

PSCO
CWIP Rollforward

| Functional Class | 2024 |
|--|---------------------------|
| Gas Distribution Plant | |
| CWIP Beginning Balance | 36,972,219 |
| CWIP Expenditures | 373,737,700 |
| AFUDC Debt | 376,310 |
| AFUDC Equity | 1,060,653 |
| Closings to Plant | (378,409,414) |
| Gas Distribution CWIP | <u>33,737,467</u> |
| Gas Extraction Production Plant | |
| CWIP Beginning Balance | 674 |
| CWIP Expenditures | - |
| AFUDC Debt | - |
| AFUDC Equity | - |
| Closings to Plant | - |
| Gas Extraction Production CWIP | <u>674</u> |
| Gas Gathering Production Plant | |
| CWIP Beginning Balance | (674) |
| CWIP Expenditures | - |
| AFUDC Debt | - |
| AFUDC Equity | - |
| Closings to Plant | - |
| Gas Gathering Production CWIP | <u>(674)</u> |
| Gas General Plant | |
| CWIP Beginning Balance | 1,639,239 |
| CWIP Expenditures | 5,541,593 |
| AFUDC Debt | 6,444 |
| AFUDC Equity | 18,164 |
| Closings to Plant | (5,504,767) |
| Gas General CWIP | <u>1,700,673</u> |
| Gas Intangible Plant | |
| CWIP Beginning Balance | 2,665,844 |
| CWIP Expenditures | 932,250 |
| AFUDC Debt | 18,732 |
| AFUDC Equity | 52,797 |
| Closings to Plant | (3,669,623) |
| Gas Intangible CWIP | <u>-</u> |
| Gas Other Storage Plant | |
| CWIP Beginning Balance | - |
| CWIP Expenditures | - |
| AFUDC Debt | - |
| AFUDC Equity | - |
| Closings to Plant | - |
| Gas Other Storage CWIP | <u>-</u> |
| Gas Transmission Plant | |
| CWIP Beginning Balance | 62,803,208 |
| CWIP Expenditures | 56,979,182 |
| AFUDC Debt | 1,110,055 |
| AFUDC Equity | 3,128,754 |
| Closings to Plant | (56,785,836) |
| Gas Transmission CWIP | <u>67,235,362</u> |
| Gas Underground Storage Plant | |
| CWIP Beginning Balance | 141,903 |
| CWIP Expenditures | 52,018 |
| AFUDC Debt | 2,385 |
| AFUDC Equity | 6,722 |
| Closings to Plant | (10,212) |
| Gas Underground Storage CWIP | <u>192,815</u> |
| Total Gas Utility | <u><u>102,866,318</u></u> |
| Common General Plant | |
| CWIP Beginning Balance | 13,739,351 |
| CWIP Expenditures | 54,211,086 |
| AFUDC Debt | 142,166 |
| AFUDC Equity | 400,704 |
| Closings to Plant | (46,936,788) |
| Common General CWIP | <u>21,556,520</u> |
| Common Intangible Plant | |
| CWIP Beginning Balance | 13,598,892 |
| CWIP Expenditures | 32,362,686 |
| AFUDC Debt | 268,952 |
| AFUDC Equity | 758,058 |
| Closings to Plant | (32,615,902) |
| Common Intangible CWIP | <u>14,372,688</u> |
| Total Common Utility | <u><u>35,929,207</u></u> |
| Total Gas and Common Utility | <u><u>138,795,525</u></u> |

