

**MICHIGAN PUBLIC SERVICE COMMISSION**

**ANNUAL REPORT OF ELECTRIC UTILITIES (MAJOR AND NON-MAJOR)**

This form is authorized by [1919 PA 419](#), as amended, being [MCL 460.55](#) et seq.; and [1969 PA 306](#), as amended, being [MCL 24.201](#) et seq. Filing of this form is mandatory. Failure to complete and submit this form will place you [violation of state law](#).

<b>Report submitted for year ending:</b> 2018
<b>Present name of respondent:</b> Northern States Power Company (Wisconsin)
<b>Address of principal place of business:</b> 1414 W. Hamilton Avenue, P.O. Box 8, Eau Claire, WI 54702-0008
<b>Utility representative to whom inquires regarding this report may be directed:</b>  <b>Name:</b> Karen Everson <b>Title:</b> Director, Utility Accounting  <b>Address:</b> 1414 W. Hamilton Avenue, P.O. Box 8  <b>City:</b> Eau Claire <b>State:</b> WI <b>Zip:</b> 54702-0008  <b>Telephone, Including Area Code:</b> 715-737-2417
<b>If the utility name has been changed during the past year:</b>  <b>Prior Name:</b>  <b>Date of Change:</b>
<b>Two copies of the published annual report to stockholders:</b>  [    X    ]                      were forwarded to the Commission [        ]                      will be forwarded to the Commission  <b>on or about</b>
<b>Annual reports to stockholders:</b>  [    X    ]                      are published [        ]                      are not published

**FOR ASSISTANCE IN COMPLETION OF THIS FORM:**

Contact the Michigan Public Service Commission (Jennifer Brooks) at [brooks10@michigan.gov](mailto:brooks10@michigan.gov) OR forward correspondence to:

**Michigan Public Service Commission  
Regulated Energy Division (Jennifer Brooks)  
7109 W Saginaw Hwy  
PO Box 30221  
Lansing, MI 48909**



INSTRUCTIONS FOR THE FILING OF THE ANNUAL REPORT OF  
MAJOR AND NONMAJOR ELECTRIC UTILITIES

GENERAL INFORMATION

**I. Purpose:**

By authority conferred upon the Michigan Public Service Commission by 1919 PA 419, as amended, being MCL 460.55 et seq. and 1969 PA 306, as amended, being MCL 24.201 et seq., this form is a regulatory support requirement. It is designed to collect financial and operational information from public utilities, licensees and others subject to the jurisdiction of the Michigan Public Service Commission. This report is a nonconfidential public use form.

**II. Who Must Submit:**

Each major and nonmajor public utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees must submit this form.

NOTE: Major utilities means utilities that had, in each of the last three consecutive years, sales or transmission service that exceeded any one or more of the following:

- (a) one million megawatt-hours of total sales;
- (b) 100 megawatt-hours of sales for resale;
- (c) 500 megawatt-hours of gross interchange out; or
- (d) 500 megawatt-hours of wheeling for others (deliveries plus losses)

**III. What and Where to Submit:**

- (a) **Submit an original copy of this form to:**  
Michigan Public Service Commission  
Regulated Energy Division  
7109 W Saginaw Hwy, PO Box 30221  
Lansing, MI 48909  
**Retain one copy of this report for your files. Also submit the SEARCHABLE electronic version of this record to Jennifer Brooks at the address below or to [brooks10@michigan.gov](mailto:brooks10@michigan.gov)**
- (b) Submit immediately upon publication, one (1) copy of the latest annual report to  
Michigan Public Service Commission  
Regulated Energy Division  
7109 W Saginaw Hwy, PO Box 30221  
Lansing, MI 48909
- (c) For the CPA certification, submit with the original submission of the form, a letter or
  - (i) Contain a paragraph attesting to the conformity, in all material aspects, of the schedules and pages listed below with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
  - (ii) Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority or a state or other political subdivision of the U.S. (See 18 CFR 41.10-41.12 for specific qualifications)

<u>Schedules</u>	<u>Reference Page</u>
Comparative Balance Sheet	110 - 113
Statement of Income	114 - 117
Statement of Retained Earnings	118 - 119
Statement of Cash Flows	120 - 121
Notes to Financial Statements	122 - 123

When accompanying this form, insert the letter or report immediately following the cover sheet. Use the following form for the letter or report unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

In connection with our regular examination of the financial statements of \_\_\_\_\_ for the year ended on which we have reported separately under the date of \_\_\_\_\_ we have also reviewed schedules \_\_\_\_\_ of Form P-521 for the year filed with the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Michigan Public Service Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

State in the letter or report which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- (d) Federal, state, and local governments and other authorized users may obtain additional blank copies to meet their requirements for a charge from:

Michigan Public Service Commission  
 Regulated Energy Division  
 7109 W Saginaw Hwy, PO Box 30221  
 Lansing, MI 48909

**IV. When to Submit**

Submit this report form on or before April 30 of the year following the year covered by this report.

**GENERAL INSTRUCTIONS**

- I. Prepare this report in conformity with the Uniform System of Accounts (USOA). Interpret all accounting words and phrases in accordance with the USOA.
- II. Enter in whole number (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required). The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances

at the end of the current reporting year, and use for statement of income accounts the current year's accounts.

- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "NONE" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to respondent, either
  - (a) Enter the words "NOT APPLICABLE" on the particular page(s), OR
  - (b) Omit the page(s) and enter "NA", "NONE", or "NOT APPLICABLE" in column (c) on the List of Schedules, pages 2, 3, 4 and 5.
- V. Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. Additional copies must be clear and readable.
- VI. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (See VIII. below). The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.
- VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ( ).
- VIII. When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the identification and Attestation page, page 1. Mail dated resubmissions to:

Michigan Public Service Commission  
Regulated Energy Division  
7109 W Saginaw Hwy, PO Box 30221  
Lansing, MI 48909
- IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 x 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and page number supplemented.
- X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XII. Respondents may submit computer printed schedules (reduced to 8 1/2 x 11 inch size) instead of preprinted schedules if they are in substantially the same format.
- XIII. A copy of the FERC Annual Report Form is acceptable to substitute for the same schedules of this report.

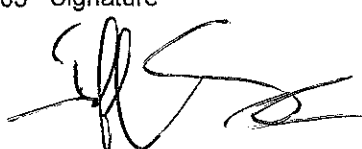
#### DEFINITIONS

- I. Commission Authorized (Comm. Auth.) - The authorization of the Michigan Public Service Commission, or any other Commission. Name the Commission whose authorization was obtained and give the date of the authorization.
- II. Respondent - The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.



MPSC FORM P-521

ANNUAL REPORT OF ELECTRIC UTILITIES, LICENSEES AND OTHERS (Major and Nonmajor)

IDENTIFICATION		
01 Exact Legal Name of Respondent Northern States Power Company (Wisconsin)	02 Year of Report 2018	
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, St., Zip) 1414 W. Hamilton Avenue, P.O. Box 8, Eau Claire, WI 54702-0008		
05 Name of Contact Person Karen Everson	06 Title of Contact Person Director, Utility Accounting	
07 Address of Contact Person (Street, City, St., Zip) 1414 W. Hamilton Avenue, P.O. Box 8, Eau Claire, WI 54702-0008		
08 Telephone of Contact Person, Including Area Code: 715-737-2417	09 This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) April 30, 2019
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 and including December 31 of the year of the report.		
01 Name Jeffrey S. Savage	03 Signature 	04 Date Signed (Mo, Da, Yr) 4/22/19
02 Title Senior Vice President and Controller		





Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**LIST OF SCHEDULES (Electric Utility)**

1. Enter in column (c) the terms "none", "not applicable", or "NA", as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none", "not applicable", or "NA".

2. The "M" prefix below denotes those pages where the information requested by the MPSC differs from that requested by FERC. Each of these pages also contains the "M" designation on the page itself.

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
<b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b>		
General Information	101	See FERC Form 1, Page 101
Control Over Respondent & Other Associated Companies	M 102	
Corporations Controlled by Respondent	103	See FERC Form 1, Page 103
Officers and Employees	M 104	
Directors	M 105	
Security Holders and Voting Powers	M 106-107	
Important Changes During the Year	108-109	See FERC Form 1, Pages 108-109
Comparative Balance Sheet	M 110-113	See FERC Form 1, Pages 110-113
Statement of Income for the Year	114-117	See FERC Form 1, Pages 114-117
Statement of Retained Earnings for the Year	118-119	See FERC Form 1, Pages 118-119
Statement of Cash Flows	120-121	See FERC Form 1, Pages 120-121
Notes to Financial Statements	122-123	See FERC Form 1, Pages 122-123
Statements of Accumulated Comprehensive Income	122a-b	See FERC Form 1, Pages 122a-122b
<b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</b>		
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201	See FERC Form 1, Pages 200-201
Nuclear Fuel Materials	202-203	None
Electric Plant in Service	M 204-211	See FERC Form 1, Pages 204-207
Electric Plant Leased to Others	213	See FERC Form 1, Page 213
Electric Plant Held for Future Use	214	See FERC Form 1, Page 214
General Description of Construction Overhead Procedure	M 218	
Accumulated Provision for Depreciation of Electric Utility Plant	M 219	See FERC Form 1, Page 219
Investment in Subsidiary Companies	224-225	See FERC Form 1, Pages 224-225
Materials and Supplies	227	See FERC Form 1, Page 227
Allowances	228-229	See FERC Form 1, Pages 228-229
Extraordinary Property Losses	230B	None
Unrecovered Plant and Regulatory Study Costs	230B	None
Transmission Service and Generation Interconnection Study Costs	231	See FERC Form 1, Page 231
Other Regulatory Assets	M 232	See FERC Form 1, Page 232
Miscellaneous Deferred Debits	M 233	See FERC Form 1, Page 233
Accumulated Deferred Income Taxes (Account 190)	M 234A-B	See FERC Form 1, Page 234
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Credits)</b>		
Capital Stock	250-251	See FERC Form 1, Pages 250-251

Name of Respondent	This Report Is:	Date of Report	Year of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/30/2019	2018
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)</b>			
Other Paid-In Capital	253	See FERC Form 1, Page 253	
Discount on Capital Stock	254	None	
Capital Stock Expense	254	None	
Long-Term Debt	256-257	See FERC Form 1, Pages 256-257	
Reconciliation of Reported Net Income with Taxable Income for Federal Income Tax	M 261 A-B	See FERC Form 1, Page 261	
Calculation of Federal Income Tax		See FERC Form 1, Page 261	
Taxes Accrued, Prepaid and Charged During Year	M 262-263	See FERC Form 1, Pages 262-263	
Accumulated Deferred Investment Tax Credits	266-267	See FERC Form 1, Page 266-267	
Other Deferred Credits	269	See FERC Form 1, Page 269	
Accumulated Deferred Income Taxes - Accelerated Amortization Property	M 272-273	See FERC Form 1, Pages 272-273	
Accumulated Deferred Income Taxes - Other Property	M 274-275	See FERC Form 1, Pages 274-275	
Accumulated Deferred Income Taxes - Other	M 276 A-B	See FERC Form 1, Pages 276-277	
Other Regulatory Liabilities	M 278	See FERC Form 1, Page 278	
<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
Electric Operating Revenues	M 300-301	See FERC Form 1, Pages 300-301	
Sales of Electricity by Rate Schedules	304	See FERC Form 1, Page 304	
Sales for Resale	310-311	None	
Electric Operation and Maintenance Expenses	320-323	See FERC Form 1, Pages 320-323	
Purchased Power	326-327	See FERC Form 1, Pages 326-327	
Transmission of Electricity for Others	328-330	See FERC Form 1, Pages 328-330	
Transmission of Electricity by Others	332	See FERC Form 1, Page 332	
Miscellaneous General Expenses - Electric	M 335	See FERC Form 1, Page 335	
Depreciation and Amortization of Electric Plant	M 336-337	See FERC Form 1, Pages 336-337	
<b>COMMON SECTION</b>			
Regulatory Commission Expenses	350-351	See FERC Form 1, Pages 350-351	
Research, Development and Demonstration Activities	352-353	See FERC Form 1, Pages 352-353	
Distribution of Salaries and Wages	354-355	See FERC Form 1, Pages 354-355	
Common Utility Plant and Expenses	356	See FERC Form 1, Page 356	
<b>ELECTRIC PLANT STATISTICAL DATA</b>			
Monthly Transmission System Peak Load	M 400	See FERC Form 1, Page 400	
Electric Energy Account	401	See FERC Form 1, Page 401a	
Monthly Peaks and Output	401	See FERC Form 1, Page 401b	
Steam-Electric Generating Plant Statistics (Large Plants)	402-403	See FERC Form 1, Pages 402-403	
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	See FERC Form 1, Pages 406-407	
Pumped Storage Generating Plant Statistics (Large Plants)	408-409	None	
Generating Plant Statistics (Small Plants)	410-411	See FERC Form 1, Pages 410-411	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/30/2019	2018
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
<b>ELECTRIC PLANT STATISTICAL DATA (Continued)</b>			
Transmission Line Statistics	422-423	See FERC Form 1, Pages 422-423	
Transmission Lines Added During year	424-425	See FERC Form 1, Pages 424-425	
Substations	426-427	See FERC Form 1, Pages 426-427	
Transactions with Associates (Affiliated) Companies	429	See FERC Form 1, Page 429	
Environmental Protection Facilities	430	No longer Required by FERC	
Environmental Protection Expenses	431	No longer Required by FERC	
Renewable Energy Resources	432		
Renewable Energy Resources Expenses	433		
Footnote Data	450		
Stockholders' Report	---		
<b>MPSC SCHEDULES</b>			
Reconciliation of Deferred Income Tax Expense	117A-B		
Operating Loss Carry Forward	117C	None	
Plant Acquisition Adjustments and Accumulated Provision for Amortization of Plant Acquisition Adjustments	215	None	
Construction Work In Progress and Completed Construction Not Classified - Electric	216		
Construction Overheads - Electric	217		
Nonutility Property	221		
Accumulated Provision for Depreciation and Amortization of Nonutility Property	221A		
Investments	222-223		
Notes & Accounts Receivable Summary for Balance Sheet	226A		
Accumulated Provision for Uncollectible Accounts - Credit	226A		
Receivables From Associated Companies	226B		
Production Fuel and Oil Stocks	227A-C		
Miscellaneous Current and Accrued Assets	230A	None	
Preliminary Survey and Investigation Charges	231A-B	None	
Deferred Losses from Disposition of Utility Plant	235A-B	None	
Unamortized Loss and Gain on Reacquired Debt	237A-B		
Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock	252		
Securities Issued or Assumed and Securities Refunded or Retired During the Year	255		
Notes Payable	260A		
Payables to Associated Companies	260B		
Investment Tax Credits Generated and Utilized	264-265	Pages Eliminated by MPSC	
Miscellaneous Current and Accrued Liabilities	268		
Customer Advances for Construction	268		
Deferred Gains from Disposition of Utility Plant	270A-B	None	
Accumulated Deferred Income Taxes - Temporary	277	None	
Gain or Loss on Disposition of Property	280A-B		
Income from Utility Plant Leased to Others	281		
Particulars Concerning Certain Other Income Accounts	282		
Customer Choice Electric Operating Revenues	302-303	None	
Customer Choice Sales of Electricity by Rate Schedules	305	None	
Electric Operation and Maintenance Expenses (Nonmajor)	320N-324N	None	
Number of Electric Department Employees	323M		

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**LIST OF SCHEDULES (Electric Utility) (Continued)**

Title of Schedule  (a)	Reference Page No.  (b)	Remarks  (c)
<b>MPSC SCHEDULES (Continued)</b>		
Sales to Railroads & Railways and Interdepartmental Sales	331A	
Rent From Electric Property & Interdepartmental Rents	331A	
Sales of Water and Water Power	331B	None
Misc. Service Revenues & Other Electric Revenues	331B	
Lease Rentals Charged	333A-D	None - Pages 333 C & D
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340A-340B	
Expenditures for Certain Civic, Political and Related Activities	341	
Extraordinary Items	342	None
Charges for Outside Professional and Other Consultative Services	357	
Summary of Costs Billed to Associated Companies	358-359	
Summary of Costs Billed from Associated Companies	360-361	
Monthly Transmission System Peak Load	400	See FERC Form 1, Page 400
Changes Made or Scheduled to be Made in Generating Plant Capacities	412	None
Steam-Electric Generating Plants	413A-B	
Hydroelectric Generating Plants	414-415	
Pumped Storage Generating Plants	416-418	None
Internal Combustion Engine and Gas Turbine Generating Plants	420-421	
Electric Distribution Meters and Line Transformers	429A	
<b>SELECTED SCHEDULES FOR MICHIGAN ONLY (DOES NOT INCLUDE WISCONSIN OPERATIONS)</b>		
Statement of Income for the Year	MICHIGAN 114-117	
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion	MICHIGAN 200-201	
Electric Plant in Service	MICHIGAN 204-209	
Electric Plant Leased to Others	MICHIGAN 213	None
Electric Plant Held for Future Use	MICHIGAN 214	None
Construction Work in Progress - Electric	MICHIGAN 216	
Accumulated Provision for Depreciation of Utility Plant	MICHIGAN 219	
Electric Operating Revenues	MICHIGAN 300-301	
Sales of Electricity by Rate Schedules	MICHIGAN 304	
Sales for Resale	MICHIGAN 310-311	None
Electric Operation and Maintenance Expenses	MICHIGAN 320-323	

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report End of <u>2018/Q4</u>
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**GENERAL INFORMATION**

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

**Jeffrey S. Savage**  
**Senior Vice President and Controller**  
414 Nicollet Mall                                      1414 West Hamilton Avenue  
Minneapolis, MN 55401                                      Eau Claire, WI 54701

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

The respondent was incorporated under the laws of the State of Wisconsin on November 21, 1901.

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

Not applicable.

4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.

During 2018, the respondent furnished electric utility and gas utility service in the states of Wisconsin and Michigan.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

- (1)  Yes...Enter the date when such independent accountant was initially engaged:
- (2)  No

Name of Respondent	This Report Is:	Date of Report	Year of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/30/2019	2018

**CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES**

1. If any corporation, business trust, or similar organization or combination of such organization jointly held control over respondent at the end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

2. List any entities which respondent did not control either directly or indirectly and which did not control respondent, but which were associated companies at any time during the year.

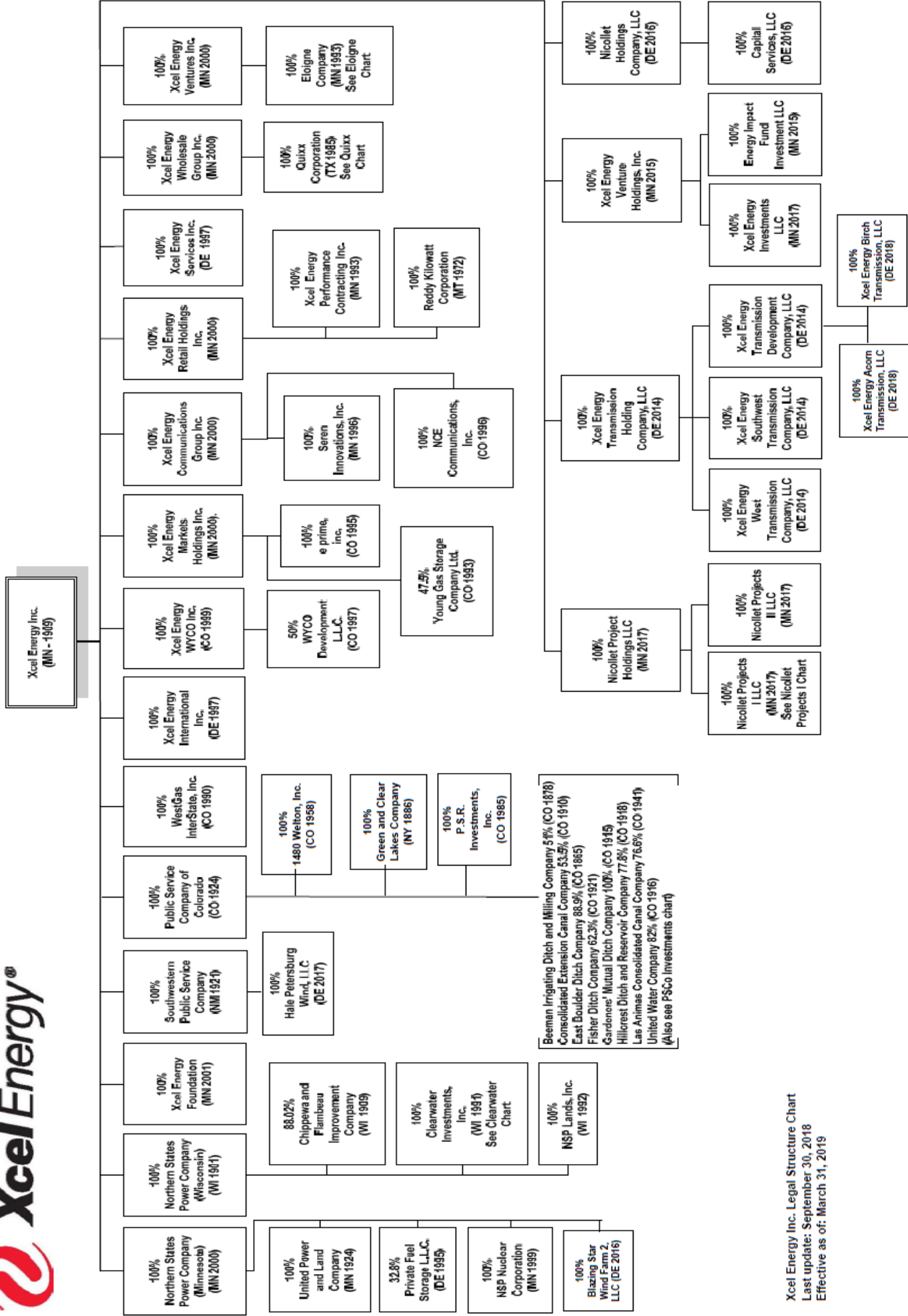
3. Provide an Organization Chart for the entire business network to include all corporations, business trusts, or similar organization or combination of such organizations whether the entities held control or not. Include any associated companies with the respondent at any time during the year. In addition to this visual representation, provide an explanation or narrative you believe to be useful to accurately describe the Organizational Chart.

1. Northern States Power Company (Wisconsin) is a first tier subsidiary of Xcel Energy Inc.

2. and 3. See page 102.1M for the Xcel Energy Inc. Legal Structure Chart. Additional information available upon request.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Northern States Power Company (Wisconsin)	(1) [ X ] An Original (2) [ ] A Resubmission	(Mo, Da, Yr) 4/30/2019	2018

**CONTROL OVER RESPONDENT & OTHER ASSOCIATED COMPANIES**



Xcel Energy Inc. Legal Structure Chart  
Last update: September 30, 2018  
Effective as of: March 31, 2019

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**CORPORATIONS CONTROLLED BY RESPONDENT**

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

**Definitions**

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Chippewa and Flambeau Improvement Company	Operates hydro reservoirs	88.02	
2	Clearwater Investments, Inc.	Affordable housing projects	100	
3	NSP Lands, Inc.	Real estate holdings	100	
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Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
-----------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	---------------------------------------------	------------------------

**OFFICERS AND EMPLOYEES**

1. Report below the name, title and salary for the five executive officers
2. Report in column (b) salaries and wages accrued during the year including deferred compensation.
3. In column (c) report any other compensation provided, such as bonuses, car allowance, stock options and rights, savings contribution, etc., and explain in a footnote what the amounts represent. Provide type code for other compensation in column (d).
4. If a change was made during the year in the incumbent of any position, show the name and total remuneration of the previous incumbent and the date the change in incumbency occurred.
5. Upon request, the Company will provide the Commission with supplemental information on officers and other employees and salaries.

Line No.	Name and Title (a)	Base Wages (b)	Other Compensation (c)	Type of Other Compensation (d)	Total Compensation (e)
1	Ben Fowke, Chairman of the Board and Chief Executive Officer (1)	77,739			77,739
2	Mark E. Stoering, President	290,000			290,000
3					
4					
5					
6					
7					
8					

(1)	Footnote Data Salaries represent NSP-Wisconsin's allocation of officers' salaries greater than \$50,000 for the period of time that was served as an officer for NSP-Wisconsin.
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Compensation Type Codes:	A = Executive Incentive Compensation B = Incentive Plan (Matching Employer Contribution) C = Stock Plans D = Other Reimbursements
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Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**DIRECTORS**

1. Report below any information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.
2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name and Title of Director (a)	Principal Business Address (b)	# of Directors Meetings During Yr (c)	Fees During Yr (d)
1	Mark E. Stoering President	1414 W. Hamilton Ave. Eau Claire, Wisconsin 54701	4	0
2	Ben Fowke Chairman of the Board and Chief Executive Officer	414 Nicollet Mall Minneapolis, MN 55401	4	0
3	Robert C. Frenzel Executive Vice President and Chief Financial Officer	414 Nicollet Mall Minneapolis, MN 55401	4	0
4	Marvin E. McDaniel, Jr. * Executive Vice President	414 Nicollet Mall Minneapolis, MN 55401	0	0
5	David L. Eves ** Executive Vice President	1800 Larimer Street Denver, CO 80202	4	0

Footnote Data

- \* Effective March 1, 2018, Marvin E. McDaniel, Jr. resigned as Executive Vice President.  
\*\* Effective March 1, 2018, David L. Eves was elected Executive Vice President.

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
<b>SECURITY HOLDERS AND VOTING POWERS</b>			
<p>1. (A) Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>1. (B) Give also the name and indicate the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of 10 largest security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p>			
<p>1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p>			
<p>2. State the total number of votes cast at the latest general proxy meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy:</p> <p style="text-align: center;">Total:</p> <p style="text-align: center;">By Proxy:</p>			
<p>3. Give the date and place of such meeting:</p>			

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**SECURITY HOLDERS AND VOTING POWERS (Continued)**

Line	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes all voting securities				
5	TOTAL number of security holders				
6	TOTAL votes of security holders listed below				
7					
8	Xcel Energy Inc.				
9	(a Minnesota Corporation)				
10	414 Nicollet Mall				
11	Minneapolis, MN 55401	933,000	933,000		
12					
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# RESPONSE/NOTES TO INSTRUCTION #

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Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/18/2019	Year/Period of Report End of <u>2018/Q4</u>
-----------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	------------------------------	------------------------------------------------

**IMPORTANT CHANGES DURING THE QUARTER/YEAR**

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

PAGE 108 INTENTIONALLY LEFT BLANK  
SEE PAGE 109 FOR REQUIRED INFORMATION.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

The following important changes have been accumulated through Dec. 31, 2018:

**1. Franchise** - The following franchises were acquired from the representative local government body without payment of consideration:

City	State	Utility	Expiration
Township of Wakefield	MI	Electric	Feb. 6, 2048
Township of Marenisco	MI	Electric	Jan. 15, 2048
Township of Bergland	MI	Electric	Feb. 15, 2048

**2. Acquisitions**

None.

**3. Purchase or sale of an operating unit or system**

None.

**4. Important leaseholds acquired or given, assigned or surrendered**

None.

**5. Important extension or reduction of transmission or distribution system**

None.

**6. Obligations incurred as a result of securities or assumption of liabilities**

See Note 4 to the Financial Statements on page 123 for disclosures regarding short-term borrowings, long-term debt and other financing instruments.

Short term borrowings are authorized by the Public Service Commission of Wisconsin Certificate of Authority and Order in Docket Nos.: 4220-SB-130 and 4220-SB-133.

**7. Changes in articles of incorporation and amendments to charter**

None.

**8. Wage scale changes**

1. Union Employees - Merit base increase of 2.50 percent, effective January 1, 2018.
2. Non-Union Employees - Merit base increase of 3.00 percent, effective March 16, 2018.

**9. Legal proceedings**

See Note 8 to the Financial Statements on page 123 for disclosures regarding material legal proceedings.

**10. Other materially important transactions with associates**

None.

**11. (Reserved)**

**12. Important changes**

None.



Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
	(2) <input type="checkbox"/> A Resubmission	04/18/2019	2018/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

**13. Changes in officers, directors, major security holders and voting powers**

Effective March 1, 2018, Marvin E. McDaniel, Jr. resigned as Executive Vice President, Group President of Utilities and Chief Administrative Officer.

Effective March 1, 2018, David L. Eves, was elected Executive Vice President and Group President of Utilities.

Effective May 7, 2018, Darla Figoli was elected Senior Vice President, Chief Human Resource Officer.

Effective Sept. 1, 2018, Brian Van Abel resigned as Vice President, Treasurer and was elected Senior Vice President of Finance and Corporate Development.

Effective Sept. 1, 2018, Sarah W. Soong was elected as Vice President, Treasurer.

**14. Cash management programs**

Not applicable as proprietary ratio is greater than 30 percent.

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
<b>1</b>	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	3,433,662,855	3,106,972,943
3	Construction Work in Progress (107)	200-201	56,320,500	148,770,098
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		3,489,983,355	3,255,743,041
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,400,964,194	1,312,833,230
6	Net Utility Plant (Enter Total of line 4 less 5)		2,089,019,161	1,942,909,811
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		2,089,019,161	1,942,909,811
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
<b>17</b>	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		1,932,134	1,930,985
19	(Less) Accum. Prov. for Depr. and Amort. (122)		51,175	57,556
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	3,244,629	3,296,428
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		2,579,752	2,755,305
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		0	0
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets – Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		7,705,340	7,925,162
<b>33</b>	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		0	0
36	Special Deposits (132-134)		0	0
37	Working Fund (135)		50,100	50,200
38	Temporary Cash Investments (136)		682,444	713,108
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		63,487,638	60,528,363
41	Other Accounts Receivable (143)		8,784,425	19,206,716
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		5,552,304	4,873,065
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		15,325,756	3,391,811
45	Fuel Stock (151)	227	3,752,386	3,874,831
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	6,750,035	6,916,262
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)** (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		5,932,353	6,367,535
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		657,560	598,911
57	Prepayments (165)		32,555,321	26,186,013
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		0	0
60	Rents Receivable (172)		923	3,933
61	Accrued Utility Revenues (173)		56,236,709	60,007,661
62	Miscellaneous Current and Accrued Assets (174)		0	0
63	Derivative Instrument Assets (175)		214,945	72,139
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		188,878,291	183,044,418
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		8,627,402	6,505,058
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	301,803,597	301,997,032
73	Prelim. Survey and Investigation Charges (Electric) (183)		0	0
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		0	0
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	532,565	737,338
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		2,678,362	3,332,910
82	Accumulated Deferred Income Taxes (190)	234	64,222,666	73,067,163
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		377,864,592	385,639,501
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		2,663,467,384	2,519,518,892

Name of Respondent Northern States Power Company (Wisconsin)	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 110 Line No.: 57 Column: c**

Prepayments (Account 165). The Form 1 reports prepayments at the total Company level, at the beginning of the year and at the end of the year. The Company uses the average of the beginning of the year and the end of the year prepayments balance in the formula. In addition, since prepayments are reported in the Form 1 at the total Company level, they are allocated to the electric utility based on the ratio of electric net plant to the sum of electric and gas net plant as reported in the Form 1, page 200. The formula allocates the electric prepayments to the transmission function using a gross plant allocator.

NSP-Wisconsin's Prepayments (Account No. 165) balance at Dec. 31, 2018, includes \$6,054,299 for federal income taxes. This balance was largely driven by an overpayment for 2018 income taxes. NSP-Wisconsin expects the overpayment for 2018 will be settled in 2019 after extensions and tax returns are filed.

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Name of Respondent Northern States Power Company (Wisconsin)	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) 04/18/2019	Year/Period of Report end of 2018/Q4
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**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	93,300,000	93,300,000
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		33,337,651	33,337,651
7	Other Paid-In Capital (208-211)	253	476,769,687	416,012,934
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	336,474,361	331,462,447
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	2,492,897	2,545,080
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	0	-69,122
16	Total Proprietary Capital (lines 2 through 15)		942,374,596	876,588,990
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	800,000,000	750,000,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	18,988,525	19,022,310
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		3,346,055	2,869,627
24	Total Long-Term Debt (lines 18 through 23)		815,642,470	766,152,683
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		8,767,302	13,500,000
29	Accumulated Provision for Pensions and Benefits (228.3)		42,329,000	47,462,999
30	Accumulated Miscellaneous Operating Provisions (228.4)		1,428,564	1,858,718
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		17,966,549	14,423,295
35	Total Other Noncurrent Liabilities (lines 26 through 34)		70,491,415	77,245,012
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		51,000,000	11,000,000
38	Accounts Payable (232)		63,398,747	64,882,932
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		20,004,972	29,751,493
41	Customer Deposits (235)		5,670,502	4,416,309
42	Taxes Accrued (236)	262-263	2,603,252	7,404,580
43	Interest Accrued (237)		8,710,023	7,967,038
44	Dividends Declared (238)		17,363,150	15,480,500
45	Matured Long-Term Debt (239)		0	0

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)** (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		1,551,315	1,391,973
48	Miscellaneous Current and Accrued Liabilities (242)		4,312,113	11,422,493
49	Obligations Under Capital Leases-Current (243)		0	0
50	Derivative Instrument Liabilities (244)		0	0
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		174,614,074	153,717,318
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		16,808,913	16,324,557
57	Accumulated Deferred Investment Tax Credits (255)	266-267	6,991,840	7,513,818
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	28,228,329	30,710,397
60	Other Regulatory Liabilities (254)	278	263,280,199	261,093,937
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	3,212,237	3,025,326
63	Accum. Deferred Income Taxes-Other Property (282)		259,725,802	246,108,243
64	Accum. Deferred Income Taxes-Other (283)		82,097,509	81,038,611
65	Total Deferred Credits (lines 56 through 64)		660,344,829	645,814,889
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		2,663,467,384	2,519,518,892

**STATEMENT OF INCOME**

**Quarterly**

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
5. If additional columns are needed, place them in a footnote.

**Annual or Quarterly if applicable**

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	1,022,390,427	1,005,299,430		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	699,957,817	703,138,934		
5	Maintenance Expenses (402)	320-323	26,016,677	26,658,567		
6	Depreciation Expense (403)	336-337	99,122,039	92,154,657		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	345,048	257,871		
8	Amort. & Depl. of Utility Plant (404-405)	336-337	10,837,697	8,192,278		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)					
13	(Less) Regulatory Credits (407.4)		881,755	680,108		
14	Taxes Other Than Income Taxes (408.1)	262-263	28,669,514	27,758,087		
15	Income Taxes - Federal (409.1)	262-263	9,354,942	2,540,098		
16	- Other (409.1)	262-263	2,272,068	103,329		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	50,854,662	111,879,737		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	29,139,016	71,093,979		
19	Investment Tax Credit Adj. - Net (411.4)	266	-521,978	-523,108		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)		816,382	390,508		
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)		536,707	422,237		
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		896,608,040	900,418,092		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		125,782,387	104,881,338		



STATEMENT OF INCOME FOR THE YEAR (Continued)

9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
- 11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purches, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
877,737,178	880,941,011	144,510,425	124,185,475	142,824	172,944	2
						3
590,986,751	607,781,348	108,971,066	95,357,586			4
24,341,200	24,968,535	1,675,477	1,690,032			5
87,878,610	81,546,396	11,204,972	10,569,804	38,457	38,457	6
258,067	182,679	86,981	75,192			7
9,894,675	7,361,258	943,022	831,020			8
						9
						10
						11
						12
377,760	265,173	503,995	414,935			13
26,389,707	25,696,023	2,279,807	2,062,064			14
7,545,915	14,127,045	1,788,644	-11,630,104	20,383	43,157	15
1,806,855	2,305,924	459,861	-2,210,250	5,352	7,655	16
44,279,913	62,292,847	6,574,749	49,586,890			17
24,767,724	39,388,791	4,361,061	31,694,812	10,231	10,376	18
-508,247	-508,738	-11,217	-11,856	-2,514	-2,514	19
						20
						21
816,382	390,508					22
						23
119,693	82,494	417,014	339,743			24
767,031,273	785,791,339	129,525,320	114,550,374	51,447	76,379	25
110,705,905	95,149,672	14,985,105	9,635,101	91,377	96,565	26

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		125,782,387	104,881,338		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)		142,511	246,981		
34	(Less) Expenses of Nonutility Operations (417.1)		152,187	131,815		
35	Nonoperating Rental Income (418)		68,450	72,275		
36	Equity in Earnings of Subsidiary Companies (418.1)	119	63,870	150,515		
37	Interest and Dividend Income (419)		207,445	576,682		
38	Allowance for Other Funds Used During Construction (419.1)		7,259,047	4,409,004		
39	Miscellaneous Nonoperating Income (421)		2,286,255	3,201,370		
40	Gain on Disposition of Property (421.1)		9,127	1,835,708		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		9,884,518	10,360,720		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		516,645	12,639		
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		1,539,350	700,732		
46	Life Insurance (426.2)		-126,471	-92,296		
47	Penalties (426.3)		-2,629	8,927		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		372,274	456,547		
49	Other Deductions (426.5)		245,357	195,188		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		2,544,526	1,281,737		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	141,520	168,676		
53	Income Taxes-Federal (409.2)	262-263	-1,520,590	977,139		
54	Income Taxes-Other (409.2)	262-263	-354,919	202,916		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	2,479,059	2,580,366		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	1,202,680	2,456,749		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-457,610	1,472,348		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		7,797,602	7,606,635		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		36,489,599	32,480,626		
63	Amort. of Debt Disc. and Expense (428)		812,382	732,711		
64	Amortization of Loss on Reaquired Debt (428.1)		654,548	800,645		
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)		232,989	154,737		
68	Other Interest Expense (431)		1,488,078	1,297,214		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		4,094,538	2,394,072		
70	Net Interest Charges (Total of lines 62 thru 69)		35,583,058	33,071,861		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		97,996,931	79,416,112		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		97,996,931	79,416,112		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 114 Line No.: 2 Column: k**  
Revenue from Plant Leased to Others

**Schedule Page: 114 Line No.: 2 Column: l**  
Revenue from Plant Leased to Others

**Schedule Page: 114 Line No.: 6 Column: k**  
Expenses of Plant Leased to Others

**Schedule Page: 114 Line No.: 6 Column: l**  
Expenses of Plant Leased to Others

**Schedule Page: 114 Line No.: 13 Column: c**

Asset Retirement Obligation Regulatory Credits - Electric	\$377,760
Asset Retirement Obligation Regulatory Credits - Gas	503,995
	<u>\$881,755</u>

**Schedule Page: 114 Line No.: 13 Column: d**

Asset Retirement Obligation Regulatory Credits - Electric	\$265,173
Asset Retirement Obligation Regulatory Credits - Gas	414,935
	<u>\$680,108</u>

**Schedule Page: 114 Line No.: 46 Column: c**  
Income on Company Owned Life Insurance

**Schedule Page: 114 Line No.: 46 Column: d**  
Income on Company Owned Life Insurance

**Schedule Page: 114 Line No.: 47 Column: c**  
Credit Balance Due to Accrual Reversal

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
-----------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	---------------------------------------------	------------------------

**RECONCILIATION OF DEFERRED INCOME TAX EXPENSE**

1. Report on this page the charges to accounts 410, 411 and 420 reported in the contra accounts 190, 281, 282, 283 and 284. In the event the deferred income tax expenses reported on pages 114-117 do not directly reconcile with the amounts found on these pages, then provide the additional information requested in instruction #3, on a separate page.

2. The charges to the subaccounts of 410 and 411 found on pages 114-117 should agree with the subaccount totals reported on these pages.

Line No.	Electric Utility	Gas Utility
1 Debits to Account 410 from:		
2 Account 190	29,368,784	4,134,938
3 Account 281	186,911	0
4 Account 282	7,002,243	793,942
5 Account 283	7,721,975	1,645,869
6 Account 284		
7 Reconciling Adjustments		
8 TOTAL Account 410.1 (on pages 114-115 line 17)	<b>44,279,913</b>	<b>6,574,749</b>
9 TOTAL Account 410.2 (on page 117 line 55)		
10 Credits to Account 411 from:		
11 Account 190	16,195,391	2,262,692
12 Account 281	0	0
13 Account 282	0	0
14 Account 283	8,572,333	2,098,369
15 Account 284		
16 Reconciling Adjustments		
17 TOTAL Account 411.1 ( on page 114-115 line 18)	<b>24,767,724</b>	<b>4,361,061</b>
18 TOTAL Account 411.2 ( on page 117 line 56)		
19 Net ITC Adjustment:		
20 ITC Utilized for the Year DR		
21 ITC Amortized for the Year CR	508,247	11,217
22 ITC Adjustments:		
23 Adjust last year's estimate to actual per filed return		
24 Other (specify)		
25 Net Reconciling Adjustments Account 411.4*	<b>508,247</b>	<b>11,217</b>
26 Net Reconciling Adjustments Account 411.5**		
27 Net Reconciling Adjustments Account 420***		

\* on pages 114-15 line 19

\*\* on page 117 line 57

\*\*\* on page 117 line 58

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
-----------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	---------------------------------------------	------------------------

**RECONCILIATION OF DEFERRED INCOME TAX EXPENSE**

3. (a) Provide a detailed reconciliation of the applicable deferred income tax expense subaccount(s) reported on pages 114-117 with the amount reported on these pages.  
(b) Identify all contra accounts (other than accounts 190 and 281-284).

(c) Identify the company's regulatory authority to utilize contra accounts other than accounts 190 or 281-284 for the recording of deferred income tax expense(s).

Other Utility	Total Utility	Other Income	Total Company	Line No.
	33,503,722	2,478,588	35,982,310	1
	186,911	0	186,911	2
	7,796,185	471	7,796,656	3
	9,367,844	0	9,367,844	4
				5
				6
				7
<b>0</b>	<b>50,854,662</b>			8
		<b>2,479,059</b>		9
	18,458,083	1,023,617	19,481,700	10
				11
				12
				13
10,231	10,680,933	179,063	10,859,996	14
				15
				16
<b>10,231</b>	<b>29,139,016</b>			17
		<b>1,202,680</b>		18
				19
				20
2,514	521,978		521,978	21
				22
				23
				24
<b>2,514</b>	<b>521,978</b>	<b>0</b>		25
		<b>0</b>		26
		<b>0</b>		27

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		312,513,936	302,582,203
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Reclassification of Tax Effects from Account 219	219		12,250
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			12,250
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		97,933,061	79,265,597
17	Appropriations of Retained Earnings (Acct. 436)			
18	Amortization Reserve - Federal		-850,462	( 595,467)
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		-850,462	( 595,467)
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
31			-93,037,200	( 68,788,700)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-93,037,200	( 68,788,700)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		116,053	38,053
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		316,675,388	312,513,936
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

**STATEMENT OF RETAINED EARNINGS**

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		19,798,973	18,948,511
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		19,798,973	18,948,511
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		336,474,361	331,462,447
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		2,545,080	2,432,618
50	Equity in Earnings for Year (Credit) (Account 418.1)		63,870	150,515
51	(Less) Dividends Received (Debit)		116,053	38,053
52				
53	Balance-End of Year (Total lines 49 thru 52)		2,492,897	2,545,080

Name of Respondent Northern States Power Company (Wisconsin)	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 118 Line No.: 4 Column: d**

On November 15, 2018 the FERC granted Edison Electric Institute's request for blanket approval for public utilities and centralized service companies to use Account 439 to record reclassifications of "accumulated other comprehensive income" to address stranded tax effects resulting from the 2017 Tax Cuts and Jobs Act (Docket No. AC18-59-000).



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**STATEMENT OF CASH FLOWS**

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	97,996,931	79,416,112
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	100,150,989	92,946,062
5	Amortization of Software and Other	10,693,352	8,084,366
6	Amortization of Premium, Discount, and Debt Expense	1,466,930	1,533,356
7	Amortization of Regulatory Assets and Liabilities	-881,755	-680,108
8	Deferred Income Taxes (Net)	22,992,025	40,909,375
9	Investment Tax Credit Adjustment (Net)	-521,978	-523,108
10	Net (Increase) Decrease in Receivables	7,729,588	-3,689,650
11	Net (Increase) Decrease in Inventory	-7,514,246	545,917
12	Net (Increase) Decrease in Allowances Inventory		5,774
13	Net Increase (Decrease) in Payables and Accrued Expenses	-13,291,296	2,713,676
14	Net (Increase) Decrease in Other Regulatory Assets	2,142,663	-21,772,919
15	Net Increase (Decrease) in Other Regulatory Liabilities	-2,258,019	1,229,323
16	(Less) Allowance for Other Funds Used During Construction	7,259,047	4,409,004
17	(Less) Undistributed Earnings from Subsidiary Companies	-51,799	113,112
18	(Increase) Decrease in Accrued Utility Revenues	3,770,952	-6,369,419
19	Net Realized and Unrealized Hedging Derivative Transactions	-66,762	127,634
20	Changes in Other Current Assets and Liabilities	-9,300,583	3,148,872
21	Change in Noncurrent Liabilities and Deferred Amounts	-17,773,464	-11,197,595
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	188,128,079	181,905,552
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-229,267,178	-166,214,654
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant	-10,884,596	-54,393,351
29	Gross Additions to Nonutility Plant	-10,380	1,861,435
30	(Less) Allowance for Other Funds Used During Construction	-7,259,047	-4,409,004
31	Other (provide details in footnote):		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-232,903,107	-214,337,566
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

**STATEMENT OF CASH FLOWS**

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.  
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.  
(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.  
(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase ) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other: Miscellaneous Other Investing Activities	175,553	-36,741
54			
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-232,727,554	-214,374,307
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	196,588,845	97,455,287
62	Preferred Stock		
63	Common Stock		
64	Other: Capital Contribution by Parent	49,235,475	47,991,962
65			
66	Net Increase in Short-Term Debt (c)	40,000,000	
67	Other (provide details in footnote):		
68			
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	285,824,320	145,447,249
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-150,033,792	-33,785
74	Preferred Stock		
75	Common Stock		
76	Other: Miscellaneous Other Financing Activities	-67,267	-69,778
77			
78	Net Decrease in Short-Term Debt (c)		-49,000,000
79			
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	-91,154,550	-64,037,100
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	44,568,711	32,306,586
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	-30,764	-162,169
87			
88	Cash and Cash Equivalents at Beginning of Period	763,308	925,477
89			
90	Cash and Cash Equivalents at End of period	732,544	763,308

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 120 Line No.: 10 Column: b**

Change in Receivables:	
Provision for bad debts	\$ 4,105,000
Change in accounts receivable	3,624,588
	\$ 7,729,588

**Schedule Page: 120 Line No.: 10 Column: c**

Change in Receivables:	
Provision for bad debts	\$ 4,105,000
Change in accounts receivable	(7,794,650)
	\$ (3,689,650)

**Schedule Page: 120 Line No.: 20 Column: b**

Changes in Other Current Assets and Liabilities:	
Other (Net Loss on Sale of PPE)	\$ 499,058
Change in Other Current Assets and Liabilities	(9,799,641)
	\$ (9,300,583)

**Schedule Page: 120 Line No.: 20 Column: c**

Changes in Other Current Assets and Liabilities:	
Other (Gain on Sale of PPE)	\$ (1,823,603)
Change in Other Current Assets and Liabilities	4,972,475
	\$ 3,148,872

**Schedule Page: 120 Line No.: 21 Column: b**

Change in Noncurrent Liabilities and Deferred Amounts	
Change in pension and employee benefit obligation	\$ (8,141,323)
Change in deferred credits	1,041,580
Change in deferred debits	204,773
Change in noncurrent liabilities	(10,878,494)
	\$ (17,773,464)

**Schedule Page: 120 Line No.: 21 Column: c**

Change in Noncurrent Liabilities and Deferred Amounts	
Change in pension and employee benefit obligation	(8,889,265)
Change in deferred credits	873,923
Change in deferred debits	40,678
Change in noncurrent liabilities	(3,222,931)
	(11,197,595)

**Schedule Page: 120 Line No.: 90 Column: b**

-	
Cash (131)	\$
Working Fund (135)	50,100
Temporary Cash Investments (136)	682,444
Cash and Cash Equivalents at End of Period	\$ 732,544

**Schedule Page: 120 Line No.: 90 Column: c**

-	
Cash (131)	
Working Fund (135)	50,200
Temporary Cash Investments (136)	713,108
Cash and Cash Equivalents at End of Period	763,308

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/18/2019	Year/Period of Report End of <u>2018/Q4</u>
-----------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	------------------------------	------------------------------------------------

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

PAGE 122 INTENTIONALLY LEFT BLANK  
SEE PAGE 123 FOR REQUIRED INFORMATION.

