47,568,553 3,940,861	51,752,180 4,449,235	56,446,762 4,268,538	61,048,871 4,404,720	26,877,706 3,722,193	30,485,158 2,416,339	33,017,349 2,378,103	35,195,005 1,911,095	318,248 1,227,525	220,414 338,889	379,408 347,984	546,347 172,986	706,810 172,979	852,639 172,979	888,197 172,979	693,487 172,979	777,125 190,479	833,232 190,479	851,523 134,923	617,499 134,923	480,287 117,423
AFUDC Debt AFUDC Equity	73,735 146,026	78,137 154,745	84,851 168,040	93,423 185,017	112,077 180,109	113,177 213,428	84,349 162,751	54,812 105,760	60,638 117,002	65,165 125,736	34,852 67,247	547 1,056	538 1,172	830 1,808	1,124 2,448	1,400 3,048	1,570 3,419	1,445 3,147	1,320 2,875	1,448 3,153	1,523 3,315	1,337 2,911	1,004 2,186	790 1,721
Closings to Plant Gas Manufactured Production CWIF	(189,392) 40,444,480	(113,374) 42,632,702	4,817 47,568,553	(35,674) 51,752,180	(46,838) 56,446,762	6,965 61,048,871	(38,822,985) 26,877,706	(275,312) 30,485,158	(61,788) 33,017,349	(391,347) 35,195,005	(36,889,951) 318,248	(1,326,962) 220,414	(181,606) 379,408	(183,683) 546,347	(16,095) 706,810	(31,597) 852,639	(142,409) 888,197	(372,282) 693,487	(93,536) 777,125	(138,973) 833,232	(177,026) 851,523	(373,196) 617,499	(275,325) 480,287	(223,660) 376,562
Gas Intangible Plant CWIP Beginning Balance	1,581,648	1,614,057	1,733,161	1,943,698	2,166,274	2,190,164	2,278,585	1,695,988	432,426	409,606	457,707	504,536	609	2,618	4,639	195,634	395,218	595,873	798,608	1,002,432	1,209,358	1,417,396	1,624,549	1,832,816
CWIP Expenditures AFUDC Debt	177,084 2,821	166,131 2,991	116,437 3,274	209,535 3,655	9,929 4,284	72,510 4,041	89,384 3,469	73,221 2,043	62,667 812	57,311 829	48,694 920	46,605 505	10,155 3	9,152 7	190,454 170	197,993 501	197,993 838	198,993 1,178	198,993 1,520	200,993 1,867	200,993 2,217	198,993 2,568	198,993 2,919	200,993 1,978
AFUDC Equity Closings to Plant	5,586 (153,083)	5,923 (55,941) 1,733,161	6,484 84,342 1,943,698	7,238 2,147	6,872 2,805	7,663 4,208 2,278,585	6,694 (682,144) 1,695,988	3,941 (1,342,767)	1,568 (87,867)	1,600 (11,639) 457,707	1,775 (4,559)	974 (552,011) 609	(8,155) 2,618	(7,152)	371 - 195.634	1,090	1,824	2,564 	3,311 - 1,002,432	4,065 - 1,209,358	4,828 - 1,417,396	5,592	6,355	4,308 (1,519,987)
Gas Intangible CWIF Gas Transmission Plant	1,614,057	1,733,161	1,943,698	2,166,274	2,190,164	2,278,585	1,095,988	432,426	409,606	457,707	504,536	609	2,018	4,639	195,634	395,218	595,873	798,608	1,002,432	1,209,358	1,417,396	1,624,549	1,832,816	520,108
CWIP Beginning Balance CWIP Expenditures	1,987,128 93,475	2,048,290 196,954	2,094,071 164,626	2,053,785 2,071,129	4,000,307 1,470,792	5,472,161 1,264,823	6,687,560 2,375,918	9,101,919 2,674,101	9,447,440 2,767,858	12,276,054 2,593,379	14,945,567 2,281,854	4,214,740 4,808,229	1,066,302 181,000	1,253,907 419,000	1,681,263 358,000	2,049,885 742,000	2,805,708 1,080,000	3,904,812 1,397,000	4,491,261 1,318,000	5,838,669 1,561,000	7,273,332 1,478,000	8,762,985 1,609,000	6,841,165 1,130,000	7,778,786 514,000
AFUDC Debt AFUDC Equity Closings to Plant	3,544 7,019 (42,876)	3,678 7,284 (162,135)	2,914 5,770 (213.596)	4,832 9,569 (139,007)	8,575 14,754 (22,267)	10,811 20,387 (80,622)	15,068 29,074 (5,701)	17,724 34,199 (2,380,504)	20,739 40,017	25,989 50,146	19,258 37,159 (13.069.098)	5,080 9,802 (7.971,550)	2,079 4,527	2,630 5,726	3,343 7,279	4,350 9,473	6,012 13,092	7,685 16,735 (834,971)	9,255 20,153	11,765 25,619 (163,722)	14,368 31,286 (34,000)	14,198 30,917 (3,575,935)	13,099 28,523 (234,000)	8,386 18,260 (6,960,559)
Gas Transmission CWIF	2,048,290	2,094,071	2,053,785	4,000,307	5,472,161	6,687,560	9,101,919	9,447,440	12,276,054	14,945,567	4,214,740	1,066,302	1,253,907	1,681,263	2,049,885	2,805,708	3,904,812	4,491,261	5,838,669	7,273,332	8,762,985	6,841,165	7,778,786	1,358,873
Total Gas Utility	84,497,790	86,449,811	98,245,343	106,246,397	118,989,591	132,878,037	97,179,300	102,828,649	112,516,364	112,009,211	39,479,139	27,463,636	28,206,741	30,986,073	34,060,572	38,122,185	45,366,143	53,671,420	64,105,720	73,014,569	80,850,005	65,097,395	53,584,448	23,412,388
Common Intangible Plant CWIP Beginning Balance CWIP Expenditures	70,165,684.38 7,406,962.20	76,686,929.29 6.085,111.55	77,205,793.65 12,383.817.04	84,359,290.87 2.646,924.63	85,123,960.87 7,265,687,09	80,573,484.13 12,552,742.68	81,445,722.19 8,007,225.51	86,473,513.20 7 987 231 84	81,309,866.24 13.874.401.35	86,281,048.98 8,446,875.30	87,469,213.74 8.428.145.54	96,114,081.01 11,920,485.87	62,998,614.94 4,775,541.83	67,962,664.30 4.774.646.80	72,296,044.59 8,343,530.20	74,649,874.76 14 173 079 68	88,871,057.31 11,978,289.12	100,354,564.92 11,730,222.04	110,380,825.71 11.808.758.65	122,136,083.69 12,836,256.41	135,600,115.55 12,909,211.10	148,122,262.46 12,876,009.29	161,767,737.43 12,526,494.97	174,249,703.66 16,506,608.31
AFUDC Debt AFUDC Equity	73,364.49 145,244.09	148,416.35 293,927.20	155,553.41 308,061.65	160,205.08 317,273.78	169,291.96 261,563.57	141,577.37 266,942.01	146,060.98 281,825.22	144,835.02 279,459.84	143,983.77 277,817.19	148,746.35 287,006.61	155,258.07 299,571.07	134,918.77 260,326.24	103,440.88 225,244.37	110,968.04 241,634.91	116,456.12 253,585.29	128,183.27 279,121.45	147,673.37 321,561.39	166,517.96 362,595.87	185,582.63 404,109.48	206,764.84 450,234.25	229,609.16 499,978.00	252,620.47 550,085.66	274,623.00 597,996.56	279,421.63 608,445.66
Closings to Plant Common Intangible CWIF	76,686,929	(6,008,590.74) 77,205,794	(5,693,934.88) 84,359,291	(2,359,733.49) 85,123,961	(12,247,019.36) 80,573,484	(12,089,024.00) 81,445,722	(3,407,320.70) 86,473,513	(13,575,173.66) 81,309,866	(9,325,019.57) 86,281,049	(7,694,463.50) 87,469,214	(238,107.41) 96,114,081	(45,431,196.95) 62,998,615	(140,177.72) 67,962,664	(793,869.46) 72,296,045	(6,359,741.44) 74,649,875	(359,201.85) 88,871,057	(964,016.27) 100,354,565	(2,233,075.08) 110,380,826	(643,192.78) 122,136,084	(29,223.64) 135,600,116	(1,116,651.35) 148,122,262	(33,240.45) 161,767,737	(917,148.30) 174,249,704	(21,813,364.02) 169,830,815
Common General Plant CWIP Beginning Balance	97,513,972	103,727,568	125,926,495	132,347,048	135,183,699	151.466.686	175,841,079	194.996.767	215,821,830	177,469,551	186,388,953	177,063,829	183,246,303	188,319,293	195,388,652	199,132,165	211.117.740	224,416,646	227.017.867	238,601,486	225,763,271	229,177,414	229,340,532	237,402,683
CWIP Expenditures AFUDC Debt	4,866,292 134,672	24,364,618 156,060	16,364,283 182,525	5,978,934 199,977	16,375,741 241,954	29,767,855 251,455	24,827,971 274,459	21,426,955 313,185	18,744,471 298,896	16,550,261 278,650	21,661,591 277,338	25,811,697 273,423	6,145,018 268,738	7,272,102 275,568	10,994,201 285,518	12,758,310 299,730	14,169,544 316,061	12,791,875 329,868	12,304,516 342,973	16,060,142 332,876	10,232,926 320,402	12,264,960 331,496	10,903,024 342,835	12,694,049 199,913
AFUDC Equity Closings to Plant	266,707 945,925	309,065 (2,630,815)	361,478 (10,487,732)	396,039 (3,738,300)	392,562 (727,270)	474,191 (6,119,108)	529,570 (6,476,312)	604,291 (1,519,368)	576,721 (57,972,366)	537,656 (8,447,164)	535,124 (31,799,178)	527,571 (20,430,216)	585,182 (1,925,948)	600,054 (1,078,365)	621,720 (8,157,925)	652,667 (1,725,132)	688,228 (1,874,926)	718,294 (11,238,817)	746,830 (1,810,699)	724,843 (29,956,076)	697,681 (7,836,867)	721,838 (13,155,176)	746,530 (3,930,239)	435,313 (192,690,919)
Common General CWIF Total Common Utility	180.414.497	203.132.288	216.706.339	135,183,699.12	151,466,685.95 232.040.170	175,841,078.66 257,286.801	194,996,767.34 281.470.281	297.131.696	177,469,551.27 263.750.600	186,388,953.34 273.858.167	273.177.910	183,246,303.34 246.244.918	188,319,293.06 256,281,957	195,388,651.92 267.684.697	273,782,040	299.988.797	324,771,211	337 398 693	360,737,570	225,763,271.48 361.363.387	229,177,413.95 377,299.676	229,340,532.11 391.108.270	237,402,683.18	58,041,038.35 227,871,854
Total Gas and Common	,	289,582,100	314,951,683	326,554,057	351,029,761	390,164,837	378,649,581	399,960,346	376,266,964	385,867,378	312,657,049	273,708,554	284,488,698	298,670,770	307,842,612	338,110,982	370,137,354	391,070,113	424,843,290	434,377,956	458,149,681	456,205,664	465,236,835	251,284,242
<u>Footnotes:</u> (1) Gas Distribution and Transmission Plant in the sc	hedule above contains t	NSP-Minnesota Tot	al Company for all j	urisdictions. Below	is the Gas Distributio	on and Transmission	State of Minnesota	located assets only																
Gas Distribution Plant - MN located only																								
CWIP Beginning Balance CWIP Expenditures	13,890,251 6,863,489	14,470,406 6,158,548	13,838,624 7,086,061	15,876,509 8,867,976	15,992,883 11,959,626	19,105,357 11,822,844	24,132,722 12,608,146	21,153,794 14,498,640	24,645,986 12,746,839	26,705,412 10,747,096	19,660,799 7,243,083	18,461,242 4,788,624	13,520,626 3,912,960	12,342,440 4,183,700	11,324,793 5,690,000	11,483,344 8,246,000	12,810,379 13,186,000	16,335,248 15,488,000	20,715,885 15,475,000	26,168,701 16,160,000	29,113,600 15,708,000	32,375,145 15,310,000	19,962,869 9,281,000	19,327,068 5,974,000
AFUDC Debt AFUDC Equity Closings to Plant	7,573 13,969 (6,304,876)	18,225 36,094 (6,844,650)	58,064 115,031 (5,221,270)	17,044 33,755 (8,802,403)	24,791 40,008 (8,911,951)	84,002 170,395 (7,049,877)	39,915 77,016 (15,704,004)	39,561 76,334 (11,122,343)	41,957 80,956 (10,810,326)	35,266 68,047 (17,895,022)	25,852 49,881 (8,518,372)	22,953 44,287 (9,796,480)	19,593 42,663 (5,153,401)	18,017 39,232 (5,258,596)	17,021 37,063 (5,585,533)	17,467 38,036 (6,974,468)	19,786 43,083 (9,724,000)	24,074 52,421 (11,183,858)	30,432 66,267 (10,118,883)	36,033 78,463 (13,329,597)	38,932 84,774 (12,570,161)	29,686 64,641 (27,816,603)	15,865 34,547 (9,967,213)	12,792 27,855 (14,524,192)
Gas Distribution CWIP (MN Only)		13,838,624	15,876,509	15,992,883	19,105,357	24,132,722	21,153,794	24,645,986	26,705,412	19,660,799	18,461,242	13,520,626	12,342,440	11,324,793	11,483,344	12,810,379	16,335,248	20,715,885	26,168,701	29,113,600	32,375,145	19,962,869	19,327,068	10,817,523
Gas Transmission Plant - MN located only CWIP Beginning Balance	1,987,128	2,048,290	2,094,071	2,053,785	4,000,307	5,472,161	6,687,560	9,101,919	9,447,440	12,276,054	14,945,567	4,214,740	1,066,302	1,151,616	1,181,257	1,241,154	1,605,257	2,395,647	2,569,328	3,549,748	4,480,945	5,429,157	2,878,565	3,125,659
CWIP Expenditures AFUDC Debt AFUDC Equity	93,475 3,544 7,019	196,954 3,678 7,284	164,626 2,914 5,770	2,071,129 4,832 9,569	1,470,792 8,575 14,754	1,264,823 10,811 20,387	2,375,918 15,068 29,074	2,674,101 17,724 34,199	2,767,858 20,739 40,017	2,593,379 25,989 50,146	2,281,854 19,258 37,159	4,808,229 5,080 9,802	79,000 1,987 4,327	23,000 2,090 4,551	53,000 2,170 4,726	356,000 2,550 5,553	779,000 3,585 7,805	994,000 4,611 10,041	963,000 5,482 11,938	1,072,000 7,213 15,706	954,000 8,879 19,334	1,001,000 7,661 16,682	464,000 5,379 11,714	126,000 3,594 7,827
Closings to Plant Gas Transmission CWIP (MN Only)	(42,876)	(162,135) 2,094,071	(213,596) 2,053,785	(139,007) 4,000,307	(22,267) 5,472,161	(80,622) 6,687,560	(5,701) 9,101,919	(2,380,504) 9,447,440	12,276,054	(1) 14,945,567	(13,069,098) 4,214,740	(7,971,550) 1,066,302	4,327 - 1,151,616	- 1,181,257	1,241,154	- 1,605,257	2,395,647	(834,971) 2,569,328	3,549,748	(163,722) 4,480,945	(34,000) 5,429,157	(3,575,935) 2,878,565	(234,000) 3,125,659	(2,413,579) 849,500
	<u> </u>																					<u>.</u>		

Northern States Power Company Total Company Gas Utility Roll-Forwards by Functional Class

						202	5											202	26					
Functional Class	January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December
Gas Distribution Plant																								
Gross Plant Beginning Balance	1,944,380,928	1,951,931,939	1,959,347,747	1,964,695,143	1,973,101,351	1,983,997,537	1,962,011,286	1,978,973,546	1,993,334,729	2,005,696,431	2,024,447,205	2,033,593,055	2,045,418,992	2,050,615,729	2,056,041,027	2,061,973,601	2,069,349,997	2,079,712,461	2,091,622,164	2,102,398,048	2,116,404,334	2,129,810,598	2,159,668,332	2,186,170,701
Plant Additions	7,750,550	7,598,528	5,482,734	9,154,856	10,936,449	9,087,833	17,359,822	14,770,050	12,770,568	19,159,640	9,554,717	12,234,803	6,185,831	6,414,391	6,921,668	8,365,490	11,351,558	12,898,797	11,764,977	14,995,380	14,395,358	30,846,828	27,491,462	27,450,358
Retirements Transfers & Adjustments	(199,539)	(182,720) 0	(135,337)	(748,648) 0	(40,263)	(31,074,084) 0	(397,563) 0	(408,867) (0)	(408,867) 0	(408,867) 0	(408,867) 0	(408,867)	(989,094)	(989,094)	(989,094)	(989,094)	(989,094)	(989,094)	(989,094)	(989,094)	(989,094)	(989,094)	(989,094)	(989,094)
Gas Distribution Plan	1,951,931,939	1,959,347,747	1,964,695,143	1,973,101,351	1,983,997,537	1,962,011,286	1,978,973,546	1,993,334,729	2,005,696,431	2,024,447,205	2,033,593,055	2,045,418,992	2,050,615,729	2,056,041,027	2,061,973,601	2,069,349,997	2,079,712,461	2,091,622,164	2,102,398,048	2,116,404,334	2,129,810,598	2,159,668,332	2,186,170,701	2,212,631,965
Gas Other Storage Plant																								
Gross Plant Beginning Balance	116,996,776	117,092,848	117,295,863	117,451,413	117,496,520	117,579,340	118,019,066	117,868,268	119,047,292	119,155,712	119,261,249	146,829,296	148,551,914	148,882,130	149,090,607	150,116,086	152,060,428	152,939,095	153,669,149	154,121,745	154,247,105	156,164,942	161,337,688	162,244,866
Plant Additions Retirements	96,072	203,015	155,550	45,107	82,820	563,887	(150,797)	1,179,024	108,420	105,537	27,568,046	1,722,619	330,215	208,477	1,025,479	1,944,342	878,667	730,054	452,596	125,360	1,917,836	5,172,746	907,178	644,158
Transfers & Adjustments	-	-	-	-	-	(124,162) -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Other Storage Plan	t 117,092,848	117,295,863	117,451,413	117,496,520	117,579,340	118,019,066	117,868,268	119,047,292	119,155,712	119,261,249	146,829,296	148,551,914	148,882,130	149,090,607	150,116,086	152,060,428	152,939,095	153,669,149	154,121,745	154,247,105	156,164,942	161,337,688	162,244,866	162,889,024
Gas General Plant																								
Gross Plant Beginning Balance	147,711,042	149,547,844	152,195,547	152,893,330	156,773,574	161,208,102	161,298,211	163,251,138	164,779,312	165,674,287	167,925,696	168,769,653	171,321,622	171,955,330	172,553,988	173,127,757	173,679,484	174,210,847	174,731,809	175,244,528	175,760,005	176,278,744	176,788,232	177,293,828
Plant Additions Retirements	1,836,802	2,647,702	697,783	3,880,245	4,434,528	303,275 (213,166)	1,952,927	1,528,174	894,975 -	2,251,409	843,957	2,551,969	633,708	598,657 -	573,770 -	551,726 -	531,363	520,962 -	512,719 -	515,477 -	518,739 -	509,488	505,596	5,584,065 -
Transfers & Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gas General Plan	149,547,844	152,195,547	152,893,330	156,773,574	161,208,102	161,298,211	163,251,138	164,779,312	165,674,287	167,925,696	168,769,653	171,321,622	171,955,330	172,553,988	173,127,757	173,679,484	174,210,847	174,731,809	175,244,528	175,760,005	176,278,744	176,788,232	177,293,828	182,877,893
Gas Manufactured Production Plant																								
Gross Plant Beginning Balance	74,087,305	74,276,697	74,390,071	74,385,254	74,420,927	74,467,765	74,436,330	113,259,314	113,534,627	113,596,415	113,987,762	150,877,714	152,204,676	152,386,282	152,569,966	152,586,061	152,617,658	152,760,068	153,132,349	153,225,886	153,364,858	153,541,884	153,915,080	154,190,405
Plant Additions Retirements	189,392 -	113,374 -	(4,817)	35,674 -	46,838 -	(6,965) (24,471)	38,822,985 -	275,313 -	61,788	391,347 -	36,889,951 -	1,326,962 -	181,606 -	183,683 -	16,095 -	31,597 -	142,409 -	372,282 -	93,536 -	138,973	177,026 -	373,196 -	275,325 -	223,660 -
Transfers & Adjustments	-	-	-	-	<u>-</u>	<u> </u>	<u>-</u>	-	-	-	-	-	-	-	-	<u>-</u>	-	-	-	-	-	-	<u>-</u>	<u>-</u>
Gas Manufactured Production Plan	74,276,697	74,390,071	74,385,254	74,420,927	74,467,765	74,436,330	113,259,314	113,534,627	113,596,415	113,987,762	150,877,714	152,204,676	152,386,282	152,569,966	152,586,061	152,617,658	152,760,068	153,132,349	153,225,886	153,364,858	153,541,884	153,915,080	154,190,405	154,414,064
Gas Intangible Plant																								
Gross Plant Beginning Balance Plant Additions	31,992,342 153,083	32,145,424 55 941	32,201,366 (84,342)	32,117,024 (2.147)	32,114,877 (2,805)	32,112,072 (4 208)	32,107,864 682 144	32,790,008 1 342 767	34,132,775 87,867	34,220,641 11,639	34,232,280 4 559	34,236,839 552,011	34,788,850 8 155	34,797,005 7 152	34,804,156	34,804,156	34,804,156	34,804,156	34,804,156	34,804,156	34,804,156	34,804,156	34,804,156	34,804,156 1,519,987
Retirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers & Adjustments Gas Intangible Plan		32,201,366	32,117,024	32,114.877	32,112,072	32,107,864	32,790,008	34,132,775	34,220,641	34,232,280	34.236.839	34,788,850	34,797,005	34.804.156	34,804,156	- 34.804.156	34.804.156	- 34,804,156	- 34.804.156	34.804.156	34,804,156	34,804,156	- 34,804,156	36,324,143
Gas intangible Plan	32,145,424	32,201,300	32,117,024	32,114,077	32,112,072	32,107,004	32,790,008	34,132,775	34,220,041	34,232,200	34,230,039	34,766,630	34,797,003	34,604,136	34,604,136	34,004,130	34,604,136	34,604,136	34,604,130	34,004,130	34,604,136	34,004,130	34,604,136	30,324,143
Gas Transmission Plant	445.004.700	445 407 000	445 500 004	445.040.000	445.040.470	445,005,700	445 004 070	445.074.700	140.040.000	440,000,004	4.40.040.000	404.070.440	400 000 004	400 000 040	100 101 000	400 457 050	100 100 100	400 407 750	400 040 077	100 000 100	470 000 500	470 044 054	470 500 444	470 000 400
Gross Plant Beginning Balance Plant Additions	145,394,790 42,876	145,437,666 162,135	145,599,801 213,596	145,813,398 139,007	145,943,472 22,267	145,965,739 80,622	145,881,970 5,701	145,874,700 2,380,504	148,242,232 -	148,229,261 1	148,216,290 13,069,098	161,272,416 7,971,550	169,230,994 -	169,206,346 -	169,181,698 -	169,157,050	169,132,402 -	169,107,753 834,971	169,918,077 -	169,893,428 163,722	170,032,502 34,000	170,041,854 3,575,935	173,593,141 234,000	173,802,492 6,960,559
Retirements	-	-	-	(8,933)	·-	(164,390)	(12,972)	(12,972)	(12,972)	(12,972)	(12,972)	(12,972)	(24,648)	(24,648)	(24,648)	(24,648)	(24,648)	(24,648)	(24,648)	(24,648)	(24,648)	(24,648)	(24,648)	(24,648)
Transfers & Adjustments Gas Transmission Plan	145,437,666	145,599,801	145,813,398	145,943,472	145,965,739	145,881,970	145,874,700	148,242,232	148,229,261	148,216,290	161,272,416	169,230,994	169,206,346	169,181,698	169,157,050	169,132,402	169,107,753	169,918,077	169,893,428	170,032,502	170,041,854	173,593,141	173,802,492	180,738,403
		, ,	, ,		, ,		, ,					, ,			, ,	0.751.011.105		, ,	• •		, ,			<u> </u>
Total Gas Utility	2,470,432,418	2,481,030,394	2,487,355,561	2,499,850,721	2,515,330,555	2,493,754,726	2,552,016,974	2,573,070,967	2,586,572,747	2,608,070,482	2,695,578,973	2,721,517,049	2,727,842,823	2,734,241,441	2,741,764,712	2,751,644,125	2,763,534,381	2,777,877,705	2,789,687,791	2,804,612,962	2,820,642,179	2,860,106,630	2,888,506,449	2,929,875,493
Common Intangible Plant																								
Gross Plant Beginning Balance Plant Additions	756,821,090 1,104,326	757,925,416 6,008,591	763,934,007 5,693,935	769,627,942 2,359,733	771,987,675 12,247,019	784,234,694 12,089,024	796,323,718 3,407,321	799,731,039 13,575,174	813,306,213 9,325,020	822,631,232 7,694,463	830,325,696 238,107	830,563,803 45,431,197	875,995,000 140,178	876,135,178 793,869	876,929,047 6,359,741	883,288,789 359,202	883,647,991 964.016	884,612,007 2,233,075	886,845,082 643,193	887,488,275 29,224	887,517,498 1,116,651	888,634,150 33,240	888,667,390 917,148	889,584,538 21,813,364
Retirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers & Adjustments Common Intangible Plan	- t 757,925,416	763,934,007	769.627.942	771.987.675	- 784,234,694	796,323,718	799,731,039	813,306,213	822.631.232	830,325,696	830,563,803	875.995.000	- 876,135,178	876,929,047	- 883,288,789	- 883,647,991	- 884.612.007	- 886,845,082	- 887,488,275	- 887.517.498	- 888.634.150	- 888.667.390	- 889,584,538	911,397,903
•	707,020,410	700,004,007	700,027,042	771,007,070	704,204,004	700,020,710	700,701,000	010,000,210	022,001,202	000,020,000	000,000,000	070,000,000	070,100,170	010,020,041	000,200,700	000,047,001	004,012,007	000,040,002	007,400,270	007,017,400	333,334,133	000,007,000	000,004,000	011,007,000
Common General Plant Gross Plant Beginning Balance	668,246,458	667,300,533	669.931.348	680.419.081	684,157,380	684.884.650	682.584.789	689.061.101	690.580.469	748,552,835	756 999 999	788,799,177	809,229,394	811,155,341	812,233,706	820,391,631	822,116,764	823,991,690	835,230,506	837,041,206	866,997,281	874,834,148	887,989,324	891,919,563
Plant Additions	(945,925)	2,630,815	10,487,732	3,738,300	727,270	6,119,108	6,476,312	1,519,368	57,972,366	8,447,164	31,799,178	20,430,216	1,925,948	1,078,365	8,157,925	1,725,132	1,874,926	11,238,816	1,810,699	29,956,076	7,836,867	13,155,176	3,930,239	192,690,919
Retirements Transfers & Adjustments	-	-	-	-	-	(8,418,968)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Common General Plan	667,300,533	669,931,348	680,419,081	684,157,380	684,884,650	682,584,789	689,061,101	690,580,469	748,552,835	756,999,999	788,799,177	809,229,394	811,155,341	812,233,706	820,391,631	822,116,764	823,991,690	835,230,506	837,041,206	866,997,281	874,834,148	887,989,324	891,919,563	1,084,610,482
Total Common Utility	1,425,225,949	1.433.865.355	1,450,047,022	1.456.145.055	1,469,119,344	1.478.908.508	1.488.792.140	1.503.886.682	1.571.184.067	1.587.325.695	1,619,362,981	1,685,224,394	1.687.290.519	1.689.162.754	1.703.680.420	1,705,764,754	1.708.603.697	1,722,075,588	1.724.529.480	1,754,514,780	1,763,468,298	1,776,656,714	1,781,504,101	1,996,008,385
rotal Common Gunty	1,425,225,949	1,433,605,355	1,450,047,022	1,456, 145,055	1,409,119,344	1,476,906,506	1,400,792,140	1,503,660,662	1,571,104,007	1,567,525,695	1,019,302,901	1,000,224,394	1,007,290,519	1,009,102,734	1,703,660,420	1,705,764,754	1,706,603,697	1,722,075,500	1,724,529,460	1,754,514,760	1,763,466,296	1,770,000,714	1,761,504,101	1,990,000,365
Total Gas and Common	3,895,658,368	3,914,895,749	3,937,402,583	3,955,995,777	3,984,449,900	3,972,663,234	4,040,809,114	4,076,957,649	4,157,756,815	4,195,396,177	4,314,941,954	4,406,741,443	4,415,133,342	4,423,404,194	4,445,445,132	4,457,408,879	4,472,138,077	4,499,953,293	4,514,217,271	4,559,127,741	4,584,110,477	4,636,763,343	4,670,010,550	4,925,883,878
Footnotes:																								
(1) Gas Distribution and Transmission Plant	in the schedule abo	ove contains NSP-N	Minnesota Total C	ompany for all juris	sdictions. Below i	is the Gas Distribut	ion and Transmiss	sion State of Minne	esota located asse	ets only.														
Gas Distribution Plant - MN																								
Gross Plant Beginning Balance	1,705,078,910	1,711,188,013	1,717,844,001	1,722,922,376	1,730,982,049	1,739,844,896	1,718,036,184	1,733,392,174	1,744,166,502	1,754,628,814	1,772,175,822	1,780,346,179	1,789,794,645	1,794,091,008	1,798,492,564	1,803,221,058	1,809,338,487	1,818,205,449	1,828,532,268	1,837,794,112	1,850,266,670	1,861,979,792	1,888,939,356	1,898,049,530
Plant Additions Retirements	6,304,876 (196,153)	6,844,650 (182,408)	5,221,270 (135,337)	8,802,403 (735,420)	8,911,951 (40,263)	7,049,877 (28,851,477)	15,704,004 (348,014)	11,122,343 (348,014)	10,810,326 (348,014)	17,895,022 (348,014)	8,518,372 (348,014)	9,796,480 (348,014)	5,153,401 (857,039)	5,258,596 (857,039)	5,585,533 (857,039)	6,974,468 (857,039)	9,724,000 (857,039)	11,183,858 (857,039)	10,118,883 (857,039)	13,329,597 (857,039)	12,570,161 (857,039)	27,816,603 (857,039)	9,967,213 (857,039)	14,524,192 (857,039)
Transfers & Adjustments	380	(6,254)	(7,558)	(7,310)	(8,841)	(7,111)	0	(0)	0	0	0	(0)	-	-		-		-	-		-		-	
Gas Distribution Plant - MN	1,711,188,013	1,717,844,001	1,722,922,376	1,730,982,049	1,739,844,896	1,718,036,184	1,733,392,174	1,744,166,502	1,754,628,814	1,772,175,822	1,780,346,179	1,789,794,645	1,794,091,008	1,798,492,564	1,803,221,058	1,809,338,487	1,818,205,449	1,828,532,268	1,837,794,112	1,850,266,670	1,861,979,792	1,888,939,356	1,898,049,530	1,911,716,683
Gas Transmission Plant - MN																								
Gross Plant Beginning Balance	141,103,869 42,876	141,146,745	141,308,880	141,522,477	141,652,551 22,267	141,674,818	141,591,049	141,584,787	143,953,328	143,941,364	143,929,402	156,986,537	164,946,123	164,921,978	164,897,833	164,873,688	164,849,543	164,825,398	165,636,224	165,612,079	165,751,657	165,761,512	169,313,301	169,523,156
Liont Additions	Aつ 07G	162,135	213,596	139,007	77 767	80,622	5,701	2,380,504	_	1	13,069,098	7,971,550	_	-	-	-	-	834,971	-	163,722	34,000	3,575,935	234,000	2,413,579
Plant Additions Retirements	42,670	-	-	•	-				(11.964)	(11.964)			(24.145)	(24.145)	(24.145)	(24.145)	(24.145)		(24.145)					(24.145)
	-			(8,933) - 141,652,551	- 141,674,818	(164,390) - 141,591,049	(11,964) - 141,584,787	(11,964)	(11,964) - 143,941,364	(11,964) - 143,929,402	(11,964)	(11,964)	(24,145) - 164,921,978	(24,145) - 164,897,833	(24,145) - 164,873,688	(24,145) - 164,849,543	(24,145) - 164,825,398	(24,145) - 165,636,224	(24,145) - 165,612,079	(24,145) - 165,751,657	(24,145) - 165,761,512	(24,145) - 169,313,301	(24,145) - 169,523,156	(24,145) - 171,912,590

