

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

Communication

Sum of Amount			Ledger Type				
Object	Charging F	Charging Responsibility Descri	2014 Actual	2015 Budget	Change	% Change	
5610	135	Black Hills Region Manager	16,703	20,000	3,298	19.7%	review
	215	Mobridge District Manager	34,965	22,000	(12,965)	-37.1%	review
	302	Northern Hills District	3,980	6,000	2,020	50.7%	review
	711	Customer Services, Dir	172,116	144,000	(28,116)	-16.3%	review
	721	IT Risk Mgt	393,500	360,000	(33,500)	-8.5%	review
	887	Dir. of Distrib. Engineering	92	265	173	187.1%	not review
	888	Communications	7,913	22,800	14,887	188.1%	small % gas
	994	MDUR Cross Charge to MDU	44,604	48,390	3,786	8.5%	not review
			673,872	623,455	(50,417)	-7.5%	
5611	129	Credit Collections	590	480	(110)	-18.6%	not review
	135	Black Hills Region Manager	9,043	13,000	3,957	43.8%	review
	215	Mobridge District Manager	14,973	16,000	1,027	6.9%	review
	302	Northern Hills District	3,135	4,000	865	27.6%	not review
	711	Customer Services, Dir	812	2,700	1,888	232.4%	not review
	721	IT Risk Mgt	92,748	144,000	51,252	55.3%	review
	887	Dir. of Distrib. Engineering	3,312	3,800	488	14.7%	not review
	888	Communications	2,793	15,600	12,807	458.6%	small % gas
	925	Director Reg. Affairs	1,636	1,800	164	10.0%	not review
	926	Information Systems	1,063	1,800	737	69.3%	not review
	931	Gas Supply	2,958	3,600	642	21.7%	not review
	961	Transportation Department	290	400	110	37.8%	not review
	962	Buildings and Grounds	928	1,100	172	18.5%	not review
	963	VP Human Resources	4,587	4,800	213	4.7%	not review
	964	Mobile Services Manager	2,534	3,357	823	32.5%	not review
	994	MDUR Cross Charge to MDU	8,875	12,685	3,810	42.9%	not review
			150,277	229,122	78,845	52.5%	
5612	711	Customer Services, Dir	19,781	42,000	22,219	112.3%	review
	721	IT Risk Mgt	220,916	360,000	139,084	63.0%	review
	888	Communications	91,032	116,520	25,488	28.0%	review
			331,730	518,520	186,790	56.3%	
5613	888	Communications	340,148	420,000	79,852	23.5%	small % gas
			340,148	420,000	79,852	23.5%	
5614	215	Mobridge District Manager	4,148	3,900	(248)	-6.0%	not review
	721	IT Risk Mgt	684		(684)	-100.0%	not review
	888	Communications	49,055	115,200	66,145	134.8%	review
			53,887	119,100	65,213	121.0%	
			1,549,914	1,910,197	360,283	23.2%	

			2014	Pro forma		
5610	135	Black Hills Region Manager	\$16,703	\$16,703	Dist	1/
	215	Mobridge District Manager	13,417	9,538	Dist, CA & Sales	2/
	302	Northern Hills District	3,980	5,998	Dist	3/
	711	Customer Services, Dir	26,522	26,522	Cust Acct	4/
	721	IT Risk Mgt	34,721	34,721	CA, A&G	1/
	887	Dir. of Distrib. Engineering	20	20	Dist	1/
	888	Communications	35	35	Dist	1/
	994	MDUR Cross Charge to MDU	3,931	3,931	A&G	1/
			99,329	97,468		
5611	135	Black Hills Region Manager	9,043	9,043	Dist	1/
	215	Mobridge District Manager	5,509	5,889	Dist, CA	5/
	302	Northern Hills District	3,135	3,135	Dist	1/
	721	IT Risk Mgt	12,291	12,291	Dist, A&G	1/
	931	Gas Supply	504	504	Gas Supply	1/
		Other	3,879	3,879	Various	1/
			34,361	34,741		
5612	711	Customer Services, Dir	3,048	3,048	Cust Acct	4/
	721	IT Risk Mgt	19,567	19,567	A&G	6/
	888	Communications	4,743	4,743	A&G	1/
			27,358	27,358		
5613	888	Communications	218	218	Cust Acct	1/
5614	215	Mobridge District Manager	3,914	3,914	Dist	1/
	721	IT Risk Mgt	60	60	A&G	1/
	888	Communications	5,332	5,332	Dist	1/
			9,306	9,306		
		Total	170,572	169,091		
		<u>Summary</u>				
		Other Gas Supply	\$504	\$504		
		Distribution	65,598	66,166		
		Customer Acct.	35,154	33,877		
		Sales	2,946	2,177		
		A&G	66,370	66,367		
		Total	170,572	169,091		

1/ No change.

2/ 2014 included expense incorrectly recorded. Used 12 months ending February 2015 to determine expense.

3/ Additional phones and increased cost. Use 2015 budget.

4/ Difference between budget and actual due to resource coding.. Reviewed through March 2015 and no decrease in 5610 and no increase in 5612. No change.

5/ 2014 was lower than normal. Use 2015 budget.

6/ Expect to see increase as capacity is increased. No change.

Charging Responsibility 215
 Object 5610

Sum of Amount	Column Labels			
Row Labels	2013	2014	2015	Grand Total
1	1,696	13,457	3,253	18,406
2	1,783	1,970	2,067	5,819
3	1,757	2,078		3,835
4	1,795	2,022		3,817
5	1,685	1,899		3,584
6	2,065	1,904		3,969
7	1,946	1,958		3,904
8	1,859	1,850		3,709
9	2,039	1,890		3,929
10	1,805	2,031		3,836
11	1,809	1,828		3,637
12	1,948	2,076		4,024
Grand Total	22,185	34,965	5,319	62,469

March - December 2014 19,537
 January - February 2015 5,319
 Pro Forma 24,857

		2014	Pro Forma	Change
<u>215</u>	<u>Mobridge District Manager</u>	\$34,965	\$24,857	-28.91%

Charging Responsibility 215
Object 5611

Sum of Amount Row Labels	Column Labels				Grand Total
	2012	2013	2014	2015	
1	1,227	3,020	878	686	5,811
2	871	353	1,259	1,004	3,487
3	1,317	694	1,248		3,259
4	1,727	1,313	1,305		4,345
5	871	1,075	1,313		3,259
6	1,603	1,173	1,931		4,707
7	1,478	1,712	915		4,105
8	1,449	1,452	1,384		4,285
9	997	930	1,289		3,216
10	1,036	1,400	1,269		3,705
11	1,359	1,438	1,089		3,886
12	1,490	1,746	1,093		4,329
Grand Total	15,424	16,307	14,973	1,690	48,394