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Northern States Power Company (Wisconsin)			
NOTES TO FINANCIAL STATEMENTS (Continued)			

## 1. Summary of Significant Accounting Policies

**Business and System of Accounts** — NSP-Wisconsin is principally engaged in the regulated generation, transmission, distribution and sale of electricity and in the regulated purchase, transportation and sale of natural gas. NSP-Wisconsin is subject to regulation by the Federal Energy Regulatory Commission (FERC) and state utility commissions.

**Joint Operating System** — The electric production and transmission system of NSP-Wisconsin is managed as the NSP System. The electric production and transmission costs of the entire NSP System are shared by NSP-Minnesota and NSP-Wisconsin. A FERC approved agreement between the two companies, called the Interchange Agreement, provides for the sharing of all costs of generation and transmission facilities of the system, including capital costs. Such costs include current and potential obligations of NSP-Minnesota related to its nuclear generating facilities.

Effective Jan. 1, 2018, NSP-Minnesota and NSP-Wisconsin changed its method of accounting for transmission related Interchange Agreement billings. NSP-Minnesota and NSP-Wisconsin historically had recorded the monthly transmission billings to each other in Account 456 and transmission related payments to each other in Account 566. To consistently account for the transmission related Interchange Agreement billings used for revenues and expenses from Midcontinent Independent System Operator, Inc. (MISO) and other third-parties' use of the NSP System transmission facilities, NSP-Minnesota and NSP-Wisconsin began recording the monthly transmission billings to each other in Account 456.1 and the transmission related payments to each other in Account 565 (see Docket No. AC18-55-000).

NSP-Minnesota's public liability for claims from any nuclear incident is limited to \$14.1 billion under the Price-Anderson amendment to the Atomic Energy Act. NSP-Minnesota has secured \$450.0 million of coverage for its public liability exposure with a pool of insurance companies. The remaining \$13.6 billion of exposure is funded by the Secondary Financial Protection Program, available from assessments by the federal government in case of a nuclear incident. NSP-Minnesota is subject to assessments of up to \$137.6 million per reactor-incident for each of its three licensed reactors, for public liability arising from a nuclear incident at any licensed nuclear facility in the United States. The maximum funding requirement is \$20.5 million per reactor-incident during any one year. These maximum assessment amounts are both subject to inflation adjustment by the Nuclear Regulatory Commission (NRC) and state premium taxes. The NRC's last adjustment was effective November 2018.

NSP-Minnesota purchases insurance for property damage and site decontamination cleanup costs from Nuclear Electric Insurance Ltd. (NEIL) and European Mutual Association for Nuclear Insurance (EMANI). The coverage limits are \$2.3 billion for each of NSP-Minnesota's two nuclear plant sites. NEIL also provides business interruption insurance coverage, including the cost of replacement power obtained during certain prolonged accidental outages of nuclear generating units. Premiums are expensed over the policy term.

All companies insured with NEIL are subject to retroactive premium adjustments if losses exceed accumulated reserve funds. Capital has been accumulated in the reserve funds of NEIL and EMANI to the extent that NSP-Minnesota would have no exposure for retroactive premium assessments in case of a single incident under the business interruption and the property damage insurance coverage. NSP-Minnesota could be subject to annual maximum assessments of approximately \$18.0 million for business interruption insurance and \$39.0 million for property damage insurance if losses exceed accumulated reserve funds.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

**Basis of Accounting** — The accompanying financial statements were prepared in accordance with the accounting requirements of the FERC as set forth in the Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than Generally Accepted Accounting Principles (GAAP). The following areas represent the significant differences between the Uniform System of Accounts and GAAP:

- Current maturities of long-term debt are included as long-term debt, while GAAP requires such maturities to be classified as current liabilities.
- Accumulated deferred income taxes are shown as long-term assets and liabilities at their gross amounts in the FERC presentation, in contrast to the GAAP presentation as net long-term assets and liabilities.
- Regulatory assets and liabilities are classified as current and noncurrent for GAAP, while the FERC classifies all regulatory assets and liabilities as noncurrent deferred debits and credits, respectively.
- Unrecognized tax benefits are recorded for temporary adjustments in accounts established for accumulated deferred income taxes in the FERC presentation, in contrast to the GAAP presentation as taxes accrued and noncurrent other liabilities.
- Removal costs for future removal obligations are classified as accumulated depreciation on the utility plant in the FERC presentation and as regulatory liabilities in the GAAP presentation.
- Certain commodity trading purchases and sales transactions are presented gross as expenses and revenues for the FERC presentation, however the net margin is reported as net sales for the GAAP presentation.
- Various expenses such as donations, lobbying, and other non-regulatory expenses are presented as other income and deductions for the FERC presentation and reported as operating expenses for the GAAP presentation.
- Income tax expense related to utility operations is shown as a component of utility operating expenses in the FERC presentation, in contrast to its GAAP presentation as a below-the-line deduction from operating income.
- Wholly-owned subsidiaries are reported using the equity method of accounting in the FERC presentation and are required to be consolidated for GAAP.
- For certain capital projects where there is recovery of a return on construction work in progress (CWIP), certain amounts of allowance for funds used during construction (AFUDC) are not recognized in CWIP for GAAP, while for the FERC presentation they are recorded in CWIP but the benefit is deferred as a deferred liability and amortized over the life of the property as a reduction of costs.
- Deferred financing costs are included as deferred debits for the FERC presentation, while GAAP presentation includes them with long-term liabilities.
- Non-service cost components of net periodic benefit costs that are reported on the income statement are recorded as operation expenses in the FERC presentation and as other income, net for GAAP presentation. Non-service costs that are eligible for capitalization are recorded as a component of net utility plant in the FERC presentation and as regulatory assets for GAAP

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NOTES TO FINANCIAL STATEMENTS (Continued)			

If GAAP were followed, the financial statement line items would have values greater/(lesser) than those shown by the FERC presentation of approximately:

**(Millions of Dollars)**

Balance Sheet:

Net utility plant	\$	152.6
Current assets		24.6
Current liabilities		29.6
Other long-term assets		(97.2)
Long-term debt and other long-term liabilities		50.4

Statement of Income:

Operating revenues	\$	(0.9)
Operating expenses		(34.5)
Other income and deductions		(1.7)

Statement of Cash Flows:

Cash used in operating activities	\$	(4.4)
Cash provided by investing activities		6.3
Cash used in financing activities		(1.1)

**Use of Estimates** — NSP-Wisconsin uses estimates based on the best information available in recording transactions and balances resulting from business operations. Estimates are used on items such as plant depreciable lives or potential disallowances, asset retirement obligations (AROs), certain regulatory assets and liabilities, tax provisions, uncollectible amounts, environmental costs, unbilled revenues, jurisdictional fuel and energy cost allocations and actuarially determined benefit costs. Recorded estimates are revised when better information becomes available or when actual amounts can be determined. Those revisions can affect operating results.

**Regulatory Accounting** — NSP-Wisconsin accounts for income and expense items in accordance with accounting guidance for regulated operations. Under this guidance:

- Certain costs, which would otherwise be charged to expense or other comprehensive income, are deferred as regulatory assets based on the expected ability to recover the costs in future rates; and
- Certain credits, which would otherwise be reflected as income or other comprehensive income, are deferred as regulatory liabilities based on the expectation the amounts will be returned to customers in future rates, or because the amounts were collected in rates prior to the costs being incurred.

Estimates of recovering deferred costs and returning deferred credits are based on specific ratemaking decisions or precedent for each item. Regulatory assets and liabilities are amortized consistent with the treatment in the rate setting process.

If changes in the regulatory environment occur, NSP-Wisconsin may no longer be eligible to apply this accounting treatment, and may be required to eliminate regulatory assets and liabilities from its balance sheets. Such changes could have a material effect on NSP-Wisconsin's results of operations, financial condition or cash flows.

See Note 3 for further information.

**Income Taxes** — NSP-Wisconsin accounts for income taxes using the asset and liability method, which require deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements. NSP-Wisconsin defers income taxes for all temporary differences between pretax financial and taxable income, and between the book and tax bases of assets and liabilities. NSP-Wisconsin uses the tax rates that are scheduled to be in effect when the temporary differences are expected to reverse. The effect of a change in tax rates on deferred tax assets and liabilities is recognized in the period that includes the enactment date.



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NOTES TO FINANCIAL STATEMENTS (Continued)			

The effects of NSP-Wisconsin's tax rate changes are generally subject to a normalization method of accounting. Therefore, the revaluation of most its net deferred taxes upon a tax rate reduction results in the establishment of a net regulatory liability which will be refundable to utility customers over the remaining life of the related assets. A tax rate increase would result in the establishment of a similar regulatory asset.

Reversal of certain temporary differences are accounted for as current income tax expense due to the effects of past regulatory practices when deferred taxes were not required to be recorded due to the use of flow through accounting for ratemaking purposes. Tax credits are recorded when earned unless there is a requirement to defer the benefit and amortize it over the book depreciable lives of the related property. The requirement to defer and amortize tax credits only applies to federal income tax credits (ITCs) related to public utility property. Utility rate regulation also has resulted in the recognition of regulatory assets and liabilities related to income taxes.

Deferred tax assets are reduced by a valuation allowance if it is more likely than not that some portion or all of the deferred tax asset will not be realized.

NSP-Wisconsin follows the applicable accounting guidance to measure and disclose uncertain tax positions that it has taken or expects to take in its income tax returns. NSP-Wisconsin recognizes a tax position in its financial statements when it is more likely than not that the position will be sustained upon examination based on the technical merits of the position.

Recognition of changes in uncertain tax positions are reflected as a component of income tax.

Xcel Energy Inc. and its subsidiaries, including NSP-Wisconsin, file consolidated federal income tax returns as well as consolidated or separate state income tax returns. Federal income taxes paid by Xcel Energy Inc. are allocated to Xcel Energy Inc.'s subsidiaries based on separate company computations. A similar allocation is made for state income taxes paid by Xcel Energy Inc. in connection with consolidated state filings. Xcel Energy Inc. also allocates its own income tax benefits to its direct subsidiaries.

Interest and penalties are recorded separately to their respective line items in the income statement.

See Note 5 for further information.

**Property, Plant, and Equipment Depreciation** — Utility plant is stated at original cost. The cost of plant includes direct labor and materials, contracted work, overhead costs and AFUDC. The cost of plant retired is charged to accumulated depreciation and amortization. Significant additions or improvements extending asset lives are capitalized, while repairs and maintenance costs are charged to expense as incurred. Maintenance and replacement of items determined to be less than a unit of property are charged to operating expenses as incurred. Planned maintenance activities are charged to operating expense unless the cost represents the acquisition of an additional unit of property or the replacement of an existing unit of property.

Utility plant is tested for impairment when it is determined that the carrying value of the assets may not be recoverable. A loss is recognized in the current period if it becomes probable that part of a cost of a plant under construction or recently completed plant will be disallowed for recovery from customers and a reasonable estimate of the disallowance can be made. For investments in utility plant that are abandoned and not expected to go into service, incurred costs and related deferred tax amounts are compared to the discounted estimated future rate recovery, and a loss is recognized, if necessary.

NSP-Wisconsin records depreciation expense using the straight-line method over the plant's useful life. Actuarial life studies are performed and submitted to the state and federal commissions for review. Upon acceptance by the various commissions, the resulting lives and net salvage rates are used to calculate depreciation. Depreciation expense, expressed as a percentage of average depreciable property, was approximately 3.5% in 2018 and 3.4% in 2017.

**AROs** — NSP-Wisconsin accounts for AROs under accounting guidance that requires a liability for the fair value of an ARO to be recognized in the period in which it is incurred if it can be reasonably estimated, with the offsetting associated asset retirement costs capitalized as a long-lived asset. The liability is generally increased over time by applying the effective interest method of accretion,

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NOTES TO FINANCIAL STATEMENTS (Continued)			

and the capitalized costs are depreciated over the useful life of the long-lived asset. Changes resulting from revisions to the timing or amount of expected asset retirement cash flows are recognized as an increase or a decrease in the ARO. The recording of the obligation for regulated operations has no income statement impact due to the deferral of the amounts through the establishment of a regulatory asset and recovery in rates. NSP-Wisconsin also recovers through rates certain future plant removal costs in addition to AROs. The accumulated removal costs for these obligations are reflected in the balance sheets as a regulatory liability.

See Note 8 for further information.

**Benefit Plans and Other Postretirement Benefits** — NSP-Wisconsin maintains pension and postretirement benefit plans for eligible employees. Recognizing the cost of providing benefits and measuring the projected benefit obligation of these plans requires management to make various assumptions and estimates.

Certain unrecognized actuarial gains and losses and unrecognized prior service costs or credits are deferred as regulatory assets and liabilities, rather than recorded as other comprehensive income, based on regulatory recovery mechanisms.

See Note 7 for further information.

**Environmental Costs** — Environmental costs are recorded when it is probable NSP-Wisconsin is liable for remediation costs and the liability can be reasonably estimated. Costs are deferred as a regulatory asset if it is probable that the costs will be recovered from customers in future rates. Otherwise, the costs are expensed. If an environmental expense is related to facilities currently in use, such as emission-control equipment, the cost is capitalized and depreciated over the life of the plant.

Estimated remediation costs are regularly adjusted as estimates are revised and remediation proceeds. If other participating potentially responsible parties exist and acknowledge their potential involvement with a site, costs are estimated and recorded only for NSP-Wisconsin's expected share of the cost.

Future costs of restoring sites are treated as a capitalized cost of plant retirement. The depreciation expense levels recoverable in rates include a provision for removal expenses. Removal costs recovered in rates before the related costs are incurred are classified as a regulatory liability.

See Note 8 for further information.

**Revenue from Contracts with Customers** — Performance obligations related to the sale of energy are satisfied as energy is delivered to customers. NSP-Wisconsin recognizes revenue that corresponds to the price of the energy delivered to the customer. The measurement of energy sales to customers is generally based on the reading of their meters, which occurs on a systematic basis throughout the month. At the end of each month, amounts of energy delivered to customers since the date of the last meter reading are estimated, and the corresponding unbilled revenue is recognized.

NSP-Wisconsin does not recognize a separate financing component of its collections from customers as contract terms are short-term in nature. NSP-Wisconsin presents its revenues net of any excise or sales taxes or fees.

NSP-Wisconsin has various rate-adjustment mechanisms that provide for the recovery of natural gas, electric fuel and purchased energy costs. Cost-adjustment tariffs may increase or decrease the level of revenue collected from customers and are revised periodically for differences between the total amount collected under the clauses and the costs incurred. When applicable, fuel cost over-recoveries (the excess of fuel revenue billed to customers over fuel costs incurred) are deferred as regulatory liabilities and under-recoveries (the excess of fuel costs incurred over fuel revenues billed to customers) are deferred as regulatory assets. NSP-Wisconsin must submit a forward looking fuel cost plan annually for approval by the Public Service Commission of Wisconsin (PSCW). The rules also allow for deferral of any under-recovery or over-recovery of fuel costs in excess of a 2% annual tolerance band, for future rate recovery or refund, subject to PSCW approval.

**Cash and Cash Equivalents** — NSP-Wisconsin considers investments in instruments with a remaining maturity of three months or less at the time of purchase, to be cash equivalents.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

**Accounts Receivable and Allowance for Bad Debts** — Accounts receivable are stated at the actual billed amount net of an allowance for bad debts. NSP-Wisconsin establishes an allowance for uncollectible receivables based on a policy that reflects its expected exposure to the credit risk of customers. As of Dec. 31, 2018 and 2017, the allowance for bad debts was \$5.6 million and \$4.9 million, respectively.

**Inventory** — Inventory is recorded at average cost. As of Dec. 31, 2018, materials and supplies, fuel and natural gas inventory were \$6.7 million, \$3.8 million and \$6.6 million, respectively. As of Dec. 31, 2017, materials and supplies, fuel and natural gas inventory were \$6.9 million, \$3.9 million and \$7.0 million, respectively.

**Fair Value Measurements** — NSP-Wisconsin presents cash equivalents, interest rate derivatives and commodity derivatives at estimated fair values in its financial statements. Cash equivalents are recorded at cost plus accrued interest; money market funds are measured using quoted NAVs. For interest rate derivatives, quoted prices based primarily on observable market interest rate curves are used to establish fair value. For commodity derivatives, the most observable inputs available are generally used to determine the fair value of each contract. In the absence of a quoted price, NSP-Wisconsin may use quoted prices for similar contracts, or internally prepared valuation models to determine fair value.

For the pension and postretirement plan assets published trading data and pricing models, generally using the most observable inputs available, are utilized to estimate fair value for each security.

See Notes 7 and 8 for further information.

**Derivative Instruments** — NSP-Wisconsin uses derivative instruments in connection with its utility commodity price and interest rate activities, including forward contracts, futures, swaps and options. Any derivative instruments not qualifying for the normal purchases and normal sales exception are recorded on the balance sheets at fair value as derivative instruments. Classification of changes in fair value for those derivative instruments is dependent on the designation of a qualifying hedging relationship. Changes in fair value of derivative instruments not designated in a qualifying hedging relationship are reflected in current earnings or as a regulatory asset or liability. Classification as a regulatory asset or liability is based on commission approved regulatory recovery mechanisms.

Interest rate hedging transactions are recorded as a component of interest expense. NSP-Wisconsin is allowed to recover in electric or natural gas rates the costs of certain financial instruments purchased to reduce commodity cost volatility.

**Normal Purchases and Normal Sales** — NSP-Wisconsin enters into contracts for purchases and sales of commodities for use in its operations. At inception, contracts are evaluated to determine whether a derivative exists and/or whether an instrument may be exempted from derivative accounting if designated as a normal purchase or normal sale.

See Note 6 for further information.

#### Other Utility Items

**AFUDC** — AFUDC represents the cost of capital used to finance utility construction activity. AFUDC is computed by applying a composite financing rate to qualified CWIP. The amount of AFUDC capitalized as a utility construction cost is credited to other nonoperating income (for equity capital) and interest charges (for debt capital). AFUDC amounts capitalized are included in NSP-Wisconsin's rate base for establishing utility service rates.

**Alternative Revenue** — Certain rate rider mechanisms qualify as alternative revenue programs under GAAP. These mechanisms arise from costs imposed upon the utility by action of a regulator or legislative body related to an environmental, public safety or other mandate. When certain criteria are met, such as collection within 24 months, revenue is recognized equal to the revenue requirement, which may include return on rate base items and incentives. The mechanisms are revised periodically for differences between the total amount collected and the revenue recognized, which may increase or decrease the level of revenue collected from customers. Alternative revenues arising from these programs are presented on a gross basis and disclosed separately from revenue from contracts with customers in the period earned.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

**Conservation Programs** — NSP-Wisconsin participates in and funds conservation programs in its retail jurisdictions to assist customers in conserving energy and reducing peak demand on the electric and natural gas systems. NSP-Wisconsin recovers approved conservation program costs in base rate revenue.

For operations in the state of Wisconsin, NSP-Wisconsin is required to contribute 1.2% of its three-year average annual operating revenues to the statewide energy efficiency and renewable resource program Focus on Energy. Funding is collected through base rates, and there is no financial incentive provided to the utility. The PSCW has full oversight of Focus on Energy including auditing and verification of programs. The program portfolio is outsourced to a third-party administrator who subcontracts as necessary to implement programs.

**Emission Allowances** — Emission allowances are recorded at cost plus broker commission fees. The inventory accounting model is utilized for all emission allowances and sales of these allowances are included in electric revenues.

**Renewable Energy Credits (RECs)** — Cost of RECs that are utilized for compliance purposes is recorded as electric fuel and purchased power expense. Sales of RECs are recorded in electric revenues on a gross basis. The cost of these RECs are recorded in electric fuel and purchased power expense.

**Subsequent Events** — Management has evaluated the impact of events occurring after Dec. 31, 2018 up to February 22, 2019, the date NSP-Wisconsin's GAAP financial statements were issued and has updated such evaluation for disclosure purposes through April 18, 2019. These statements contain all necessary adjustments and disclosures resulting from that evaluation

## 2. Joint Ownership of Transmission Facilities

Jointly owned assets as of Dec. 31, 2018:

(Millions of Dollars)	Plant in Service	Accumulated Depreciation	CWIP	Percent Owned
Electric Transmission:				
La Crosse, Wis. to Madison, Wis.	\$ 175.4	\$ 2.2	\$ —	37 %
CapX2020 Transmission	168.4	14.5	2.3	81
Total	\$ 343.8	\$ 16.7	\$ 2.3	

NSP-Wisconsin's share of operating expenses and construction expenditures are included in the applicable utility accounts. Respective owners are responsible for providing their own financing.

## 3. Regulatory Assets and Liabilities

Regulatory assets and liabilities are created for amounts that regulators may allow to be collected, or may require to be paid back to customers in future electric and natural gas rates. NSP-Wisconsin would be required to recognize the write-off of regulatory assets and liabilities in net income or other comprehensive income if changes in the utility industry no longer allow for the application of regulatory accounting guidance under GAAP.

Components of regulatory assets:

(Millions of Dollars)	Dec. 31 2018	Dec. 31, 2017
<b>Regulatory Assets</b>		
Environmental remediation costs	\$ 151.2	\$ 152.2
Pension and retiree medical obligations (a)	86.9	93.2
Excess deferred taxes – Tax Cuts and Jobs Act (TCJA)	25.2	22.6
Recoverable deferred taxes on AFUDC recorded in plant	16.9	14.3
State commission adjustments	17.7	16.6

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NOTES TO FINANCIAL STATEMENTS (Continued)			

Other	3.9	3.1
Total regulatory assets	\$ 301.8	\$ 302.0

(a) Includes the non-qualified pension plan

Components of regulatory liabilities:

(Millions of Dollars)

Regulatory Liabilities	Dec. 31, 2018	Dec. 31, 2017
Prior flow through and excess ADIT	\$ 192.5	\$ 195.1
Excess deferred taxes – TCJA	41.0	41.0
Deferred income tax adjustments and TCJA refunds	12.1	—
Deferred electric production and natural gas costs	6.4	13.9
Department of Energy Settlement	6.2	5.2
Investment tax credit deferrals	4.1	4.4
Other (a)	1.0	1.5
Total regulatory liabilities	\$ 263.3	\$ 261.1

#### 4. Borrowings and Other Financing Instruments

##### Short Term Borrowings

**Notes Payable** — NSP-Wisconsin meets its short-term liquidity requirements primarily through the issuance of commercial paper and borrowings under its credit facility.

Commercial paper outstanding for NSP-Wisconsin was as follows:

(Amounts in Millions, Except Interest Rates)	Dec. 31 2018	Dec. 31 2017
Borrowing limit	\$ 150	\$ 150
Amount outstanding at period end	51	11
Average amount outstanding	28	52
Maximum amount outstanding	103	129
Weighted average interest rate, computed on a daily basis	2.31 %	1.23 %
Weighted average interest rate at period end	2.89	1.73

**Letters of Credit** — NSP-Wisconsin may use letters of credit, typically with terms of one-year, to provide financial guarantees for certain operating obligations. At Dec. 31, 2018 and 2017, there were no letters of credit outstanding.

**Credit Facility** — NSP-Wisconsin must have a revolving credit facility in place at least equal to the amount of its commercial paper borrowing limit and cannot issue commercial paper in an aggregate amount exceeding available capacity under this credit facility. The line of credit provides short-term financing in the form of notes payable to banks, letters of credit and back-up support for commercial paper borrowings.

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Features of the credit facility:

Debt-to-Total Capitalization Ratio <sup>(a)</sup>		Amount Facility May Be Increased (millions)	Additional Periods For Which a One-Year Extension May Be Requested <sup>(b)</sup>
2018	2017		
48 %	47 %	N/A	1

(a) The NSPW financial covenant requires that the debt-to-total capitalization ratio be less than or equal to 65%.

(b) All extension requests are subject to majority bank group approval.

The credit facility has a cross-default provision that NSP-Wisconsin will be in default on its borrowings under the facility if NSP-Wisconsin or any of its subsidiaries whose total assets exceed 15% of NSP-Wisconsin's consolidated total assets, default on certain indebtedness in an aggregate principal amount exceeding \$75 million.

If NSP-Wisconsin does not comply with the covenant, an event of default may be declared, and if not remedied, any outstanding amounts due under the facility can be declared due by the lender. As of Dec. 31, 2018, NSP-Wisconsin was in compliance with all financial covenants.

NSP-Wisconsin had the following committed credit facilities available as of Dec. 31, 2018 (in millions):

Credit Facility <sup>(a)</sup>	Drawn <sup>(b)</sup>	Available
\$ 150	\$ 51	\$ 99

(a) This credit facility matures in June 2021.

(b) Includes outstanding commercial paper.

All credit facility bank borrowings, outstanding letters of credit and outstanding commercial paper reduce the available capacity under the credit facility. NSP-Wisconsin had no direct advances on the facility outstanding at Dec. 31, 2018 and 2017.

### ***Long-Term Borrowings and Other Financing Instruments***

Generally, all property of NSP-Wisconsin is subject to the liens of its first mortgage indentures. Debt premiums, discounts and expenses are amortized over the life of the related debt. The premiums, discounts and expenses for refinanced debt are deferred and amortized over the life of new issuance.

Long term debt obligations for NSP-Wisconsin as of Dec. 31:

(Millions of Dollars)	Maturity Range	Interest Rate Range 2018	Interest Rate Range 2017	2018	2017
Mortgage bonds	2024-2048	3.3% - 6.38%	3.3% - 6.38%	\$ 800	\$ 750
City of La Crosse resource recovery bond	2021	6.00%	6.00%	19	19
Other				—	2
Unamortized discount				(3)	(3)
Unamortized debt issuance cost				(9)	(7)
Current maturities				—	(151)
Total				\$ 807	\$ 610

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Maturities of long-term debt:

(Millions of Dollars)

2019	\$ —
2020	—
2021	19
2022	—
2023	—

2018 financings:

Amount	Financing Instrument	Interest Rate	Maturity Date
200 million	First mortgage bonds	4.20 %	Sept. 1, 2048

2017 financings:

Amount	Financing Instrument	Interest Rate	Maturity Date
100 million	First mortgage bonds	3.75 %	Dec. 1, 2047

**Deferred Financing Costs** — Deferred financing costs of approximately \$9 million and \$7 million, net of amortization, are presented as a deduction from the carrying amount of long-term debt at Dec. 31, 2018 and 2017, respectively. NSP-Wisconsin is amortizing these financing costs over the remaining maturity periods of the related debt.

**Dividend Restrictions** — NSP-Wisconsin's dividends are subject to the FERC's jurisdiction, which prohibits the payment of dividends out of capital accounts. Dividends are solely to be paid from retained earnings.

NSP-Wisconsin's state regulatory commission imposes the most restrictive dividend limitations.

Requirements and actuals as of Dec. 31, 2018:

Equity to Total Capitalization Ratio Required Range		Equity to Total Capitalization Ratio Actual	
Low	High	2018	
51.5 %	N/A	51.8 %	
Unrestricted Retained Earnings		Total Capitalization	Limit on Total Capitalization
\$ 11.5 million		\$ 1.7 billion	N/A

(a) NSP-Wisconsin cannot pay annual dividends in excess of approximately \$55 million if its average equity-to-total capitalization ratio falls below the commission authorized level.

## 5. Income Taxes

**Federal Tax Reform** — In 2017, the TCJA was signed into law. The key provisions impacting Xcel Energy (which includes NSP-Wisconsin) generally beginning in 2018, include:

- Corporate federal tax rate reduction from 35% to 21%;
- Normalization of resulting plant-related excess deferred taxes;
- Elimination of the corporate alternative minimum tax;
- Continued interest expense deductibility and discontinued bonus depreciation for regulated public utilities;

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- Limitations on certain executive compensation deductions;
- Limitations on certain deductions for net operating losses (NOLs) arising after Dec. 31, 2017 (limited to 80% of taxable income);
- Repeal of the section 199 manufacturing deduction; and
- Reduced deductions for meals and entertainment as well as state and local lobbying.

Xcel Energy estimated the effects of the TCJA, which have been reflected in the financial statements.

Reductions in deferred tax assets and liabilities due to a decrease in corporate federal tax rates typically result in a net tax benefit. However, the impacts are primarily recognized as regulatory liabilities refundable to utility customers as a result of IRS requirements and past regulatory treatment.

Estimated impacts of the new tax law for NSP-Wisconsin in December 2017 included:

- \$149 million (\$210 million grossed-up for tax) of reclassifications of plant-related excess deferred taxes to regulatory liabilities upon valuation at the new 21% federal rate. The regulatory liabilities will be amortized consistent with IRS normalization requirements, resulting in customer refunds over the average remaining life of the related property;
- \$23 million and \$41 million of reclassifications (grossed-up for tax) of excess deferred taxes for non-plant related deferred tax assets and liabilities, respectively, to regulatory assets and liabilities; and,
- An immaterial income tax benefit related to the federal tax reform implementation, and a \$1 million reduction to net income related to the allocation of Xcel Energy Services Inc.'s tax rate change on its deferred taxes.

Xcel Energy accounted for the state tax impacts of federal tax reform based on enacted state tax laws. Any future state tax law changes related to the TCJA will be accounted for in the periods state laws are enacted.

**Federal Audit** — NSP-Wisconsin is a member of the Xcel Energy affiliated group that files a consolidated federal income tax return. Statute of limitations applicable to Xcel Energy's consolidated federal income tax returns expire as follows:

Tax Year(s)	Expiration
2009 - 2014	October 2019
2015	September 2019
2016	September 2020
2017	September 2021

In 2012, the Internal Revenue Service (IRS) commenced an examination of tax years 2010 and 2011, including the 2009 carryback claim. In 2017, Xcel Energy and the Office of Appeals reached an agreement and the benefit related to the agreed upon portions was recognized. NSP-Wisconsin did not accrue any income tax benefit related to this adjustment. In the second quarter of 2018, the Joint Committee on Taxation completed its review and took no exception to the agreement. As a result, the remaining unrecognized tax benefit was released and recorded as a payable to the IRS.

In the third quarter of 2015, the IRS commenced an examination of tax years 2012 and 2013. In the third quarter of 2017, the IRS concluded the audit of tax years 2012 and 2013 and proposed an adjustment that would impact Xcel Energy's NOL and effective tax rate (ETR). Xcel Energy filed a protest with the IRS. As of Dec. 31, 2018, the case has been forwarded to the Office of Appeals and Xcel Energy has recognized its best estimate of income tax expense that will result from a final resolution of this issue; however, the outcome and timing of a resolution is unknown.

In the fourth quarter of 2018, the IRS began an audit of tax years 2014 - 2016, however no adjustments have been proposed.

**State Audits** — NSP-Wisconsin is a member of the Xcel Energy affiliated group that files consolidated state income tax returns. As of Dec. 31, 2018, NSP-Wisconsin's earliest open tax year that is subject to examination by state taxing authorities under applicable



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statutes of limitations is 2014. In the third quarter of 2018, the Wisconsin audit of tax years 2012 - 2013 concluded with no material adjustments. In the fourth quarter of 2018, Wisconsin began an audit of tax years 2014 - 2016. No material adjustments have been proposed.

**Uncertainty in Income Taxes** — The FERC has not fully adopted the guidance for uncertainty in income taxes. Accordingly, NSP-Wisconsin has recorded its unrecognized tax benefits for temporary adjustments, including net operating loss and tax credit carryforwards, in accounts established for accumulated deferred income taxes.

**Unrecognized Tax Benefits** — Unrecognized tax benefit balance includes permanent tax positions, which if recognized would affect the annual ETR. In addition, the unrecognized tax benefit balance includes temporary tax positions for which the ultimate deductibility is highly certain, but for which there is uncertainty about the timing of such deductibility. A change in the period of deductibility would not affect the ETR but would accelerate the payment to the taxing authority to an earlier period.

Unrecognized tax benefits - permanent vs. temporary:

(Millions of Dollars)	Dec. 31, 2018	Dec. 31, 2017
Unrecognized tax benefit — Permanent tax positions	\$ 2.0	\$ 1.4
Unrecognized tax benefit — Temporary tax positions	0.8	1.0
Total unrecognized tax benefit	\$ 2.8	\$ 2.4

Changes in unrecognized tax benefits:

(Millions of Dollars)	2018	2017
Balance at Jan. 1	\$ 2.4	\$ 5.3
Additions based on tax positions related to the current year	0.2	0.4
Reductions based on tax positions related to the current year	(0.1)	(0.3)
Additions for tax positions of prior years	0.7	1.3
Reductions for tax positions of prior years	(0.3)	(4.3)
Settlements with taxing authorities	(0.1)	—
Balance at Dec. 31	\$ 2.8	\$ 2.4

Unrecognized tax benefits were reduced by tax benefits associated with NOL and tax credit carryforwards:

(Millions of Dollars)	Dec. 31, 2018	Dec. 31, 2017
NOL and tax credit carryforwards	\$ (1.9)	\$ (1.9)

As the IRS Appeals and federal and Wisconsin audits progress, it is reasonably possible that the amount of unrecognized tax benefit could decrease up to approximately \$2.2 million in the next 12 months.

Payable for interest related to unrecognized tax benefits is partially offset by the interest benefit associated with NOL and tax credit carryforwards. Payables for interest related to unrecognized tax benefits at Dec. 31, 2018 and 2017 were not material. No amounts were accrued for penalties related to unrecognized tax benefits as of Dec. 31, 2018 or 2017.

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**Other Income Tax Matters** — NOL amounts represent the tax loss that is carried forward and tax credits represent the deferred tax asset. NOL and tax credit carryforwards as of Dec. 31 were as follows:

(Millions of Dollars)	2018	2017
Federal NOL carryforward	\$ —	\$ 60.1
Federal tax credit carryforwards	4.6	3.6
State NOL carryforward	—	2.9
State tax credit carryforwards, net of federal detriment	0.4	0.6

Federal carryforward periods expire between 2028 and 2038 and state carryforward periods expire between 2032 and 2033.

Total income tax expense from operations differs from the amount computed by applying the statutory federal income tax rate to income before income tax expense.

Effective income tax rate for years ended Dec. 31:

	2018	2017 (a)
Federal statutory rate	21.0 %	35.0 %
State income tax on pretax income, net of federal tax effect	6.2 %	5.1 %
Increases (decreases) in tax from:		
Regulatory differences – average rate assumption method (ARAM) (b)	(4.3)	(0.1)
Regulatory differences - deferral of ARAM (c)	4.1	—
Regulatory differences - other utility plant items	(1.3)	(1.7)
Tax credits recognized, net of federal income tax expense	(0.8)	(1.0)
Adjustments attributable to tax returns	(0.6)	(2.3)
Tax reform	—	—
Other, net	0.5	0.8
Effective income tax rate	24.8 %	35.8 %

(a) Prior periods have been reclassified to conform to current year presentation.

(b) ARAM is a method to flow back excess deferred taxes to customers.

(c) ARAM has been deferred when regulatory treatment has not been established. As Xcel Energy received direction from its regulatory commissions regarding the return of excess deferred taxes to customers, the ARAM deferral was reversed. This resulted in a reduction to tax expense with a corresponding reduction to revenue.

Components of income tax expense for years ended Dec. 31:

(Millions of Dollars)	2018	2017
Current federal tax expense	\$ 7.5	\$ 2.8
Current state tax expense	1.7	—
Current change in unrecognized tax expense (benefit)	0.6	1.0
Deferred federal tax expense	15.5	33.0
Deferred state tax expense	7.5	7.9
Deferred ITCs	(0.5)	(0.5)
Other	(0.1)	—
Total income tax expense	\$ 32.2	\$ 44.2

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Components of deferred income tax expense as of Dec. 31:

(Millions of Dollars)	2018	2017
Deferred tax expense (benefit) excluding items below	\$ 23.7	\$ (178.6)
Amortization and adjustments to deferred income taxes on income tax regulatory assets and liabilities	(0.7)	219.5
Deferred tax expense	\$ 23.0	\$ 40.9

Components of net deferred tax liability as of Dec. 31:

(Millions of Dollars)	2018	2017
Deferred tax liabilities:		
Difference between book and tax bases of property	\$ 323.2	\$ 309.8
Regulatory assets	1.2	(0.5)
Pension expense	13.9	14.2
Other	6.7	6.7
Total deferred tax liabilities	\$ 345.0	\$ 330.2
Deferred tax assets:		
Difference between book and tax bases of property	\$ 40.4	\$ 38.8
Regulatory liabilities	(0.9)	(3.2)
NOL carryforward	0.2	12.9
Environmental remediation	7.8	8.1
Tax credit carryforward	5.0	4.2
Other employee benefits	4.1	3.9
Deferred ITCs	3.0	3.2
Other	4.6	5.2
Total deferred tax assets	\$ 64.2	\$ 73.1
Net deferred tax liability	\$ 280.8	\$ 257.1

In December 2017, NSP-Wisconsin re-measured our deferred tax assets and liabilities to the new federal corporate income tax rate of 21%. After filing the 2017 tax return, we completed a final re-measurement of our 2017 deferred tax assets and liabilities to the new corporate tax rate. NSP-Wisconsin is awaiting guidance from its jurisdictions. The Protected ADITs, which are required by IRS normalization rules to be provided to customers, are amortized according to the rules of the Average Rate Assumption Method (ARAM) with amortization occurring over the remaining book life of the individual assets. The Unprotected ADITs will be amortized based on the results of TCJA filings or our next rate case.

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The amount of deficient and excess accumulated deferred income tax assets and liabilities that are considered protected and unprotected as of December 31, 2018 and 2017 is reflected below.

(Millions of Dollars)	Dec. 31, 2018		Dec. 31, 2017	
	Account 182.3	Account 254	Account 182.3	Account 254
Protected				
Plant	0.0	175.0	0.0	177.9
Nonplant	14.4	0.0	11.5	0.0
Unprotected				
Plant	0.0	17.5	0.0	17.2
Nonplant	10.8	(41.0)	11.1	(41.0)
Total				
Plant	0.0	192.5	0.0	195.1
Nonplant	25.2	(41.0)	22.6	(41.0)

Excess and deficient accumulated deferred income taxes (ADITs) in 2018 were amortized in the Statement of Income as follows:

(Millions of dollars)	Dec. 31, 2018
Protected	
Plant	(0.2)
Nonplant	0.0
Unprotected	
Plant	(0.1)
Nonplant	0.0
Total	
Plant	(0.3)
Nonplant	0.0

## 6. Fair Value of Financial Assets and Liabilities

### *Fair Value Measurements*

The accounting guidance for fair value measurements and disclosures provides a single definition of fair value and requires disclosures about assets and liabilities measured at fair value. A hierarchical framework for disclosing the observability of the inputs utilized in measuring assets and liabilities at fair value is established by this guidance.

- Level 1 — Quoted prices are available in active markets for identical assets or liabilities as of the reporting date. The types of assets and liabilities included in Level 1 are highly liquid and actively traded instruments with quoted prices.
- Level 2 — Pricing inputs are other than quoted prices in active markets, but are either directly or indirectly observable as of the reporting date. The types of assets and liabilities included in Level 2 are typically either comparable to actively traded securities or contracts or priced with models using highly observable inputs.
- Level 3 — Significant inputs to pricing have little or no observability as of the reporting date. The types of assets and liabilities included in Level 3 are those valued with models requiring significant management judgment or estimation.

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Specific valuation methods include:

*Cash equivalents* — The fair values of cash equivalents are generally based on cost plus accrued interest; money market funds are measured using quoted NAVs.

*Interest rate derivatives* — The fair values of interest rate derivatives are based on broker quotes that utilize current market interest rate forecasts.

*Commodity derivatives* — The methods used to measure the fair value of commodity derivative forwards and options utilize forward prices and volatilities, as well as pricing adjustments for specific delivery locations, and are generally assigned a Level 2 classification. When contractual settlements relate to inactive delivery locations or extend to periods beyond those readily observable on active exchanges or quoted by brokers, the significance of the use of less observable forecasts of forward prices and volatilities on a valuation is evaluated, and may result in Level 3 classification.

#### **Derivative Fair Value Measurements**

NSP-Wisconsin enters into derivative instruments, including forward contracts, futures, swaps and options, for trading purposes and to manage risk in connection with changes in interest rates and utility commodity prices.

**Interest Rate Derivatives** — NSP-Wisconsin enters into various instruments that effectively fix the interest payments on certain floating rate debt obligations or effectively fix the yield or price on a specified benchmark interest rate for an anticipated debt issuance for a specific period. These derivative instruments are generally designated as cash flow hedges for accounting purposes.

As of Dec. 31, 2018, accumulated other comprehensive loss related to interest rate derivatives included no net gains or losses expected to be reclassified into earnings during the next 12 months as the related hedged interest rate transactions impact earnings, including forecasted amounts for unsettled hedges, as applicable.

**Commodity Derivatives** — NSP-Wisconsin may enter into derivative instruments to manage variability of future cash flows from changes in commodity prices in its electric and natural gas operations, as well as for trading purposes. This could include the purchase or sale of natural gas to generate electric energy and natural gas for resale.

Gross notional amounts of commodity options at Dec. 31:

(Amounts in Millions) (a) (b)	2018	2017
Million British thermal units of natural gas	1.2	—

(a) Amounts are not reflective of net positions in the underlying commodities.

(b) Notional amounts for options are included on a gross basis, but are weighted for the probability of exercise.

**Consideration of Credit Risk and Concentrations** — NSP-Wisconsin continuously monitors the creditworthiness of counterparties to its interest rate derivatives and commodity derivative contracts prior to settlement, and assesses each counterparty's ability to perform on the transactions set forth in the contracts. Impact of credit risk was immaterial to the fair value of unsettled commodity derivatives presented in the balance sheets.

**Qualifying Cash Flow Hedges** — Financial impact of qualifying interest rate cash flow hedges on NSP-Wisconsin's accumulated other comprehensive loss, included in the statements of common stockholder's equity and in the statements of comprehensive income:

(Millions of Dollars)	2018	2017
Accumulated other comprehensive loss related to cash flow hedges at Jan. 1	\$ (0.1)	\$ (0.1)
After-tax net realized losses on derivative transactions reclassified into earnings	0.1	—
Accumulated other comprehensive loss related to cash flow hedges at Dec. 31	\$ —	\$ (0.1)

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Pre-tax losses related to interest rate derivatives reclassified from accumulated other comprehensive loss into earnings were \$0.1 million for the years ended Dec. 31, 2018 and 2017.

Changes in the fair value of natural gas commodity derivatives resulted in net losses of \$0.1 million and \$0.3 million for the years ended Dec. 31, 2018 and 2017, respectively, recognized as regulatory assets and liabilities. The classification as a regulatory asset or liability is based on commission approved regulatory recovery mechanisms.

During the years ended Dec. 31, 2018 and 2017, \$0.3 million of natural gas commodity derivatives settlement gains, \$0.2 million of settlement losses and \$0.8 million of settlement losses, respectively, were recognized subject to purchased natural gas cost recovery mechanisms, which result in reclassifications of derivative settlement gains and losses out of income to a regulatory asset or liability, as appropriate.

NSP-Wisconsin had no derivative instruments designated as fair value hedges during the years ended Dec. 31, 2018 and 2017.

**Recurring Fair Value Measurements** — The following table presents for each of the fair value hierarchy levels, NSP-Wisconsin's derivative assets measured at fair value on a recurring basis at Dec. 31, 2018:

(Millions of Dollars)	Dec. 31, 2018					
	Fair Value			Fair Value Total	Netting (a)	Total (b)
	Level 1	Level 2	Level 3			
<b>Current derivative assets</b>						
Natural gas commodity	\$ —	\$ 0.2	\$ —	\$ 0.2	\$ —	\$ 0.2

(a) NSP-Wisconsin nets derivative instruments and related collateral in its balance sheet when supported by a legally enforceable master netting agreement, and all derivative instruments and related collateral amounts were subject to master netting agreements at Dec. 31, 2018. The counterparty netting excludes settlement receivables and payables and non-derivative amounts that may be subject to the same master netting agreements.

(b) Included in the prepayments balance of \$3.3 million at Dec. 31, 2018 in the balance sheet.

NSP-Wisconsin had immaterial derivative assets measured at fair value on a recurring basis at Dec. 31, 2018.

### Fair Value of Long-Term Debt

As of Dec. 31, other financial instruments for which the carrying amount did not equal fair value:

(Millions of Dollars)	2018		2017	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Long-term debt, including current portion	\$ 815.6	\$ 850.0	\$ 766.2	\$ 854.6

Fair value of NSP-Wisconsin's long-term debt is estimated based on recent trades and observable spreads from benchmark interest rates for similar securities. Fair value estimates are based on information available to management as of Dec. 31, 2018 and 2017, and given the observability of the inputs, fair values presented for long-term debt were assigned as Level 2

## 7. Benefit Plans and Other Postretirement Benefits

### Pension and Postretirement Health Care Benefits

Xcel Energy has several noncontributory, defined benefit pension plans that cover almost all employees. Generally, benefits are based on a combination of years of service and average pay. Xcel Energy's policy is to fully fund into an external trust the actuarially determined pension costs subject to the limitations of applicable employee benefit and tax laws.

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In addition to the qualified pension plans, Xcel Energy maintains a supplemental executive retirement plan (SERP) and a nonqualified pension plan. The SERP is maintained for certain executives that were participants in the plan in 2008, when the SERP was closed to new participants. The nonqualified pension plan provides benefits for compensation that is in excess of the limits applicable to the qualified pension plans, with distributions funded by Xcel Energy's operating cash flows. Obligations of the SERP and nonqualified plan as of Dec. 31, 2018 and 2017 were \$33 million and \$37 million, respectively, of which \$1 million and \$1 million, respectively, were attributable to NSP-Wisconsin. Xcel Energy recognized net benefit cost for the SERP and nonqualified plans of \$4 million and \$5 million, respectively, of which amounts attributable to NSP-Wisconsin were immaterial.

