

Line	Description	South Dakota Per Books	Expense Adjustments	Pro Forma Collections	Collections Per Day	Collection Lead Days	Available
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Employee FICA	\$ 1,586,107	\$ 108,531	1,694,638	\$ 4,643	15.50	\$ 71,964
2	Federal Withholding	3,097,649	-	3,097,649	8,487	15.50	131,544
3	South Dakota Sales Tax	7,380,916	(611,349)	6,769,567	18,547	8.77	162,655
4	Total						<u>366,163</u>

**SOURCES:**

**Column (b)**

Line 1: 1,738,374 (Schedule F-3, line 52) \* (65,187/71,445) (Stmt N, page 10, line 10)  
Line 2: 3,395,060 (Schedule F-3, line 53) \* (127,307/139,530) (Stmt N, page 10, line 11)  
Line 3: Schedule F-3, line 54, column a

**Column (c)**

Line 1: BAM-1 Sch 2, column c, line 20  
Line 3: (BAM-1 Sch 2, column c, line 2 + BAM-1 Sch 2, column e, line 2) \* 0.04

**Column (d)**

Column b + column c

**Column (e)**

Column d / 365

**Column (f)**

Lines 1 & 2: Email from Jon Thurber on 9/20/14  
Line 3: [(365/12)/2] + 30.42 (1 month) - 36.86 (revenue lag)

**Column (g)**

Lines 1-3: Column e \* column f  
Line 4: Sum lines 1-3