

Northern States Power Company  
Docket EL12-046  
Tax Collections Available  
Adjusted Test Year Ended December 31, 2011 (\$000's)

Exhibit\_\_(DAJ-4)  
Schedule 2  
Page 1 of 1

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	\$ 1,037	\$ -	\$ 1,037	\$ 3	12.71	\$ 38
2	Federal Withholding	4,053	-	4,053	11	12.65	139
3	South Dakota Sales Tax	5,837	733	6,570	18	11.9	214
4	Total	<u>\$ 10,927</u>	<u>\$ 733</u>	<u>\$ 11,660</u>			<u>\$ 391</u>

**Sources:**

Column (b)  
lines 1 and 2: Workpaper PF46-3  
line 3: Workpaper PF46-5

Column (c)  
line 3: (BAM-8 Sch 2, col c, line 2 + BAM-8 Sch 2, col e, line 2) \* .04

Column (d)  
Column b plus column c

Column (e)  
Column d / 365

Column (f)  
line 1 & 2: Volume 4, lead-day workpaper on FIT & FICA weighted average payment leads  
line 3:  $[(365 / 12) / 2] + 30.4$  (1 month) - 33.68 (revenue lag)  
Reflects SD sales tax remittance statute.

Column (g)  
Column e \* column f