

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	\$ 2,185		\$ 2,185	\$ 6	18.53	\$ 111
2	Federal Withholding	5,772		5,772	16	21.23	340
3	South Dakota Sales Tax	14,714	1,873	16,587	45	6.46	291
4	Total	<u>\$ 22,671</u>	<u>\$ 1,873</u>	<u>\$ 24,544</u>			<u>\$ 742</u>

**Sources:**

Column (b)  
lines 1 - 2: DR8-8  
Line 3: Vol 3, P10, Cash Working Capital, Page 1, line 26

Column (c)  
line 3: (EJP-1 Sch 2, col c, line 2 + EJP1 Sch 2, col e, line 2) \* .042

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