

Line	Description	Total Company Amount	Allocation Factor	SD Company Amount	SD Amount Staff Adjusted	SD Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)
1	Association Memberships					
2	BHP					
3	Transmission Expense	\$ 130,624	90.97%	\$ 118,830	\$ 118,830	\$ -
4	Distribution Expense	90	94.30%	85	-	(85)
5	Customer Service Expense	3,746	96.12%	3,601	3,024	(577)
6	Administrative & General Expense	2,324	91.67%	2,131	1,323	(808)
7	Total BHP Association Memberships	\$ 136,784		\$ 124,647	\$ 123,177	\$ (1,470)
8						
9	BHUH					
10	Transmission Expense	\$ 4,881	90.97%	\$ 4,440	\$ 4,440	\$ -
11	Administrative & General Expense	81,509	91.67%	74,719	74,193	(526)
12	Total BHUH Association Memberships	\$ 86,390		\$ 79,159	\$ 78,633	\$ (526)
13						
14	BHSC					
15	Administrative & General Expense	13,931	91.67%	12,776	8,926	(3,850)
16	Total BHSC Association Memberships	\$ 13,931		\$ 12,776	\$ 8,926	\$ (3,850)
17						
18	Total Association Memberships	\$ 237,105		\$ 216,582	\$ 210,736	\$ (5,846)
19						
20	Total Association Memberships					
21	Transmission Expense	\$ 135,505	90.97%	\$ 123,270	\$ 123,270	\$ -
22	Distribution Expense	90	94.30%	85	-	(85)
23	Customer Service Expense	3,746	96.12%	3,601	3,024	(577)
24	Administrative & General Expense	97,764	91.67%	89,626	84,442	(5,184)
25	Total	\$ 237,105		\$ 216,582	\$ 210,736	\$ (5,846)

Sources:

