

<u>Line</u>	<u>Item</u> (a)	<u>South Dakota</u> <u>Per Books</u> (b)	<u>Adjustments</u> (c)	<u>Pro Forma</u> <u>Collections</u> (d)	<u>Collections</u> <u>Per Day</u> (e)	<u>Collection</u> <u>Lead Days</u> (f)	<u>Available</u> (g)
1	Employee FICA	\$ 447,782	\$ -	\$ 447,782	\$ 1,227	11.75	\$ 14,415
2	Federal Withholding	787,646	-	787,646	2,158	11.75	25,356
3	South Dakota Sales Tax	1,362,584	204,676	1,567,260	4,294	6.91	29,663
4	Total	<u>\$ 2,598,012</u>	<u>\$ 204,676</u>	<u>\$ 2,802,688</u>			<u>\$ 69,434</u>

**SOURCES:**

column (b)  
 lines 1-3: Volume 4A Section 2,  
 Jurisdictional Cost of Service Study,  
 page 21-1  
  
 column (c)  
 line 3: Attachment 2a, column e, line 4 \* .045  
  
 column (d)  
 column b + column c  
  
 column (e)  
 column d / 365

column (f)  
 line 1: Volume 4B, Lead Lag Study, pg 106  
 line 2: Volume 4B, Lead Lag Study, pg 106  
 line 3:  $[(365/12)/2] + 30.42 - 38.72$  (Revenue lag)  
 Reflects SD Sales tax remittance statute  
  
 column (g)  
 column e \* column f