Northern States Power Company Total Company Gas Utility Roll-Forwards by Functional Class Reserve

Functional Class	lanuari.	Fahmiami I	Manah	Amil	Mari		025	A	Contourbon	Ostahan	Navanska n	December	Innuam. I	Fahmiami	Manah	A so with	Mari	2026		Accessed	Contombon	Ostaban	Navanskan	December
Functional Class Gas Distribution Plant	January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December
Accumulated Depreciation Beginning Balance Book Depreciation	661,563,906 4,365,263	665,368,460 4,386,021	4,405,469	673,614,116 4,425,748	677,213,696 4,450,924	681,184,202 3,720,620	653,388,775 4,380,882	652,796,617 4,411,906	656,279,284 4,438,771	659,707,432 4,470,035	662,957,202 4,498,051	666,415,609 4,518,379	669,978,218 4,534,471	673,124,227 4,545,060	676,604,510 4,556,570	680,104,930 4,569,890	683,646,059 4,587,356	687,189,242 4,609,254	690,785,348 4,631,594	694,408,778 4,655,887	698,060,377 4,682,871	701,720,718 4,725,267	705,447,170 4,780,026	709,230,308 4,832,621
Retirements Book Removals	(199,539) (361,710)	(182,720) (19,892)	(135,337) (207,884)	(748,648) (77,020)	(40,263) (440,156)	(31,074,084) (441,961)	(397,563) (5,028,262)	(408,867) (520,263)	(408,867) (601,670)	(408,867) (811,328)	(408,867) (630,721)	(408,867) (546,858)	(989,094) (399,332)	(989,094) (75,655)	(989,094) (67,033)	(989,094) (39,649)	(989,094) (55,065)	(989,094) (24,043)	(989,094) (19,060)	(989,094) (15,187)	(989,094) (33,430)	(989,094) (9,717)	(989,094) (7,790)	(989,094) (136,901)
Gain/Loss Salvage	- 540	-	-	- (500)	-	- -	- 452,784	- (109)	- (88)	- (70)	- (56)	- (45)	(36)	(29)	(23)	- (18)	- (15)	- (12)	(9)	(8)	(6)	(5)	(4)	(3)
Transfers & Adjustments Gas Distribution I	- 665,368,460	- 669,551,869	- 673,614,116	- 677,213,696	- 681,184,202	- 653,388,775	- 652,796,617	- 656,279,284	- 659,707,432	- 662,957,202	- 666,415,609	- 669,978,218	- 673,124,227	- 676,604,510	- 680,104,930	- 683,646,059	- 687,189,242	- 690,785,348	- 694,408,778	- 698,060,377	- 701,720,718	- 705,447,170	709,230,308	712,936,932
Gas Distribution Plant F	<i>WIP</i> 6,575,408	6,355,549	6,226,575	6,317,970	6,308,303	6,353,894	2,329,956	2,529,515	2,550,684	2,207,620	1,893,346	1,512,729	1,114,401	1,040,018	975,961	938,294	889,214	885,160	896,091	915,896	917,460	932,738	935,945	809,041
Total Gas Distribution including F	<i>WIP</i> 658,793,052	663,196,320	667,387,541	670,895,727	674,875,898	647,034,882	650,466,661	653,749,769	657,156,748	660,749,582	664,522,263	668,465,489	672,009,826	675,564,492	679,128,969	682,707,765	686,300,028	689,900,188	693,512,688	697,144,481	700,803,258	704,514,431	708,294,363	712,127,891
Gas Other Storage Plant																								
Accumulated Depreciation Beginning Balance Book Depreciation	58,266,111 398,470	58,664,581 399,351	59,063,932 400,418	59,462,374 401,020	59,863,394 401,402	60,264,796 403,284	60,543,918 410,694	58,489,888 420,155	58,877,006 424,176	59,297,666 424,898	59,700,386 510,288	60,199,425 601,079	60,798,088 607,482	61,404,136 609,698	61,813,248 614,112	62,426,442 623,516	63,047,914 632,503	63,679,824 637,792	64,264,082 643,245	64,346,872 646,633	64,991,625 653,285	65,642,639 676,462	66,318,902 696,522	66,985,267 709,912
Retirements Book Removals	- -	-	- (1,976)	-	-	(124,162) -	(3,506,267)	(33,038)	(3,516)	- (22,179)	- (11,248)	- (2,415)	- (1,435)	(200,586)	- (919)	- (2,044)	(592)	- (53,534)	- (560,455)	- (1,880)	- (2,271)	- (198)	- (30,157)	- (2,961,532)
Gain/Loss Salvage	(0)	- - (0)	(0)	(0)	(0)	- (0)	1,041,543	-	- (0)	-	-	-	-	- -	(0)	- - (0)	- -	-	- - (0)	(0)	-	-	- -	- - (0)
Transfers & Adjustments Gas Other Storage I	(0) Slant 58,664,581	59,063,932	59,462,374	59,863,394	60,264,796	(0) 60,543,918	(0) 58,489,888	58,877,006	59,297,666	59,700,386	60,199,425	60,798,088	61,404,136	61,813,248	(0) 62,426,442	(0) 63,047,914	63,679,824	(0) 64,264,082	(0) 64,346,872	(0) 64,991,625	(0) 65,642,639	66,318,902	66,985,267	64,733,647
Gas Other Storage Plant F	WIP 3,167,433	3,187,913	3,207,447	3,223,239	3,247,773	3,269,028	692,163	663,655	662,571	645,103	638,218	636,972	1,034,571	1,233,019	1,701,134	1,918,123	2,136,565	2,302,065	2,060,643	2,407,797	2,754,560	2,973,396	3,162,272	419,774
Total Gas Other Storage including F	<i>WIP</i> 55,497,148	55,876,019	56,254,927	56,640,154	57,017,023	57,274,890	57,797,725	58,213,350	58,635,095	59,055,283	59,561,207	60,161,117	60,369,565	60,580,229	60,725,308	61,129,790	61,543,259	61,962,018	62,286,229	62,583,828	62,888,079	63,345,507	63,822,995	64,313,873
Gas General Plant	54.004.000	50 554 500	50.055.505	50.005.000	54.000.004	55 405 044	55,000,400	50 400 040	50,000,504	50 004 744	00 400 070	04 000 405	00 000 504	00 700 050	00 504 050	04.000.070	05 004 000	00 040 745	00.005.004	07.007.007	00 450 407	00 000 550	70 000 040	70.040.505
Accumulated Depreciation Beginning Balance Book Depreciation	51,864,688 688,208	52,554,596 698,745	53,255,595 707,472	53,965,326 717,243	54,698,084 736,893	55,435,644 745,883	55,969,429 752,646	58,122,346 760,159	58,889,534 764,866	59,661,744 769,257	60,438,873 775,630	61,220,465 785,456	62,006,531 794,903	62,793,858 796,997	63,594,956 800,415	64,396,972 802,668	65,204,368 805,462	66,013,745 807,436	66,825,304 809,567	67,637,937 811,179	68,452,197 813,988	69,269,559 815,855	70,088,948 818,061	70,910,535 840,867
Retirements Book Removals	-	-	-	-	-	(213,166) -	- (58,813)	- (1,720)	- (436)	- (172)	(608)	- (4,999)	- (11,435)	- (41)	(2,331)	(23)	- (17)	(13)	- (10)	(7)	(5)	(4)	(3)	(2)
Gain/Loss Salvage	-	-	-	-	-	- -	- 1,457,621	- 6,902	- 5,867	- 4,987	4,239	3,603	- 3,063	2,603	- 2,213	- 1,881	- 1,599	- 1,359	- 1,155	- 982	- 835	- 709	- 603	- 513
Transfers & Adjustments Gas General I	1,700 52,554,596	2,254 53,255,595	2,259 53,965,326	15,515 54,698,084	667 55,435,644	1,068 55,969,429	1,462 58,122,346	1,847 58,889,534	1,913 59,661,744	3,057 60,438,873	2,332 61,220,465	2,005 62,006,531	796 62,793,858	1,539 63,594,956	1,718 64,396,972	2,871 65,204,368	2,334 66,013,745	2,777 66,825,304	1,921 67,637,937	2,106 68,452,197	2,545 69,269,559	2,828 70,088,948	2,926 70,910,535	2,881 71,754,793
Gas General Plant F	WIP (1,211,902)	(1,313,145)	(1,332,501)	(1,340,046)	(1,446,126)	(1,449,915)	(42,757)	(31,445)	(18,549)	(11,699)	(6,340)	(6,520)	(14,892)	(12,330)	(12,447)	(10,590)	(9,008)	(7,662)	(6,517)	(5,542)	(4,713)	(4,008)	(3,408)	(2,897)
Total Gas General including F	WIP 53,766,498	54,568,740	55,297,827	56,038,130	56,881,770	57,419,344	58,165,103	58,920,979	59,680,293	60,450,571	61,226,805	62,013,051	62,808,750	63,607,286	64,409,419	65,214,957	66,022,753	66,832,966	67,644,454	68,457,739	69,274,272	70,092,956	70,913,943	71,757,691
Gas Manufactured Production Plant																								
Accumulated Depreciation Beginning Balance Book Depreciation	29,626,461 441,754	30,068,214 442,861	30,511,076 443,251	30,955,113 451,322	28,219,173 459,623	28,678,796 459,719	29,114,044 645,372	29,066,399 833,186	29,899,586 834,564	30,734,150 839,331	30,469,421 978,096	31,446,073 1,117,951	32,562,425 1,123,603	33,683,245 1,126,736	34,134,004 1,129,271	35,262,613 1,129,475	36,392,088 1,130,221	37,522,309 1,132,259	38,654,568 1,134,066	39,788,634 1,135,022	40,923,656 1,136,355	42,060,011 1,138,773	43,198,784 1,141,678	44,340,462 1,143,930
Retirements Book Removals	-	- -	- -	(3,210,074)	- -	(24,471) -	- (694,606)	- -	- -	- (1,104,060)	- (1,444)	- (1,599)	- (2,784)	- (675,978)	- (661)	- -	-	-	-	- -	- -	-	-	- -
Gain/Loss Salvage		- -	- 786	22,812	-	-	1,589	- -	- -	- -	- -	- -	- -	- -	- -	- -	-	-	- -	- -	- -	-	-	- -
Transfers & Adjustments Gas Manufactured Production I	(0) (30,068,214	(0) 30,511,076	(0) 30,955,113	(0) 28,219,173	(0) 28,678,796	(0) 29,114,044	- 29,066,399	(0) 29,899,586	30,734,150	(0) 30,469,421	0 31,446,073	0 32,562,425	(0) 33,683,245	- 34,134,004	(0) 35,262,613	36,392,088	37,522,309	- 38,654,568	0 39,788,634	(0) 40,923,656	(0) 42,060,011	- 43,198,784	44,340,462	(0) 45,484,392
Gas Manufactured Production Plant F	<i>WIP</i> 5,060,982	5,128,587	5,273,523	2,208,378	2,309,911	2,441,709	1,749,320	1,749,702	1,749,797	645,792	644,357	642,759	639,975	(36,003)	(36,664)	(36,664)	(36,664)	(36,664)	(36,664)	(36,664)	(36,664)	(36,664)	(36,664)	(36,664)
Total Gas Manufactured Production including F	WIP 25,007,232	25,382,489	25,681,590	26,010,795	26,368,886	26,672,335	27,317,080	28,149,884	28,984,353	29,823,629	30,801,716	31,919,666	33,043,270	34,170,006	35,299,277	36,428,752	37,558,973	38,691,232	39,825,298	40,960,320	42,096,675	43,235,448	44,377,126	45,521,056
Gas Intangible Plant	-																							
Accumulated Depreciation Beginning Balance Book Depreciation	11,576,111 330,150	11,906,278 301,683	12,208,158 327,909	12,535,994 324,842	12,860,848 324,911	13,185,770 324,861	13,510,641 336,782	13,847,433 352,769	14,200,212 355,453	14,555,674 355,809	14,911,490 355,948	15,267,446 365,710	15,633,163 365,959	15,999,128 366,177	16,365,312 366,177	16,731,495 366,177	17,097,678 366,177	17,463,860 366,177	17,830,042 366,177	18,196,224 362,099	18,558,329 361,184	18,919,517 361,184	19,280,712 358,438	19,639,147 377,987
Retirements Book Removals	-	-	-	-	-	-	-	-	- -	-	-	-	-	- -	-	-	-	-	-	-	-	-	- -	-
Gain/Loss Salvage	- -	- -	- -	- -	-	- -	- -	- -	- -	- -	- -	-	- -	- -	- -	- -	- -	- -	- -	- -	-	- -	- -	- -
Transfers & Adjustments Gas Intangible I	17 17 11 ,906,278	197 12,208,158	(73) 12,535,994	12 12,860,848	11 13,185,770	10 13,510,641	10 13,847,433	9 14,200,212	9 14,555,674	8 14,911,490	8 15,267,446	7 15,633,163	7 15,999,128	6 16,365,312	6 16,731,495	6 17,097,678	5 17,463,860	5 17,830,042	5 18,196,224	6 18,558,329	4 18,919,517	12 19,280,712	(3) 19,639,147	20,017,138
Gas Intangible Plant F		-	-	<u> </u>	-		-	· · ·	-	-		, , , -	- · · ·	· · ·	-	<u> </u>	, , , -	· · ·	-		-	- -	-	<u> </u>
Total Gas Intangible including F		12,208,158	12,535,994	12,860,848	13,185,770	13,510,641	13,847,433	14,200,212	14,555,674	14,911,490	15,267,446	15,633,163	15,999,128	16,365,312	16,731,495	17,097,678	17,463,860	17.830,042	18,196,224	18,558,329	18,919,517	19,280,712	19,639,147	20,017,138
Gas Transmission Plant		, ,	, , , , , , , , , , , , , , , , , , ,	, ,	, ,	· · ·	•	•		· · ·	· · ·	· ·	· · ·		, ,	· · ·	· · ·	· · ·		· · ·	· · ·		· · ·	
Accumulated Depreciation Beginning Balance Book Depreciation	37,883,591 220,156	38,103,747 220,307	38,310,983 220,643	38,531,626 220,951	38,743,644 221,068	38,964,712 221,111	38,983,412 221,130	38,936,591 223,250	39,144,680 225,364	39,354,781 225,344	39,565,129 234,543	39,732,093 249,369	39,742,473 254,969	39,971,689 254,933	39,054,392 254,897	39,283,603 254,862	39,513,248 254,826	39,742,971 255,379	39,973,338 255,932	40,204,331 256,012	40,435,462 256,116	40,666,744 258,627	40,900,573 261,279	41,137,084 267,888
Retirements Book Removals	- -	(13,072)	- -	(8,933)	- -	(164,390) (38,021)	(12,972) (255,367)	(12,972) (2,396)	(12,972) (2,364)	(12,972) (2,049)	(12,972) (54,616)	(12,972) (226,021)	(24,648) (1,105)	(24,648) (1,147,582)	(24,648) (1,038)	(24,648) (568)	(24,648) (455)	(24,648) (364)	(24,648) (291)	(24,648) (233)	(24,648) (186)	(24,648) (149)	(24,648) (119)	(24,648) (95)
Gain/Loss Salvage	-	-	-	-	-	-	388	(=,000) - 206	- 72	- 25	- 9	- 3	- 1	- 0	- 0	- 0	- 0	- 0	-	-	-	-	-	-
Transfers & Adjustments Gas Transmission I	- Slant 38.103.747	- 38 310 983	- 38.531.626	- 38.743.644	- 38.964.712	- 38.983.412	38,936,591	39.144.680	39,354,781	39.565.129	39 732 093	39,742,473	39.971.689	39.054.392	39.283.603	39.513.248	39,742,971	39,973,338	40,204,331	40.435.462	40.666.744	40,900,573	41.137.084	41,380,228
Gas Transmission Plant F		501.308	622,247	523,741	557.947	483,828	385,674	586.352	795.598	991,776	1.111.563	1,253,020	1,251,916	104,334	103,296	102.728	102,273	101.909	101,618	101,385	101,199	101,050	100,931	100,835
Total Gas Transmission including F		37,809,675	37,909,379	38,219,903	38,406,765	38,499,584	38,550,918	38,558,328	38,559,183	38,573,353	38,620,530	38,489,453	38.719.773	38,950,058	39,180,307	39,410,520	39,640,698	39,871,429	40,102,713	40,334,077	40,565,545	40,799,523	41,036,153	41,279,393
Total Gas Utility	856.665.877	862.901.613	869.064.549	871,598,840	877,713,921	851,510,220	851,259,274	857,290,301	863,311,446	868,042,500	874,281,112	880,720,898	886,976,284	891,566,422	898,206,055	904,901,355	911,611,952	918,332,682	924,582,777	931,421,646	938,279,188	945,235,089	952,242,804	956,307,130
Total Gas Utility RWIP	14.036.107	13.860.211	13,997,291	10,933,283	10.977.808	11,098,544	5,114,355	5,497,779	5,740,101	4,478,592	4,281,145	4,038,960	4,025,972	2,329,039	2,731,281	2,911,892	3,082,380	3,244,808	3,015,172	3,382,873	3,731,843	3,966,512	4,159,076	1,290,089
Total Gas Utility including RWIP	842,629,771	849,041,402	855,067,258	860,665,557	866,736,113	840,411,676	846,144,919	851,792,521	857,571,345	863,563,908	869,999,967	876,681,938	882,950,312	889,237,383	895,474,774	901,989,463	908,529,571	915,087,874	921,567,605	928,038,773	934,547,345	941,268,577	948,083,728	955,017,041
Common Intangible Plant	,,	,,. .	, ,	,,	,,	, ,	, ,	, , ,	. ,,	,,-	,,	, , ,===	, - , ,	, - ,	, ,-···	,,	, -1	, , ,-, ,-, ,	, - ,	,,-	, ,	, ,	,,-	. ,
Accumulated Depreciation Beginning Balance Book Depreciation	381,880,082 7,189,882	389,065,427 7,647,052	396,717,929 7,419,468	404,135,127 7,471,337	411,604,195 7,683,771	419,286,439 7,920,798	427,204,813 7,971,074	438,587,238 8,168,097	446,754,139 8,180,040	454,946,763 8,196,736	463,132,779 8,024,305	471,158,017 8,677,414	479,834,253 8,570,893	488,404,338 8,525,327	496,929,820 8,626,631	505,556,153 8,615,935	514,172,256 8,663,761	522,835,404 8,600,956	531,436,510 8,604,701	540,042,825 8,595,908	548,642,816 8,463,346	557,118,667 8,248,382	565,346,875 7,935,805	573,281,662 8,178,072
Retirements Book Removals	-	-	-	-	,	-	-	, <u>, , , , , , , , , , , , , , , , , , </u>	-,	-	- -	- - -	-	- -	-	-	-	-	-	- -	, <u>,-</u>	-	-	, -, <u>-</u>
Gain/Loss Salvage	- -	- -	-	- -	- -	- -	- 3,413,420	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	-	- -	- -	- -
Transfers & Adjustments **Common Intangible I	(4,537) Slant 389,065,427	5,450 396,717,929	(2,270) 404,135,127	(2,269) 411,604,195	(1,527) 419,286,439	(2,424) 427,204,813	(2,069) 438,587,238	(1,197) 446,754,139	12,585 454,946,763	(10,721) 463,132,779	933 471,158,017	(1,177) 479,834,253	(808) 488,404,338	156 496,929.820	(299) 505,556,153	169 514,172,256	(613) 522,835,404	149 531,436,510	1,614 540,042,825	4,083 548,642,816	12,505 557,118,667	(20,174) 565,346,875	(1,018) 573,281.662	(907) 581,458,827
Common Intangible Plant F		(3,413,420)	(3,413,420)	(3,413,420)	(3,413,420)	(3,413,420)	-	-	-	-	-	-	-	, -,	-	, ,,=55	-	-	-	-	-	-	, - ,	
Total Common Intangible including F	WIP 392,457,903	400,131,349	407,548,547	415,017,616	422,699,859	430,618,233	438,587,238	446,754,139	454,946,763	463,132,779	471,158,017	479,834,253	488,404,338	496,929,820	505,556,153	514,172,256	522,835,404	531,436,510	540,042,825	548,642,816	557,118,667	565,346,875	573,281,662	581,458,827
Common General Plant																								<u> </u>
Accumulated Depreciation Beginning Balance Book Depreciation	214,168,411 4,823,469	219,006,978 4,780,861	223,838,259 4,861,555	228,758,687 4,902,025	233,702,373 4,917,317	238,666,668 4,898,041	235,195,449 4,953,265	237,961,260 4,963,253	242,765,143 5,052,120	247,191,503 5,139,073	252,030,781 4,872,386	256,862,412 4,998,625	261,804,562 5,081,384	266,822,482 5,022,422	271,831,762 5,043,476	276,890,366 5,083,559	282,002,384 5,081,644	287,127,388 5,137,602	292,286,100 5,186,907	297,477,589 5,196,764	302,653,828 5,245,566	307,818,521 5,294,762	313,016,236 5,292,304	316,780,293 5,497,391
Retirements Book Removals		-	-	,	-	(8,418,968)	- (2,833,881)	- (126,909)	(289,808)	(25,737)	- (73,889)	- (15,169)	(17,626)	(20,214)	- (7,255)	(5,648)	(4,411)	(3,449)	(2,698)	(2,112)	(35,725)	- (1,297)	(1,445,231)	- (799)
Gain/Loss Salvage	- -	- -	- -	- -	-	- -	(2,030,001) - 596,759	4,077	- 3,465	2,945	- 2,504	(10,100) - 2,128	1,809	(20,214) - 1,538	- 1,307	(3,543) - 1,111	(4,411) - 944	(0,443) - 803	(2,000) - 682	- 580	(35,723) - 493	(1,237) - 419	356	303
Transfers & Adjustments **Common General I	15,099 Plant 219,006,978	50,420 223,838,259	58,873 228,758,687	41,661 233,702,373	46,978 238,666,668	49,708 235,195,449	49,669	(36,538)	(339,418) 247,191,503	(277,003) 252,030,781	30,631 256,862,412	(43,434) 261,804,562	(47,647) 266,822,482	5,535 271,831,762	21,076	32,997 282,002,384	46,827	23,755 292,286,100	6,598 297,477,589	(18,992) 302,653,828	(45,641) 307,818,521	(96,168) 313,016,236	(83,373) 316,780,293	16,085 322,293,273
Common General Plant F		6,767,593	7,387,236	7,976,784	8,871,709	10,207,539	8,179,567	8,244,234	8,135,392	8,280,438	8,376,890	8,509,960	8,519,143	8,575,466	8,644,517	8,689,980	8,711,513	8,733,867	8,744,351	8,755,319	8,720,087	8,719,208	7,274,334	7,273,838
Total Common General including F		217.070,666	221,371,451	225,725,589	229,794,959	224,987,910	229,781,694	234,520,909	239,056,111	243,750,343	248,485,521	253,294,603	258,303,339	263,256,296	268,245,848	273,312,404	278,415,875	283,552,232	288,733,238	293,898,509	299,098,434	304,297,028	309,505,959	315,019,435
Total Common Utility	608,072,406	620,556,188	632,893,814	645,306,568	657,953,107	662,400,261	676,548,499	689,519,282	702,138,266	715,163,559	728,020,429	741,638,816	755,226,820	768,761,583	782,446,518	796,174,641	809,962,792	823,722,609	837,520,413	851,296,644	864,937,188	878,363,111	890,061,955	903,752,100
Total Common Utility RWIP	2,231,635	3,354,173	3,973,816	4,563,364	5,458,289	6,794,118	8,179,567	8,244,234	8,135,392	8,280,438	8,376,890	8,509,960	8,519,143	8,575,466	8,644,517	8,689,980	8,711,513	8,733,867	8,744,351	8,755,319	8,720,087	8,719,208	7,274,334	7,273,838
Total Common Utility including RWIP	605,840,771	617,202,015	628,919,998	640,743,204	652,494,818	655,606,143	668,368,932	681,275,047	694,002,875	706,883,122	719,643,538	733,128,856	746,707,677	760,186,117	773,802,001	787,484,660	801,251,279	814,988,742	828,776,062	842,541,325	856,217,101	869.643.903	882,787,621	896,478,262
Total Gas and Common Utility	1,464,738,283		, ,	, , , , , , , , , , , , , , , , , , ,	, ,	, , , , , , , , , , , , , , , , , , ,	, ,	1,546,809,583	1,565,449,712	1,583,206,059	, ,		, ,	· · · · · · · · · · · · · · · · · · ·	1,680,652,573	, ,		, ,	,	, ,	, ,	, ,	· · · · · ·	1,860,059,229
Removal Work in Process (RWIP)	16,267,742	17,214,384	17,971,107	15,496,646	16,436,097	17,892,662	13,293,922	13,742,014	13,875,492	12,759,029	12,658,035	12,548,919	12,545,114	10,904,505	11,375,798	11,601,872	11,793,894	11,978,675	11,759,523	12,138,192	12,451,929	12,685,721	11,433,409	8,563,927
·		, ,	, ,	, ,	· · · · ·	, ,	1,514,513,851	1,533,067,569	1,551,574,220	, ,	1,589,643,505	1,609,810,794	, ,	, ,	, ,	, ,	, ,	, ,	, ,	, ,	, ,	, ,	· · · · · · · · · · · · · · · · · · ·	1,851,495,303
Total Gas and Common Utility including RWIP	1,440,470,542	1,400,243,47/	1,483,987,256	1,301,408,767	1,519,∠30,931	i, 4 80,017,819	1,014,010,851	1,000,000/,509	1,551,574,220	1,010,441,030	1,508,043,505	1,003,010,794	1,0∠3,03/,990	1,649,423,500	1,669,276,775	1,009,474,123	1,709,780,850	1,130,070,017	1,130,343,06/	1,110,580,098	1,130,104,440	1,810,912,480	1,030,011,349	1,001,490,303

