

<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	256,104	1,618,688	4,435	6.91	30,637
4	Total	<u>\$ 2,598,012</u>	<u>\$ 256,104</u>	<u>\$ 2,854,116</u>			<u>\$ 70,407</u>

SOURCES:

column (b)
 lines 1-3: Volume 4A Section 2,
 Jurisdictional Cost of Service Study,
 page 21-1

 column (c)
 line 3: Attachment 21a, 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