

| Line | Item                   | South Dakota<br>Per Books | Adjustments | Pro Forma<br>Collections | Collections<br>Per Day | Collection<br>Lead Days | Available         |
|------|------------------------|---------------------------|-------------|--------------------------|------------------------|-------------------------|-------------------|
|      | (a)                    | (b)                       | (c)         | (d)                      | (e)                    | (f)                     | (g)               |
| 1    | Employee FICA          | \$ 328,300                | \$ 4,795    | \$ 333,095               | \$ 913                 | 20.00                   | \$ 18,260         |
| 2    | Federal Withholding    | 683,351                   | -           | 683,351                  | 1,872                  | 20.00                   | 37,440            |
| 3    | South Dakota Sales Tax | 3,064,034                 | (402,549)   | 2,661,485                | 7,292                  | 8.42                    | 61,399            |
| 4    | Total                  |                           |             |                          |                        |                         | <u>\$ 117,099</u> |

**Sources:**

Column b, line 1: DR 1-23, Attachment A  
Column b, line 2: 10,751,543 (DR 5-23) \* 6.356% [5,193,079 (Schedule H-1, page 4) / 81,705,632 (workpaper H-13)]  
Column b, line 3: 3,752,185 (DR 5-24) \* 81.66% [60,120,976 (Statement I, page 1) / (60,120,976 + 13,501,927 (EL15-024, Statement I, page 1))]  
Column c, line 1: PJS-4 Schedule 4, column b, line 43  
Column c, line 3: (PJS-1 Sch 2, col. c, line 2 + PJS-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 and 2: 19.00 (DR 5-10) + 1.00 (DRs 5-11 and 5-23)  
Column f, line 3: [(365/12) / 2] + 30.42 (1 month) - 37.21 (revenue lag)  
Column g, lines 1-3: column e \* column f  
Column g, line 4: sum of lines 1 through 3