

**MONTANA-DAKOTA UTILITIES CO.
SOUTH DAKOTA GAS O&M**

Materials

Sum of Amount			Ledger Type			
Object	Charging R	Charging Responsibility Descri	2014 Actual	2015 Budget	Change	% Change
5300	135	Black Hills Region Manager	126,076	175,000	48,924	38.8% review
	215	Mobridge District Manager	112,161	130,000	17,839	15.9% review
	302	Northern Hills District	34,847	45,000	10,153	29.1% review
	721	IT Risk Mgt	466	600	134	28.9% not review
	887	Dir. of Distrib. Engineering	237,446	240,000	2,554	1.1% not review
	888	Communications	106,605	125,950	19,345	18.1% review
	920	Office Services	17,482	16,520	(962)	-5.5% not review
	951	GIS Department	12	1,800	1,788	15077.1% not review
	962	Buildings and Grounds	38,838	28,400	(10,438)	-26.9% review
	963	VP Human Resources	9		(9)	-100.0% not review
	964	Mobile Services Manager	2,967	1,700	(1,267)	-42.7% not review
			676,907	764,970	88,063	13.0% review

		2014	Pro forma		
135	Black Hills Region Manager	\$126,076	\$126,076	Dist. A&G	1/
215	Mobridge District Manager	36,254	42,018	Dist. A&G, CA	2/
302	Northern Hills District	34,788	45,000	Dist	2/
887	Dir. of Distrib. Engineering	40,954	40,954	Dist	1/
888	Communications	5,308	5,308	Dist. A&G	3/
920	Office Services	1,528	1,528	A&G	1/
951	GIS Department	2	2	Dist	1/
962	Buildings and Grounds	3,450	2,522	A&G	4/
964	Mobile Services Manager	287	287	Cust Acct	1/
	Other	62	62	A&G	1/
		248,709	263,757		

Summary

Distribution	\$234,194	\$250,188
Customer Acct.	330	330
A&G	14,185	13,239
Total	\$248,709	\$263,757

1/ No change.

2/ 2014 was unually low. Use 2015 budget in conjunction with review of history.

3/ Increase due to expenses previously capitalized now charge to expense but expenses are primarily electric. Use 2014.

4/ 2014 included replacement of compresor - non recurring. Use 2015 budget.

Charging Responsibility 215
Object 5300

Sum of Amount Row Labels	Column Labels				Grand Total
	2012	2013	2014	2015	
1	9,938	27,323	7,017	8,959	53,236
2	4,654	5,237	4,852	4,185	18,927
3	11,254	25,752	8,379		45,386
4	13,885	8,831	5,928		28,645
5	9,273	8,762	7,329		25,364
6	11,820	6,415	10,467		28,702
7	4,434	5,026	7,519		16,979
8	11,452	12,378	14,917		38,747
9	9,925	7,442	20,762		38,129
10	15,222	9,913	7,219		32,353
11	9,818	11,289	5,228		26,336
12	10,092	34,109	12,546		56,746
Grand Total	121,766	162,477	112,161	13,144	409,549