

Line	Item	South Dakota Per Books	Adjustments	Pro Forma Collections	Collections Per Day	Collection Lead Days	Available
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Employee FICA	\$ 155,081	\$ 4,316	\$ 159,397	\$ 437	22.06	\$ 9,640
2	Federal Withholding	435,424	-	435,424	1,193	22.00	26,246
3	South Dakota Sales Tax	901,312	1,329	902,641	2,473	8.43	20,847
4	Total						<u>\$ 56,733</u>

Sources:

Column b, line 1: Email from Travis Jacobson on 2/26/24
Column b, line 2: 12,692,263 (DR 3-67) * 3.43% (2,324,991 / 67,771,667) (Email from Travis Jacobson on 2/23/24)
Column b, line 3: Email from Travis Jacobson on 3/6/24
Column c, line 1: BAM-1 Schedule 3, column aa, line 20
Column c, line 3: (BAM-1 Sch 2, col. c, line 2 + BAM-1 Sch 2, col. e, line 2) * 0.042
Column d, lines 1-3: column b + column c
Column e, lines 1-3: column d / 365
Column f, line 1: DR 1-1, Attachment "Response No. PUC 1-1 SD Electric Statement Workpapers F-K", "PAYROLL TAXES" tab
Column f, line 2: DR 1-1, Attachment "Response No. PUC 1-1 SD Electric Statement Workpapers F-K", "PAYROLL" tab
Column f, line 3: [(365/12) / 2] + 30.42 (1 month) - 37.20 (revenue lag)
Column g, lines 1-3: column e * column f
Column g, line 4: sum of lines 1 through 3