

Line	Item	South Dakota Per Books	Adjustments	Pro Forma Collections	Collections Per Day	Collection Lead Days	Available
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Employee FICA	\$ 377,931	\$ 24,036	\$ 401,967	\$ 1,101	34.65	\$ 38,150
2	Federal Withholding	787,837	-	787,837	2,158	34.65	74,775
3	South Dakota Sales Tax	2,398,672	111,523	2,510,195	6,877	5.20	35,760
4	Total						<u>148,685</u>

Sources:

Column (b), line 1: Statement F/F-3, column b, line 11
Column (b), line 2: Jeff Decker email on 10/18/24
Column (b), line 3: DR 2-52
Column (c), line 1: PJS-1 Sch 3, line 15, column k
Column (c), line 3: (PJS-1, Sch 2, Column (c), line 5 + PJS-1, Sch 2, Column (e), line 5) * 0.042
Column (d): Column (b) + Column (c)
Column (e): Column (d) / 365
Column (f), lines 1 and 2: Statement F/F-3
Column (f), line 3: [(365/12)/2] + 30.42 (1 month) - 40.43 (revenue lag)
Reflects SD sales tax remittance statute
Column (g): Column (e) * Column (f)