

**MONTANA-DAKOTA UTILITIES CO.
SUBCONTRACT LABOR WORKSHEET**

	<u>Per Books</u>		<u>Pro Forma</u>	<u>Pro Forma Adjustment</u>
	<u>Total Company</u>	<u>South Dakota</u>	<u>South Dakota</u>	
<u>Per Subcontract Labor Detailed Analysis by Responsibility</u>				
F&PP	\$130,566	\$6,980	\$6,980	\$0
Production	2,802,490	150,187	185,134	34,947
Transmission	7,344,255	400,474	363,123	(37,351)
Distribution	3,283,898	144,082	118,185	(25,897)
Customer Acct.	124,897	8,633	10,021	1,388
A&G	818,730	64,600	65,839	1,239
Total	\$14,504,836	\$774,956	\$749,282	(\$25,674)

**MONTANA-DAKOTA UTILITIES CO.
TRANSMISSION CHARGE WORKPAPER**

	<u>Per Books</u>		<u>Pro Forma 1/</u>	<u>Pro Forma Adjustment</u>
	<u>Total Company</u>	<u>South Dakota</u>	<u>South Dakota 2/</u>	
<u>Increased Transmission Charges</u>				
Transmission	\$0	\$0	\$372,150	\$372,150
	\$0	\$0	\$372,150	\$372,150

1/ Pro forma amount represents engineering estimates for increased transmission charges due to Basin Electric Cooperative becoming a member of the Southwest Power Pool.

2/ Allocated on Factor 15: Integrated System Peak Demand.

**MONTANA-DAKOTA UTILITIES CO.
WAPA - NET INTERCHANGE TRANSMISSION SERVICE (NITS)**

	<u>Per Books</u>	<u>Pro Forma 1/</u>	<u>Pro Forma Adjustment</u>
	<u>South Dakota</u>	<u>South Dakota 2/</u>	
<u>WAPA NITS</u>			
Transmission	\$64,200	\$0	(\$64,200)
	\$64,200	\$0	(\$64,200)

1/ WAPA NITS (Net Interchange Transmission Service) costs will cease due to Basin Electric Cooperative becoming a member of the Southwest Power Pool.

2/ Direct allocation of costs.

**MONTANA-DAKOTA UTILITIES CO.
MISO - Schedule 26A - MVP PROJECTS**

	Per Books		Pro Forma 1/	Pro Forma Adjustment
	Total Company	South Dakota	South Dakota 2/	
<u>MISO Schedule 26A - MVP Projects</u>				
MISO Sch. 26-RECB (allocated)	\$54,158	\$4,119	\$4,684	\$565
MISO Sch. 26-RECB (SD only)	115,873	115,873	131,769	15,896
Transmission	<u>\$170,031</u>	<u>\$119,992</u>	<u>\$136,453</u>	<u>\$16,461</u>

1/ MISO Schedule 26A MWH costs increasing to \$0.80 per Mwh from \$0.56 per Mwh.

2/ Allocation between accounts based on 2014 per books percentages.

MVP Projects

Re-dispatched 2014 Mwh Sales	3,305,100
2015 Approved MVP Charges	<u>\$0.80</u>
Total 2015 Pro forma MVP charges	\$2,644,080
Allocate to SD on Factor 15: Integrated System Peak Demand.	<u>5.16071%</u>
MT 2015 Pro forma MVP charges	136,453
Less: 2014 actuals to SD	<u>(119,992)</u>
Pro Forma Adjustment	<u>\$16,461</u>