In 2016, Xcel Energy established rabbi trusts to provide partial funding for future distributions of the SERP and its deferred compensation plan. Rabbi trust funding of deferred compensation plan distributions attributable to NSP-Wisconsin will be supplemented by NSP-Wisconsin's operating cash flows.

Xcel Energy has a contributory health and welfare benefit plan that provides health care and death benefits to certain Xcel Energy retirees.

- NSP-Wisconsin discontinued subsidizing health care benefits for non-bargaining employees retiring after 1998 and for bargaining employees who retired after 1999.

Xcel Energy bases the investment-return assumption on expected long-term performance for each of the asset classes in its pension and postretirement health care portfolios. For pension assets, Xcel Energy considers the historical returns achieved by its asset portfolio over the past 20 years longer period, as well as the long-term projected return levels. Xcel Energy and NSP-Wisconsin continually review their pension assumptions.

Pension cost determination assumes a forecasted mix of investment types over the long-term.

- Investment returns in 2018 were below the assumed level of 7.10%;
- Investment returns in 2017 were above the assumed level of 7.10%;
- In 2019, NSPW-Wisconsin's expected investment-return assumption is 7.10%.

Pension plan and postretirement benefit assets are invested in a portfolio according to Xcel Energy's return, liquidity and diversification objectives to provide a source of funding for plan obligations and minimize contributions to the plan, within appropriate levels of risk. The principal mechanism for achieving these objectives is the asset allocation given the long-term risk, return, correlation and liquidity characteristics of each particular asset class. There were no significant concentrations of risk in any industry, index, or entity. Market volatility can impact even well-diversified portfolios and significantly affect the return levels achieved by the assets in any year.

State agencies also have issued guidelines to the funding of postretirement benefit costs.

Xcel Energy's ongoing investment strategy is based on plan-specific investment recommendations that seek to minimize potential investment and interest rate risk as a plan's funded status increases over time. The investment recommendations result in a greater percentage of long-duration fixed income securities being allocated to specific plans having relatively higher funded status ratios and a greater percentage of growth assets being allocated to plans having relatively lower funded status ratios.

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### Plan Assets

The following presents, for each of the fair value hierarchy levels, NSP-Wisconsin's pension plan assets measured at fair value:

	Dec. 31, 2018 (a)					Dec. 31, 2017 (a)				
	Level 1	Level 2	Level 3	NAV	Total	Level 1	Level 2	Level 3	NAV	Total
Cash equivalents	\$ 4.9	\$ —	\$ —	\$ —	\$ 4.9	\$ 8.1	\$ —	\$ —	\$ —	\$ 8.1
Commingled funds:	37.1	—	—	41.8	78.9	43.2	—	—	45.9	89.1
Debt securities:	—	22.2	—	—	22.2	—	24.1	—	—	24.1
Equity securities:	4.6	—	—	—	4.6	4.9	—	—	—	4.9
Other	—	0.2	—	(1.3)	(1.1)	(1.3)	0.1	—	—	(1.2)
Total	\$ 46.6	\$ 22.4	\$ —	\$ 40.5	\$ 109.5	\$ 54.9	\$ 24.2	\$ —	\$ 45.8	\$ 124.9

(a) See Note 6 for further information on fair value measurement inputs and methods.

The following presents, for each of the fair value hierarchy levels, NSP-Wisconsin's postretirement benefit plan assets that were measured at fair value:

(Millions of dollars)	Dec. 31, 2018 (a)					Dec. 31, 2017 (a)				
	Level 1	Level 2	Level 3	NAV	Total	Level 1	Level 2	Level 3	NAV	Total
Cash Equivalents	—	—	—	—	—	0.1	—	—	—	0.1
Insurance contracts	—	0.1	—	—	0.1	—	0.1	—	—	0.1
Commingled funds	0.1	—	—	—	0.1	0.3	—	—	—	0.3
Debt securities	—	0.2	—	—	0.2	—	0.5	—	—	0.5
Equity securities	—	—	—	—	—	0.1	—	—	—	0.1
Total	\$ 0.1	\$ 0.3	\$ —	\$ —	\$ 0.4	\$ 0.5	\$ 0.6	\$ —	\$ —	\$ 1.1

(a) See Note 6 for further information on fair value measurement inputs and methods.



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**Funded Status** — Comparisons of the actuarially computed benefit obligation, changes in plan assets and funded status of the pension and postretirement health care plans for NSP-Wisconsin are as follows:

(Millions of Dollars)	Pension Benefits		Postretirement Benefits	
	2018	2017	2018	2017
<b>Change in Benefit Obligation:</b>				
Obligation at Jan. 1	\$ 156.8	\$ 157.5	\$ 16.4	\$ 15.0
Service cost	4.8	4.6	—	—
Interest cost	5.4	6.2	0.6	0.6
Plan participants' contributions	—	—	—	0.1
Plan amendments	—	(0.7)	—	—
Actuarial (gain) loss	(13.4)	6.5	(3.3)	2.1
Benefit payments (a)	(13.8)	(17.3)	(0.9)	(1.4)
Obligation at Dec. 31	\$ 139.8	\$ 156.8	\$ 12.8	\$ 16.4
<b>Change in Fair Value of Plan Assets:</b>				
Fair value of plan assets at Jan. 1	\$ 124.9	\$ 119.0	\$ 1.1	\$ 0.5
Actual return on plan assets	(11.1)	13.9	—	—
Plan participants' contributions	—	—	—	0.1
Employer contributions	9.5	9.3	0.2	1.9
Benefit payments	(13.8)	(17.3)	(0.9)	(1.4)
Fair value of plan assets at Dec. 31	\$ 109.5	\$ 124.9	\$ 0.4	\$ 1.1
Funded status of plans at Dec. 31	\$ (30.3)	\$ (31.9)	\$ (12.4)	\$ (15.3)
<b>Amounts recognized in the Balance Sheet at Dec. 31:</b>				
Net liabilities	\$ (30.3)	\$ (31.9)	\$ (12.4)	\$ (15.3)
<b>Significant Assumptions Used to Measure Benefit Obligations:</b>				
Discount rate for year-end valuation	4.31%	3.63%	4.32%	3.62%
Expected average long-term increase in compensation level	3.75	3.75	N/A	N/A
Mortality table	RP-2014	RP-2014	RP-2014	RP-2014
Health care costs trend rate — initial: Pre-65	N/A	N/A	6.5%	7.0%
Health care costs trend rate — initial: Post-65	N/A	N/A	5.3%	5.5%
Ultimate trend assumption — initial: Pre-65	N/A	N/A	4.5%	4.5%
Ultimate trend assumption — initial: Post-65	N/A	N/A	4.5%	4.5%
Years until ultimate trend is reached	N/A	N/A	4	5

(a) Includes approximately \$198 million, of which \$10.4 million was attributable to NSP-Wisconsin, of lump-sum benefit payments use in the determination of a settlement charge.

Accumulated benefit obligation for the pension plan was \$129.4 million and \$145.4 million as of Dec. 31, 2018 and 2017, respectively.

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**Net Periodic Benefit Cost (Credit)** — Net periodic benefit cost (credit) other than the service cost component is included in other income in the statement of income.

Components of net periodic benefit cost (credit) and the amounts recognized in other comprehensive income and regulatory assets and liabilities:

(Millions of Dollars)	Pension Benefits		Postretirement Benefits	
	2018	2017	2018	2017
Service cost	\$ 4.8	\$ 4.6	\$ —	\$ —
Interest cost	5.4	6.2	0.6	0.6
Expected return on plan assets	(9.0)	(9.2)	(0.1)	—
Amortization of prior service credit	—	0.1	(0.4)	(0.4)
Amortization of net loss	5.7	5.9	0.6	0.4
Settlement charge (a)	7.2	7.1	—	—
Net periodic pension cost (credit)	\$ 14.1	\$ 14.7	\$ 0.7	\$ 0.6
Costs not recognized due to effects of regulation	(3.4)	(4.2)	—	—
Net benefit cost (credit) recognized for financial reporting	\$ 10.7	\$ 10.5	\$ 0.7	\$ 0.6

**Significant Assumptions Used to Measure Costs:**

Discount rate	3.63%	4.13 %	3.62%	4.13%
Expected average long-term increase in compensation level	3.75	3.75	—	—
Expected average long-term rate of return on assets	7.10	7.10	5.30	5.80

(a) A settlement charge is required when the amount of all lump-sum distributions during the year is greater than the sum of the service and interest cost components of the annual net periodic pension cost. In 2018 and 2017, as a result of lump-sum distributions during the 2018 and 2017 plan years, NSP-Wisconsin recorded a total pension settlement charge of \$7.2 million in 2018 and \$7.1 million in 2017, a total of \$2 million and \$2 million of that amount was recorded in the income statement in 2018 and 2017.

Pension costs include an expected return for the current year that may differ from actual investment performance in the plan. Return assumption used for 2019 pension cost calculations is 7.10%.

(Millions of Dollars)	Pension Benefits		Postretirement Benefits	
	2018	2017	2018	2017
<b>Amounts Not Yet Recognized as Components of Net Periodic Benefit Cost:</b>				
Net loss	\$ 74.3	\$ 80.4	\$ 6.8	\$ 10.6
Prior service credit	(0.3)	(0.3)	(1.4)	(1.8)
Total	\$ 74.0	\$ 80.1	\$ 5.4	\$ 8.8
<b>Amounts Not Yet Recognized as Components of Net Periodic Benefit Cost Have Been Recorded as Follows Based Upon Expected Recovery in Rates:</b>				
Current regulatory assets	\$ 5.3	\$ 5.5	\$ 0.2	\$ 0.1
Noncurrent regulatory assets	68.7	74.6	5.2	8.7
Total	\$ 74.0	\$ 80.1	\$ 5.4	\$ 8.8

Measurement date	Dec. 31, 2018	Dec. 31, 2017	Dec. 31, 2018	Dec. 31, 2017
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**Cash Flows** — Cash funding requirements can be impacted by changes to actuarial assumptions, actual asset levels and other calculations prescribed by the funding requirements of income tax and other pension-related regulations. Required contributions were made in 2016 - 2019 to meet minimum funding requirements.

Total voluntary and required pension funding contributions across all four of Xcel Energy's pension plans were as follows:

- \$150 million in January 2019, of which \$7 million was attributable to NSP-Wisconsin;
- \$150 million in 2018, of which \$10 million was attributable to NSP-Wisconsin; and
- \$162 million in 2017, of which \$9 million was attributable to NSP-Wisconsin.

For future years, Xcel Energy and NSP-Wisconsin anticipate contributions will be made as necessary.

The postretirement health care plans have no funding requirements other than fulfilling benefit payment obligations, when claims are presented and approved. Additional cash funding requirements are prescribed by certain state and federal rate regulatory authorities. Xcel Energy, which includes NSP-Wisconsin, contributed \$11 million during 2018, \$20 million during 2017, \$18 million during 2016, of which \$0.3 million, \$2 million and \$1 million were attributable to NSP-Wisconsin. Xcel Energy expects to contribute approximately \$11 million during 2019, of which \$1 million is attributable to NSP-Wisconsin.

Target asset allocations:

	Pension Benefits		Postretirement Benefits	
	2018	2017	2018	2017
Domestic and international equity securities	37 %	38 %	18 %	24 %
Long-duration fixed income and interest rate swap securities	28	23	—	—
Short-to-intermediate fixed income securities	18	21	70	60
Alternative investments	15	16	8	9
Cash	2	2	4	7
Total	100 %	100 %	100 %	100 %

**Plan Amendments** — Xcel Energy, which includes NSP-Wisconsin, amended the Xcel Energy Pension Plan and Xcel Energy Inc. Nonbargaining Pension Plan (South) in 2017 to reduce supplemental benefits for non-bargaining participants as well as to allow the transfer of a portion of non-qualified pension obligations into the qualified plans. In 2016, the Xcel Energy Pension Plan was amended to change the discount rate basis for lump-sum conversion to annuity participants and annuity conversion to lump-sum participants.

In 2018 and 2017, there were no plan amendments made which affected the postretirement benefit obligation.

### Projected Benefit Payments

NSP-Wisconsin's projected benefit payments:

(In Thousands)	Projected Pension Payment		Gross projected postretirement healthcare payments		Expected Medicare Subsidies		Net projected postretirement health care payments	
2019	\$	14.6	\$	1.2	\$	—	\$	1.2
2020		10.9		1.1		—		1.1
2021		10.9		1.1		—		1.1
2022		10.8		1.0		—		1.0
2023		11.1		1.0		—		1.0
2024-2028		55.5		4.2		—		4.2

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## Defined Contribution Plans

Xcel Energy, which includes NSP-Wisconsin, maintains 401(k) and other defined contribution plans that cover most employees. The expense to these plans for NSP-Wisconsin was approximately \$2 million in 2018 and \$1 million in 2017 and 2016.

## Multiemployer Plans

NSP-Wisconsin contributes to several union multiemployer pension plans, none of which are individually significant. These plans provide pension benefits to certain union employees who may perform services for multiple employers and do not participate in the NSP-Wisconsin sponsored pension plans. Contributing to these types of plans creates risk that differs from providing benefits under NSP-Wisconsin sponsored plans, in that if another participating employer ceases to contribute to a multiemployer plan, additional unfunded obligations may need to be funded over time by remaining participating employers.

## 8. Commitments and Contingencies

### Legal

NSP-Wisconsin is involved in various litigation matters that are being defended and handled in the ordinary course of business. The assessment of whether a loss is probable or is a reasonable possibility, and whether the loss or a range of loss is estimable, often involves complex judgments about future events. Management maintains accruals for losses that are probable of being incurred and subject to reasonable estimation. Management is sometimes unable to estimate an amount or range of a reasonably possible loss in certain situations, including when (1) the damages sought are indeterminate, (2) the proceedings are in the early stages, or (3) the matters involve novel or unsettled legal theories. In such cases, there is considerable uncertainty regarding the timing or ultimate resolution of such matters, including a possible eventual loss. For current proceedings not specifically reported herein, management does not anticipate that the ultimate liabilities, if any, arising from such current proceedings would have a material effect on NSP-Wisconsin's financial statements. Unless otherwise required by GAAP, legal fees are expensed as incurred.

**Gas Trading Litigation** — e prime is a wholly owned subsidiary of Xcel Energy Inc. e prime was in the business of natural gas trading and marketing but has not engaged in natural gas trading or marketing activities since 2003. Multiple lawsuits seeking monetary damages were commenced against e prime and its affiliates, including Xcel Energy, between 2003 and 2009 alleging fraud and anticompetitive activities in conspiring to restrain the trade of natural gas and manipulate natural gas prices.

Cases were all consolidated in the U.S. District Court in Nevada.

In the fourth quarter of 2018, four cases were settled. Two cases remain active which include a multi-district litigation (MDL) matter consisting of a Colorado class (Breckenridge), and a Wisconsin class (Arandell Corp.).

**Breckenridge/Colorado** — Case has been remanded to the MDL panel and is expected to be referred back to the U.S. District court in Colorado. Xcel Energy has concluded that a loss is a remote.

**Arandell Corp.** — In November 2017, the U.S. District Court in Nevada granted summary judgment against two plaintiffs in the Arandell Corp. case in favor of Xcel Energy and NSP-Wisconsin, leaving only three individual plaintiffs remaining in the litigation. In addition, the plaintiffs' motions for class certification and remand back to originating courts were denied in March 2017.

Plaintiffs have asked the lower court to remand the cases back to the court where the actions were originally filed anticipating class certification. A hearing date has not been set. Xcel Energy has concluded that a loss is remote.

### Rate Matters

**Midcontinent Independent System Operator, Inc. (MISO) return on equity (ROE) Complaints** — In November 2013 and February 2015, customers filed complaints against MISO transmission owners (TOs) including NSP-Minnesota and NSP-Wisconsin. The first

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complaint argued for a reduction in the base ROE in MISO transmission formula rates from 12.38% to 9.15%, and removal of ROE adders (including those for regional transmission organization (RTO) membership). The second complaint sought to reduce base ROE from 12.38% to 8.67%. In September 2016, the FERC issued an order granting a 10.32% base ROE (10.82% with the RTO adder) effective for the first complaint period of Nov. 12, 2013 to Feb. 11, 2015 and subsequent to the date of the order. The D.C. Circuit subsequently vacated and remanded FERC Opinion No. 531, which had established the ROE methodology on which the September 2016 FERC order was based.

In October 2018, the FERC issued a New England Transmission Owners base ROE order that addressed the D.C. Circuit's actions on Opinion No. 531. Under a new proposed two step ROE approach, the FERC has indicated an intention to dismiss an ROE complaint if the existing ROE falls within the range of just and reasonable ROEs based on equal weighting of the discounted cash flows (DCF), capital asset pricing model (CAPM), and Expected Earnings models. The FERC proposes that if necessary, it would then set a new ROE by averaging the results of these models plus a Risk Premium model.

With respect to the MISO TOs, the FERC subsequently made preliminary determinations in a November 2018 order that the MISO base ROE in effect for the first complaint period (12.38%) was outside the range of reasonableness, and should be reduced. The FERC indicated its preliminary analysis using the new ROE approach resulted in a base ROE of 10.28% for the first complaint period, compared to the previously ordered base ROE of 10.32%. A procedural schedule has been set for the first half of 2019, with the FERC expected to act no earlier than the second half of 2019. NSP-Minnesota has recognized a current refund liability consistent with its best estimate of the final ROE.

#### **Environmental**

New and changing federal and state environmental mandates can create financial liabilities for NSP-Wisconsin, which are normally recovered through the regulated rate process.

**Site Remediation** — Various federal and state environmental laws impose liability where hazardous substances or other regulated materials have been released to the environment. NSP-Wisconsin may sometimes pay all or a portion of the cost to remediate sites where past activities of NSP-Wisconsin's predecessors or other parties have caused environmental contamination. Environmental contingencies could arise from various situations, including sites of former manufactured gas plants (MGPs); and third-party sites, such as landfills, for which NSP-Wisconsin is alleged to have sent wastes to that site.

#### **MGP Sites**

**Ashland MGP Site** — NSP-Wisconsin was named a responsible party for contamination at the Ashland/Northern States Power Lakefront Superfund Site (the Site) in Ashland, Wisconsin. Remediation and restoration activities are anticipated to be completed in 2019 and groundwater treatment activities at the Site will continue for many years.

Current cost estimate for the remediation of the entire site is approximately \$192 million, of which approximately \$165 million has been spent. As of Dec. 31, 2018 and 2017, NSP-Wisconsin had recorded a total liability of \$27 million and \$30 million, respectively, for the entire site.

NSP-Wisconsin has deferred the unrecovered portion of the estimated Site remediation costs as a regulatory asset. The PSCW has authorized NSP-Wisconsin rate recovery for all remediation costs incurred at the Site. In 2012, the PSCW agreed to allow NSP-Wisconsin to pre-collect certain costs, to amortize costs over a 10-year period and to apply a 3% carrying cost to the unamortized regulatory asset.

**MGP, Landfill or Disposal Sites** — NSP-Wisconsin is currently investigating or remediating two MGP, landfill or other disposal sites across its service territories, in addition to the Ashland MGP Site, and these activities will continue through at least 2019. NSP-Wisconsin accrued \$1.7 million as of Dec. 31, 2018, and \$0.1 million as of Dec. 31, 2017 for these sites. There may be insurance recovery and/or recovery from other potentially responsible parties, offsetting some portion of costs incurred.

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**Environmental Requirements — Water and Waste**

**Federal Clean Water Act (CWA) Waters of the U.S. (WOTUS) Rule** — In 2015, the Environmental Protection Agency (EPA) and U.S. Army Corps of Engineers (Corps) published a final rule that significantly broadened the scope of waters under the CWA that are subject to federal jurisdiction, referred to as “WOTUS”. The Rule has been subject to significant litigation and is currently stayed in a portion of the country. NSP-Wisconsin cannot estimate potential impacts until the legal and administrative processes are finalized, but expects costs will be recoverable through regulatory mechanisms.

**Federal CWA Section 316(b)** — The federal CWA requires the EPA to regulate cooling water intake structures to assure that these structures reflect the best technology available for minimizing impingement and entrainment of aquatic species. NSP-Wisconsin estimates the likely cost for complying with impingement requirements is approximately \$4 million, to be incurred between 2019 and 2028, while the total cost of entrainment improvements is anticipated to be immaterial. NSP-Wisconsin believes two plants could be required by state regulators to make improvements to reduce entrainment. NSP-Wisconsin anticipates these costs will be fully recoverable through regulatory mechanisms.

**AROs** — AROs have been recorded for NSP-Wisconsin’s assets.

NSP-Wisconsin’s AROs were as follows:

(Millions of Dollars)	Dec. 31, 2018			Dec. 31, 2018 (b)
	Jan. 1, 2018	Accretion	Cash Flow Revisions (a)	
<b>Electric</b>				
Distribution	\$ —	\$ —	\$ 4.6	\$ 4.6
Steam, hydro and other production	4.1	0.1	—	4.2
<b>Natural gas</b>				
Distribution	10.3	0.4	(1.6)	9.1
Total liability (c)	\$ 14.4	\$ 0.5	\$ 3.0	\$ 17.9

(a) In 2018, AROs were revised for changes in timing and estimates of cash flows. Changes in gas distribution AROs were mainly related to increased gas line mileage and number of services, which were more than offset by increased discount rates. Changes in electric distribution AROs primarily related to increased labor costs.

(b) There were no ARO amounts incurred or settled in 2018.

(c) Included in other long-term liabilities balance in the balance sheet.

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(Millions of Dollars)	Jan. 1, 2017	Amounts Incurred (a)	Accretion	Cash Flow Revisions (b)	Dec. 31, 2017 (c)
<b>Electric</b>					
Steam, hydro and other production	\$ 3.1	\$ 1.0	\$ —	\$ —	\$ 4.1
<b>Natural gas</b>					
Distribution	8.3	—	0.3	1.7	10.3
Total liability (d)	\$ 11.4	\$ 1.0	\$ 0.3	\$ 1.7	\$ 14.4

(a) Amounts incurred related to asbestos at the French Island plant.

(b) Changes in gas distribution AROs were primarily related to increased labor costs.

(c) There were no ARO amounts settled in 2017.

(d) Included in other long-term liabilities balance in the balance sheet.

**Indeterminate AROs** — Outside of the recorded asbestos AROs, other plants or buildings may contain asbestos due to the age of many of NSP-Wisconsin's facilities, but no confirmation or measurement of the cost of removal could be determined as of Dec. 31, 2018. Therefore, an ARO has not been recorded for these facilities.

**Leases** — NSP-Wisconsin leases a variety of equipment and facilities. These leases, primarily for office space, vehicles, aircraft and power-operated equipment, are accounted for as operating leases.

Total expenses under operating lease obligations for NSP-Wisconsin for the year ended Dec. 31:

(Millions of Dollars)	2018	2017
Total expense	\$ 1.3	\$ 1.2

Future commitments under operating leases are:

(Millions of Dollars)	
2019	\$ 1.0
2020	0.9
2021	0.8
2022	0.8
2023	0.8
Thereafter	3.8
Total	\$ 8.1

**Fuel Contracts** — NSP-Wisconsin has entered into various long-term commitments for the purchase and delivery of a significant portion of its coal and natural gas requirements. These contracts expire between 2019 and 2029. NSP-Wisconsin is required to pay additional amounts depending on actual quantities shipped under these agreements.

As NSP-Wisconsin does not have an automatic electric fuel adjustment clause for Wisconsin retail customers, NSP-Wisconsin utilizes deferred accounting treatment for future rate recovery or refund when fuel costs differ from the amount included in rates by more than 2% on an annual basis, as determined by the PSCW after an opportunity for a hearing and an earnings test based on NSP-Wisconsin's authorized ROE.

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Estimated minimum purchases under these contracts as of Dec. 31, 2018:

(Millions of Dollars)	Coal	Natural gas supply	Natural gas storage and transportation
2019	\$ 6.1	\$ 9.9	\$ 13.4
2020	2.3	0.3	11.8
2021	0.6	0.4	11.3
2022	0.7	0.2	9.7
2023	0.7	—	7.9
Thereafter	—	—	24.3
Total (a)	\$ 10.4	\$ 10.8	\$ 78.4

(a) Excludes additional amounts allocated to NSP-Wisconsin through intercompany charges.

Additional expenditures for fuel and natural gas storage and transportation will be required to meet expected future electric generation and natural gas needs.

**Low-Income Housing Limited Partnerships** - Amounts reflected in NSP-Wisconsin's balance sheets for low-income housing limited partnerships include the following:

(Millions of Dollars)	Dec. 31, 2018	Dec. 31, 2017
Current assets	\$ 0.3	\$ 0.4
Utility plant, net	0.9	1.9
Other noncurrent assets	0.1	0.1
Total assets	\$ 1.3	\$ 2.4
Current liabilities	\$ —	\$ 1.2
Mortgages and other long-term debt payable	0.5	0.5
Other noncurrent liabilities	—	0.1
Total liabilities	\$ 0.5	\$ 1.8

#### Other

**Guarantees** — NSP-Wisconsin provides a guarantee for payment of customer loans related to NSP-Wisconsin's farm rewiring program. NSP-Wisconsin's exposure under the guarantee is based upon the net liability under the agreement. The guarantee issued by NSP-Wisconsin limits the exposure of NSP-Wisconsin to a maximum amount stated in the guarantee. The guarantee contains no recourse provisions and requires no collateral.

The following table presents the guarantee issued and outstanding for NSP-Wisconsin:

(Millions of Dollars)	Guarantor	Guarantee Amount	Current Exposure	Triggering Event
Guarantee of customer loans for the Farm Rewiring Program <sup>(a)</sup>	NSP-Wisconsin	\$ 1.0	\$ —	(b)

(a) The term of this guarantee expires in 2020, which is the final scheduled repayment date for the loans. As of Dec. 31, 2018, no claims had been made by the lender.

(b) The debtor becomes the subject of bankruptcy or other insolvency proceedings.



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## 9. Other Comprehensive Income

Changes in accumulated other comprehensive loss, net of tax, for the years ended Dec. 31, 2018 and 2017:

(Millions of Dollars)	Gains and Losses on Cash Flow Hedges	
	2018	2017
Accumulated other comprehensive loss at Jan. 1	\$ (0.1)	\$ (0.1)
Losses reclassified from net accumulated other comprehensive loss (net of taxes of \$0 and \$0), respectively (a)	0.1	—
Net current period other comprehensive income	0.1	—
Accumulated other comprehensive loss at Dec. 31	\$ —	\$ (0.1)

(a) Included in interest charges.

## 10. Related Party Transactions

Xcel Energy Services Inc. provides management, administrative and other services for the subsidiaries of Xcel Energy Inc., including NSP-Wisconsin. The services are provided and billed to each subsidiary in accordance with service agreements executed by each subsidiary. NSP-Wisconsin uses services provided by Xcel Energy Services Inc. whenever possible. Costs are charged directly to the subsidiary and are allocated if they cannot be directly assigned.

The electric production and transmission costs of the entire NSP System are shared by NSP-Minnesota and NSP-Wisconsin. The Interchange Agreement provides for the sharing of all costs of generation and transmission facilities of the system, including capital costs

Significant affiliate transactions among the companies and related parties including billings under the Interchange Agreement for the years ended Dec. 31:

(Millions of Dollars)	2018	2017
Operating revenues:		
Electric	\$ 157.9	\$ 177.2
Operating expenses:		
Purchased power	410.9	421.6
Transmission expense	62.8	68.6
Other operating expenses — paid to Xcel Energy Services Inc.	86.9	92.7

Accounts receivable and payable with affiliates at Dec. 31 were:

(Millions of Dollars)	2018		2017	
	Accounts Receivable	Accounts Payable	Accounts Receivable	Accounts Payable
NSP-Minnesota	\$ —	\$ 11.0	\$ —	\$ 17.8
PSCo	0.2	—	—	0.1
Other subsidiaries of Xcel Energy Inc.	15.1	9.0	3.4	11.9
	\$ 15.3	\$ 20.0	\$ 3.4	\$ 29.8

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## 11. Supplementary Cash Flow Data

	Year Ended Dec. 31	
	2018	2017
Supplemental disclosure of cash flow information:		
Cash paid for interest (net of amounts capitalized)	\$ (33.3)	\$ (31.4)
Cash (paid) received for income taxes, net	(20.6)	(5.0)
Supplemental disclosure of non-cash investing transactions:		
Accrued utility plant additions	32.0	31.0
Inventory transfer additions in utility plant	8.2	5.5
Allowance for equity funds used during construction in utility plant	9.2	6.7

## 12. Investments Accounted for by the Equity Method

Under FERC regulations, NSP-Wisconsin's investment in and income from its wholly-owned subsidiaries are presented using the equity method of accounting, rather than the GAAP method of consolidation. NSP-Wisconsin's subsidiaries are:

	Geographic Area	Percent voting stock owned
Chippewa and Flambeau Improvement Co.	USA	88.02%
Clearwater Investments, Inc.	USA	100%
NSP Lands, Inc.	USA	100%

**Summarized Financial Information of Unconsolidated Investees** – Summarized financial information for all equity-method subsidiaries:

### Financial Position:

(Millions of Dollars)	2018	2017
Current assets	\$ 1.7	\$ 0.8
Deferred debits	\$ 3.1	\$ 4.4
Total assets	\$ 4.8	\$ 5.2
Current liabilities	\$ 0.6	\$ 1.8
Deferred credits	\$ 0.1	\$ 0.7
Equity	\$ 3.5	\$ 2.7
Total liabilities and equity	\$ 4.2	\$ 5.2

### Results of Operations:

Millions of Dollars)	2018	2017
Operating revenues	\$ 2.8	\$ 1.4
Operating income (loss)	\$ 0.3	\$ 0.2
Net income	\$ 0.1	\$ 0.2

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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

Line No.	Other Cash Flow Hedges Interest Rate Swaps  (f)	Other Cash Flow Hedges [Specify]  (g)	Totals for each category of items recorded in Account 219  (h)	Net Income (Carried Forward from Page 117, Line 78)  (i)	Total Comprehensive Income  (j)
1	( 132,914)		( 132,914)		
2	63,792		63,792		
3					
4	63,792		63,792	79,416,112	79,479,904
5	( 69,122)		( 69,122)		
6	( 69,122)		( 69,122)		
7	69,122		69,122		
8					
9	69,122		69,122	97,996,931	98,066,053
10					

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS  
FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.

Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	2,885,409,594	2,391,254,087
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified	545,413,109	508,684,578
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	3,430,822,703	2,899,938,665
9	Leased to Others	2,832,049	2,832,049
10	Held for Future Use	8,103	8,103
11	Construction Work in Progress	56,320,500	43,711,140
12	Acquisition Adjustments		
13	Total Utility Plant (8 thru 12)	3,489,983,355	2,946,489,957
14	Accum Prov for Depr, Amort, & Depl	1,400,964,194	1,177,183,293
15	Net Utility Plant (13 less 14)	2,089,019,161	1,769,306,664
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	1,351,855,020	1,162,238,550
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant	47,789,702	13,625,271
22	Total In Service (18 thru 21)	1,399,644,722	1,175,863,821
23	Leased to Others		
24	Depreciation	1,319,472	1,319,472
25	Amortization and Depletion		
26	Total Leased to Others (24 & 25)	1,319,472	1,319,472
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	Total Held for Future Use (28 & 29)		
31	Abandonment of Leases (Natural Gas)		
32	Amort of Plant Acquisition Adj		
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,400,964,194	1,177,183,293

Name of Respondent  
Northern States Power Company (Wisconsin)

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
04/18/2019

Year/Period of Report  
End of 2018/Q4

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS  
FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
340,687,072				153,468,435	3
					4
					5
5,500,339				31,228,192	6
					7
346,187,411				184,696,627	8
					9
					10
3,590,149				9,019,211	11
					12
349,777,560				193,715,838	13
167,227,146				56,553,755	14
182,550,414				137,162,083	15
					16
					17
165,902,471				23,713,999	18
					19
					20
1,324,675				32,839,756	21
167,227,146				56,553,755	22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
167,227,146				56,553,755	33

Name of Respondent Northern States Power Company (Wisconsin)	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 200 Line No.: 21 Column: c**

The amortization of other utility plant within account 111 includes the following:

Intangible Plant	\$ 9,779,520
Hydraulic Production - Conventional	3,845,751
Total	<u>\$13,625,271</u>



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**ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)**

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents	5,904,937	
4	(303) Miscellaneous Intangible Plant	20,306,920	608,149
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	26,211,857	608,149
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	74,018	
9	(311) Structures and Improvements	14,941,298	515,805
10	(312) Boiler Plant Equipment	99,811,263	6,226,661
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	12,076,804	48,695
13	(315) Accessory Electric Equipment	9,451,003	50,088
14	(316) Misc. Power Plant Equipment	2,730,269	29,416
15	(317) Asset Retirement Costs for Steam Production	3,583,469	
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	142,668,124	6,870,665
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights	2,404,308	
28	(331) Structures and Improvements	20,961,938	142,653
29	(332) Reservoirs, Dams, and Waterways	143,830,573	3,823,909
30	(333) Water Wheels, Turbines, and Generators	77,228,254	1,058,011
31	(334) Accessory Electric Equipment	34,967,658	176,139
32	(335) Misc. Power PLant Equipment	4,859,406	31,975
33	(336) Roads, Railroads, and Bridges		
34	(337) Asset Retirement Costs for Hydraulic Production	10,795	
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	284,262,932	5,232,687
36	D. Other Production Plant		
37	(340) Land and Land Rights	192,347	
38	(341) Structures and Improvements	2,359,012	5,944
39	(342) Fuel Holders, Products, and Accessories	3,760,959	
40	(343) Prime Movers	32,227,418	
41	(344) Generators	26,713,066	
42	(345) Accessory Electric Equipment	9,769,610	2,081
43	(346) Misc. Power Plant Equipment	1,650,501	
44	(347) Asset Retirement Costs for Other Production	113,016	
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	76,785,929	8,025
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	503,716,985	12,111,377

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				2
			5,904,937	3
1,710,055			19,205,014	4
1,710,055			25,109,951	5
				6
				7
			74,018	8
60,140			15,396,963	9
479,486			105,558,438	10
				11
20,463			12,105,036	12
			9,501,091	13
8,035			2,751,650	14
			3,583,469	15
568,124			148,970,665	16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
			2,404,308	27
9,485			21,095,106	28
352,035			147,302,447	29
58,002			78,228,263	30
106,334			35,037,463	31
			4,891,381	32
				33
			10,795	34
525,856			288,969,763	35
				36
			192,347	37
			2,364,956	38
			3,760,959	39
			32,227,418	40
237,205			26,475,861	41
			9,771,691	42
			1,650,501	43
			113,016	44
237,205			76,556,749	45
1,331,185			514,497,177	46

**ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)**

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	<b>3. TRANSMISSION PLANT</b>		
48	(350) Land and Land Rights	39,332,570	2,587,204
49	(352) Structures and Improvements	29,401,380	1,718,564
50	(353) Station Equipment	329,944,680	19,406,688
51	(354) Towers and Fixtures	2,869,737	
52	(355) Poles and Fixtures	464,427,695	133,947,288
53	(356) Overhead Conductors and Devices	169,620,117	61,968,832
54	(357) Underground Conduit	6,313,729	
55	(358) Underground Conductors and Devices	9,044,583	
56	(359) Roads and Trails	26,067	
57	(359.1) Asset Retirement Costs for Transmission Plant	-2,880	
58	<b>TOTAL Transmission Plant (Enter Total of lines 48 thru 57)</b>	<b>1,050,977,678</b>	<b>219,628,576</b>
59	<b>4. DISTRIBUTION PLANT</b>		
60	(360) Land and Land Rights	2,299,451	91,497
61	(361) Structures and Improvements	14,594,827	1,292,979
62	(362) Station Equipment	171,085,014	13,263,597
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	142,296,403	12,714,810
65	(365) Overhead Conductors and Devices	143,442,809	6,917,228
66	(366) Underground Conduit	21,082,247	1,885,170
67	(367) Underground Conductors and Devices	116,654,247	8,025,799
68	(368) Line Transformers	133,671,779	8,502,253
69	(369) Services	102,618,349	5,712,854
70	(370) Meters	37,091,657	367,801
71	(371) Installations on Customer Premises	4,471,919	
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	15,004,129	1,455,642
74	(374) Asset Retirement Costs for Distribution Plant	-38,851	4,599,442
75	<b>TOTAL Distribution Plant (Enter Total of lines 60 thru 74)</b>	<b>904,273,980</b>	<b>64,829,072</b>
76	<b>5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT</b>		
77	(380) Land and Land Rights		
78	(381) Structures and Improvements		
79	(382) Computer Hardware		
80	(383) Computer Software		
81	(384) Communication Equipment		
82	(385) Miscellaneous Regional Transmission and Market Operation Plant		
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper		
84	<b>TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)</b>		
85	<b>6. GENERAL PLANT</b>		
86	(389) Land and Land Rights	174,225	
87	(390) Structures and Improvements	12,633,065	41,771
88	(391) Office Furniture and Equipment	7,435,956	2,153,799
89	(392) Transportation Equipment	42,035,177	4,341,723
90	(393) Stores Equipment	61,702	
91	(394) Tools, Shop and Garage Equipment	26,186,296	10,853,469
92	(395) Laboratory Equipment	765,880	
93	(396) Power Operated Equipment	5,122,854	277,812
94	(397) Communication Equipment	25,585,136	3,045,154
95	(398) Miscellaneous Equipment	21,910	
96	<b>SUBTOTAL (Enter Total of lines 86 thru 95)</b>	<b>120,022,201</b>	<b>20,713,728</b>
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	<b>TOTAL General Plant (Enter Total of lines 96, 97 and 98)</b>	<b>120,022,201</b>	<b>20,713,728</b>
100	<b>TOTAL (Accounts 101 and 106)</b>	<b>2,605,202,701</b>	<b>317,890,902</b>
101	(102) Electric Plant Purchased (See Instr. 8)		
102	(Less) (102) Electric Plant Sold (See Instr. 8)		
103	(103) Experimental Plant Unclassified		
104	<b>TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)</b>	<b>2,605,202,701</b>	<b>317,890,902</b>

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				47
91			41,919,683	48
81,769			31,038,175	49
2,540,501			346,810,867	50
33,971			2,835,766	51
2,856,117			595,518,866	52
1,131,442			230,457,507	53
			6,313,729	54
			9,044,583	55
			26,067	56
-2,880				57
6,641,011			1,263,965,243	58
				59
1,852			2,389,096	60
70,425			15,817,381	61
1,008,243			183,340,368	62
				63
178,324			154,832,889	64
550,461			149,809,576	65
23,855			22,943,562	66
289,660			124,390,386	67
702,920			141,471,112	68
55,363			108,275,840	69
69,859			37,389,599	70
2,220,567	-404,387		1,846,965	71
				72
61,808	404,387		16,802,350	73
			4,560,591	74
5,233,337			963,869,715	75
				76
				77
				78
				79
				80
				81
				82
				83
				84
				85
			174,225	86
			12,674,836	87
47,586			9,542,169	88
7,146,747			39,230,153	89
			61,702	90
303,829			36,735,936	91
89,218			676,662	92
570,680			4,829,986	93
81,290			28,549,000	94
			21,910	95
8,239,350			132,496,579	96
				97
				98
8,239,350			132,496,579	99
23,154,938			2,899,938,665	100
				101
				102
				103
23,154,938			2,899,938,665	104

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 204 Line No.: 5 Column: g**

This footnote also applies to the following pages, lines and columns:

Schedule Page: 205 Line No: 46 Column: g  
Schedule Page: 207 Line No: 58 Column: g  
Schedule Page: 207 Line No: 75 Column: g  
Schedule Page: 207 Line No: 99 Column: g

Electric Plant in Service (Accounts 101, 102, 103 and 106). The Form 1 reports total intangible plant (line 5), production plant (line 46), transmission plant (line 58), distribution plant (line 75) and general plant (line 99) at the beginning of the year and at the end of the year. The Company uses a 13-month average calculation for the plant in service balances included in the formula. Production plant and distribution plant balances are included in the development of the gross plant and net plant allocators that are used.

Negative additions to Asset Retirement Costs represent an Asset Retirement Obligation layer decrease which translates to a negative addition to the account.

**Schedule Page: 204 Line No.: 58 Column: b**

**Transmission Serving  
Production**

	Beginning Balance	Additions	Retirements	Adjustments	Transfers	Ending Balance
Account 352 - Structures & Improvements	726,507	-	-	-	-	726,507
Account 353 - Station Equipment	8,415,587	-	(14,375)	-	-	8,401,211

**Schedule Page: 204 Line No.: 75 Column: b**

**Distribution Serving Production**

	Beginning Balance	Additions	Retirements	Adjustments	Transfers	Ending Balance
Account 360 - Land & Land Rights	-	-	-	-	-	-
Account 361 - Structures & Improvements	3,588	-	-	-	-	3,588
Account 362 - Station Equipment	139,066	-	-	-	-	139,066

Name of Respondent  
Northern States Power Company (Wisconsin)

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
04/18/2019

Year/Period of Report  
End of 2018/Q4

ELECTRIC PLANT LEASED TO OTHERS (Account 104)

Line No.	Name of Lessee (Designate associated companies with a double asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year (e)
1	**CHIPPEWA AND FLAMBEAU	CHIPPEWA RESERVOIR LOCATED			
2	IMPROVEMENT COMPANY	ON CHIPPEWA RIVER NEAR			
3		WINTER, WI			
4					
5		EXEMPT LICENSED			
6		PROJECT NO. 8286	11/26/1921		2,832,049
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47	TOTAL				2,832,049

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	Flambeau Transmission Sub	1979	2019+	8,103
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	Footnote from page 106b			
47	Total			8,103



Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
	(2) <input type="checkbox"/> A Resubmission	04/18/2019	2018/Q4
FOOTNOTE DATA			

**Schedule Page: 214 Line No.: 46 Column: d**

Electric Plant Held for Future Use (Account 105). The Form 1 reports the plant held for future use balances at the end of the year. NSP-Wisconsin uses only the transmission-related land and land rights plant held for future use in the MISO Transmission Formula Rate. NSP-Wisconsin uses a 13-month average calculation of these plant balances included in the formula rate.

Name of Respondent Northern States Power Company (Wisconsin)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
<b>CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)</b>				
1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.		Not Classified-Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 204-211, according to a tentative classification by primary accounts.		
2. The information specified by this schedule for Account 106, Completed Construction		3. Show items relating to "research and development" projects last under a caption Research and Development (See Account 107, Uniform System of Accounts). 4. Minor projects may be grouped.		
Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)	Completed Construction Not Classified-Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	ADMS SW WI	4,863,701		
2	Bayfield Loop Pre Construction	1,843,635		
3	WISCONSIN MAJOR STORM RECOVERY	1,786,303		
4	W3604 Cornucopia to Bayfield PH1	1,562,199		
5	NSPW Transmission UAV	1,335,953		
6	BFT - IRW - PERMIT LINE	1,327,763		
7	NSPW Physical Security Infrastructure	1,279,776		
8	NSW3408 Nelson Wabasha 69kV Rbld	1,191,353		
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24	Minor Projects	28,520,457		
25				
26				
27	Completed Construction Non Classified - Electric		508,684,578	
28				
29				
30				
31				
32				
33				
34				
35	<b>TOTAL</b>	<b>43,711,140</b>	<b>508,684,578</b>	<b>0</b>

Name of Respondent Northern States Power Company (Wisconsin)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
<b>CONSTRUCTION OVERHEADS - ELECTRIC</b>				
1. List in columns (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.		should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.		
2. On page 218 furnish information concerning construction overheads.		4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.		
3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather				
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)		
1	CONSTRUCTION ENGINEERING /SUPERVISION	13,192,568		
2	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	10,817,025		
3	ADMINISTRATIVE AND GENERAL EXPENSE	80,137		
4	ACCENTURE LLP	48,672		
5	ARCOS LLC	11,087		
6	BURNS & MCDONNELL, INC.	46,535		
7	CYIENT INC	1,291		
8	DAIRYLAND POWER COOPERATIVE	326		
9	GEOMETRIC RESULTS INC	1,852,973		
10	HDR	38,644		
11	HIGH ENERGY INC	2,680		
12	HOOPER CORP	27,169		
13	INFRATECH INC	9,781		
14	MADLINE ISLAND FERRY LINE INC	6,201		
15	MCKINSEY TRNS SERVICES	206,820		
16	MICHIGAN TECHNOLOGY UNIVERSITY	50,350		
17	MOTIVE POWER INC	204,578		
18	NIEBUHR PLUMBING & HEATING INC	430		
19	NORTHERN CLEARING INC	882		
20	POWER ENGINEERS INC	62,059		
21	PROJECT MANAGEMENT SOLUTIONS INC	38,880		
22	SARGENT LUNDY, L.L.C	25,439		
23	ULTEIG ENGINEERS INC	47,400		
24	WE DO IT INC	112,640		
25	XCEL ENERGY PROCUREMENT CARDS	8,226		
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40	<b>TOTAL</b>	<b>26,892,793</b>		

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE**

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant instructions 3 (17) of the U.S. of A.

3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

\* (1) and (2) SEE FOOTNOTES

AFUDC COMPUTATION:

2. BORROWED FUNDS - SEE (2A)  
3. OTHER FUNDS - SEE (2B)  
4. WEIGHTED RATE - SEE (2)

**COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES**

For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Capitalization/Ratio (Percent) (c)	Cost Rate Percentage (d)
1	Average Short-Term Debt	34,417,000		
2	Short-Term Interest			2.3460
3	Long-term Debt	769,022,000	46.73%	4.9660
4	Preferred Stock			
5	Common Equity	876,589,000	53.27%	9.8000
6	Total Capitalization	1,645,611,000	100.00%	
7	Average Construction Work in Progress Balance	190,060,000		

2. Gross Rate for Borrowed Funds  $s(S/W) + d(D/D+P+C) (1 - S/W)$  2.33%

3. Rate of Other Funds  $[1 - S/W] [p(P/D+P+C) + c(C/D+P+C)]$  4.27%

4. Weighted Average Rate Actually Used for the Year:

a. Rate for Borrowed Funds - 2.33% BORROWED FUNDS (SHORT TERM RATE OVERRIDE)  
b. Rate for Other Funds - 4.27% BORROWED FUNDS (SHORT TERM RATE OVERRIDE)

Name of Respondent	This Report Is:	Date of Report	Year of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/30/2019	2018
FOOTNOTE DATA			

**Schedule Page: 218 Line No. 1 Column: OH exp**

CONSTRUCTION ENGINEERING

(1) Overheads include (1) direct Engineering Department construction charges and (2) certain indirect costs (e.g., supervisor's time). Labor is charged on the basis of time incurred. Other expenses are also charged to this account when they pertain to engineering or construction. Miscellaneous engineering office department expenses are allocated based on time surveys and all amounts included in this account pertain to construction. Engineering expenses applicable to major projects are charged directly to construction projects or indirectly allocated through an overhead allocation process.