Footnotes:
(1) Gas Distribution and Transmission Plant in the schedule above contains NSP-Minnesota Total Company for all jurisdictions. Below is the Gas Distribution and Transmission State of Minnesota located assets only.

Northern States Power Company Total Company Gas Utility Roll-Forwards by Functional Class Reserve

							2025											202	26					
Functional Class	January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December
Gas Distribution Plant - MN																								
Accumulated Depreciation Beginning Balance	591,156,061	594,668,288	598,324,363	601,855,860	604,937,473	608,433,148	582,440,129	581,511,501	584,543,276	587,561,248	590,398,224	593,504,654	596,651,308	599,374,367	602,427,344	605,497,444	608,605,719	611,713,289	614,870,755	618,052,518	621,259,482	624,472,036	627,746,223	631,057,637
Book Depreciation	3,838,906	3,857,164	3,875,234	3,894,553	3,916,987	3,233,994	3,843,824	3,869,796	3,891,312	3,919,538	3,945,451	3,962,744	3,975,874	3,984,590	3,993,916	4,004,832	4,019,625	4,038,531	4,057,857	4,079,190	4,103,025	4,140,946	4,176,246	4,198,596
Retirements	(196,153)	(182,408)	(135,337)	(735,420)	(40,263)	(28,851,477)	(348,014)	(348,014)	(348,014)	(348,014)	(348,014)	(348,014)	(857,039)	(857,039)	(857,039)	(857,039)	(857,039)	(857,039)	(857,039)	(857,039)	(857,039)	(857,039)	(857,039)	(857,039)
Book Removals	(131,066)	(18,681)	(208,400)	(77,020)	(381,049)	(375,535)	(4,878,456)	(489,897)	(525,239)	(734,477)	(490,951)	(468,031)	(395,740)	(74,546)	(66,754)	(39,499)	(55,002)	(24,014)	(19,046)	(15,180)	(33,426)	(9,715)	(7,789)	(136,900)
Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salvage	540	-	-	(500)	-	-	454,018	(109)	(88)	(70)	(56)	(45)	(36)	(29)	(23)	(18)	(15)	(12)	(9)	(8)	(6)	(5)	(4)	(3)
Transfers & Adjustments		-	-	<u>-</u>		-	_	-	-	-	-	-	-	-	-	-	-	-	-	<u>-</u>	-	-	-	
Gas Distribution Plant - MN	594,668,288	598,324,363	601,855,860	604,937,473	608,433,148	582,440,129	581,511,501	584,543,276	587,561,248	590,398,224	593,504,654	596,651,308	599,374,367	602,427,344	605,497,444	608,605,719	611,713,289	614,870,755	618,052,518	621,259,482	624,472,036	627,746,223	631,057,637	634,262,291
Gas Distribution Plant - MN RWIP	5,920,898	5,670,259	5,508,042	5,628,872	5,519,971	5,582,333	1,655,485	1,808,477	1,850,465	1,541,129	1,340,709	1,017,868	623,131	549,856	486,080	448,562	399,546	395,520	406,465	426,277	427,845	443,124	446,332	319,428
Total Gas Distribution - MN including RWIP	588,747,390	592,654,103	596,347,818	599,308,601	602,913,177	576,857,796	579,856,016	582,734,799	585,710,783	588,857,095	592,163,945	595,633,441	598,751,236	601,877,488	605,011,364	608,157,157	611,313,743	614,475,235	617,646,053	620,833,205	624,044,191	627,303,098	630,611,305	633,942,863
Gas Transmission Plant - MN																								
Accumulated Depreciation Beginning Balance	36,004,024	36,216,963	36,416,981	36,630,407	36,835,208	37,049,058	37,060,541	37,007,511	37,209,393	37,413,288	37,617,432	37,778,194	37,782,374	38,004,885	37,080,885	37,303,393	37,526,335	37,749,357	37,973,023	38,197,316	38,421,748	38,646,331	38,873,463	39,103,277
Book Depreciation	212,939	213,090	213,425	213,734	213,851	213,894	213,913	216,035	218,150	218,132	227,332	242,160	247,761	247,726	247,691	247,656	247,621	248,175	248,729	248,810	248,914	251,426	254,078	255,911
Retirements	-	-	-	(8,933)	-	(164,390)	(11,964)	(11,964)	(11,964)	(11,964)	(11,964)	(11,964)	(24,145)	(24,145)	(24,145)	(24,145)	(24,145)	(24,145)	(24,145)	(24,145)	(24,145)	(24,145)	(24,145)	(24,145)
Book Removals	-	(13,072)	-	-	-	(38,021)	(255,367)	(2,396)	(2,364)	(2,049)	(54,616)	(226,021)	(1,105)	(1,147,582)	(1,038)	(568)	(455)	(364)	(291)	(233)	(186)	(149)	(119)	(24,145) (95)
Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salvage	-	-	-	-	-	-	388	206	72	25	9	3	1	0	0	0	0	0	-	-	-	-	-	-
Transfers & Adjustments	-	-	-	<u>-</u>	-	-	-	<u>-</u>	-	-	-	<u>-</u>	-	-	-	-	-	-	-	<u>-</u>	-	-	-	
Gas Transmission Plant - MN	36,216,963	36,416,981	36,630,407	36,835,208	37,049,058	37,060,541	37,007,511	37,209,393	37,413,288	37,617,432	37,778,194	37,782,374	38,004,885	37,080,885	37,303,393	37,526,335	37,749,357	37,973,023	38,197,316	38,421,748	38,646,331	38,873,463	39,103,277	39,334,948
Gas Transmission Plant - MN RWIP	444,186	501,308	622,247	523,741	557,947	483,828	385,674	586,352	795,598	991,776	1,111,563	1,253,020	1,251,916	104,334	103,296	102,728	102,273	101,909	101,618	101,385	101,199	101,050	100,931	100,835
Total Gas Transmission - MN including RWIP	35,772,778	35,915,673	36,008,160	36,311,467	36,491,111	36,576,713	36,621,838	36,623,041	36,617,690	36,625,657	36,666,632	36,529,353	36,752,969	36,976,550	37,200,096	37,423,607	37,647,083	37,871,114	38,095,698	38,320,363	38,545,132	38,772,413	39,002,346	39,234,112

Northern States Power Company Total Company Gas Utility Roll-Forwards by Functional Class RWIP

						201	05											202	06					
Functional Class	January	February	March	April	Mav	June	July	August	September	October	November	December	January	February	March	April	Mav	June 202	July	August	September	October	November	December
. 5.1.50.51.41. \$				7 -		<u> </u>	5 ,	,g j		000000		2 0 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	, , , , , , , , , , , , , , , , , , ,			7 40		, , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , ,	,g	5 5 7 1 1 1 1			
Gas Distribution Plant																			/					
RWIP Beginning Balance RWIP Expenditures	6,723,378 213,200	6,575,408 (199,968)	6,355,549 78,911	6,226,575 168,914	6,317,970 430,489	6,308,303 487,552	6,353,894 551,540	2,329,956 719,931	2,529,515 622,926	2,550,684 468,335	2,207,620 316,503	1,893,346 166,286	1,512,729 1,040	1,114,401 1,300	1,040,018 3,000	975,961 2,000	938,294 6,000	889,214 20,000	885,160 30,000	896,091 35,000	915,896 35,000	917,460 25,000	932,738 11,000	935,945 10,000
RWIP Experiditures RWIP Closings	(361,170)	(199,966)	(207,884)	(77,520)	(440,156)	(441,961)	(4,575,478)	(520,372)	(601,758)	(811,398)	(630,777)	(546,903)	(399,368)	(75,683)	(67,056)	(39,668)	(55,080)	(24,054)	(19,069)	(15,194)	(33,436)	(9,722)	(7,794)	(136,904)
Gas Distribution RWII	, ,	6,355,549	6,226,575	6,317,970	6,308,303	6,353,894	2,329,956	2,529,515	2,550,684	2,207,620	1,893,346	1,512,729	1,114,401	1,040,018	975,961	938,294	889,214	885,160	896,091	915,896	917,460	932,738	935,945	809,041
					<u> </u>										•	·	•	· · · · · · · · · · · · · · · · · · ·	•	•	•	•	· · · · · · · · · · · · · · · · · · ·	
Gas Other Storage Plant																								
RWIP Beginning Balance	3,147,365	3,167,433	3,187,913	3,207,447	3,223,239	3,247,773	3,269,028	692,163	663,655	662,571	645,103	638,218	636,972	1,034,571	1,233,019	1,701,134	1,918,123	2,136,565	2,302,065	2,060,643	2,407,797	2,754,560	2,973,396	3,162,272
RWIP Expenditures RWIP Closings	20,068	20,480	21,510 (1,976)	15,792	24,533	21,256	(112,141) (2,464,725)	4,530 (33,038)	2,432 (3,516)	4,710 (22,179)	4,364 (11,248)	1,169 (2,416)	399,034 (1,435)	399,034 (200,586)	469,034 (919)	219,034 (2,044)	219,034 (592)	219,034 (53,534)	319,034 (560,455)	349,034 (1,880)	349,034 (2,271)	219,034 (198)	219,034 (30,157)	219,034 (2,961,532)
Gas Other Storage RWII	3,167,433	3,187,913	3,207,447	3,223,239	3,247,773	3,269,028	692,163	663,655	662,571	645,103	638,218	636,972	1,034,571	1,233,019	1,701,134	1,918,123	2,136,565	2,302,065	2,060,643	2,407,797	2,754,560	2,973,396	3,162,272	419,774
· ·		, ,	, ,	, ,	, ,	, ,	,	,	,	•	•	•	, ,	, ,	, ,	, ,	, ,		, ,	, ,	, ,	, ,		
Gas General Plant																								
RWIP Beginning Balance	(1,209,914)	, , ,	(1,313,145)	,	(1,340,046)	(1,446,126)	(1,449,915)	(42,757)	(31,445)	(18,549)	(11,699)	(6,340)	(6,520)	(14,892)	(12,330)	(12,447)	(10,590)	(9,008)	(7,662)	(6,517)	(5,542)	(4,713)	(4,008)	(3,408)
RWIP Expenditures	(1,988)	(101,243)	(19,356)	(7,545)	(106,080)	(3,789)	8,349 1,398,808	6,130 5,182	7,465	2,035 4,815	1,728	1,216 (1,396)	(8,372)	- 2 F62	- (110)	- 1 050	- 1 E00	1 246	- 1,145	- 975	- 829	- 705	-	- E10
RWIP Closings <i>Gas General RWII</i>	(1,211,902)	(1,313,145)	(1,332,501)	(1,340,046)	(1,446,126)	(1,449,915)	(42,757)	(31,445)	5,431 (18,549)	(11,699)	3,631 (6,340)	(6,520)	(14,892)	2,562 (12,330)	(118)	1,858 (10,590)	1,582 (9,008)	1,346 (7,662)	(6,517)	(5,542)	(4,713)	(4,008)	(3,408)	510 (2,897)
Guo General NVIII	(1,211,002)	(1,010,140)	(1,002,001)	(1,040,040)	(1,440,120)	(1,440,010)	(42,707)	(01,440)	(10,040)	(11,000)	(0,040)	(0,020)	(14,002)	(12,000)	(12,447)	(10,000)	(0,000)	(1,002)	(0,017)	(0,042)	(4,7 10)	(4,000)	(0,400)	(2,007)
Gas Manufactured Production Plant																								
RWIP Beginning Balance	4,981,134	5,060,982	5,128,587	5,273,523	2,208,378	2,309,911	2,441,709	1,749,320	1,749,702	1,749,797	645,792	644,357	642,759	639,975	(36,003)	(36,664)	(36,664)	(36,664)	(36,664)	(36,664)	(36,664)	(36,664)	(36,664)	(36,664)
RWIP Expenditures	79,848	67,605	144,150	122,117	101,532	131,798	627	382	95	55	9	- (4.500)	- (0.704)	- (075 070)	-	-	-	-	-	-	-	-	-	-
RWIP Closings Gas Manufactured Production RWII	5,060,982	5,128,587	786 5,273,523	(3,187,261) 2,208,378	2,309,911	2,441,709	(693,016) 1,749,320	1,749,702	1,749,797	(1,104,060) 645,792	(1,444) 644,357	(1,599) 642,759	(2,784) 639,975	(675,978)	(36,664)	(36,664)	(36,664)	(36,664)	(36,664)	(36,664)	(36,664)	(36,664)	(36,664)	(36,664)
Gas manufactured Froduction NVIII	3,000,902	5,120,567	3,273,323	2,200,370	2,509,911	2,441,709	1,749,320	1,749,702	1,749,797	045,792	044,337	042,739	039,973	(30,003)	(30,004)	(30,004)	(30,004)	(30,004)	(30,004)	(30,004)	(30,004)	(30,004)	(30,004)	(30,004)
Gas Transmission Plant																								
RWIP Beginning Balance	443,551	444,186	501,308	622,247	523,741	557,947	483,828	385,674	586,352	795,598	991,776	1,111,563	1,253,020	1,251,916	104,334	103,296	102,728	102,273	101,909	101,618	101,385	101,199	101,050	100,931
RWIP Expenditures	635	70,194	120,939	(98,506)	34,206	(36,099)	156,825	202,868	211,537	198,202	174,394	367,475	-	-	-	-	-	-	-	-	-	-	-	-
RWIP Closings	- 444 196	(13,072)	622 247	- 502.741	- FF7.047	(38,021)	(254,979)	(2,189)	(2,291)	(2,024)	(54,607)	(226,018)	(1,104)	(1,147,582)	(1,038)	(568)	(455)	(364)	(291)	(233)	(186)	(149)	(119)	(95)
Gas Transmission RWII	444,186	501,308	622,247	523,741	557,947	483,828	385,674	586,352	795,598	991,776	1,111,563	1,253,020	1,251,916	104,334	103,296	102,728	102,273	101,909	101,618	101,385	101,199	101,050	100,931	100,835
Total Gas Utility	14,036,107	13,860,211	13,997,291	10,933,283	10,977,808	11,098,544	5,114,355	5,497,779	5,740,101	4,478,592	4,281,145	4,038,960	4,025,972	2,329,039	2,731,281	2,911,892	3,082,380	3,244,808	3,015,172	3,382,873	3,731,843	3,966,512	4,159,076	1,290,089
Common General Plant	5 040 000	5.004.444	0.707.500	7 007 000	7.070.704	0.074.700	40.007.500	0.470.507	0.044.004	0.405.000	0.000.400	0.070.000	0.500.000	0.540.440	0.575.400	0.044.547	0.000.000	0.744.540	0.700.007	0.744.054	0.755.040	0.700.007	0.740.000	7.074.004
RWIP Beginning Balance RWIP Expenditures	5,312,386 311,725	5,624,111 1,143,483	6,767,593 619,643	7,387,236 589,548	7,976,784 894,925	8,871,709 1,335,830	10,207,539 209,150	8,179,567 187,500	8,244,234 177,500	8,135,392 167,838	8,280,438 167,838	8,376,890 146,110	8,509,960 25,000	8,519,143 75,000	8,575,466 75,000	8,644,517 50,000	8,689,980 25,000	8,711,513 25,000	8,733,867 12,500	8,744,351 12,500	8,755,319	8,720,087	8,719,208	7,274,334
RWIP Closings	-	-	-	-	-	-	(2,237,122)	(122,832)	(286,343)	(22,792)	(71,385)	(13,041)	(15,817)	(18,677)	(5,949)	(4,537)	(3,467)	(2,646)	(2,016)	(1,533)	(35,232)	(878)	(1,444,875)	(496)
Common General RWII	5,624,111	6,767,593	7,387,236	7,976,784	8,871,709	10,207,539	8,179,567	8,244,234	8,135,392	8,280,438	8,376,890	8,509,960	8,519,143	8,575,466	8,644,517	8,689,980	8,711,513	8,733,867	8,744,351	8,755,319	8,720,087	8,719,208	7,274,334	7,273,838
Common Intangible Plant	(0.000.470)	(0.000.470)	(0.440.400)	(0.440.400)	(0.440.400)	(0.440.400)	(0.440.400)																	
RWIP Beginning Balance RWIP Expenditures	(3,392,476)	,	(3,413,420)	(3,413,420)	(3,413,420)	(3,413,420)	(3,413,420)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RWIP Closings	-	(20,944)	-	-	-	-	3,413,420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Common General RWII	(3,392,476)	(3,413,420)	(3,413,420)	(3,413,420)	(3,413,420)	(3,413,420)	-	-	-	-	-	-	_	-	-	-	-	-	_	_	_	_	-	
Total Common Utility	2,231,635	3,354,173	3,973,816	4,563,364	5,458,289	6,794,118	8,179,567	8,244,234	8,135,392	8,280,438	8,376,890	8,509,960	8,519,143	8,575,466	8,644,517	8,689,980	8,711,513	8,733,867	8,744,351	8,755,319	8,720,087	8,719,208	7,274,334	7,273,838
Total Gas and Common Utility	16,267,742	17,214,384	17,971,107	15,496,646	16,436,097	17,892,662	13,293,922	13,742,014	13,875,492	12,759,029	12,658,035	12,548,919	12,545,114	10,904,505	11,375,798	11,601,872	11,793,894	11,978,675	11,759,523	12,138,192	12,451,929	12,685,721	11,433,409	8,563,927
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Footnotes:																								
(1) Gas Distribution and Transmission Plant in the sche	edule above cont	ains NSP-Minn	esota Total Cor	mpany for all jur	isdictions. Bel	ow is the Gas D	istribution and	Transmission	State of Minnes	ota located ass	ets only.													
Gas Distribution Plant - MN																								
RWIP Beginning Balance	5,873,366	5,920,898	5,670,259	5,508,042	5,628,872	5,519,971	5,582,333	1,655,485	1,808,477	1,850,465	1,541,129	1,340,709	1,017,868	623,131	549,856	486,080	448,562	399,546	395,520	406,465	426,277	427,845	443,124	446,332
RWIP Expenditures	178,059	(231,958)	46,182	198,350	272,148	437,898	497,589	642,999	567,314	425,211	290,587	145,234	1,040	1,300	3,000	2,000	6,000	20,000	30,000	35,000	35,000	25,000	11,000	10,000
RWIP Closings	(130,526)	(18,681)	(208,400)	(77,520)	(381,049)	(375,535)	(4,424,438)	(490,006)	(525,326)	(734,547)	(491,007)	(468,075)	(395,776)	(74,575)	(66,777)	(39,517)	(55,016)	(24,026)	(19,056)	(15,188)	(33,432)	(9,720)	(7,793)	(136,903)
Gas Distribution RWIP - MI	5,920,898	5,670,259	5,508,042	5,628,872	5,519,971	5,582,333	1,655,485	1,808,477	1,850,465	1,541,129	1,340,709	1,017,868	623,131	549,856	486,080	448,562	399,546	395,520	406,465	426,277	427,845	443,124	446,332	319,428
Gas Transmission Plant - MN																								
RWIP Beginning Balance	443,551	444,186	501,308	622,247	523,741	557,947	483,828	385,674	586,352	795,598	991,776	1,111,563	1,253,020	1,251,916	104,334	103,296	102,728	102,273	101,909	101,618	101,385	101,199	101,050	100,931
RWIP Expenditures	635	70,194	120,939	(98,506)	34,206	(36,099)	156,825	202,868	211,537	198,202	174,394	367,475	-	-	-	-	, - -	-	-	-	-	-	-	-
RWIP Closings		(13,072)	-	-	-	(38,021)	(254,979)	(2,189)	(2,291)	(2,024)	(54,607)	(226,018)	(1,104)	,	(1,038)	(568)	(455)	(364)	(291)	(233)	(186)	(149)	(119)	(95)
Gas Transmission RWIP - MI	444,186	501,308	622,247	523,741	557,947	483,828	385,674	586,352	795,598	991,776	1,111,563	1,253,020	1,251,916	104,334	103,296	102,728	102,273	101,909	101,618	101,385	101,199	101,050	100,931	100,835

Northern States Power Company Total Company Gas Utility CWIP Roll-Forwards by Business Area Witness 2025-2026 CWIP by Year