Sales volumes per Plexos run on 4/13/15 @ 12:59:00 PM

MONTANA-DAKOTA UTILITIES CO.
SOUTH DAKOTA ELECTRIC O&M
SUBCONTRACT LABOR

	SD EL Only		F&PP	502-557	560-579	580-899	900-910	920-935	
	2014	Pro forma		Prod	Trans	Dist	Cust Acct.	A&G	
125 Dak Heartland Region Manager	251	251				251			0
129 Credit Collections	715	715					715		0
155 Badlands Manager	17,550	14,585				13,849	11	725	(2,965) -16.9%
215 Mobridge District Manager	142,551	114,469				99,651		14,618	(28,082) -19.7%
711 Customer Services, Dir	359	359					359		0
713 Customer Development/Programs	4,259	4,259					4,259		0
721 IT Risk Mgt	2,193	2,193					5	2,188	0
752 Treas Serv Montana-Dakota Only	3,598	3,598						3,598	0
810 Heskett Station Manager	95,912	102,621	2,498	100,123					6,709
820 Lewis & Clark Station Manager	35,747	48,726	4,482	44,244					12,979
851 Glendive Turbine	4,909	4,909							4,909
852 Miles City Turbine	1,169	2,717							2,717
855 Portable Generation	747	3,327							3,327
856 Diamond Willow Wind	2,054	5,134							5,134
857 Glen Ulin Ormat Station	10,366	15,413							15,413
858 Cedar Hills Wind Farm	804	3,371							3,371
881 Power Production	665	2,605				1,901		117	1,939 291.1%
883 Electric System Manager	330,682	330,682		5,207	325,475				0
884 Electric Transmission Eng.	74,109	36,758			36,758				(37,351) -50.4%
887 Dir. of Distrib. Engineering	2,369	2,369			350	2,019			0
888 Communications	1,202	1,202		102	540	266		294	0
920 Office Services	6,995	7,359						7,359	364
925 Director Reg. Affairs	3,597	3,597						3,597	0
926 Information Systems	1,445	3,478					2,378	1,100	2,033 140.7%
941 VP Reg Affairs and CAO	139	139					131	8	0
961 Transportation Department	681	681						681	0
962 Buildings and Grounds	6,235	10,113						10,113	3,878
963 VP Human Resources	1,659	1,659						1,659	0
964 Mobile Services Manager	2,211	2,211				48	2,163		0
985 Montana-Dakota President	6	6						6	0
988 Corporate Airplane	10,288	10,288						10,288	0
994 MDUR Cross Charge to MDU	9,488	9,488						9,488	0
Other		0							0
	774,956	749,282	6,980	185,134	363,123	118,185	10,021	65,839	(25,674)

Summary	2014	Pro forma	Adjustment
F&PP	\$5,980	\$5,980	0
Production	150,187	185,134	34,947
Transmission	400,474	363,123	(37,351)
Distribution	144,082	118,185	(25,897)
Customer Acct.	8,633	10,021	1,388
A&G	64,600	65,839	1,239
Total	774,956	749,282	(25,674)

- 1/ No change.
- 2/ Please see details and allocation listed below by responsibility number.
- 3/ 2014 substantially higher than Jan-Mar 2015 annualized. Use 2015 percentage decrease.
- 4/ Not Used
- 5/ Not Used
- 6/ US ECOLOGY, CLEAN HARBORS, TRIAD TRANSPORT - 12K for assistance with region enviro procedures. Use 2015 percentage increase.
- 7/ 2014 is lower than annualized Jan-Mar 2015. 2015 Budget reflects a decrease. No Change.
- 8/ Decrease caused by no major transmission line maintenance in 2015. Use 2015 percentage decrease.
- 9/ Annualized Jan-Mar 2015 does not reflect budgeted increase. No Change.
- 10/ Increase anticipated in radio tower maintenance, AMR collectors, UPS and maintenance on Mandan office. Reviewed through March, no change from 2014. No change.
- 11/ Imaging costs for 2014 were delayed and 2015 budget represents normal.
- 12/ 2014 was lower than normal, use 2015 Budget. Also reviewed 3 year history.
- 13/ Increase relates primarily to ongoing painting and scanning. Non-recurring items from the 2015 Budget were excluded.
- 14/ Annualized Jan-Mar 2015 does not reflect budgeted decrease. No Change.
- 15/ Annualized Jan-Mar 2015 does not reflect budgeted decrease. No Change.

