

**Otter Tail Power Company**  
**Listed Expense Accounts**  
**For the Year Ended December 31, 2024**

**Docket No. EL25-**  
**Schedule H-3**  
**Page 1 of 7**

Line No.	(A) Description of Accounts for Listed Expenses	(B) Total System Amount (1)	(C) Allocation to South Dakota		
			Allocators	Allocator %	SD
1	<u>Federal Energy Regulatory Commission Account No. 90900</u>				
2					
3	<u>Description</u>		Allocators	Allocator %	SD
4	Provide Public Information & Instruction	\$112,667	C1	8.905665%	\$10,034
5	Total Account No. 90900	\$112,667			\$10,034
6					
7	<u>Federal Energy Regulatory Commission Account No. 91300</u>				
8	None				
9					
10	<u>Federal Energy Regulatory Commission Account No. 93001 - Advertising Expenses</u>				
11					
12	<u>Description</u>		Allocators	Allocator %	SD
13	Provide Demand Side Mangement Avertising	\$81,853	C1	8.905665%	\$7,290
14	Provide General Advertising	798,359	C1	8.905665%	71,099
15	Total Account No. 930 Advertising Expenses	\$880,212			\$78,389
16					
17	<u>Federal Energy Regulatory Commission Account No. 90900, 91300 &amp; 93001 Advertising Expenses (1)</u>	<u>\$992,879</u>			<u>\$88,422</u>
18					
19					
20	<u>Federal Energy Regulatory Commission Account No. 92200</u>				
21	None				
22					
23	<u>Federal Energy Regulatory Commission Account No. 92600 (2)</u>				
24					
25	<u>Description</u>		Allocators	Allocator %	SD
26	Develop & Administer Employee Benefits	\$859,534			
27	Employee Relations	46,727			
28	Admin Hiring Policy	54,856			
29	Employee Recognition Programs	194,353			
30	Human Resources Development	5,976			
31	Total Account No. 92600	\$1,161,446			
32					
33	Admin & General - Production; 33.68% Allocation	\$412,104	OXPD	9.765392%	\$40,244
34	Admin & General - Transmission; 17.48% Allocation	171,569	D2	10.694401%	18,348
35	Admin & General - Distribution; 30.77% Allocation	320,815	OXD	10.515625%	33,736
36	Admin & General - Customer Accounting; 13.55% Allocation	215,239	OXC	8.929746%	19,220
37	Admin & General - Customer Service; 4.51% Allocation	41,719	C1	8.905665%	3,715
38		\$1,161,446			\$115,263
39					
40					
41	<u>Federal Energy Regulatory Commission Account No. 92800 (3)</u>				
42					
43	<u>Description</u>		Allocators	Allocator %	SD
44	Minnesota	\$1,470,057		0%	\$0
45	North Dakota	329,080	Directly	0%	0
46	South Dakota	142,620	Assigned	100%	142,620
47	FERC	1,088,675		0%	0
48	Federal Assessment	0		0%	0
49	Total Account No. 928	\$3,030,433			\$142,620
50					
51	<u>Federal Energy Regulatory Commission Account No. 92900</u>				
52	None				
53					
54	<u>Federal Energy Regulatory Commission Account No. 93002 Misc. General Expenses</u>				
55					
56	<u>Description</u>		Allocators	Allocator %	SD
57	Provide Public Information & Instruction	\$7,085	P90	10.078409%	\$714
58	Community & Public Relations	12,469	P90	10.078409%	1,257
59	Community & Public Relations - Labor	8,783	P90	10.078409%	885
60	Research & Development	95,154	P90	10.078409%	9,590
61	Investor Relations	163,175	P90	10.078409%	16,445
62	Shareholder Services	36,738	P90	10.078409%	3,703
63	Director Fees & Expenses	398,528	P90	10.078409%	40,165
64	Director Fees & Expenses - Labor	355	P91	10.078409%	36
65	Industry Memberships	356,953	P90	10.078409%	35,975
66	Industry Memberships - Labor	1,773	P90	10.078409%	179
67	Total Account No. 930	\$1,081,014			\$108,949

(1) Above-the-line amounts only.

(2) FERC Account No.926 is allocated to Admin & General; Salaries, Supplies, Pensions & Benefits by function based on current year labor ratios. The five functional categories include Production, Transmission, Distribution, Customer Accounts, and Customer Service & Information as shown above. Once the costs have been functionalized they are allocated to South Dakota based on their respective allocators.



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**Tuesday, March 21**  
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