

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC O&M BY RESOURCE
TWELVE MONTHS ENDING DECEMBER 31, 2014**

Year	2014
------	------

Sum of Amount		Jurisdiction				
Resource	Resource Description	MT	ND	SD	WY	Grand Total
5110	Straight Time	\$5,240,428	\$16,306,275	\$1,784,774	\$1,677,022	\$25,008,499
5120	Premium Time	522,783	1,706,627	137,706	137,814	2,504,930
5130	Bonuses & Commissions	272,641	858,559	72,293	74,278	1,277,771
5131	Incentive Comp Accr	281,715	876,171	96,872	90,204	1,344,962
5140	Moving Allowance	(1,656)	2,457	3,751	64	4,616
5150	Taxable Meals	1,857	1,904	661	3	4,426
5192	Other Benefits	20,365	54,261	7,386	6,771	88,783
5193	Vacation & Other Non-Prod.	69,467	214,782	23,584	22,216	330,050
5194	Medical/Dental & Life Ins.	684,456	2,079,358	242,685	226,423	3,232,922
5195	Pension	46,022	132,639	16,622	16,795	212,078
5196	Post Retirement	(34,228)	(123,249)	(11,144)	(11,232)	(179,853)
5197	401 K-Plan	645,802	1,947,560	215,707	212,924	3,021,993
5199	Workers Compensation	48,731	104,224	12,160	13,914	179,029
5211	Subcontract Labor	2,462,528	10,886,704	774,956	380,647	14,504,836
5221	Consulting Services	27,296	97,436	21,412	7,441	153,585
5222	Legal Fees	73,475	142,239	17,265	42,547	275,526
5223	External Auditing	27,409	87,734	9,153	11,305	135,601
5224	Investor Relations	1,424	4,558	476	587	7,045
5231	Active Director's Fees & Exp	21,683	69,408	7,241	8,943	107,275
5232	Retired Director's Fees & Exp	482	1,542	161	199	2,383
5233	Director's Meals & Entertain	563	1,801	188	232	2,784
5250	Big Stone Station Exp.	4,356,371	11,328,013	889,333		16,573,717
5260	Coyote Station Exp.	4,237,396	11,284,040	881,352		16,402,789
5270	Wygen III Station Exp.				4,845,393	4,845,393
5292	Custodial Services & Supplies	36,705	173,060	9,806	28,143	247,713
5293	Collection Agency Fees	14,239	31,811	6,122	13,828	66,000
5300	Materials	809,090	2,356,211	248,173	76,831	3,490,304
5311	Natural Gas	10,237	32,842	2,493		45,573
5331	Sand	138,681	445,884	33,752		618,317
5332	Reagent	83,108	267,538	19,897		370,543
5400	Company Vehicles & Work Equip.	426,693	1,154,313	234,060	104,109	1,919,175
5422	Rental of Work Equipment	36,644	165,684	10,174		212,502
5511	Commercial Air Service	21,189	73,474	7,067	6,272	108,001
5512	Corporate Aircraft	8,631	28,992	11,726	4,676	54,027