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MONTANA-DAKOTA UTILITIES CO.
SOUTH DAKOTA ELECTRIC O&M
SUBCONTRACT LABOR

Subcontract Labor

Sum of Amount		Charging Responsibility Descri	Ledger Type		Change	% Change	
Object	Charging R		2014 Actual	2015 Budget			
5211	115	Rocky Mountain Region Manager	396,476	449,983	53,507	13.5%	No allocation to SD Elec
	125	Dak Heartland Region Manager	1,475,757	975,000	(500,757)	-33.9%	No Review - Small allocation to SD EL
	129	Credit Collections	35,407	63,840	28,433	80.3%	No Review - Small allocation to SD EL
	135	Black Hills Region Manager	283,517	400,000	116,483	41.1%	No allocation to SD Elec
	155	Badlands Manager	799,372	664,548	(134,824)	-16.9%	Review
	165	Glendive District Manager	284,368	302,526	18,158	6.4%	No allocation to SD Elec
	205	Minot District Manager	413,980	380,000	(33,980)	-8.2%	No allocation to SD Elec
	215	Mobridge District Manager	342,426	275,000	(67,426)	-19.7%	Review
	235	Sheridan District Manager	397,111	365,000	(32,111)	-8.1%	No allocation to SD Elec
	245	Williston District Manager	1,461,132	1,543,533	82,402	5.6%	No allocation to SD Elec
	255	Wolf Point District Manager	20,555	103,168	82,613	401.9%	No allocation to SD Elec
	285	Jamestown District Manager	89,597	55,000	(34,597)	-38.6%	No allocation to SD Elec
	302	Northern Hills District	65,998	45,000	(20,998)	-31.8%	No allocation to SD Elec
	711	Customer Services, Dir	18,987	24,000	5,013	26.4%	No Review - Small allocation to SD EL
	713	Customer Development/Programs	123,439	134,500	11,061	9.0%	Review
	721	IT Risk Mgt	65,731	24,000	(41,731)	-63.5%	Review
	752	Treas Serv Montana-Dakota Only	93,714	90,113	(3,601)	-3.8%	Review
	810	Heskett Station Manager	1,742,770	2,710,300	967,530	55.5%	Review - Environmental testing
	814	Heskett III	10,000		(10,000)	-100.0%	No allocation to SD Elec
	820	Lewis & Clark Station Manager	582,412	917,750	335,338	57.6%	Review - Increase shown includes RICE & MATS
	851	Glendive Turbine	90,427	48,000	(42,427)	-46.9%	Review
	852	Miles City Turbine	21,806	214,500	192,694	883.7%	Review - Add Borescope and removed Hot Gas Path
	855	Portable Generators	13,607	35,500	21,893	160.9%	Review - Annual maintenance and one move
	856	Diamond Willow Wind	38,286	88,000	49,714	129.9%	Review - Borescope inspection
	857	Glen Ulin Ormat Station	190,679	383,223	192,544	101.0%	Review - Increase with Ormat agreement
	858	Cedar Hills Wind Farm	14,938	66,500	51,562	345.2%	Review - Borescope inspection
	881	Power Production	13,431	52,540	39,109	291.2%	Review Allen Weite
	883	Electric System Manager	6,335,042	6,193,000	(142,042)	-2.2%	Review Darcy Neigum
	884	Electric Transmission Eng.	1,090,624	540,440	(550,184)	-50.4%	Review Rob Frank
	887	Dir. of Distrib. Engineering	221,731	445,000	223,269	100.7%	Review Daryl Anderson
	888	Communications	37,121	154,980	117,859	317.5%	Review
	920	Office Services	184,210	211,574	27,364	14.9%	Review
	925	Director Reg. Affairs	104,690	11,050	(93,640)	-89.4%	Filing rate cases - budget will not decrease
	926	Information Systems	59,824	144,000	84,176	140.7%	Review
	931	Gas Supply	4,560	6,300	1,740	38.1%	No allocation to SD Elec
	941	VP Reg Affairs and CAO	6,647	25,000	18,353	276.1%	No Review - Small allocation to SD EL
	951	GIS Department		18,000	18,000	#DIV/0!	No allocation to SD Elec
	961	Transportation Department	21,303	29,292	7,989	37.5%	Review
	962	Buildings and Grounds	162,912	364,555	201,643	123.8%	Review
	963	VP Human Resources	50,923	57,650	6,727	13.2%	Review
	964	Mobile Services Manager	75,403	66,700	(8,703)	-11.5%	Review
	965	Montana-Dakota President	158	175	17	10.8%	No Review - Small allocation to SD EL
	968	Corporate Airplane	269,275	228,125	(41,150)	-15.3%	Review
	994	MDUR Cross Charge to MDU	247,856	203,604	(44,252)	-17.9%	Review
Grand Total			17,956,210	19,109,969	1,151,759	6.4%	

