

Line	Account Description	July 2025 - June 2026	Per Books	Adjustment	Allocation Factor	South Dakota Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	500 - Supervision & Engineering	8,913	12,527	(3,614)	SALWAGPO	85.86%	(3,103)
2	502 - Steam Expense	111,446	94,344	17,102	DPROD	85.86%	14,683
3	505 - Electric Expense	183,722	180,016	3,706	DPROD	85.86%	3,182
4	506 - Miscellaneous	262,603	299,563	(36,960)	DPROD	85.86%	(31,734)
5	507 - Rents	22,223	21,976	247	DPROD	85.86%	212
6	510 - Supervision & Engineering	63,145	65,999	(2,854)	SALWAGPM	86.62%	(2,472)
7	511 - Structures	244,092	233,054	11,038	DPROD	85.86%	9,477
8	512 - Boilers	441,627	538,426	(96,799)	DPROD	85.86%	(83,112)
9	513 - Electric Plant	162,171	46,922	115,249	DPROD	85.86%	98,953
10	514 - Miscellaneous Plant	170,573	97,012	73,562	DPROD	85.86%	63,160
11	546 - Operation Supervision & Engineering	2,511	1,568	943	SALWAGPO	85.86%	810
12	548 - Generation Expense	17,508	19,925	(2,417)	DPROD	85.86%	(2,075)
13	549 - Miscellaneous	22,059	27,245	(5,186)	DPROD	85.86%	(4,453)
14	550 - Other Generation Rents	-	(23,481)	23,481	DPROD	85.86%	20,160
15	551 - Supervision & Engineering	-	-	-	SALWAGPM	86.62%	-
16	552 - Structures	89	-	89	DPROD	85.86%	76
17	553 - Electric Plant	24,002	16,564	7,438	DPROD	85.86%	6,386
18	554 - Miscellaneous Plant	-	919	(919)	DPROD	85.86%	(789)
19	557 - Other Expenses	-	103	(103)	DPROD	85.86%	(88)
20	Total Production Expense	1,736,684	1,632,682	104,001			\$ 89,274
21	921 - Office supplies and expenses	64,085	69,121	(5,036)	SALWAGES	88.61%	(4,462)
22	923 - Outside services employed	-	6,023	(6,023)	SALWAGES	88.61%	(5,337)
23	930.2 - Miscellaneous general expenses	455	(1,766)	2,221	VARIOUS	89.29%	1,983
24	Total Administrative and General Expense	64,539	73,378	(8,838)			\$ (7,816)
25	Total	1,801,223	1,706,060	95,163			\$ 81,457

Sources:

Line 20: Sum lines 1 through 19

Line 24: Sum lines 21 through 23

Line 25: Line 20 plus line 24

Column b: BHP's second supplemental response to Staff DR 7-11

Column c: Schedule H-20, page 3, column i

Column d: Column b less column c

Columns e and f: BAM-3 Sch 1

Column g: Column d * column f