

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	\$ 283,086	\$ 13,141	\$ 296,227	\$ 812	19	\$ 15,428
2	Federal Withholding	764,357	-	764,357	2,094	19	39,786
3	South Dakota Sales Tax	2,136,568	135,831	2,272,399	6,226	9.4	58,524
4	Total						<u>\$ 113,738</u>

Sources:

Column b, lines 1-3: MDU response to data request 10-13
Column c, line 1: DEP-8, column b, line 47
Column c, line 3: (BAM-16 Sch 2, col. c, line 2 + BAM-16 Sch 2, col. e, line 2) * 0.04
Column d, lines 1-3: column b + column c
Column e, lines 1-3: column d / 365
Column f, lines 1-3: NG04-004, Exhibit__(DAJ-1) Schedule 2
Column g, lines 1-3: column e * column f
Column g, line 4: sum of lines 1 through 3