

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	\$ 1,694		\$ 1,694	\$ 5	19.75	\$ 99
2	Federal Withholding	4,272		4,272	12	23.34	280
3	South Dakota Sales Tax	13,846	133	13,979	38	6.46	245
4	Total	<u>\$ 19,812</u>	<u>\$ 133</u>	<u>\$ 19,945</u>			<u>\$ 624</u>

Sources:

Column (b)

lines 1 - 3: Email from Benji Halama 3/20/23

Column (c)

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

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 avg)

line 3: $[(365 / 12) / 2] + 25 - 33.75$ (revenue lag)

Reflects SD sales tax remittance statute.

Column (g)

Column e * column f