

MONTANA-DAKOTA UTILITIES CO.
GAS O&M BY RESOURCE AND FERC ACCOUNT
2014

Year	2014
Juris	SD

Sum of Amount	Func sort	Function					
	3	5	6	7	8	9	Grand Total
Object	Other Gas Su	Distribution	Cust Acct	Cust Svc	Sales	A&G	
5110	76,204	2,736,947	842,956	106,387	14,434	765,263	4,542,191
5120	95	180,171	17,808			3,367	201,442
5130		5,142	1,802			138,524	145,467
5131	2,009	135,201	41,653	4,976	708	58,212	242,760
5140						315	315
5150		978	45			(1)	1,022
5192						17,358	17,358
5193	959	35,865	11,217	1,418	192	10,230	59,882
5194						698,963	698,963
5195						47,305	47,305
5196						(36,830)	(36,830)
5197						548,372	548,372
5199						38,797	38,797
5211	777	469,000	51,974			119,860	641,611
5221	170					13,829	13,999
5222						31,936	31,936
5223						20,128	20,128
5224						1,086	1,086
5231						16,594	16,594
5232						368	368
5233						429	429
5292		49,097	2,392		52	12,707	64,248
5293			40,570				40,570
5300		234,194	330			14,185	248,709
5400	1,067	300,661	26,115	5,125	6	9,203	342,177
5422		19					19
5511	834	3,466	1,885	483		8,361	15,029
5512	358	254	1,119	337	143	5,766	7,977
5514	3	2,350	72	113		519	3,058
5521	411	13,315	2,859	282	9	11,224	28,100
5522	1,930	22,525	3,549	438	25	15,725	44,193
5610		27,091	31,218		2,648	38,372	99,329
5611	504	29,260	670		298	3,630	34,362
5612			3,048			24,309	27,357
5613			218				218

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Object	Desc	Other Gas Su	Distribution	Cust Acct	Cust Svc	Sales	A&G	
5614	Other Circuit Charges		9,247				58	9,306
5620	Photocopier		6,078	170		170	12,641	19,059
5630	Office Supplies	388	11,162	20,715	197	174	126,992	159,627
5640	Utilities		78,592	3,874		275	897	83,639
5641	Company Consumption - Electric		12,273				16,484	28,757
5642	Company Consumption - Gas		51,586				6,813	58,399
5651	Postage		1,558	212,606		77	29,520	243,761
5652	Express Mail						3,889	3,889
5661	Rental of Office Equipment		1,045	1,651		660		3,356
5711	Radio Advertising				6,441	9,395	7,523	23,359
5712	Newspaper Advertising						3,493	3,493
5713	Television Advertising				8,038			8,038
5715	Other Utility Advertising		100		36,393	18,479	15,750	70,722
5732	Economic Development					5,000		5,000
5740	Public Information Meetings		357					357
5811	Professional Organ. Dues		226	34	254		1,705	2,219
5812	College Tuition & Books						3,233	3,233
5813	Misc. Employee Benefits						41,127	41,127
5814	Merchandise Discounts						2	2
5815	Utility Discounts						30,408	30,408
5820	Moving Expenses						7,420	7,420
5830	Employee Meetings						2,190	2,190
5851	Seminars & Meeting Reg.	150	3,525	881	40		8,809	13,404
5853	Safety Training Materials & Ex	4					36,564	36,568
5854	Other Employee Training		4,874	290			28,576	33,740
5891	Uniforms		14,728	575			37	15,339
5911	Software Maintenance	4,589	34,691	22,108			103,516	164,904
5912	Company Organizational Dues						50,849	50,849
5913	Permits & Filing Fees	232	11,433				695	12,360
5914	Bank Service Fees			16,764			31,634	48,398
5922	Prepaid Insurance Amortization						246,017	246,017
5931	Rents		33,418				117,683	151,101
5932	Annual Easements		3,811					3,811
5934	Computer Rental			3,921			1,185	5,106
5941	Reimbursements		(70,125)				(248)	(70,373)

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Object	Desc	Other Gas Su	Distribution	Cust Acct	Cust Svc	Sales	A&G	
5943	Capital Installation Credits		(306,477)					(306,477)
5950	Freight		8,964	33			61	9,058
5960	Uncollectible Accounts		11,673	284,373				296,046
5982	Reference Material	6,318	408	22			4,711	11,459
5983	Deferred Charge Amort./Depr.						44,830	44,830
5984	Damage Payments		1,245					1,245
5985	Inventory Shrinkage		1,330					1,330
5988	Cathodic Protection		9,054					9,054
Grand Total		97,001	4,180,311	1,649,521	170,925	52,744	3,623,171	9,773,672

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Juris	(Multiple Items) Gas Utility