(2) The 2018 annual AFUDC capitalization rate on production and transmission plant was 6.66%, based on short-term and long-term debt rates of 2.35% and 4.97% respectively. See references 2(a) and 2(b) of the summary calculation below. By orders dated December 22, 1988 (Docket No. 4220-UR-102) and December 21, 2011 (Docket No. 4220-UR-117), the PSCW instructed the Company to capitalize AFUDC at the adjusted weighted cost of capital, which was 7.56% for the reporting year of 2018. Carrying charges in excess of FERC AFUDC allowed by the PSCW are capitalized to account 182.3 Other Regulatory Assets.

$$(2.a) \left[ \frac{2.346\% * 34,417,000}{190,060,000} \right] + \left[ \left[ \frac{4.966\% * 769,022,000}{(769,022,000 + 876,589,000)} \right] * \left[ \frac{1 - 34,417,000}{190,060,000} \right] \right]$$

= 2.33%

$$AI = (RS * (S/W)) + (RD * (D/(D+P+C)) * (1-S/W))$$

$$(2.b) \left[ \frac{1 - 34,417,000}{190,060,000} \right] * \left[ \left[ \frac{9.80\% * 876,589,000}{(769,022,000+876,589,000)} \right] \right]$$

= 4.27%

$$AE = (1-S/W) * (RP * (P/(D+P+C)) + RC * (C/(D+P+C)))$$

**ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)**

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

**Section A. Balances and Changes During Year**

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1,094,720,108	1,093,439,093		1,281,015
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	82,257,971	82,257,971		
4	(403.1) Depreciation Expense for Asset Retirement Costs	256,882	256,882		
5	(413) Exp. of Elec. Plt. Leas. to Others	38,457			38,457
6	Transportation Expenses-Clearing	4,722,981	4,722,981		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	87,276,291	87,237,834		38,457
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	21,444,882	21,444,882		
13	Cost of Removal	7,916,749	7,916,749		
14	Salvage (Credit)	902,385	902,385		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	28,459,246	28,459,246		
16	Other Debit or Cr. Items (Describe, details in footnote):	10,020,869	10,020,869		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,163,558,022	1,162,238,550		1,319,472

**Section B. Balances at End of Year According to Functional Classification**

20	Steam Production	98,930,278	98,930,278		
21	Nuclear Production				
22	Hydraulic Production-Conventional	180,990,006	179,670,534		1,319,472
23	Hydraulic Production-Pumped Storage				
24	Other Production	63,489,565	63,489,565		
25	Transmission	309,777,294	309,777,294		
26	Distribution	457,080,518	457,080,518		
27	Regional Transmission and Market Operation				
28	General	53,290,361	53,290,361		
29	TOTAL (Enter Total of lines 20 thru 28)	1,163,558,022	1,162,238,550		1,319,472

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 219 Line No.: 16 Column: c**

Net change in RWIP	\$ 10,029,258
(Gain)/Loss	(8,389)
Total	<u>\$ 10,020,869</u>

**Schedule Page: 219 Line No.: 20 Column: c**

Schedule Page: 219  
Line No.: 20-26, 28  
Column: c

Accumulated Provision for Depreciation (Account 108). The Form 1 reports the accumulated provision for depreciation balances at the end of year. The Company uses a 13-month average calculation for the accumulated provision for depreciation balances included in the formula. Production and distribution accumulated provision for depreciation balances are included in developing the net plant allocator used to allocate costs to the transmission function in the formula.

**Schedule Page: 219 Line No.: 25 Column: c**

Transmission Serving Production	\$ 8,293,266
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**Schedule Page: 219 Line No.: 26 Column: c**

Distribution Serving Production	\$ 123,293
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**Schedule Page: 219 Line No.: 29 Column: b**

	"Non-Legal" ARO
	Balances
Steam Production	<u>\$ 1,719,658</u>
Hydraulic Production-Conventional	14,910,966
Other Production	(782,750)
Transmission	50,320,987
Distribution	58,791,585
General	(77,491)
Total	<u>\$ 124,882,955</u>

Name of Respondent Northern States Power Company (Wisconsin)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
<b>NONUTILITY PROPERTY (Account 121)</b>				
1. Give a brief description and state the location of nonutility property included in Account 121.		4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.		
2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.		5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or		
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.		(2) other nonutility property.		
Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales Transfers, etc. (c)	Balance at End of Year (d)
1	Miscellaneous lands	201,366		201,366
2	Dunn County site lands	1,506,613		1,506,613
3				
4				
5				
6				
7				
8				
9				
10				
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12				
13				
14				
15				
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17				
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19				
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22				
23				
24				
25				
26				
27				
28				
29	Minor Items-Other Nonutility Property (1)	223,006	1,149	224,155
30	TOTAL	1,930,985	1,149	1,932,134

(1) The total is compiled from various items all under \$100,000 each.



Name of Respondent Northern States Power Company (Wisconsin)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
<b>NONUTILITY PROPERTY (Account 121)</b>				
1. Give a brief description and state the location of nonutility property included in Account 121.		4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.		
2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.		5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or (2) other nonutility property.		
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.				
Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales Transfers, etc. (c)	Balance at End of Year (d)
1	See Page 221			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17	TOTAL	0	0	0

<b>ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)</b>		
Report below the information called for concerning depreciation and amortization of nonutility property.		
Line No.	Item (a)	Amount (b)
1	Balance, Beginning of Year	57,556
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	2,850
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):	
6		
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	2,850
8	Net Charges for Plant Retired:	
9	Book Cost of Plant Retired	
10	Cost of Removal	
11	Salvage (Credit)	
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	0
13	Other Debit or Credit Items (Describe):	
14	(122) Depreciation of Nonutility Property	0
15	(122) Reserve Transfer*	(9,231)
16	* Retirement Work-In-Progress	
17	Balance, End of Year (Enter Total of lines 1, 7, 12, 14, and 15)	51,175

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018	
<b>INVESTMENTS (Accounts 123, 124, 136)</b>				
<p>1. Report below the investments in Accounts 123, <i>Investments in Associated Companies</i>, 124, <i>Other Investment</i>, and 136, <i>Temporary Cash Investments</i>.</p> <p>2. Provide a subheading for each account and list thereunder the information called for:</p> <p>(a) Investment in securities - List and describe each security owned, giving name of user, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included</p>		<p>in Account 124, <i>Other Investments</i>), state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, <i>Temporary Cash Investments</i>, also may be grouped by classes.</p> <p>(b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances which are properly includable in Account 123. Advances subject to current repayment should be included in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or an open account. Each note should be</p>		
Line No.	Description of Investment  (a)	Book Cost at Beginning of Year <i>(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference)</i> (b)		Purchases or Additions During Year  (c)
		Original Cost	Book Value	
1	OTHER INVESTMENTS (124)			
2				
3	Life Insurance Investments		2,233,951	(181,699)
4	Economic Development Loans			
5	Gateway Industrial Park		521,354	28,646
6				
7				
8				
9				
10	Total Account (124)		2,755,305	(153,053)
11				
12	TEMPORARY CASH INVESTMENTS (136)		713,108	1,069,429,221
13				
14				
15				
16				
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27				
28				

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**INVESTMENTS (Accounts 123, 124, 136) (Cont'd)**

listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees. Exclude amounts reported on page 229.

3. For any securities, notes or accounts that were pledged designate with an asterisk such securities, notes, or accounts and in a footnote state the name of pledgee and purpose of the pledge.

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.

5. Report in column (g) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

6. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (g).

Sales or Other Dispositions During Year (d)	Principal Amount or No. of Shares at End of Year (e)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (f)		Revenues for Year (g)	Gain or Loss from Improvement Disposed of (h)	Line No.
		Original Cost	Book Value			
22,500			2,052,252	28,646		1 2 3 4 5 6 7 8 9
22,500			2,579,752	28,646		10
1,069,459,885			682,444	169,809		11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28

**INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)**

1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.  
 2. Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e),(f),(g) and (h)  
 (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.  
 (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.  
 3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Chippewa and Flambeau Improvement Co.			
2	Capital Stock	Various		549,326
3	Additional paid in capital			68
4	Equity in undistributed earnings			154,689
5	SUBTOTAL			704,083
6				
7	Clearwater Investments, Inc.			
8	Capital Stock	6/1/92		100
9	Additional paid in capital			151,855
10	Equity in undistributed earnings			2,310,717
11	SUBTOTAL			2,462,672
12				
13	NSP Lands, Inc.			
14	Capital Stock	6/1/92		100
15	Additional paid in capital			49,900
16	Equity in undistributed earnings			79,673
17	SUBTOTAL			129,673
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	Total Cost of Account 123.1 \$	751,733	TOTAL	3,296,428

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
		549,326		2
	-32	100		3
35,591	38,053	152,227		4
35,591	38,021	701,653		5
				6
				7
		100		8
	-352	152,207		9
30,318		2,341,035		10
30,318	-352	2,493,342		11
				12
				13
		100		14
		49,900		15
-2,039	78,000	-366		16
-2,039	78,000	49,634		17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
				37
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				39
				40
				41
63,870	115,669	3,244,629		42

Name of Respondent Northern States Power Company (Wisconsin)	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 224 Line No.: 2 Column: b**

Capital Stock for Chippewa and Flambeau Improvement Company was acquired through various purchases and stock dividends between September 30, 1926 and August 10, 1992.

**Schedule Page: 224 Line No.: 3 Column: f**

Annual allocation of unitary tax (benefit)/detriment.

**Schedule Page: 224 Line No.: 9 Column: f**

Annual allocation of unitary tax (benefit)/detriment.

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
<b>NOTES AND ACCOUNTS RECEIVABLE SUMMARY FOR BALANCE SHEET</b>			
Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143).			
Line No.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Notes Receivable (Account 141)	0	0
2	Customer Accounts Receivable (Account 142)	60,528,363	63,487,638
3	Other Accounts Receivable (Account 143) (Disclose any capital stock subscriptions received)	19,206,716	8,784,425
4	TOTAL	<b>79,735,079</b>	<b>72,272,063</b>
5	Less: Accumulated Provision for Uncollectible Accounts-Cr. (Account 144)	4,873,065	5,552,304
6	TOTAL, Less Accumulated Provision for Uncollectible Accounts	<b>74,862,014</b>	<b>66,719,759</b>
7			
8			
9			
10			
11			
12			
13			
14			

<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNT-CR. (Account 144)</b>						
1. Report below the information called for concerning this accumulated provision. 2. Explain any important adjustments of subaccounts. 3. Entries with respect to officers and employees shall not include items for utility services.						
Line No.	Item (a)	Utility Customers (b)	Merchandise Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
1	Balance beginning of year	4,873,065				4,873,065
2	Prov. for uncollectibles for current year (1)	4,222,305				4,222,305
3	Account written off (less)	4,449,011				4,449,011
4	Coll. of accounts written off	905,945				905,945
5	Adjustments (explain):					
6						
7	Balance end of year	5,552,304	0	0	0	<b>5,552,304</b>
8						
9						
10						

(1) Line 2 includes a provision for (\$63,473) in which the offsetting transaction was not FERC Account 904. Total FERC Account 904 is \$4,158,832

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)**

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. Report particulars of notes and accounts receivable from associated companies* at end of year.</p> <p>2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.</p> <p>3. For notes receivable, list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate.</p> | <p>4. If any note was received in satisfaction of an open account, state the period covered by such open account.</p> <p>5. Include in column (f) interest recorded as income during the year including interest on accounts and notes held any time during the year.</p> <p>6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.</p> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

\* NOTE: "Associated companies" means companies or persons that, directly or indirectly, through one or more intermediaries, control, or are controlled by, or are under common control with, the account company. This includes related parties.

"Control" (including the terms "controlling," "controlled by," and "under common control with") means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers or stockholders, voting trusts, holding trusts, associated companies, contract or any other direct or indirect means.

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	ACCOUNTS RECEIVABLE FROM					
2	ASSOCIATED COMPANIES (146)					
3						
4	Clearwater Investments, Inc.	163			153	
5	NSP Lands, Inc.	163			105	
6	Xcel Energy Inc.	3,388,540			14,892,359	
7	Public Service Company of Colorado	0			190,297	
8	XE Southwestern Transmission	2,945			0	
9	Chippewa and Flambeau Improvement Co.	0			242,842	
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26	TOTAL	3,391,811			15,325,756	

\* NSP Wisconsin records the intercompany billings into one of two asset accounts. For financial reporting, the accounts are analyzed to determine the net payable (FERC account 234) and the net receivable (FERC 146), and the appropriate reclassifying entries are made. Because of this process, the information in columns (c) and (d) is not meaningful and has been omitted. See FERC page 429 for detail of transactions with Associated (Affiliated) Companies.



Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report End of <u>2018/Q4</u>
-----------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	----------------------------------------------	------------------------------------------------

**MATERIALS AND SUPPLIES**

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.

2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	3,874,831	3,752,386	Electric
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	4,132,763	4,952,559	Electric & Gas
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	2,066,108	1,393,595	Electric
8	Transmission Plant (Estimated)	86,894	143,521	Electric
9	Distribution Plant (Estimated)	582,273	255,964	Electric & Gas
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)	48,224	4,396	
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	6,916,262	6,750,035	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)			
17				
18	note re: page 106 formula rates			
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	10,791,093	10,502,421	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 227 Line No.: 11 Column: b**

Includes miscellaneous inventory items such as obsolescence, suspense items, purchase price variance, and inventory held for sale.

**Schedule Page: 227 Line No.: 11 Column: c**

Includes miscellaneous inventory items such as obsolescence, suspense items, purchase price variance, and inventory held for sale.

**Schedule Page: 227 Line No.: 18 Column: a**

Materials & Supplies (Accounts 154 and 163). The Form 1 reports the materials and supplies balances at the beginning and end of the year. The Company uses the average of the beginning and end of the year materials and supplies balances in the formula rate (see page 106).

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)**

1. Report below the information called for concerning production fuel and oil stock. affiliated companies, a statement should be submitted showing the quantity of such fuel so obtained, the quantity used and quantity on hand, and cost of the fuel classified as to the nature of the costs and expenses incurred with appropriate adjustment for the inventories at beginning and end of year.

2. Show quantities in tons Of 2000 lb. Barrels (42 gals.) or Mcf., whichever unit of quantity is applicable.

3. Each kind of coal or oil should be shown separately.

4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from

Line No.	Item (a)	Total Cost (b)	COAL	
			Quantity (c)	Cost (d)
1	<b>On hand beginning of year</b>	3,874,831	6,604	367,127
2	<b>Received during year</b>	10,461,803	0	0
3	<b>TOTAL</b>	14,336,634	6,604	367,127
4	<b>Used during year (specify department): Production</b>	10,584,248	883	49,078
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15	<b>Sold or transferred</b>			
16	<b>TOTAL DISPOSED OF</b>	10,584,248	883	49,078
17	<b>BALANCE END OF YEAR</b>	<b>3,752,386</b>	<b>5,721</b>	<b>318,049</b>

Name of Respondent Northern States Power Company (Wisconsin)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/30/2019		Year of Report 2018
<b>PRODUCTION FUEL AND OIL STOCKS (Included in Account 151 (Continued))</b>						
OIL		WOOD WASTE		RDF		
Quantity (e)	Cost (f)	Quantity (g)	Cost (h)	Quantity (i)	Cost (j)	Line No.
30,230	3,437,735	2,498	87,310	450	(25,801)	1
7,971	910,392	295,287	8,507,127	43,408	(158,436)	2
38,201	4,348,127	297,785	8,594,437	43,858	(184,237)	3
6,834	946,527	296,417	8,550,241	43,654	(172,778)	4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
6,834	946,527	296,417	8,550,241	43,654	(172,778)	16
<b>31,367</b>	<b>3,401,600</b>	<b>1,368</b>	<b>44,196</b>	<b>204</b>	<b>(11,459)</b>	17

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**PRODUCTION FUEL AND OIL STOCKS (Included in Account 151 (Continued))**

NATURAL GAS		PROPANE				Line No.
Quantity (e)	Cost (f)	Quantity (g)	Cost (h)	Quantity (i)	Cost (j)	
0	0	18,266	8,460			1
387,401	1,202,720	(311)	0			2
387,401	1,202,720	17,955	8,460			3
387,401	1,202,720	17,955	8,460			4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
387,401	1,202,720	17,955	8,460	0	0	16
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	17

Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2019	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	21,981.00		1,695.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA	18.00			
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	192.00			
19	Other:				
20	Adjust Balance				
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	21,807.00		1,695.00	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year	17.00		17.00	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	17.00			
40	Balance-End of Year			17.00	
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)	17.00	1		
45	Gains		1		
46	Losses				

Allowances (Accounts 158.1 and 158.2) (Continued)

- 6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
- 7. Report on Lines 8-14 the names of vendors/transfersors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
- 8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
- 9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
- 10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2020		2021		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
1,695.00		1,193.00		29,825.00		56,389.00		1
								2
								3
		502.00		1,695.00		2,197.00		4
						18.00		5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
						192.00		18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
1,695.00		1,695.00		31,520.00		58,412.00		29
								30
								31
								32
								33
								34
								35
								36
17.00		17.00		799.00		867.00		36
				34.00		34.00		37
								38
				17.00		34.00		39
17.00		17.00		816.00		867.00		40
								41
								42
								43
						17.00		44
								45
								46

Name of Respondent Northern States Power Company (Wisconsin)	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 228 Line No.: 44 Column: m**

Proceeds from SO2 allowance sales from plants owned by NSP-Wisconsin. This amount will not agree to Account 411.8 on the Income Statement (see page 114-117) due to proceeds from the sale of Renewable Energy Credits and the sharing of the sale proceeds through the FERC-approved Interchange Agreement.



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Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		2019	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	480.00		429.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA	7.00			
6					
7					
8	Purchases/Transfers:				
9	Duke Energy, Inc-Seasonal	105.00	19,950		
10	Duke Energy, Inc-Annual	100.00	338		
11					
12					
13					
14					
15	Total	205.00	20,288		
16					
17	Relinquished During Year:				
18	Charges to Account 509	583.00			
19	Other:				
20	Adjust Balance		20,288		
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	109.00		429.00	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Allowances (Accounts 158.1 and 158.2) (Continued)

- 6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
- 7. Report on Lines 8-14 the names of vendors/transfersors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
- 8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
- 9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
- 10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2020		2021		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
429.00						1,338.00		1
								2
								3
		429.00		69,691.00		70,120.00		4
						7.00		5
								6
								7
								8
						105.00	19,950	9
						100.00	338	10
								11
								12
								13
								14
						205.00	20,288	15
								16
								17
						583.00		18
								19
							20,288	20
								21
								22
								23
								24
								25
								26
								27
								28
429.00		429.00		69,691.00		71,087.00		29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
								44
								45
								46

Transmission Service and Generation Interconnection Study Costs

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	<b>Generation Studies</b>				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent Northern States Power Company (Wisconsin)	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 231 Line No.: 2 Column: a**

Transmission Service Study costs for Northern States Power Co. (a Wisconsin corporation) are included as part of the NSP system, which is filed in the annual report for Northern States Power Co. (a Minnesota Corporation).

**Schedule Page: 231 Line No.: 22 Column: a**

Generation Interconnection Study costs for Northern States Power Co. (a Wisconsin corporation) are included as part of the NSP system, which is filed in the annual report for Northern States Power Co. (a Minnesota corporation).

**OTHER REGULATORY ASSETS (Account 182.3)**

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	AFC in Excess of FERC-Carrying Chgs-Electric	14,569,486	1,836,078	405	538,607	15,866,957
2	- Amortized over plant lives					
3						
4	AFC in Excess of FERC-Carrying Chgs-Gas	494,847	17,544	405	44,842	467,549
5	- Amortized over plant lives					
6						
7	AFC in Excess of FERC-Carrying Chgs-Common	1,583,496	64,916	405	277,028	1,371,384
8	- Amortized over plant lives					
9						
10	Net-of-Tax AFUDC Adjustments	14,286,317	13,889,484	282	11,311,077	16,864,724
11	- Amortized over plant lives					
12						
13	Environmental Cleanup - MGP Sites	152,152,349	17,632,169	Various	18,610,224	151,174,294
14	- Amortized per PSCW rate order 4220-UR-123					
15						
16	Derivatives & Hedging - Retail Gas	62,209	18,909			81,118
17						
18	Pension and Employee Benefit Obligations	89,002,924	3,527,324	184	13,218,000	79,312,248
19						
20	Pension and Employee Benefit Obligations (FAS 88)	4,176,262	3,387,111			7,563,373
21	- Deferred per PSCW orders 4220-AF-100					
22	and 4220-AF-102					
23						
24	Asset Retirement Recovery	3,064,003	881,756			3,945,759
25						
26	Nonplant Excess ADIT	22,605,139	2,551,052			25,156,191
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	<b>TOTAL</b>	301,997,032	43,806,343		43,999,778	301,803,597

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 232 Line No.: 13 Column: e**

Accounts Charged:

242	\$ 2,161,747
253	442,033
735	16,006,444
	\$18,610,224

**Schedule Page: 232 Line No.: 26 Column: f**

	Excess Nonplant ADIT - Regulatory Asset	Gross-Up	Total
Electric	\$12,303,568	\$4,597,774	\$16,901,342
Gas	5,020,970	1,876,308	6,897,278
Non-Utility	988,263	369,308	1,357,571
Total	\$18,312,801	\$6,843,390	\$25,156,191

For purposes of calculating the the NSP Companies transmission formula rate, the excess non-plant balances (excluding tax gross-up) are as follows. The Company uses the average of the beginning of the year and the end of the year balances in the formula. These balances are being flowed back to customers over various periods consistent with the nature of the item.

	Excess Balance 12/31/2017	Amortization 2018	Excess Balance 12/31/2018
Bad Debts	\$588,037	(\$117,607)	\$470,430
Deferred Comp Plan Reserve	48,317	(9,663)	38,654
Employee Incentive Plan	127,959	(25,592)	102,367
Federal Net Operating Loss	8,628,885	(359,537)	8,269,348
Fuel Tax Credit - Income Addback	294	(59)	235
Interest Income/Expense on Disputed Tax	17,927	(3,585)	14,342
Medical Deductions - Self Insured	74,995	(14,999)	59,996
Non-Qualified Pension Plans	48,528	(9,706)	38,822
Performance Recognition Awards	444	(89)	355
Performance Share Plan	57,315	(11,463)	45,852
Post Employment Benefits - Long Term Disability	196,421	(13,095)	183,326
Post Employment Benefits - Retiree Medical	688,522	(45,901)	642,621
Public Utility Conservation Investment Programs Adjustment	173,375	(34,675)	138,700
Regulatory Asset/Liability - Farm Rewiring	17,150	(3,430)	13,720
Regulatory Liability - Refund Obligation	1,311,670	(262,334)	1,049,336
Regulatory Reserve	94,132	(18,826)	75,306
Section 174 - Section 59(e) Adjustment	342,929	(68,586)	274,343
State Tax Deduct Cash vs Accrual	688	(138)	550
Unrecognized Tax Benefits Deferred Tax Assets	(288,024)	57,605	(230,419)
Vacation Accrual	275,840	(55,168)	220,672
VEBA - Overfunded	78,200	(15,640)	62,560
Wisconsin Research & Experimentation Credit	(180,036)	36,007	(144,029)
	\$12,303,568	(\$976,481)	\$11,327,087

MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Debt Issuance Expense	195,050	735,115	181	919,155	11,010
2						
3	Prepays - Facility Fees	542,288		431	154,339	387,949
4						
5	Long Term Income Tax		128,512			128,512
6	and Interest Receivable					
7						
8	Inc Tax Audit: LT Interest Rec		5,094			5,094
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47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	737,338				532,565



**ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Electric Non-Plant	26,586,404	16,533,902
3	Electric Plant	22,554,228	26,433,158
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	49,140,632	42,967,060
9	Gas		
10	Gas	22,053,187	20,863,062
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	22,053,187	20,863,062
17	Other (Specify)	1,873,344	392,544
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	73,067,163	64,222,666

Notes

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 234 Line No.: 3 Column: c**

Electric Plant Related Only:	12/31/2017	12/31/2018
Electric Distribution Plant	16,910,893	16,919,405
Electric General Plant	143,724	148,173
Electric Intangible Plant	5,054	4,696
Electric Production Plant	3,040,739	2,916,396
Electric Transmission Plant	10,493,067	12,456,955
Electric Transmission-Production Plant	(46,254)	(34,780)
Common (Allocation to Electric)	423,378	412,476
Regulatory Difference - Effect of Rate Changes	(12,755,211)	(12,291,640)
Electric Deferral of TCJA Benefit (ARAM)	-	1,851,959
Regulatory Difference - ITC Grossup	4,338,838	4,049,518
<b>Total Electric Plant Related Only</b>	<b>22,554,228</b>	<b>26,433,158</b>

Amortization of Excess ADIT (Electric only) included in 410.1 is \$491,771.

	2018 ARAM
Electric Distribution Plant	325,586
Electric General Plant	2,079
Electric Intangible Plant	115
Electric Production Plant	48,369
Electric Transmission Plant	112,987
Electric Transmission-Production Plant	(4,465)
Common (Allocation to Electric)	7,100
	<u>491,771</u>

Common allocation for financial reporting may be different than for rate making.  
Common (Unallocated) 8,042

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

The Excess ADIT above in column c include the ungrossed amounts presented below. These amounts will be amortized over the book lives of the underlying assets.

	12/31/2018	12/31/2018	12/31/2018
Excess (Electric only)	Excess	Gross up	Total Regulatory
Flow Through	68,970	25,773	94,743
Other Basis Differences (Unprotected)	(9,016,841)	(3,369,542)	(12,386,383)
	<u>(8,947,871)</u>	<u>(3,343,769)</u>	<u>(12,291,640)</u>

Includes Non-Utility and Common Allocated. The common allocation for the financial reporting is different from the allocation used in rate making.

Non Utility			
Flow Through	521,435	194,857	716,292
	<u>521,435</u>	<u>194,857</u>	<u>716,292</u>

Common (allocated)			
Other Basis Differences (Unprotected)	(106,118)	(39,655)	(145,774)
	<u>(106,118)</u>	<u>(39,655)</u>	<u>(145,774)</u>

Common (unallocated)			
Other Basis Differences (Unprotected)	(142,936)	(53,414)	(196,351)
	<u>(142,936)</u>	<u>(53,414)</u>	<u>(196,351)</u>

**Schedule Page: 234 Line No.: 8 Column: c**

	12/31/2017	12/31/2018
Electric:		
Average Rate Assumption Method Deferral	\$0	\$1,851,959
Avoided Tax Interest	13,806,641	15,092,482
Bad Debts	1,240,016	1,370,537
Contributions In Aid Construction - Connection Fees	16,296,186	16,852,485
Deferred Compensation Plan Reserve	101,887	110,979
Employee Incentive Plan	228,795	261,376
Employee Stock Option Plan Dividends	867,774	878,354
Environmental Remediation	0	433,081
Excess Nonplant Accumulated Deferred Income Taxes	3,259,488	3,264,284
Federal Net Operating Loss	10,555,860	0
Fuel Tax Credit - Income Addback	715	612
Hydropower Credit	527,307	588,536
Interest Income/Expense on Disputed Tax	37,803	66,800
Inventory Reserve	0	8,567
Litigation Reserve	0	36,181
Medical Deductions - Self Insured	116,143	134,694
New Hire Retention Credit	3,277	3,297
Non Qualified Pension Plans	102,334	102,771
Performance Recognition Awards	936	1,181
Performance Share Plan	120,862	110,581
Post Employment Benefits - Long Term Disability	414,201	320,290
Post Employment Benefits - Retiree Medical	1,451,914	1,568,746
Public Utility Conservation Investment Programs Adjustment	365,603	205,783
Regulatory Asset/Liability - Farm Rewiring	36,164	47,611
Regulatory Difference - Effect of Rate Changes	(12,755,211)	(12,291,640)
Regulatory Difference - ITC Grossup	4,338,838	4,049,518
Regulatory Liability - Refund Obligation	2,765,970	1,269,097
Regulatory Reserve	198,501	121,625
Research & Experimentation Credit	2,949,577	3,856,301

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Northern States Power Company (Wisconsin)		04/18/2019	2018/Q4

FOOTNOTE DATA

Section 174 - Section 59(e) Adjustment	853,586	1,140,294
State Tax Deduction Cash Versus Accrual	79,802	384,474
Vacation Accrual	581,675	605,232
VEBA - Overfunded	0	165,911
Wisconsin Research & Experimentation Credit	593,988	355,061
Total Electric	<u>\$49,140,632</u>	<u>\$42,967,060</u>

Accumulated Deferred Income Taxes (Account 190). The Form 1 reports the accumulated deferred income taxes balances at the beginning of the year and at the end of the year. The Company uses the average of the beginning of the year and the end of year accumulated deferred income taxes balances in the formula. An adjustment is made to eliminate the accumulated deferred income tax balances related to postretirement employee benefits and regulatory differences related to income taxes. An adjustment is made to include the regulatory asset balance related to excess nonplant accumulated deferred income taxes.

**Schedule Page: 234 Line No.: 10 Column: c**

Gas:	12/31/2017	12/31/2018
Average Rate Assumption Method Deferral	\$0	\$148,387
Avoided Tax Interest	400,761	384,927
Bad Debts	85,653	139,890
Contributions In Aid Construction - Connection Fees	1,330,506	1,341,464
Deferred Compensation Plan Reserve	22,494	23,676
Employee Incentive Plans	50,512	55,762
Employee Stock Ownership Plan Dividends	359,942	367,078
Environmental Remediation	8,068,297	7,359,855
Environmental Remediation - Plant	5,678,648	5,486,519
Excess Nonplant Accumulated Deferred Income Taxes	7,888,257	7,888,433
Federal Net Operating Loss	729,921	0
Fuel Tax Credit - Income Addback	66	65
Interest Income/Expense on Disputed Tax	2,611	6,818
Inventory Reserve	0	906
Lower of Cost or Market on Gas Inventory	31,090	23,826
Medical Deductions - Self Insured	86,804	28,736
New Hire Retention Credit	723	703
Non Qualified Pension Plans	22,593	21,925
Performance Recognition Awards	207	252
Performance Share Plan	26,683	23,591
Post Employment Benefits - Long Term Disability	91,445	68,331
Post Employment Benefits - Retiree Medical	320,546	334,677
Public Utility Conservation Investment Programs Adjustment	6,752	46,385
Regulatory Difference - Effect of Rate Changes	(3,382,445)	(3,242,673)
Regulatory Difference - ITC Grossup	23,270	19,078
Regulatory Liability - Refund Obligation	0	22,583
Section 174 - Section 59(e) Adjustment	79,361	120,576
State Tax Deduction Cash Versus Accrual	71	26,776
Vacation Accrual	128,419	129,120
VEBA Overfunded	0	35,396
Total Gas	<u>\$22,053,187</u>	<u>\$20,863,062</u>

**Schedule Page: 234 Line No.: 17 Column: c**

Non-utility:	12/31/2017	12/31/2018
Contributions Carryover	\$138,637	\$228,267
Environmental Remediation	18,120	0
Federal Alternative Minimum Tax Credit	167,899	167,840
Federal Alternative Minimum Tax Credit - Valuation Allowance	0	(3,563)
Federal Net Operating Loss	1,342,954	0

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
	(2) <input type="checkbox"/> A Resubmission	04/18/2019	2018/Q4
FOOTNOTE DATA			

Other Comprehensive Income	25,831	0
State Net Operating Loss	179,903	0
Total Non-Utility	\$1,873,344	\$392,544

**Schedule Page: 234 Line No.: 18 Column: c**  
Refer to FERC page 232 for NSPW's regulatory asset related to nonplant excess accumulated deferred income taxes.

Name of Respondent Northern States Power Company (Wisconsin)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
<b>UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257)</b>				
1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, particulars of gain and loss on reacquisition applicable to each class and series of long-term debt, including maturity date. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.		2. In column (c) show the principal amount of bonds or other long-term debt reacquired. 3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 16 of the Uniform System of Accounts.		
Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Princ. Amt. Of Debt Reacquired (c)	Net Gain or Net Loss (d)
1	UNAMORTIZED LOSS ON REACQUIRED DEBT (ACCOUNT 189)			
2	First Mortgage Bonds Series Due:			
3	July 1, 2016, 9 1/4% (1)	3/31/1993	47,500,000	(3,210,052)
4	March 1, 2018, 9 3/4 % (2)	3/26/1993	46,200,000	(3,752,901)
5	October 1, 2023, 7 1/4% (3)	10/15/2003	110,000,000	(4,980,780)
6	December 1, 2026, 7 3/8% (4)	3/2/2009	65,000,000	(2,516,879)
7	April 1, 2021 9 1/8% (5)	12/24/1996	44,635,000	(3,609,843)
8	Subtotal		313,335,000	(18,070,455)
9				
10	Other Long Term Debt:			
11	La Crosse Resource Recovery 7 3/4% (6)	11/1/1996	18,600,000	(558,480)
12	Subtotal		18,600,000	(558,480)
13				
14	Total		<b>331,935,000</b>	<b>(18,628,935)</b>
15				
16	(1) maturity date of new issue - 10/1/2018			
17	(2) maturity date of new issue - 10/1/2018			
18	(3) maturity date of new issue - 10/1/2018			
19	(4) maturity date of new issue - 9/1/2038			
20	(5) maturity date of new issue - 12/1/2026			
21	(6) maturity date of new issue - 11/1/2021			
22				
23				
24				
25				

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018	
<b>UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Account 189, 257) (Continued)</b>				
4. Show loss amounts in red or by enclosure in parentheses. 5. Explain any debits and credits other than amortization debited to Account 428.1,		Amortization of Loss on Reacquired Debt or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.		
Balance Beginning of Year (e)	Debits During Year (f)	Credits During Year (g)	Balance End of Year (h)	Line No.
				1
				2
98,821		98,821	0	3
85,884		85,884	0	4
248,824		248,824	0	5
1,768,184		85,501	1,682,683	6
1,072,598		120,243	952,355	7
3,274,311	0	639,273	2,635,038	8
				9
				10
58,599		15,275	43,324	11
58,599	0	15,275	43,324	12
				13
<b>3,332,910</b>	<b>0</b>	<b>654,548</b>	<b>2,678,362</b>	14
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CAPITAL STOCKS (Account 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Series  (a)	Number of shares Authorized by Charter  (b)	Par or Stated Value per share  (c)	Call Price at End of Year  (d)
1	Common Stock	1,000,000	100.00	
2	All NSP-Wisconsin Common Stock is owned by			
3	its parent, Xcel Energy Inc.			
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10	TOTAL COMMON STOCK	1,000,000		
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CAPITAL STOCKS (Account 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.

5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.  
Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
933,000	93,300,000					1
						2
						3
						4
						5
						6
						7
						8
						9
933,000	93,300,000					10
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Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
<b>CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 &amp; 205, 203 &amp; 206, 207, 212)</b>			
<p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>2. For Account 202, <i>Common Stock Subscribed</i>, and Account 205, <i>Preferred Stock Subscribed</i>, show the subscription price and the balance due on each class at the end of year.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed</p>		<p>under Account 203, <i>Common Stock Liability for Conversion</i>, or Account 206, <i>Preferred Stock Liability for Conversion</i>, at the end of the year.</p> <p>4. For Premium on Account 207, <i>Capital Stock</i>, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p>	
Line No.	Name of Account & Description of Item (a)	Number of Shares (b)	Amount (c)
1	<u>Account 207 - Premium on Capital Stock</u>		
2	Excess of consideration received over par value of common		
3	stock issued in conversion on 2,132 shares of 5% Cumulative		
4	Preferred Stock on the basis of 1.5 shares of Preferred Stock		
5	for each share of Common Stock	1,855	27,825
6			
7	Premium over book value on 162,000 shares of Common Stock		
8	issued in Lake Superior District Power Company from		
9	parent company		10,432,916
10			
11	Premium over book value on 71,000 shares of Common Stock		
12	issued to parent company		22,876,910
13			
14			
15			
16	<u>Account 202, 203, 205, 206 and 212</u>		
17	None		
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40	TOTAL	1,855	33,337,651

OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.

- (a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.
- (b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- (c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
- (d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 211 - Miscellaneous Paid in Capital	
2	Acquisition of Natural Gas, Inc. common stock (1998)	80,000
3	Contribution of capital by parent company	476,689,687
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40	TOTAL	476,769,687

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Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED  
DURING THE YEAR**

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.</p> <p>2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.</p> <p>3. Include in the identification of each class and series of security, as appropriate, the interest or dividend</p> | <p>rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.</p> <p>4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 16 of the Uniform System of Accounts, give references to the commission authorization for the different accounting and state the accounting method.</p> <p>5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discounts, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.</p> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

First Mortgage Bonds

NSP-Wisconsin issued \$200 million of 4.20 percent First Mortgage Bonds due September 1, 2048. NSP-Wisconsin used a portion of the net proceeds from the sale to fund the repayment of \$150 million 5.25 percent First Mortgage Bonds due October 1, 2018 and for other general corporate purposes. The issuance was pursuant to the PSCW's order in Docket No. 4220-SB-136 order dated March 23, 2017.

Debit Account 131 - Cash	\$ 197,508,000	
Debit Account 181 - Unamortized Debt Expenses	\$ 1,750,000	
Debit Account 226 - Unamortized Discount on Long-Term Debt	\$ 742,000	
Credit Account 221 - First Mortgage Bonds due 9/1/2048		\$ 200,000,000

LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Account 221-Bonds		
2			
3	5.25%, Oct. 1, 2018 First Mortgage Bonds	150,000,000	1,422,896
4			861,000 D
5			
6	6.375%, Sept. 1, 2038 First Mortgage Bonds	200,000,000	2,098,945
7			1,530,000 D
8			
9	3.70%, Oct. 1, 2042 First Mortgage Bonds	100,000,000	1,319,371
10			823,000 D
11			
12	3.75%, Dec. 1, 2047 First Mortgage Bonds	100,000,000	2,640,866
13			268,000 D
14			
15	3.30%, June 15, 2024 First Mortgage Bonds	100,000,000	1,230,247
16			353,000 D
17			
18	3.30%, June 15, 2024 First Mortgage Bonds	100,000,000	1,099,908
19			829,000 D
20			
21	4.20%, Sep. 1, 2048 First Mortgage Bonds	200,000,000	2,305,002
22			742,000 D
23			
24	Total Account 221	950,000,000	17,523,235
25			
26			
27	Account 224-Other Long Term Debt		
28			
29	Fort McCoy System Acquisition, 7%, Oct. 15, 2030	996,655	
30	Resource Recovery Revenue Bonds, 6%, Nov. 1, 2021	18,600,000	192,829
31			
32	Total Account 224	19,596,655	192,829
33	TOTAL	969,596,655	17,716,064

LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
10/03/2003	10/01/2018	10/03/2003	10/01/2018		6,001,203	3
						4
						5
09/10/2008	09/01/2038	09/10/2008	09/01/2038	200,000,000	12,750,000	6
						7
						8
10/10/2012	10/01/2042	10/10/2012	10/01/2042	100,000,000	3,700,000	9
						10
						11
12/04/2017	12/01/2047	12/04/2017	12/01/2047	100,000,000	3,750,000	12
						13
						14
06/23/2014	06/15/2024	06/23/2014	06/15/2024	100,000,000	3,300,000	15
						16
						17
06/29/2015	06/15/2024	06/29/2015	06/15/2024	100,000,000	3,300,000	18
						19
						20
09/12/2018	09/01/2048	09/12/2018	09/01/2048	200,000,000	2,543,333	21
						22
						23
				800,000,000	35,344,536	24
						25
						26
						27
						28
10/15/2000	10/15/2030			388,525	29,063	29
11/01/1996	11/01/2021	11/01/1996	11/01/2021	18,600,000	1,116,000	30
						31
				18,988,525	1,145,063	32
				818,988,525	36,722,588	33

LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1			
2			
3	Interest on Debt to Associated Companies		
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTAL	969,596,655	17,716,064



LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
					232,989	3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
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						21
						22
						23
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						25
						26
						27
						28
						29
						30
						31
						32
				818,988,525	36,722,588	33

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 256 Line No.: 3 Column: a**  
5.25% \$150 million First Mortgage Bond retired on October 1, 2018.

**Schedule Page: 256 Line No.: 3 Column: i**

Interest at stated rate	\$5,906,250
Interest swap loss	\$94,953
	\$6,001,203

**Schedule Page: 256 Line No.: 21 Column: a**  
NSP-Wisconsin issued \$200 million of 4.2 percent first mortgage bonds due Sept. 1, 2048. NSP-Wisconsin used a portion of the net proceeds from the sale to fund the repayment of \$150 million 5.25 percent first mortgage bonds due Oct. 1, 2018 and for other general corporate purposes. The issuance was pursuant to the PSCW's order in Docket No. 4220-SB-136 dated Mar. 23, 2017.

**Schedule Page: 256 Line No.: 27 Column: a**  
Instruction 12

Details for Account 224 of Net Changes during the Year

	Balance 12/31/17	Additions	Reductions	Balance 12/31/18
Fort McCoy System Acquisition	\$ 422,310		\$ (33,785)	\$ 388,525
Resource Recovery Revenue Bonds	18,600,000			18,600,000
Total	\$19,022,310		\$ (33,785)	\$ 18,988,525

**Schedule Page: 256.1 Line No.: 3 Column: i**  
Xcel Energy Services Inc \$232,989

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
-----------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	---------------------------------------------	------------------------

**NOTES PAYABLE (Accounts 231)**

1. Report the particulars indicated concerning notes payable at end of year.
2. Give particulars of collateral pledged, if any.
3. Furnish particulars for any formal or informal compensating balance agreements covering open lines or credit.
4. Any demand notes should be designated as such in column (d).
5. Minor amounts may be grouped by classes, showing the number of such amounts.

Line No.	Payee (a)	Purpose for which issued (b)	Date of Note (c)	Date of Maturity (d)	Int. Rate (e)	Balance End of Year (f)
1	Bank of New York Mellon	Short-term funding needs	12/18/2018	1/2/2019	2.92%	30,000,000
2	Mizuho Bank	Short-term funding needs	12/27/2018	1/3/2019	2.90%	15,000,000
3	Bank of New York Mellon	Short-term funding needs	12/31/2018	1/2/2019	2.75%	6,000,000
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	TOTAL					51,000,000

Name of Respondent Northern States Power Company (Wisconsin)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/30/2019		Year of Report 2018	
<b>PAYABLES TO ASSOCIATED COMPANIES* (Accounts 233, 234)</b>							
1. Report particulars of notes and accounts payable to associated companies at end of year. 2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234, Accounts Payable to Associated Companies, in addition to total for the combined accounts. 3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate. 4. Include in column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year. 5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.							
<b>*See definition on page 226B</b>							
Line No.	Particulars  (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)	
			Debits (c)	Credits (d)			
1	NOTES PAYABLE TO ASSOCIATED						
2	COMPANIES (ACCOUNT 233)						
3		0	0	0	0	0	
4	Subtotal	0	0	0	0	0	
5							
6	ACCOUNTS PAYABLE TO ASSOCIATED						
7	COMPANIES (ACCOUNT 234)						
8	Northern States Power Company Minnesota	17,824,948			10,970,697		
9	Public Service Company of Colorado	60,606			0		
10	Xcel Energy Services Inc.	11,728,758			9,017,756	232,989	
11	Chippewa and Flambeau Improvement Co.	129,986			0		
12	Xcel Energy Inc.	0			0		
13	Southwestern Public Service Company	7,195			16,519		
14	Subtotal	29,751,493	0	0	20,004,972	232,989	
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30	TOTAL	29,751,493	0	0	20,004,972	232,989	

NSP Wisconsin records the intercompany billings into one of two asset accounts. For financial reporting, the accounts are analyzed to determine the net payable (FERC account 234) and the net receivable (FERC 146), and the appropriate reclassifying entries are made. Because of this process, the information in columns (c) and (d) is not meaningful and has been omitted. See FERC page 429 for detail of transactions with Associated (Affiliated) Companies.

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	97,996,931
2		
3		
4	Taxable Income Not Reported on Books	
5		4,620,625
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10		130,708,418
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15		-8,937,534
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20		-203,852,609
21		
22	Reconciling Items: Equity Earnings in Subsidiary Companies	-63,870
23		
24	Total Income Tax Expense	32,221,548
25		
26		
27	Federal Tax Net Income	52,693,509
28	Show Computation of Tax:	
29	21% of Federal Tax Net Income	11,065,637
30		
31		
32	Other	-3,231,285
33		
34		
35		
36	Total Federal Income Tax Payable	7,834,352
37		
38		
39		
40		
41		
42		
43		
44		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 261 Line No.: 5 Column: b**

TAXABLE INCOME NOT REPORTED ON BOOKS:

Contributions In Aid Construction	\$4,550,282
Equity Earnings in Subsidiaries	32,290
Subsidiary Dividends	38,053
	\$4,620,625

**Schedule Page: 261 Line No.: 10 Column: b**

DEDUCTION RECORDED ON BOOKS NOT DEDUCTED FOR RETURN:

Avoided Cost Interest	\$6,578,085
Bad Debts	679,239
Book Amortization-Computer Software	10,129,028
Book Amortization-Other	265,622
Book Unamortized Cost of Retired Debt	654,548
Book Depreciation	99,004,383
Capitalization of Software Expense	84,293
Clearing Account Book Expense	4,611,805
Contribution Carryover	725,107
Deferred Compensation Plan Reserve	37,774
Employee Stock Ownership Plan Dividends	276,276
Gain/Loss on Dispositions (Book)	507,518
Interest Income/Expense on Disputed Tax	122,060
Inventory Reserve	34,823
Litigation Reserve	133,000
Lobbying Expenses	308,000
Meals (Travel) and Entertainment	65,000
Pension Expense	1,151,889
Pension & Benefits Capitalized	1,400,415
Performance Recognition Awards	1,067
Post Employment Benefits - Retiree Medical	481,515
Prepaid Insurance	458,226
Regulatory Asset/Liability - Farm Rewiring	42,080
Regulatory Reserve - Environmental	978,055
Section 174 - Section 59(e) Adjustment	1,729,548
State Income Taxes	159,853
Vacation Accrual	89,209
	\$130,708,418

**Schedule Page: 261 Line No.: 15 Column: b**

INCOME RECORDED ON BOOKS NOT INCLUDED IN RETURN:

AFDC Equity (Non-CIP)	(\$8,671,630)
Deferred Revenue (ITC Grant Accounting)	(263,220)
Penalties	(2,684)
	(\$8,937,534)

**Schedule Page: 261 Line No.: 20 Column: b**

DEDUCTIONS ON RETURN NOT CHARGED AGAINST BOOK INCOME:

AFDC Debt (Non-CIP)	(\$3,845,542)
CIP/DSM Advertising	(\$71,178)
Dividends Received Deduction	(19,787)
Employee Incentive Plans	(45,068)
Environmental Remediation	(1,011,781)

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Northern States Power Company (Wisconsin)		04/18/2019	2018/Q4
FOOTNOTE DATA			

Federal Net Operating Loss	(75,354,634)
Gain/Loss on Dispositions (Tax)	(203,653)
Insurance Fund Income (Cash Value)	(282,342)
Internally Developed Software	(168,692)
Medical Deduction - Self Insured	(108,909)
Non Qualified Pension Plans	(839)
Performance Share Plan	(49,151)
Post Employment Benefits - Long Term Disability	(430,153)
Public Utility Conservation Investment Programs Adjustment	(441,784)
Rate Refund	(5,419,320)
Regulatory Reserve	(282,581)
Repair Expenditures	(14,778,828)
Section 174 Adjustment	(2,300,000)
Tax Amortization - Computer Software	(8,966,857)
Tax Amortization - Pollution Control Facilities	(1,121,417)
Tax Depreciation	(78,032,867)
Tax Removal Cost Over Book	(10,204,519)
Wisconsin Annual License Fee	(712,707)
	<u>(\$203,852,609)</u>

**Schedule Page: 261 Line No.: 29 Column: b**

Northern States Power Company (a Wisconsin Corporation) is a member of an affiliated group which will file a consolidated federal income tax return for the year 2018. The other members of the affiliated group and the federal income tax provision of each are:

Xcel Energy Inc.	(\$85,716,992)
Northern States Power Company (Minnesota) and Subsidiaries	(15,614,605)
Clearwater Investments, Inc.	68,688
NSP Lands, Inc.	(552)
Public Service Company of Colorado and Subsidiaries	80,987,999
Southwestern Public Service Company	12,787,728
Nicollet Holdings Company, LLC and Subsidiaries	930,173
Nicollet Projects Holdings Company, LLC and Subsidiaries	(1,416,427)
Xcel Energy Communications Group Inc. and Subsidiaries	(164,433)
Xcel Energy Markets Holdings Inc. and Subsidiaries	56,217
Xcel Energy International Inc.	25,228
Xcel Energy Retail Holdings Inc. and Subsidiaries	(606,576)
Xcel Energy Transmission Holding Company, LLC and Subsidiaries	(578,355)
Xcel Energy Ventures Inc. and Subsidiaries	(129,396)
Xcel Energy Venture Holdings, Inc. and Subsidiaries	(484,103)
Xcel Energy Wholesale Group Inc. and Subsidiaries	(44,469,021)
Xcel Energy WYCO Inc.	5,385,236
WestGas Interstate, Inc.	28,633
Xcel Energy Services Inc.	13,671,640

The consolidated federal income tax liability is apportioned among the member companies based on the stand-alone method. The stand-alone method allocates the consolidated federal income tax liability among the companies based on the recognition of the benefits/burdens contributed by each member to the consolidated return. Under the stand-alone method, the sum of the amounts allocated to the member companies equals the consolidated amount.

