

Line	Item	South Dakota Electric Per Books	Adjustments	Pro Forma Collections	Collections Per Day	Collection Lead Days	Available
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Employee FICA	\$ 873,227	\$ 47,508	\$ 920,735	\$ 2,523	39.52	\$ 99,709
2	Federal Withholding	1,824,757		1,824,757	4,999	60.61	302,989
3	South Dakota Sales Tax	6,326,137	1,185,681	7,511,818	20,580	6.83	140,561
4	Total						<u>\$ 543,259</u>

Sources:

<p>Column (b) Line 1: Statement F/F-3, column b, lines 11 & 13 Line 2: NWEs response to Staff DR 2-36, "Updated 2-36 SD_RATE_CASE_GROSS_PAYROLL" Line 3: NWEs response to Staff DR 2-40, "2-40 Lead Lag Sales Tax"</p> <p>Column (c) Line 1: Exhibit PJS-1, Sch 3, line 19, columns f & k Line 3: (PJS-1 Sch 2, col c, line 1 + PJS-1 Sch 2, col e, line 1) * .04</p> <p>Column (d) Column b plus column c</p>	<p>Column (e) Column d / 365</p> <p>Column (f) Line 1: Weighted using 38.19 for Social Security and 44.48 for Medicare (DR 5-22, "Updated 5-22 Lead Lag Updates") Line 2: NWEs response to Staff DR 5-22, "Updated 5-22 Lead Lag Updates" Line 3: $[(365 / 12) / 2] + 30.42$ (1 month) - 38.80 (revenue lag) Reflects SD sales tax remittance statute.</p> <p>Column (g) Column e * column f</p>
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