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Object	Desc	Other Gas Su	Distribution	Cust Acct	Cust Svc	Sales	A&G	
5110	Straight Time	392,911	11,322,070	3,675,970	259,752	199,854	3,357,840	19,208,397
5120	Premium Time	492	1,092,911	98,551	5		15,920	1,207,879
5130	Bonuses & Commissions		210,799	14,469		13,090	604,411	842,768
5131	Incentive Comp Accr	10,360	577,130	180,176	11,883	9,841	255,162	1,044,551
5140	Moving Allowance		17,745				1,374	19,119
5150	Taxable Meals		5,943	100			3	6,046
5192	Other Benefits						71,913	71,913
5193	Vacation & Other Non-Prod.	4,944	148,636	48,949	3,470	2,641	44,930	253,569
5194	Medical/Dental & Life Ins.						2,824,462	2,824,462
5195	Pension						176,542	176,542
5196	Post Retirement						(103,857)	(103,857)
5197	401 K-Plan						2,264,214	2,264,214
5199	Workers Compensation						119,846	119,846
5211	Subcontract Labor	4,006	2,690,664	206,681			586,612	3,487,962
5221	Consulting Services	878					60,275	61,153
5222	Legal Fees						136,567	136,567
5223	External Auditing						87,733	87,733
5224	Investor Relations						4,733	4,733
5231	Active Director's Fees & Exp						72,331	72,331
5232	Retired Director's Fees & Exp						1,603	1,603
5233	Director's Meals & Entertain						1,871	1,871
5292	Custodial Services & Supplies		138,502	35,138		5,296	55,388	234,324
5293	Collection Agency Fees			138,375				138,375
5300	Materials		1,242,076	5,649	1,434		63,448	1,312,607
5400	Company Vehicles & Work Equip.	5,500	1,377,713	136,878	8,360	9,493	41,109	1,579,053
5422	Rental of Work Equipment		27,155					27,155
5511	Commercial Air Service	4,299	12,437	8,594	2,386		36,441	64,156
5512	Corporate Aircraft	1,012	2,383	5,272	826	143	25,531	35,168
5514	Personal Vehicle Use	15	6,822	2,116	704	56	2,264	11,976
5521	Meals & Entertainment	2,119	71,066	12,979	1,674	1,820	51,773	141,432
5522	Other Reimbursable Exp.	9,952	118,497	17,161	2,653	2,404	68,946	219,615
5610	Telephone		112,896	133,196		3,776	167,254	417,122

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Object	Other Gas Su	Distribution	Cust Acct	Cust Svc	Sales	A&G		
5611 Cellular Telephone	2,599	133,656	3,386	213	1,616	15,866		157,335
5612 Network Circuit Charges			13,894			105,958		119,852
5613 SCADA/AMS Circuit Charges		779	951					1,729
5614 Other Circuit Charges		36,888				254		37,142
5620 Photocopier		22,846	6,521		694	55,098		85,159
5630 Office Supplies	2,002	82,504	97,869	1,578	1,898	570,633		756,484
5640 Utilities		235,165	21,614		1,990	3,911		262,681
5641 Company Consumption - Electric		123,063				71,848		194,911
5642 Company Consumption - Gas		218,746				29,695		248,441
5651 Postage		8,940	972,583		481	128,671		1,110,676
5652 Express Mail						16,952		16,952
5661 Rental of Office Equipment		10,744	6,345		777			17,866
5711 Radio Advertising				29,673	9,395	9,972		49,040
5712 Newspaper Advertising				4,260	4,899	9,875		19,033
5713 Television Advertising				47,963	1,811	54		49,828
5715 Other Utility Advertising		386		141,353	133,420	60,153		335,312
5732 Economic Development					5,701			5,701
5740 Public Information Meetings		13,078		3,525				16,603
5811 Professional Organ. Dues		2,263	153	355		7,435		10,207
5812 College Tuition & Books						14,090		14,090
5813 Misc. Employee Benefits		1,432				178,276		179,708
5814 Merchandise Discounts						8		8
5815 Utility Discounts						132,688		132,688
5820 Moving Expenses						32,340		32,340
5830 Employee Meetings		619				9,546		10,165
5851 Seminars & Meeting Reg.	771	19,935	4,023	250	1,975	38,481		65,436
5853 Safety Training Materials & Ex	23					135,750		135,773
5854 Other Employee Training		14,844	631			103,984		119,459
5891 Uniforms		69,693	1,905		1,113	166		72,877
5911 Software Maintenance	23,663	146,963	100,772			451,199		722,598
5912 Company Organizational Dues						188,972		188,972
5913 Permits & Filing Fees	1,194	38,172	7,456			4,253		51,075

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Object	Desc	Other Gas Su	Distribution	Cust Acct	Cust Svc	Sales	A&G	
5914	Bank Service Fees			68,870			137,883	206,753
5922	Prepaid Insurance Amortization						1,072,324	1,072,324
5931	Rents		192,564				497,403	689,967
5932	Annual Easements		32,392					32,392
5934	Computer Rental			17,874			5,165	23,038
5941	Reimbursements		(479,668)				(1,080)	(480,748)
5943	Capital Installation Credits		(1,296,979)					(1,296,979)
5950	Freight		45,410	592		32	328	46,362
5960	Uncollectible Accounts		29,763	1,160,145				1,189,908
5982	Reference Material	32,574	1,483	102	133		20,270	54,563
5983	Deferred Charge Amort./Depr.						343,053	343,053
5984	Damage Payments		2,037				3,406	5,443
5985	Inventory Shrinkage		(5,489)					(5,489)
5988	Cathodic Protection		130,284					130,284
Grand Total		499,315	19,007,959	7,205,940	522,449	414,217	15,551,522	43,201,401