**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR**

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL					
2	Income	6,626,571		7,464,699	20,740,243	594,674
3	Income Tax Adjustment			369,653		-369,653
4	Subtotal	6,626,571		7,834,352	20,740,243	225,021
5	Unemployment-2018			25,075	24,647	
6	Unemployment-2017	1,161			1,161	
7	FICA-2018			4,250,941	3,990,107	
8	FICA-2017	244,086			244,086	
9	TOTAL FEDERAL	6,871,818		12,110,368	25,000,244	225,021
10						
11	WISCONSIN					
12	Income		96,633	1,606,702	-183,108	-398,203
13	Income Tax Adjustment			206,531		-206,531
14	Subtotal		96,633	1,813,233	-183,108	-604,734
15	Unemployment-2018			85,544	83,701	
16	Unemployment-2017	2,098			2,098	
17	Gross Receipts		23,501,444	22,934,832	23,647,539	
18	Property Tax-2018			150,000		
19	Property Tax-2017	160,000		-11,559	148,441	
20	Use	367,463		1,980,300	1,827,307	
21	TOTAL WISCONSIN	529,561	23,598,077	26,952,350	25,525,978	-604,734
22						
23	MICHIGAN					
24	Income		2,668	103,916	23,255	-18,285
25	Subtotal		2,668	103,916	23,255	-18,285
26	Unemployment-2018			3,910	492	
27	Unemployment-2017	-19			-19	
28	Property Tax-2018			1,800,000	1,486,072	
29	Use-2018	3,015		28,554	30,542	
30	TOTAL MICHIGAN	2,996	2,668	1,936,380	1,540,342	-18,285
31						
32	MINNESOTA					
33	Unemployment-2017	205			205	
34	Unemployment-2018			-67	3,298	
35	TOTAL MINNESOTA	205		-67	3,503	
36	KANSAS					
37	Personal Property-2018			133,396	133,396	
38	TOTAL KANSAS			133,396	133,396	
39						
40	Other Miscellaneous Taxes			95,845	95,845	
41	TOTAL	7,404,580	23,600,745	41,228,272	52,299,308	-397,998



**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)**

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
	6,054,299	7,196,645			268,054	2
		369,653				3
	6,054,299	7,566,298			268,054	4
428		18,999			6,076	5
						6
260,834		2,973,937			1,277,004	7
						8
261,262	6,054,299	10,559,234			1,551,134	9
						10
						11
1,294,974		1,505,850			100,852	12
		206,531				13
1,294,974		1,712,381			100,852	14
1,843		59,023			26,521	15
						16
	24,214,151	21,768,852			1,165,980	17
150,000		2,400			147,600	18
		103			-11,662	19
520,456					1,980,300	20
1,967,273	24,214,151	23,542,759			3,409,591	21
						22
						23
59,708		99,826			4,090	24
59,708		99,826			4,090	25
3,418		1,702			2,208	26
						27
313,928		1,484,400			315,600	28
1,027					28,554	29
378,081		1,585,928			350,452	30
						31
						32
						33
-3,364		-29			-38	34
-3,364		-29			-38	35
						36
					133,396	37
					133,396	38
						39
		80,320			15,525	40
						41
2,603,252	30,268,450	35,768,212			5,460,060	41

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 262 Line No.: 2 Column: f**

Federal income tax expense (Account No. 409.1 and 409.2) accrued for long-term income tax payable (Account No. 253)	\$ 380,003
Federal income tax expense (Account No. 409.1 and 409.2) accrued for long-term income tax receivable (Account No. 186)	126,685
Annual allocation of unitary benefit/detriment for state income tax accrued as additional paid in capital (Account No. 207)	87,987
Rounding	(1)
	\$ 594,674

**Schedule Page: 262 Line No.: 2 Column: l**

Gas (Account No. 409.1)	\$ 1,788,644
Other income and deductions (Account No. 409.2)	(1,520,590)
	\$ 268,054

**Schedule Page: 262 Line No.: 3 Column: f**

Federal income tax expense (Account No. 409.1 and 409.2) accrued liability for uncertain tax positions (Account No. 242)	\$ (473,193)
Federal income tax expense (Account No. 409.1 and 409.2) accrued liability for uncertain tax positions (Account No. 253)	103,540
	\$ (369,653)

**Schedule Page: 262 Line No.: 5 Column: l**

Gas (Account No. 408.1)	\$ 4,051
Other income and deductions (Account No. 408.2)	35
Other	1,990
	\$ 6,076

**Schedule Page: 262 Line No.: 7 Column: l**

Gas (Account No. 408.1)	\$ 632,369
Other income and deductions (Account No. 408.2)	5,436
Other	639,199
	\$ 1,277,004

**Schedule Page: 262 Line No.: 12 Column: f**

Annual allocation of unitary benefit/detriment for Wisconsin income tax accrued as additional paid in capital (Account No. 207)	\$ (403,372)
State income tax expense (Account No. 409.1 and 409.2) accrued for long-term income tax payable (Account No. 253)	5,169
	\$ (398,203)

**Schedule Page: 262 Line No.: 12 Column: l**

Gas (Account No. 409.1)	\$ 444,299
Other income and deductions (Account No. 409.2)	(343,447)
	\$ 100,852

**Schedule Page: 262 Line No.: 13 Column: f**

State income tax expense (Account No. 409.1 and 409.2) accrued liability for uncertain tax positions (Account No. 242)	\$ (338,353)
State income tax expense (Account No. 409.1 and 409.2) accrued liability for uncertain tax positions (Account No. 253)	131,822
	\$ (206,531)

**Schedule Page: 262 Line No.: 15 Column: l**

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

Gas (Account No. 408.1)	\$ 12,537
Other income and deductions (Account No. 408.2)	111
Other	13,873
	\$ 26,521

<b>Schedule Page: 262 Line No.: 17 Column: I</b>	
Gas (Account No. 408.1)	\$ 1,165,980

<b>Schedule Page: 262 Line No.: 18 Column: I</b>	
Other income and deductions (Account No. 408.2)	\$ 147,600

<b>Schedule Page: 262 Line No.: 19 Column: I</b>	
Other income and deductions (Account No. 408.2)	\$ (11,662)

<b>Schedule Page: 262 Line No.: 24 Column: f</b>	
Annual allocation of unitary benefit/detriment for Michigan income tax accrued as additional paid in capital (207)	\$ (15,613)
State income tax expense (Account No. 409.1 and 409.2) accrued for long-term income tax payable (Account No. 242)	(2,653)
State tax benefit (accrual and cash) for Michigan amended return in other accounts receivable (Account No. 143)	(19)
	\$ (18,285)

<b>Schedule Page: 262 Line No.: 24 Column: I</b>	
Gas (Account No. 409.1)	\$ 15,562
Other income and deductions (Account No. 409.2)	(11,472)
	\$ 4,090

<b>Schedule Page: 262 Line No.: 26 Column: I</b>	
Gas (Account No. 408.1)	\$ 355
Other	1,853
	\$ 2,208

<b>Schedule Page: 262 Line No.: 28 Column: I</b>	
Gas (Account No. 408.1)	\$ 315,600

<b>Schedule Page: 262 Line No.: 34 Column: I</b>	
Gas (Account No. 408.1)	\$ (6)
Other	(32)
	\$ (38)

<b>Schedule Page: 262 Line No.: 37 Column: I</b>	
Gas (Account No. 408.1)	\$ 133,396

<b>Schedule Page: 262 Line No.: 40 Column: I</b>	
Gas (Account No. 408.1)	\$ 15,525

**ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)**

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%	1,744			411.4	170	
4	7%						
5	10%	5,518,860			411.4	398,033	
6	30%	1,873,277			411.4	107,980	
7							
8	TOTAL	7,393,881				506,183	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	Gas Utility						
11							
12	10%	54,718			411.4	10,711	
13	Total	54,718				10,711	
14	Common Utility						
15							
16	10%	65,219			411.4	5,084	
17	Total	65,219				5,084	
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36		7,513,818				521,978	
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
			2
1,574	56 Years		3
			4
5,120,827	46 Years		5
1,765,297	22 Years		6
			7
6,887,698			8
			9
			10
			11
44,007	39 Years		12
44,007			13
			14
			15
60,135	45 Years		16
60,135			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			30
			31
			32
			33
			34
			35
6,991,840			36
			37
			38
			39
			40
			41
			42
			43
			44
			45
			46
			47
			48

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 266 Line No.: 8 Column: h**

Accumulated Deferred Investment Tax Credits (Account 255). The formula excludes this account because the Company has chosen to utilize the amortization of tax credits against taxable income, that is, income tax expense is reduced by the amount of the amortized investment tax credit.

**Schedule Page: 266 Line No.: 17 Column: h**

(a) Common Allocation

Electric - 88.286%	\$ 53,091
Gas - 11.714%	\$ 7,044
	\$ 60,135

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
<b>MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)</b>			
1. Give description and amount of other current and accrued liabilities as of the end of year. 2. Minor items may be grouped by classes, showing number of items in each class.			
Line No.	Item (a)	Balance End of Year (b)	
1	Environmental Clean Up	10,858,911	
2	FIN 48	1,247,058	
3	Retiree Medical Liability	742,000	
4	DOE Settlement	49,446	
5	Reclassification in 2019 from Account 228.2 to 242	(8,634,302)	
6	Miscellaneous	49,000	
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20	TOTAL	4,312,113	

<b>CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)</b>			
Line No.	List Advances by department (a)	Balance End of Year (b)	
21	Electric Utility	14,620,643	
22	Gas Utility	2,188,270	
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39	TOTAL	16,808,913	

**OTHER DEFERRED CREDITS (Account 253)**

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Deferred Comp Liability	457,218			37,774	494,992
2						
3	Environmental Cleanup Liability	19,189,833	Various	1,442,032	40,000	17,787,801
4						
5	Red Cedar River Enhancement Fund	56,601			6,693	63,294
6						
7	Executive PSP - Long Term	248,111	232	158,572	130,340	219,879
8						
9	Long Term Income Tax and Interest Payable	1,439,162	Various	1,163,266	470,541	746,437
10						
11						
12	Pre-Funded AFUDC FERC	5,128,095	405	107,826		5,020,269
13						
14	Deferred Revenue - ITC Grant	4,158,877	405	263,220		3,895,657
15						
16	Customer Prepay - Capital CIAC	32,500	107	32,500		
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	** Footnote from page 106b **					
45						
46						
47	<b>TOTAL</b>	<b>30,710,397</b>		<b>3,167,416</b>	<b>685,348</b>	<b>28,228,329</b>



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 269 Line No.: 3 Column: d**

Accounts Charged:

182.3	\$ 442,032
242	1,000,000
	<u>\$ 1,442,032</u>

**Schedule Page: 269 Line No.: 9 Column: d**

Accounts Charged:

190	\$ 13,239
232	38,852
236	355,781
237	35,993
242	703,236
409.1	16,165
	<u>\$ 1,163,266</u>

**Schedule Page: 269 Line No.: 12 Column: d**

For purposes of calculating the Midcontinent ISO Formula Rate under Attachment O of the Northern States Power Companies FERC Tariff, a total company (unjurisdictionalized) amount is provided as a footnote to page 269 of the FERC Form 1 for Northern States Power Company (Minnesota).

**Schedule Page: 269 Line No.: 44 Column: a**

Other Deferred Credits (Account 253). The Form 1 reports the other deferred credits balances at the beginning of the year and at the end of the year. Included in this account is the credit for pre-funded AFUDC on CWIP related to the specific transmission projects that are included in the formula rate. The net pre-funded AFUDC amount is the total NSP system number (unjurisdictionalized). The Company uses a 13-month average calculation for the adjustment to rate base for the cumulative pre-funded AFUDC included in the formula rate calculation. The total NSP system (unjurisdictionalized) amount is provided as a footnote to page 269 of the FERC Form 1 for the Northern States Power Company (Minnesota).

**ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.
2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1  (c)	Amounts Credited to Account 411.1  (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	3,025,326	186,911	
5	Other (provide details in footnote):			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	3,025,326	186,911	
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other (provide details in footnote):			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16				
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	3,025,326	186,911	
18	Classification of TOTAL			
19	Federal Income Tax	2,732,961	40,060	
20	State Income Tax	292,365	146,851	
21	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES \_ ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
						3,212,237	4
							5
							6
							7
						3,212,237	8
							9
							10
							11
							12
							13
							14
							15
							16
						3,212,237	17
							18
						2,773,021	19
						439,216	20
							21

NOTES (Continued)

Name of Respondent Northern States Power Company (Wisconsin)	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 272 Line No.: 8 Column: b**

All amounts in columns b - k are related to Electric Steam Production Plant.

**Schedule Page: 272 Line No.: 8 Column: k**

Accumulated Deferred Income Taxes (Account 281). The Form 1 reports the accumulated deferred income taxes balances at the beginning of the year and at the end of the year. The Company used the average of the beginning of the year and the end of the year accumulated deferred income taxes balances in the formula.

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**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to property not subject to accelerated amortization
2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	224,513,806	7,002,243	
3	Gas	21,667,580	793,942	
4				
5	TOTAL (Enter Total of lines 2 thru 4)	246,181,386	7,796,185	
6	Other (Non-Operating)	-73,143		
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	246,108,243	7,796,185	
10	Classification of TOTAL			
11	Federal Income Tax	192,247,951	1,128,591	
12	State Income Tax	53,860,292	6,667,594	
13	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
		182.3 & 254	4,481,185	182.3 & 254	10,272,122	237,306,986	2
		182.3 & 254	687,102	182.3 & 254	717,067	22,491,487	3
							4
			5,168,287		10,989,189	259,798,473	5
472						-72,671	6
							7
							8
472			5,168,287		10,989,189	259,725,802	9
							10
375		182.3 & 254	4,726,734	182.3 & 254	9,579,131	198,229,314	11
97		182.3 & 254	441,553	182.3 & 254	1,410,058	61,496,488	12
							13

NOTES (Continued)

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 274 Line No.: 2 Column: b**

	12/31/2017	410.1 & Adjustments	12/31/2018
Electric Distribution Plant	\$135,121,900	(\$1,350,961)	\$133,770,939
Electric General Plant	17,432,230	(590,421)	16,841,809
Electric Intangible Plant	932,489	208,106	1,140,595
Electric Production Plant	45,917,189	(1,014,401)	44,902,788
Electric Transmission Plant	194,945,751	10,373,357	205,319,108
Electric Transmission-Production Plant	189,138	(49,234)	139,904
Common (Allocation to Electric)	7,021,494	(574,203)	6,447,291
Regulatory Difference - Prior Flow Thru/Rate Change	(190,789,585)	3,202,199	(187,587,386)
Regulatory Difference - AFUDC	13,743,200	2,588,738	16,331,938
Total Electric Plant Related Only	<u>\$224,513,806</u>	<u>\$12,793,180</u>	<u>\$237,306,986</u>

Accumulated Deferred Income Taxes (Account No. 282). The Form 1 reports the accumulated deferred income taxes balances at the beginning of the year and at the end of the year. The Company uses the average of the beginning of the year and the end of year accumulated deferred income taxes balances in the formula. An adjustment is made to eliminate the accumulated deferred income tax balances related to regulatory differences related to income taxes.

**Schedule Page: 274 Line No.: 2 Column: c**

Amortization of Excess ADIT (Electric only) included in 410.1 is \$5,688,669.

	2018 ARAM
Electric Distribution Plant	2,009,673
Electric General Plant	745,095
Electric Intangible Plant	219,637
Electric Production Plant	1,128,324
Electric Transmission Plant	978,540
Electric Transmission-Production Plant	12,943
Common (Allocation to Electric)	594,457
	<u>5,688,669</u>

Common allocation for financial reporting may be different than for rate making.

Common (Unallocated) 673,331

**Schedule Page: 274 Line No.: 2 Column: k**



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

The Excess ADIT above in column c include the ungrossed amounts presented below. These amounts will be amortized over the book lives of the underlying assets.

	12/31/2018	12/31/2018	12/31/2018
Excess (Electric only)	Excess	Gross up	Total Regulatory
Flow Through	863,547	322,703	1,186,250
Method Life (Protected)	(114,566,994)	(42,813,033)	(157,380,027)
Other Basis Differences (Unprotected)	(22,853,417)	(8,540,192)	(31,393,609)
	(136,556,864)	(51,030,522)	(187,587,386)

Includes Non-Utility and Common Allocated. The common allocation for the financial reporting is different from the allocation used in rate making.

Non-utility			
Flow Through	-	-	-
Method Life (Protected)	(11,283)	(4,216)	(15,499)
Other Basis Differences (Unprotected)	678	253	931
	(10,605)	(3,963)	(14,568)
Common (allocated)			
Flow Through	(5,830)	(2,179)	(8,009)
Method Life (Protected)	4,764,838	1,780,593	6,545,431
Other Basis Differences (Unprotected)	245,368	91,693	337,061
	5,004,376	1,870,107	6,874,483
Common (unallocated)			
Flow Through	(6,553)	(2,449)	(9,002)
Method Life (Protected)	5,355,546	2,001,337	7,356,883
Other Basis Differences (Unprotected)	275,787	103,060	378,847
	5,624,780	2,101,948	7,726,728

**ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Electric	23,161,234	6,636,936	8,582,565
4	Electric - Plant	10,311,793	1,085,039	
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	33,473,027	7,721,975	8,582,565
10	Gas			
11	Gas	47,395,400	1,645,868	2,098,369
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)	47,395,400	1,645,868	2,098,369
18	Other (Non-Operating)	170,184		
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	81,038,611	9,367,843	10,680,934
20	Classification of TOTAL			
21	Federal Income Tax	59,571,951	6,315,421	8,083,134
22	State Income Tax	21,466,660	3,052,422	2,597,800
23	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.  
4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
		182.3	428	182.3	1,910,129	23,125,306	3
						11,396,832	4
							5
							6
							7
							8
			428		1,910,129	34,522,138	9
							10
		182.3	185	182.3	395,565	47,338,279	11
							12
							13
							14
							15
							16
				185	395,565	47,338,279	17
	179,063	182.3	32	182.3	246,003	237,092	18
	179,063		645		2,551,697	82,097,509	19
							20
	179,063				2,350,863	59,976,038	21
				645	200,834	22,121,471	22
							23

NOTES (Continued)

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 276 Line No.: 4 Column: k**

	Balance at Beginning of Year	410.1 & Adjustments	Balance at End of Year
Electric Intangible Plant	1,833,633	652,631	2,486,264
Common (Allocation to Electric)	8,478,160	432,408	8,910,568
Total Electric Plant Related Only	<u>\$10,311,793</u>	<u>\$1,085,039</u>	<u>\$11,396,832</u>

**Schedule Page: 276 Line No.: 9 Column: k**

Accumulated Deferred Income Taxes (Account No. 283). The Form 1 reports the accumulated deferred income tax balances at the beginning of the year and at the end of the year. The Company uses the average of the beginning of the year and the end of year accumulated deferred income tax balances in the formula. An adjustment is made to eliminate the accumulated deferred income tax balances related to regulatory differences related to income taxes.

**Schedule Page: 276 Line No.: 19 Column: k**

Refer to FERC Page 278 for NSPW's regulatory liability related to excess accumulated deferred income taxes.

**OTHER REGULATORY LIABILITIES (Account 254)**

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities  (a)	Balance at Beginning of Current Quarter/Year  (b)	DEBITS		Credits  (e)	Balance at End of Current Quarter/Year  (f)
			Account Credited  (c)	Amount  (d)		
1	ITC Gross Up	4,362,108	190	564,735	271,223	4,068,596
2						
3	Prior Flow Through and Excess ADIT	195,091,913	282	15,632,915	12,993,763	192,452,761
4						
5	Conservation Programs - Electric	1,343,932	908	10,359,534	9,772,058	756,456
6	- Amortized per PSCW rate order 4220-UR-123					
7						
8	Conservation Programs - Gas	24,819	908	1,954,673	2,100,364	170,510
9	- Amortized per PSCW rate order 4220-UR-123					
10						
11	Deferred Electric Fuel Cost - Michigan PSCR	729,674	557	357,874	75,293	447,093
12	- Amortized over 12 month period					
13						
14	WI DOE Settlement Refund	5,209,667	557	1,437,168	2,415,320	6,187,819
15						
16	WI Retail Fuel Refund - 2017	10,167,513	142	10,488,652	321,139	
17	- Refunds per PSCW rate order					
18	4220-FR-2017					
19						
20	Purchased Gas Over/Under Recovery	3,053,040			2,870,267	5,923,307
21	- Generally amortized over 12 month period					
22						
23	Farm Rewiring Program	132,936			42,080	175,016
24	- Amortized per PSCW rate order 4220-UR-123					
25						
26	Nonplant Excess ADIT	40,978,335			18,872	40,997,207
27						
28	2017 Tax Cuts and Jobs Act - MI Electric		456	137,953	210,671	72,718
29	- MPSC orders U-18494 and U-20185					
30						
31	2017 Tax Cuts and Jobs Act - MI Gas		456	71,208	88,786	17,578
32	- MPSC orders U-18494 and U-20186					
33						
34	2017 Tax Cuts and Jobs Act - WI Electric		456	25,509,381	29,893,094	4,383,713
35	- PSCW order 5-AF-101					
36						
37	2017 Tax Cuts and Jobs Act - WI Gas		456	2,192,069	2,802,973	610,904
38	- PSCW order 5-AF-101					
39						
40						
41	<b>TOTAL</b>	261,093,937		68,706,162	70,892,424	263,280,199

**OTHER REGULATORY LIABILITIES (Account 254)**

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities  (a)	Balance at Beginning of Current Quarter/Year  (b)	DEBITS		Credits  (e)	Balance at End of Current Quarter/Year  (f)
			Account Credited  (c)	Amount  (d)		
1	Biomass PPA Terminations				3,464,471	3,464,471
2	- Deferred per PSCW rate order 4220-UR-123					
3						
4	WI Retail Fuel Refund - 2018				3,552,050	3,552,050
5	- Deferred per Wis. Stats. Chapter PSC 116					
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
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37						
38						
39						
40						
41	<b>TOTAL</b>	261,093,937		68,706,162	70,892,424	263,280,199

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 278 Line No.: 26 Column: f**

	<b>Excess Nonplant ADIT - Regulatory Asset</b>	<b>Gross-Up</b>	<b>Total</b>
Electric	\$8,735,171	\$3,264,284	\$11,999,455
Gas	21,109,320	7,888,432	28,997,752
<b>Total</b>	<b>\$29,844,491</b>	<b>\$11,152,716</b>	<b>\$40,997,207</b>

For purposes of calculating the the NSP Companies transmission formula rate, the excess non-plant balances (excluding tax gross-up) are as follows. The Company uses the average of the beginning of the year and the end of the year balances in the formula. These balances are being flowed back to customers over various periods consistent with the nature of the item.

	Excess Balance 12/31/2017	Amortization 2018	Excess Balance 12/31/2018
Book Unamortized Cost of Reaquired Debt	\$402,185	(\$80,437)	\$321,748
CIP/DSM-Advertising	93,474	(18,695)	74,779
Pension Expense	5,533,471	(368,898)	5,164,573
Prepaid Insurance	127,184	(25,437)	101,747
State Tax Deduction Cash vs Accrual	13,004	(2,601)	10,403
Unrecognized Tax Benefits Deferred Tax Liabilities	(270,085)	54,017	(216,068)
Wisconsin Annual License Fee	2,835,938	(567,188)	2,268,750
	<b>\$8,735,171</b>	<b>(\$1,009,239)</b>	<b>\$7,725,932</b>

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421. 2)**

1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type: Leased, Held for Future Use, or Nonutility.
2. Individual gains or losses relating to property with an original cost of less than \$100,000 may be grouped with the number of such transactions disclosed in column (a).
3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See account 102, Utility Plant Purchased or Sold.)

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2					
3	Other	1,342	n/a	9,127	
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17	Total Gain	1,342		9,127	



Name of Respondent Northern States Power Company (Wisconsin)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018	
<b>GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2) (Continued)</b>					
Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
18	Loss on disposition of property:				
19					
20	Loss on sale of excess utility land:				
21	Hudson Service Center Lot 14	1,293,992	n/a		502,669
22	Hudson Industrial Park				
23					
24	Other	3,433	n/a		13,976
25					
26					
27					
28					
29					
30					
31					
32					
33					
34	<b>Total Loss</b>	<b>1,297,425</b>			<b>516,645</b>

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**INCOME FROM UTILITY PLANT LEASED TO OTHERS (Accounts 412 and 413)**

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. Report below the following information with respect to utility property leased to others constituting an operating unit or system.</p> <p>2. For each lease show: (1) name of lessee and description and location of the leased property; (2) revenues; (3) operating expenses classified as to operation, maintenance, depreciation, rents, amortization; and (4) net income from lease for year. Arrange amounts so that deductions appear as a</p> | <p>subtraction from revenues, and income as the remainder.</p> <p>3. Provide a subheading and total for each utility department in addition to a total for all utility departments.</p> <p>4. Furnish particulars of the method of determining the annual rental for the property.</p> <p>5. Designate associated companies.</p> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Line No.		
1	NSP-Wisconsin leases the Chippewa Reservoir, located near Winter, Wisconsin, on the Chippewa River	
2	to Chippewa and Flambeau Improvement Company, an associated company. Designated by FERC as	
3	Exempt Licensed Project 8286.	
4		
5	Revenues	142,824
6	Depreciation Expense	38,457
7		
8	Pre-Tax Income (Leased Plant)	104,367
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
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21		
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Name of Respondent	This Report Is:	Date of Report	Year of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/30/2019	2018

**PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS**

1. Report in this schedule the information specified in the instructions below for the respective other income accounts. Provide a conspicuous subheading for each account and show a total for the account. Additional columns may be added for any account if deemed necessary.

2. Merchandising, Jobbing and Contract Work (Accounts 415 and 416) - Describe the general nature of merchandising, jobbing and contract activities. Show revenues by class of activity, operating expenses classified as to operation, maintenance, depreciation, rents and net income before taxes. Give the bases of any allocations of expenses between utility and merchandising, jobbing and contract work activities.

3. Nonutility Operations (Accounts 417 and 417.1) - Describe each nonutility operation and show revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income before taxes, from the operation. Give the bases of any allocations of expenses between utility and nonutility operations. The book cost of property classified as nonutility operations should be included in Account 121.

4. Nonoperating Rental Income (Account 418) - For each major item of miscellaneous property included in Account 121, Nonutility Property, which is not used in operations for which income is included in Account 417, but which is leased or rented to others, give name of lessee, brief description of property, effective date and expiration date of lease, amount of rent revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income, before taxes, from the rentals. If the property is leased on a basis other than that of a fixed annual rental, state the method of determining the rental. Minor items may be grouped by classes, but the number of items so grouped should be shown. Designate any lessees which are associated companies.

5. Equity in earnings of subsidiary companies (Account 418.1) - Report the utility's equity in the earnings or losses of each subsidiary company for the year.

6. Interest and Dividend Income (Account 419) - Report interest and dividend income, before taxes, identified as to the asset account or group of accounts in which are included the assets from which the interest or dividend income was derived. Income derived from investments, Accounts 123, 124 and 136 may be shown in total. Income from sinking and other funds should be identified with the related special funds. Show also expenses included in Account 419 as required by the Uniform System of Accounts.

7. Miscellaneous Nonoperating Income (Account 421) - Give the nature and source of each miscellaneous nonoperating income, and expense and the amount for the year. Minor items may be grouped by classes.

Line No.	Item (a)	Amount (b)
1	Account 415 - Nontraditional services - revenue	\$ -
2	Account 416 - Nontraditional services - expense	-
3	Account 417 - ConnectSmart - revenue	46,543
4	Account 417 - InfoWise energy management - revenue	95,968
5	Account 417.1 - InfoWise energy management - expense	(140,000)
6	Account 417.1 - ConnectSmart - expense	(6,580)
7	Account 417.1 - Other nonutility expense	(5,607)
8		\$ (9,676)
9		
10	Account 418 - Nonoperating rental income	
11	Land rent	\$ 68,450
12		
13	Account 418.1 - Equity in earnings of subsidiary companies	
14	Chippewa and Flambeau Improvement Company	\$ 35,591
15	Clearwater Investments, Inc.	30,318
16	NSP Lands, Inc.	(2,039)
17		\$ 63,870
18	Account 419 - Interest and dividend income	
19	Temporary Cash investments	\$ 169,809
20	Economic Development loan interest	28,646
21	Miscellaneous	8,990
22		\$ 207,445
23		
24	Account 419.1 - Allowance for Funds Used During Construction	\$ 7,259,047
25		
26	Account 421 - Miscellaneous nonoperating income	
27	Supplemental AFUDC	\$ 1,918,401
28	Carrying charge on MGP unamortized balance	131,989
29	Timber sales	15,366
30	Life Insurance Death Benefit	220,499
31	Miscellaneous	-
32		\$ 2,286,255
33		
34		
35		
36		
37		
38	Accounts 421.1 and 421.2 Gain/(Loss) from disposition of property	\$ (507,518)
39		
40	Total Other Income	\$ 9,367,873

**ELECTRIC OPERATING REVENUES (Account 400)**

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	262,037,407	254,143,956
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	296,300,319	299,053,099
5	Large (or Ind.) (See Instr. 4)	155,993,213	151,345,284
6	(444) Public Street and Highway Lighting	4,771,537	4,813,108
7	(445) Other Sales to Public Authorities	1,338,887	1,329,084
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	296,573	323,796
10	TOTAL Sales to Ultimate Consumers	720,737,936	711,008,327
11	(447) Sales for Resale		
12	TOTAL Sales of Electricity	720,737,936	711,008,327
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	720,737,936	711,008,327
15	Other Operating Revenues		
16	(450) Forfeited Discounts	1,042,373	983,308
17	(451) Miscellaneous Service Revenues	601,074	539,572
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	680,731	683,865
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	57,895,470	167,725,939
22	(456.1) Revenues from Transmission of Electricity of Others	96,779,594	
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	156,999,242	169,932,684
27	TOTAL Electric Operating Revenues	877,737,178	880,941,011

**ELECTRIC OPERATING REVENUES (Account 400)**

6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.

8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.

9. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
1,958,652	1,852,970	218,152	216,796	2
				3
2,970,324	2,892,065	39,906	39,564	4
2,028,848	1,951,789	125	122	5
16,203	17,537	782	768	6
11,134	10,708	389	392	7
				8
2,801	2,671	25	26	9
6,987,962	6,727,740	259,379	257,668	10
				11
6,987,962	6,727,740	259,379	257,668	12
				13
6,987,962	6,727,740	259,379	257,668	14

Line 12, column (b) includes \$ -4,688,006 of unbilled revenues.  
 Line 12, column (d) includes -39,763 MWH relating to unbilled revenues

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 300 Line No.: 5 Column: b**

Commercial and industrial sales are classified as "Large" for purposes of this report if the customer has a twelve month average minimum registered demand of 1,000 kilowatts or more.

**Schedule Page: 300 Line No.: 5 Column: c**

Commercial and industrial sales are classified as "Large" for purposes of this report if the customer has a twelve month average minimum registered demand of 1,000 kilowatts or more.

**Schedule Page: 300 Line No.: 17 Column: b**

Customer Connection Charges	\$614,696
Returned Check Charge	37,793
Other, less than \$250,000 each	(51,415)
	\$601,074

**Schedule Page: 300 Line No.: 17 Column: c**

Customer Connection Charges	\$628,237
Returned Check Charge	35,697
Other, less than \$250,000 each	(124,362)
	\$539,572

**Schedule Page: 300 Line No.: 19 Column: b**

Rent from Electric Property (Account 454). The rent revenue credit from electric property included in the formula is income directly related to transmission facilities, such as pole attachments, rentals and special use.

**Schedule Page: 300 Line No.: 21 Column: b**

Includes reimbursement from NSP-Minnesota for production costs shared under the FERC-approved Interchange Agreement between the companies. See Note 1 to the Financial Statements.

Fixed Production Expenses	44,821,290
Variable Production Expenses	16,271,338
Total Interchange Agreement	\$61,092,628

Also includes the following items:

Customer refunds due to 2017 Tax Cuts and Jobs Act	2,415,097
Windsorce Revenue	264,949
Timber Sales	306,363
MI Power Supply Cost Recovery	282,581
WI Retail Fuel Over Recovery (Wis. Stats. Chapter PSC 116)	(4,310,909)
Biomass PPA Deferrals	(3,454,805)
EEl Mutual Aid Revenue	1,088,848
Sales and Use Tax Handling	12,292
Full Cost Billing	1,500
Other Miscellaneous	196,926
	\$57,895,470

**Schedule Page: 300 Line No.: 21 Column: c**

Includes reimbursement from Northern States Power Co. (a Minnesota corporation) for production and transmission costs shared under the FERC-approved Interchange Agreement between the companies. Northern States Power Co. (a Minnesota corporation) and Northern States Power Co. (a Wisconsin corporation) are both operating utility subsidiaries of Xcel Energy Inc. The two companies coordinate the operation and maintenance of their electric generation and transmission systems through the FERC-approved Interchange Agreement.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

Fixed Production Expenses	\$48,769,506
Variable Production Expenses	18,006,880
Transmission Expenses	110,457,340
Total Interchange Agreement	<u>\$177,233,726</u>

Also includes the following items:

Windsor Revenue	238,316
Timber Sales	111,716
MI Power Supply Cost Recovery	(405,693)
WI Retail Fuel Over Recovery (Wis. Stats. Chapter PSC 116)	(9,901,747)
EI Mutual Aid Revenue	388,967
Sales and Use Tax Handling	12,294
Full Cost Billing	1,500
Other Miscellaneous	46,860
	<u>\$167,725,939</u>

**Schedule Page: 300 Line No.: 22 Column: b**

Reimbursement from NSP-Minnesota for transmission costs shared under the FERC-approved Interchange Agreement between the companies. See Note 1 to the Financial Statements.

**SALES OF ELECTRICITY BY RATE SCHEDULES**

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	RESIDENTIAL					
2	Wisconsin					
3	General Water Heating B00	826	94,972	246	3,358	0.1150
4	Residential Service B01	1,754,138	237,741,744	199,867	8,777	0.1355
5	Residential Time-Of-Day B02	99,420	11,654,148	6,861	14,491	0.1172
6	Farm Service B04	60,107	7,545,568	3,564	16,865	0.1255
7	Water Heating - Farm B08	88	10,023	7	12,571	0.1139
8	Optional Off-Peak Service B11	1,642	104,202			0.0635
9	Auto Protective Lighting B30	2,825	502,077			0.1777
10	Controlled Water Heating B37	11	1,411	6	1,833	0.1283
11	Unbilled	-18,667	-2,576,565			0.1380
12	Michigan					
13	Residential Service C01	56,880	6,854,672	7,462	7,623	0.1205
14	Residential Time-Of-Day C02	1,646	165,561	139	11,842	0.1006
15	Automatic Outdoor Lighting C04	112	19,293			0.1723
16	Unbilled	-376	-79,699			0.2120
17	Total Residential	1,958,652	262,037,407	218,152	8,978	0.1338
18						
19	COMMERCIAL AND INDUSTRIAL					
20	Wisconsin					
21	Small General Time-Of Day B05	4,911	595,635	332	14,792	0.1213
22	Small General Service B06	294,869	39,123,275	27,309	10,798	0.1327
23	General Water Heating B07	122	14,328	12	10,167	0.1174
24	Small Gen Serv-Unmetered B09	7,790	1,315,369	1,803	4,321	0.1689
25	Optional Off-peak Service B11	4,012	275,557			0.0687
26	Large General Time-Of-Day B13	1,265,390	118,659,744	880	1,437,943	0.0938
27	Peak Controlled TOD B14	221,398	19,892,720	138	1,604,333	0.0899
28	General TOD Service B15	1,094,632	108,589,333	8,039	136,165	0.0992
29	Peak Controlled TOD Gen B16	36,301	3,301,302	95	382,116	0.0909
30	Auto Protective Lighting B30	4,600	632,744			0.1376
31	Unbilled	-14,473	-1,488,572			0.1029
32	Michigan					
33	Automatic Outdoor Lighting C04	164	21,720			0.1324
34	Small Commercial Unmtrd C09	151	19,556	56	2,696	0.1295
35	Small Commercial C10	12,818	1,503,257	1,092	11,738	0.1173
36	Time of Day C11	546	58,716	10	54,600	0.1075
37	Commercial/Industrial C12	22,010	2,299,612	121	181,901	0.1045
38	Industrial Rate Schedule C13	13,588	1,400,034	14	970,571	0.1030
39	Peak Controlled TOD C20	2,015	176,275	3	671,667	0.0875
40	Peak Controlled General C21	197	17,997	2	98,500	0.0914
41	TOTAL Billed	7,027,725	725,425,942	259,379	27,094	0.1032
42	Total Unbilled Rev.(See Instr. 6)	-39,763	-4,688,006	0	0	0.1179
43	TOTAL	6,987,962	720,737,936	259,379	26,941	0.1031



**SALES OF ELECTRICITY BY RATE SCHEDULES**

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Unbilled	-717	-108,283			0.1510
2	Total Small Commercial and Indust	2,970,324	296,300,319	39,906	74,433	0.0998
3						
4	LARGE COMMERCIAL AND IND					
5	Wisconsin					
6	Large General Time-Of-Day B13	1,087,090	89,701,569	80	13,588,625	0.0825
7	Peak Controlled TOD B14	453,444	35,195,758	31	14,627,226	0.0776
8	General TOD Service B15	487	46,326	1	487,000	0.0951
9	Experimental Real Time B60	463,462	29,608,275	11	42,132,909	0.0639
10	Unbilled	-5,881	-465,532			0.0792
11	Michigan					
12	Peak Controlled TOD C20	30,016	1,916,184	2	15,008,000	0.0638
13	Unbilled	230	-9,367			-0.0407
14	Total Large Commercial and Indust	2,028,848	155,993,213	125	16,230,784	0.0769
15						
16	PUBLIC STREET & HWY					
17	Wisconsin					
18	Street Lighting System B31	90	24,087	29	3,103	0.2676
19	Cust Owned Street Lighting B33	6,563	562,586	80	82,038	0.0857
20	Underground Area Lighting B35	710	259,261	48	14,792	0.3652
21	Street Lighting Service B36	3,081	207,507	193	15,964	0.0674
22	Underground Area Lighting B38	74	26,195	24	3,083	0.3540
23	Co Own LED St Light OH B39	4,319	2,732,958	248	17,415	0.6328
24	Co Own LED St Light UG B40	731	663,726	123	5,943	0.9080
25	Cust Owned LED Street Light B41	24	2,862	4	6,000	0.1193
26	Cust Owned LED Street Light B42	110	84,025	9	12,222	0.7639
27	Cust Owned LED Street Light B43	9	6,598	8	1,125	0.7331
28	Unbilled	119	45,694			0.3840
29	Michigan					
30	Street Lighting C30	373	157,226	16	23,313	0.4215
31	Unbilled		-1,188			
32	Total Public Street and Highway	16,203	4,771,537	782	20,720	0.2945
33						
34	OTHER SALES TO PUB AUTH					
35	Wisconsin					
36	Fire Siren Service B20		2,575	81		
37	Municipal Water Pumping B22	10,282	1,253,695	279	36,853	0.1219
38	Unbilled	-2	-4,208			2.1040
39	Michigan					
40	Municipal Pumping Service C32	850	87,111	29	29,310	0.1025
41	TOTAL Billed	7,027,725	725,425,942	259,379	27,094	0.1032
42	Total Unbilled Rev.(See Instr. 6)	-39,763	-4,688,006	0	0	0.1179
43	TOTAL	6,987,962	720,737,936	259,379	26,941	0.1031

**SALES OF ELECTRICITY BY RATE SCHEDULES**

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Unbilled	4	-286			-0.0715
2	Total Other Sales to Pub Auth	11,134	1,338,887	389	28,622	0.1203
3						
4	Interdepartmental - Wisconsin	2,781	293,583	21	132,429	0.1056
5	Interdepartmental - Michigan	20	2,990	4	5,000	0.1495
6						
7	Total Interdepartmental	2,801	296,573	25	112,040	0.1059
8						
9	Footnote					
10						
11						
12						
13						
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41	TOTAL Billed	7,027,725	725,425,942	259,379	27,094	0.1032
42	Total Unbilled Rev.(See Instr. 6)	-39,763	-4,688,006	0	0	0.1179
43	TOTAL	6,987,962	720,737,936	259,379	26,941	0.1031

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/18/2019	2018/Q4
FOOTNOTE DATA			

**Schedule Page: 304.2 Line No.: 9 Column: a**

Estimated Fuel Cost Adjustment Collected Through Michigan Power Supply Cost Recovery (PSCR) Factor:

STATE OF MICHIGAN

C01	\$ (372,284)
C02	(10,778)
C04	(1,805)
C09	(740)
C10	(83,622)
C11	(3,470)
C12	(142,405)
C13	(94,266)
C20	(209,807)
C21	(1,287)
C30	(2,418)
C32	(5,557)
Total Michigan PSCR Revenue	<u>\$ (928,439)</u>

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES**

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	437,293	356,650
5	(501) Fuel	9,727,574	10,581,273
6	(502) Steam Expenses	2,023,735	1,907,174
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	827,018	776,577
10	(506) Miscellaneous Steam Power Expenses	787,663	1,145,462
11	(507) Rents	695,846	642,250
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	14,499,129	15,409,386
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	3,979	9,663
16	(511) Maintenance of Structures	514,430	475,247
17	(512) Maintenance of Boiler Plant	1,947,478	1,298,699
18	(513) Maintenance of Electric Plant	1,112,095	439,883
19	(514) Maintenance of Miscellaneous Steam Plant	1,169,488	1,328,483
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	4,747,470	3,551,975
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	19,246,599	18,961,361
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering	1,203,663	1,202,862
45	(536) Water for Power	791,825	653,318
46	(537) Hydraulic Expenses	279,372	385,540
47	(538) Electric Expenses	2,955,452	3,140,721
48	(539) Miscellaneous Hydraulic Power Generation Expenses	1,698,916	1,555,614
49	(540) Rents	821,441	715,981
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	7,750,669	7,654,036
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering	942,504	843,843
54	(542) Maintenance of Structures	427,134	242,423
55	(543) Maintenance of Reservoirs, Dams, and Waterways	401,314	439,708
56	(544) Maintenance of Electric Plant	1,122,121	1,030,657
57	(545) Maintenance of Miscellaneous Hydraulic Plant	139,760	134,603
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	3,032,833	2,691,234
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	10,783,502	10,345,270

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	38,277	28,397
63	(547) Fuel	1,960,990	4,055,809
64	(548) Generation Expenses	606,994	646,996
65	(549) Miscellaneous Other Power Generation Expenses	180,375	242,718
66	(550) Rents	108,278	131,283
67	TOTAL Operation (Enter Total of lines 62 thru 66)	2,894,914	5,105,203
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		158
70	(552) Maintenance of Structures	352,608	155,090
71	(553) Maintenance of Generating and Electric Plant	326,731	978,716
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	4,108	1,980
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	683,447	1,135,944
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	3,578,361	6,241,147
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	1,979,265	2,050,254
77	(556) System Control and Load Dispatching	14,582	32,151
78	(557) Other Expenses	409,796,868	422,768,178
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	411,790,715	424,850,583
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	445,399,177	460,398,361
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	3,283,700	4,243,271
84			
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	1,376,898	1,350,756
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services		
89	(561.5) Reliability, Planning and Standards Development	21	91
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services		
93	(562) Station Expenses	670,417	643,240
94	(563) Overhead Lines Expenses	279,865	386,095
95	(564) Underground Lines Expenses		403
96	(565) Transmission of Electricity by Others	62,491,776	
97	(566) Miscellaneous Transmission Expenses	1,264,176	66,303,770
98	(567) Rents	858,125	1,482,850
99	TOTAL Operation (Enter Total of lines 83 thru 98)	70,224,978	74,410,476
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	6,140	10,432
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software		
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	1,394,046	2,105,037
108	(571) Maintenance of Overhead Lines	2,617,767	3,542,919
109	(572) Maintenance of Underground Lines		2,655
110	(573) Maintenance of Miscellaneous Transmission Plant		
111	TOTAL Maintenance (Total of lines 101 thru 110)	4,017,953	5,661,043
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	74,242,931	80,071,519

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	<b>3. REGIONAL MARKET EXPENSES</b>		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services		
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)		
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Op Exps (Total 123 and 130)		
132	<b>4. DISTRIBUTION EXPENSES</b>		
133	Operation		
134	(580) Operation Supervision and Engineering	1,700,806	1,673,100
135	(581) Load Dispatching	173,999	251,727
136	(582) Station Expenses	916,078	878,520
137	(583) Overhead Line Expenses	888,133	766,134
138	(584) Underground Line Expenses	43,975	552,544
139	(585) Street Lighting and Signal System Expenses	35,376	162,221
140	(586) Meter Expenses	697,098	802,039
141	(587) Customer Installations Expenses	163,183	438,492
142	(588) Miscellaneous Expenses	12,623,636	7,842,473
143	(589) Rents	1,062,198	1,102,363
144	TOTAL Operation (Enter Total of lines 134 thru 143)	18,304,482	14,469,613
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	10,731	15,365
147	(591) Maintenance of Structures	29,600	3,919
148	(592) Maintenance of Station Equipment	780,335	715,349
149	(593) Maintenance of Overhead Lines	9,679,354	9,729,155
150	(594) Maintenance of Underground Lines	136,301	1,072,620
151	(595) Maintenance of Line Transformers	-3,486	27,121
152	(596) Maintenance of Street Lighting and Signal Systems	387,303	62,277
153	(597) Maintenance of Meters	44,283	72,934
154	(598) Maintenance of Miscellaneous Distribution Plant	688,133	77,434
155	TOTAL Maintenance (Total of lines 146 thru 154)	11,752,554	11,776,174
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	30,057,036	26,245,787
157	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>		
158	Operation		
159	(901) Supervision	13,489	18,490
160	(902) Meter Reading Expenses	1,983,662	1,885,552
161	(903) Customer Records and Collection Expenses	3,456,487	3,677,359
162	(904) Uncollectible Accounts	3,480,682	3,394,598
163	(905) Miscellaneous Customer Accounts Expenses	702,415	687,225
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	9,636,735	9,663,224

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>		
166	Operation		
167	(907) Supervision		
168	(908) Customer Assistance Expenses	11,176,841	11,883,596
169	(909) Informational and Instructional Expenses	354,378	368,586
170	(910) Miscellaneous Customer Service and Informational Expenses	12,610	
171	<b>TOTAL Customer Service and Information Expenses (Total 167 thru 170)</b>	<b>11,543,829</b>	<b>12,252,182</b>
172	<b>7. SALES EXPENSES</b>		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses	3,187	53,360
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	<b>TOTAL Sales Expenses (Enter Total of lines 174 thru 177)</b>	<b>3,187</b>	<b>53,360</b>
179	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>		
180	Operation		
181	(920) Administrative and General Salaries	13,216,747	13,855,055
182	(921) Office Supplies and Expenses	8,653,286	7,506,017
183	(Less) (922) Administrative Expenses Transferred-Credit	6,438,602	5,104,702
184	(923) Outside Services Employed	4,475,497	3,561,558
185	(924) Property Insurance	1,252,380	821,337
186	(925) Injuries and Damages	1,165,164	561,232
187	(926) Employee Pensions and Benefits	14,795,406	15,007,336
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	1,000,788	1,374,449
190	(929) (Less) Duplicate Charges-Cr.	652,816	625,259
191	(930.1) General Advertising Expenses	609,127	569,731
192	(930.2) Miscellaneous General Expenses	570,816	556,533
193	(931) Rents	5,690,320	5,829,998
194	<b>TOTAL Operation (Enter Total of lines 181 thru 193)</b>	<b>44,338,113</b>	<b>43,913,285</b>
195	Maintenance		
196	(935) Maintenance of General Plant	106,943	152,165
197	<b>TOTAL Administrative &amp; General Expenses (Total of lines 194 and 196)</b>	<b>44,445,056</b>	<b>44,065,450</b>
198	<b>TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)</b>	<b>615,327,951</b>	<b>632,749,883</b>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 320 Line No.: 78 Column: b**

Includes \$220,810,971 of fixed costs and \$190,423,065 of variable costs reimbursed to NSP-Minnesota for production costs shared through the FERC-approved Interchange Agreement. See Note 1 to the Financial Statements.

