

<u>Line</u>	<u>Item</u>	<u>South Dakota Per Books</u>	<u>Adjustments</u>	<u>Pro Forma Collections</u>	<u>Collections Per day</u>	<u>Collection Lead Days</u>	<u>Available</u>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Employee FICA	\$ 520,908	\$ 21,119	\$ 542,027	\$ 1,485	10.58	\$ 15,714
2	Federal Withholding	745,332	-	\$ 745,332	\$ 2,042	10.58	\$ 21,608
3	South Dakota Sales Tax	6,188,167	220,829	\$ 6,408,996	\$ 17,559	3.78	\$ 66,343
4	Total	<u>\$ 7,454,407</u>	<u>\$ 241,948</u>	<u>\$ 7,696,355</u>			<u>\$ 103,666</u>

Sources:

Column (b)

lines 1-3: Workpaper F-3 - Cash Working Capital page 2

Column (c)

Line 1: JMR-1, column b, line 15
Line 3: (EJP-1 Sch 2, col c, ln 2 + EJP-1 Sch 2, col e,
ln 2 - EJP-1 Sch 3, col 0, ln 2) * .045

Column (d)

column b + column c

Column (e)

column d / 365

Column (f)

lines 1-2: Workpaper F-3 - Cash Working Capital page 11
line 3: $[(365/12)/2] + (25) - 36.43$ (revenue lag)
Reflects SD sales tax remittance statute

Column (g)

column e * column f