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MONTANA-DAKOTA UTILITIES CO.
 INCREASE IN SUBCONTRACT LABOR
 2015

	2014	Budget 2015
<u>920</u> <u>Office Services</u>		
Increase in 2015		\$10,000
Allocate to electric - (#28)		57.300000%
Allocation to SD (#26)		<u>6.350924%</u>
Increase to South Dakota Electric		<u>\$364</u>

Increase due to image scanning not done in 2014.

<u>962</u> <u>Buildings & Grounds</u>	\$162,912	\$364,555
Increase in 2015		201,643
Less: Duct cleaning and elevator rails (one-time)		<u>(95,082)</u>
Ongoing increase (primarily painting and records scanning, also snow removal costs were low in 2014)		106,561
Allocate to electric - (#28)		57.300000%
Allocation to SD (#26)		<u>6.350924%</u>
Increase to South Dakota Electric		<u>\$3,878</u>

<u>810</u> <u>Heskett Station Manager</u>		
Increase for 2015		\$130,000
Allocate to electric		100.000000%
Allocation to SD: Factor 15-Integrated System Peak Demand		<u>5.160705%</u>
Increase to South Dakota Electric		<u>\$6,709</u>

Increase due to annual MATS testing \$50k and Quarterly LEE/MATS/PM Testing \$80k.

<u>820</u> <u>Lewis & Clark Station Manager</u>		
Increase for 2015		\$251,496
Allocate to electric		100.000000%
Allocation to SD: Factor 15-Integrated System Peak Demand		<u>5.160705%</u>
Increase to South Dakota Electric		<u>\$12,979</u>

Increase due to +157k chem cleaning, +30k labor turbine stop & control valve overhaul, +30k quarterly MATS Testing, +75k SO2 modeling

<u>857</u> <u>Glen Ulin Ormat Station</u>		
Increase for 2015		\$97,805
Allocate to electric		100.000000%
Allocation to SD: Factor 15-Integrated System Peak Demand		<u>5.160705%</u>
Increase to South Dakota Electric		<u>\$5,047</u>

This is an increase in the monthly agreement with Ormat.

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<u>B52</u> <u>Miles City Turbine</u>	
Increase for 2015	\$30,000
Allocate to electric	100.000000%
Allocation to SD: Factor 15-Integrated System Peak Demand	<u>5.160705%</u>
Increase to South Dakota Electric	<u>\$1,548</u>

Borecope inspections - not budgeted as Hof Gas Path overhaul was planned. Removed overhaul, so need Borecope inspection.

<u>B55</u> <u>Portable Generators</u>	
Increase for 2015	\$50,000
Allocate to electric	100.000000%
Allocation to SD: Factor 15-Integrated System Peak Demand	<u>5.160705%</u>
Increase to South Dakota Electric	<u>\$2,580</u>

35K adjustment for Annual maintenance contracts required by emissions regulations, and adjust 15k for 1 move

<u>B56</u> <u>Diamond Willow Wind</u>	
Increase for 2015	\$60,000
Allocate to electric	100.000000%
Allocation to SD: Factor 271-Integrated Peak and Energy	<u>5.133093%</u>
Increase to South Dakota Electric	<u>\$3,080</u>

Borecope inspections based on age and recent year averages

<u>B58</u> <u>Cedar Hills Wind Farm</u>	
Increase for 2015	\$50,000
Allocate to electric	100.000000%
Allocation to SD: Factor 271-Integrated Peak and Energy	<u>5.133093%</u>
Increase to South Dakota Electric	<u>\$2,567</u>

Borecope inspections based on age and recent year averages

Mulkern, Rita

From: Peterson, Kathy
Sent: Wednesday, March 18, 2015 7:50 AM
To: Mulkern, Rita
Subject: RE: O&M changes - 2015 Budget

920 Responsibility

5211

Out-source document imaging. In 2014, most of the resources (vendors) were focused on scanning projects for the Gas Field Engineering document scanning project. Those costs were charged to specific work order for the project. \$10,000 ✓
The increase projected for 2014 customer increase and customer processing costs was less than what was estimated. \$20,000.

