

Line	Description	BHP Total Company Per Books	Pro Forma Adjustments	BHP Total Company Pro Forma	Removal Adjustment	SD Allocation Factor	SD Allocation Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	General Plant							
2	39001 - Structures and Improvements	\$ 1,624,851	\$ -	\$ 1,624,851	(1,624,851)	SALWAGES	88.61%	\$ (1,439,753)
3	39108 - Furniture & Equipment - Horizon Point	\$ 4,838	\$ -	\$ 4,838	(4,838)	SALWAGES	88.61%	\$ (4,287)
4	39808 - Miscellaneous Equipment - Horizon Point	115,043	-	\$ 115,043	(115,043)	SALWAGES	88.61%	\$ (101,938)
5	Total General Plant	1,744,732	-	1,744,732	(1,744,732)			(1,545,978)
6								
7	Accumulated Depreciation - General Plant							
8	39001 - Structures and Improvements	155,634	27,135	182,769	(182,769)	GENLPLT	88.61%	\$ (161,949)
9	39108 - Furniture & Equipment - Horizon Point	4,838	691	5,530	(5,530)	GENLPLT	88.61%	\$ (4,900)
10	39808 - Miscellaneous Equipment - Horizon Point	89,230	16,440	105,669	(105,669)	GENLPLT	88.61%	\$ (93,632)
11	Total General Plant Accumulated Depreciation	249,702	44,266	293,968	(293,968)			(260,481)
12								
13	Accumulated Deferred Income Taxes	38,156	5,994	44,150	(44,150)	TOTPLT	88.86%	\$ (39,232)
14								
15	Total Rate Base	1,456,874	(50,260)	1,406,614	(1,406,614)			(1,246,265)
16								
17	Expenses							
18	O&M Expense	130,302	-	130,302	(130,302)	SALWAGES	88.61%	\$ (115,458)
19	Depreciation Expense	53,974	(13,608)	40,366	(40,366)	GENLPLT	88.61%	\$ (35,768)
20	Corporate Allocation Passthrough	8,831	(361)	8,470	(8,470)	SALWAGES	88.61%	\$ (7,505)
21	Total	193,107	(13,968)	179,138	(179,138)			(158,731)
22								
23	Pro Forma Shared Facility Revenue (Account 454)				(256,318)	TDPLT	92.39%	\$ (236,819)
24								
25								
26	Horizon Childcare Allocation of total Horizon Point		2.71%					

Sources:

Line 5: sum of lines 2-4

Line 11: sum of lines 8 through 10

Line 15: line 5 less line 11 less line 13

Line 21: sum of lines 18 through 20

Column b, lines 2-4, 8-10, 13, 18-20, 26: BHP Response to Staff 15.15

Column c, line 8: Column b, line 2 * BAM-18 Col. c, line 157

Column c, line 9: Column b, line 3 * BAM-18 Col. c, line 167

Column c, line 10: Column b, line 4 * BAM-18 Col. c, line 186

Column c, line 13, 18, 19, & 20: Column d less column b

Column d, lines 2-4, 8-10: Column b + column c

Column d, line 13: (PJS-4 Column a, line 4 * 3/12 + PJS-4 Column b, line 4 * 9/12) * Column b, line 26

Column d, line 18: BHP Response to Staff 15.15

Column d, line 19: (Column d, line 2 * BAM-14, column c, line 157) + (Column d, line 3 * BAM-14, column c, line 167) + (Column d, line 4 * BAM-14, column c, line 186)

Column d, line 20: (PJS-4 column a, line 15 * 3/12 + PJS-4 column b, line 15 * 9/12) * Column b, line 26