

Line	Item	South Dakota Per Books	Adjustments	Pro Forma Collections	Collections Per Day	Collection Lead Days	Available
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Employee FICA	\$ 283,086	\$ (3,589)	\$ 279,497	\$ 766	19	\$ 14,554
2	Federal Withholding	764,357	-	764,357	2,094	19	39,786
3	South Dakota Sales Tax	2,136,568	44,027	2,180,595	5,974	9.4	56,156
4	Total						<u>\$ 110,496</u>

**Sources:**

Column b, lines 1-3: MDU response to data request 10-13  
Column c, line 1: DEP-1 Sch 3  
Column c, line 3: (BAM-1 Sch 2, col. c, line 2 + BAM-1 Sch 2, col. e, line 2) \* 0.04  
Column d, lines 1-3: column b + column c  
Column e, lines 1-3: column d / 365  
Column f, lines 1-3: NG04-004, Exhibit\_\_\_(DAJ-1) Schedule 2  
Column g, lines 1-3: column e \* column f  
Column g, line 4: sum of lines 1 through 3