5620

An color copier was added to the print shop for 2015 - \$22,600

5630

6% increase in cost of all paper stock – \$84,000

Addition of lease for postage meter - \$6,500

Mail supplies price and usage increase – \$3,000

5931

Rental of additional office space for growth added for 2015 - \$220,000

962 Responsibility

5211

Maintenance projects for the G.O. and Annex including duct cleaning, paint, installation of elevator rails, etc.... – \$180,000

Snow removal – 2014 did not spend as much as expected – 15,000

5300

Purchased compressor for replacement in 2014. – \$11,000

From: Mulkern, Rita
Sent: Tuesday, March 17, 2015 11:21 AM
To: Peterson, Kathy
Subject: O&M changes - 2015 Budget

Regulatory Affairs is preparing several rate cases, and one of the items I am reviewing is the change from actual costs in 2014 to the budgeted costs in 2015. For your responsibilities (Office Services and Buildings & Grounds), subcontract labor, photocopier, office expense and rent are projected to increase from 2014 to 2015 for Montana-Dakota, and materials indicates a decrease, as shown below. Would you be able to identify the reasons for the projected increases/decreases, and provide any supporting documents for the derivation of the 2015 budget? If you have any questions, please contact me. Thank you.

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**North Dakota gas rate case
O&M Analysis**

Subcontract Labor (5211)

Badlands

Line locating was higher in 2014 than 2013 due to increase in line locates and increase in cost. New contract for 2015 is higher rate than 2014.

In Dickinson, Midco did a fiber project beginning in July-August 2014 that resulted in a large amount of line locates and project is expected to be complete in January 2015.

Dakota Heartland – Bismarck

Increase in 2014 is due to increase in line locates and price and tree trimming. Line locates in 2015 should be around the same as 2014 as the Company was able to negotiate a contract.

Jamestown District

2014 is up due to line locates and hired contractor to do work. Plan on not using contractor for work in 2015, so use 2015 budget.

Minot District

2014 is up due to increase in line locates, line locate costs and increased use of subcontract labor. 2015 will see an increase in line locate costs and anticipated decrease in use of subcontract labor, so 2014 is a good estimate for 2015.

Buildings & Grounds

Records scanning is increasing in 2015

Painting that was not done in 2014 will be done in 2015. \$68,710. Will continue in the future.

Duct cleaning in the general office will be done in 2015. Will not be done again for 7-10 years. \$85,632 ✓

Elevator rails in 2015 - \$9,450 ✓

Distribution Engineering

Budget for 2015 is up significantly from 2013-2014. Increase is due to electric side – ground line inspection and underground line inspection. 2014 gas will be up slightly but the large increase is for electric operations.

Treasury Services

Budget for 2015 significantly lower than 2014. Discovered that \$88,000 (\$38,216 gas) was recorded with the incorrect object code (resource) in October 2014.

PREPARED BY
RZTA MULKEAD
MOU REBT. AFFERS.
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MONTANA-DAKOTA UTILITIES CO.
ELECTRIC O&M BY RESPONSIBILITY
2014