PSCo
Plant Rollforward

| Functional Class | 2024 |
|---|----------------------|
| Gas Distribution Plant | |
| Gross Plant Beginning Balance | 4,419,806,111 |
| Plant Additions | 378,409,414 |
| Retirements | (17,131,121) |
| Transfers & Adjustments | - |
| Gas Distribution Plant | <u>4,781,084,404</u> |
| Gas Extraction Production Plant | |
| Gross Plant Beginning Balance | 10,009,206 |
| Plant Additions | - |
| Retirements | - |
| Transfers & Adjustments | - |
| Gas Extraction Production Plant | <u>10,009,206</u> |
| Gas Gathering Production Plant | |
| Gross Plant Beginning Balance | 5,276,093 |
| Plant Additions | - |
| Retirements | - |
| Transfers & Adjustments | - |
| Gas Gathering Production Plant | <u>5,276,093</u> |
| Gas General Plant | |
| Gross Plant Beginning Balance | 216,971,066 |
| Plant Additions | 5,504,767 |
| Retirements | (0) |
| Transfers & Adjustments | - |
| Gas General Plant | <u>222,475,833</u> |
| Gas Intangible Plant | |
| Gross Plant Beginning Balance | 58,006,235 |
| Plant Additions | 3,669,623 |
| Retirements | - |
| Transfers & Adjustments | - |
| Gas Intangible Plant | <u>61,675,858</u> |
| Gas Other Storage Plant | |
| Gross Plant Beginning Balance | 0 |
| Plant Additions | 0 |
| Retirements | - |
| Transfers & Adjustments | - |
| Gas Other Storage Plant | <u>0</u> |
| Gas Transmission Plant | |
| Gross Plant Beginning Balance | 1,412,751,502 |
| Plant Additions | 56,785,836 |
| Retirements | (5,272,429) |
| Transfers & Adjustments | - |
| Gas Transmission Plant | <u>1,464,264,909</u> |
| Gas Underground Storage Plant | |
| Gross Plant Beginning Balance | 53,040,285 |
| Plant Additions | 10,212 |
| Retirements | - |
| Transfers & Adjustments | - |
| Gas Underground Storage Plant | <u>53,050,498</u> |
| Total Gas Utility | <u>6,597,836,801</u> |
| Common General Plant | |
| Gross Plant Beginning Balance | 703,010,935 |
| Plant Additions | 46,936,788 |
| Retirements | - |
| Transfers & Adjustments | - |
| Common Intangible Plant | <u>749,947,723</u> |
| Common Intangible | |
| Gross Plant Beginning Balance | 712,280,555 |
| Plant Additions | 32,615,902 |
| Retirements | - |
| Transfers & Adjustments | - |
| Common General Plant | <u>744,896,457</u> |
| Total Common Utility | <u>1,494,844,180</u> |
| Total Gas Utility and Common Utility | <u>8,092,680,980</u> |

PSCo
Depreciation Reserve Rollforward

| Functional Class | 2024 |
|---|---------------|
| Gas Distribution Plant | |
| Accumulated Depreciation Beginning Balance | 1,252,578,609 |
| Book Depreciation | 131,871,202 |
| Retirements | (17,131,121) |
| Book Removals | (10,591,501) |
| Gain/Loss | |
| Salvage | - |
| Transfers & Adjustments | - |
| Gas Distribution Plant | 1,356,727,189 |
| Gas Distribution Plant RWIP | 1,369,136 |
| Total Gas Distribution Plant including RWIP | 1,355,358,053 |
| Gas Extraction Production Plant | |
| Accumulated Depreciation Beginning Balance | 4,664,416 |
| Book Depreciation | 156,073 |
| Retirements | |
| Book Removals | - |
| Gain/Loss | |
| Salvage | - |
| Transfers & Adjustments | - |
| Gas Extraction Production Plant | 4,820,490 |
| Gas Extraction Production Plant RWIP | - |
| Total Gas Extraction Production Plant including RWIP | 4,820,490 |
| Gas Gathering Production Plant | |
| Accumulated Depreciation Beginning Balance | 4,578,574 |
| Book Depreciation | 152,356 |
| Retirements | - |
| Book Removals | - |
| Gain/Loss | |
| Salvage | - |
| Transfers & Adjustments | - |
| Gas Gathering Production Plant | 4,730,931 |
| Gas Gathering Production Plant RWIP | - |
| Total Gas Gathering Production including RWIP | 4,730,931 |
| Gas General Plant | |
| Accumulated Depreciation Beginning Balance | 86,969,595 |
| Book Depreciation | 11,426,411 |
| Retirements | (0) |
| Book Removals | (16,779) |
| Gain/Loss | |
| Salvage | 7,435 |
| Transfers & Adjustments | - |
| Gas General Plant | 98,386,663 |
| Gas General Plant RWIP | 800 |
| Total Gas General including RWIP | 98,385,862 |
| Gas Intangible Plant | |
| Accumulated Depreciation Beginning Balance | 42,805,618 |
| Book Depreciation | 4,192,851 |
| Retirements | - |
| Book Removals | 178,710 |
| Gain/Loss | |
| Salvage | - |
| Transfers & Adjustments | - |
| Gas Intangible Plant | 47,177,179 |
| Gas Intangible Plant RWIP | - |
| Total Intangible including RWIP | 47,177,179 |