Row Labels	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
2025													
CWIP Beginning Balance	239,892,966	258,916,415	283,496,381	308,498,503	320,444,355	343,701,599	382,485,544	370,866,375	393,274,684	369,619,438	378,788,491	305,370,144	239,892,966
CWIP Expenditures	26,855,470	41,952,224	45,844,863	29,415,512	48,163,846	63,100,452	53,501,159	53,522,168	53,802,407	44,183,631	43,912,639	50,841,673	555,096,044
AFUDC Debt	318,934	434,149	516,022	512,901	601,601	646,657	607,703	617,445	615,500	608,296	546,264	444,111	6,469,581
AFUDC Equity	630,547	859,817	1,021,945	1,015,760	961,685	1,231,456	1,172,565	1,191,362	1,187,609	1,173,709	1,054,020	856,915	12,357,390
Closings to Plant	(8,781,502)	(18,666,223)	(22,380,708)	(18,998,321)	(26,469,888)	(26,194,620)	(66,900,596)	(32,922,666)	(79,260,762)	(36,796,583)	(118,931,270)	(89,783,004)	(546,086,141)
CWIP Ending Balance	258,916,415	283,496,381	308,498,503	320,444,355	343,701,599	382,485,544	370,866,375	393,274,684	369,619,438	378,788,491	305,370,144	267,729,839	267,729,839
2026													
CWIP Beginning Balance	267,729,839	278,009,701	289,823,159	297,145,706	325,162,851	355,412,879	373,944,827	405,647,539	412,335,293	432,938,742	428,464,619	449,578,714	267,729,839
CWIP Expenditures	17,381,400	18,621,382	27,666,812	38,140,918	42,775,737	43,929,743	43,485,147	49,028,608	42,803,928	44,126,120	35,768,981	37,768,651	441,497,426
AFUDC Debt	400,210	415,694	432,501	460,326	500,288	540,115	581,961	603,482	620,233	640,796	655,170	510,653	6,361,427
AFUDC Equity	871,464	905,182	941,778	1,002,368	1,089,386	1,176,109	1,267,230	1,314,093	1,350,568	1,395,345	1,426,644	1,111,955	13,852,123
Closings to Plant	(8,373,211)	(8,128,799)	(21,718,544)	(11,586,468)	(14,115,382)	(27,114,019)	(13,631,626)	(44,258,429)	(24,171,280)	(50,636,384)	(16,736,699)	(239,413,924)	(479,884,766)
CWIP Ending Balance	278,009,701	289,823,159	297,145,706	325,162,851	355,412,879	373,944,827	405,647,539	412,335,293	432,938,742	428,464,619	449,578,714	249,556,049	249,556,049

1													
<u> </u>	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025
Row Labels	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
Berger													
CWIP Beginning Balance	17,806,666	19,387,899	15,952,574	19,482,408	20,667,415	27,437,226	34,470,534	33,692,751	37,557,866	42,906,908	37,312,187	25,526,441	17,806,666
CWIP Expenditures	9,409,830	5,260,387	9,271,919	13,663,336	19,975,970	14,176,682	15,612,591	17,978,398	16,168,232	13,709,440	9,823,710	9,838,782	154,889,277
AFUDC Debt	11,220	22,102	61,236	22,040	33,538	94,968	55,405	57,920	63,710	62,842	47,201	29,355	561,538
AFUDC Equity	21,192	43,791	121,313	43,649	55,016	191,074	106,904	111,756	122,928	121,255	91,076	56,641	1,086,594
Closings to Plant	(7,861,009)	(8,761,605)	(5,924,635)	(12,544,017)	(13,294,714)	(7,429,415)	(16,552,683)	(14,282,959)	(11,005,828)	(19,488,258)	(21,747,733)	(19,259,724)	(158,152,581)
CWIP Ending Balance	19,387,899	15,952,574	19,482,408	20,667,415	27,437,226	34,470,534	33,692,751	37,557,866	42,906,908	37,312,187	25,526,441	16,191,495	16,191,495
Capra													
CWIP Beginning Balance	49,544,559	53,915,862	58,172,497	65,163,848	71,070,790	78,261,867	84,556,531	50,197,725	54,658,850	59,325,672	64,167,810	3,503,907	49,544,559
CWIP Expenditures	4,410,373	4,269,563	6,794,157	5,609,421	6,927,572	6,405,659	4,030,346	5,629,084	4,525,358	5,000,602	3,691,760	2,609,871	59,903,765
AFUDC Debt	96,728	104,580	113,433	127,024	152,530	154,615	128,309	99,463	108,098	117,228	65,547	5,910	1,273,465
AFUDC Equity	191,563	207,111	224,609	251,561	245,678	291,586	247,572	191,913	208,576	226,192	126,474	11,403	2,424,238
Closings to Plant	(327,362)	(324,619)	(140,847)	(81,063)	(134,704)	(557,196)	(38,765,033)	(1,459,336)	(175,208)	(501,884)	(64,547,684)	(3,169,021)	(110,183,957)
CWIP Ending Balance	53,915,862	58,172,497	65,163,848	71,070,790	78,261,867	84,556,531	50,197,725	54,658,850	59,325,672	64,167,810	3,503,907	2,962,070	2,962,070
Kietzman													
CWIP Beginning Balance	78,629,127	82,645,654	104,046,525	113,478,811	117,725,130	128,648,161	154,905,709	172,129,086	191,298,088	156,394,733	169,527,291	158,568,571	78,629,127
CWIP Expenditures	3,621,604	21,446,566	8,895,116	3,656,663	10,294,010	27,413,233	21,070,561	18,551,923	14,257,000	13,586,614	17,466,056	12,286,844	172,546,190
AFUDC Debt	132,561	153,882	180,289	197,843	239,766	249,331	273,356	312,391	298,436	278,187	276,872	273,189	2,866,103
AFUDC Equity	262,527	304,752	357,049	391,813	389,255	470,185	527,442	602,760	575,833	536,763	534,226	527,119	5,479,724
Closings to Plant	(165)	(504,329)	(168)	0	0	(1,875,199)	(4,647,982)	(298,073)	(50,034,624)	(1,269,005)	(29,235,875)	(5,867,218)	(93,732,638)
CWIP Ending Balance	82,645,654	104,046,525	113,478,811	117,725,130	128,648,161	154,905,709	172,129,086	191,298,088	156,394,733	169,527,291	158,568,571	165,788,505	165,788,505
Robinson													
CWIP Beginning Balance	10,041,569	10,031,928	9,343,329	9,434,406	9,668,936	10,498,929	10,876,237	9,352,908	8,836,065	8,808,904	8,511,999	8,132,986	10,041,569
CWIP Expenditures	471,353	1,416,535	717,346	1,742,991	1,559,813	950,319	1,866,806	1,434,506	1,435,506	1,099,362	938,959	6,524,594	20,158,091
AFUDC Debt	2,239	2,178	2,237	2,134	2,191	2,124	1,082	753	419	422	424	213	16,417
AFUDC Equity	4,435	4,313	4,430	4,227	3,300	4,006	2,088	1,452	809	814	818	411	31,103
Closings to Plant	(487,668)	(2,111,625)	(632,934)	(1,514,823)	(735,311)	(579,141)	(3,393,305)	(1,953,555)	(1,463,896)	(1,397,502)	(1,319,215)	(8,302,852)	(23,891,827)
CWIP Ending Balance	10,031,928	9,343,329	9,434,406	9,668,936	10,498,929	10,876,237	9,352,908	8,836,065	8,808,904	8,511,999	8,132,986	6,355,352	6,355,352
Scheller	, ,	, ,	, ,	, ,	, ,	, ,	, ,	, ,			, ,		, ,
CWIP Beginning Balance	83,871,044	92,935,071	95,981,456	100,939,031	101,312,084	98,855,417	97,676,532	105,493,903	100,923,815	102,183,221	99,269,203	109,638,240	83,871,044
CWIP Expenditures	8,942,310	9,559,173	20,166,326	4,743,100	9,406,481	14,154,560	10,920,855	9,928,257	17,416,311	10,787,613	11,992,154	19,581,583	147,598,721
AFUDC Debt	76,185	151,407	158,827	163,860	173,575	145,618	149,551	146,918	144,837	149,617	156,219	135,444	1,752,059
AFUDC Equity	150,830	299,850	314,545	324,511	268,436	274,605	288,558	283,480	279,464	288,686	301,426	261,340	3,335,731
Closings to Plant	(105,297)	(6,964,045)	(15,682,123)	(4,858,418)	(12,305,158)	(15,753,668)	(3,541,592)	(14,928,743)	(16,581,206)	(14,139,933)	(2,080,763)	(53,184,190)	(160,125,138)
J :=::::	92,935,071	95,981,456	100,939,031	101,312,084	98,855,417	97,676,532	105,493,903	100,923,815	102,183,221	99,269,203	109,638,240	76,432,417	76,432,417

	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026
Row Labels	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
Berger													
CWIP Beginning Balance	16,191,495	15,296,834	14,492,684	15,014,371	16,990,460	21,611,079	26,587,283	33,448,468	37,962,971	42,831,163	28,287,479	28,312,425	16,191,495
CWIP Expenditures	4,291,960	4,488,700	6,146,000	8,987,000	14,369,000	17,008,000	16,975,000	17,993,000	17,455,000	16,863,000	10,294,000	6,803,000	141,673,660
AFUDC Debt	21,763	20,432	19,696	20,738	24,282	29,834	37,363	45,082	50,119	40,026	24,225	18,135	351,694
AFUDC Equity	47,390	44,490	42,889	45,157	52,874	64,963	81,359	98,167	109,134	87,157	52,750	39,489	765,819
Closings to Plant	(5,255,774)	(5,357,772)	(5,686,898)	(7,076,805)	(9,825,537)	(12,126,593)	(10,232,538)	(13,621,746)	(12,746,061)	(31,533,867)	(10,346,029)	(21,445,567)	(145,255,186)
CWIP Ending Balance	15,296,834	14,492,684	15,014,371	16,990,460	21,611,079	26,587,283	33,448,468	37,962,971	42,831,163	28,287,479	28,312,425	13,727,481	13,727,481
Capra													
CWIP Beginning Balance	2,962,070	4,311,913	5,707,288	6,316,270	6,024,442	6,718,689	7,466,510	8,768,512	10,117,205	9,709,137	5,756,300	6,079,052	2,962,070
CWIP Expenditures	1,850,086	1,768,143	1,624,988	1,656,897	1,687,272	1,818,014	1,810,240	1,567,578	1,638,159	1,556,520	1,479,829	1,199,362	19,657,088
AFUDC Debt	6,266	8,726	10,669	11,187	11,451	12,738	14,548	16,926	17,929	14,136	10,624	11,237	146,438
AFUDC Equity	13,645	19,000	23,233	24,361	24,934	27,737	31,679	36,856	39,040	30,782	23,134	24,469	318,872
Closings to Plant	(520,154)	(400,494)	(1,049,908)	(1,984,273)	(1,029,410)	(1,110,669)	(554,465)	(272,666)	(2,103,196)	(5,554,275)	(1,190,836)	(876,151)	(16,646,497)
CWIP Ending Balance	4,311,913	5,707,288	6,316,270	6,024,442	6,718,689	7,466,510	8,768,512	10,117,205	9,709,137	5,756,300	6,079,052	6,437,970	6,437,970
Kietzman													
CWIP Beginning Balance	165,788,505	168,729,536	173,225,976	179,731,437	188,812,647	198,036,108	204,115,423	212,718,788	192,733,616	199,032,095	205,068,114	211,687,526	165,788,505
CWIP Expenditures	2,385,600	3,906,600	5,951,000	8,971,000	9,062,848	8,646,447	8,376,148	7,976,398	6,446,250	8,578,450	7,066,650	5,776,650	83,144,041
AFUDC Debt	268,738	275,568	285,518	299,730	316,061	329,868	342,973	332,876	320,402	331,496	342,835	199,913	3,645,977
AFUDC Equity	585,182	600,054	621,720	652,667	688,228	718,294	746,830	724,843	697,681	721,838	746,530	435,313	7,939,180
Closings to Plant	(298,489)	(285,782)	(352,776)	(842,187)	(843,675)	(3,615,294)	(862,586)	(29,019,289)	(1,165,854)	(3,595,765)	(1,536,604)	(173,889,474)	(216,307,775)
CWIP Ending Balance	168,729,536	173,225,976	179,731,437	188,812,647	198,036,108	204,115,423	212,718,788	192,733,616	199,032,095	205,068,114	211,687,526	44,209,927	44,209,927
Robinson													
CWIP Beginning Balance	6,355,352	5,899,939	5,595,621	5,572,355	5,750,136	5,918,812	6,083,007	6,029,278	5,896,989	5,784,528	5,688,915	5,607,619	6,355,352
CWIP Expenditures	877,511	979,412	1,336,783	1,501,783	1,501,783	1,501,782	1,285,116	1,183,215	1,183,215	1,183,215	1,183,215	1,183,215	14,900,243
AFUDC Debt													
AFUDC Equity													
Closings to Plant	(1,332,924)	(1,283,730)	(1,360,049)	(1,324,002)	(1,333,107)	(1,337,587)	(1,338,845)	(1,315,504)	(1,295,675)	(1,278,828)	(1,264,510)	(1,429,259)	(15,894,020)
CWIP Ending Balance	5,899,939	5,595,621	5,572,355	5,750,136	5,918,812	6,083,007	6,029,278	5,896,989	5,784,528	5,688,915	5,607,619	5,361,575	5,361,575
Scheller													
CWIP Beginning Balance	76,432,417	83,771,478	90,801,591	90,511,273	107,585,165	123,128,191	129,692,604	144,682,493	165,624,511	175,581,818	183,663,811	197,892,092	76,432,417
CWIP Expenditures	7,976,243	7,478,527	12,608,041	17,024,239	16,154,834	14,955,500	15,038,642	20,308,418	16,081,304	15,944,936	15,745,286	22,806,424	182,122,394
AFUDC Debt	103,442	110,969	116,617	128,671	148,495	167,675	187,077	208,598	231,784	255,138	277,486	281,368	2,217,319
AFUDC Equity	225,247	241,637	253,937	280,184	323,350	365,115	407,363	454,226	504,713	555,568	604,230	612,684	4,828,252
Closings to Plant	(965,870)	(801,021)	(13,268,913)	(359,202)	(1,083,653)	(8,923,876)	(643,193)	(29,224)	(6,860,494)	(8,673,648)	(2,398,721)	(41,773,472)	(85,781,287)
CWIP Ending Balance	83,771,478	90,801,591	90,511,273	107,585,165	123,128,191	129,692,604	144,682,493	165,624,511	175,581,818	183,663,811	197,892,092	179,819,096	179,819,096

	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025
Row Labels	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
Berger													
GUIC													
Gas Distribution Plant													
CWIP Beginning Balance	5,327,491	4,231,818	4,265,205	4,269,341	4,309,786	5,224,370	6,718,519	7,599,606	9,217,818	10,378,953	11,100,350	10,512,478	5,327,491
CWIP Expenditures	191,692	(26,774)	21,907	933,429	1,685,316	2,284,277	3,411,400	4,754,700	4,862,850	4,407,850	2,717,587	1,007,450	26,251,683
AFUDC Debt	8,701	7,609	7,705	7,749	8,933	10,740	12,834	13,828	14,559	14,879	14,004	11,976	133,515
AFUDC Equity	17,232	15,069	15,258	15,346	13,839	20,253	24,764	26,680	28,092	28,709	27,021	23,108	255,370
Closings to Plant	(1,313,297)	37,483	(40,733)	(916,078)	(793,505)	(821,120)	(2,567,911)	(3,176,995)	(3,744,366)	(3,730,040)	(3,346,484)	(4,975,868)	(25,388,916)
CWIP Ending Balance	4,231,818	4,265,205	4,269,341	4,309,786	5,224,370	6,718,519	7,599,606	9,217,818	10,378,953	11,100,350	10,512,478	6,579,144	6,579,144
Gas Transmission Plant													
CWIP Beginning Balance	1,037,566	1,097,020	1,234,009	1,403,522	3,135,791	3,801,835	4,691,865	6,736,968	9,436,486	12,265,039	14,934,490	4,203,601	1,037,566
CWIP Expenditures	106,134	131,740	221,811	1,732,479	655,828	879,457	2,013,143	2,654,286	2,767,858	2,593,378	2,281,854	4,808,229	20,846,196
AFUDC Debt	2,010	2,195	1,596	3,389	6,003	7,285	10,910	15,440	20,718	25,968	19,237	5,070	119,820
AFUDC Equity	3,980	4,347	3,160	6,711	10,450	13,738	21,051	29,792	39,976	50,105	37,118	9,782	230,210
Closings to Plant	(52,671)	(1,292)	(57,054)	(10,310)	(6,236)	(10,450)	-	(0)	-	-	(13,069,098)	(7,960,380)	(21,167,491)
CWIP Ending Balance	1,097,020	1,234,009	1,403,522	3,135,791	3,801,835	4,691,865	6,736,968	9,436,486	12,265,039	14,934,490	4,203,601	1,066,302	1,066,302
New Business													
Gas Distribution Plant													
CWIP Beginning Balance	1,488,458	1,241,021	1,682,222	3,080,983	120,891	249,338	466,900	954,626	1,196,111	1,583,648	816,602	756,234	1,488,458
CWIP Expenditures	2,478,952	2,939,317	4,821,569	1,762,394	3,271,150	2,217,087	2,227,264	2,141,575	2,783,370	2,759,414	2,259,613	2,445,986	32,107,691
AFUDC Debt	1,378	1,606	2,559	1,749	273	146	427	969	1,456	858	-	-	11,422
AFUDC Equity	2,730	3,181	5,068	3,464	(175)	276	824	1,870	2,809	1,655	-	-	21,702
Closings to Plant	(2,730,497)	(2,502,903)	(3,430,435)	(4,727,700)	(3,142,801)	(1,999,947)	(1,740,788)	(1,902,930)	(2,400,098)	(3,528,973)	(2,319,982)	(2,435,269)	(32,862,322)
CWIP Ending Balance	1,241,021	1,682,222	3,080,983	120,891	249,338	466,900	954,626	1,196,111	1,583,648	816,602	756,234	766,951	766,951
Gas General Plant													
CWIP Beginning Balance	12,333	13,626	13,703	-	-	-	15,173	30,225	50,350	85,555	120,958	156,559	12,333
CWIP Expenditures	1,220	-	420	-	2,063	15,131	14,925	19,900	34,825	34,825	34,825	24,875	183,008
AFUDC Debt	24	26	13	-	2	15	43	77	130	197	265	162	954
AFUDC Equity	48	51	26	-	(3)	28	84	148	250	380	511	312	1,836
Closings to Plant	_	-	(14,162)	-	(2,061)	-	-	-	_	-	_	(181,908)	(198,131)
CWIP Ending Balance	13,626	13,703	-	_	-	15,173	30,225	50,350	85,555	120,958	156,559	-	-
Gas Transmission Plant		,				,	,	,		7,555	,		
CWIP Expenditures	_	(70,172)	_	_	-	70,172	_	_	_	_	_	-	_
Closings to Plant	<u>-</u>	70,172	_	_	_	(70,172)	_	_	_	_	_	-	_
Reliability		. 0, 2				(10,112)							
Gas Distribution Plant													
CWIP Beginning Balance	5,464,031	6,784,505	6,022,010	5,685,930	5,761,078	7,834,443	9,756,328	4,675,463	5,313,211	5,210,542	4,001,282	4,267,916	5,464,031
CWIP Expenditures	2,984,926	1,815,418	1,260,722	2,123,063	4,107,110	3,110,960	1,938,089	2,623,635	1,770,654	1,541,235	1,224,610	996,040	25,496,463
OVVIE Experiultures	2,304,320	1,010,410	1,200,122	۷, ۱۷۵,000	4, 107,110	3,110,800	1,950,008	2,023,033	1,110,004	1,041,200	1,224,010	990,0 4 0	20,480,403

	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026
Row Labels	January	February	March	April	Мау	June	July	August	September	October	November	December	Year-to-date
Berger													
GUIC													
Gas Distribution Plant													
CWIP Beginning Balance	6,579,144	5,299,014	4,211,211	3,636,066	4,385,597	6,680,205	9,217,949	11,268,589	10,558,308	11,551,594	12,638,472	11,915,902	6,579,144
CWIP Expenditures	418,000	124,000	388,000	2,014,000	4,346,000	5,315,000	5,183,000	5,768,000	5,137,000	5,381,000	2,223,000	633,000	36,930,000
AFUDC Debt	9,349	7,705	6,452	6,207	7,481	9,705	11,878	11,647	10,068	10,628	10,360	9,053	110,534
AFUDC Equity	20,359	16,778	14,049	13,516	16,289	21,134	25,865	25,363	21,923	23,142	22,560	19,714	240,690
Closings to Plant	(1,727,838)	(1,236,285)	(983,645)	(1,284,192)	(2,075,162)	(2,808,096)	(3,170,102)	(6,515,291)	(4,175,705)	(4,327,892)	(2,978,490)	(7,071,128)	(38,353,826)
CWIP Ending Balance	5,299,014	4,211,211	3,636,066	4,385,597	6,680,205	9,217,949	11,268,589	10,558,308	11,551,594	12,638,472	11,915,902	5,506,542	5,506,542
Gas Transmission Plant													
CWIP Beginning Balance	1,066,302	1,151,616	1,181,257	1,241,154	1,605,257	2,395,647	2,569,328	3,549,748	4,480,945	5,429,157	2,878,565	3,125,659	1,066,302
CWIP Expenditures	79,000	23,000	53,000	356,000	779,000	994,000	963,000	1,072,000	954,000	1,001,000	464,000	126,000	6,864,000
AFUDC Debt	1,987	2,090	2,170	2,550	3,585	4,611	5,482	7,213	8,879	7,661	5,379	3,594	55,202
AFUDC Equity	4,327	4,551	4,726	5,553	7,805	10,041	11,938	15,706	19,334	16,682	11,714	7,827	120,204
Closings to Plant	-	-	-	-	-	(834,971)	-	(163,722)	(34,000)	(3,575,935)	(234,000)	(2,413,579)	(7,256,208)
CWIP Ending Balance	1,151,616	1,181,257	1,241,154	1,605,257	2,395,647	2,569,328	3,549,748	4,480,945	5,429,157	2,878,565	3,125,659	849,500	849,500
New Business													
Gas Distribution Plant													
CWIP Beginning Balance	766,951	636,688	752,557	826,656	765,411	738,603	809,963	793,186	774,794	930,268	1,029,390	892,884	766,951
CWIP Expenditures	1,845,000	2,714,000	2,879,000	2,413,000	2,390,000	2,819,000	2,591,000	2,528,000	3,381,000	3,600,000	2,687,000	2,443,000	32,290,000
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	(1,975,262)	(2,598,132)	(2,804,900)	(2,474,246)	(2,416,807)	(2,747,640)	(2,607,777)	(2,546,393)	(3,225,525)	(3,500,879)	(2,823,505)	(2,539,796)	(32,260,862)
CWIP Ending Balance	636,688	752,557	826,656	765,411	738,603	809,963	793,186	774,794	930,268	1,029,390	892,884	796,088	796,088
Gas General Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission Plant													
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
Reliability													
Gas Distribution Plant													
CWIP Beginning Balance	3,936,883	4,138,832	4,435,155	5,003,734	5,468,219	6,469,926	8,843,383	12,199,702	16,240,355	20,326,789	6,698,960	6,913,051	3,936,883
CWIP Expenditures	836,960	938,700	1,273,000	1,205,000	1,851,000	3,278,000	4,268,000	5,099,000	5,247,000	4,174,000	2,423,000	2,261,000	32,854,660

