

Line	Item (a)	South Dakota Per Books (b)	Adjustments (c)	Pro Forma Collections (d)	Collections Per Day (e)	Collection Lead Days (f)	Available (g)
1	Employee FICA	\$ 67,973	\$ 1,643	\$ 69,616	\$ 191	10.63	\$ 2,030
2	Federal Withholding	81,603		81,603	224	10.63	2,381
3	South Dakota Sales Tax	667,781	7,992	675,773	1,851	11.64	21,546
4	Total						<u>\$ 25,957</u>

**Sources:**

Column (b)  
lines 1 - 3: Workpaper for Schedule F-3, page 3

Column (c)  
line 1: 18,116 (Exh RRT1.1 WP 6, pg 1, line 38) \* .0907  
(Exh RRT1.1 WP 6, pg 3)  
line 3: PJS-5 Sch 2, col c, line 1 + PJS-5 Sch 2,  
col e, line 1) \* .04

Column (d)  
Column b plus column c

Column (e)  
Column d / 365

Column (f)  
line 1 & 2: Schedule F-3, page 2  
line 3:  $[(365 / 12) / 2] + 30.42$  (1 month) - 33.99 (revenue lag)  
Reflects SD sales tax remittance statute.

Column (g)  
Column e \* column f