

Line	Description	BHP Total Company Amount	SD Allocation Factor	SD Allocation Percent	South Dakota Amount	Staff Witness
	(a)	(b)	(c)	(d)	(e)	(f)
FICA Tax Adjustment						
1	Net O&M Payroll Changes	\$ 1,709,295				
2	FICA Tax Rate	7.65%				
3	Total FICA Tax Adjustment	\$ 130,761	SALWAGES	88.61%	\$ 115,865	Pfaff
FUTA Adjustment						
4	Additional Headcount in Adjusted Test Period	-				
5	FUTA Cost per Employee	42				
6	Total Unemployment Tax Adjustment	\$ -	SALWAGES	88.61%	\$ -	Pfaff
SUTA Adjustment						
7	Additional Headcount in Adjusted Test Period	-				
8	Taxable Earnings per Headcount	\$ 15,000				
9	Total Taxable Earnings	\$ -				
10	SUTA Rate Applied	0.12%				
11	Total SUTA Adjustment	\$ -	SALWAGES	88.61%	\$ -	Pfaff
Allocated FICA Tax Adjustment						
12	Net O&M Payroll Changes	\$ (422,234)				
13	FICA Tax Rate	7.65%				
14	Total Allocated FICA Tax Adjustment	\$ (32,301)	SALWAGES	88.61%	\$ (28,621)	Pfaff
Ad Valorem Tax Adjustment						
15	Capital Additions	\$ 64,758,075				
16	Ad Valorem to Gross Plant Factor	0.4267%				
17	Capital Additions Ad Valorem Tax Adjustment	\$ 276,298				
18	Out of Period Ad Valorem Tax Adjustment	\$ 226,923				
19	Total Ad Valorem Tax Adjustment	\$ 503,221	TOTPLT	88.86%	\$ 447,173	Mehlhaaf
Ad Valorem to Gross Plant Factor Calculation:						
20	2025 SD Assessed Value	\$ 338,292,400				
21	2025 SD Actual Mill Levy	0.013788772				
22	2025 SD Actual Property Tax	4,664,637				
23	2025 SD Plant in Service	871,748,816				
24	2025 WY Assessed Value	42,332,800				
25	2025 WY Actual Mill Levy	0.064720659				
26	2025 WY Actual Property Tax	2,739,807				
27	2025 WY Plant in Service	863,688,267				
28	Total SD & WY Plant	1,735,437,083				
29	Total Property Tax	7,404,443				
30	Combined Property Tax to Gross Plant Factor	0.4267%				

Sources:

	Column b, line 16: line 28
	Column b, line 17: line 15 * line 16
	Column b, line 18: Statement L
Column b, line 2: Schedule L-1	Column b, line 19: line 17 + line 18
Column b, line 3: line 1 * line 2	Column b, lines 20, 23, 24, & 26: BHP Response to Staff DR 1-1: Attachment
Column b, line 4: Staff Witness Pfaff	Staff 1.1cn - LJM WP-77 - Statement L and Schedule L-1 - Taxes Other Than
Column b, line 5: Schedule L-1	Income Tax Adjustment.xlsx, "Pro-Forma Prop Tax-Plant Factor" tab
Column b, line 6: line 4 * line 5	Column b, lines 21 & 25: Email from Henry Lever on 8/27/26
Column b, line 7: Staff Witness Pfaff	Column b, line 22: line 20 * line 21
Column b, lines 8 & 10: Schedule L-1	Column b, line 26: line 24 * line 25
Column b, line 9: line 7 * line 8	Column b, line 28: line 23 + line 27
Column b, line 11: line 9 * line 10	Column b, line 29: line 21 + line 25
	Column b, line 30: line 29 divided by line 28
Column b, line 13: Schedule L-1	Columns c & d: BAM-3 Sch 1
Column b, line 14: line 12 * line 13	Column e: column b * column d
Column b, line 15: BAM-13, col. (f), line 201 less BAM-13, col. (f), line 198	