

Line	Item (a)	South Dakota Electric Per Books (b)	Adjustments (c)	Pro Forma Collections (d)	Collections Per Day (e)	Collection Lead Days (f)	Available (g)
1	Employee FICA	\$ 764,545	\$ 36,721	\$ 801,266	\$ 2,195	38.39	\$ 84,266
2	Federal Withholding	4,454,956		4,454,956	12,205	38.39	468,550
3	South Dakota Sales Tax	7,130,576	905,646	8,036,222	22,017	3.47	76,399
4	Total						<u>\$ 629,215</u>

Sources:

Column (b)
Line 1: Statement F/F-3, column b, line 11
Line 2: DR 5-4
Line 3: DR 3-6

Column (c)
Line 1: Exhibit PJS-1, Sch 3, line 19, column ak
Line 3: (PJS-1 Sch 2, col c, line 1 + PJS-1 Sch 2, col e, line 1) * .042

Column (d)
Column b plus column c

Column (e)
Column d / 365

Column (f)
Line 1: Statement F/F-3, column f
Line 2: Statement F/F-3, column f (also see DR 3-5)
Line 3: $[(365/12)/2] + 25 - 36.74$ (revenue lag)
Reflects SD sales tax remittance statute.

Column (g)
Column e * column f