

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	\$ 423,662	15,738	\$ 439,400	\$ 1,204	22.06	\$ 26,560
2	Federal Withholding	1,198,150	-	1,198,150	3,283	22.00	72,226
3	South Dakota Sales Tax	4,011,639	(250,651)	3,760,988	10,304	8.42	86,760
4	Total						<u>\$ 185,546</u>

Sources:

Column b, line 1: Email from Travis Jacobson on 2/26/24
Column b, line 2: 12,692,263 (DR 3-30) * 9.44% (6,400,180 / 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: PJS-1 Schedule 3, column ad, line 19
Column c, line 3: (PJS-1 Sch 2, col. c, line 2 + PJS-1 Sch 2, col. e, line 2 + PJS-1 Sch 2, col. c, line 3) * 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 Gas Statement Workpapers F-K", "PAYROLL TAXES" tab
Column f, line 2: DR 1-1, Attachment "Response No. PUC 1-1 SD Gas Statement Workpapers F-K", "PAYROLL" tab
Column f, line 3: [(365/12) / 2] + 30.42 (1 month) - 37.21 (revenue lag)
Column g, lines 1-3: column e * column f
Column g, line 4: sum of lines 1 through 3