

<u>Line</u>	<u>Item</u> (a)	<u>South Dakota</u> <u>Per Books</u> (b)	<u>Adjustments</u> (c)	<u>Pro Forma</u> <u>Collections</u> (d)	<u>Collections</u> <u>Per Day</u> (e)	<u>Collection</u> <u>Lead Days</u> (f)	<u>Available</u> (g)
1	Employee FICA	\$ 628,405	\$ -	\$ 628,405	\$ 1,722	12.93	\$ 22,261
2	Federal Withholding	1,004,957	-	1,004,957	2,753	12.93	35,600
3	South Dakota Sales Tax	2,087,193	93,972	2,181,165	5,976	6.91	41,283
4	Total						<u>\$ 99,144</u>

SOURCES:

column (b)
lines 1-3: DR 4-28, Attachment 1

column (c)
line 3: PJS-1, Sch 2, line 4, columns c and e * .042

column (d)
column b + column c

column (e)
column d / 365

column (f)
lines 1 and 2: DR 7-7
line 3: $[(365/12)/2] + 30.42 - 38.72$ (Revenue lag)
Reflects SD Sales tax remittance statute

column (g)
column e * column f