1-1

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC O&M BY RESOURCE
TWELVE MONTHS ENDING DECEMBER 31, 2014**

Year	2014
------	------

Sum of Amount	Jurisdiction					
Resource	Resource Description	MT	ND	SD	WY	Grand Total
5514	Personal Vehicle Use	2,594	8,022	954	539	12,108
5521	Meals & Entertainment	32,141	91,066	9,298	10,520	143,025
5522	Other Reimbursable Exp.	61,982	159,374	16,584	16,578	254,518
5610	Telephone	57,618	170,890	28,565	33,421	290,494
5611	Cellular Telephone	23,415	90,828	9,721	14,416	138,380
5612	Network Circuit Charges	42,227	252,729	13,220	13,606	321,782
5613	SCADA/AMS Circuit Charges	89,747	251,961	24,129	121	365,958
5614	Other Circuit Charges	5,440	18,292	1,630	1,540	26,901
5620	Photocopier	25,834	65,708	6,255	8,227	106,024
5630	Office Supplies	202,432	656,000	64,432	89,790	1,012,654
5640	Utilities	15,858	146,135	4,018	10,162	176,173
5641	Company Consumption - Electric	52,195	207,575	17,135	16,011	292,917
5642	Company Consumption - Gas	36,511	136,013	9,892	9,361	191,777
5651	Postage	131,289	429,290	43,435	69,754	673,768
5652	Express Mail	5,118	16,385	1,702	2,081	25,287
5661	Rental of Office Equipment	4,410	9,500	1,791	3,840	19,541
5711	Radio Advertising	11,720	32,690	4,003	4,935	53,348
5712	Newspaper Advertising	1,743	9,488	3,231	176	14,637
5713	Television Advertising	1,251	14,255	73	1,385	16,964
5715	Other Utility Advertising	30,082	123,043	17,444	13,724	184,293
5731	Marketing Incentives		6,529			6,529
5732	Economic Development		849			849
5740	Public Information Meetings	4,596	7,557	395		12,548
5811	Professional Organ. Dues	3,096	11,236	1,007	1,428	16,767
5812	College Tuition & Books	2,957	9,464	987	1,219	14,627
5813	Misc. Employee Benefits	40,235	124,644	13,046	12,443	190,368
5814	Merchandise Discounts	2	8	1	1	12
5815	Utility Discounts	21,609	69,170	7,216	8,913	106,909
5820	Moving Expenses	6,856	21,947	2,290	2,828	33,921
5830	Employee Meetings	2,953	10,073	978	1,182	15,185
5851	Seminars & Meeting Reg.	19,686	67,871	6,669	5,649	99,875
5853	Safety Training Materials & Ex	54,492	164,617	14,108	8,808	242,024
5854	Other Employee Training	30,604	103,113	9,505	8,803	152,024
5891	Uniforms	14,112	47,053	7,512	9,100	77,776

11-2

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC O&M BY RESOURCE
TWELVE MONTHS ENDING DECEMBER 31, 2014**

Year	2014
------	------

Sum of Amount		Jurisdiction				
Resource	Resource Description	MT	ND	SD	WY	Grand Total
5911	Software Maintenance	263,440	872,724	81,135	74,382	1,291,680
5912	Company Organizational Dues	57,882	188,490	35,798	22,270	304,439
5913	Permits & Filing Fees	101,228	345,826	30,882	28,582	506,519
5914	Bank Service Fees	35,249	111,134	11,496	15,389	173,269
5922	Prepaid Insurance Amortization	383,778	1,228,453	128,162	158,285	1,898,678
5931	Rents	103,297	492,083	43,659	477,281	1,116,320
5932	Annual Easements	76,892	226,306	19,673	276	323,148
5934	Computer Rental	3,145	10,353	1,056	1,603	16,157
5935	Facility Charge	186,584	1,524,814	255,790	20	1,967,208
5941	Reimbursements	(34,574)	(269,407)	(17,470)	(35,680)	(357,130)
5943	Capital Installation Credits	(238,521)	(865,650)	(68,580)	(203,747)	(1,376,498)
5950	Freight	12,012	34,513	3,498	3,836	53,859
5960	Uncollectible Accounts	168,845	495,539	45,833	67,649	777,866
5982	Reference Material	6,106	20,265	2,046	2,452	30,870
5983	Deferred Charge Amort./Depr.		1,345			1,345
5984	Damage Payments	8,010	3,899	226	1,167	13,302
5985	Inventory Shrinkage	(1,620)	69,864	589	89	68,920
5987	Research & Development	5,607	17,894	1,499		25,000
6011	Natural Gas	523,794	1,486,567	113,516		2,123,877
6012	Coal	5,509,557	13,613,379	1,080,119	53	20,203,108
6014	Fuel Oil	170,793	422,008	33,483		626,285
6019	Waste Heat Energy	60,788	150,198	11,917		222,903
6020	Purchased Power	9,096,906	20,589,949	1,598,135	7,033,448	38,318,437
Grand Total		\$38,126,231	\$107,098,772	\$9,541,553	\$16,026,263	\$170,792,820