Row Labels	2025	2025	2025 March	2025	2025	2025	2025	2025	2025 September	2025 October	2025 November	2025 December	2025 Year-to-date
	January	February		April	May	June	July	August	<u> </u>				
AFUDC Fourth	5,333	6,412	42,531	4,655	6,695	55,616	11,784	7,448	7,428	5,730	4,548	4,975	163,155
AFUDC Equity	10,562	12,698	84,268	9,220	10,586	115,722	22,738	14,371	14,332	11,056	8,775	9,600	323,927
Closings to Plant	(1,680,347)	(2,597,022)	(1,723,601)	(2,061,790)	(2,051,026)	(1,360,413)	(7,053,478)	(2,007,705)	(1,895,083)	(2,767,281)	(971,299)	(1,341,649)	(27,510,694)
CWIP Ending Balance	6,784,505	6,022,010	5,685,930	5,761,078	7,834,443	9,756,328	4,675,463	5,313,211	5,210,542	4,001,282	4,267,916	3,936,883	3,936,883
Gas General Plant	700 744	4 000 000	4 440 700	0.000.007	0.400.400	4 407 700	4 750 074	4 005 074	4 000 700	4 000 070	054.000	4 000 070	700 744
CWIP Beginning Balance	722,741	1,826,666	1,112,700	3,083,837	2,460,409	1,407,738	1,753,971	1,625,074	1,629,709	1,999,876	851,903	1,060,879	722,741
CWIP Expenditures	2,771,268	646,512	2,446,223	2,978,686	3,307,732	644,744	597,602	656,985	440,720	324,145	263,948	217,054	15,295,619
AFUDC Debt	207	173	245	164	173	140	360	545	876	1,384	1,827	1,160	7,255
AFUDC Equity	409	362	486	325	251	265	695	1,051	1,690	2,671	3,525	2,239	13,969
Closings to Plant	(1,667,959)	(1,361,013)	(475,817)	(3,602,602)	(4,360,828)	(298,917)	(727,554)	(653,946)	(73,119)	(1,476,175)	(60,323)	(1,219,839)	(15,978,092)
CWIP Ending Balance	1,826,666	1,112,700	3,083,837	2,460,409	1,407,738	1,753,971	1,625,074	1,629,709	1,999,876	851,903	1,060,879	61,493	61,493
Gas Intangible Plant													
CWIP Beginning Balance	39	39	39	39	39	39	39	-	-	-	-	-	39
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	(39)	-	-	-	-	-	(39)
CWIP Ending Balance	39	39	39	39	39	39	-	-	-	-	-	-	-
Gas Transmission Plant													
CWIP Beginning Balance	949,561	951,271	860,062	650,263	864,516	1,670,326	1,995,695	2,364,951	10,953	11,015	11,077	11,139	949,561
CWIP Expenditures	(12,659)	135,386	(57,185)	226,257	814,964	315,194	362,775	19,815	-	1	-	-	1,804,549
AFUDC Debt	1,534	1,483	1,318	1,443	2,572	3,526	4,158	2,284	21	21	21	11	18,393
AFUDC Equity	3,039	2,938	2,610	2,857	4,304	6,649	8,023	4,408	40	41	41	21	34,970
Closings to Plant	9,795	(231,015)	(156,543)	(16,304)	(16,031)	(0)	(5,701)	(2,380,504)	-	(1)	-	(11,170)	(2,807,474)
CWIP Ending Balance	951,271	860,062	650,263	864,516	1,670,326	1,995,695	2,364,951	10,953	11,015	11,077	11,139	-	-
Relocation													
Gas Distribution Plant													
CWIP Beginning Balance	2,289,713	2,632,961	505,454	742,685	3,325,284	6,363,349	7,924,483	8,657,637	9,652,396	10,265,826	4,476,123	3,658,175	2,289,713
CWIP Expenditures	776,220	28,117	224,761	3,578,706	5,849,724	4,316,697	4,996,393	4,928,730	3,282,965	1,985,597	1,004,273	304,148	31,276,330
AFUDC Debt	(7,968)	2,599	5,270	2,891	8,887	17,501	14,869	17,316	18,514	13,799	7,299	6,001	106,980
AFUDC Equity	(16,808)	5,147	10,436	5,726	15,764	34,145	28,690	33,412	35,724	26,626	14,084	11,579	204,525
Closings to Plant	(408,196)	(2,163,370)	(3,235)	(1,004,723)	(2,836,310)	(2,807,209)	(4,306,798)	(3,984,699)	(2,723,773)	(7,815,725)	(1,843,605)	(1,008,694)	(30,906,338)
CWIP Ending Balance	2,632,961	505,454	742,685	3,325,284	6,363,349	7,924,483	8,657,637	9,652,396	10,265,826	4,476,123	3,658,175	2,971,209	2,971,209
Gas General Plant		•	•	, ,	, ,		, ,	, ,	, ,		,	, ,	
CWIP Beginning Balance	10,520	10,520	9,659	9,659	9,659	9,659	9,659	9,713	2,993	5,006	-	_	10,520
CWIP Expenditures	<u>-</u>	(861)	-	-	-	-	-	2,985	1,990	995	_	_	5,109
AFUDC Debt	_	-	_	_	_	_	19	12	8	5	_	_	44
AFUDC Equity	_	-	_	_	_	_	36	23	15	10	-	_	84
Closings to Plant	_	_	_	_	_	_	-	(9,741)	-	(6,016)	_	_	(15,757)
CWIP Ending Balance	10,520	9,659	9,659	9,659	9,659	9,659	9,713	2,993	5,006	(0,010)	_	_	(10,707)
Gas Transmission Plant	10,020	0,000	0,000	0,000	0,000	0,000	0,7 10	2,000	0,000				
CWIP Expenditures	_	_	-	112,393	_	_	_	_	_	_	_	_	112,393
Closings to Plant	_		-	(112,393)	_	_	_		_	_	_	<u>-</u>	(112,393)
Safety				(112,000)									(112,000)
Gas Distribution Plant													
CWIP Beginning Balance	53	53	53	53	53	53	53	24	11	5	2	1	53
CWIP Expenditures	17,837	(401,630)	23,055	92,117	88,313	61,188	35,000	50,000	47,000	53,000	37,000	35,000	137,880
·		,											
Closings to Plant	(17,837)	401,630	(23,055)	(92,117)	(88,313)	(61,188)	(35,029)	(50,013)	(47,006)	(53,003)	(37,001)	(35,001)	(137,932)
CWIP Ending Balance	53	53	53	53	53	53	24	11	5	2	1	0	0
Gas General Plant	501.101	F00 400	047 450	FF0 000	070 000	070 077	4 407 040	4 000 101	4.047.000	4 404 444	000 000	000 450	E04 101
CWIP Beginning Balance	504,161	598,400	247,459	556,096	679,908	876,075	1,137,849	1,038,464	1,047,826	1,101,444	999,399	899,459	504,161
CWIP Expenditures	94,239	63,334	308,637	123,813	193,771	261,774	16,000	125,787	176,000	9,000	<u>-</u>	<u>-</u>	1,372,355
Closings to Plant		(414,275)	-	-	2,396		(115,385)	(116,425)	(122,383)	(111,044)	(99,940)	(89,946)	(1,067,002)
CWIP Ending Balance	598,400	247,459	556,096	679,908	876,075	1,137,849	1,038,464	1,047,826	1,101,444	999,399	899,459	809,513	809,513

Dow Labels	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026
Row Labels	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
AFUDO Familia	5,013	5,344	5,862	6,459	7,345	9,856	14,518	20,563	27,115	19,058	5,505	3,739	130,378
AFUDC Equity	10,916	11,637	12,765	14,065	15,994	21,462	31,614	44,776	59,044	41,499	11,987	8,141	283,900
Closings to Plant	(650,940)	(659,359)	(723,049)	(761,039)	(872,632)	(935,861)	(957,813)	(1,123,686)	(1,246,725)	(17,862,385)	(2,226,400)	(4,219,796)	(32,239,685)
CWIP Ending Balance	4,138,832	4,435,155	5,003,734	5,468,219	6,469,926	8,843,383	12,199,702	16,240,355	20,326,789	6,698,960	6,913,051	4,966,135	4,966,135
Gas General Plant		440.040	0.15.0.1.1		450.050	5 4 7 500	700.004	070 000	4 400 440	4 000 047	4 500 440	4 700 405	04.400
CWIP Beginning Balance	61,493	140,649	215,044	337,355	450,856	547,596	709,304	876,368	1,132,448	1,393,347	1,539,412	1,722,425	61,493
CWIP Expenditures	92,000	85,000	132,000	122,000	104,000	169,000	174,000	264,000	269,000	152,000	188,000	265,000	2,016,000
AFUDC Debt	182	319	496	707	895	1,128	1,422	1,802	2,265	2,629	2,924	1,717	16,487
AFUDC Equity	396	695	1,080	1,540	1,950	2,455	3,097	3,924	4,933	5,724	6,367	3,738	35,900
Closings to Plant	(13,422)	(11,620)	(11,265)	(10,747)	(10,105)	(10,875)	(11,455)	(13,647)	(15,299)	(14,288)	(14,278)	(1,929,435)	(2,066,435)
CWIP Ending Balance	140,649	215,044	337,355	450,856	547,596	709,304	876,368	1,132,448	1,393,347	1,539,412	1,722,425	63,445	63,445
Gas Intangible Plant													
CWIP Beginning Balance	-	2,006	4,023	6,052	8,092	10,144	13,210	16,294	21,402	26,538	29,698	32,876	-
CWIP Expenditures	2,000	2,000	2,000	2,000	2,000	3,000	3,000	5,000	5,000	3,000	3,000	5,000	37,000
AFUDC Debt	2	5	9	13	16	21	26	34	43	50	56	32	308
AFUDC Equity	4	12	20	28	36	46	58	74	94	110	122	69	670
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	(37,977)	(37,977)
CWIP Ending Balance	2,006	4,023	6,052	8,092	10,144	13,210	16,294	21,402	26,538	29,698	32,876	-	-
Gas Transmission Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Relocation													
Gas Distribution Plant													
CWIP Beginning Balance	2,971,209	2,989,467	2,637,431	2,712,449	2,870,714	3,106,075	2,484,151	2,526,784	2,134,705	134,056	138,608	128,791	2,971,209
CWIP Expenditures	767,000	365,000	1,092,000	2,556,000	4,523,000	4,000,000	3,356,000	2,669,000	1,838,000	2,058,000	1,876,000	562,000	25,662,000
AFUDC Debt	5,230	4,967	4,707	4,801	4,960	4,512	4,036	3,823	1,748	-	-	-	38,785
AFUDC Equity	11,389	10,817	10,249	10,454	10,800	9,825	8,788	8,325	3,807	-	-	-	84,455
Closings to Plant	(765,361)	(732,820)	(1,031,938)	(2,412,991)	(4,303,399)	(4,636,261)	(3,326,191)	(3,073,227)	(3,844,205)	(2,053,447)	(1,885,817)	(638,473)	(28,704,130
CWIP Ending Balance	2,989,467	2,637,431	2,712,449	2,870,714	3,106,075	2,484,151	2,526,784	2,134,705	134,056	138,608	128,791	52,319	52,319
Gas General Plant			, ,	, ,	,	, ,	, ,	, ,	,	,	,	•	•
CWIP Beginning Balance	_	_	_	-	_	_	_	_	_	_	-	_	_
CWIP Expenditures	_	_	_	_	_	_	_	_	-	_	_	_	-
AFUDC Debt	_	_	_	_	_	_	_	_	-	_	_	_	-
AFUDC Equity	_	_	_	_	_	_	_	_	-	_	_	_	_
Closings to Plant	_	_	_	_	_	_	_	_	_	_	_	_	_
CWIP Ending Balance	_	_	_	-	_	-	_	_	-	<u>-</u>	-	_	-
Gas Transmission Plant													
CWIP Expenditures	_	_	_	_	_	_	_	_	_	_	_	_	_
Closings to Plant		_	_	-	_	-	-	_	-	_	_	_	- -
Safety		-	_	-	-	-	-	-	-	2	-	-	-
Gas Distribution Plant													
CWIP Beginning Balance	0	12,000	22,000	38,000	54,000	74,000	94,000	114,000	139,000	166,000	191,000	210,000	0
CWIP Beginning Balance CWIP Expenditures		42,000				74,000 76,000		96,000		97,000			970 000
·	46,000		58,000	58,000	76,000 (56,000)		77,000 (57,000)		105,000		72,000 (53,000)	75,000 (55,000)	878,000
Closings to Plant	(34,000)	(32,000)	(42,000)	(42,000)	(56,000)	(56,000)	(57,000)	(71,000)	(78,000)	(72,000)	(53,000)	(55,000)	(648,000)
CWIP Ending Balance	12,000	22,000	38,000	54,000	74,000	94,000	114,000	139,000	166,000	191,000	210,000	230,000	230,000
Gas General Plant	000 540	000 500	1 004 000	1 040 005	4 000 045	4 500 000	4 045 005	0.400.705	0.404.040	0.070.444	0.440.070	0.070.000	000 540
CWIP Beginning Balance	809,513	926,562	1,034,006	1,212,905	1,382,315	1,588,883	1,845,995	2,103,795	2,481,016	2,873,414	3,143,373	3,370,836	809,513
CWIP Expenditures	206,000	195,000	269,000	261,000	298,000	354,000	360,000	492,000	519,000	397,000	358,000	433,000	4,142,000
Closings to Plant	(88,951)	(87,556)	(90,101)	(91,591)	(91,431)	(96,888)	(102,200)	(114,780)	(126,602)	(127,041)	(130,537)	(2,540,384)	(3,688,061)
CWIP Ending Balance	926,562	1,034,006	1,212,905	1,382,315	1,588,883	1,845,995	2,103,795	2,481,016	2,873,414	3,143,373	3,370,836	1,263,452	1,263,452

	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025
Row Labels	January	February	March	April	Мау	June	July	August	September	October	November	December	Year-to-date
Capra													
Plants													
Gas General Plant													
CWIP Beginning Balance	-	77,310	90,077	98,688	191,136	204,361	231,403	106,004	114,440	114,440	114,440	114,440	-
CWIP Expenditures	119,208	20,996	(1,274)	92,730	18,271	27,315	24,781	13,435	5,000	5,000	89,686	5,000	420,148
Closings to Plant	(41,898)	(8,230)	9,885	(282)	(5,046)	(273)	(150,179)	(5,000)	(5,000)	(5,000)	(89,686)	(119,440)	(420,148)
CWIP Ending Balance	77,310	90,077	98,688	191,136	204,361	231,403	106,004	114,440	114,440	114,440	114,440	-	-
Gas Manufactured Production Plant													
CWIP Beginning Balance	37,903,132	40,387,146	42,575,368	47,511,219	51,694,846	56,389,429	60,991,537	26,877,706	30,485,158	33,017,349	35,195,005	318,248	37,903,132
CWIP Expenditures	2,453,646	2,068,713	4,678,144	3,940,861	4,449,235	4,268,538	4,404,720	3,722,193	2,416,339	2,378,103	1,911,095	1,227,525	37,919,111
AFUDC Debt	73,735	78,137	84,851	93,423	112,077	113,177	84,349	54,812	60,638	65,165	34,852	547	855,762
AFUDC Equity	146,026	154,745	168,040	185,017	180,109	213,428	162,751	105,760	117,002	125,736	67,247	1,056	1,626,917
Closings to Plant	(189,392)	(113,374)	4,817	(35,674)	(46,838)	6,965	(38,765,651)	(275,312)	(61,788)	(391,347)	(36,889,951)	(1,326,962)	(78,084,509)
CWIP Ending Balance	40,387,146	42,575,368	47,511,219	51,694,846	56,389,429	60,991,537	26,877,706	30,485,158	33,017,349	35,195,005	318,248	220,414	220,414
Gas Other Storage Plant													
CWIP Beginning Balance	11,641,428	13,451,406	15,507,052	17,553,941	19,184,808	21,668,077	23,333,591	23,214,015	24,059,252	26,193,884	28,858,365	3,071,220	11,641,428
CWIP Expenditures	1,837,519	2,179,853	2,117,288	1,575,830	2,460,066	2,109,806	(399,154)	1,893,456	2,104,019	2,617,499	1,690,979	1,377,346	21,564,506
AFUDC Debt	22,994	26,442	28,582	33,601	40,454	41,438	43,960	44,651	47,460	52,063	30,695	5,363	417,702
AFUDC Equity	45,537	52,366	56,568	66,544	65,569	78,158	84,821	86,153	91,574	100,456	59,227	10,347	797,320
Closings to Plant	(96,072)	(203,015)	(155,550)	(45,107)	(82,820)	(563,887)	150,797	(1,179,024)	(108,420)	(105,537)	(27,568,046)	(1,722,619)	(31,679,300)
CWIP Ending Balance	13,451,406	15,507,052	17,553,941	19,184,808	21,668,077	23,333,591	23,214,015	24,059,252	26,193,884	28,858,365	3,071,220	2,741,656	2,741,656
Kietzman													
Other													
Common General Plant													
CWIP Beginning Balance	10,046,231	4,352,739	10,560,487	10,463,121	4,252,873	5,767,551	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318	10,046,231
CWIP Expenditures	(5,693,501)	6,207,747	(97,365)	(6,210,248)	1,514,679	11,817,767	-	-	-	-	-	-	7,539,078
Closings to Plant	10	-	-	-	-	-	-	-	-	-	-	-	10
CWIP Ending Balance	4,352,739	10,560,487	10,463,121	4,252,873	5,767,551	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318
Common Intangible Plant													
CWIP Beginning Balance	160	169	170	170	171	171	171	-	-	-	-	-	160
CWIP Expenditures	7	-	-	_	-	-	-	-	-	-	-	-	7
AFUDC Debt	0	0	0	0	0	-	_	-	-	-	_	-	1
AFUDC Equity	1	1	1	1	(0)	-	_	_	-	_	_	-	2
Closings to Plant	_	_	_	_	-	-	(171)	_	-	_	-	-	(171)
CWIP Ending Balance	169	170	170	171	171	171	-	_	-	_	_	_	-
Gas Distribution Plant	-	•											
CWIP Beginning Balance	(806,572)	(419,953)	1,363,680	2,097,518	2,475,790	(566,196)	(733,561)	(733,561)	(733,561)	(733,561)	(733,561)	(733,561)	(806,572)
CWIP Expenditures	386,619	1,783,633	733,837	378,273	(3,041,986)	(167,365)	(100,001)	(, 55,551)	(.00,00.)	(.00,001)	(100,001)	(, 55,551)	73,011
CWIP Ending Balance	(419,953)	1,363,680	2,097,518	2,475,790	(566,196)	(733,561)	(733,561)	(733,561)	(733,561)	(733,561)	(733,561)	(733,561)	(733,561)
Property Services Capital	(410,000)	1,000,000	2,007,010	2,470,700	(000,100)	(100,001)	(100,001)	(700,001)	(100,001)	(100,001)	(100,001)	(700,001)	(100,001)
Common General Plant													
CWIP Beginning Balance	69,388,505	78,711,896	92,121,386	100,917,199	110,995,493	123,445,831	138,052,978	155,277,304	174,446,311	139,542,960	152,675,522	141,716,804	69,388,505
CWIP Expenditures	8,928,479	13,455,186	8,258,644	9,488,639	11,821,317	15,762,831	21,070,561	18,551,923	14,257,000	13,586,614	17,466,056	12,286,844	164,934,094
AFUDC Debt	132,561	153,882	180,289	197,843	239,766	249,331	273,356	312,391	298,436	278,187	276,872	273,189	2,866,102
AFUDC Equity		304,751	357,048			470,185	527,442				534,226		5,479,721
	262,526 (175)			391,812	389,255			602,760	575,833 (50,034,619)	536,763	(29,235,873)	527,119 (5,867,216)	(93,731,682)
Closings to Plant	_ ` ′	(504,329)	(168)	110 005 403	100 445 001	(1,875,199)	(4,647,034)	(298,067)		(1,269,002)	,	,	
CWIP Ending Balance	78,711,896	92,121,386	100,917,199	110,995,493	123,445,831	138,052,978	155,277,304	174,446,311	139,542,960	152,675,522	141,716,804	148,936,741	148,936,741
Gas General Plant		000	000	000	000	000	000	00	00	40	40	0	000
CWIP Beginning Balance	802	802	802	802	802	802	802	26	20	16	12	9	802
Closings to Plant		-	-	-	-	-	(777)	(6)	(4)	(3)	(3)	(2)	(795)
CWIP Ending Balance	802	802	802	802	802	802	26	20	16	12	9	7	7
Robinson													
Enterprise Security Capital	_												
Common General Plant	_												
CWIP Beginning Balance	3,308,237	3,471,772	3,780,396	3,858,356	2,907,057	3,040,098	3,322,156	2,933,713	2,736,707	2,978,311	2,907,487	2,855,163	3,308,237

Row Labels													2026
NOW Labels	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
Capra													
Plants													
Gas General Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	100,000
Closings to Plant	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(100,000
CWIP Ending Balance	-	_	-	-	-	-	-	-	-	-	-	-	-
Gas Manufactured Production Plant	1												
CWIP Beginning Balance	220,414	379,408	546,347	706,810	852,639	888,197	693,487	777,125	833,232	851,523	617,499	480,287	220,414
CWIP Expenditures	338,889	347,984	172,986	172,979	172,979	172,979	172,979	190,479	190,479	134,923	134,923	117,423	2,320,002
AFUDC Debt	538	830	1,124	1,400	1,570	1,445	1,320	1,448	1,523	1,337	1,004	790	14,330
AFUDC Equity	1,172	1,808	2,448	3,048	3,419	3,147	2,875	3,153	3,315	2,911	2,186	1,721	31,204
Closings to Plant	(181,606)	(183,683)	(16,095)	(31,597)	(142,409)	(372,282)	(93,536)	(138,973)	(177,026)	(373,196)	(275,325)	(223,660)	(2,209,388
CWIP Ending Balance	379,408	546,347	706,810	852,639	888,197	693,487	777,125	833,232	851,523	617,499	480,287	376,562	376,562
Gas Other Storage Plant	070,100	010,017	700,010	002,000	000,101	000,101	777,120	000,202	001,020	017,100	100,207	070,002	070,002
CWIP Beginning Balance	2,741,656	3,932,505	5,160,941	5,609,460	5,171,803	5,830,492	6,773,023	7,991,387	9,283,973	8,857,614	5,138,802	5,598,765	2,741,656
CWIP Expenditures	1,502,864	1,411,826	1,443,669	1,475,584	1,505,960	1,636,702	1,628,928	1,368,766	1,439,347	1,413,263	1,336,573	1,073,605	17,237,085
AFUDC Debt	-1						13,228						
	5,728	7,895	9,545	9,788	9,881	11,293		15,478	16,406	12,800	9,620	10,447	132,108
AFUDC Equity	12,472	17,192	20,785	21,313	21,516	24,590	28,804	33,703	35,725	27,871	20,948	22,748	287,667
Closings to Plant	(330,215)	(208,477)	(1,025,479)	(1,944,342)	(878,667)	(730,054)	(452,596)	(125,360)	(1,917,836)	(5,172,746)	(907,178)	(644,158)	(14,337,110
CWIP Ending Balance	3,932,505	5,160,941	5,609,460	5,171,803	5,830,492	6,773,023	7,991,387	9,283,973	8,857,614	5,138,802	5,598,765	6,061,407	6,061,407
Kietzman													
Other	_												
Common General Plant	_												
CWIP Beginning Balance	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318
CWIP Expenditures		-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318	17,585,318
Common Intangible Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Debt	-	-	-	-	-	_	-	-	-	-	-	-	-
AFUDC Equity	1 -	_	-	-	-	_	-	-	_	_	-	_	-
Closings to Plant	-	_	_	_	_	_	_	_	_	_	_	_	-
CWIP Ending Balance	<u> </u>	_	_	_	_	_	_	_	-	_	_	_	<u>-</u>
Gas Distribution Plant	-												
CWIP Beginning Balance	(733,561)	(733,561)	(733,561)	(733,561)	(733,561)	(733,561)	(733,561)	(733,561)	(733,561)	(733,561)	(733,561)	(733,561)	(733,561
CWIP Expenditures	(700,001)	(100,001)	(100,001)	(700,001)	(700,001)	(100,001)	(100,001)	(100,001)	(100,001)	(700,001)	(100,001)	(100,001)	(700,001
CWIP Experiences CWIP Ending Balance	(722 561)	(722 561)	(722 561)	(722 561)	(722 561)	(722 561)	(722 561)	(722 561)	(722 561)	(722 561)	(722 561)	(722 561)	- /722 E61
· ·	(733,561)	(733,561)	(733,561)	(733,561)	(733,561)	(733,561)	(733,561)	(733,561)	(733,561)	(733,561)	(733,561)	(733,561)	(733,561
Property Services Capital	_												
Common General Plant		454 033 330	450.074.044	400 070 077	474 000 007	101 101 010	407.000.004	405 005 000	475.004.050	400 400 007	400.040.050	404 005 700	440.000.744
CWIP Beginning Balance	148,936,741	151,877,773	156,374,214	162,879,677	171,960,887	181,184,349	187,263,664	195,867,030	175,881,858	182,180,337	188,216,356	194,835,768	148,936,741
CWIP Expenditures	2,385,600	3,906,600	5,951,000	8,971,000	9,062,848	8,646,447	8,376,148	7,976,398	6,446,250	8,578,450	7,066,650	5,776,650	83,144,041
AFUDC Debt	268,738	275,568	285,518	299,730	316,061	329,868	342,973	332,876	320,402	331,496	342,835	199,913	3,645,977
AFUDC Equity	585,182	600,054	621,720	652,667	688,228	718,294	746,830	724,843	697,681	721,838	746,530	435,313	7,939,180
Closings to Plant	(298,487)	(285,781)	(352,775)	(842,186)	(843,675)	(3,615,294)	(862,585)	(29,019,289)	(1,165,854)	(3,595,765)	(1,536,603)	(173,889,474)	(216,307,768
CWIP Ending Balance	151,877,773	156,374,214	162,879,677	171,960,887	181,184,349	187,263,664	195,867,030	175,881,858	182,180,337	188,216,356	194,835,768	27,358,170	27,358,170
Gas General Plant													
CWIP Beginning Balance	7	6	4	3	3	2	2	1	1	1	1	0	7
Closings to Plant	(2)	(1)	(1)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(7
CWIP Ending Balance	6	4	3	3	2	2	1	1	1	1	0	O O	Ò
Robinson													
Enterprise Security Capital													
Common General Plant	1												
CWIP Beginning Balance	696,822	623,004	644,909	900,444	1,099,762	1,255,229	1,376,494	1,471,080	1,465,375	1,460,924	1,457,453	1,454,745	696,822

