

Section F

20:10:13:69. Schedule F-1 -- Monthly Balances for Materials, Supplies, Fuel Stocks, and Prepayments. Schedule F-1 shall set forth monthly balances for materials, supplies, fuel stocks, and prepayments in such detail as to disclose, either by subaccounts regularly maintained on the books or by analysis of the principal items included in the main account, the nature of the charges included.

Source: 2 SDR 90, effective July 7, 1976; 12 SDR 86, effective November 24, 1985; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

General Authority:SDCL [49-34A-4](#).

Law Implemented:SDCL [49-34A-10](#), [49-34A-12](#), [49-34A-41](#).

BLACK HILLS POWER, INC.
COMPONENTS OF CLAIMED WORKING CAPITAL
For the Pro Forma Test Year Ended September 30, 2013

Schedule F-1
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Line No.	Month Ending	Fuel Stocks (a/c 151)	Materials and Supplies (a/c 154, 156)	Prepaid Expenses (a/c 165)
1	2012 September	\$ 6,400,519	\$ 14,729,394	\$ 566,278
2				
3	October	6,142,876	14,678,513	1,402,809
4				
5	November	6,039,994	14,714,453	1,618,534
6				
7	December	6,034,685	14,598,248	1,162,716
8				
9	2013 January	5,948,741	14,650,601	1,128,770
10				
11	February	5,912,290	14,742,130	966,824
12				
13	March	5,898,284	15,385,419	868,878
14				
15	April	6,018,780	15,684,807	760,932
16				
17	May	5,954,951	15,460,784	738,405
18				
19	June	5,937,777	15,455,288	853,873
20				
21	July	5,862,598	15,474,739	750,326
22				
23	August	5,848,085	15,440,609	853,779
24				
25	September	5,838,257	15,268,105	578,719
26				
27	13 Month Average	<u>5,987,526</u>	<u>15,098,699</u>	<u>942,373</u>
28				
29	NS II GSU Spare Transformer	-	953,952	-
30	Critical Spare Generation Fan Motors	-	801,515	-
31	NSC Coal Stockpile	1,303,786	-	-
32	Ben French Inventory	-	(802,724)	-
33	Neil Simpson I Inventory	-	(1,247,435)	-
34	Osage Inventory	-	(848,580)	-
35				
36	Adjusted Balance	<u>\$ 7,291,312</u>	<u>\$ 13,955,427</u>	<u>\$ 942,373</u>