

Tax Collections Available

Adjusted Test Year Ended September 2025Total Company

Line	Item	Per Books	Allocator	Allocation Factor	South Dakota Per Books	Adjustments	Pro Forma Collections	Collections Per Day	Collection Lead Days	Available
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Employee FICA	1,665,566	SALWAGES	88.61%	\$ 1,475,830	\$ (124,284)	\$ 1,351,546	\$ 3,703	14	\$ 51,842
2	Federal Withholding	1,770,537	SALWAGES	88.61%	1,568,843		1,568,843	4,298	10.89	46,805
3	South Dakota Sales Tax	10,366,778	SREVSD	100.00%	10,366,778	(4,962,309)	5,404,469	14,807	3.42	50,640
4	Total	<u>\$ 13,802,881</u>			<u>\$ 13,411,451</u>	<u>\$ (5,086,592)</u>	<u>\$ 8,324,858</u>			<u>\$ 149,287</u>

Sources:

Column (b)
line 1: DR10.1
line 2: DR11-8
line 3: Schedule F-3 Line 24

Column (c)
Statement N

Column (d)
BAM-3 Sch 1

Column (e)
column c * column d

Column (f)
line 1: BAM-1 Sch 2, col c, line 16
line 3: (BAM-1 Sch 2, col c, line 4 + BAM-1 Sch 2, col e, line 4) * .045

Column (g)
Column e plus column f

Column (h)
Column g / 365

Column (i)
line 1: Schedule F-3 follows Payroll days
line 2: DR11-8
line 3: [(365 / 12) / 2] + 25 - 36.79 (revenue lag)
Reflects SD sales tax remittance statute.

Column (j)
Column h * column i