Fleet, Tools and Communications

5	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025
Row Labels	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
CWIP Expenditures	157,243	302,132	71,294	268,200	127,483	274,792	520,892	492,543	493,543	157,398	157,398	157,398	3,180,314
AFUDC Debt	2,111	2,178	2,237	2,134	2,188	2,124	1,082	753	419	422	424	213	16,286
AFUDC Equity	4,181	4,313	4,430	4,227	3,306	4,006	2,088	1,452	809	814	818	411	30,856
Closings to Plant	-	-	-	(1,225,859)	64	1,136	(912,506)	(691,754)	(253,167)	(229,457)	(210,964)	(2,316,363)	(5,838,870)
CWIP Ending Balance	3,471,772	3,780,396	3,858,356	2,907,057	3,040,098	3,322,156	2,933,713	2,736,707	2,978,311	2,907,487	2,855,163	696,822	696,822
Gas Distribution Plant													
CWIP Beginning Balance	127,078	-	-	-	-	-	-	-	-	-	-	-	127,078
CWIP Expenditures	27,241	20,467	211	(5)	-	-	-	-	-	-	-	-	47,914
AFUDC Debt	128	-	-	-	3	-	-	-	-	-	-	-	131
AFUDC Equity	254	-	-	-	(6)	-	-	-	-	-	-	-	247
Closings to Plant	(154,701)	(20,467)	(211)	5	3	-	-	-	-	-	-	-	(175,371)
Gas General Plant													
CWIP Beginning Balance	32,407	34,205	34,528	35,693	35,818	35,868	-	-	-	-	-	-	32,407
CWIP Expenditures	7,121	(482)	5,689	126	50	(36,404)	-	-	-	-	-	-	(23,900)
Closings to Plant	(5,323)	804	(4,523)	-	-	535	-	-	-	-	-	-	(8,508)
CWIP Ending Balance	34,205	34,528	35,693	35,818	35,868	-	-	-	-	-	-	-	-
Gas Manufactured Production Plant													
CWIP Beginning Balance	57,334	57,334	57,334	57,334	57,334	57,334	57,334	-	-	-	-	-	57,334
Closings to Plant	-	-	-	-	-	-	(57,334)	-	-	-	-	-	(57,334)
CWIP Ending Balance	57,334	57,334	57,334	57,334	57,334	57,334	-	-	-	-	-	-	-
Fleet Asset Additions													
Common General Plant													
CWIP Beginning Balance	769,879	769,879	809,531	751,914	740,873	675,569	605,602	-	108,304	200,363	278,612	345,125	769,879
CWIP Expenditures	112,189	46,459	11,309	400	2,011	338	-	127,417	127,417	127,417	127,417	691,301	1,373,673
Closings to Plant	(112,189)	(6,807)	(68,926)	(11,441)	(67,315)	(70,305)	(605,602)	(19,113)	(35,358)	(49,167)	(60,904)	(155,464)	(1,262,590)
CWIP Ending Balance	769,879	809,531	751,914	740,873	675,569	605,602	-	108,304	200,363	278,612	345,125	880,962	880,962
Gas General Plant													
CWIP Beginning Balance	2,063,036	2,063,036	1,902,247	1,902,247	1,903,884	1,903,884	1,903,884	2,015,805	1,773,288	1,567,149	1,391,931	1,242,995	2,063,036
CWIP Expenditures	-	-	-	1,637	-	-	467,651	70,417	70,417	70,417	70,417	170,676	921,630
Closings to Plant	_	(160,789)	-	-	-	-	(355,730)	(312,933)	(276,556)	(245,635)	(219,352)	(212,051)	(1,783,046)
CWIP Ending Balance	2,063,036	1,902,247	1,902,247	1,903,884	1,903,884	1,903,884	2,015,805	1,773,288	1,567,149	1,391,931	1,242,995	1,201,621	1,201,621
Fleet Asset Replacements				, ,									
Common General Plant													
CWIP Beginning Balance	1,429,177	1,344,426	1,121,609	869,755	1,079,971	1,319,055	1,208,092	1,092,119	1,035,568	987,501	946,643	911,914	1,429,177
CWIP Expenditures	37,941	18,537	51,153	210,383	359,337	11,850	76,753	126,197	126,197	126,197	126,197	464,776	1,735,517
Closings to Plant	(122,692)	(241,353)	(303,007)	(167)	(120,253)	(122,812)	(192,727)	(182,747)	(174,265)	(167,055)	(160,926)	(309,372)	(2,097,376)
CWIP Ending Balance	1,344,426	1,121,609	869,755	1,079,971	1,319,055	1,208,092	1,092,119	1,035,568	987,501	946,643	911,914	1,067,318	1,067,318
Gas General Plant		, ,	,	,,-	, , , , , , , ,	,,	, ,	, ,	,,,,,	,.	,,,	, ,	, ,
CWIP Beginning Balance	1,686,635	1,728,438	1,024,537	977,957	1,621,084	2,190,900	2,504,490	2,518,763	2,437,365	2,368,176	2,309,366	2,123,035	1,686,635
CWIP Expenditures	163,426	298	168,300	920,487	638,805	318,210	458,760	348,725	348,725	348,725	188,322	443,557	4,346,340
Closings to Plant	(121,622)	(704,200)	(214,879)	(277,360)	(68,989)	(4,620)	(444,488)	(430,123)	(417,913)	(407,535)	(374,653)	(728,783)	(4,195,167)
CWIP Ending Balance	1,728,438	1,024,537	977,957	1,621,084	2,190,900	2,504,490	2,518,763	2,437,365	2,368,176	2,309,366	2,123,035	1,837,809	1,837,809
Fleet Fueling Infrastructure	1,120,100	1,021,001	0,00.	1,021,001	2,100,000	2,001,100	2,010,100	2, 101,000	2,000,170	2,000,000	2,120,000	1,001,000	1,007,000
Common General Plant													
CWIP Beginning Balance	330,779	345,161	383,205	458,091	524,786	817,673	834,480	768,753	728,203	695,762	669,810	649,048	330,779
CWIP Expenditures	14,382	38,045	74,886	66,695	292,888	16,806	141,500	141,500	141,500	141,500	141,500	184,484	1,395,685
Closings to Plant	14,502	30,043	74,000	-	232,000	10,000	(207,226)	(182,051)	(173,941)	(167,452)	(162,262)	(166,706)	(1,059,638)
-	245 161	202 205	459.001		017 672	924 490	,	,	,	,	,	,	
CWIP Ending Balance Fleet Garage Tools	345,161	383,205	458,091	524,786	817,673	834,480	768,753	728,203	695,762	669,810	649,048	666,825	666,825
Common General Plant													
	20.405	70.5	44.004	400.004	440.000	0.004	004.044						20.405
CWIP Expanditures	30,435	705	11,804	192,891	448,009	2,301	221,811	70.450	70.450	70.450	70.450	4 004 450	30,435
CWIP Expenditures	(61,760)	957,912	218,188	255,118	33,114	347,437	150,000	76,458	76,458	76,458	76,458	4,361,153	6,566,995
Closings to Plant	32,031	(946,814)	(37,101)	-	(478,822)	(127,927)	(371,811)	(76,458)	(76,458)	(76,458)	(76,458)	(4,361,153)	(6,597,430)
CWIP Ending Balance	705	11,804	192,891	448,009	2,301	221,811	-	-	-	-	-	-	-

Fleet, Tools and Communications

Pow Labela	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026
Row Labels	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
CWIP Expenditures	101,901	203,803	509,507	509,507	509,507	509,507	509,507	407,605	407,605	407,605	407,605	407,605	4,891,263
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	(175,719)	(181,898)	(253,972)	(310,189)	(354,039)	(388,242)	(414,920)	(413,311)	(412,056)	(411,077)	(410,313)	(409,717)	(4,135,451)
CWIP Ending Balance	623,004	644,909	900,444	1,099,762	1,255,229	1,376,494	1,471,080	1,465,375	1,460,924	1,457,453	1,454,745	1,452,634	1,452,634
Gas Distribution Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas General Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Manufactured Production Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Fleet Asset Additions													
Common General Plant													
CWIP Beginning Balance	880,962	778,284	691,008	616,824	553,767	500,169	454,610	415,885	382,969	354,990	331,208	310,994	880,962
CWIP Expenditures	34,667	34,667	34,667	34,667	34,667	34,667	34,667	34,667	34,667	34,667	34,667	34,667	416,000
Closings to Plant	(137,344)	(121,943)	(108,851)	(97,724)	(88,265)	(80,225)	(73,391)	(67,583)	(62,645)	(58,449)	(54,881)	(51,849)	(1,003,151)
CWIP Ending Balance	778,284	691,008	616,824	553,767	500,169	454,610	415,885	382,969	354,990	331,208	310,994	293,811	293,811
Gas General Plant		001,000	0.0,02.	000,101	000,100	101,010	110,000	002,000	331,333	001,200	0.0,00.	200,011	200,011
CWIP Beginning Balance	1,201,621	1,077,619	972,218	882,627	806,475	741,745	686,725	639,958	600,206	566,417	537,696	513,283	1,201,621
CWIP Expenditures	66,167	66,167	66,167	66,167	66,167	66,167	66,167	66,167	66,167	66,167	66,167	66,167	794,000
Closings to Plant	(190,168)	(171,568)	(155,758)	(142,319)	(130,896)	(121,187)	(112,934)	(105,919)	(99,956)	(94,888)	(90,579)	(86,917)	(1,503,088)
CWIP Ending Balance	1,077,619	972,218	882,627	806,475	741,745	686,725	639,958	600,206	566,417	537,696	513,283	492,532	492,532
Fleet Asset Replacements	1,077,010	372,210	002,021	000,470	741,740	000,720	000,000	000,200	300,417	337,030	310,200	432,332	402,002
Common General Plant													
	1,067,318	961,025	870,676	702 970	728,602	673,116	625.052	585,865	551,790	E22 926	400 206	477 200	1,067,318
CWIP Beginning Balance				793,879			625,953			522,826	498,206	477,280	
CWIP Expenditures	75,554	75,554	75,554	75,554	75,554	75,554	75,554	75,554	75,554	75,554	75,554	75,554	906,650
Closings to Plant	(181,847)	(165,903)	(152,351)	(140,831)	(131,040)	(122,717)	(115,643)	(109,629)	(104,518)	(100,173)	(96,481)	(176,970)	(1,598,103)
CWIP Ending Balance	961,025	870,676	793,879	728,602	673,116	625,953	585,865	551,790	522,826	498,206	477,280	375,865	375,865
Gas General Plant	4 007 000	4 7 40 4 40	4 07 4 0 40	4 040 500	4 550 007	4.540.440	4 470 007	4 407 500	4 400 055	4 005 450	4 004 740	4 0 4 7 0 4 0	4 007 000
CWIP Beginning Balance	1,837,809	1,749,448	1,674,342	1,610,502	1,556,237	1,510,113	1,470,907	1,437,582	1,409,255	1,385,178	1,364,712	1,347,316	1,837,809
CWIP Expenditures	244,472	244,472	244,472	244,472	244,472	244,472	244,472	244,472	244,472	244,472	244,472	244,472	2,933,664
Closings to Plant	(332,832)	(319,578)	(308,312)	(298,736)	(290,597)	(283,678)	(277,797)	(272,798)	(268,549)	(264,938)	(261,868)	(352,123)	(3,531,807)
CWIP Ending Balance	1,749,448	1,674,342	1,610,502	1,556,237	1,510,113	1,470,907	1,437,582	1,409,255	1,385,178	1,364,712	1,347,316	1,239,665	1,239,665
Fleet Fueling Infrastructure													
Common General Plant													
CWIP Beginning Balance	666,825	707,760	740,508	766,707	787,665	804,432	817,846	828,577	837,161	844,029	849,523	853,919	666,825
CWIP Expenditures	217,875	217,875	217,875	217,875	217,875	217,875	217,875	217,875	217,875	217,875	217,875	217,875	2,614,500
Closings to Plant	(176,940)	(185,127)	(191,677)	(196,916)	(201,108)	(204,461)	(207,144)	(209,290)	(211,007)	(212,381)	(213,480)	(214,784)	(2,424,316)
CWIP Ending Balance	707,760	740,508	766,707	787,665	804,432	817,846	828,577	837,161	844,029	849,523	853,919	857,010	857,010
Fleet Garage Tools													
Common General Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	_	-	-	-	-
CWIP Expenditures	95,208	95,208	95,208	95,208	95,208	95,208	95,208	95,208	95,208	95,208	95,208	95,208	1,142,500
Closings to Plant	(95,208)	(95,208)	(95,208)	(95,208)	(95,208)	(95,208)	(95,208)	(95,208)	(95,208)	(95,208)	(95,208)	(95,208)	(1,142,500)
CWIP Ending Balance	-		-	-	-	-	-	-	-	-	-	-	-
Float Tools and Communications													

Common General Plant

	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025
Row Labels	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
Common General Plant													
CWIP Beginning Balance	170,546	183,105	183,466	184,054	184,054	184,054	184,054	-	-	-	-	-	170,546
CWIP Expenditures	12,560	360	589	-	-	-	-	-	-	-	-	-	13,508
Closings to Plant	-	_	-	_	-	-	(184,054)	-	-	-	-	-	(184,054)
CWIP Ending Balance	183,105	183,466	184,054	184,054	184,054	184,054	-	_	-	-	-	-	-
Other	,												
Common General Plant													
CWIP Beginning Balance	33,833	33,833	33,833	33,833	33,933	33,933	33,933	23,753	16,627	11,639	8,147	5,703	33,833
CWIP Expenditures	-	-	-	100	-	-	-		-	-	-	-	100
Closings to Plant	_	_	-	-	_	_	(10,180)	(7,126)	(4,988)	(3,492)	(2,444)	(1,711)	(29,941)
CWIP Ending Balance	33,833	33,833	33,833	33,933	33,933	33,933	23,753	16,627	11,639	8,147	5,703	3,992	3,992
Warehouse	33,000	,		55,555	,			,	,	2,111	2,122	-,	2,23_
Common General Plant													
CWIP Beginning Balance	2,192	33	840	112,282	132,133	238,259	401	3	3	3	3	3	2,192
CWIP Expenditures	1,011	32,806	115,728	19,851	106,126	17,290	51,250	51,250	51,250	51,250	51,250	51,250	600,313
Closings to Plant	(3,171)	(31,999)	(4,287)	-	100,120	(255,149)	(51,648)	(51,250)	(51,250)	(51,250)	(51,250)	(51,250)	(602,502)
CWIP Ending Balance	33	(31,999)	112,282	132,133	238,259	401	(31,040)	(31,230)	(31,230)	(31,230)	(31,230)	(31,230)	(002,302)
Scheller	33	040	112,202	132,133	230,239	401	3	3	3	3	3	3	3
Aging Technology Common General Plant													
	0.000.400	11 246 025	10 457 101	11 512 004	10 004 574	10 655 046	10 107 000	10 175 001	14 570 404	40 220 040	10 111 200	0.704.740	0.000.400
CWIP Beginning Balance	9,203,129	11,346,025	13,457,121	11,513,984	10,904,571	12,655,846	10,127,069	13,175,021	14,572,431	10,229,010	10,141,390	9,791,719	9,203,129
CWIP Expenditures	923,868	3,091,173	7,536,575	1,567,868	1,804,235	1,126,414	2,401,696	1,397,292	1,859,469	1,689,621	1,139,304	4,448,802	28,986,317
AFUDC Debt	-	-	-	-	-	0	20	41	41	41	41	21	205
AFUDC Equity		- ()	-	-	-	0	39	78	79	79	80	40	396
Closings to Plant	1,219,029	(980,077)	(9,479,711)	(2,177,281)	(52,960)	(3,655,192)	646,197	(1)	(6,203,010)	(1,777,362)	(1,489,096)	(6,133,020)	(30,082,485)
CWIP Ending Balance	11,346,025	13,457,121	11,513,984	10,904,571	12,655,846	10,127,069	13,175,021	14,572,431	10,229,010	10,141,390	9,791,719	8,107,562	8,107,562
Common Intangible Plant													
CWIP Beginning Balance	33,612,861	34,174,527	34,962,188	37,799,655	40,818,562	41,017,031	44,160,858	46,758,794	38,455,477	40,405,372	45,885,454	51,800,423	33,612,861
CWIP Expenditures	2,175,431	2,295,810	4,872,316	3,107,049	2,556,972	8,773,454	3,064,718	4,762,949	5,666,882	5,376,009	5,903,201	5,102,628	53,657,421
AFUDC Debt	61,282	62,898	66,360	71,824	81,936	70,651	74,840	67,864	61,747	68,173	76,685	76,306	840,566
AFUDC Equity	121,365	124,564	131,420	142,243	129,285	133,233	144,403	130,944	119,141	131,540	147,964	147,234	1,603,335
Closings to Plant	(1,796,413)	(1,695,611)	(2,232,628)	(302,209)	(2,569,724)	(5,833,512)	(686,026)	(13,265,073)	(3,897,874)	(95,641)	(212,880)	(12,759,015)	(45,346,608)
CWIP Ending Balance	34,174,527	34,962,188	37,799,655	40,818,562	41,017,031	44,160,858	46,758,794	38,455,477	40,405,372	45,885,454	51,800,423	44,367,576	44,367,576
Gas General Plant													
CWIP Beginning Balance	119,754	120,275	122,772	130,698	137,542	149,620	158,814	-	-	-	-	-	119,754
CWIP Expenditures	521	2,496	6,213	6,844	12,078	9,194	-	-	-	-	-	-	37,347
Closings to Plant	-	-	1,713	-	-	-	(158,814)	-	-	-	-	-	(157,101)
CWIP Ending Balance	120,275	122,772	130,698	137,542	149,620	158,814	-	-	-	-	-	-	-
Gas Intangible Plant													
CWIP Beginning Balance	1,268,733	1,289,014	1,342,342	1,426,099	1,520,521	1,578,160	1,646,907	1,387,683	73,154	599	602	606	1,268,733
CWIP Expenditures	85,638	62,213	33,339	87,625	49,280	59,767	70,336	24,124	15,084	11,639	4,559	3,636	507,239
AFUDC Debt	2,438	2,534	2,636	2,777	3,237	3,112	2,899	1,404	78	1	1	1	21,118
AFUDC Equity	4,828	5,019	5,221	5,499	5,122	5,868	5,594	2,709	150	2	2	2	40,016
Closings to Plant	(72,622)	(16,439)	42,561	(1,478)	-	-	(338,052)	(1,342,767)	(87,867)	(11,639)	(4,559)	(3,636)	(1,836,498)
CWIP Ending Balance	1,289,014	1,342,342	1,426,099	1,520,521	1,578,160	1,646,907	1,387,683	73,154	599	602	606	609	609
Customer	1,200,000	-,,	,,,,	1,0=0,0=1	.,,	1,010,001	1,001,000	,					
Common Intangible Plant													
CWIP Beginning Balance	121,125	121,527	122,392	45,532	45,916	46,186	46,502	-	_	_	_	_	121,125
CWIP Expenditures	227,038	(158,133)	(105,242)	18,387	273	312	40,302	-	-	_	-	0	(17,365)
AFUDC Debt		(130,133)	(103,242)	10,007	8	1		-	-	-	-	U	(17,303)
AFUDC Debt AFUDC Equity	-	147 291	230	3		3	-	-	-	-	-	-	274 516
	(226 626)			_	(10)	3	(46 502)	-	-	-	-	- (0)	
Closings to Plant	(226,636)	158,560	28,036	(18,007)	- 46 196	46 500	(46,502)	-	-	-	-	(0)	(104,550)
CWIP Ending Balance	121,527	122,392	45,532	45,916	46,186	46,502	-	-	-	-	-	-	-
Cyber Security Common General Plant													
Common (-onoral Plant	1												

Common General Plant

	2000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	2222	2000
Row Labels	2026	2026 February	2026 March	2026 April	2026 May	June	2026 July	2026	2026 September	2026 October	2026 November	2026 December	2026 Year-to-date
	January	rebruary	Warch	Aprii	iviay	June	July	August	September	October	November	December	rear-to-date
Common General Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	-	-	51,667	-	-	-	-	-	-	-	-	-	51,667
Closings to Plant	-	-	(51,667)	-	-	-	-	-	-	-	-	-	(51,667)
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Other													
Common General Plant													
CWIP Beginning Balance	3,992	2,795	1,956	1,369	959	671	470	329	230	161	113	79	3,992
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	(1,198)	(838)	(587)	(411)	(288)	(201)	(141)	(99)	(69)	(48)	(34)	(24)	(3,937)
CWIP Ending Balance	2,795	1,956	1,369	959	671	470	329	230	161	113	79	55	55
Warehouse													
Common General Plant													
CWIP Beginning Balance	3	3	3	3	216,670	433,337	650,003	650,003	650,003	650,003	650,003	650,003	3
CWIP Expenditures	41,667	41,667	41,667	258,334	258,334	258,333	41,667	41,667	41,667	41,667	41,667	41,667	1,150,000
Closings to Plant	(41,667)	(41,667)	(41,667)	(41,667)	(41,667)	(41,667)	(41,667)	(41,667)	(41,667)	(41,667)	(41,667)	(41,667)	(500,000)
CWIP Ending Balance	3	3	3	216,670	433,337	650,003	650,003	650,003	650,003	650,003	650,003	650,003	650,003
Scheller				,	,	,	,	,		,	•	,	,
Aging Technology													
Common General Plant													
CWIP Beginning Balance	8,107,562	10,271,240	12,756,641	8,684,086	10,931,061	14,377,785	10,460,828	13,065,526	15,619,863	12,609,680	15,074,423	16,207,458	8,107,562
CWIP Expenditures	2,981,215	2,485,401	2,667,864	2,246,975	3,566,361	2,605,094	2,604,699	2,554,337	2,564,909	2,464,743	2,614,607	2,715,623	32,071,827
AFUDC Debt	2,301,213	2,400,401	2,007,004	2,240,970	3,300,301	2,003,034	2,004,033	2,004,007	2,304,909	2,404,743	2,014,007	2,7 13,023	32,071,027
		-	-	-	-	-	-	-		_	-	_	_
AFUDC Equity	(047.527)	-	(6.740.440)	-	(440.627)	- (C E22 0E4)	-	-	- (E EZE 002)	-	- (4 404 570)	(40,444,000)	(22.660.207)
Closings to Plant	(817,537)	40.750.044	(6,740,419)	40.004.004	(119,637)	(6,522,051)	40.005.500	45 040 000	(5,575,092)	45.074.400	(1,481,572)	(12,411,988)	(33,668,297)
CWIP Ending Balance	10,271,240	12,756,641	8,684,086	10,931,061	14,377,785	10,460,828	13,065,526	15,619,863	12,609,680	15,074,423	16,207,458	6,511,093	6,511,093
Common Intangible Plant							70.540.004	00.404.000	0.4.70.4.700	100 101 000	440.044.050	4.7.007.040	44.007.570
CWIP Beginning Balance	44,367,576	47,764,526	51,177,278	55,221,988	65,647,872	72,768,752	78,516,691	86,431,033	94,784,532	102,164,260	110,644,658	117,927,312	44,367,576
CWIP Expenditures	3,265,081	3,264,187	4,401,538	10,138,816	7,723,876	7,475,807	7,515,965	7,913,312	7,986,268	7,953,067	7,603,552	6,970,661	82,212,130
AFUDC Debt	69,215	74,470	80,489	90,343	102,506	113,594	125,374	138,532	152,187	165,957	178,665	180,535	1,471,866
AFUDC Equity	150,717	162,159	175,267	196,725	223,208	247,353	273,003	301,655	331,391	361,374	389,046	393,118	3,205,016
Closings to Plant	(88,064)	(88,064)	(612,584)	-	(928,709)	(2,088,815)	-	-	(1,090,117)	-	(888,610)	(12,933,170)	(18,718,133)
CWIP Ending Balance	47,764,526	51,177,278	55,221,988	65,647,872	72,768,752	78,516,691	86,431,033	94,784,532	102,164,260	110,644,658	117,927,312	112,538,455	112,538,455
Gas General Plant													
CWIP Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Intangible Plant													
CWIP Beginning Balance	609	612	616	145,380	290,970	437,392	584,650	732,748	881,692	1,031,487	1,182,137	1,333,648	609
CWIP Expenditures	-	-	144,348	144,348	144,348	144,348	144,348	144,348	144,348	144,348	144,348	144,348	1,443,482
AFUDC Debt	1	1	131	391	653	916	1,180	1,446	1,714	1,983	2,254	1,263	11,933
AFUDC Equity	2	2	285	851	1,421	1,994	2,570	3,150	3,732	4,319	4,908	2,750	25,985
Closings to Plant	_	_	-	-	, -	-	,	-	-, -	-	- -	(1,482,009)	(1,482,009)
CWIP Ending Balance	612	616	145,380	290,970	437,392	584,650	732,748	881,692	1,031,487	1,182,137	1,333,648	(1,102,000)	(1,102,000)
Customer	012	010	140,000	200,070	407,002	004,000	702,740	001,002	1,001,407	1,102,107	1,000,040		
Common Intangible Plant													
CWIP Beginning Balance													
		-	-	-	-	-	-	-	-	-	-	-	-
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity		-	-	-	-	-	-	-	-	-	-	-	-
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Cyber Security													
Common General Plant	I												