Sum of Amount					Juris	
Charging Respo	Charging Responsibility Descri	Object	Object Description	Ferc Minor	SD	Grand Total
125	Dak Heartland Region Manager	5211	Subcontract Labor	580	42	42
				588	184	184
				590	24	24
			Subcontract Labor Total		251	251
	Dak Heartland Region Manager Total				251	251
125 Total					251	251
129	Credit Collections	5211	Subcontract Labor	903	716	716
			Subcontract Labor Total		716	716
	Credit Collections Total				716	716
129 Total					716	716
155	Badlands Manager	5211	Subcontract Labor	580	237	237
				582	298	298
				584	10,648	10,648
				586	1	1
				587	22	22
				588	200	200
				590	91	91
				592	15	15
				593	4,654	4,654
				594	325	325
				595	161	161
				596	15	15
				905	13	13
				921	13	13
				925	2	2
				935	857	857
			Subcontract Labor Total		17,550	17,550
	Badlands Manager Total				17,550	17,550
155 Total					17,550	17,550
215	Mobridge District Manager	5211	Subcontract Labor	580	207	207
				582	4,850	4,850
				584	1,172	1,172
				588	848	848
				592	(288)	(288)
				593	111,522	111,522
				594	5,186	5,186
				595	806	806
				598	43	43
				935	18,204	18,204
			Subcontract Labor Total		142,551	142,551
	Mobridge District Manager Total				142,551	142,551
215 Total					142,551	142,551
711	Customer Services, Dir	5211	Subcontract Labor	903	359	359
			Subcontract Labor Total		359	359
	Customer Services, Dir Total				359	359
711 Total					359	359
713	Customer Development/Programs	5211	Subcontract Labor	903	4,259	4,259
			Subcontract Labor Total		4,259	4,259
	Customer Development/Programs Total				4,259	4,259
713 Total					4,259	4,259
721	IT Risk Mgt	5211	Subcontract Labor	903	5	5
				921	2,188	2,188
			Subcontract Labor Total		2,193	2,193
	IT Risk Mgt Total				2,193	2,193

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**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC O&M BY RESPONSIBILITY
2014**

Sum of Amount	Charging Responsibility Descri	Object	Object Description	Ferc Minor	Juris SD	Grand Total
721 Total					2,193	2,193
752	Treas Serv Montana-Dakota Only	5211	Subcontract Labor	921	3,598	3,598
			Subcontract Labor Total		3,598	3,598
	Treas Serv Montana-Dakota Only Total				3,598	3,598
752 Total					3,598	3,598
810	Heskett Station Manager	5211	Subcontract Labor	501	2,498	2,498
				502	82	82
				505	431	431
				506	5,161	5,161
				511	12,400	12,400
				512	61,388	61,388
				513	3,845	3,845
				514	10,107	10,107
			Subcontract Labor Total		95,912	95,912
	Heskett Station Manager Total				95,912	95,912
810 Total					95,912	95,912
820	Lewis & Clark Station Manager	5211	Subcontract Labor	501	4,482	4,482
				502	604	604
				505	187	187
				506	3,485	3,485
				511	4,729	4,729
				512	19,441	19,441
				513	2,775	2,775
				514	43	43
			Subcontract Labor Total		35,747	35,747
	Lewis & Clark Station Manager Total				35,747	35,747
820 Total					35,747	35,747
851	Glendive Turbine	5211	Subcontract Labor	548	420	420
				549	659	659
				553	3,830	3,830
			Subcontract Labor Total		4,909	4,909
	Glendive Turbine Total				4,909	4,909
851 Total					4,909	4,909
852	Miles City Turbine	5211	Subcontract Labor	548	96	96
				549	81	81
				553	992	992
			Subcontract Labor Total		1,169	1,169
	Miles City Turbine Total				1,169	1,169
852 Total					1,169	1,169
855		5211	Subcontract Labor	549	9	9
				553	176	176
				554	562	562
			Subcontract Labor Total		747	747
	Total				747	747
855 Total					747	747
856	Diamond Willow Wind	5211	Subcontract Labor	548	284	284
				549	287	287
				553	1,484	1,484
			Subcontract Labor Total		2,054	2,054
	Diamond Willow Wind Total				2,054	2,054
856 Total					2,054	2,054
857	Glen Ulin Ormat Station	5211	Subcontract Labor	548	10,272	10,272
				553	60	60
				554	34	34

