**Section 285.2070 Schedule B-8: Cash Working Capital**

a) Provide a summary schedule showing the calculation of cash working capital, if included in rate base by the utility, for the test year. Show each individual component and describe the methodology used to calculate each component.

b) Work papers supporting Schedule B-8 shall include the supporting documentation of the calculation. If the cash working capital request is based upon a lead-lag study, the lead-lag study shall be provided on a jurisdictional basis and included as work papers.