

Line	Item (a)	South Dakota Per Books (b)	Adjustments (c)	Pro Forma Collections (d)	Collections Per Day (e)	Collection Lead Days (f)	Available (g)
1	Employee FICA	\$ 1,785		\$ 1,785	\$ 5	21.14	\$ 106
2	Federal Withholding	4,883		4,883	13	27.96	363
3	South Dakota Sales Tax	7,017	193	7,210	20	11.54	231
4	Total	<u>\$ 13,685</u>	<u>\$ 193</u>	<u>\$ 13,878</u>			<u>\$ 700</u>

**Sources:**

Column (b)

lines 1 - 3: Response to Staff DR 2-15

Column (c)

line 3: (BAM-1 Sch 2, col c, line 2 + BAM-1 Sch 2, col e, line 2) \* .04

Column (d)

Column b plus column c

Column (e)

Column d / 365

Column (f)

line 1 & 2: Volume 4, lead-day workpaper on FIT & FICA weighted average payment leads (regular pay and incentive comp weighted average)

line 3:  $[(365 / 12) / 2] + 30.42$  (1 month) - 34.09 (revenue lag)  
Reflects SD sales tax remittance statute.

Column (g)

Column e \* column f