Column b, Line 3: EJP-1 Sch 1 pg2 column b, line 3	Column d, Line 21: sum of column d, lines 3 and 10
Column b, Line 4: EJP-1 Sch 1 pg2 column b, line 5	Column d, Line 22: column d, line 4
Column b, Line 5: sum of EJP-1 Sch 1 pg2 column b, lines 7 through 11	Column d, Line 23: column d, line 5
Column b, Line 6: sum of EJP-1 Sch 1 pg2 column b, lines 13 through 25	Column d, Line 24: sum of column d, lines 6, 11 and 15
Column b, Line 7: sum of column b, lines 3 through 6	Column d, Line 25: sum of column d, lines 21 through 24
Column b, Line 10: sum of EJP-1 Sch 1 pg3 column b, lines 3 through 8	Column e, Line 3: EJP-1 Sch 1 pg2 column e, line 3
Column b, Line 11: sum of EJP-1 Sch 1 pg3 column b, lines 10 through 34	Column e, Line 4: EJP-1 Sch 1 pg2 column e, line 5
Column b, Line 12: sum of column b, lines 10 and 11	Column e, Line 5: sum of EJP-1 Sch 1 pg2 column e, lines 7 through 11
Column b, Line 15: sum of EJP-1 Sch 1 pg4 column b, lines 3 through 53	Column e, Line 6: sum of EJP-1 Sch 1 pg2 column e, lines 13 through 25
Column b, Line 18: sum of column b, lines 7, 12 and 16	Column e, Line 7: sum of column e, lines 3 through 6
Column b, Line 21: sum of column b, lines 3 and 10	Column e, Line 10: sum of EJP-1 Sch 1 pg3 column e, lines 3 through 8
Column b, Line 22: column b, line 4	Column e, Line 11: sum of EJP-1 Sch 1 pg3 column e, lines 10 through 34
Column b, Line 23: column b, line 5	Column e, Line 12: sum of column e, lines 10 and 11
Column b, Line 24: sum of column b, lines 6, 11 and 15	Column e, Line 15: sum of EJP-1 Sch 1 pg4 column e, lines 3 through 53
Column b, Line 25: sum of column b, lines 21 through 24	Column e, Line 18: sum of column e, lines 7, 12 and 16
Column c, Line 3: EJP-1 Sch 1 pg2 column c, line 3	Column e, Line 21: sum of column e, lines 3 and 10
Column c, Line 4: EJP-1 Sch 1 pg2 column c, line 5	Column e, Line 22: column e, line 4
Column c, Line 5: EJP-1 Sch 1 pg2 column c, line 7	Column e, Line 23: column e, line 5
Column c, Line 6: EJP-1 Sch 1 pg2 column c, line 13	Column e, Line 24: sum of column e, lines 6, 11 and 15
Column c, Line 10: EJP-1 Sch 1 pg1 column c, line 3	Column e, Line 25: sum of column e, lines 21 through 24
Column c, Line 11: EJP-1 Sch 1 pg1 column c, line 13	Column f, Line 3: column e, line 3 - column d, Line 3
Column c, Line 15: EJP-1 Sch 1 pg1 column c, line 13	Column f, Line 4: column e, line 4 - column d, Line 4
Column c, Line 21: EJP-1 Sch 1 pg1 column c, line 3	Column f, Line 5: column e, line 5 - column d, Line 5
Column c, Line 22: EJP-1 Sch 1 pg1 column c, line 4	Column f, Line 6: column e, line 6 - column d, Line 6
Column c, Line 23: EJP-1 Sch 1 pg1 column c, line 5	Column f, Line 7: sum of column f, Line 3 through 6
Column c, Line 24: EJP-1 Sch 1 pg1 column c, line 6	Column f, Line 10: column e, line 10 - column d, Line 10
Column d, Line 3: EJP-1 Sch 1 pg2 column d, line 3	Column f, Line 11: column e, line 11 - column d, Line 11
Column d, Line 4: EJP-1 Sch 1 pg2 column d, line 5	Column f, Line 12: sum of column f, lines 10 and 11
Column d, Line 5: sum of EJP-1 Sch 1 pg2 column d, lines 7 through 11	Column f, Line 15: column e, line 15 - column d, Line 15
Column d, Line 6: sum of EJP-1 Sch 1 pg2 column d, lines 13 through 25	Column f, Line 18: sum of column f, lines 7, 12 and 16
Column d, Line 7: sum of column d, lines 3 through 6	Column f, Line 21: column e, line 21 - column d, Line 21
Column d, Line 10: sum of EJP-1 Sch 1 pg3 column d, lines 3 through 8	Column f, Line 22: column e, line 22 - column d, Line 22
Column d, Line 11: sum of EJP-1 Sch 1 pg3 column d, lines 10 through 34	Column f, Line 23: column e, line 23 - column d, Line 23
Column d, Line 12: sum of column d, lines 10 and 11	Column f, Line 24: column e, line 24 - column d, Line 24
Column d, Line 15: sum of EJP-1 Sch 1 pg4 column d, lines 3 through 53	Column f, Line 25: sum of column f, lines 21 through 24
Column d, Line 18: sum of column d, lines 7, 12 and 16	

