

<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	307,076	\$ 6,495,243	\$ 17,795	3.78	\$ 67,236
4	Total	<u>\$ 7,454,407</u>	<u>\$ 328,196</u>	<u>\$ 7,782,603</u>			<u>\$ 104,558</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-4 Sch 2, col c, ln 2 + EJP-4 Sch 2, col e,  
ln 2 - EJP-4 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