**Schedule Page: 320 Line No.: 78 Column: c**

Includes \$237,479,540 of fixed costs and \$187,264,280 of variable costs reimbursed to Northern States Power Co. (a Minnesota corporation) for production costs shared through the FERC-approved Interchange Agreement.

Northern States Power Co. (a Wisconsin corporation) and Northern States Power Co. (a Minnesota corporation) are both operating utility subsidiaries of Xcel Energy Inc. The two companies coordinate the operation and maintenance of their electric generation and transmission systems through a FERC-approved Interchange Agreement.

**Schedule Page: 320 Line No.: 96 Column: b**

Fixed costs reimbursed to NSP-Minnesota for transmission costs shared through the FERC-approved Interchange Agreement. See Note 1 to the Financial Statements.

**Schedule Page: 320 Line No.: 97 Column: c**

Includes \$65,477,314 of fixed costs reimbursed to Northern States Power Co. (a Minnesota corporation) for transmission costs shared through the FERC-approved Interchange Agreement.

Northern States Power Co. (a Wisconsin corporation) and Northern States Power Co. (a Minnesota corporation) are both operating utility subsidiaries of Xcel Energy Inc. The two companies coordinate the operation and maintenance of their electric generation and transmission systems through the FERC-approved Interchange Agreement.

**Schedule Page: 320 Line No.: 112 Column: b**

Total Transmission Expense as reported in the Form 1, page 321, line 112 is reduced by amounts related to transactions with an affiliated Company based on the FERC-approved Interchange Agreement.



Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
<b>NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES</b>			
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p>		<p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>	
1. Payroll Period Ended (Date)		12/31/2018	
2. Total Regular Full-Time Employees		428	
3. Total Part-Time and Temporary Employees		25	
4. Total Employees		453	
<p>Reflects employees of Northern States Power Company (Wisconsin) in the states of Wisconsin and Michigan. Employee count information does not include employees of Xcel Energy Services Inc. performing work on behalf of Northern States Power Company (Wisconsin).</p>			

**PURCHASED POWER (Account 555)**  
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Contract Parallel Generation	OS		N/A	N/A	N/A
2	Northern States Power Co. - MN**					
3	Northern States Power Co. - MN**	AD				
4						
5	** Transactions involving					
6	Purchased Power and Sales to Other					
7	are included in and shared through the					
8	Interchange Agreement with utility					
9	affiliate Northern States Power Co.,					
10	Minnesota corporation					
11						
12						
13						
14						
	<b>Total</b>					

PURCHASED POWER (Account 555) (Continued)  
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
				1,979,265		1,979,265	1
6,367,949					351,813,719	351,813,719	2
					-1,672,311	-1,672,311	3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
6,367,949				1,979,265	350,141,408	352,120,673	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 326 Line No.: 1 Column: g**

Megawatt Hours Purchased for Contract Parallel Generation Customers total 30,284 for 2018.

**Schedule Page: 326 Line No.: 2 Column: a**

Northern States Power Co. (a Minnesota corporation)

Ownership interest or affiliation per Instruction 2:

Northern States Power Co. (a Wisconsin corporation) and Northern States Power Co. (a Minnesota corporation) are both wholly owned operating subsidiaries of Xcel Energy Inc.

Transactions involving Purchased Power and Sales to Other are included in and shared through the FERC-approved Interchange Agreement with utility affiliate Northern States Power Co. (a Minnesota corporation).

**Schedule Page: 326 Line No.: 3 Column: a**

Adjustments primarily relate to true-up of estimated December 2017 energy requirements to actual energy requirements and true up of estimated 2017 Interchange Agreement Fixed Charges to actual 2017 Interchange Agreement Fixed Charges.

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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)  
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Northern States Power-Minnesota	Various	Various	OS
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
	<b>TOTAL</b>			

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)  
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
73	Various	Various				1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
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						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
			0	0		0

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)  
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
96,779,594			96,779,594	1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
<b>96,779,594</b>	<b>0</b>	<b>0</b>	<b>96,779,594</b>	



Name of Respondent Northern States Power Company (Wisconsin)	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 328 Line No.: 1 Column: a**

Northern States Power Company (a Minnesota Corporation) and Northern States Power Company (a Wisconsin Corporation) are both operating company subsidiaries of Xcel Energy, Inc.

**Schedule Page: 328 Line No.: 1 Column: b**

Reimbursement from NSP-Minnesota for transmission costs shared through the FERC-approved Interchange Agreement. See Note 1 to the Financial Statements.

**Schedule Page: 328 Line No.: 2 Column: a**

Revenues from Transmission of Electricity from Others (Account 456.1). The revenue credit from transmission of electricity of others included in the formula are from loads that are not included in the formula divisor, and for transmission charges associated with Schedule 26, 26A, 37, and 38 of the MISO OATT.

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
-----------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	---------------------------------------------	------------------------

**SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)**

- |                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. Report particulars concerning sales included in Accounts 446 and 448.</p> <p>2. For Sales to Railroads and Railways, Account 446, give name of railroad or railway in addition to other required information. If contract covers several points of delivery and small amounts of electricity are delivered at</p> | <p>each point, such sales may be grouped.</p> <p>3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information.</p> <p>4. Designate associated companies.</p> <p>5. Provide subheading and total for each account.</p> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Line No.	Item (a)	Point of Delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (in cents) (e)
1	Account 448				
2					
3	Gas Department	Various	2,801,065	296,573	0.1059
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	Total 448		2,801,065	296,573	0.1059
14					
15					

**RENT FROM ELECTRICITY PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 454, 455)**

- |                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. Report particulars concerning rents received included in Accounts 454 and 455.</p> <p>2. Minor rents may be grouped by classes.</p> <p>3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account</p> | <p>represents profit or return on property, depreciation and taxes, give particulars and the basis of apportionment of such charges to Accounts 454 and 455.</p> <p>4. Designate is lessee is an associated company.</p> <p>5. Provide a subheading and total for each account.</p> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue for Year (c)
16	Rent from Electric Property (454)		
17			
18	Rental E - Leases	Rents	199,848
19	Various Telephone & Cable TV Co's	Pole Attachments	480,883
20			
21			
22			
23			
24			
25			
26			
27			
28	Total 454		680,731
29			
30			

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**SALES OF WATER AND WATER POWER (Account 453)**

1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power. 2. In column (c) show the name of the power		development of the respondent supplying the water or water power sold. 3. Designate associated companies.		
Line No.	Name of Purchaser (a)	Purpose for Which Water Was Used (b)	Power Plant Development Supplying Water or Water Power (c)	Amount of Revenue for Year (e)
1 2 3 4 5 6 7 8 9	None			
10	TOTAL			0

**MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)**

1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by		company or by contract concessionaires. Provide a subheading and total for each account. For Account 456, list first revenues realized through Research and Development ventures, see Account 456. 2. Designate associated companies. 3. Minor items may be grouped by classes.		
Line No.	Name of Company and Description of Service (a)	Amount of Revenue for Year (b)		
11	Miscellaneous Service Revenues (451)			
12	Service Connections	614,696		
13	Return Check Charges	37,793		
14	Other Miscellaneous	(51,415)		
15				
16	Total Account (451)	601,074		
17				
18	Other Electric Revenues (456)			
19				
20	Interchange Agreement - NSP-WI Billings to NSP-MN	61,092,628		
21	Windsorce Revenue	264,949		
22	EEl Mutual Aid Revenue	1,088,848		
23	Timber Sales	306,363		
24	Sales & Use Tax Handling	12,292		
25	WI Retail Fuel Over Recovery (Wis. Stats. Chapter PSC 116)	(4,310,909)		
26	Michigan Power Supply Cost Recovery	282,581		
27	Customer Refunds due to 2017 Tax Cuts and Jobs Act	2,415,097		
28	Biomass PPA Deferrals	(3,454,805)		
29	Other Miscellaneous	198,426		
30				
31	Total Account (456)	57,895,470		
32				
33	TOTAL	58,496,544		

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**LEASE RENTALS CHARGED**

1. For purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor) conveys an intangible right or land or other tangible property and equipment to another (lessee) for a specified period of one year or more for rent.

2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000 the data called for in columns a, b (description only), f, g and j.

3. For leases having annual charges of \$250,000 or more, report the data called for in all the columns below.

4. The annual charges referred to in Instruction 2 and 3 include the basic lease payment and other payments to or on behalf of the lessor such as taxes, depreciation, assumed interest or dividends on the lessor's securities, cost of replacements\*\* and other expenditures with respect to leased property. The expenses paid by lessee are to be itemized in column (e) below.

5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replace under terms of the lease or for the pole rentals shall report only the data called for in columns a, b (description only), f, g and j, unless the lessee has the option to purchase the property

6. In column (a) report the name of the lessor. List lessors which are associated companies\* (describing association) first, followed by non-associated lessors.

7. In column (b) for each leasing arrangement, report in order, classified by generating station, transmission line, distribution system, large substation, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:

Line No.	Name of Lessor  (a)	Basic Details of Lease  (b)	Terminal Dates of Lease, Primary (P) or Renewal ( R)  (c)
1	Insurance Building Assoc. LTD	Real-Estate Lease 10 East Doty Street, 5th floor Madison, Wisconsin	11-30-2019 (R)
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16	Does not include real-estate and corporate aircraft leases by Xcel Energy Services Inc. for which a portion of the lease costs will be assigned to NSP-Wisconsin.		
17			
18			
19			
20			

\*\* See Electric Plant Instruction 6 & Operating Expense Instruction 3 of the Uniform System of Accounts.

Name of Respondent Northern States Power Company (Wisconsin)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/30/2019		Year of Report 2018		
<b>LEASE RENTALS CHARGED (Continued)</b>								
Description of property, whether lease is a sale and leaseback, whether lessee has option to purchase and conditions of purchase, whether lease is cancellable by either party and the cancellation conditions, the tax treatment used the accounting treatment of the lease payments (levelized charges to expense or other treatment), the basis of any charges apportioned between the lessor and lessee, and the responsibility of the respondent for operation and maintenance expenses and replacement of property. The above information is to be reported with initiation of the lease and thereafter when changed or every five years, whichever ever occurs first.				9. Report in column (k) below the estimated remaining annual charges under the current term of the lease. Do not apply a present value to the estimate. Assume that cancellable leases will not be cancelled when estimating the remaining charges.				
8. Report in column (d), as of the date of the current lease term, the original cost of the property leased, estimated if not known, or the fair market of the property if greater than original cost and indicate as shown. If leased property is part of a large unit, such as part of a building, indicate without associating any cost or value with it.				* See definition on page 226 (B)				
<b>A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES</b>								
Line No.	Original Cost (O) or Fair Market Value (F) of Property (d)	Expenses to be Paid by Lessee Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
			Current Year		Accumulated to Date			
			Lessor (f)	Other (g)	Lessor (h)	Other (i)		
1								
2								
3			72,772			921	67,928	
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								

**TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)**  
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Northern States Pwr-MN	OLF			62,491,776			62,491,776
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL				62,491,776			62,491,776

Name of Respondent Northern States Power Company (Wisconsin)	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 332 Line No.: 1 Column: a**

Northern States Power Company (a Minnesota Corporation) and Northern States Power Company (a Wisconsin Corporation) are both operating company subsidiaries of Xcel Energy, Inc.

**Schedule Page: 332 Line No.: 1 Column: b**

Reimbursement to NSP-Minnesota for transmission costs share through the FERC-approved Interchange Agreement. See Note 1 to the Financial Statements.

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	315,860
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	63,351
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000	
6	Director Fees and Expenses	185,384
7	SEC Filing Expenses	6,221
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
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36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46	TOTAL	570,816



**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)**  
(Except amortization of acquisition adjustments)

1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).

2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.

3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.

Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.

For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

**A. Summary of Depreciation and Amortization Charges**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			3,584,518	134,364	3,718,882
2	Steam Production Plant	4,438,727	241,395		32,288	4,712,410
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	10,038,525	456		-228,209	9,810,772
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	2,047,221	9,353		11,070	2,067,644
7	Transmission Plant	28,331,521			38,763	28,370,284
8	Distribution Plant	31,721,920	5,678		154,546	31,882,144
9	Regional Transmission and Market Operation					
10	General Plant	5,680,057			24,701	5,704,758
11	Common Plant-Electric	5,620,639	1,185	5,897,249	245,385	11,764,458
12	<b>TOTAL</b>	87,878,610	258,067	9,481,767	412,908	98,031,352

**B. Basis for Amortization Charges**

**Account 404**  
Column (d) Franchises for Hydraulic Production Plant - Conventional is amortized over the license life of the plant and Intangible Plant and Common Plant-Electric (Software) are amortized over their expected useful lives of 3, 5, 7, or 15 years.

**Account 405**  
Column (e) Prefunded and Excess AFUDC is amortized over the average life of the property.

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Steam Production						
13	310	74					
14	311	15,169					
15	312	102,685					
16	314	12,091					
17	315	9,476					
18	316	2,741					
19	317	3,583					
20	Subtotal Steam	145,819					
21							
22	Hydro Production						
23	330	2,404					
24	331	21,029					
25	332	145,567					
26	333	77,728					
27	334	35,003					
28	335	4,875					
29	336						
30	337	11					
31	Subtotal Hydro	286,617					
32							
33	Other Production						
34	340	192					
35	341	2,362					
36	342	3,761					
37	343	32,227					
38	344	26,594					
39	345	9,771					
40	346	1,651					
41	347	113					
42	Subtotal Other	76,671					
43							
44	Transmission						
45	350	40,626					
46	352	30,220					
47	353	338,378					
48	354	2,853					
49	355	529,973					
50	356	200,039					

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	357	6,314					
13	358	9,045					
14	359	26					
15	359.1	-1					
16	Subtotal Transmission	1,157,473					
17							
18	Distribution						
19	360	2,344					
20	361	15,206					
21	362	177,213					
22	364	148,565					
23	365	146,626					
24	366	22,013					
25	367	120,522					
26	368	133,170					
27	368	4,401					
28	369	13,763					
29	369	91,684					
30	370	26,840					
31	370	10,400					
32	371	1,305					
33	371	1,855					
34	373	15,903					
35	374	2,261					
36	Subtotal Distribution	934,071					
37							
38	General						
39	389	174					
40	390	12,654					
41	391	3,637					
42	391	4,852					
43	392	3,560					
44	392	1,699					
45	392	10,783					
46	392	2,645					
47	392	21,946					
48	393	62					
49	394	31,461					
50	395	721					

Name of Respondent  
Northern States Power Company (Wisconsin)

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
04/18/2019

Year/Period of Report  
End of 2018/Q4

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	396	4,976					
13	397	2,107					
14	397	7,933					
15	397	7,715					
16	397	9,312					
17	398	22					
18	Subtotal General	126,259					
19							
20	TOTAL	2,726,910					
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 336 Line No.: 1 Column: d**

The Amortization of Limited Term Electric Plant within Account 404 includes the following:

Intangible Plant	\$ 3,357,504
Hydraulic Production Plant-Conventional	227,014
	\$ 3,584,518

**Schedule Page: 336 Line No.: 7 Column: b**

Transmission Serving Production	\$ 209,293
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**Schedule Page: 336 Line No.: 8 Column: b**

Distribution Serving Production	\$ 3,423
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**Schedule Page: 336.1 Line No.: 26 Column: a**

368 Line Transformers

**Schedule Page: 336.1 Line No.: 27 Column: a**

368 Line Capacitors

**Schedule Page: 336.1 Line No.: 28 Column: a**

369 Overhead Services

**Schedule Page: 336.1 Line No.: 29 Column: a**

369 Underground Services

**Schedule Page: 336.1 Line No.: 30 Column: a**

370 Distribution Meters

**Schedule Page: 336.1 Line No.: 31 Column: a**

370 Distribution Meters AMR

**Schedule Page: 336.1 Line No.: 32 Column: a**

371 Distribution Installation on Customer Premise

**Schedule Page: 336.1 Line No.: 33 Column: a**

371 Distribution Installation on Customer Premise-REMS

**Schedule Page: 336.1 Line No.: 41 Column: a**

391 Office Furniture and Equipment

**Schedule Page: 336.1 Line No.: 42 Column: a**

391 Network Equipment

**Schedule Page: 336.1 Line No.: 43 Column: a**

392 Transportation Equipment

**Schedule Page: 336.1 Line No.: 44 Column: a**

392 Transportation Equipment - Automobiles

**Schedule Page: 336.1 Line No.: 45 Column: a**

392 Transportation Equipment - Light Trucks

**Schedule Page: 336.1 Line No.: 46 Column: a**

392 Transportation Equipment - Trailers

**Schedule Page: 336.1 Line No.: 47 Column: a**

392 Transportation Equipment - Heavy Trucks

**Schedule Page: 336.2 Line No.: 12 Column: a**

392/396 Separate Provision is charged to clearing accounts monthly, computed as described below in footnote (1).

	Charged to Clearing Accts	Depreciable Plant Base
392 Transportation Equipment	\$ 4,317,253	\$ 40,633,000
396 Power Operated Equipment	405,728	4,976,000

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

Total \$4,722,981 \$ 45,609,000

**Schedule Page: 336.2 Line No.: 13 Column: a**

397 Communication Equipment

**Schedule Page: 336.2 Line No.: 14 Column: a**

397 Communication Equipment - Two Way

**Schedule Page: 336.2 Line No.: 15 Column: a**

397 Communication Equipment - AES

**Schedule Page: 336.2 Line No.: 16 Column: a**

397 Communication Equipment - EMS

**Schedule Page: 336.2 Line No.: 20 Column: b**

(1) Column (b) Computation:

Depreciable Plant Balances are an average of the beginning and ending plant balance for the year.

(2) Column (c) through (g):

Subaccounts 311-346: A remaining life technique is applied to each generating facility. No changes to the underlying factors presented in columns (c) through (g) have occurred since filing the 2016 FERC Form 1.

Name of Respondent Northern States Power Company (Wisconsin)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
<b>PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS</b>				
<p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.</p> <p>(a) <i>Miscellaneous Amortization</i> (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.</p> <p>(b) <i>Miscellaneous Income Deductions</i>-- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related</p>		<p>Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be <u>grouped by classes within the above accounts.</u></p> <p>(c) <i>Interest on Debt to Associated Companies</i> (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) <i>Other Interest Expense</i> (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p>		
Line No.	Item (a)	Amount (b)		
1	Miscellaneous Amortization (Account 425)	\$ -		
2	SUBTOTAL-425	\$ -		
3				
4	Miscellaneous Income Deductions (Account 426.1 - 426.5)			
5	Donations - (426.1)			
6	Xcel Energy Foundation	\$	744,433	
	Community Sponsorships		423,690	
7	Focus Area Grants Funding		256,000	
8	Economic Development		62,702	
9	Charitable Contributions		52,525	
10	SUBTOTAL-426.1	\$	1,539,350	
11				
12	Life Insurance - (426.2)	\$	(126,471)	
13	SUBTOTAL-426.2	\$	(126,471)	
14				
15	Penalties - (426.3)			
16	Reversal of prior year accrual	\$	(2,684)	
17	Other direct expenditures less than 5 percent of total		55	
18	SUBTOTAL-426.3	\$	(2,629)	
19				
20	Expenditures for Certain Civic, Political, and Related Activities - (426.4)			
21	The Hamilton Consulting Group	\$	110,391	
22	Company Labor and Expenses		81,821	
23	Edison Electric Institute		18,344	
24	Chamber of Commerce Dues		11,928	
25	Other direct expenditures less than 5 percent of total		149,790	
26	SUBTOTAL-426.4	\$	372,274	
27				
28	Other Deductions - (426.5)			
29	Interest on Life Insurance Loans	\$	129,390	
30	Other items less than 5 percent of total		115,967	
31	SUBTOTAL-426.5	\$	245,357	
32				
33				
34				
35				

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
<b>PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS</b>			
<p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.</p> <p>(a) <i>Miscellaneous Amortization</i> (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.</p> <p>(b) <i>Miscellaneous Income Deductions</i> -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related</p>		<p>Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be <u>grouped by classes within the above accounts.</u></p> <p>(c) <i>Interest on Debt to Associated Companies</i> (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) <i>Other Interest Expense</i> (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p>	
Line No.	Item (a)	Amount (b)	
1			
2	Interest on Debt to Associated Companies - (430)		
3	Xcel Energy Services, variable rate advances on open account	\$	232,989
4	SUBTOTAL-430	\$	232,989
5			
6	Other Interest Expense - (431)		
7	Commercial paper interest	\$	650,034
8	Credit Line Fees		321,422
9	Customer deposit interest		292,087
10	WI Retail Fuel Refund		100,978
11	Interest on Customer Refunds due to 2017 Tax Cuts and Jobs Act		69,693
12	Income Tax Audit-FIN 48 Interest		57,059
13	Miscellaneous		(3,195)
14	SUBTOTAL-431	\$	1,488,078
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Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES**  
**(Account 426.4)**

1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities, Account 426.4.

2. Advertising expenditures in this Account shall be classified according to subheadings, as follows:  
(a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customer's bills; (d) inserts in

reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising.

3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions clearly indicating the nature and purpose of the activity.

4. If respondent has not incurred any expenditures contemplated by the instruction of Account 426.4, so state.

5. Minor amount may be grouped by classes if the number of items so grouped is shown.

NOTE: The classification of expenses as nonoperating and their inclusion in this amount is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

Line No.	Item (a)	Amount (b)
1		\$
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**REGULATORY COMMISSION EXPENSES**

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.  
 2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	PUBLIC SERVICE COMMISSION OF WISCONSIN				
2	4220-UR-123 2018 Retail Rate Case	35,300		35,300	
3					
4					
5	5-GI-116 Natural Gas Extension Rules	5,343		5,343	
6					
7	5-AF-101 2017 Tax Reform Bill	8,166		8,166	
8					
9					
10	4220-FR-2017 2017 Fuel Reconciliation	10,835		10,835	
11					
12	4220-ER-100 2019 Fuel Filing	26,085	28,995	55,080	
13					
14	2017-2018 Stray Voltage Assessment	21,114		21,114	
15					
16	Remainder Assessment	801,032		801,032	
17					
18					
19	Miscellaneous	21,549	11,225	32,774	
20					
21					
22	MICHIGAN PUBLIC SERVICE COMMISSION				
23	U-18234 2018 Renewable Energy Plan		6,565	6,565	
24	U-18415 2019 GCR Plan		7,640	7,640	
25	U-18462 2018 Test Year Electric Rate Case		51,745	51,745	
26	U-20071 2017 PSCR Reconciliation		6,023	6,023	
27	U-20079 2017 GCR Reconciliation		5,198	5,198	
28	U-20185/U-20186 Tax Reform Credit B		15,885	15,885	
29					
30	U-20225 2019 PSCR Plan		6,025	6,025	
31	U-20312/U-20313 Tax Reform Calculation C		7,204	7,204	
32					
33					
34	Public Utility Assessment	57,032		57,032	
35					
36					
37	Utility Consumer Participation Board	15,695		15,695	
38					
39					
40	Miscellaneous		23,301	23,301	
41					
42					
43					
44					
45					
46	TOTAL	1,002,151	169,806	1,171,957	

REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
							1
Electric	928	31,167					2
Gas	928	4,133					3
							4
Gas	928	5,343					5
							6
Electric	928	7,242					7
Gas	928	924					8
							9
Electric	928	10,835					10
							11
Electric	928	55,080					12
							13
Electric	928	21,114					14
							15
Electric	928	686,436					16
Gas	928	114,596					17
							18
Electric	928	20,742					19
Gas	928	12,032					20
							21
							22
Electric	928	6,565					23
Gas	928	7,640					24
Electric	928	51,745					25
Electric	928	6,023					26
Gas	928	5,198					27
Electric	928	14,087					28
Gas	928	1,798					29
Electric	928	6,025					30
Electric	928	6,389					31
Gas	928	815					32
							33
Electric	928	44,927					34
Gas	928	12,105					35
							36
Electric	928	11,497					37
Gas	928	4,198					38
							39
Electric	928	20,914					40
Gas	928	2,387					41
							42
							43
							44
							45
		1,171,957					46

**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES**

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).

2. Indicate in column (a) the applicable classification, as shown below:

**Classifications:**

- |                                            |                                                                                                  |
|--------------------------------------------|--------------------------------------------------------------------------------------------------|
| A. Electric R, D & D Performed Internally: | a. Overhead                                                                                      |
| (1) Generation                             | b. Underground                                                                                   |
| a. hydroelectric                           | (3) Distribution                                                                                 |
| i. Recreation fish and wildlife            | (4) Regional Transmission and Market Operation                                                   |
| ii Other hydroelectric                     | (5) Environment (other than equipment)                                                           |
| b. Fossil-fuel steam                       | (6) Other (Classify and include items in excess of \$50,000.)                                    |
| c. Internal combustion or gas turbine      | (7) Total Cost Incurred                                                                          |
| d. Nuclear                                 | B. Electric, R, D & D Performed Externally:                                                      |
| e. Unconventional generation               | (1) Research Support to the electrical Research Council or the Electric Power Research Institute |
| f. Siting and heat rejection               |                                                                                                  |
| (2) Transmission                           |                                                                                                  |

Line No.	Classification (a)	Description (b)
1	B(1)	Electric Power Research Institute
2		
3	B(2)	Edison Electric Institute
4		
5	B(5)	Total
6		
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)**

- (2) Research Support to Edison Electric Institute
- (3) Research Support to Nuclear Power Groups
- (4) Research Support to Others (Classify)
- (5) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.

4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e)

5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.

6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."

7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
	124,121	Various	124,121		1
					2
	166,546	Various	166,546		3
					4
	290,667		290,667		5
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 352 Line No.: 1 Column: e**

Accounts charged:

107	\$28,963
921	13,601
923	1,280
930.2	80,277
	\$124,121

**Schedule Page: 352 Line No.: 3 Column: e**

Accounts charged:

107	\$42
426.1	3,591
426.4	20,012
560	7,068
921	4,293
930.2	131,540
	\$166,546

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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Distribution	1,124,502		
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	1,250,026		
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)	12,872		
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,	12,853		
54	Other Gas Supply (Enter Total of lines 33 and 45)	76,952		
55	Storage, LNG Terminating and Processing (Total of lines 31 thru	198,135		
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)	6,215,384		
58	Customer Accounts (Line 37)	938,233		
59	Customer Service and Informational (Line 38)	338,716		
60	Sales (Line 39)	1,259		
61	Administrative and General (Lines 40 and 49)	1,971,472		
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	9,765,876	308,123	10,073,999
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	57,104,531	1,730,628	58,835,159
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	22,068,399	8,675,707	30,744,106
69	Gas Plant	1,726,453	2,134,233	3,860,686
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	23,794,852	10,809,940	34,604,792
72	Plant Removal (By Utility Departments)			
73	Electric Plant	1,620,503	631,193	2,251,696
74	Gas Plant	110,669	155,274	265,943
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	1,731,172	786,467	2,517,639
77	Other Accounts (Specify, provide details in footnote):			
78	Fuel Inventory (Account No. 151)	1,020,947	8,360	1,029,307
79	Regulatory Assets (Account No. 182.3)	299,537	40,294	339,831
80	Regulatory Liabilities (Account No. 254)	515,430	12,256	527,686
81	Nonutility (Accounts No. 416-417.1)	25	3	28
82	Misc. Income and Deductions (Accounts No. 426.1-5)	74,558	1,519	76,077
83	Nonutility CWP and RWP	6,522		6,522
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	1,917,019	62,432	1,979,451
96	TOTAL SALARIES AND WAGES	84,547,574	13,389,467	97,937,041

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report End of <u>2018/Q4</u>
-----------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	----------------------------------------------	------------------------------------------------

COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Instruction 1:

COMMON UTILITY PLANT IN SERVICE (101 and 106)

Allocated to Utility Departments

Account (a)	Cost at Dec 31, 2018 (b)	Electric (c)	Gas (d)
301 Organization	\$ 0	\$ 0	\$ 0
303 Misc. Intangible Plant	74,425,615	66,003,240	8,422,375
389 Land and Land Rights	3,324,207	2,948,023	376,184
390 Structures and Improvements	80,533,824	71,420,214	9,113,610
391 Office Furniture & Equipment	21,340,924	18,925,878	2,415,046
392 Transportation Equipment	2,776,198	2,462,030	314,168
393 Stores Equipment	43,644	38,705	4,939
394 Tools, Shop & Garage Equipment	2,073,244	1,838,625	234,619
395 Laboratory Equipment	0	0	0
396 Power Operated Equipment	3,459	3,068	391
397 Communication Equipment	111,571	98,945	12,626
398 Miscellaneous Equipment	28,192	25,002	3,190
399.1 Asset Retirement Costs	35,749	31,703	4,046
Total	\$ 184,696,627	\$ 163,795,433	\$ 20,901,194

COMMON UTILITY PLANT HELD FOR FUTURE USE (105)

389 Land and Land Rights	\$ 0	\$ 0	\$ 0
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COMMON UTILITY CONSTRUCTION WORK IN PROGRESS (107)

General Plant	\$ 9,019,211	\$ 7,998,552	\$ 1,020,659
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Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report End of <u>2018/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Instruction 2:

COMMON UTILITY ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION (108 and 111)  
ALLOCATION TO UTILITY DEPARTMENTS

	Electric -----	Gas -----	Total -----
General Plant	\$ 50,153,849	\$ 6,399,906	\$ 56,553,755

"Non-Legal" ARO Balances

	Electric -----	Gas -----	Total -----
General Plant	\$ (1,503,764)	\$ (191,889)	\$ (1,695,653)

Instruction 3:

Common Utility Expenses

	Total -----	Electric -----	Gas -----
403 Depreciation Expense	\$ 6,343,860	\$ 5,620,639	\$ 723,221
403.1 ARC Depreciation Expense	1,338	1,185	153
404 Amortization Expense	6,656,666	5,897,249	759,417
405 Amortization Expense	277,028	245,385	31,643
407.4 Amortization of Regulatory Credits	(3,006)	(2,663)	(343)
411.1 Accretion Expense	1,668	1,478	190

Basis of Allocation of Common Utility Expenses

Accounts 403, 403.1, 404, 405, 407.4, and 411.1 - 3 factor (operating revenue, utility plant in service, supervised O&M)

Common Utility Plant and Accumulated Provision for Depreciation and Amortization. The Form 1 reports common utility plant and accumulated provision for depreciation and amortization allocated to the electric department at the end of the year. The Company uses a 13-month average calculation for the electric department common utility plant and accumulated provision for depreciation and amortization in the formula.

Common plant operation and maintenance charges and rents are not separately accounted for; therefore, are not available.

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report End of <u>2018/Q4</u>
-----------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	----------------------------------------------	------------------------------------------------

COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Instruction 4:

Common Utility Plant classification was included in original cost and reclassification studies filed with the Federal Power Commission on March 30, 1940.

GENERAL BASIS USED IN ALLOCATING TO UTILITY DEPARTMENTS, COMMON UTILITY PLANT AND DEPRECIATION.

COMMON UTILITY PLANT AND DEPRECIATION

Plant and Depreciation provisions are allocated on the basis of average percentages of utility plant in service, gross revenue and operating expenses (exclusive of joint utility administrative and general expenses, depreciation and taxes) of each department to the total (Electric 88.684% and Gas 11.316%).

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Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
-----------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	---------------------------------------------	------------------------

**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES**

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4, Expenditures for Certain civic, Political and Related Activities.)

(a) Name and address of person or organization rendering services,  
(b) description of services received during year and project or case to which services relate,  
(c) basis of charges,  
(d) total charges for the year, detailing utility department and account charged.

2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.

3. Designate with an asterisk associated companies.

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1	Geometric Results Inc.	Staff Augmentation Management Services	per hour plus expenses	923	1,350,408
2	500 Woodward Avenue Ste 1950				
3	Detroit, MI 48226				
4					
5	Accenture LLP	Network Strategy	per hour plus expenses	923	393,661
6	161 North Clark Street				
7	Chicago, IL 60601				
8					
9	Deloitte & Touche LLP	Accounting	per hour plus expenses	923	313,103
10	50 S Sixth Street Ste 2800				
11	Minneapolis, MN 55402				
12					
13	PricewaterhouseCoopers LLP	IT and Business Accounting	per hour plus expenses	923	139,476
14	300 Madison Avenue				
15	New York, NY 10017				
16					
17	IBM Corp	Computer Support	per hour plus expenses	923	165,909
18	301 Kalamath Street				
19	Denver, CO 80223				
20					
21	Securitas Security Services USA, Inc.	Security Services	per hour plus expenses	923	194,824
22	7555 E Hampden Avenue				
23	Denver, CO 80231				
24					
25	McKinsey & Company Inc.	Management Consulting	per hour plus expenses	923	1,514,677
26	80 S 8th Street Ste 3800				
27	Minneapolis, MN 55402				
28					
29	MaritzCX	Market Research	per hour plus expenses	923	58,115
30	10235 South Jordan Gateway 5th Floor				
31	South Jordan, UT 84095				
32					
33	VTI Security	Security Services	per hour plus expenses	923	119,269
34	401 W E Travelers Trail				
35	Burnsville, MN 55337				
36					
37					

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES (Continued)**

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account

426.4, Expenditures for Certain civic, Political and Related Activities.)  
 (a) Name and address of person or organization rendering services,  
 (b) description of services received during year and project or case to which services relate,  
 (c) basis of charges,  
 (d) total charges for the year, detailing utility department and account charged.

2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.  
 3. Designate with an asterisk associated companies.

Line No.	Name / Address	Service	Basis of Charges	Acct #	Amount
1	Various, less than \$50,000 per vendor and accruals	Various	per hour plus expenses and assessment	923	795,084
2					
3					
4					
5	Amount column reflects total				
6	company amounts				
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8					
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35					
36					
37	Total Outside and Other Consultative Services				5,044,526

Name of Respondent Northern States Power Company (Wisconsin)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018	
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company.			services provided (administrative and general expenses, dividends declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc. ).			4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	See FERC page 429 for detail of transactions with Associated (Affiliated) Companies				
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29					
30					
<b>TOTAL</b>					0



Name of Respondent Northern States Power Company (Wisconsin)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018	
<b>SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES (Continued)</b>						
5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.				reported.		
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which				7. In column (j) report the total.		
				8. In column (k) indicate the pricing method (cost, per contract terms, etc.)		
Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
						1
						2
						3
						4
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Name of Respondent Northern States Power Company (Wisconsin)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018	
<b>SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES</b>					
1. In column (a) report the name of the associated company.			services provided (administrative and general expenses, dividends declared, etc.).		
2. In column (b) describe the affiliation (percentage ownership, etc. ).			4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.		
3. In column (c) describe the nature of the goods and					
Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	See FERC page 429 for detail of transactions with Associated (Affiliated) Companies				
2					
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29					
30					
<b>TOTAL</b>					0

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**SUMMARY OF COSTS BILLED FROM ASSOCIATED COMPANIES (Continued)**

5. In columns (f) and (g) report the amount classified to non-operating income and the account(s) in which reported.  
6. In columns (h) and (i) report the amount classified to the balance sheet and the account(s) in which reported.

7. In column (j) report the total.  
8. In column (k) indicate the pricing method (cost, per contract terms, etc.)

Account Number (f)	Amount Classified to Non-Operating Income (g)	Account Number (h)	Amount Classified to Balance Sheet (i)	Total (j)	Pricing Method (k)	Line No.
						1
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	0		0	0		

**MONTHLY TRANSMISSION SYSTEM PEAK LOAD**

(1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.

(2) Report on Column (b) by month the transmission system's peak load.

(3) Report on Columns (c ) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).

(4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year									

Name of Respondent Northern States Power Company (Wisconsin)	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 400 Line No.: 1 Column: b**  
Transmission load statistics for Northern States Power Co. (a Wisconsin corporation) are included as part of the NSP System, which is filed in the annual report for Northern States Power Co. (a Minnesota corporation).

ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	6,987,962
3	Steam	221,599	23	Requirements Sales for Resale (See instruction 4, page 311.)	
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	
5	Hydro-Conventional	943,156	25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	6,642
7	Other	22,628	27	Total Energy Losses	560,728
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	7,555,332
9	Net Generation (Enter Total of lines 3 through 8)	1,187,383			
10	Purchases	6,367,949			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	7,555,332			

**MONTHLY PEAKS AND OUTPUT**

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM: Northern States Power Co. Integrated System

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	693,437		1,143	2	1800
30	February	601,802		1,059	5	1900
31	March	620,084		1,004	5	1900
32	April	579,655		980	6	1100
33	May	621,323		1,265	29	1400
34	June	639,377		1,335	29	1700
35	July	688,003		1,301	12	1700
36	August	683,061		1,283	13	1800
37	September	593,362		1,115	15	1700
38	October	581,397		937	3	1400
39	November	613,556		1,045	26	1800
40	December	640,275		1,082	10	1800
41	TOTAL	7,555,332				

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

**Schedule Page: 401 Line No.: 29 Column: Sys**

The Northern States Power Co. Integrated System refers to the interconnected production and transmission facilities of both Northern States Power Co. (a Minnesota corporation) which has customers in Minnesota, North Dakota and South Dakota, and Northern States Power Co. (a Wisconsin corporation) which has customers in Michigan and Wisconsin. The construction, operation and maintenance of the two companies' systems is coordinated. This table shows the integrated system peak and the demand of each jurisdiction at the time of the integrated system peak. The monthly peaks reported in column d of page 401b are the sums of the monthly peaks for the states of Wisconsin and Michigan shown below.

Day	Hour	Integrated System	Northern States Power Co. (a Minnesota corporation)			Northern States Power Co. (a Wisconsin corporation)	
			Minnesota	North Dakota	South Dakota	Wisconsin	Michigan
2-Jan	1800	6,536	4,682	382	329	1,117	26
5-Feb	1900	6,267	4,500	383	325	1,033	26
5-Mar	1900	5,717	4,109	306	298	984	20
6-Apr	1100	5,675	4,065	336	294	958	22
29-May	1400	8,246	6,229	365	387	1,241	24
29-Jun	1700	8,944	6,796	335	478	1,312	23
12-Jul	1700	8,835	6,644	373	517	1,279	22
13-Aug	1800	8,527	6,401	381	462	1,260	23
15-Sep	1700	7,500	5,679	275	431	1,095	20
3-Oct	1400	5,738	4,214	277	310	918	19
26-Nov	1800	6,058	4,349	354	310	1,023	22
10-Dec	1800	6,104	4,387	329	306	1,058	24



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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)**

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: <i>Bay Front</i> (b)	Plant Name: <i>Flambeau Station</i> (c)				
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam	Gas Turbine				
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional	Conventional				
3	Year Originally Constructed	1917	1969				
4	Year Last Unit was Installed	1958	1969				
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	67.22	0.00				
6	Net Peak Demand on Plant - MW (60 minutes)	35	0				
7	Plant Hours Connected to Load	8267	0				
8	Net Continuous Plant Capability (Megawatts)	56	0				
9	When Not Limited by Condenser Water	56	0				
10	When Limited by Condenser Water	56	0				
11	Average Number of Employees	33	0				
12	Net Generation, Exclusive of Plant Use - KWh	166914278	-18880				
13	Cost of Plant: Land and Land Rights	67165	0				
14	Structures and Improvements	8405574	0				
15	Equipment Costs	79965051	0				
16	Asset Retirement Costs	2013082	0				
17	Total Cost	90450872	0				
18	Cost per KW of Installed Capacity (line 17/5) Including	1345.5946	0				
19	Production Expenses: Oper, Supv, & Engr	14041	-9				
20	Fuel	8105537	550				
21	Coolants and Water (Nuclear Plants Only)	0	0				
22	Steam Expenses	1262284	0				
23	Steam From Other Sources	0	0				
24	Steam Transferred (Cr)	0	0				
25	Electric Expenses	591547	320				
26	Misc Steam (or Nuclear) Power Expenses	500705	23768				
27	Rents	443092	1020				
28	Allowances	0	0				
29	Maintenance Supervision and Engineering	4	0				
30	Maintenance of Structures	467597	10617				
31	Maintenance of Boiler (or reactor) Plant	824520	0				
32	Maintenance of Electric Plant	782135	671				
33	Maintenance of Misc Steam (or Nuclear) Plant	535944	0				
34	Total Production Expenses	13527406	36937				
35	Expenses per Net KWh	0.0810	-1.9564				
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	WOOD	COAL	GAS			
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	TON	TON	MCF			
38	Quantity (Units) of Fuel Burned	237265	883	35466	0	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	5968	8419	1027	0	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	29.080	55.600	4.670	0.000	0.000	0.000
41	Average Cost of Fuel per Unit Burned	32.620	59.140	4.670	0.000	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	2.730	3.510	4.540	0.000	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.050	0.000	0.000	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	17487.640	0.000	0.000	0.000	0.000

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: <i>French Island 1 &amp; 2</i> (d)	Plant Name: <i>Wheaton</i> (e)	Plant Name: <i>French Island 3 &amp; 4</i> (f)	Line No.						
Steam	Gas Turbine	Gas Turbine	1						
Conventional	Heated Individually	Heated Individually	2						
1940	1973	1973	3						
1948	1974	1974	4						
30.45	300.25	157.50	5						
17	188	64	6						
5786	345	22	7						
16	309	162	8						
16	309	162	9						
16	234	122	10						
31	4	0	11						
54684790	23090671	-443700	12						
6853	182549	0	13						
6991389	1749599	615357	14						
49951163	53902166	18992924	15						
948608	113016	0	16						
57898013	55947330	19608281	17						
1901.4126	186.3358	124.4970	18						
423252	37764	522	19						
1622036	1740603	219837	20						
0	0	0	21						
761452	0	0	22						
0	0	0	23						
0	0	0	24						
235470	541762	64912	25						
286958	157931	-1326	26						
252754	98239	9019	27						
0	0	0	28						
3975	0	0	29						
46834	336795	5196	30						
1122958	0	0	31						
329960	319467	6594	32						
633544	4108	0	33						
5719193	3236669	304754	34						
0.1046	0.1402	-0.6868	35						
WOOD	RDF	GAS	GAS	OIL			OIL		36
TON	TON	MCF	MCF	BARREL			BARREL		37
59151	52950	4227	336609	4860	0	0	1974	0	38
6173	5031	1051	1029	142538	0	0	139615	0	39
27.920	7.230	5.370	3.010	149.510	0.000	0.000	111.380	0.000	40
40.410	7.230	5.370	3.010	149.510	0.000	0.000	111.380	0.000	41
3.270	0.720	5.110	2.930	24.970	0.000	0.000	18.990	0.000	42
0.000	0.050	0.000	0.000	0.080	0.000	0.000	0.920	0.000	43
0.000	23569.840	0.000	0.000	16272.300	0.000	0.000	48222.920	0.000	44

Name of Respondent Northern States Power Company (Wisconsin)	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 402 Line No.: -1 Column: c**  
 Flambeau Station was retired on Dec. 31, 2017.

