

Section F

20:10:13:68. Statement F – Working Capital. Working capital. Statement F shall show the computation of the working capital claimed as part of the public utility's rate base using averages where appropriate as of the beginning and the end of each month of the test period. The statement shall show the respective components of the claimed working capital and shall show in detail how the amount of each component was computed. The items required in §§ 20:10:13:69 to 20:10:13:71, inclusive, shall be submitted as part of statement F.

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.

Schedule F-2: Monthly balances for two years immediately preceding test year. Schedule F-2 shall set forth monthly balances of materials and supplies for two years immediately preceding the test period.

Schedule F-3: Data used in computing working capital. Schedule F-3 shall show the computations, cross references, and sources from which the data used in computing claimed working capital is derived.

Source: 2SDR 90, effective July 7, 1976; 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.

Northern States Power Company
Electric Utility - Total Company
Year Ended December 31, 2021

Docket No. EL-22____
Statement F

WORKING CAPITAL
(Dollars in Thousands)

Materials & Supplies - Thirteen Month Average	178,303 (1)
Fuel Stocks - Thirteen Month Average	73,077 (1)
Prepayments - Thirteen Month Average	22,845 (1)
Cash Working Capital - Actual Year Ended 12/31/2021	(25,436) (2)
Adjusted Year Ended 12/31/2021	(29,005) (2)

(1) For monthly balances, see Schedule F-1.

(2) For details of the computation, see Schedule F-3, Pages 1 and 2 of 2.