	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025
Row Labels	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
CWIP Beginning Balance	374,713	479,694	561,479	34,595	157,165	222,864	320,379	455,840	683,840	19,911	124,911	174,911	374,713
CWIP Expenditures	120,686	(41,438)	55,168	124,575	65,699	97,515	150,002	228,000	243,000	105,001	50,000	2,946,346	4,144,554
Closings to Plant	(15,705)	123,223	(582,052)	(2,005)	-	-	(14,541)	-	(906,929)	(1)	-	(224,913)	(1,622,922)
CWIP Ending Balance	479,694	561,479	34,595	157,165	222,864	320,379	455,840	683,840	19,911	124,911	174,911	2,896,344	2,896,344
Common Intangible Plant													
CWIP Beginning Balance	11,255,131	16,693,099	14,175,043	14,387,315	10,788,340	9,171,396	6,376,793	4,680,610	4,807,149	5,094,352	4,810,268	5,081,654	11,255,131
CWIP Expenditures	3,139,147	844,981	589,159	(2,760,219)	1,761,841	202,443	360,289	277,573	265,846	313,937	264,815	4,468,081	9,727,895
AFUDC Debt	26,072	28,769	26,421	23,711	20,321	12,125	9,146	9,065	9,454	9,420	9,351	10,268	194,124
AFUDC Equity	51,634	56,974	52,325	46,958	28,386	22,866	17,648	17,491	18,242	18,177	18,044	19,812	368,556
Closings to Plant	2,221,114	(3,448,781)	(455,634)	(909,425)	(3,427,491)	(3,032,038)	(2,083,266)	(177,589)	(6,340)	(625,617)	(20,824)	(3,912,797)	(15,878,688)
CWIP Ending Balance	16,693,099	14,175,043	14,387,315	10,788,340	9,171,396	6,376,793	4,680,610	4,807,149	5,094,352	4,810,268	5,081,654	5,667,018	5,667,018
Emergent Demand													
Common General Plant													
CWIP Expenditures	_	-	-	-	-	_	-	-	-	_	-	-	-
Closings to Plant	_	-	_	-	-	_	-	-	_	-	_	-	-
CWIP Ending Balance	<u>-</u>	-	_	-	-	_	-	-	_	-	_	-	-
Common Intangible Plant													
CWIP Beginning Balance	<u>-</u>	-	_	_	_	_	_	-	_	_	_	-	-
CWIP Expenditures	_	_	_	_	_	_	_	_	_	_	_	334,860	334,860
Closings to Plant	_	-	_	_	-	_	_	-	_	-	_	(100,458)	(100,458)
CWIP Ending Balance	_	_	_	_	_	_	_	_	_	_	_	234,402	234,402
Enhance Capabilities												,,,	
Common General Plant													
CWIP Beginning Balance	2,426,316	2,688,299	2,901,339	2,956,974	2,822,782	3,063,650	3,344,805	3,684,943	3,908,517	5,218,773	1,051,110	3,028,121	2,426,316
CWIP Expenditures	313,196	255,700	68,116	187,353	248,852	294,815	265,317	234,375	1,368,637	488,805	2,326,011	219,344	6,270,521
AFUDC Debt	-	-	-	-	-		0	0	0	0	_,===,===		0
AFUDC Equity	_	_	_	_	_	_	0	0	0	0	_	-	1
Closings to Plant	(51,213)	(42,659)	(12,481)	(321,545)	(7,984)	(13,660)	74,820	(10,801)	(58,381)	(4,656,468)	(349,000)	(843,050)	(6,292,422)
CWIP Ending Balance	2,688,299	2,901,339	2,956,974	2,822,782	3,063,650	3,344,805	3,684,943	3,908,517	5,218,773	1,051,110	3,028,121	2,404,415	2,404,415
Common Intangible Plant		_,001,000	_,000,011	_,,	0,000,000	3,3 : 1,333	3,001,010	0,000,011	0,= : 0,: : 0	1,001,110	0,020,121	_, ,	_, ,
CWIP Beginning Balance	25,176,406	25,697,609	27,946,002	32,126,619	33,470,971	30,338,698	30,861,397	35,034,109	38,047,240	40,781,325	36,773,491	39,232,003	25,176,406
CWIP Expenditures	1,865,338	3,102,453	7,027,584	2,281,708	2,946,601	3,576,533	4,582,218	2,946,711	7,941,673	2,756,929	2,260,129	2,014,915	43,302,792
AFUDC Debt	(13,990)	56,603	62,656	64,668	67,027	58,799	62,075	67,906	72,783	71,153	69,222	48,344	687,246
AFUDC Equity	(27,755)	112,097	124,085	128,070	103,903	110,840	119,774	131,025	140,435	137,290	133,564	93,281	1,306,609
Closings to Plant	(1,302,391)	(1,022,760)	(3,033,708)	(1,130,093)	(6,249,804)	(3,223,474)	(591,355)	(132,511)	(5,420,805)	(6,973,205)	(4,403)	(28,658,926)	(57,743,435)
CWIP Ending Balance	25,697,609	27,946,002	32,126,619	33,470,971	30,338,698	30,861,397	35,034,109	38,047,240	40,781,325	36,773,491	39,232,003	12,729,618	12,729,618
Gas General Plant	20,007,000	27,010,002	02,120,010	00, 170,071	00,000,000	00,001,001	00,001,100	00,017,210	10,701,020	00,770,101	00,202,000	12,720,010	12,720,010
CWIP Beginning Balance	_	_	_	_	_	_	1,368	8,598	16,735	24,872	24,872	24,872	_
CWIP Expenditures	_	_	_	_	-	1,368	7,230	8,137	8,137				24,872
Closings to Plant	_	_	_	_	_	-		-	-	_	_	_	24,072
CWIP Ending Balance	_	_	_	_	_	1,368	8,598	16,735	24,872	24,872	24,872	24,872	24,872
Gas Intangible Plant		_	_	_	_	1,500	0,000	10,700	24,012	24,072	24,072	24,072	24,012
CWIP Beginning Balance	312,877	325,004	390,780	517,561	645,714	611,964	631,639	308,305	359,272	409,007	457,105	503,930	312,877
CWIP Expenditures	91,446	103,918	83,098	121,910	(39,351)	12,743	19,048	49,097	47,583	45,672	44,134	42,969	622,268
AFUDC Debt	383	457	638	878	1,046	929	19,046	49,09 <i>7</i> 638	47,563 735	45,672 828	919	42,969 504	8,525
AFUDC Debt AFUDC Equity	759	904	1,263	1,739	1,046	929 1,795	1,100	1,232	735 1,417	828 1,598	1,773	972	8,525 16,302
· •					1,750 2,805			1,232	1,411	1,396	1,773		
Closings to Plant	(80,460)	(39,503)	41,781 517,561	3,625		4,208	(344,052)	- 350 070	400 007	- 457 405	- 	(548,375)	(959,971)
CWIP Ending Balance	325,004	390,780	517,561	645,714	611,964	631,639	308,305	359,272	409,007	457,105	503,930	-	-

David shala	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026
Row Labels	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-date
CWIP Beginning Balance	2,896,344	2,957,675	3,019,006	2,970,337	3,090,418	3,210,499	3,161,830	3,281,911	3,401,992	3,353,323	3,473,404	3,593,485	2,896,344
CWIP Expenditures	61,331	61,331	120,082	120,081	120,081	120,081	120,081	120,081	120,081	120,081	120,081	120,090	1,323,482
Closings to Plant		-	(168,751)	-	-	(168,750)	-	-	(168,750)	-	<u>-</u>	(3,427,595)	(3,933,846)
CWIP Ending Balance	2,957,675	3,019,006	2,970,337	3,090,418	3,210,499	3,161,830	3,281,911	3,401,992	3,353,323	3,473,404	3,593,485	285,980	285,980
Common Intangible Plant													
CWIP Beginning Balance	5,667,018	5,708,152	5,088,627	1,951,111	2,651,755	3,677,916	4,709,886	5,132,972	6,172,145	7,218,202	8,270,179	9,327,927	5,667,018
CWIP Expenditures	9,056	9,055	1,008,376	1,008,374	1,008,374	1,008,375	1,008,374	1,008,375	1,008,374	1,008,374	1,008,374	1,008,374	10,101,854
AFUDC Debt	10,096	9,563	6,233	4,068	5,598	7,426	8,715	10,007	11,859	13,723	15,597	15,161	118,044
AFUDC Equity	21,983	20,823	13,573	8,858	12,190	16,170	18,976	21,791	25,823	29,881	33,962	33,013	257,043
Closings to Plant	(0)	(658,966)	(4,165,699)	(320,656)	-	(1)	(612,979)	(999)	-	-	(185)	(2,722,631)	(8,482,116)
CWIP Ending Balance	5,708,152	5,088,627	1,951,111	2,651,755	3,677,916	4,709,886	5,132,972	6,172,145	7,218,202	8,270,179	9,327,927	7,661,843	7,661,843
Emergent Demand													
Common General Plant													
CWIP Expenditures	-	-	-	-	-	-	-	-	-	-	-	3,000,000	3,000,000
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	(900,000)	(900,000)
CWIP Ending Balance	_	-	-	-	-	-	-	-	-	-	-	2,100,000	2,100,000
Common Intangible Plant													
CWIP Beginning Balance	234,402	199,242	169,356	143,952	122,359	104,005	88,405	75,144	63,872	54,292	38,004	26,603	234,402
CWIP Expenditures	_	· -	-	-	-	-	, -	-	-	-	-	4,613,014	4,613,014
Closings to Plant	(35,160)	(29,886)	(25,403)	(21,593)	(18,354)	(15,601)	(13,261)	(11,272)	(9,581)	(16,287)	(11,401)	(1,391,885)	(1,599,684)
CWIP Ending Balance	199,242	169,356	143,952	122,359	104,005	88,405	75,144	63,872	54,292	38,004	26,603	3,247,732	3,247,732
Enhance Capabilities	- 100,2 12	. 55,555		,	10.,000	33, 133	. 0,	33,31	0 .,=0=	33,33	_0,000	0,2 ,. 02	0,2 ,. 02
Common General Plant													
CWIP Beginning Balance	2,404,415	2,554,415	2,704,411	3,933,521	4,162,631	4,391,741	4,620,851	4,849,962	9,386,712	9,615,822	1,204,524	1,433,634	2,404,415
CWIP Expenditures	150,000	149,996	1,229,111	229,110	229,110	229,110	229,111	4,536,750	229,110	229,110	229,110	209,110	7,878,738
AFUDC Debt	100,000	140,000	1,223,111	223,110	223,110	223,110	223,111	-,000,700	223,110	223,110	223,110	203,110	7,070,700
AFUDC Equity	_	_	_	_		_	_	_	_		_	_	_
Closings to Plant		_	(1)	_	_	_	_	_	_	(8,640,408)	_	(1,071,644)	(9,712,053)
CWIP Ending Balance	2,554,415	2,704,411	3,933,521	4,162,631	4,391,741	4,620,851	4,849,962	9,386,712	9,615,822	1,204,524	1,433,634	571,100	571,100
Common Intangible Plant	2,334,413	2,704,411	3,933,321	4,102,031	4,391,741	4,020,031	4,049,902	9,300,712	9,013,022	1,204,324	1,433,034	37 1,100	371,100
	10 700 610	14 200 744	15 060 704	17 222 022	20 440 074	22 002 004	27.065.044	20 406 025	24 570 566	20 605 500	40 044 006	46 067 969	10 700 610
CWIP Beginning Balance	12,729,618	14,290,744	15,860,784	17,332,823	20,449,071	23,803,891	27,065,844	30,496,935	34,579,566	38,685,509	42,814,896	46,967,862	12,729,618
CWIP Expenditures	1,501,405	1,501,405	2,933,616	3,025,890	3,246,040	3,246,040	3,284,419	3,914,570	3,914,569	3,914,568	3,914,568	3,914,559	38,311,650
AFUDC Debt	24,130	26,936	29,734	33,772	39,570	45,498	51,494	58,226	65,563	72,941	80,362	83,726	611,951
AFUDC Equity	52,544	58,653	64,745	73,539	86,163	99,073	112,130	126,789	142,764	158,831	174,989	182,315	1,332,535
Closings to Plant	(16,953)	(16,953)	(1,556,055)	(16,953)	(16,953)	(128,658)	(16,953)	(16,953)	(16,953)	(16,953)	(16,953)	(4,765,677)	(6,602,968)
CWIP Ending Balance	14,290,744	15,860,784	17,332,823	20,449,071	23,803,891	27,065,844	30,496,935	34,579,566	38,685,509	42,814,896	46,967,862	46,382,785	46,382,785
Gas General Plant													
CWIP Beginning Balance	24,872	24,872	24,872	83,872	142,872	207,872	282,872	362,872	427,872	489,872	548,872	607,872	24,872
CWIP Expenditures	-	-	59,000	59,000	65,000	75,000	80,000	65,000	62,000	59,000	59,000	59,001	642,001
Closings to Plant	-	-	-	-	-	-	-	-	-	-	-	(666,872)	(666,872)
CWIP Ending Balance	24,872	24,872	83,872	142,872	207,872	282,872	362,872	427,872	489,872	548,872	607,872	-	-
Gas Intangible Plant													
CWIP Beginning Balance	-	-	-	44,203	96,156	148,337	200,748	253,390	306,264	359,371	412,714	466,292	-
CWIP Expenditures	8,155	7,152	44,106	51,645	51,645	51,645	51,645	51,645	51,645	51,645	51,645	51,645	524,217
AFUDC Debt	-	-	31	97	169	241	314	387	460	534	609	683	3,524
AFUDC Equity	-	-	67	211	368	525	683	842	1,002	1,163	1,325	1,488	7,674
Closings to Plant	(8,155)	(7,152)	-	-	-	-	-	-	, -	, -	-	-	(15,307)
CWIP Ending Balance	T `´ -′	-	44,203	96,156	148,337	200,748	253,390	306,264	359,371	412,714	466,292	520,108	520,108

						Total Company			
			2025	2025	2025	2026	2026	2026	
MN Gas Witness	Major category	Func Class Descr	CWIP Spend	RWIP Spend	Total	CWIP Spend	RWIP Spend	Total	Grand Total
Berger	GUIC	Gas Distribution Plant	26,251,683	1,133,296	27,384,980	36,930,000	-	36,930,000	64,314,980
Berger	GUIC	Gas Transmission Plant	20,846,196	1,385,837	22,232,033	6,864,000	-	6,864,000	29,096,033
Berger	New Business	Gas Distribution Plant	32,125,034	(257,050)	31,867,984	32,290,000	-	32,290,000	64,157,984
Berger	New Business	Gas General Plant	183,008	825	183,833	-	-	-	183,833
Berger	New Business	Gas Transmission Plant	-	-	-	-	-	-	-
Berger	Reliability	Gas Distribution Plant	23,473,901	904,948	24,378,848	28,127,660	179,340	28,307,000	52,685,848
Berger	Reliability	Gas General Plant	14,332,795	11,482	14,344,277	2,016,000	-	2,016,000	16,360,277
Berger	Reliability	Gas Intangible Plant	-	-	-	37,000	-	37,000	37,000
Berger	Reliability	Gas Transmission Plant	1,804,549	129,227	1,933,776	-	-	-	1,933,776
Berger	Relocation	Gas Distribution Plant	31,276,330	1,612,800	32,889,130	25,662,000	-	25,662,000	58,551,130
Berger	Relocation	Gas General Plant	5,109	30	5,139	-	-	-	5,139
Berger	Relocation	Gas Transmission Plant	112,393	(112,393)	-	-	-	-	-
Berger	Safety	Gas Distribution Plant	2,143,099	70,254	2,213,353	5,605,000	-	5,605,000	7,818,353
Berger	Safety	Gas General Plant	2,335,179	11,350	2,346,529	4,142,000	-	4,142,000	6,488,529
Berger Total			154,889,277	4,890,606	159,779,883	141,673,660	179,340	141,853,000	301,632,883
Capra	Plants	Gas General Plant	420,148	3,236	423,384	100,000	-	100,000	523,384
Capra	Plants	Gas Manufactured Production Plant	37,919,111	648,219	38,567,330	2,320,002	-	2,320,002	40,887,332
Capra	Plants	Gas Other Storage Plant	21,564,506	28,703	21,593,209	17,237,085	3,598,404	20,835,490	42,428,699
Capra Total			59,903,765	680,158	60,583,923	19,657,088	3,598,404	23,255,492	83,839,414
Kietzman	OTHER	Common General Plant	7,539,078	10	7,539,087	-	- 1	-	7,539,087
Kietzman	OTHER	Common Intangible Plant	7	-	7	-	-	-	7
Kietzman	OTHER	Gas Distribution Plant	73,011	-	73,011	-	-	-	73,011
Kietzman	Property Services	Common General Plant	164,934,094	6,052,108	170,986,202	83,144,041	300,000	83,444,041	254,430,243
Kietzman Total	1 V		172,546,190	6,052,117	178,598,307	83,144,041	300,000	83,444,041	262,042,348
Robinson	Enterprise Security Capital	Common General Plant	3,180,314	(35,221)	3,145,093	4,891,263	-	4,891,263	8,036,355
Robinson	Enterprise Security Capital	Gas Distribution Plant	47,914	5,365	53,279	-	-	, , , , , , , , , , , , , , , , , , ,	53,279
Robinson	Enterprise Security Capital	Gas General Plant	(23,900)	(1,846)	(25,746)	_	_	_	(25,746)
Robinson	Fleet, Tools and Communications	Common General Plant	13,508	-	13,508	51,667	-	51,667	65,175
Robinson	Warehouse	Common General Plant	600,313	-	600,313	1,150,000	-	1,150,000	1,750,313
Robinson	OTHER	Common General Plant	100		100	-	_	, , , <u>-</u>	100
Robinson	Fleet Fueling Infrastructure	Common General Plant	1,395,685		1,395,685	2,614,500	_	2,614,500	4,010,185
Robinson	Fleet Asset Replacements	Common General Plant	1,735,517	(65,824)	1,669,693	906,650		906,650	2,576,343
Robinson	Fleet Asset Replacements	Gas General Plant	4,346,340	(238,155)	4,108,185	2,933,664	_	2,933,664	7,041,849
Robinson	Fleet Garage Tools	Common General Plant	6,566,995	-	6,566,995	1,142,500	_	1,142,500	7,709,495
Robinson	Fleet Asset Additions	Common General Plant	1,373,673		1,373,673	416,000		416,000	1,789,673
Robinson	Fleet Asset Additions	Gas General Plant	921,630		921,630	794,000	_	794,000	1,715,630
Robinson Total			20,158,091	(335,682)	19,822,409	14,900,243	-	14,900,243	34,722,652
Scheller	Aging Technology	Common General Plant	28,986,317	17	28,986,334	32,071,827	-	32,071,827	61,058,161
Scheller	Aging Technology	Common Intangible Plant	53,657,421	(20,944)	53,636,477	82,212,130		82,212,130	135,848,607
Scheller	Aging Technology	Gas General Plant	37,347		37,347	-,-1-,100		-	37,347
Scheller	Aging Technology	Gas Intangible Plant	507,239	-	507,239	1,443,482	_	1,443,482	1,950,721
Scheller	Customer	Common Intangible Plant	(17,365)		(17,365)	1,113,102	_	-	(17,365)
Scheller	Cyber Security	Common General Plant	4,144,554	_	4,144,554	1,323,482	_	1,323,482	5,468,036
Scheller	Cyber Security	Common Intangible Plant	9,727,895	_	9,727,895	10,101,854	_	10,101,854	19,829,749
Scheller	Enhance Capabilities	Common General Plant	6,270,521	-	6,270,521	7,878,738		7,878,738	14,149,259
Scheller	Enhance Capabilities	Common Intangible Plant	43,302,792	_	43,302,792	38,311,650		38,311,650	81,614,442
Scheller	Enhance Capabilities	Gas General Plant	24,872	-	24,872	642,001	-	642,001	666,872
Scheller	Enhance Capabilities	Gas Intangible Plant	622,268	-	622,268	524,217	-	524,217	1,146,485
Scheller	Emergent Demand	Common General Plant	022,200	-	022,200	3,000,000	-	32 4 ,217	1,170,703
Scheller	Emergent Demand	Common Intangible Plant	334,860	-	334,860	4,613,014	-	4,613,014	4,947,875
Scheller Total	Emergent Demand	Common meanging ridht	147,598,721	(20,927)	147,577,794	182,122,394	-	179,122,394	326,700,188
SCHOLL I VIAI			17/,370,/41	(40,747)	171,311,174	104,144,374	-	117,144,374	340,700,100

			Total Company	
		2025	2026	_
MN Gas Witness	Major category	CWIP Closings	CWIP Closings	Grand Total
Berger	GUIC	(46,556,407)	(45,610,034)	(92,166,441)
Berger	New Business	(33,328,895)	(32,260,862)	(65,589,758)
Berger	Reliability	(42,924,537)	(30,056,488)	(72,981,026)
Berger	Relocation	(31,034,488)	(28,704,130)	(59,738,618)
Berger	Safety	(4,308,254)	(8,623,671)	(12,931,925)
Berger Total		(158,152,581)	(145,255,186)	(303,407,767)
Capra	Plants	(110,183,957)	(16,646,497)	(126,830,454)
Capra Total		(110,183,957)	(16,646,497)	(126,830,454)
Kietzman	Other	(162)	-	(162)
Kietzman	Property Services	(93,732,477)	(216,307,775)	(310,040,252)
Kietzman Total		(93,732,638)	(216,307,775)	(310,040,414)
Robinson	Enterprise Security Capital	(6,022,748)	(4,135,451)	(10,158,199)
Robinson	Warehouse	(602,502)	(500,000)	(1,102,502)
Robinson	OTHER	(213,995)	(55,604)	(269,599)
Robinson	Plants	(57,334)	-	(57,334)
Robinson	Fleet Fueling Infrastructure	(1,059,638)	(2,424,316)	(3,483,954)
Robinson	Fleet Asset Replacements	(6,292,543)	(5,129,911)	(11,422,454)
Robinson	Fleet Garage Tools	(6,597,430)	(1,142,500)	(7,739,930)
Robinson	Fleet Asset Additions	(3,045,636)	(2,506,239)	(5,551,875)
Robinson Total		(23,891,827)	(15,894,020)	(39,785,848)
Scheller	Aging Technology	(77,422,691)	(53,868,439)	(131,291,131)
Scheller	Customer	(104,550)	-	(104,550)
Scheller	Cyber Security	(17,501,610)	(12,415,962)	(29,917,572)
Scheller	Enhance Capabilities	(64,995,829)	(16,997,200)	(81,993,029)
Scheller	Emergent Demand	(100,458)	(2,499,684)	(2,600,143)
Scheller Total		(160,125,138)	(85,781,287)	(245,906,425)
Grand Total		(546,086,141)	(479,884,766)	(1,025,970,907)

			Schedule 6, Page 1	
			2026	
<u>Line</u> <u>No.</u>	Functional Class	January Beginning Balance	December Ending Balance	BOY/EOY Average
1	Gas Distribution Plant		\$ 2,212,631,965	\$ 2,129,025,479
2	Gas Other Storage Plant	148,551,914	162,889,024	155,720,469
3	Gas General Plant	171,321,622	182,877,893	177,099,758
4	Gas Manufactured Production Plant	152,204,676	154,414,064	153,309,370
5	Gas Intangible Plant	34,788,850	36,324,143	35,556,496
6	Gas Transmission Plant	169,230,994	180,738,403	174,984,699
7	Total Gas Utilty	\$ 2,721,517,049	\$ 2,929,875,493	\$ 2,825,696,271
8	Common Intangible Plant	\$ 875,995,000	\$ 911,397,903	\$ 893,696,451
9	Common General Plant	809,229,394	1,084,610,482	946,919,938
10	Total Common Utility	\$ 1,685,224,394	\$ 1,996,008,385	\$ 1,840,616,389
11	Total Gas and Common Utility	\$ 4,406,741,443	\$ 4,925,883,878	\$ 4,666,312,660

		2026 BOY/EOY Average (In Thousands)	Reconciling Items	Test Year Unadjusted Plant Halama Direct
	Functional Class			Schedule 9, Page 1
12	Gas Storage Plant	\$ 155,720	\$ -	\$ 155,720
13	Gas Production Plant	153,309	-	153,309
14	Gas Transmission Plant	174,985		170,353
15	Black Dog Pipeline		(4,632)	
16	Total Gas Transmission Plant	174,985	(4,632)	170,353
17	Subtotal Gas Distribution Plant	2,129,025		
18	Taylors Falls		(202)	
19	New Business CLAC		(2,682)	
20	Total Gas Distribution Plant	2,129,025	(2,884)	2,126,142
21	Gas General Plant	212,656	-	212,656
		•		
22	Subtotal Common Plant	1,840,616		
23	Remove Common Allocated to Electric Utility		(1,689,756)	
24	Total Common Plant	1,840,616	(1,689,756)	150,861
		. ,		,
25	Total Plant In-Service	\$ 4,666,313	\$ (1,697,271)	\$ 2,969,042

			Schedule 6, Page	2
			2026	
<u>Line</u> No.	Functional Class	January Beginning Balance	December Ending Balance	BOY/EOY Average
1	Gas Distribution Plant	\$ 19,499,341	\$ 12,036,343	\$ 15,767,842
2	Gas Other Storage Plant	2,741,656	6,061,407	4,401,532
3	Gas General Plant	3,935,315	3,059,095	3,497,205
4	Gas Manufactured Production Plant	220,414	376,562	298,488
5	Gas Intangible Plant	609	520,108	260,359
6	Gas Transmission Plant	1,066,302	1,358,873	1,212,587
7	Total Gas Utilty	\$ 27,463,636	\$ 23,412,388	\$ 25,438,012
8	Common Intangible Plant	\$ 62,998,615	\$ 169,830,815	\$ 116,414,715
9	Common General Plant	183,246,303	58,041,038	120,643,671
10	Total Common Utility	\$ 246,244,918	\$ 227,871,854	\$ 237,058,386
11	Total Gas and Common Utility	\$ 273,708,554	\$ 251,284,242	\$ 262,496,398

	Functional Class	2026 BOY/EOY Average (In Thousands)	Reconciling Items	Unadjusted Test Year Halama Direct Schedule 9, Page 1
12	Gas Storage Plant	\$ 4,402	\$ -	\$ 4,402
13	Gas Production Plant	298	-	298
14	Gas Transmission Plant	1,213	-	1,213
15	Gas Distribution Plant	15,768	-	15,768
16	Gas General Plant	3,758	-	3,758
17 18	Subtotal Common Plant Remove Common Allocated to Electric Utility	237,058	(217,749)	
19	Total Common Plant	237,058	(217,749)	19,310
20	Total CWIP	\$ 262,496	\$ (217,749)	\$ 44,748

Γ			Sched	lule 6, Pages 3-4	
				2026	
Line No.	Functional Class	January Beginning Balance		December Ending Balance	BOY/EOY Average
1	Gas Distribution Plant	\$ 669,978,218	\$	712,936,932	\$ 691,457,575
2	Gas Distribution Plant RWIP	(1,512,729)		(809,041)	(1,160,885)
3	Total Gas Distribution Including RWIP	668,465,489		712,127,891	690,296,690
4	Gas Other Storage Plant	60,798,088		64,733,647	62,765,868
5	Gas Other Storage Plant RWIP	(636,972)		(419,774)	(528,373)
6	Total Gas Other Storage Including RWIP	60,161,117		64,313,873	62,237,495
7	Gas General Plant	62,006,531		71,754,793	66,880,662
8	Gas General Plant RWIP	6,520		2,897	4,709
9	Total Gas General Including RWIP	62,013,051		71,757,691	66,885,371
10	Gas Manufactured Production Plant	32,562,425		45,484,392	39,023,408
11	Gas Manufactured Production Plant RWIP	(642,759)		36,664	(303,047)
12	Total Gas Manufactured Production Including RWIP	31,919,666		45,521,056	38,720,361
13	Gas Intangible Plant	15,633,163		20,017,138	17,825,150
14	Gas Intangible Plant RWIP	-		-	-
15	Total Gas Intangible Including RWIP	15,633,163		20,017,138	17,825,150
16	Gas Transmission Plant	39,742,473		41,380,228	40,561,351
17	Gas Transmission Plant RWIP	(1,253,020)		(100,835)	(676,928)
18	Total Gas Transmission Including RWIP	38,489,453		41,279,393	39,884,423
19	Total Gas Utility	880,720,898		956,307,130	918,514,014
20	Total Gas Utility RWIP	(4,038,960)		(1,290,089)	(2,664,524)
21	Total Gas Utility Including RWIP	\$ 876,681,938	\$	955,017,041	\$ 915,849,489
22	Common Intangible Plant	\$ 479,834,253	\$	581,458,827	\$ 530,646,540
23 24	Common Intangible Plant RWIP Total Common Intangible Including RWIP	479,834,253		581,458,827	530,646,540
25	Common General Plant	261 804 562		222 202 272	202.049.017
26	Common General Plant RWIP	261,804,562 (8,509,960)		322,293,273 (7,273,838)	292,048,917 (7,891,899)
27	Total Common General Including RWIP	253,294,603		315,019,435	284,157,019
28	Total Common Utility	741,638,816		903,752,100	822,695,458
29	Total Common Utility RWIP	(8,509,960)		(7,273,838)	(7,891,899)
30	Total Common Utility Including RWIP	733,128,856		896,478,262	814,803,559
31	Total Gas and Common Utility	1,622,359,714		1,860,059,229	1,741,209,471
32	Total Gas and Common Utility RWIP	(12,548,919)		(8,563,927)	(10,556,423)
33	Total Gas and Common Utility Including RWIP	\$ 1,609,810,794	\$	1,851,495,303	\$ 1,730,653,048

