

Line	Description	South Dakota Per Books Gas (a)	2023 South Dakota Gas (b)	Pro Forma Adjustment (c)
1	A&G Expense for Insurance			
2	Directors & Officer's Liability Insurance	\$40,115	\$45,611	\$ 5,496
3	General Liability:			
4	Fiduciary Liability	5,966	7,387	1,421
5	Employment Liability	2,268	3,509	1,241
6	Excess/Third Party Liability	251,519	258,902	7,383
7	Property - All Risk	108,353	134,563	26,210
8	Blanket Crime	1,454	1,715	261
9	Special Contingency	135	246	111
10	Self Insurance	12,530	59,265	46,735
11	Total	\$422,340	\$511,198	\$88,858

Notes:

Column b, Line 10, Self Insurance reflects a 5 year average of self-insurance expense from 2019-2023

Sources:

Column a: Statement H, Schedule H-1, page 17 of 25

Column b: Response to Staff Data Request 3-15

Column c: Column b - Column A