

| 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 | \$ 47,158 | \$ 3,714 | \$ 50,872 | \$ 139 | 16.50 | \$ 2,294 |
| 2 | Federal Withholding | 118,218 | - | 118,218 | 324 | 16.50 | 5,346 |
| 3 | Total | | | | | | <u>\$ 7,640</u> |

Sources:

Column b, line 1: PJS-3 Sch 2, column b, line 15 plus line 16
Column b, line 2: SDIP's response to Staff DR 3-24
Column c, line 1: PJS-3 Sch 2, column c, line 15 plus line 16
Column d, lines 1 and 2: column b + column c
Column e, lines 1 and 2: column d / 365
Column f, line 1: 10.5 (payroll lead) + 6 (FICA remitted following Wed per DR 3-15)
Column f, line 2: 10.5 (payroll lead) + 6 (withholding remitted following Wed per DR 3-24)
Column g, lines 1 and 2: column e * column f
Column g, line 3: sum of lines 1 and 2