

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	\$ 133,296	\$ 2,186	\$ 135,482	\$ 371	20.00	\$ 7,420
2	Federal Withholding	278,921	-	278,921	764	20.00	15,280
3	South Dakota Sales Tax	688,151	43,030	731,181	2,003	8.42	16,865
4	Total						<u>\$ 39,565</u>

Sources:

Column b, line 1: DR 2-9, Attachment A
Column b, line 2: 10,751,543 (DR 7-28) * 2.594% [2,119,642 (Schedule H-1, page 6) / 81,705,632 (workpaper H-41)]
Column b, line 3: 3,752,185 (DR 7-29) * 18.34% [13,501,927 (Statement I, page 1) / (60,120,976 (NG15-005, Statement I, page 1) + 13,501,927)]
Column c, line 1: PJS-1 Sch 3, col ax, line 20
Column c, line 3: (PJS-1 Sch 2, col. c, line 2 + PJS-1 Sch 2, col. e, line 2) * 0.04
Column d, lines 1-3: column b + column c
Column e, lines 1-3: column d / 365
Column f, lines 1 and 2: 19.00 (DR 7-15) + 1.00 (DRs 7-16 and 7-28)
Column f, line 3: [(365/12) / 2] + 30.42 (1 month) - 37.21 (revenue lag)
Column g, lines 1-3: column e * column f
Column g, line 4: sum of lines 1 through 3