PSCo
Depreciation Reserve Rollforward

| Functional Class | 2024 |
|---|---------------|
| Gas Other Storage Plant | |
| Accumulated Depreciation Beginning Balance | |
| Book Depreciation | |
| Retirements | |
| Book Removals | |
| Gain/Loss | |
| Salvage | |
| Transfers & Adjustments | |
| Gas Other Storage Plant | - |
| Gas Other Storage Plant RWIP | |
| Total Gas Other Storage including RWIP | - |
| Gas Transmission Plant | |
| Accumulated Depreciation Beginning Balance | 272,586,028 |
| Book Depreciation | 31,278,531 |
| Retirements | (5,272,429) |
| Book Removals | (417,829) |
| Gain/Loss | |
| Salvage | - |
| Transfers & Adjustments | - |
| Gas Transmission Plant | 298,174,301 |
| Gas Transmission Plant RWIP | 3,153,987 |
| Total Gas Transmission including RWIP | 295,020,314 |
| Gas Underground Storage Plant | |
| Accumulated Depreciation Beginning Balance | 19,433,885 |
| Book Depreciation | 970,484 |
| Retirements | - |
| Book Removals | (79,267) |
| Gain/Loss | - |
| Salvage | - |
| Transfers & Adjustments | - |
| Gas Underground Storage Plant | 20,325,102 |
| Gas Underground Storage Plant RWIP | 29,988 |
| Total Gas Underground Storage including RWIP | 20,295,114 |
| Total Gas Utility | 1,830,341,854 |
| Total Gas Utility RWIP | 4,553,912 |
| Total Gas Utility including RWIP | 1,825,787,942 |
| Common General Plant | |
| Accumulated Depreciation Beginning Balance | 313,493,095 |
| Book Depreciation | 50,730,974 |
| Retirements | - |
| Book Removals | (245,797) |
| Gain/Loss | |
| Salvage | 0 |
| Transfers & Adjustments | - |
| Common General Plant | 363,978,273 |
| Common General Plant RWIP | 669,675 |
| Total Common General including RWIP | 363,308,597 |
| Common Intangible Plant | |
| Accumulated Depreciation Beginning Balance | 396,682,903 |
| Book Depreciation | 62,484,112 |
| Retirements | - |
| Book Removals | - |
| Gain/Loss | |
| Salvage | - |
| Transfers & Adjustments | - |
| Common Intangible Plant | 459,167,015 |
| Common Intangible Plant RWIP | - |
| Common Intangible including RWIP | 459,167,015 |
| Total Common Utility | 823,145,288 |
| Total Common Utility RWIP | 669,675 |
| Total Common Utility including RWIP | 822,475,613 |
| Total Gas Utility & Common Utility | 2,653,487,143 |
| Removal Work in Process (RWIP) | 5,223,587 |
| Total Gas Utility, Common Utility including RWIP | 2,648,263,555 |

Northern States Power Company
Roll Forward by Functional Class
RWIP

PSCo
RWIP Rollforward

| Functional Class | 2024 |
|---------------------------------------|-------------------------|
| Gas Distribution Plant | |
| RWIP Beginning Balance | 1,199,337 |
| RWIP Expenditures | 10,761,300 |
| RWIP Closings | (10,591,501) |
| Gas Distribution RWIP | <u>1,369,136</u> |
| Gas Extraction Production Plan | |
| RWIP Beginning Balance | - |
| RWIP Expenditures | - |
| RWIP Closings | - |
| Gas Extraction Production RWIP | <u>-</u> |
| Gas Gathering Production Plant | |
| RWIP Beginning Balance | - |
| RWIP Expenditures | - |
| RWIP Closings | - |
| Gas Gathering Production Plant | <u>-</u> |
| Gas General Plant | |
| RWIP Beginning Balance | 10,094 |
| RWIP Expenditures | 50 |
| RWIP Closings | (9,343) |
| Gas General RWIP | <u>800</u> |
| Gas Intangible Plant | |
| RWIP Beginning Balance | (178,710) |
| RWIP Expenditures | - |
| RWIP Closings | 178,710 |
| Gas Intangible RWIP | <u>-</u> |
| Gas Transmission Plant | |
| RWIP Beginning Balance | 2,055,998 |
| RWIP Expenditures | 1,515,818 |
| RWIP Closings | (417,829) |
| Gas Transmission RWIP | <u>3,153,987</u> |
| Gas Underground Storage Plant | |
| RWIP Beginning Balance | 99,273 |
| RWIP Expenditures | 9,982 |
| RWIP Closings | (79,267) |
| Gas Underground Storage RWIP | <u>29,988</u> |
| Total Gas Utility | <u><u>4,553,912</u></u> |
| Common General Plant | |
| RWIP Beginning Balance | 787,832 |
| RWIP Expenditures | 127,640 |
| RWIP Closings | (245,797) |
| Common General RWIP | <u>669,675</u> |
| Total Common Utility | <u><u>669,675</u></u> |
| Total Gas and Common Utility | <u><u>5,223,587</u></u> |

PSCo
CWIP Expenditures

| Functional Class | 2024 |
|---------------------------------|-------------|
| Gas Distribution Plant | 373,737,700 |
| Gas Extraction Production Plant | - |
| Gas Gathering Production Plant | - |
| Gas General Plant | 5,541,593 |
| Gas Intangible Plant | 932,250 |
| Gas Transmission Plant | 56,979,182 |
| Gas Underground Storage Plant | 52,018 |
| Total Gas Utility | 437,242,743 |
| Common General Plant | 54,211,086 |
| Common Intangible Plant | 32,362,686 |
| Total Common Utility | 86,573,772 |
| Total Gas and Common Utility | 523,816,516 |