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MONTANA-DAKOTA UTILITIES CO.
ELECTRIC O&M BY RESPONSIBILITY
2014

Sum of Amount					Juris	
Charging Respo	Charging Responsibility Descri	Object	Object Description	Ferc Minor	SD	Grand Total
857	Glen Ulin Ormat Station	5211	Subcontract Labor Total		10,366	10,366
	Glen Ulin Ormat Station Total				10,366	10,366
857 Total					10,366	10,366
858	Cedar Hills Wind Farm	5211	Subcontract Labor	548	44	44
				549	197	197
				553	563	563
			Subcontract Labor Total		804	804
	Cedar Hills Wind Farm Total				804	804
858 Total					804	804
881	Power Production	5211	Subcontract Labor	506	150	150
				583	486	486
				921	30	30
			Subcontract Labor Total		666	666
	Power Production Total				666	666
881 Total					666	666
883	Electric System Manager	5211	Subcontract Labor	556	5,207	5,207
				560	24,338	24,338
				561	39,056	39,056
				565	241,027	241,027
				575	21,053	21,053
			Subcontract Labor Total		330,682	330,682
	Electric System Manager Total				330,682	330,682
883 Total					330,682	330,682
884	Electric Transmission Eng.	5211	Subcontract Labor	562	5,610	5,610
				563	9,774	9,774
				566	195	195
				570	1,941	1,941
				571	56,589	56,589
			Subcontract Labor Total		74,109	74,109
	Electric Transmission Eng. Total				74,109	74,109
884 Total					74,109	74,109
887	Dir. of Distrib. Engineering	5211	Subcontract Labor	562	94	94
				563	187	187
				571	68	68
				580	15	15
				582	181	181
				583	1,213	1,213
				584	610	610
			Subcontract Labor Total		2,369	2,369
	Dir. of Distrib. Engineering Total				2,369	2,369
887 Total					2,369	2,369
888	Communications	5211	Subcontract Labor	556	102	102
				560	107	107
				561	434	434
				588	266	266
				921	15	15
				935	279	279
			Subcontract Labor Total		1,202	1,202
	Communications Total				1,202	1,202
888 Total					1,202	1,202
920	Office Services	5211	Subcontract Labor	921	5,640	5,640
				935	1,355	1,355
			Subcontract Labor Total		6,995	6,995
	Office Services Total				6,995	6,995

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**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC O&M BY RESPONSIBILITY
2014**

Sum of Amount	Charging Responsibility Descri	Object	Object Description	Ferc Minor	Juris SD	Grand Total
920 Total					6,995	6,995
925	Director Reg. Affairs	5211	Subcontract Labor	921	3,598	3,598
			Subcontract Labor Total		3,598	3,598
	Director Reg. Affairs Total				3,598	3,598
925 Total					3,598	3,598
926	Information Systems	5211	Subcontract Labor	903	988	988
				921	457	457
			Subcontract Labor Total		1,445	1,445
	Information Systems Total				1,445	1,445
926 Total					1,445	1,445
941	VP Reg Affairs and CAO	5211	Subcontract Labor	903	131	131
				921	8	8
			Subcontract Labor Total		139	139
	VP Reg Affairs and CAO Total				139	139
941 Total					139	139
961	Transportation Department	5211	Subcontract Labor	921	635	635
				935	47	47
			Subcontract Labor Total		681	681
	Transportation Department Total				681	681
961 Total					681	681
962	Buildings and Grounds	5211	Subcontract Labor	921	1,261	1,261
				935	4,974	4,974
			Subcontract Labor Total		6,235	6,235
	Buildings and Grounds Total				6,235	6,235
962 Total					6,235	6,235
963	VP Human Resources	5211	Subcontract Labor	921	1,659	1,659
			Subcontract Labor Total		1,659	1,659
	VP Human Resources Total				1,659	1,659
963 Total					1,659	1,659
964	Mobile Services Manager	5211	Subcontract Labor	588	48	48
				902	2,163	2,163
			Subcontract Labor Total		2,211	2,211
	Mobile Services Manager Total				2,211	2,211
964 Total					2,211	2,211
985	Montana-Dakota President	5211	Subcontract Labor	921	6	6
			Subcontract Labor Total		6	6
	Montana-Dakota President Total				6	6
985 Total					6	6
988	Corporate Airplane	5211	Subcontract Labor	921	10,288	10,288
			Subcontract Labor Total		10,288	10,288
	Corporate Airplane Total				10,288	10,288
988 Total					10,288	10,288
994	MDUR Cross Charge to MDU	5211	Subcontract Labor	921	9,488	9,488
			Subcontract Labor Total		9,488	9,488
	MDUR Cross Charge to MDU Total				9,488	9,488
994 Total					9,488	9,488
Grand Total					774,956	774,956

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