Line	Description	Total Company Amount	Allocation Factor	SD Company Amount	SD Amount Staff Adjusted	Justification
	(a)	(b)	(c)	(d)	(e)	(f)
1	BHP Association Memberships					
2	Transmission Expense					
3	Western Electricity Coordinating Council	\$ 130,624	90.97%	\$ 118,830	\$ 118,830	
4	Distribution Expense					
5	Nebraska Department of Agriculture	90	94.30%	85	-	No SD ratepayer benefit
6	Customer Service Expense					
7	Black Hills Advertising Federation	420	96.12%	404	404	
8	Realtors for Kids, Inc.	500	96.12%	481	-	Charitable Contributions
9	Refrigeration Engineers Society Dues	1,326	96.12%	1,274	1,274	
10	Rural Electric Resource Council	1,400	96.12%	1,346	1,346	
11	Southern Black Hills Board of Realtors	100	96.12%	96	-	Donation
12	Administrative & General Expense					
13	American Society of Heating Refrigerating	100	91.67%	92	92	
14	Black Hills Advertising Federation	260	91.67%	238	238	
15	Institute of Electrical and Electronics Engineers	220	91.67%	202	202	
16	Lions Club of Rapid City	80	91.67%	73	73	
17	Rapid City Cosmopolitan Club	166	91.67%	152	-	Donation
18	Rapid City Downtown Association	150	91.67%	138	-	Economic Development
19	Rapid City Rushmore Rotary Club	180	91.67%	165	-	Donation
20	SD Association of County Commissioners	250	91.67%	229	-	Lobbying
21	South Dakota Board of Accountancy	50	91.67%	46	46	
22	South Dakota Electrical Council	320	91.67%	293	293	
23	American Society for Training and Development	187	91.67%	172	172	
24	ASHRAE	226	91.67%	207	207	
25	South Dakota Broadcasters Association	135	91.67%	124	-	Charitable Contributions/elections/lobbying
26	Total BHP Associations	\$ 136,784		\$ 124,647	\$ 123,177	

Sources:
Columns a, b, c and d, Lines 3, 5, 7-11 and 13-25: Jon Thurber email on 9/19/14
Columns a, b, c and d, Line 26: Sum of lines 3 through 25

Line	Description	Total Company Amount	Allocation Factor	SD Company Amount	SD Amount Staff Adjusted	Justification
	(a)	(b)	(c)	(d)	(e)	(f)
1	BHUH Association Memberships					
2	Transmission Expense					
3	SD Board of Technical Professionals	\$ 37	90.97%	\$ 34	\$ 34	
4	Inst of Electrical Engineers	93	90.97%	85	85	
5	North American Energy Standards Board	3,440	90.97%	3,129	3,129	
6	SD Board of Technical Professionals	39	90.97%	35	35	
7	Western Eelctricity Coordinating Council	1,110	90.97%	1,010	1,010	
8	ASTD Membership	162	90.97%	147	147	
9	Administrative & General Expense					
10	AICPA	61	91.67%	56	56	
11	AICPA South Dakota	72	91.67%	66	66	
12	American Bar Association	417	91.67%	382	382	
13	American Gas Association	463	91.67%	424	-	No BHP gas in SD
14	American Institute of Certified Public Accountants	72	91.67%	66	66	
15	ASTD Membership	20	91.67%	18	18	
16	Coloardo Bar Association	87	91.67%	80	80	
17	Colorado Society of CPAs	90	91.67%	83	83	
18	Edison Electric Institute	260	91.67%	238	238	
19	Energy Bar Association	82	91.67%	75	75	
20	NARUC	732	91.67%	671	671	
21	National Association Regulatory Utility Commissioners	379	91.67%	347	347	
22	Natl Assn of Regulatory Utilties	214	91.67%	196	196	
23	North Central Electrical Assoc	5,396	91.67%	4,947	4,947	
24	North Central Electical	92	91.67%	84	84	
25	Project Management Institute	46	91.67%	42	42	
26	Public Relations Society	90	91.67%	83	-	No SD ratepayer benefit
27	RMEL	601	91.67%	551	551	
28	RMEL	3,403	91.67%	3,120	3,120	
29	South Dakota Board of Accountancy	31	91.67%	28	28	
30	State Bar of South Dakota	438	91.67%	402	402	
31	State of Colorado Supreme	160	91.67%	147	147	
32	Western Conference of Public Service Commissioners	590	91.67%	541	541	
33	Wyoming Press Association	21	91.67%	19	-	No SD ratepayer benefit
34	Edison Electric Institute	67,692	91.67%	62,053	62,053	
35	Total BHUH Associations	\$ 86,390		\$ 79,159	\$ 78,633	

Sources:
Columns a, b, c and d, Lines 3-8 and 10-34: Jon Thurber email on 11/12/14
Columns a, b, c and d, Line 35: Sum of lines 3 through 34