**Schedule Page: 402 Line No.: 39 Column: b1**  
 The "Average Heat Content of Fuel Burned" is calculated as:

- Coal: Btu/pound
- Oil: Btu/gallons
- Gas: Btu/cubic ft

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**HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)**

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	Item (a)	FERC Licensed Project No. 2440 Plant Name: Chippewa Falls (b)	FERC Licensed Project No. 2639 Plant Name: Cornell (c)
1	Kind of Plant (Run-of-River or Storage)	Peaking	Peaking
2	Plant Construction type (Conventional or Outdoor)	Conventional	Conventional
3	Year Originally Constructed	1928	1976
4	Year Last Unit was Installed	1928	1977
5	Total installed cap (Gen name plate Rating in MW)	21.60	35.30
6	Net Peak Demand on Plant-Megawatts (60 minutes)	22	30
7	Plant Hours Connect to Load	8,726	7,737
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	12	20
10	(b) Under the Most Adverse Oper Conditions	12	20
11	Average Number of Employees	0	1
12	Net Generation, Exclusive of Plant Use - Kwh	76,385,575	98,314,609
13	Cost of Plant		
14	Land and Land Rights	112,909	51,432
15	Structures and Improvements	834,368	2,201,367
16	Reservoirs, Dams, and Waterways	3,211,660	13,472,436
17	Equipment Costs	9,624,889	6,184,122
18	Roads, Railroads, and Bridges	0	0
19	Asset Retirement Costs	0	0
20	TOTAL cost (Total of 14 thru 19)	13,783,826	21,909,357
21	Cost per KW of Installed Capacity (line 20 / 5)	638.1401	620.6617
22	Production Expenses		
23	Operation Supervision and Engineering	97,484	125,470
24	Water for Power	82,508	108,401
25	Hydraulic Expenses	0	194,740
26	Electric Expenses	168,854	0
27	Misc Hydraulic Power Generation Expenses	116,241	160,157
28	Rents	39,880	48,428
29	Maintenance Supervision and Engineering	76,333	98,247
30	Maintenance of Structures	36,618	38,881
31	Maintenance of Reservoirs, Dams, and Waterways	14,894	48,082
32	Maintenance of Electric Plant	36,484	21,299
33	Maintenance of Misc Hydraulic Plant	9,337	12,294
34	Total Production Expenses (total 23 thru 33)	678,633	855,999
35	Expenses per net KWh	0.0089	0.0087

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."  
 6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. 2670 Plant Name: Eau Claire Dells (d)	FERC Licensed Project No. 1982 Plant Name: Holcombe (e)	FERC Licensed Project No. 2491 Plant Name: Jim Falls (f)	Line No.
Peaking	Peaking	Peaking	1
Conventional	Conventional	Conventional	2
1907	1950	1923	3
2009	1950	1988	4
12.43	33.75	59.80	5
11	35	55	6
8,627	6,874	7,168	7
			8
7	22	25	9
7	22	25	10
1	1	2	11
54,208,000	110,826,500	147,976,085	12
			13
91,190	230,815	850,613	14
1,577,213	1,414,631	9,751,746	15
8,477,523	7,739,647	69,550,049	16
24,263,790	5,673,874	28,040,829	17
0	0	0	18
0	0	0	19
34,409,716	15,058,967	108,193,237	20
2,768.2796	446.1916	1,809.2515	21
			22
69,181	141,438	188,848	23
73,085	114,656	147,834	24
7,398	10,848	0	25
166,659	0	361,253	26
82,130	167,675	235,051	27
40,672	50,851	96,111	28
54,171	110,750	147,874	29
28,885	11,857	29,875	30
18,363	22,319	11,155	31
43,739	313,511	72,449	32
11,799	13,215	27,449	33
596,082	957,120	1,317,899	34
0.0110	0.0086	0.0089	35

**HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)**

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: St Croix Falls (b)	FERC Licensed Project No. 2567 Plant Name: Wissota (c)
1	Kind of Plant (Run-of-River or Storage)	Peaking	Peaking
2	Plant Construction type (Conventional or Outdoor)	Conventional	Conventional
3	Year Originally Constructed	1905	1917
4	Year Last Unit was Installed	1911	1917
5	Total installed cap (Gen name plate Rating in MW)	23.20	39.47
6	Net Peak Demand on Plant-Megawatts (60 minutes)	23	39
7	Plant Hours Connect to Load	8,734	8,760
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	15	18
10	(b) Under the Most Adverse Oper Conditions	12	18
11	Average Number of Employees	3	7
12	Net Generation, Exclusive of Plant Use - Kwh	113,821,500	159,673,385
13	Cost of Plant		
14	Land and Land Rights	56,210	379,040
15	Structures and Improvements	964,658	1,567,306
16	Reservoirs, Dams, and Waterways	6,159,283	16,150,042
17	Equipment Costs	11,102,420	10,419,500
18	Roads, Railroads, and Bridges	0	0
19	Asset Retirement Costs	0	0
20	TOTAL cost (Total of 14 thru 19)	18,282,571	28,515,888
21	Cost per KW of Installed Capacity (line 20 / 5)	788.0419	722.4699
22	Production Expenses		
23	Operation Supervision and Engineering	145,260	203,777
24	Water for Power	0	153,614
25	Hydraulic Expenses	0	19,156
26	Electric Expenses	121,503	938,376
27	Misc Hydraulic Power Generation Expenses	245,564	276,642
28	Rents	94,940	165,399
29	Maintenance Supervision and Engineering	113,743	159,563
30	Maintenance of Structures	59,532	24,752
31	Maintenance of Reservoirs, Dams, and Waterways	80,280	50,201
32	Maintenance of Electric Plant	227,696	65,501
33	Maintenance of Misc Hydraulic Plant	13,053	22,658
34	Total Production Expenses (total 23 thru 33)	1,101,571	2,079,639
35	Expenses per net KWh	0.0097	0.0130



HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."  
 6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. 0 Plant Name: (d)	FERC Licensed Project No. 0 Plant Name: (e)	FERC Licensed Project No. 0 Plant Name: (f)	Line No.
			1
			2
			3
			4
0.00	0.00	0.00	5
0	0	0	6
0	0	0	7
			8
0	0	0	9
0	0	0	10
0	0	0	11
0	0	0	12
			13
0	0	0	14
0	0	0	15
0	0	0	16
0	0	0	17
0	0	0	18
0	0	0	19
0	0	0	20
0.0000	0.0000	0.0000	21
			22
0	0	0	23
0	0	0	24
0	0	0	25
0	0	0	26
0	0	0	27
0	0	0	28
0	0	0	29
0	0	0	30
0	0	0	31
0	0	0	32
0	0	0	33
0	0	0	34
0.0000	0.0000	0.0000	35

**GENERATING PLANT STATISTICS (Small Plants)**

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	Hydro					
2	Apple River	1901	2.25		11,967,564	4,802,211
3						
4	Cedar Falls	1910	6.00	8.0	36,549,072	6,427,715
5						
6	Menomonie	1958	5.40	6.0	26,725,012	8,926,071
7						
8	Riverdale	1905	0.50		2,489,531	1,024,942
9						
10	Trego	1926	1.20		9,353,000	1,897,036
11						
12	Big Falls	1922	7.78	9.0	43,424,900	8,795,383
13						
14	Hayward	1910	0.17		-37,733	709,302
15						
16	Ladysmith	1941	3.40		13,007,660	6,399,429
17						
18	Saxon Falls	1912	1.55		11,657,100	1,768,688
19						
20	Superior Falls	1917	1.50		12,451,550	2,459,141
21						
22	Thornapple	1927	1.40		9,608,000	3,008,364
23						
24	White River	1907	1.00		4,754,546	2,225,354
25						
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GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
2,134,316	107,285		116,999			2
						3
1,071,286	335,949		156,044			4
						5
1,652,976	230,059		67,458			6
						7
2,049,884	49,193		68,784			8
						9
1,580,863	123,783		38,562			10
						11
1,130,512	432,546		87,900			12
						13
4,172,365	55,921		28,445			14
						15
1,882,185	147,965		46,237			16
						17
1,141,089	211,722		93,207			18
						19
1,639,427	282,471		59,131			20
						21
2,148,831	127,557		44,788			22
						23
2,225,354	186,195		98,420			24
						25
						26
						27
						28
						29
						30
						31
						32
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						44
						45
						46

Name of Respondent Northern States Power Company (Wisconsin)	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 410 Line No.: 1 Column: g**

The Plant Cost is manually calculated (not calculated by the FERC software) - (col g = col f / col c)

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Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
-----------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	---------------------------------------------	------------------------

**STEAM ELECTRIC GENERATING PLANTS**

1. Include on this page steam-electric plants of 25,000 Kw (name plate rating) or more of installed capacity.  
 2. Report the information called for concerning generating plants and equipment at year end. Show unit type Installation, boiler, and turbine-generator on same line.  
 3. Exclude plant, the book cost of which is located in Account 121, *Nonutility Property*.  
 4. Designate any generating plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole owner but which the respondent operates or share in the of, furnish a succinct statement explaining the arrangement and giving details as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.  
 5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company.  
 6. Designate any plant or equipment owned, not

Line No.	Name of Plant (a)	Location of Plant (b)	BOILERS (Include both ratings for the boiler and the turbine-generator or dual-rated installations)				
			Number and Year Installed (c)	Kind of Fuel And Method of Firing (d)	Rated Pressure (In psig) (e)	Rated Steam Temp. (Indicate reheat boilers as 1050/1000) (f)	Rated Max. Continuous M lbs. Steam per Hour (g)
1	Bay Front	Ashland WI	1952	Coal/Wood/Gas/Tires	650	900	200
2			1954	Coal/Wood/Gas/Tires	650	900	200
3			1958	Gas	900	900	320
4	French Island (Units 1 and 2)	La Crosse WI					
5							
6							
7							
8			1941	Wood/RDF/Gas	450	750	150
9			1948	Wood/RDF/Gas	450	750	150
10							
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32							
33							

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**STEAM ELECTRIC GENERATING PLANTS (cont'd)**

operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.  
7. Report gas-turbines operated in a combined cycle with a conventional steam unit with its associated steam unit.

Turbine-Generators (Report cross-compound turbine generator units on two lines-H.P. section and I.P. section. Designate units with shaft connected boiler feed pumps. Give capacity rating of pumps in terms of full load requirements.)												Line No.
Year Installed	TURBINES <i>Include both ratings for boiler and turbine-generator of dual-rated installations</i>				GENERATORS NAME PLATE Rating in Kw							
	Max. Rating Mega-Watt	Type (Indicate tandem-compound (TC); cross compound (CC) single casing (SC); topping unit (T); and non-condensing (NC) Show back pressures)	Steam Pressure at Throttle psig.	RPM	At Minimum Hydrogen Pressure	At Max. Hydrogen Pressure (Include both ratings for the boiler and the turbine-generator of dual-rated installations)	Hydrogen Pressure <i>(Designate air cooled generators)</i>		Power Factor	Voltage (in MV) (If other than 3 phase, 60 cycle indicate other characteristic)	Plant Capacity Maximum Generator Name Plate Rating (Should agree with column (n))	
							Min.	Max.				
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
1949	22.0	SC	625	3600	20000	20010	0.5	15	1.00	13.8	67,220	1
1952	22.0	SC	625	3600	20000	20010	0.5	15	1.00	13.8		2
1957	30.0	SC	600	3600	25600	27200	0.5	30	0.85	13.8		3
												4
												5
												6
												7
1941	16.2	SC	450	3600	n/a	n/a	AC	AC	0.87	13.8	-	8
1948	16.6	SC	450	3600	n/a	n/a	AC	AC	0.87	13.8		9
												10
												11
												12
												13
												14
												15
												16
												17
												18
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Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**HYDROELECTRIC GENERATING PLANTS**

1. Report on this page Hydro plants of 10,000 Kw (name plate rating) or more of installed capacity. the responsibility is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars

2. Report the information called for concerning generating plants and equipment at year end. Show associated prime movers and generators on the same line.

3. Exclude from this schedule, plant, the book cost of which is included in Account 121, *Nonutility Property*,

4. Designate any plant or portion thereof for which

Line No.	Name of Plant  (a)	Location  (b)	Name of Stream  (c)	Water Wheels <i>(In column (e), indicate whether horizontal or vertical. Also indicate type of runner-Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), Impulse (I). Designate reversible type of units by appropriate footnote)</i>			
				Attended or Unattended  (d)	Type of Unit  (e)	Year Installed  (f)	Gross Static Head with Pond Full  (g)
1	Chippewa Falls	Chippewa Falls WI	Chippewa River	Attended	VABPro	1994	33.3
2					FP	1994	
3							
4	Cornell	Cornell WI	Chippewa River	Attended	HORPro	1976	42.5
5					VERPro	1977	
6							
7	Eau Claire Dells	Eau Claire, WI	Chippewa River	Attended	VABPro	2008	27.0
8					HORPro	2009	
9					HORPro	2009	
10							
11	Holcombe	Holcombe WI	Chippewa River	Attended	VFBPro	1950	43.2
12							
13	Jim Falls	Jim Falls WI	Chippewa River	Attended	VABKap	1988	56.7
14					VFBFr	1988	
15							
16	St. Croix Falls	St. Croix Falls WI	St. Croix River	Attended	HorFr	1905	63.4
17					HorFr	2005	
18					HorFr	2007	
19					HorFr	1910	
20					HorFr	2011	
21							
22	Wissota	Chippewa Falls WI	Chippewa River	Attended	VerFr	1917	58.9
23					VerFr	2012	
24					VerFr	2013	
25							
26							
27							
28							
29							
30							
31							
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Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**HYDROELECTRIC GENERATING PLANTS (Continued)**

(details) as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.  
 5. Designate any plant or portion thereof leased to another company, and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company.  
 6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

Water Wheels (Continued)			Generators						Total Installed Generating Capacity	Line No.
Design Head	RPM	Maximum Hp. Capacity of Unit at Design Head	Year Installed	Voltage	Phase	Frequency or d.c.	Name Plate Rating of Unit (in MW)	No. of Units in Plant	(Name Plate Ratings in megawatts)	
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
29.6	138	5,525	1928	4,000	3	60	3.60	2		1
29.6	138	5,525	1928	4,000	3	60	3.60	4	21.60	2
										3
36	100	13,900	1976	7,200	3	60	11.50	3		4
40	450	1,075	1977	7,200	3	60	0.80	1	35.30	5
										6
25	150	4,023	1922	2,400	3	60	2.930	1		7
25	157	3,351	2009	2,400	3	60	2.635	3		8
25	200	1,813	1930	2,400	3	60	1.60	1	12.43	9
										10
42	120	16,000	1950	6,900	3	60	11.25	3	33.75	11
										12
53	128.6	38,500	1988	7,200	3	60	29.60	2	59.20	13
34	900	697	1986	7,200	3	60	0.60	1	0.60	14
										15
58	277	4,500	1905	2,300	3	60	2.50	2		16
58	277	4,500	1905	2,300	3	60	2.50	1		17
58	277	4,500	1905	2,300	3	60	2.50	1		18
52	277	4,200	1910	2,300	3	60	3.40	2		19
58	277	4,500	1911	2,400	3	60	3.20	2	23.20	20
										21
55	120	7,500	1917	13,800	3	60	6.00	4		22
55	120	10,660	1917	13,800	3	60	7.735	1		23
55	120	10,660	1917	13,800	3	60	7.735	1	39.47	24
										25
										26
										27
										28
										29
										30
										31
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Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS**

1. Include on this page internal-combustion engine and gas-turbine plants of 10,000 kilowatts and more.  
 2. Report the information called for concerning plants and equipment at end of year. Show associated prime movers and generators on the same line.  
 3. Exclude from this page, plant, the book cost of which is included in Account 121, *Nonutility Property*.

4. Designate any plants or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the

Line No.	Name of Plant (a)	Location of Plant (b)	Prime Movers <i>In Column (e), indicate basic cycle for gas-turbine as open or closed; indicate basic cycle for internal-combustion as 2 or 4.</i>			
			Internal-Combustion or Gas-Turbine (c)	Year Installed (d)	Cycle (e)	Belted or Direct Connected (f)
1	French Island (Units 3 and 4)	La Crosse WI	Gas Turbine	(2) 1974	Open	Direct Connected
2						
3						
4	Wheaton	Town of Wheaton WI	Gas Turbine	(4) 1973 (2) 1973	Open	Direct Connected
5						
6						
7						
8						
9						
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13						
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Name of Respondent Northern States Power Company (Wisconsin)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/30/2019		Year of Report 2018		
<b>INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)</b>								
operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) as to such matters as percent of ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company. 5. Designate any plant or portion thereof leased to another company and give name of lessee, date and					term of lease and annual rent and how determined. Specify whether lessee is an associated company. 6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.			
Prime Movers <i>(Continued)</i>	Generators						Total Installed Generating Capacity	Line
Rated Hp of Unit (g)	Year Installed (h)	Voltage (i)	Phase (j)	Frequency of d.c. (k)	Name Plate Rating of Unit (In MW) (l)	No. of Units in Plant (m)	(Name Plate Ratings in Mw) (n)	No.
105,000	1974	13,800	3	60	78.75	2	157.50	1
								2
								3
73,000	1973	13,800	3	60	48.50	4	300.25	4
105,000	1973	13,800	3	60	53.125	2 *		5
								6
								7
								8
								9
								10
								11
								12
								13
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								30

\* NSP-Wisconsin placed Wheaton 5 in a suspended status with Midcontinent Independent System Operator (MISO). The unit was retired on June 1, 2018.

**TRANSMISSION LINE STATISTICS**

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	(W3104;01) BRIGGS ROAD	NORTH MADISON (ATC)	345.00	345.00	SINGLE POLE	154.56	0.75	1
2			345.00	345.00	SINGLE POLE	5.35		1
3	(W3103-WI;01) BRIGGS	NORTH ROCHESTER	345.00	345.00	SINGLE POLE	48.55		1
4	(W3102;01) ARPIN (WP&L)	EAU CLAIRE	345.00	345.00	SINGLE POLE	78.43		1
5			345.00	345.00	TOWER	1.60		1
6	(W3101-WI;01) ALLEN S	EAU CLAIRE	345.00	345.00	SINGLE POLE	63.84		1
7	(W3222;01) OSPREY	RADISSON	161.00	161.00	SINGLE POLE	35.98		1
8	(W3221;01) RADISSON	STONE LAKE	161.00	161.00	SINGLE POLE	12.69	5.68	1
9	(W3218-WI;01) LAWRENCE	ST CROIX FALLS	161.00	161.00	SINGLE POLE	0.08		1
10	(W3218;01) POPLAR LAKE	ST CROIX FALLS	161.00	161.00	UNDERGROU	2.38		1
11	(W3217;01) FARMERS INN	GINGLES	161.00	161.00	SINGLE POLE	54.24		1
12	(W3217;01) FARMERS INN	STONE LAKE	161.00	161.00	SINGLE POLE	9.46		1
13	(W3216;01) STONE LAKE	STINSON (SWL&P)	161.00	161.00	SINGLE POLE	0.10	20.26	1
14	(W3215;01) CRYSTAL CAVE	RED CEDAR	161.00	161.00	SINGLE POLE	27.20	1.56	1
15	(W3214;01) GRAVEL ISLAND	HYDRO LANE	161.00	161.00	SINGLE POLE	6.53		1
16	(W3214;01) GRAVEL ISLAND	WHEATON	161.00	161.00	SINGLE POLE	6.32	1.80	1
17	(W3213;01) EAU CLAIRE	JEFFERS ROAD	161.00	161.00	H-FRAME	0.58		1
18			161.00	161.00	SINGLE POLE	1.40	0.24	1
19	(W3213;01) JEFFERS ROAD	WHEATON	161.00	161.00	SINGLE POLE	2.01		1
20	(W3213;01) RED CEDAR	WHEATON	161.00	161.00	SINGLE POLE	20.62	0.06	1
21	(W3211,W3219,W3220;01)	GRAVEL ISLAND	161.00	161.00	SINGLE POLE	1.80	0.03	1
22			161.00	161.00	SINGLE POLE	6.60	0.36	1
23	(W3210;01) EAU CLAIRE	ELK MOUND (DPC)	161.00	161.00	H-FRAME	4.14		1
24			161.00	161.00	SINGLE POLE	3.59		1
25	(W3209;01) APPLE RIVER	PINE LAKE	161.00	161.00	SINGLE POLE	1.05		1
26			161.00	161.00	SINGLE POLE	31.47		1
27	(W3209;01) CRYSTAL CAVE	EAST BALDWIN	161.00	161.00	SINGLE POLE	7.96		1
28	(W3207;01) LA CROSSE	MONROE CO.	161.00	161.00	SINGLE POLE	26.66	0.12	1
29	(W3206;01) COULEE	GENOA (DPC)	161.00	161.00	H-FRAME		0.44	1
30			161.00	161.00	SINGLE POLE	0.79	0.51	1
31	(W3205;01) COULEE	LA CROSSE	161.00	161.00	H-FRAME	0.44		1
32			161.00	161.00	SINGLE POLE	7.88		1
33	(W3204;01) JACKSON CO.	TREMPAL	161.00	161.00	SINGLE POLE		20.58	1
34			161.00	161.00	SINGLE POLE	2.95	0.15	1
35	(W3203;01) BRIGGS ROAD	LA CROSSE	161.00	161.00	SINGLE POLE	10.92	0.24	1
36					TOTAL	2,396.69	283.82	40

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
6-954 ACSR/TW	10,201,887	161,472,093	171,673,980					1
6-954 ACSS/TW								2
6-954 ACSS/TW	8,826,858	128,191,248	137,018,106					3
6-795 ACSR	340,838	36,296,520	36,637,357					4
6-795 ACSR								5
6-795 ACSR	426,269	21,936,543	22,362,812					6
3-795 ACSS	1,160,263	37,265,552	38,425,815					7
3-795 ACSS	586,589	18,110,835	18,697,424					8
3-795 ACSS		462,112	462,112					9
3000 CU		14,941,629	14,941,629					10
3-795 ACSR	472,665	16,320,437	16,793,102					11
3-795 ACSR	131,148	3,806,443	3,937,591					12
3-795 ACSS	30,345	47,869	78,214					13
3-795 ACSS	35,141	1,829,602	1,864,742					14
3-795 ACSS	218,264	1,618,769	1,837,033					15
3-795 ACSS	266,767	1,978,495	2,245,262					16
3-795 ACSS	31,739	598,886	630,625					17
3-795 ACSS								18
3-795 ACSS	31,741	568,469	600,210					19
3-795 ACSS	288,795	5,520,867	5,809,662					20
3-4/0 ACSR	113,405	7,186,164	7,299,570					21
3-795 ACSS								22
3-795 ACSS	20,271	3,002,184	3,022,455					23
3-795 ACSR								24
3-795 ACSS	218,861	5,461,165	5,680,027					25
3-954 ACSR								26
3-954 ACSR	57,339	980,289	1,037,628					27
3-795 ACSR	226,595	1,799,388	2,025,983					28
3-795 ACSS		428,954	428,954					29
3-795 ACSS								30
3-477 ACSR	96,279	2,156,488	2,252,767					31
3-477 ACSR								32
3-477 ACSRT/P	159,903	1,115,279	1,275,182					33
3-795 ACSR								34
3-477 ACSR	336,073	5,057,414	5,393,486					35
	36,453,499	842,662,235	879,115,732	279,865	2,617,767	858,125	3,755,757	36

**TRANSMISSION LINE STATISTICS**

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	(W3203;01) BRIGGS ROAD	TREIVAL	161.00	161.00	SINGLE POLE	0.22	15.64	1
2			161.00	161.00	SINGLE POLE	0.96	7.62	1
3	(W3203;01) EAU CLAIRE	SEVEN MILE	161.00	161.00	SINGLE POLE	8.32		1
4	(W3203;01) SEVEN MILE	TREIVAL	161.00	161.00	SINGLE POLE	36.94		1
5	(W3201;01) BRIGGS ROAD	LA CROSSE	161.00	161.00	SINGLE POLE	3.97	0.04	1
6								
7	SUMMARY OF 115 KV		115.00	161.00	Overhead	36.41	0.07	
8			115.00	115.00	Overhead	386.64	31.27	
9	SUMMARY OF 88 KV		88.00	115.00	Overhead	1.59	0.26	
10			88.00	88.00	Overhead	70.30	5.06	
11	SUMMARY OF 69 KV		69.00	69.00	Overhead	913.25	158.13	
12			69.00	69.00	Underground	0.87		
13	SUMMARY OF 34.5 KV		34.50	34.50	Overhead	282.56	12.95	
14			34.50	69.00	Overhead	9.66		
15	SUMMARY OF 23 KV		23.00	23.00	Overhead	6.83		
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
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34								
35								
36					TOTAL	2,396.69	283.82	40

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
3-477 ACSR/TTP		9,760	9,760					1
3-795 ACSS								2
3-477 ACSR	-62,330	894,822	832,492					3
3-477 ACSR	211,743	3,072,834	3,284,577					4
3-795 ACSS	25,111	688,016	713,127					5
								6
	3,351,798	117,012,806	120,364,603					7
								8
	239,382	13,441,629	13,681,011					9
								10
	7,586,315	193,191,901	200,778,216					11
								12
	815,514	35,546,383	36,361,897					13
								14
	7,931	650,390	658,321					15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
				279,865	2,617,767	858,125	3,755,757	35
								36
	36,453,499	842,662,235	879,115,732	279,865	2,617,767	858,125	3,755,757	36

Name of Respondent Northern States Power Company (Wisconsin)	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 422 Line No.: 1 Column: a**

NSW ((W3104;01) BRIGGS ROAD-NORTH MADISON(ATC)) : Xcel Energy owns 37.0000%(59.47 miles) of 160.74 miles of this line; remaining 63.0000%(101.27 miles) is owned by other operating companies

**Schedule Page: 422 Line No.: 3 Column: a**

NSW ((W3103-WI;01) BRIGGS ROAD-NORTH ROCHESTER) : Xcel Energy owns 64.0000%(31.12 miles) of 48.62 miles of this line; remaining 36.0000%(17.50 miles) is owned by other members of the CapX2020 joint venture



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TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.  
2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	(W3104;01) BRIGGS ROAD	NORTH MADISON (ATC)	155.04	SINGLE POLE	6.00	2	2
2	(W3103-WI;01) BRIGGS	NORTH ROCHESTER	5.61	SINGLE POLE	6.00	2	2
3	(W3606 thru W3610) 3R122	GINGLES	1.65	SINGLE POLE	27.00	2	2
4	(W3624;01) GINGLES	SECOND STREET	1.65	SINGLE POLE	17.00	2	2
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
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40							
41							
42							
43							
44	TOTAL		163.95		56.00	8	8

TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST					Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
6-954	ACSR/TW	26/7	345	9,845,631	102,389,025	53,444,360		165,679,016	1
6-954	ACSS/TW	20/7	345	356,256	3,704,866	1,933,842		5,994,964	2
3-477	ACSR	26/7	34		315,781	45,821		361,602	3
3-477	ACSR	26/7	34	71,261	416,833	738,655		1,226,749	4
									5
									6
									7
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									40
									41
									42
									43
				10,273,148	106,826,505	56,162,678		173,262,331	44

Name of Respondent Northern States Power Company (Wisconsin)	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

**Schedule Page: 424 Line No.: 1 Column: a**  
 Construction which impacted less than 0.5 miles of an Operating Circuit are not included in this report

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**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ALMA-TR01ABC	UNATTENDED DISTRIB	69.00	12.50	
2	ALMA CENTER-TR01	UNATTENDED DISTRIB	69.00	12.50	
3	ARKANSAW-TR01	UNATTENDED DISTRIB	69.00	23.00	
4	AUGUSTA-TR01	UNATTENDED DISTRIB	69.00	12.50	
5	AYER ST-TR01	UNATTENDED DISTRIB	34.50	12.50	
6	BAY CITY-TR01	UNATTENDED DISTRIB	69.00	12.50	
7	BAYFIELD-TR01	UNATTENDED DISTRIB	34.50	12.50	
8	BAYFRONT-TR07	UNATTENDED TRANSM	115.00	88.00	
9	BEAR TRAP-TR01	UNATTENDED DISTRIB	69.00	12.50	
10	BEASER AVE-TR01	UNATTENDED DISTRIB	69.00	12.50	
11	BERGLAND-TR01	UNATTENDED DISTRIB	34.50	12.50	
12	BESSEMER-TR01	UNATTENDED DISTRIB	34.50	12.50	
13	BIRCHWOOD-TR01	UNATTENDED DISTRIB	69.00	12.50	
14	BLAIR-TR01	UNATTENDED DISTRIB	69.00	12.50	
15	BLAIR-TR02	UNATTENDED DISTRIB	69.00	12.50	
16	BRIGGS ROAD-TR5	UNATTENDED TRANSM	161.00	69.00	13.80
17	BRIGGS ROAD-TR9	UNATTENDED TRANSM	345.00	161.00	34.50
18	BUGLE LAKE-TR01	UNATTENDED DISTRIB	69.00	12.50	
19	BUTTERNUT-TR01	UNATTENDED DISTRIB	34.50	12.50	
20	CABLE-TR01	UNATTENDED DISTRIB	69.00	12.50	
21	CAMERON-TR01	UNATTENDED DISTRIB	69.00	12.50	
22	CAMP MCCOY-TR01	UNATTENDED DISTRIB	69.00	7.20	
23	CAMP MCCOY-TR02	UNATTENDED DISTRIB	69.00	7.20	
24	CARTWRIGHT-TR01	UNATTENDED DISTRIB	69.00	23.00	
25	CASHTON-TR1	UNATTENDED DISTRIB	69.00	12.50	
26	CATARACT-TR01	UNATTENDED DISTRIB	69.00	12.50	
27	CATAWBA-TR01	UNATTENDED DISTRIB	115.00	12.50	
28	CEDAR FALLS-TR03	UNATTENDED DISTRIB	69.00	23.00	
29	CHIPPEWA FALLS-TR04	UNATTENDED DISTRIB	69.00	12.50	
30	CHIPPEWA FALLS-TR05	UNATTENDED DISTRIB	69.00	12.50	
31	CITY FOREST-TR01	UNATTENDED DISTRIB	69.00	4.16	
32	CLEAR LAKE-TR01ABC	UNATTENDED DISTRIB	69.00	23.00	
33	COCHRANE-TR01	UNATTENDED DISTRIB	69.00	12.50	
34	COON VALLEY-TR01	UNATTENDED DISTRIB	69.00	12.50	
35	CORNELL-TR01	UNATTENDED DISTRIB	115.00	2.40	
36	CORNELL-TR02	UNATTENDED DISTRIB	4.16	2.40	
37	CORNUCOPIA-TR01	UNATTENDED DISTRIB	34.50	12.50	
38	COTTON SCHOOL-TR01	UNATTENDED DISTRIB	69.00	12.50	
39	COULEE AVENUE-TR01	UNATTENDED DISTRIB	69.00	13.80	
40	COULEE AVENUE-TR02	UNATTENDED DISTRIB	69.00	13.80	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
3	3					1
11	1					2
11	1					3
14	1					4
8	1					5
11	1					6
14	1					7
50	1					8
5	1					9
5	1					10
3	1					11
7	1					12
7	1					13
11	1					14
14	1					15
112	1					16
448	1					17
7	1					18
3	1					19
4	1					20
11	1					21
11	1					22
11	1					23
11	1					24
4	1					25
3	1					26
6	1					27
11	1					28
22	1					29
22	1					30
11	1					31
6	3					32
3	1					33
5	1					34
8	1					35
6	1					36
3	1					37
4	1					38
47	1					39
47	1					40

**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	COULEE AVENUE-TR05	UNATTENDED TRANSM	161.00	69.00	13.80
2	COULEE AVENUE-TR06	UNATTENDED TRANSM	161.00	69.00	13.80
3	CRYSTAL CAVE-TR01	UNATTENDED TRANSM	161.00	115.00	13.80
4	CUMBERLAND-TR01	UNATTENDED DISTRIB	69.00	23.00	2.40
5	DOUGHTY ROAD-TR01	UNATTENDED DISTRIB	69.00	23.00	
6	DRUMMOND-TR01	UNATTENDED DISTRIB	69.00	12.50	
7	DURAND-TR01	UNATTENDED DISTRIB	69.00	12.50	
8	EAGLE POINT-TR01	UNATTENDED DISTRIB	115.00	23.00	
9	EAGLE POINT-TR02	UNATTENDED DISTRIB	115.00	23.00	
10	EAST BALDWIN-TR01	UNATTENDED DISTRIB	161.00	23.00	
11	EAST BALDWIN-TR02	UNATTENDED DISTRIB	161.00	23.00	
12	EAST MELLEEN-TR01	UNATTENDED DISTRIB	34.50	12.50	
13	EAU CLAIRE-TR01	UNATTENDED TRANSM	161.00	69.00	13.80
14	EAU CLAIRE-TR02	UNATTENDED TRANSM	161.00	69.00	13.80
15	EAU CLAIRE-TR09	UNATTENDED TRANSM	345.00	161.00	13.80
16	EAU CLAIRE-TR10	UNATTENDED TRANSM	345.00	161.00	13.80
17	EAU GALLE-TR01	UNATTENDED DISTRIB	69.00	12.50	
18	EDGEWATER PUMP-TR01	UNATTENDED DISTRIB	69.00	4.16	
19	ELK MOUND-TR01	UNATTENDED DISTRIB	69.00	12.50	
20	ELLIS-TR01	UNATTENDED DISTRIB	69.00	12.50	
21	ELLIS-TR02	UNATTENDED DISTRIB	69.00	12.50	
22	ELLSWORTH AREA-TR01	UNATTENDED DISTRIB	69.00	12.50	
23	ELMWOOD-TR01	UNATTENDED DISTRIB	69.00	12.50	
24	ETTRICK-TR01	UNATTENDED DISTRIB	69.00	12.50	
25	FARMERS INN-TR01	UNATTENDED DISTRIB	69.00	12.50	
26	FARMERS INN-TR05	UNATTENDED TRANSM	161.00	69.00	
27	FRENCH ISLAND-TR01	UNATTENDED DISTRIB	69.00	13.80	
28	FRENCH ISLAND-TR02	UNATTENDED DISTRIB	69.00	13.80	
29	GALESVILLE-TR01	UNATTENDED DISTRIB	69.00	12.50	
30	GARDEN VALLEY-TR01	UNATTENDED DISTRIB	69.00	12.50	
31	GENOA-TR01	UNATTENDED DISTRIB	69.00	13.80	
32	GINGLES-TR03	UNATTENDED TRANSM	115.00	34.50	13.80
33	GINGLES-TR04	UNATTENDED TRANSM	115.00	34.50	13.80
34	GINGLES-TR05	UNATTENDED TRANSM	115.00	69.00	2.50
35	GINGLES-TR06	UNATTENDED TRANSM	161.00	115.00	13.80
36	GOGEBIC-TR01	UNATTENDED DISTRIB	88.00	4.16	
37	GRANDVIEW-TR01	UNATTENDED DISTRIB	69.00	12.50	
38	GRASSLAND-TR01	UNATTENDED DISTRIB	69.00	12.50	
39	GRASSLAND-TR02	UNATTENDED DISTRIB	69.00	12.50	
40	GRAVEL ISLAND-TR01	UNATTENDED DISTRIB	161.00	12.50	



SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
112	1					1
112	1					2
187	1					3
5	1					4
14	1					5
2	1					6
15	1					7
47	1					8
52	1					9
50	1					10
50	1					11
7	1					12
112	1					13
112	1					14
300	1					15
300	1					16
7	1					17
14	1					18
5	1					19
28	1					20
28	1					21
11	1					22
5	1					23
3	1					24
14	1					25
50	1					26
28	1					27
20	1					28
11	1					29
4	1					30
4	1					31
47	1					32
47	1					33
47	1					34
187	1					35
6	1					36
1	3					37
14	1					38
14	1					39
29	1					40

**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	GRAVEL ISLAND-TR05	UNATTENDED TRANSM	161.00	69.00	13.80
2	GRAVEL ISLAND-TR06	UNATTENDED TRANSM	161.00	69.00	13.80
3	GREAT LAKES-TR01ABC	UNATTENDED DISTRIB	88.00	12.50	
4	GRIFFIN STREET-TR01	UNATTENDED DISTRIB	69.00	12.50	
5	HALLIE-TR01	UNATTENDED DISTRIB	161.00	12.50	
6	HALLIE-TR02	UNATTENDED DISTRIB	161.00	12.50	
7	HARSTAD-TR01	UNATTENDED DISTRIB	69.00	23.00	
8	HATFIELD-TR02	UNATTENDED DISTRIB	69.00	12.50	
9	HAY RIVER-TR01	UNATTENDED DISTRIB	69.00	23.00	
10	HAYWARD-TR02	UNATTENDED DISTRIB	69.00	12.50	
11	HERBSTER-TR01ABC	UNATTENDED DISTRIB	34.50	12.50	
12	HOLMEN AREA-TR01	UNATTENDED DISTRIB	69.00	13.80	
13	HOLMEN AREA-TR02	UNATTENDED DISTRIB	69.00	13.80	
14	HURLEY-01 SYNC COND	UNATTENDED DISTRIB	13.20	4.16	
15	HURLEY-02 SYNC COND	UNATTENDED DISTRIB	13.20	4.16	
16	HURLEY-TR01	UNATTENDED DISTRIB	115.00	12.50	
17	HURLEY-TR02	UNATTENDED DISTRIB	115.00	13.20	
18	HURLEY-TR03	UNATTENDED DISTRIB	115.00	12.50	
19	HYDRO LANE-TR01	UNATTENDED DISTRIB	115.00	23.00	
20	HYDRO LANE-TR02	UNATTENDED DISTRIB	115.00	12.50	
21	HYDRO LANE-TR05	UNATTENDED TRANSM	115.00	69.00	13.80
22	HYDRO LANE-TR06	UNATTENDED TRANSM	161.00	115.00	13.80
23	INDIANHEAD-TR01	UNATTENDED DISTRIB	34.50	12.50	
24	INO PUMP-TR01	UNATTENDED DISTRIB	115.00	4.16	
25	IRON RIVER-TR01	UNATTENDED TRANSM	115.00	34.50	
26	IRONWOOD-TR02	UNATTENDED TRANSM	115.00	34.50	13.80
27	IRONWOOD-TR03	UNATTENDED DISTRIB	34.50	4.16	
28	IRONWOOD-TR04ABC	UNATTENDED DISTRIB	34.50	4.16	
29	IRONWOOD-TR05	UNATTENDED TRANSM	115.00	34.50	13.80
30	JACKSON COUNTY-TR05	UNATTENDED TRANSM	161.00	69.00	13.80
31	JEFFERS ROAD-TR01	UNATTENDED DISTRIB	161.00	23.00	
32	JEFFERS ROAD-TR02	UNATTENDED DISTRIB	161.00	23.00	
33	JIM FALLS-TR01	UNATTENDED DISTRIB	69.00	12.50	
34	JIM FALLS-TR05	UNATTENDED TRANSM	115.00	69.00	13.80
35	JIM FALLS-TR06	UNATTENDED TRANSM	115.00	69.00	13.80
36	KINNICKINNIC-TR01	UNATTENDED DISTRIB	69.00	23.00	
37	LA CROSSE-TR01	UNATTENDED TRANSM	161.00	69.00	13.80
38	LA CROSSE-TR02	UNATTENDED TRANSM	161.00	69.00	13.80
39	LA CROSSE-TR07	UNATTENDED DISTRIB	69.00	13.80	
40	LA CROSSE-TR08	UNATTENDED DISTRIB	69.00	13.80	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
70	1					1
70	1					2
1	3					3
11	1					4
28	1					5
28	1					6
11	1					7
11	1					8
11	1					9
6	1					10
3	3					11
14	1					12
14	1					13
2	1					14
2	1					15
7	1					16
37	1					17
14	1					18
47	1					19
47	1					20
63	1					21
187	1					22
3	1					23
7	1					24
9	1					25
50	1					26
3	1					27
4	3					28
50	1					29
70	1					30
47	1					31
47	1					32
11	1					33
112	1					34
112	1					35
9	1					36
70	1					37
70	1					38
47	1					39
47	1					40

**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	LAKE CAMELIA-TR01	UNATTENDED DISTRIB	69.00	23.00	
2	LAKEHEAD PUMP-TR01	UNATTENDED DISTRIB	69.00	4.16	2.50
3	LAKEHEAD PUMP-TR02	UNATTENDED DISTRIB	69.00	4.16	2.50
4	LONDON-TR01	UNATTENDED DISTRIB	69.00	12.50	
5	LONDON-TR02	UNATTENDED DISTRIB	69.00	12.50	
6	LOUISIANA PACIFIC-TR1	UNATTENDED DISTRIB	34.50	4.16	
7	LOYAL-TR01	UNATTENDED DISTRIB	69.00	12.50	
8	LUCK-TR01	UNATTENDED DISTRIB	69.00	12.50	
9	LUFKIN-TR06	UNATTENDED TRANSM	161.00	69.00	13.80
10	LYNN-TR01	UNATTENDED DISTRIB	69.00	12.50	
11	MADISON STREET-TR01	UNATTENDED DISTRIB	69.00	12.50	
12	MADISON STREET-TR02	UNATTENDED DISTRIB	69.00	12.50	
13	MAIDEN ROCK-TR01	UNATTENDED DISTRIB	69.00	12.50	
14	MARENISCO-TR01	UNATTENDED DISTRIB	34.50	12.50	
15	MARSHLAND-TR01	UNATTENDED TRANSM	161.00	69.00	13.80
16	MARSHLAND-TR02	UNATTENDED TRANSM	161.00	69.00	13.80
17	MAYFAIR-TR01	UNATTENDED DISTRIB	161.00	13.80	
18	MAYFAIR-TR02	UNATTENDED DISTRIB	161.00	13.80	
19	MELROSE-TR01	UNATTENDED DISTRIB	69.00	12.50	
20	MENOMONIE-TR02	UNATTENDED DISTRIB	69.00	12.50	
21	MENOMONIE-TR03	UNATTENDED DISTRIB	69.00	12.50	
22	MERCER AREA-TR01	UNATTENDED DISTRIB	34.50	12.50	
23	MERRICK-TR01	UNATTENDED DISTRIB	69.00	12.50	
24	MINE ROAD-TR01	UNATTENDED TRANSM	88.00	34.50	
25	MINERSVILLE-TR01	UNATTENDED DISTRIB	34.50	12.50	
26	MONROE COUNTY-TR01	UNATTENDED TRANSM	161.00	69.00	13.80
27	MONROE COUNTY-TR02	UNATTENDED TRANSM	161.00	69.00	13.80
28	MONROE COUNTY-TR03	UNATTENDED DISTRIB	69.00	12.50	
29	NAPLES-TR01	UNATTENDED DISTRIB	69.00	12.50	
30	NEILLSVILLE-TR01	UNATTENDED DISTRIB	69.00	12.50	
31	NEILLSVILLE-TR02	UNATTENDED DISTRIB	69.00	12.50	
32	NELSON-TR01	UNATTENDED DISTRIB	69.00	12.50	
33	NEW RICHMOND-TR02	UNATTENDED DISTRIB	69.00	23.00	
34	NORRIE-TR01	UNATTENDED TRANSM	115.00	88.00	
35	NORTH FORK-TR01	UNATTENDED DISTRIB	34.50	12.50	
36	NORTH FORK-TR02	UNATTENDED DISTRIB	34.50	12.50	
37	NORTH SIDE-TR01	UNATTENDED DISTRIB	34.50	4.16	
38	OJIBWAY-TR01	UNATTENDED DISTRIB	34.50	12.50	
39	ONALASKA-TR01	UNATTENDED DISTRIB	69.00	13.80	
40	OSCEOLA-TR01	UNATTENDED DISTRIB	69.00	12.50	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
14	1					1
6	1					2
6	1					3
28	1					4
28	1					5
3	1					6
14	1					7
5	1					8
112	1					9
14	1					10
28	1					11
28	1					12
4	1					13
7	1					14
112	1					15
112	1					16
47	1					17
47	1					18
3	1					19
28	1					20
28	1					21
7	1					22
5	1					23
6	1					24
3	1					25
70	1					26
70	1					27
28	1					28
11	1					29
14	1					30
11	1					31
2	1					32
14	1					33
70	1					34
11	1					35
11	1					36
3	1					37
1	1					38
14	1					39
11	1					40

**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	OSCEOLA-TR02	UNATTENDED DISTRIB	69.00	12.50	
2	OSPREY-TR01	UNATTENDED DISTRIB	69.00	23.00	
3	OSPREY-TR05	UNATTENDED TRANSM	115.00	69.00	13.80
4	OSPREY-TR06	UNATTENDED TRANSM	161.00	115.00	13.80
5	OTTER CREEK-TR01	UNATTENDED DISTRIB	69.00	12.50	
6	OTTER CREEK-TR02	UNATTENDED DISTRIB	69.00	12.50	
7	OULU-TR01ABC	UNATTENDED DISTRIB	34.50	12.50	
8	OWEN AREA-TR01	UNATTENDED DISTRIB	69.00	12.50	7.60
9	PARK FALLS-TR01	UNATTENDED TRANSM	115.00	34.50	13.80
10	PARK FALLS-TR02	UNATTENDED TRANSM	115.00	34.50	13.80
11	PEPIN-TR01	UNATTENDED DISTRIB	69.00	12.50	
12	PHILLIPS-TR01	UNATTENDED DISTRIB	115.00	12.50	
13	PHILLIPS-TR02	UNATTENDED DISTRIB	115.00	12.50	
14	PINE LAKE-TR01	UNATTENDED TRANSM	115.00	69.00	13.80
15	PINE LAKE-TR02	UNATTENDED TRANSM	115.00	69.00	13.80
16	PINE LAKE-TR03	UNATTENDED TRANSM	161.00	115.00	13.80
17	POKEGAMA-TR01	UNATTENDED DISTRIB	69.00	13.80	
18	PORT WING-TR01ABC	UNATTENDED DISTRIB	34.50	4.16	
19	PRENTICE-TR01	UNATTENDED DISTRIB	115.00	12.50	
20	PRENTICE-TR05	UNATTENDED TRANSM	115.00	69.00	13.80
21	PRESCOTT-TR01	UNATTENDED DISTRIB	69.00	12.50	
22	PRESCOTT-TR02	UNATTENDED DISTRIB	69.00	12.50	
23	PRESQUE ISLE-TR01	UNATTENDED DISTRIB	34.50	12.50	
24	RADISSON-TR06	UNATTENDED TRANSM	161.00	69.00	13.80
25	RED CEDAR-TR01	UNATTENDED DISTRIB	69.00	12.50	
26	RED CEDAR-TR02	UNATTENDED DISTRIB	69.00	12.50	
27	RED CEDAR-TR03	UNATTENDED DISTRIB	69.00	12.50	
28	RED CEDAR-TR05	UNATTENDED TRANSM	161.00	69.00	13.80
29	RED CEDAR-TR06	UNATTENDED TRANSM	161.00	69.00	13.80
30	REST LAKE-TR01	UNATTENDED DISTRIB	34.50	12.50	
31	RIB LAKE-TR01	UNATTENDED DISTRIB	69.00	12.50	
32	RICE LAKE-TR02	UNATTENDED DISTRIB	69.00	12.50	
33	RIDGELAND-TR01	UNATTENDED DISTRIB	69.00	23.00	12.50
34	RIVER FALLS-TR05	UNATTENDED TRANSM	115.00	69.00	13.80
35	ROCKLAND-TR01	UNATTENDED DISTRIB	69.00	12.50	
36	RUSK-TR01	UNATTENDED DISTRIB	69.00	12.50	
37	SAND LAKE-TR01	UNATTENDED DISTRIB	69.00	12.50	
38	SAXON FALLS-TR01	UNATTENDED DISTRIB	34.50	12.50	
39	SAXON PUMP-TR01	UNATTENDED DISTRIB	88.00	4.16	
40	SAXON PUMP-TR02	UNATTENDED DISTRIB	88.00	4.16	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
14	1					1
11	1					2
47	1					3
187	1					4
28	1					5
28	1					6
1	3					7
11	1					8
47	1					9
47	1					10
5	1					11
11	1					12
14	1					13
112	1					14
112	1					15
112	1					16
11	1					17
1	3					18
11	1					19
50	1					20
15	1					21
30	1					22
3	1					23
70	1					24
28	1					25
28	1					26
28	1					27
70	1					28
70	1					29
7	1					30
4	1					31
28	1					32
6	1					33
70	1					34
4	1					35
11	1					36
7	1					37
1	1					38
6	1					39
6	1					40

