

<u>Line</u>	<u>Description</u>	<u>South Dakota Per Books Electric</u>	<u>2023 South Dakota Electric</u>	<u>Pro Forma Adjustment</u>
		(a)	(b)	(c)
1	A&G Expense for Insurance			
2	Directors & Officer's Liability Insurance	\$15,115	\$15,315	\$ 200
3	General Liability:			
4	Fiduciary Liability	1,110	1,138	28
5	Employment Liability	498	541	43
6	Excess/Third Party Liability	95,512	86,673	(8,839)
7	Property - All Risk	41,566	45,361	3,795
8	Blanket Crime	548	576	28
9	Special Contingency	51	83	32
10	Hired and Non-owned Aircraft Liability	61	142	81
11	Coyote Insurance	17,388	19,254	1,866
12	Big Stone Insurance	16,171	17,664	1,493
13	Self Insurance	4,721	19,900	15,179
14	Total	<u>\$192,741</u>	<u>\$206,647</u>	<u>\$13,906</u>

Notes:

Column b, Line 13, Self Insurance reflects a 5 year average of self-insurance expense from 2019-2023

Sources:

Column a: Statement H, Schedule H-1, page 19 of 28

Column b: Response to Staff Data Request 3-40

Column c: Column b - Column a