Line	Description	Total Company Amount	Allocation Factor	SD Company Amount	SD Amount Staff Adjusted	Justification
	(a)	(b)	(c)	(d)	(e)	(f)
1	BHSC Association Memberships					
2	Administrative & General Expense					
3	Accountancy Board of Ohio	\$ 32	91.67%	\$ 29	\$ 29	
4	AICPA	1,157	91.67%	1,061	1,061	
5	AICPA Dues LB	48	91.67%	44	44	
6	American Bar Association	117	91.67%	107	107	
7	American Bar Assoc Dues	147	91.67%	135	135	
8	American Gas Association	1,557	91.67%	1,427	-	No BHP gas in SD
9	American Payroll Association	37	91.67%	34	34	
10	ARMA International	74	91.67%	68	68	
11	ASTD Membership	42	91.67%	39	39	
12	Black Hills Advertising Federation	264	91.67%	242	242	
13	Center for Eenergy Workforce Development	171	91.67%	157	157	
14	Corp Secretaries	230	91.67%	211	-	Lobbying
15	Edison Electric Inst.	457	91.67%	419	419	
16	Energy Bar Association	121	91.67%	111	111	
17	Human Resource Cert Institute	17	91.67%	16	16	
18	Inst of Certified Mgmt	169	91.67%	155	155	
19	Institute for Corporate Productivity	4,301	91.67%	3,943	3,943	
20	Institute for Supply Mgt	18	91.67%	17	17	
21	Institute of Industrial E	32	91.67%	29	29	
22	Institute of Industrial Energy	30	91.67%	28	28	
23	Montana Tax Foundation Inc	77	91.67%	71	-	No SD ratepayer benefit
24	Montana Taxpayers Association	53	91.67%	49	-	No SD ratepayer benefit
25	Mountain States Employers Council Inc	830	91.67%	761	-	No SD ratepayer benefit
26	National Investor	162	91.67%	149	-	Benefits Shareholders
27	National Investor Relations Institute	403	91.67%	369	-	Benefits Shareholders
28	National Wellness Institut	22	91.67%	20	-	No SD ratepayer benefit
29	National Wellness Institute	21	91.67%	19	-	No SD ratepayer benefit
30	Natl Assn Reg Util Comm	169	91.67%	155	155	
31	Natl Assoc of Legal Assis	57	91.67%	52	52	
32	Natl Assoc of Stock Plan	140	91.67%	128	-	Benefits Shareholders
33	Nebraska State Bar Association	123	91.67%	113	113	
34	NVBOE	46	91.67%	42	42	
35	Omaha Bar Association	87	91.67%	80	80	
36	Pennington County Bar Assoc	51	91.67%	47	47	
37	PP South Dakota CPA Socie	196	91.67%	180	180	
38	Project Management Instit	27	91.67%	25	25	
39	Public Affairs Council	554	91.67%	508	-	Advocacy
40	Public Relations Society	121	91.67%	111	-	No SD ratepayer benefit
41	Soc of Petrol Eng	18	91.67%	17	-	No BHP gas in SD
42	South Dakota Board of Accountancy	253	91.67%	232	232	
43	South Dakota Paralegal Association Inc	26	91.67%	24	24	
44	South Dakota Safety Council	77	91.67%	71	71	
45	State Bar of Nevada Onlin	11	91.67%	10	10	
46	State Bar of Nevada Online	27	91.67%	25	25	
47	State Bar of South Dakota	409	91.67%	375	375	
48	State of Colorado Supreme	138	91.67%	127	127	
49	Supreme CT Lawyer Registration	87	91.67%	80	80	
50	Western States Assoc of Tax	11	91.67%	10	-	No SD ratepayer benefit
51	Wisconsin Bar Association	94	91.67%	86	86	
52	World at Work	84	91.67%	77	77	
53	Wyoming State Bar	536	91.67%	491	491	
54	Total BHSC Associations	\$ 13,931		\$ 12,776	\$ 8,926	

Sources:
Columns a, b, c and d, Lines 3-53: Jon Thurber email on 11/12/14
Columns a, b, c and d, Line 54: Sum of lines 3 through 53