Northern States Power Company Total Company Gas Utility Link to Revenue Requirement Accum Reserve 2026

[Schedule 6, Pages 3-4	
			2026	
Lina		January Roginning	December	
<u>Line</u> <u>No.</u>	Functional Class	Beginning Balance	Ending Balance	BOY/EOY Average

	Functional Class	2026 BOY/EOY Average (In Thousands)	Reconciling Items	Test Year Unadjusted Reserve Halama Direct Schedule 9, Page 1
34	Gas Storage Plant	\$ 62,237	\$ -	62,237
35	Gas Production Plant	38,720	-	38,720
36	Gas Transmission Plant	39,884		39,304
37	Black Dog Pipeline		(580)	
38	Total Gas Transmission Plant	39,884	(580)	39,304
39	Subtotal Gas Distribution Plant	690,297		
40	New Business CIAC		(1,714)	
41	Total Gas Distribution Plant	690,297	(1,714)	688,583
42	Gas General Plant	84,711	-	84,711
43	Subtotal Common Plant	814,804		
44	Remove Common Allocated to Electric Utility		(745,028)	
45	Total Common Plant	814,804	(745,028)	69,776
46	Total Depreciation Reserve	\$ 1,730,653	\$ (746,742)	\$ 983,331

Northern States Power Company Total Company Gas Utility Depreciation Impact of Potential Peaking Plant Life Extensions - Function

		202	6	
	Ending Plant Balance	Original Depreciation Expense	Revised Depreciation Expense	Difference
Production	153,431,792	9,124,150	4,865,720	(4,258,430)
Storage	162,528,186	7,154,346	3,812,449	(3,341,897)

16,278,496

8,678,170

(7,600,327)

TOTAL

315,959,978

Docket No. G002/GR-25-356 Exhibit___(MAK-1), Schedule 7 Page 1 of 5

	_		2020	6	
	_		Original	Revised	
		Ending Plant	Depreciation	Depreciation	
	_	Balance	Expense	Expense	Difference
<u>Production</u>					
Maplewood		75,281,098	4,500,034	2,399,903	(2,100,131)
Sibley		78,150,693	4,624,116	2,465,817	(2,158,299)
Total Production		153,431,792	9,124,150	4,865,720	(4,258,430)
<u>Storage</u>					
Wescott		162,528,186	7,154,346	3,812,449	(3,341,897)
Total Storage		162,528,186	7,154,346	3,812,449	(3,341,897)
	Total	315,959,978	16,278,496	8,678,170	(7,600,327)

								20	25					
Functional Class	Plant Name	_	January	February	March	April	May	June	July	August	September	October	November	December
Production	<u>Maplewood</u>													
		<u>Plant</u>												
		Beginning Balance	74,652,781	74,655,034	74,658,340	74,664,858	74,678,168	74,739,871	74,754,996	74,772,161	74,810,382	74,867,962	75,043,148	75,173,932
		Retirements	-	-	-	-	-	-	-	-	-	-	-	-
		Additions	2,253	3,306	6,517	13,311	61,703	15,125	17,165	38,221	57,580	175,186	130,784	107,166
		Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
		Ending Balance	74,655,034	74,658,340	74,664,858	74,678,168	74,739,871	74,754,996	74,772,161	74,810,382	74,867,962	75,043,148	75,173,932	75,281,098
		<u>Reserve</u>												
	Original	Remaining Life (Mos)	192	191	190	189	188	187	186	185	184	183	182	181
		Net Salvage Rate	-17.7%	-17.7%	-17.7%	-17.7%	-17.7%	-17.7%	-17.7%	-17.7%	-17.7%	-17.7%	-17.7%	-17.7%
	Proposed	Remaining Life (Mos)	360	359	358	357	356	355	354	353	352	351	350	349
		Net Salvage Rate	-17.7%	-17.7%	-17.7%	-17.7%	-17.7%	-17.7%	-17.7%	-17.7%	-17.7%	-17.7%	-17.7%	-17.7%
	Original	Beginning Balance	16,067,706	16,438,888	16,812,878	17,186,238	17,560,324	17,934,644	18,309,206	18,683,870	19,058,710	19,433,857	19,809,752	20,186,637
		Depr Expense	373,965	373,990	374,022	374,085	374,320	374,562	374,664	374,840	375,147	375,895	376,885	377,658
		Cost of Removal	(2,784)	-	(661)	-	-	-	-	-	-	-	-	-
		Salvage	-	-	-	-	-	-	-	-	-	-	-	-
		Retirements	-	-	-	-	-	-	-	-	-	-	-	-
		Transfers/Adjustments	(0)	-	-	-	-	-	0	(0)	(0)	-	-	-
		Ending Balance	16,438,888	16,812,878	17,186,238	17,560,324	17,934,644	18,309,206	18,683,870	19,058,710	19,433,857	19,809,752	20,186,637	20,564,295
	Proposed	Beginning Balance	16,067,706	16,264,371	16,463,832	16,662,649	16,862,161	17,061,797	17,261,560	17,461,377	17,661,286	17,861,355	18,061,815	18,262,789
		Depr Expense	199,448	199,461	199,478	199,512	199,636	199,763	199,817	199,909	200,069	200,460	200,974	201,375
		Cost of Removal	(2,784)	-	(661)	-	-	-	-	-	-	-	-	-
		Salvage	-	-	-	-	-	-	-	-	-	-	-	-
		Retirements	-	-	-	-	-	-	-	-	-	-	-	-
		Transfers/Adjustments	(0)	-	-	-	-	-	0	(0)	(0)	-	-	-
		Ending Balance	16,264,371	16,463,832	16,662,649	16,862,161	17,061,797	17,261,560	17,461,377	17,661,286	17,861,355	18,061,815	18,262,789	18,464,164
	Change	Beginning Balance	-	(174,517)	(349,046)	(523,589)	(698,163)	(872,847)	(1,047,646)	(1,222,493)	(1,397,424)	(1,572,502)	(1,747,937)	(1,923,848)
		Depr Expense	(174,517)	(174,529)	(174,544)	(174,574)	(174,684)	(174,799)	(174,847)	(174,931)	(175,077)	(175,436)	(175,911)	(176,283)
		Cost of Removal	-	-	-	-	-	-	-	-	-	-	-	-
		Salvage	-	-	-	-	-	-	-	-	-	-	-	-
		Retirements	-	-	-	-	-	-	-	-	-	-	-	-
		Transfers/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
		Ending Balance	(174,517)	(349,046)	(523,589)	(698,163)	(872,847)	(1,047,646)	(1,222,493)	(1,397,424)	(1,572,502)	(1,747,937)	(1,923,848)	(2,100,131)

								20	25		2025											
Functional Class	Plant Name	_	January	February	March	April	May	June	July	August	September	October	November	December								
<u>Production</u>	<u>Sibley</u>																					
		<u>Plant</u>																				
		Beginning Balance	76,569,623	76,748,976	76,929,353	76,938,931	76,957,217	77,037,924	77,395,080	77,471,452	77,572,203	77,691,649	77,889,659	78,034,200								
		Retirements	- 470 252	-	-	-	-	-	-	-	-	-	-	-								
		Additions	179,353	180,377	9,578	18,286	80,707	357,157	76,371	100,751	119,446	198,010	144,541	116,493								
		Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-								
		Ending Balance	76,748,976	76,929,353	76,938,931	76,957,217	77,037,924	77,395,080	77,471,452	77,572,203	77,691,649	77,889,659	78,034,200	78,150,693								
		<u>Reserve</u>																				
	Original	Remaining Life (Mos)	192	191	190	189	188	187	186	185	184	183	182	181								
		Net Salvage Rate	-16.2%	-16.2%	-16.2%	-16.2%	-16.2%	-16.2%	-16.2%	-16.2%	-16.2%	-16.2%	-16.2%	-16.2%								
	Proposed	Remaining Life (Mos)	360	359	358	357	356	355	354	353	352	351	350	349								
	·	Net Salvage Rate	-16.2%	-16.2%	-16.2%	-16.2%	-16.2%	-16.2%	-16.2%	-16.2%	-16.2%	-16.2%	-16.2%	-16.2%								
		G																				
	Original	Beginning Balance	16,493,477	16,871,522	16,576,453	16,959,722	17,343,076	17,726,736	18,111,756	18,498,131	18,885,062	19,272,688	19,661,322	20,051,050								
		Depr Expense	378,045	380,909	383,269	383,354	383,660	385,021	386,375	386,931	387,626	388,634	389,728	390,566								
		Cost of Removal	-	(675,978)	-	-	-	-	-	-	-	-	-	-								
		Salvage	-	-	-	-	-	-	-	-	-	-	-	-								
		Retirements	-	-	-	-	-	-	-	-	-	-	-	-								
		Transfers/Adjustments	(0)	-	(0)	-	-	-	-	(0)	(0)	-	-	(0)								
		Ending Balance	16,871,522	16,576,453	16,959,722	17,343,076	17,726,736	18,111,756	18,498,131	18,885,062	19,272,688	19,661,322	20,051,050	20,441,616								
	Proposed	Beginning Balance	16,493,477	16,695,101	16,222,271	16,426,671	16,631,116	16,835,723	17,041,047	17,247,082	17,453,408	17,660,098	17,867,314	18,075,098								
		Depr Expense	201,624	203,148	204,400	204,445	204,607	205,324	206,035	206,327	206,690	207,216	207,784	208,219								
		Cost of Removal	-	(675,978)	-	-	-	-	-	-	-	-	-	-								
		Salvage	-	-	-	-	-	-	-	-	-	-	-	-								
		Retirements	-	-	-	-	-	-	-	-	-	-	-	-								
		Transfers/Adjustments	(0)	-	(0)	-	-	-	-	(0)	(0)	-	-	(0)								
		Ending Balance	16,695,101	16,222,271	16,426,671	16,631,116	16,835,723	17,041,047	17,247,082	17,453,408	17,660,098	17,867,314	18,075,098	18,283,317								
	Change	Beginning Balance	_	(176,421)	(354,182)	(533,051)	(711,959)	(891,013)	(1,070,710)	(1,251,049)	(1,431,654)	(1,612,590)	(1,794,009)	(1,975,952)								
	· ·	Depr Expense	(176,421)	(177,761)	(178,869)	(178,909)	(179,053)	(179,697)	(180,340)	(180,604)	(180,936)	(181,419)	(181,944)	(182,347)								
		Cost of Removal	-	-	-	-	-	-	-	-	-	-	-	-								
		Salvage	_	_	-	_	-	-	-	_	-	_	_	-								
		Retirements	_	-	_	-	-	-	-	-	-	-	-	-								
		Transfers/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-								
		Ending Balance	(176,421)	(354,182)	(533,051)	(711,959)	(891,013)	(1,070,710)	(1,251,049)	(1,431,654)	(1,612,590)	(1,794,009)	(1,975,952)	(2,158,299)								

								20	025					
Functional Class	Plant Name	_	January	February	March	April	May	June	July	August	September	October	November	December
<u>Storage</u>	<u>Wescott</u>													
		<u>Plant</u>												
		Beginning Balance	148,191,076	148,521,291	148,729,768	149,755,248	151,699,590	152,578,257	153,308,311	153,760,907	153,886,267	155,804,104	160,976,850	161,884,028
		Retirements	-	-	-	-	-	-	-	-	-	-	-	-
		Additions	330,215	208,477	1,025,479	1,944,342	878,667	730,054	452,596	125,360	1,917,836	5,172,746	907,178	644,158
		Transfers & Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
		Ending Balance	148,521,291	148,729,768	149,755,248	151,699,590	152,578,257	153,308,311	153,760,907	153,886,267	155,804,104	160,976,850	161,884,028	162,528,186
		Reserve												
	Original	Remaining Life (Mos)	192	191	190	189	188	187	186	185	184	183	182	181
		Net Salvage Rate	-13.4%	-13.4%	-13.4%	-13.4%	-13.4%	-13.4%	-13.4%	-13.4%	-13.4%	-13.4%	-13.4%	-13.4%
	Proposed	Remaining Life (Mos)	360	359	358	357	356	355	354	353	352	351	350	349
		Net Salvage Rate	-13.4%	-13.4%	-13.4%	-13.4%	-13.4%	-13.4%	-13.4%	-13.4%	-13.4%	-13.4%	-13.4%	-13.4%
	Original	Beginning Balance	60,798,088	61,356,230	61,717,348	62,282,345	62,855,135	63,437,897	63,972,741	64,005,919	64,600,963	65,201,924	65,826,933	66,441,008
		Depr Expense	559,576	561,704	565,916	574,834	583,355	588,377	593,633	596,924	603,232	625,208	644,232	657,356
		Cost of Removal	(1,435)	(200,586)	(919)	(2,044)	(592)	(53,534)	(560,455)	(1,880)	(2,271)	(198)	(30,157)	(2,961,532)
		Salvage	-	-	-	-	-	-	-	-	-	-	-	-
		Retirements	-	-	-	-	-	-	-	-	-	-	-	-
		Transfers/Adjustments	(0)	-	(0)	(0)	-	(0)	(0)	-	(0)	-	-	(0)
		Ending Balance	61,356,230	61,717,348	62,282,345	62,855,135	63,437,897	63,972,741	64,005,919	64,600,963	65,201,924	65,826,933	66,441,008	64,136,833
	Proposed	Beginning Balance	60,798,088	61,095,094	61,194,081	61,494,971	61,799,456	62,109,893	62,370,034	62,126,015	62,442,296	62,761,484	63,094,201	63,406,852
		Depr Expense	298,440	299,573	301,808	306,529	311,029	313,675	316,436	318,161	321,458	332,916	342,809	349,615
		Cost of Removal	(1,435)	(200,586)	(919)	(2,044)	(592)	(53,534)	(560,455)	(1,880)	(2,271)	(198)	(30,157)	(2,961,532)
		Salvage	-	-	-	-	-	-	-	-	-	-	-	-
		Retirements	-	-	-	-	-	-	-	-	-	-	-	-
		Transfers/Adjustments	(0)	-	(0)	(0)	-	(0)	(0)	-	(0)	-	-	(0)
		Ending Balance	61,095,094	61,194,081	61,494,971	61,799,456	62,109,893	62,370,034	62,126,015	62,442,296	62,761,484	63,094,201	63,406,852	60,794,936
	Change	Beginning Balance	-	(261,135)	(523,267)	(787,375)	(1,055,679)	(1,328,005)	(1,602,707)	(1,879,904)	(2,158,667)	(2,440,440)	(2,732,732)	(3,034,156)
		Depr Expense	(261,135)	(262,131)	(264,108)	(268,304)	(272,326)	(274,702)	(277,197)	(278,763)	(281,773)	(292,292)	(301,424)	(307,741)
		Cost of Removal	-	-	-	-	-	-	-	-	-	-	-	-
		Salvage	-	-	-	-	-	-	-	-	-	-	-	-
		Retirements	-	-	-	-	-	-	-	-	-	-	-	-
		Transfers/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
		Ending Balance	(261,135)	(523,267)	(787,375)	(1,055,679)	(1,328,005)	(1,602,707)	(1,879,904)	(2,158,667)	(2,440,440)	(2,732,732)	(3,034,156)	(3,341,897)

Gas Utility

				Present (1)			Proposed (2)						
FERC Account	Account Description	Average Life	Curve	Net Salvage	Annual Rate	Notes	Average Life	Curve	Net Salvage	Annual Rate	Notes		
Intangible Plant - To	otal Company												
	302 Franchise and Consents	20	SQ	0	5.00%	(1)	20	SQ	0	5.00%	(1)		
	303 Computer Software 3 Year	3	SQ	0	36.65%	()	3	SQ	0	35.56%	. ,		
	303 Computer Software 5 Year	5	SQ	0	20.97%		5	SQ	0	20.66%			
	303 Computer Software 7 Year	7	SQ	0	14.29%		7	SQ	0	15.35%			
	303 Computer Software 10 Year	10	SQ	0	10.00%		10	SQ	0	9.99%			
	303 Computer Software 15 year	15	SQ	0	6.67%	(2)	15	SQ	0	6.67%	(2)		
Transmission - MN (Only												
	366 Structures and Improvements	65	R4	-5	1.22%		65	R4	-5	1.22%			
	367 Mains	70	R1	-25	1.69%		70	R1	-25	1.69%			
	369 Measure and Regulating Station	47	R1	-35	2.63%		47	R1	-35	2.63%			
Distribution - MN O	nly												
	375 Structures and Improvements	50	R5	-5	2.06%		50	R5	-5	2.10%			
	376 Mains - Metallic	61	R2.5	-35	2.17%		61	R2.5	-35	2.20%			
	376 Mains - Plastic	53	R3	-30	2.36%		53	R3	-30	2.38%			
	378 Measure & Regulating- General	45	R1.5	-25	2.69%		45	R1.5	-25	2.71%			
	379 Measure & Regulating- City Gate	45	R1.5	-10	2.37%		45	R1.5	-10	2.48%			
	380 Services - Metallic	53	R3	-45	2.40%		53	R3	-45	2.46%			
	380 Services - Plastic	41	R2.5	-20	2.79%		41	R2.5	-20	2.94%			
	381 Meters	20	SQ	-5	4.95%		20	SQ	-5	4.92%			
	381 Telemetering (Fully Amortized)	8	SQ	0	12.50%	(2)	8	SQ	0	12.50%	(2)		
	383 House Regulators (Old)	20	SQ	0	0.00%	(2)	20	SQ	0	0.00%	(2)		
General - Total Com	ipany												
	390 Structures and Improvements	55	R1.5	-10	1.99%		55	R1.5	-10	2.00%			
	391 Office Furniture and Equipment	20	SQ	0	4.33%		20	SQ	0	4.58%			
	391 Network Equipment	6	SQ	0	11.08%		6	SQ	0	19.70%			
	392 Automobiles	10	SQ	6	7.99%		10	SQ	6	9.00%			
	392 Light Trucks	10	SQ	12	8.25%		10	SQ	12	9.16%			
	392 Trailers	12	SQ	15	6.48%		12	SQ	15	7.85%			
	392 Heavy Trucks	12	SQ	10	6.96%		12	SQ	10	7.91%			
	393 Stores Equipment	20	SQ	0	4.27%		20	SQ	0	4.41%			
	394 Tools, Shop, and Garage Equipment	15	SQ	0	6.15%		15	SQ	0	6.55%			
	395 Laboratory Equipment	10	SQ	0	10.00%	(2)	10	SQ	0	10.00%	(2)		
	396 Power Operated Equipment	12	SQ	25	5.61%		12	SQ	25	6.45%			
	397 Communication Equipment	10	SQ	0	8.14%		10	SQ	0	7.24%			
	397 Communication Equipment - Two Way	10	SQ	0	9.49%		10	SQ	0	9.39%			
	397 Comm. & Telecomm. Equipment - AES	15	SQ	0	5.35%		15	SQ	0	6.71%			
	397 Comm. & Telecomm. Equipment - EMS	15	SQ	0	6.32%		15	SQ	0	6.54%			
	398 Miscellaneous Equipment	15	SQ	0	4.85%		15	SQ	0	8.15%			

⁽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⁾ 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.

Northern States Power Company Total Company Gas Utility (MN Set of Books) TD&G - Depreciation and Amortization Rate Calculations

Xcel Energy

Summary of Annual Depreciation and Amortization Accruals

Gas Utility

Excluding Fully Accrued Assets

			Adjusted Plant	D	Depreciation Reserve		. Future Salvage	Unacrrued	Proposed Remaining Life	Annual	Depreciation/ Amortization	Reserve	
FERC Account	Account Description		1/1/2025	1/1/2025		%	Amount	Balance	(Yrs)	Accrual	Rate	Ratio	Note
Intangible Plant - Total (Company												
•	hise and Consents	\$	56,567	\$	37,980	0% \$	- \$	18,587	Note (1) \$	2,828	5.00%	67.14%	(1)
	outer Software 3 Year	,	876,660	•	221,684	0%	<u>-</u>	654,976	2.10	311,747	35.56%	25.29%	
•	outer Software 5 Year		1,509,751		372,547	0%	_	1,137,204	3.65	311,879	20.66%	24.68%	
•	outer Software 7 Year		20,596,959		4,700,712	0%	_	15,896,246	5.03	3,161,970	15.35%	22.82%	
	outer Software 10 Year		3,659,228		917,363	0%	-	2,741,865	7.50	365,582	9.99%	25.07%	
•	outer Software 15 year		-		-	0%	_	-	0.00	-	6.67%	0.00%	
Total	Intangible Plant		26,699,164		6,250,286		-	20,448,879		4,154,005	-		. ,
Transmission - MN Only	1												
366 Struct	tures and Improvements	\$	932,907	\$	596,030	-5% \$	(46,645) \$	383,522	33.65 \$	11,396	1.22%	63.89%	į
367 Mains	5		117,840,863		27,517,231	-25%	(29,460,216)	119,783,848	60.04	1,995,058	1.69%	23.35%	į
369 Meas	ure and Regulating Station		20,847,843		7,890,764	-35%	(7,296,745)	20,253,825	37.00	547,460	2.63%	37.85%	,
Total	Transmission - MN only		139,621,613		36,004,024		(36,803,606)	140,421,195		2,553,914	-		
Distribution - MN Only													
375 Struct	tures and Improvements	\$	2,348,589	\$	241,606	-5% \$	(117,429) \$	2,224,412	45.18 \$	49,235	2.10%	10.29%)
376 Mains	s - Metallic		359,839,405		80,816,730	-35%	(125,943,792)	404,966,467	51.12	7,922,048	2.20%	22.46%)
376 Mains	s - Plastic		722,208,202		238,929,256	-30%	(216,662,461)	699,941,407	40.72	17,188,950	2.38%	33.08%)
378 Meas	ure & Regulating- General		28,390,237		6,550,170	-25%	(7,097,559)	28,937,626	37.58	769,947	2.71%	23.07%)
379 Meas	ure & Regulating- City Gate		5,150,607		653,061	-10%	(515,061)	5,012,606	39.24	127,755	2.48%	12.68%)
380 Servic	ces - Metallic		13,493,132		11,323,188	-45%	(6,071,909)	8,241,853	24.79	332,491	2.46%	83.92%)
380 Servic	ces - Plastic		389,050,712		165,609,316	-20%	(77,810,142)	301,251,538	26.36	11,430,081	2.94%	42.57%	,
381 Meter	rs		150,542,927		56,402,832	-5%	(7,527,146)	101,667,241	13.73	7,402,628	4.92%	37.47%	,
381 Telem	netering (Fully Amortized)		-		-	0%	-	-	0.00	-	12.50%	0.00%	(2)
383 House	e Regulators (Old)	_	<u>-</u>		-	0%		<u>-</u>	0.00		0.00%	0.00%	(2)
Total	Distribution - MN Only		1,671,023,811		560,526,161		(441,745,500)	1,552,243,151		45,223,136	_		

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

		Adjusted	Depreciation	Est. Future			Remaining		Depreciation/		
		Plant	Reserve	Net Salvage		Unacrrued	Life	Annual	Amortization	Reserve	
FERC Account	Account Description	1/1/2025	1/1/2025	%	Amount	Balance	(Yrs)	Accrual	Rate	Ratio	Note
General - Total Company	1										
390 Structures and Improvements		\$ 8,762,07	2 \$ 629,450	-10% \$	(876,207) \$	9,008,828	51.47 \$	175,022	2.00%	7.18%	ı
391 Office Furniture and Equipment		1,135,99	1 734,772	0%	-	401,218	7.71	52,065	4.58%	64.68%	ı
391 Network Equipment		2,314,10	1 345,895	0%	-	1,968,205	4.32	455,864	19.70%	14.95%	i
392 Automobiles		711,420	436,057	6%	42,685	232,678	3.64	63,994	9.00%	61.29%	i
392 Light Trucks		17,361,39	5,148,975	12%	2,083,367	10,129,050	6.37	1,589,466	9.16%	29.66%	J
392 Trailers		2,086,24	758,780	15%	312,937	1,014,531	6.20	163,700	7.85%	36.37%	ı
392 Heavy Trucks		16,071,14	7 6,007,725	10%	1,607,115	8,456,307	6.66	1,270,438	7.91%	37.38%	i
393 Stores Equipment		10,09	7,197	0%	-	2,894	6.50	445	4.41%	71.32%	i
394 Tools,	Shop, and Garage Equipment	14,815,280	5,442,279	0%	-	9,373,000	9.66	970,712	6.55%	36.73%	ı
395 Labora	itory Equipment	-	-	0%	-	-	0.00	-	10.00%	0.00%	(2)
396 Power	Operated Equipment	5,455,03	1 2,099,794	25%	1,363,758	1,991,480	5.66	351,682	6.45%	38.49%	ı
397 Comm	unication Equipment	25,68	5 13,087	0%	-	12,598	6.78	1,859	7.24%	50.95%	J
397 Comm	unication Equipment - Two Way	1,210,13	6 671,969	0%	-	538,168	4.74	113,655	9.39%	55.53%	ı
397 Comm. & Telecomm. Equipment - AES		56,693,55	1 14,181,133	0%	-	42,512,418	11.18	3,803,548	6.71%	25.01%	ı
397 Comm. & Telecomm. Equipment - EMS		9,228,949	9 3,591,953	0%	-	5,636,996	9.33	603,938	6.54%	38.92%	ı
398 Miscellaneous Equipment		14,21	5 11,318	0%	-	2,897	2.50	1,159	8.15%	79.62%	ı
Total G	General	135,895,30	8 40,080,383		4,533,655	91,281,270		9,617,549	-		
Total G	Gas Utility	\$ 1,973,239,89	6 \$ 642,860,854	\$	(474,015,451) \$	1,804,394,493	\$	61,548,603	-		

⁽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⁾ 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.