**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SECOND STREET-TR01	UNATTENDED DISTRIB	34.50	13.80	
2	SEVEN MILE-TR05	UNATTENDED TRANSM	161.00	69.00	13.80
3	SEVEN MILE-TR06	UNATTENDED TRANSM	161.00	69.00	13.80
4	SEVENTEENTH AVE-TR01	UNATTENDED DISTRIB	13.80	4.16	
5	SHAWTOWN-TR01	UNATTENDED DISTRIB	69.00	12.50	
6	SHELDON PUMP-TR01	UNATTENDED DISTRIB	115.00	4.16	
7	SKY PARK-TR01	UNATTENDED DISTRIB	69.00	12.50	
8	SOUTHEAST-TR01	UNATTENDED DISTRIB	115.00	13.80	
9	SPARTA-TR02	UNATTENDED DISTRIB	69.00	12.50	
10	SPARTA-TR03	UNATTENDED DISTRIB	69.00	12.50	
11	SPENCER-TR01	UNATTENDED DISTRIB	69.00	12.50	
12	SPENCER-TR02	UNATTENDED DISTRIB	69.00	12.50	
13	SPRING VALLEY-TR01	UNATTENDED DISTRIB	69.00	12.50	
14	ST CROIX FALLS-TR01	UNATTENDED DISTRIB	161.00	12.50	
15	ST CROIX FALLS-TR02	UNATTENDED DISTRIB	161.00	12.50	
16	STANLEY AREA-TR01	UNATTENDED DISTRIB	69.00	23.00	
17	STANLEY AREA-TR02	UNATTENDED DISTRIB	69.00	23.00	
18	STERLING-TR01	UNATTENDED DISTRIB	69.00	12.50	
19	STERLING-TR02	UNATTENDED DISTRIB	69.00	12.50	
20	STONE LAKE-TR02	UNATTENDED TRANSM	161.00	69.00	13.80
21	STONE LAKE-TR09	UNATTENDED TRANSM	345.00	161.00	13.80
22	STONE LAKE PUMP-TR01	UNATTENDED DISTRIB	69.00	4.16	
23	STRUM-TR01	UNATTENDED DISTRIB	69.00	12.50	
24	SUMNER-TR01	UNATTENDED DISTRIB	69.00	23.00	
25	SUPERIOR FALLS-TR02	UNATTENDED DISTRIB	34.50	2.40	
26	SWIFT CREEK-TR01	UNATTENDED DISTRIB	69.00	13.80	
27	SWIFT CREEK-TR02	UNATTENDED DISTRIB	69.00	13.80	
28	T CORNERS-TR01	UNATTENDED TRANSM	115.00	69.00	13.80
29	T CORNERS-TR02	UNATTENDED TRANSM	115.00	69.00	13.80
30	T CORNERS-TR03	UNATTENDED DISTRIB	69.00	23.00	
31	T CORNERS-TR04	UNATTENDED DISTRIB	69.00	23.00	
32	TADPOLE-TR01ABC	UNATTENDED DISTRIB	23.00	7.20	
33	THORP-TR01	UNATTENDED DISTRIB	69.00	12.50	
34	THREE LAKES-TR05	UNATTENDED TRANSM	115.00	69.00	13.80
35	TOWNSHIP-TR02	UNATTENDED DISTRIB	34.50	12.50	
36	TRAILS END-TR01	UNATTENDED DISTRIB	69.00	23.00	
37	TREMVAl-TR01	UNATTENDED TRANSM	161.00	69.00	13.80
38	TREMVAl-TR02	UNATTENDED TRANSM	161.00	69.00	13.80
39	TRUAX-TR01	UNATTENDED DISTRIB	69.00	12.50	
40	TRUAX-TR02	UNATTENDED DISTRIB	69.00	12.50	



SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
14	1					1
112	1					2
112	1					3
2	1					4
11	1					5
14	1					6
28	1					7
28	1					8
28	1					9
28	1					10
11	1					11
14	1					12
4	1					13
29	1					14
29	1					15
14	1					16
28	1					17
14	1					18
14	1					19
112	1					20
336	1					21
6	1					22
11	1					23
14	1					24
2	1					25
25	1					26
28	1					27
112	1					28
112	1					29
28	1					30
28	1					31
1	3					32
11	1					33
112	1					34
6	1					35
11	1					36
112	1					37
112	1					38
28	1					39
28	1					40

**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	TURTLE LAKE-TR01	UNATTENDED DISTRIB	69.00	12.50	
2	TWELFTH STREET-TR01	UNATTENDED DISTRIB	13.80	4.16	
3	TWIN TOWN-TR01	UNATTENDED DISTRIB	69.00	23.00	
4	US RUBBER-TR01	UNATTENDED DISTRIB	69.00	4.16	
5	VAUGHN AVE-TR01	UNATTENDED DISTRIB	13.80	4.16	
6	VIROQUA-TR02	UNATTENDED DISTRIB	69.00	13.80	
7	VIROQUA-TR03	UNATTENDED DISTRIB	69.00	13.80	
8	WASHBURN-TR01	UNATTENDED DISTRIB	34.50	13.20	
9	WASHBURN IRON-TR01	UNATTENDED DISTRIB	34.50	12.50	
10	WAUMANDEE-TR01	UNATTENDED DISTRIB	69.00	23.00	
11	WEBER LAKE-TR05	UNATTENDED TRANSM	115.00	34.50	
12	WEST SALEM-TR01	UNATTENDED DISTRIB	69.00	23.00	
13	WEST SALEM-TR03	UNATTENDED DISTRIB	69.00	23.00	
14	WHITE RIVER-TR02	UNATTENDED DISTRIB	69.00	12.50	
15	WHITEHALL-TR01	UNATTENDED DISTRIB	69.00	12.50	
16	WHITETAIL-TR01	UNATTENDED TRANSM	69.00	34.50	7.20
17	WHITETAIL-TR02	UNATTENDED DISTRIB	69.00	13.80	
18	WILLOW RIVER-TR01	UNATTENDED DISTRIB	115.00	23.00	13.80
19	WILLOW RIVER-TR02	UNATTENDED DISTRIB	115.00	23.00	13.80
20	WISSOTA BEACH-TR01	UNATTENDED DISTRIB	69.00	12.50	
21	WOODMOHR-TR01	UNATTENDED DISTRIB	69.00	23.00	
22	YELLOW RIVER-TR01	UNATTENDED DISTRIB	69.00	23.00	
23	262				
24					
25	Count TTL Transformer Banks	262			
26	Count TTL Transformers In Service	280			
27	TTL MVA In Service	9,085			
28	Count TTL Substations with Transformers	180			
29	Count TTL Substations without Transformers	23			
30	Count TTL Substations	203			
31	Count TTL Spares	36			
32					
33					
34	Spare Transformers				
35	Ashland-1177020418	N/A	35.00	13.00	
36	Ashland-189579501	N/A	35.00	13.00	
37	Ashland-189579502	N/A	35.00	13.00	
38	Ashland-193517001	N/A	35.00	13.00	
39	Ashland-193517003	N/A	35.00	13.00	
40	Ashland-3510088	N/A	35.00	13.00	

SUBSTATIONS (Continued)

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
11	1					1
2	1					2
14	1					3
14	1					4
3	1					5
13	1					6
29	1					7
9	1					8
3	1					9
11	1					10
28	1					11
28	1					12
28	1					13
3	1					14
6	1					15
20	1					16
11	1					17
70	1					18
70	1					19
6	1					20
14	1					21
7	1					22
9085	280					23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
3		1				35
1		1				36
1		1				37
1		1				38
1		1				39
5		1				40

**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
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4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Ashland-5864673	N/A	35.00	13.00	
2	Ashland-69F202492	N/A	35.00	7.50	
3	Ashland-E693643	N/A	69.00	13.00	
4	Ashland-E693643	N/A	69.00	7.50	
5	Ashland-G859867B	N/A	35.00	7.50	
6	Ashland-PGR46911	N/A	69.00	13.00	
7	Ashland-SDV413401	N/A	35.00	13.00	
8	Crystal Cave-WT02087	N/A	161.00	69.00	
9	Gingles-6995929	N/A	115.00	13.00	
10	Hurley-3771739	N/A	35.00	13.00	
11	Jackson County-70643A	N/A	161.00	69.00	
12	Norrie-909839	N/A	88.00	35.00	
13	Park Falls-P690504	N/A	115.00	35.00	
14	Stone Lake-A1266T	N/A	161.00	69.00	
15	Weber Lake-6992401	N/A	115.00	35.00	
16	Wheaton-119532	N/A	69.00	13.00	
17	Wheaton-229432	N/A	69.00	13.00	
18	Wheaton-233401	N/A	69.00	5.00	
19	Wheaton-260673	N/A	69.00	25.00	
20	Wheaton-2720711	N/A	69.00	13.00	
21	Wheaton-478400A017C729A	N/A	69.00	13.00	
22	Wheaton-C860410A	N/A	69.00	13.00	
23	Wheaton-C860410B	N/A	69.00	13.00	
24	Wheaton-F8157	N/A	69.00	13.00	
25	Wheaton-G173902	N/A	69.00	25.00	
26	Wheaton-H880137	N/A	69.00	13.00	
27	Wheaton-L252707	N/A	69.00	14.00	
28	Wheaton-PLP-9126-1	N/A	115.00	13.00	
29	Whitetail-RCP18481	N/A	69.00	35.00	15.00
30	Willow River-L252695	N/A	115.00	25.00	14.00
31					
32					
33					
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
5		1				1
		1				2
2		1				3
2		1				4
1		1				5
3		1				6
5		1				7
112		1				8
7		1				9
14		1				10
70		1				11
20		1				12
25		1				13
70		1				14
28		1				15
3		1				16
6		1				17
2		1				18
11		1				19
11		1				20
11		1				21
6		1				22
6		1				23
14		1				24
14		1				25
7		1				26
28		1				27
14		1				28
20		1				29
28		1				30
						31
						32
						33
						34
						35
						36
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						39
						40

**TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES**

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.  
 2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".  
 3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
<b>1 Non-power Goods or Services Provided by Affiliated</b>				
2	Interchange agreement	NSP-Minnesota	557 and 565	473,725,812
3	Company labor, benefits, and related payments	NSP-Minnesota	see note	11,520,824
4	Vehicle and equipment use	NSP-Minnesota	see note	3,856,556
5	Services provided by Xcel Energy Services Inc.	Xcel Energy Services Inc.	see note	
6	Capital contribution	Xcel Energy Inc.	207-211	-49,235,475
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
<b>20 Non-power Goods or Services Provided for Affiliate</b>				
21	Interchange agreement	NSP-Minnesota	456 and 456.1	-157,872,222
22	Company labor, benefits, and related payments	NSP-Minnesota	see note	-239,250
23	Transformer	NSP-Minnesota	107	-331,595
24	Dividends on common stock	Xcel Energy Inc.	215	91,154,550
25				
26				
27				
28				
29				
30				
31				
32				
33				
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35				
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41				
42				

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/18/2019	2018/Q4
FOOTNOTE DATA			

**Schedule Page: 429 Line No.: 2 Column: c**

557	\$ 411,234,036
565	62,491,776
	<u>\$ 473,725,812</u>

**Schedule Page: 429 Line No.: 3 Column: c**

107	\$ 10,426,434
108	526,475
163	19,888
184	56,090
500	28
501	9,320
511	15,116
512	152,130
513	10,917
514	8,108
543	808
544	179
552	86,019
553	3,780
56.2	82
563	923
570	8,222
571	20,174
582	399
583	929
586	7,125
587	51
588	20,742
592	10,804
593	25,062
594	1,734
596	21
598	17,746
710	91
844.3	169
847.3	1,833
874	7,055
875	605
878	1,829
879	4,821
880	801
887	3,310
892	231
893	23
902	14,199
903	55,821
921	730
	<u>\$ 11,520,824</u>

**Schedule Page: 429 Line No.: 4 Column: c**

107	\$ 3,639,621
108	238,410
514	(47,721)
563	203

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			
FOOTNOTE DATA			

570	1,786
571	7,724
584	346
585	1,024
586	24
587	372
588	1,764
592	712
593	9,208
596	56
598	1,642
892	889
902	378
903	118
	\$ 3,856,556

**Schedule Page: 429 Line No.: 5 Column: c**

Service Function Group	FERC Group	Total
Accounting, Financial Reporting & Taxes	107-CWIP	59,136
	408-409-Taxes	283,397
	417-421-Other Income	(23,496)
	426.1-426.5-Other Income Deductions	2,312
	427-432-Interest Charges	809
	560-573-Transmission Expenses	5,192
	580-598-Distribution Expenses	324
	710-742-Manufactured Gas Production	12,639
	800-813-Other Gas Supply Expenses	32,580
	871-893-Distribution Expenses	2,924
	908-910-Customer Service and Informational Expenses	139
	920-935-Administrative and General Expense	4,266,957
Accounting, Financial Reporting & Taxes Total		4,642,913
Aviation Services	408-409-Taxes	4,583
	426.1-426.5-Other Income Deductions	68
	920-935-Administrative and General Expense	385,522
Aviation Services Total		390,173
Business Systems	107-CWIP	12,777,675
	108-Accum Dep	7,750
	408-409-Taxes	302,613
	426.1-426.5-Other Income Deductions	(1,406)
	500-514-Steam Power Generation	138,170
	535-545-Hydraulic Power Generation	247,416
	546-557-Other Power Generation	79,382
	560-573-Transmission Expenses	1,386,985
	580-598-Distribution Expenses	1,591,275
	840-843-Other Storage Expense	512
	850-870-Transmission Expenses	(61,101)
	871-893-Distribution Expenses	581,794
	901-905-Customer Accounts Expenses	1,037,685
908-910-Customer Service and Informational Expenses	2,124	
	920-935-Administrative and General Expense	18,099,858
Business Systems Total		36,190,732
Claims Services	408-409-Taxes	11,109
	920-935-Administrative and General Expense	200,291
Claims Services Total		211,400
Corporate Communications	252-283-Deferred Credits	59,600
	408-409-Taxes	30,928



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Northern States Power Company (Wisconsin)		04/18/2019	2018/Q4

FOOTNOTE DATA

	426.1-426.5-Other Income Deductions	793,528
	560-573-Transmission Expenses	98
	908-910-Customer Service and Informational Expenses	80,986
	920-935-Administrative and General Expense	620,855
Corporate Communications Total		1,585,995
Corporate Strategy & Business Development	408-409-Taxes	8,954
	426.1-426.5-Other Income Deductions	3,008
	908-910-Customer Service and Informational Expenses	91
	920-935-Administrative and General Expense	173,098
Corporate Strategy & Business Development Total		185,151
Customer Service	107-CWIP	11
	252-283-Deferred Credits	52,269
	408-409-Taxes	165,970
	426.1-426.5-Other Income Deductions	14,371
	901-905-Customer Accounts Expenses	3,455,288
	908-910-Customer Service and Informational Expenses	85,981
	920-935-Administrative and General Expense	630,055
Customer Service Total		4,403,945
Employee Communications	408-409-Taxes	2,354
	426.1-426.5-Other Income Deductions	2
	920-935-Administrative and General Expense	55,367
Employee Communications Total		57,723
Energy Delivery - Engineering/Design	107-CWIP	8,360,922
	108-Accum Dep	328,145
	181-190-Deferred Debits	62
	408-409-Taxes	319,817
	426.1-426.5-Other Income Deductions	15,790
	535-545-Hydraulic Power Generation	8,258
	560-573-Transmission Expenses	1,387,082
	580-598-Distribution Expenses	260,150
	844-847-Liquified Natural Gas Terminaling Expenses	331
	850-870-Transmission Expenses	361,697
	871-893-Distribution Expenses	25,490
	901-905-Customer Accounts Expenses	57
	908-910-Customer Service and Informational Expenses	235
	920-935-Administrative and General Expense	1,168,835
Energy Delivery - Engineering/Design Total		12,236,871
Energy Delivery Construction, Operations & Maintenance (COM)	107-CWIP	657,247
	108-Accum Dep	336
	408-409-Taxes	47,536
	426.1-426.5-Other Income Deductions	1,506
	560-573-Transmission Expenses	978,921
	580-598-Distribution Expenses	974,373
	750-769-Natural Gas Production	13
	814-837-Underground Storage Expenses	10,703
	840-843-Other Storage Expense	10,715
	844-847-Liquified Natural Gas Terminaling Expenses	16,428
	850-870-Transmission Expenses	192,321
	871-893-Distribution Expenses	110,844
	901-905-Customer Accounts Expenses	32
	908-910-Customer Service and Informational Expenses	1,250
	920-935-Administrative and General Expense	355,033
Energy Delivery Construction, Operations & Maintenance (COM) Total		3,357,258
Energy Markets - Fuel Procurement	107-CWIP	1,447

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			

FOOTNOTE DATA

	408-409-Taxes	596
	500-514-Steam Power Generation	4,214
	800-813-Other Gas Supply Expenses	34,802
	920-935-Administrative and General Expense	109,418
Energy Markets - Fuel Procurement Total		150,477
Energy Markets Regulated Trading & Marketing	107-CWIP	4
	408-409-Taxes	16,696
	426.1-426.5-Other Income Deductions	1,157
	500-514-Steam Power Generation	28
	535-545-Hydraulic Power Generation	22,152
	546-557-Other Power Generation	7,276
	800-813-Other Gas Supply Expenses	12,582
	920-935-Administrative and General Expense	178,586
Energy Markets Regulated Trading & Marketing Total		238,481
Energy Supply Business Resources	107-CWIP	11,265
	108-Accum Dep	69
	408-409-Taxes	17,240
	426.1-426.5-Other Income Deductions	99
	500-514-Steam Power Generation	191,775
	535-545-Hydraulic Power Generation	207,403
	546-557-Other Power Generation	40,071
	560-573-Transmission Expenses	5,472
	920-935-Administrative and General Expense	183,150
Energy Supply Business Resources Total		656,544
Energy Supply Engineering & Environmental	107-CWIP	417,838
	108-Accum Dep	141,327
	408-409-Taxes	34,101
	500-514-Steam Power Generation	20,658
	535-545-Hydraulic Power Generation	314,661
	546-557-Other Power Generation	8,004
	560-573-Transmission Expenses	493
	580-598-Distribution Expenses	1,471
	840-843-Other Storage Expense	5,406
	871-893-Distribution Expenses	29,512
	920-935-Administrative and General Expense	266,323
Energy Supply Engineering & Environmental Total		1,239,794
Executive Management Services	107-CWIP	2,776
	181-190-Deferred Debits	3,130
	408-409-Taxes	20,521
	426.1-426.5-Other Income Deductions	47,333
	500-514-Steam Power Generation	1,897
	535-545-Hydraulic Power Generation	(1,397)
	546-557-Other Power Generation	(274)
	560-573-Transmission Expenses	(25,760)
	580-598-Distribution Expenses	(471)
	850-870-Transmission Expenses	16,530
	871-893-Distribution Expenses	(1,778)
	920-935-Administrative and General Expense	1,006,893
Executive Management Services Total		1,069,400
Facilities & Real Estate	107-CWIP	97,907
	108-Accum Dep	5,886
	408-409-Taxes	29,297
	426.1-426.5-Other Income Deductions	12,700
	500-514-Steam Power Generation	322,388
	535-545-Hydraulic Power Generation	374,827

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			

FOOTNOTE DATA

	546-557-Other Power Generation	52,945
	560-573-Transmission Expenses	618,502
	580-598-Distribution Expenses	460,614
	710-742-Manufactured Gas Production	1,120
	750-769-Natural Gas Production	613
	800-813-Other Gas Supply Expenses	4,040
	840-843-Other Storage Expense	6,760
	871-893-Distribution Expenses	228,555
	920-935-Administrative and General Expense	2,988,929
Facilities & Real Estate Total		5,205,083
Finance & Treasury	107-CWIP	184,483
	108-Accum Dep	4,481
	181-190-Deferred Debits	18
	252-283-Deferred Credits	1,935
	408-409-Taxes	43,221
	426.1-426.5-Other Income Deductions	11,912
	427-432-Interest Charges	232,989
	560-573-Transmission Expenses	(58,431)
	580-598-Distribution Expenses	(25,981)
	850-870-Transmission Expenses	(11,422)
	871-893-Distribution Expenses	(2,773)
	901-905-Customer Accounts Expenses	227
	908-910-Customer Service and Informational Expenses	1,772
	920-935-Administrative and General Expense	2,573,115
Finance & Treasury Total		2,955,546
Fleet	107-CWIP	133,335
	108-Accum Dep	765
	181-190-Deferred Debits	1,278
	500-514-Steam Power Generation	2,898
	535-545-Hydraulic Power Generation	22,432
	546-557-Other Power Generation	193
	560-573-Transmission Expenses	7,742
	580-598-Distribution Expenses	171,598
	840-843-Other Storage Expense	1,040
	850-870-Transmission Expenses	12
	871-893-Distribution Expenses	54,498
	901-905-Customer Accounts Expenses	4,138
	908-910-Customer Service and Informational Expenses	269
	920-935-Administrative and General Expense	(17,811)
Fleet Total		382,387
Government Affairs	408-409-Taxes	6,272
	426.1-426.5-Other Income Deductions	77,646
	920-935-Administrative and General Expense	111,877
Government Affairs Total		195,795
Human Resources	107-CWIP	(12,656)
	108-Accum Dep	286
	227-230-Other Noncurrent Liabilities	128,931
	231-245-Current and Accrued Liabilities	2,673,735
	408-409-Taxes	108,196
	426.1-426.5-Other Income Deductions	11,555
	500-514-Steam Power Generation	(12,145)
	535-545-Hydraulic Power Generation	(44,408)
	560-573-Transmission Expenses	861
	580-598-Distribution Expenses	247,437
	850-870-Transmission Expenses	199,388
	871-893-Distribution Expenses	56,365
	908-910-Customer Service and Informational Expenses	41,786

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			

FOOTNOTE DATA

	920-935-Administrative and General Expense	3,155,760
Human Resources Total		6,555,091
Internal Audit	408-409-Taxes	8,178
	426.1-426.5-Other Income Deductions	13
	920-935-Administrative and General Expense	174,085
Internal Audit Total		182,276
Investor Relations	408-409-Taxes	2,711
	426.1-426.5-Other Income Deductions	181
	920-935-Administrative and General Expense	158,136
Investor Relations Total		161,028
Legal	107-CWIP	23,919
	108-Accum Dep	3,697
	408-409-Taxes	41,581
	426.1-426.5-Other Income Deductions	3,446
	560-573-Transmission Expenses	3,124
	901-905-Customer Accounts Expenses	(179)
	920-935-Administrative and General Expense	1,018,457
Legal Total		1,094,045
Marketing & Sales	252-283-Deferred Credits	4,296
	408-409-Taxes	19,086
	426.1-426.5-Other Income Deductions	1,379
	901-905-Customer Accounts Expenses	18
	908-910-Customer Service and Informational Expenses	185,956
	920-935-Administrative and General Expense	1,022,353
Marketing & Sales Total		1,233,088
Payment & Reporting	107-CWIP	314
	408-409-Taxes	6,087
	920-935-Administrative and General Expense	197,773
Payment & Reporting Total		204,174
Payroll	107-CWIP	(8,121)
	108-Accum Dep	(205)
	181-190-Deferred Debits	(1)
	252-283-Deferred Credits	(87)
	408-409-Taxes	7,887
	426.1-426.5-Other Income Deductions	(210)
	560-573-Transmission Expenses	2,653
	580-598-Distribution Expenses	1,040
	850-870-Transmission Expenses	437
	871-893-Distribution Expenses	119
	920-935-Administrative and General Expense	121,345
Payroll Total		124,857
Rates & Regulation	107-CWIP	216
	408-409-Taxes	14,055
	426.1-426.5-Other Income Deductions	6
	560-573-Transmission Expenses	32
	580-598-Distribution Expenses	37,162
	710-742-Manufactured Gas Production	232
	850-870-Transmission Expenses	1
	920-935-Administrative and General Expense	227,025
Rates & Regulation Total		278,729
Receipts Processing	408-409-Taxes	5,213
	426.1-426.5-Other Income Deductions	57
	901-905-Customer Accounts Expenses	65,597
	920-935-Administrative and General Expense	45,048
Receipts Processing Total		115,915
Supply Chain	107-CWIP	1,032,948

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2019	Year/Period of Report 2018/Q4
Northern States Power Company (Wisconsin)			

FOOTNOTE DATA

108-Accum Dep	7,946
181-190-Deferred Debits	296,583
231-245-Current and Accrued Liabilities	6,546
252-283-Deferred Credits	21,256
408-409-Taxes	1,129
426.1-426.5-Other Income Deductions	250
500-514-Steam Power Generation	18,710
535-545-Hydraulic Power Generation	3,952
546-557-Other Power Generation	3,168
560-573-Transmission Expenses	12,728
580-598-Distribution Expenses	56,724
800-813-Other Gas Supply Expenses	52
840-843-Other Storage Expense	3
844-847-Liquified Natural Gas Terminaling Expenses	189
850-870-Transmission Expenses	266
871-893-Distribution Expenses	7,741
901-905-Customer Accounts Expenses	19,192
908-910-Customer Service and Informational Expenses	1,048
920-935-Administrative and General Expense	39,487
Supply Chain Total	1,529,918
Grand Total	86,834,789

**Schedule Page: 429 Line No.: 21 Column: c**

456	\$ (61,092,628)
456.1	(96,779,594)
	<u>\$ (157,872,222)</u>

**Schedule Page: 429 Line No.: 22 Column: c**

107	\$ (144,965)
108	(9,976)
184	(775)
501	(1,886)
511	(385)
512	(158)
538	(5,525)
543	(4,693)
544	(33,468)
545	(163)
549	(122)
560	(94)
562	(1,798)
563	444
566	(4,650)
571	(1,565)
580	(224)
583	(48)
584	(507)
585	(117)
586	(1,967)
588	(10,313)
592	(918)
593	(12,871)
594	(339)
759	(96)
870	(46)
874	(139)
878	(269)
879	(198)

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
	(2) <input type="checkbox"/> A Resubmission	04/18/2019	2018/Q4
FOOTNOTE DATA			

880	(505)
889	(252)
903	(113)
921	(549)
	\$ (239,250)

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Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS**

1. Report below the information called for concerning distribution watt-hour metes and line transformers.  
2. Include watt-hour demand distribution meters, but not external demand meters.  
3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters

or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more moteres or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's book of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Item  (a)	Number of Watt-Hours Meters  (b)	LINE TRANSFORMERS	
			Number  (c)	Total Capacity (In Mva)  (d)
1	Number at Beginning of Year	339,911	86,725	3,723
2	Additions During Year			
3	Purchases	1,152	2,226	96
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	1,152	2,226	96
6	Reduction During Year			
7	Retirements	1,209	1,086	47
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	1,209	1,086	47
10	Number at End of Year (Lines 1+ 5 - 9)	339,854	87,865	3,772
11	In Stock	7,401	2,260	97
12	Locked Meters on Customers' Premises	5,155		
13	Inactive Transformers on System			
14	In Customers' Use	327,137	85,605	3,675
15	In Company's Use	161		
16	Total End of Year (Enter Total of lines 11 to 15. This line should equal line 10)	339,854	87,865	3,772



Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**RENEWABLE ENERGY RESOURCE EXPENSES**

1. Show below expenses incurred in connection with the use of renewable energy resources, the cost of which are reported on page 432. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.

2. Include below the costs incurred due to the operation of renewable energy equipment, facilities, and programs.

3. Item 6 subject to MCL460.1047(3)

4. Under item 7 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 7 licensing and similar fees on such facilities.

6. In those instances where expenses are composed of both actual supportable data and estimates of costs specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	14,719,103	14,719,103
2	Labor, Maintenance, Materials, and Supplies Cost Related to Renewable Energy Resources	30,030,101	30,030,101
3	Financing Costs		
4	Ancillary to ensure Quality/Reliability		
5	Renewable Energy Credits		
6	Interest on Regulatory Liability (asset)		
7	Taxes and Fees (include credits)		
8	Administrative and General		
9	Other ( <i>Identify</i> )		
10	TOTAL	44,749,204	44,749,204

Depreciation:  
Amounts agree to FERC accounts 403 and 403.1 for functional classes Steam Production Plant and Hydraulic Production Plant- Conventional on page 336.

Labor, Maintenance, Materials, and Supplies Cost Related to Renewable Energy Resources:  
Amounts agree to FERC accounts 500-514 and 535-545 on page 320.

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**RENEWABLE ENERGY RESOURCES**

1. Renewable energy means electricity generated using a renewable energy system
2. Report all costs of renewable energy resources under the major classifications provided below and include as a minimum, the items listed hereunder:
- A. Biomass
  - B. Solar
  - C. Solar Thermal
  - D. Wind Energy
  - E. Kinetic energy of moving water including:
    - i. Waves, tides or currents
    - ii. Water released through a dam
  - F. Geothermal Energy
  - G. Municipal Solid Waste
  - H. Landfill gas produced by municipal solid waste
  - I. Other
4. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (f) the actual costs that are included in column (e).
5. Report construction work in progress relating to renewable energy resources at line 11.

Line No.	Classification of Cost (a)	Additions (b)	Retirements (c)	Adjustments (d)	Balance at End of Year (e)	Actual Cost (f)
1	Biomass	6,870,665	(568,124)		148,970,665	148,970,665
2	Solar					
3	Solar Thermal					
4	Wind Energy					
5	Kinetic energy of moving water	5,232,687	(525,856)		288,969,763	288,969,763
6	Geothermal Energy					
7	Municipal Solid Waste					
8	Landfill gas produced by municipal solid waste					
9	Other					
10	<b>TOTAL (Total of lines 1 thru 9)</b>	12,103,352	(1,093,980)	0	437,940,428	437,940,428
11	Construction work in progress	1,888,177			3,404,164	3,404,164

**Biomass:**

Includes Bay Front and French Island steam plant. Amounts agree to FERC accounts 310-317 on pages 204-205.

Bay Front biomass plant primarily burns waste wood and railroad ties, as well as other alternative fuels such as used tires. The plant does burn coal when there are interruptions to the biomass feed system; however, the plant burns less than 10,000 tons of coal in a typical year.

French Island is a combination generating plant and resource recovery facility. The plant's two generating units burn wood waste, railroad ties and processed municipal solid waste, called refuse-derived fuel (RDF). There are also two oil-fired combustion turbines on-site to meet peak generation demands, not included in the amounts reported above.

**Kinetic energy of moving water:**

Includes all hydro plants owned by NSP-Wisconsin. Amounts agree to FERC accounts 330-337 on pages 204-205.

**THE FOLLOWING PAGES REFLECT  
NSP-WISCONSIN'S OPERATIONS IN  
THE STATE OF MICHIGAN.**

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**STATEMENT OF INCOME FOR THE YEAR**

- Report amounts for accounts 412 and 413, Revenue and Expenses for Utility Plant Leased to Others, in another utility column (l,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.
- Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
- Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1,404.2, 404.3 407.1, and 407.2
- Use pages 122-123 for important notes regarding the statement of income or any account thereof.
- Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to....

Line	Title of Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	<b>UTILITY OPERATING INCOME</b>			
2	Operating Revenues (400)	300-301	23,790,088	24,314,315
3	Operating Expenses			
4	Operation Expenses (401)	320-323	16,623,699	17,216,882
5	Maintenance Expenses (402)	320-323	722,130	727,463
6	Depreciation Expenses (403)	336-337	2,642,603	2,522,677
7	Depreciation Exp. for Asset Retirement Costs (403.1)		0	0
8	Amortization and Depl. of Utility Plant (404-405)	336-337	284,960	229,369
9	Amortization of Utility Plant Acq. Adj (406)	336-337	0	0
10	Amort. Of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		0	0
11	Amort. Of Conversion Expenses (407)		0	0
12	Regulatory Debits (407.3)		0	0
13	(Less) Regulatory Credits (407.4)		0	0
14	Taxes Other Than Income Taxes (408.1)	262-263	640,621	661,549
15	Income Taxes-Federal (409.1)	262-263	101,792	(91,600)
16	-Other (409.1)	262-263	34,466	(18,822)
17	Provision for Deferred Inc.Taxes (410.1), (411.1)	234,272-276	408,398	864,678
18			0	0
19	Investment Tax Credit Adj.- Net (411.4)	266-267	(11,377)	(11,604)
20	(Less) Gain from Disposition of Utility Plant (411.6)		0	0
21	Losses from Disposition of Utility Plant (411.7)		0	0
22	(Less) Gains from Disposition of Allowances (411.8)		0	0
23	Losses from Disposition of Allowances (411.9)		0	0
24	Accretion Expense (411.10)		0	0
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		<b>21,447,292</b>	<b>22,100,592</b>
26	Net Utility Operating Income Enter Total of line 2 less 25 (Carry forward to page 117, line 27)		<b>2,342,796</b>	<b>2,213,723</b>

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**STATEMENT OF INCOME FOR THE YEAR (Continued)**

...retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be included on pages 122-123.

8. Enter on pages 122-123 a concise explanation of only those changes in accounting methods made during the year which had

9. Explain in a footnote if the previous year's figures are different from that reported in prior years. 10.

If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on pages 122-123 or in a footnote.

ELECTIC UTILITY		GAS UTILITY		OTHER UTILITY		Line
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
17,938,104	18,569,380	5,851,984	5,744,935			2
						3
12,241,103	12,809,366	4,382,596	4,407,516			4
635,598	653,663	86,532	73,800			5
2,139,552	2,037,408	503,051	485,269			6
						7
241,989	191,216	42,971	38,153			8
						9
						10
						11
						12
						13
548,405	569,777	92,216	91,772			14
28,184	30,984	73,608	(122,584)			15
11,543	(15,936)	22,923	(2,886)			16
334,553	538,551	73,845	326,127			17
						18
(10,552)	(10,732)	(825)	(872)			19
						20
						21
						22
						23
						24
<b>16,170,375</b>	<b>16,804,297</b>	<b>5,276,917</b>	<b>5,296,295</b>	<b>0</b>	<b>0</b>	25
<b>1,767,729</b>	<b>1,765,083</b>	<b>575,067</b>	<b>448,640</b>	<b>0</b>	<b>0</b>	26

Name of Respondent		This Report Is:	Date of Report	Year of Report
Northern States Power Company (Wisconsin)		(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/30/2019	2018
STATEMENT OF INCOME FOR THE YEAR (Continued)				
Line	Account (a)	(Ref.) Page No. (b)	Total	
			Current Year (c)	Previous Year (d)
27	Net Utility Operating Income (Carried forward from page 114)		2,342,796	2,213,723
28	OTHER INCOME AND DEDUCTIONS			
29	Other Income			
30	Nonutility Operating Income			
31	Revenues From Merchandising, Jobbing and Contract	282		
32	(Less) Costs and Exp. Of Merchandising, Job. And	282		
33	Revenues From Nonutility Operations ( 417)	282		
34	(Less) Expenses of Nonutility Operations (417.1)	282		
35	Nonoperating Rental Income (418)	282		
36	Equity in Earnings of Subsidiary Companies (418.1)	119,282		
37	Interest and Dividend Income (419)	282		
38	Allowance for Other Funds Used During Construction	282		
39	Miscellaneous Nonoperating Income (421)	282		
40	Gain on Disposition of Property (421.1)	280		
41	TOTAL Other Income (enter Total of lines 31 thru 40)			
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)	280		
44	Miscellaneous Amortization (425)	340		
45	Donations (426.1)			
46	Life Insurance (426.2)			
47	Penalties (426.3)			
48	Exp. For Certain Civic, Political & Related Activities			
49	Other Deductions (426.5)			
50	49)			
51	Taxes Applicable to Other Income and Deductions			
52	Taxes Other Than Income Taxes (408.2)	262-263		
53	Income Taxes - Federal (409.2)	262-263		
54	Income Taxes - Other (409.2)	262-263		
55	Provision for Deferred Income Taxes (410.2)	276		
56	(Less) Provision for Deffered Income Taxes - Cr. (411.2)	276		
57	Investment Tax Credit Adjustment - Net (411.5)	264-265		
58	(Less) Investment Tax Credits (420)	264-265		
59	52 thru 58)			
60	59)			
61	INTEREST CHARGES			
62	Interest on Long-Term Debt (427)	257		
63	Amort. Of Debt Disc. And Expense (428)	256-257		
64	Amortizaion of Loss on Reacquired Debt (428.1)			
65	(Less) Amort. Of Premium on Debt-Credit (429)	256-257		
66	(Less) Amort. of Gain on Reacquired Debt-Credit (429.1)			
67	Interest on Debt to Associated Companies (430)	257-340		
68	Other Interest Expense (431)	340		
69	Construction-Cr. (432)			
70	Net Interest Charges (total of lines 62 thru 69)			
71	Income Before Extraordinary Items (total lines 27,60,70)			
72	EXTRAORDINARY ITEMS			
73	Extraordinary Income (434)	342		
74	(Less) Extraordinary Deductions (435)	342		
75	Net Extraordinary Items (total line 73 less line 74)			
76	Income Taxes-Federal and Other (409.3)	262-263		
77	Extraordinary Items After Taxes (Enter Total of lines 75 less			
78	Net Income (Enter Total of lines 71 and 77)			

NOTE: Expenses which couldn't be charged to a utility or district were apportioned between the utilities and districts by methods deemed equitable by the company.

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Name of Respondent Northern States Power Company (Wisconsin)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	87,101,514	63,173,259	
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified	4,703,771	4,432,742	
7	Experimental Plant Unclassified			
8	<b>TOTAL (Enter Total of lines 3 thru 7)</b>	<b>91,805,285</b>	<b>67,606,001</b>	
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	3,930,982	3,052,792	
12	Acquisition Adjustments			
13	<b>TOTAL Utility Plant (Enter Total of lines 8 thru 12)</b>	<b>95,736,267</b>	<b>70,658,793</b>	
14	Accum. Prov. For Depr., Amort., & Depl.	34,751,858	25,515,246	
15	Net Utility Plant (Enter Total of line 13 less 14)	60,984,408	45,143,546	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	34,751,858	25,515,246	
19	Amort. & Depl. Of Producing Natural Gas Land & Land Rights			
20	Amort. Of Underground Storage Land & Land Rights			
21	Amort. Of Other Utility Plant			
22	<b>TOTAL In Service (Enter Total of lines 18 thru 21)</b>	<b>34,751,858</b>	<b>25,515,246</b>	
23	Leased to Others			
24	Depreciation			
25	Amortization & Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	0	0	
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL held for Future Use (Enter Total of Lines 28 and 29)	0	0	
31	Abandonment of leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustment			
33	<b>TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 &amp; 32)</b>	<b>34,751,858</b>	<b>25,515,246</b>	

Assets reported are those located in the State of Michigan.



Name of Respondent		This Report Is:		Date of Report	Year of Report
Northern States Power Company (Wisconsin)		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/30/2019	2018
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLATION (Continued)					
Gas	Other (Specify)	Other (Specify)	Other (Specify)	Common	Line
(d)	(e)	(f)	(g)	(h)	No.
					1
					2
14,355,174				9,573,081	3
					4
					5
106,544				164,485	6
					7
<b>14,461,718</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,737,566</b>	8
					9
					10
800,344				77,846	11
					12
<b>15,262,062</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,815,412</b>	13
7,864,690				1,371,922	14
7,397,372	0	0	0	8,443,490	15
					16
					17
7,864,690	0	0	0	1,371,922	18
					19
					20
					21
<b>7,864,690</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,371,922</b>	22
					23
					24
					25
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	26
					27
					28
					29
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	30
					31
					32
<b>7,864,690</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,371,922</b>	33

Assets reported are those located in the State of Michigan.

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)</b>			
<p>1. Report below the original cost of plant in service in the same detail as in the current depreciation order.</p> <p>2. In addition to Account 101, Electric Plant in service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and</p>		<p>include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the</p>	
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	301 Organization		
3	302 Franchises and Consents	3,154	
4	303 Miscellaneous Intangible Plant		
5	TOTAL Intangible Plant	3,154	0
6	2. PRODUCTION PLANT		
7	Steam Production Plant		
8	310.1 Land		
9	310.2 Land Rights		
10	311 Structures and Improvements		
11	312 Boiler Plant Equipment		
12	313 Engines and Engine-Driven Generators		
13	314 Turbogenerator Units		
14	315 Accessory Electric Equipment		
15	316 Miscellaneous Power Plant Equipment		
16	TOTAL Steam Production Plant	0	0
17	Nuclear Production Plant		
18	320.1 Land		
19	320.2 Land Rights		
20	321 Structures and Improvements		
21	322 Reactor Plant Equipment		
22	323 Turbogenerator Units		
23	324 Accessory Electric Equipment		

Assets reported are those located in the State of Michigan.

Name of Respondent Northern States Power Company (Wisconsin)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)</b>					
<p>reversals of the prior year's tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassification or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f)</p>			<p>to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in this account and, if substantial in amount, submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>		
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
				301	2
			3,154	302	3
				303	4
0	0	0	3,154		5
					6
					7
				310.1	8
				310.2	9
				311	10
				312	11
				313	12
				314	13
				315	14
				316	15
0	0	0	0		16
					17
				320.1	18
				320.2	19
				321	20
				322	21
				323	22
				324	23

Assets reported are those located in the State of Michigan.

Name of Respondent		This Report Is:	Date of Report	Year of Report
Northern States Power Company (Wisconsin)		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/30/2019	2018
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)</b>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)	
24	325 Miscellaneous Power Plant Equipment			
25	TOTAL Nuclear Production Plant	0	0	
26	Hydraulic Production Plant			
27	330.1 Land	22,708		
28	330.2 Land Rights			
29	331 Structures and Improvements	161,152		
30	332 Reservoirs, Dams and Waterways	1,584,114		
31	333 Water Wheels, Turbines and Generators	463,805		
32	334 Accessory Electric Equipment	142,602		
33	335 Miscellaneous Power Plant Equipment	157,871		
34	336 Roads, Railroads and Bridges			
35	TOTAL Hydraulic Production Plant	2,532,252	0	
36	Other Production Plant			
37	340.1 Land			
38	340.2 Land Rights			
39	341 Structures and Improvements			
40	342 Fuel Holders, Products and Accessories			
41	343 Prime Movers			
42	344 Generators			
43	345 Accessory Electric Equipment			
44	346 Miscellaneous Power Plant Equipment			
45	TOTAL Other Production Plant	0	0	
46	TOTAL Production Plant	2,532,252	0	
47	3. TRANSMISSION PLANT			
48	350.1 Land			
49	350.2 Land and Land Rights	668,608		
50	352 Structures and Improvements	1,654,202	21,387	
51	353 Station Equipment	13,631,607	1,969,524	
52	354 Towers and Fixtures	8,948		
53	355 Poles and Fixtures	11,870,887	1,306,233	
54	356 Overhead Conductors and Devices	5,791,256	(87,082)	
55	357 Underground Conduit			
56	358 Underground Conductors and Devices			

Assets reported are those located in the State of Michigan.

Name of Respondent		This Report Is:		Date of Report	Year of Report
Northern States Power Company (Wisconsin)		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 4/30/2019	2018
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)</b>					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
				325	24
0	0	0	0		25
					26
			22,708	330.1	27
			0	330.2	28
(600)			160,552	331	29
			1,584,114	332	30
	(1)		463,804	333	31
			142,602	334	32
			157,871	335	33
				336	34
(600)	(1)	0	2,531,651		35
					36
				340.1	37
				340.2	38
				341	39
				342	40
				343	41
				344	42
				345	43
				346	44
0	0	0	0		45
(600)	(1)	0	2,531,651		46
					47
				350.1	48
			668,608	350.2	49
			1,675,589	352	50
(465,422)	2		15,135,711	353	51
(284)	(1)		8,663	354	52
(4,515)	(1)		13,172,604	355	53
(36,388)	1		5,667,787	356	54
				357	55
				358	56

Assets reported are those located in the State of Michigan.

Name of Respondent		This Report Is:	Date of Report	Year of Report
Northern States Power Company (Wisconsin)		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/30/2019	2018
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)</b>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
57	359 Roads and Trails			
58	TOTAL Transmission Plant	<b>33,625,508</b>	<b>3,210,062</b>	
59	4. DISTRIBUTION PLANT			
60	360.1 Land			
61	360.2 Land Rights	39,759		
62	361 Structures and Improvements	658,646		
63	362 Station Equipment	3,225,923	92	
64	363 Storage Battery Equipment			
65	364 Poles, Towers and Fixtures	5,152,030	255,348	
66	365 Overhead Conductors and Devices	4,451,960	21,184	
67	366 Underground Conduit	460,213	921	
68	367 Underground Conductors and Devices	2,573,473	(23,620)	
69	368 Line Transformers	5,150,772	266,670	
70	368.1 Capacitors			
71	369 Services	3,023,223	93,399	
72	370 Meters	830,708	8,639	
73	371 Installations on Customers' Premises	90,786		
74	372 Leased Property on Customers' Premises			
75	373 Street Lighting and Signal Systems	894,776	10,572	
76	<b>TOTAL Distribution Plant</b>	<b>26,552,269</b>	<b>633,205</b>	
77	5. GENERAL PLANT			
78	389.1 Land			
79	389.2 Lands Rights			
80	390 Structures and Improvements	17,146		
81	391 Office Furniture and Equipment	27,194	66,477	
82	391.1 Computers / Computer Related Equipment			
83	392 Transportation Equipment	592,915		
84	393 Stores Equipment			
85	394 Tools, Shop and Garage Equipment	96,054		
86	395 Laboratory Equipment	662		
87	396 Power Operated Equipment	249,841		
88	397 Communication Equipment	547,634	165,629	
89	398 Miscellaneous Equipment			
90	SUBTOTAL	1,531,446	232,106	
91	399 Other Tangible Plant			
92	<b>TOTAL General Plant</b>	<b>1,531,446</b>	<b>232,106</b>	
93				
94	TOTAL (Accounts 101 and 106)	64,244,629	4,075,373	
95				
96	(102) Electric Plant Purchased (See Instr. 8)			
97	(Less) (102) Electric Plant Sold (See Instr. 8)			
98	(103) Experimental Plant Unclassified			
99	<b>TOTAL Electric Plant in Service</b>	<b>64,244,629</b>	<b>4,075,373</b>	
100				

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Northern States Power Company (Wisconsin)		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 4/30/2019	2018
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
				359	57
<b>(506,609)</b>	<b>1</b>	<b>0</b>	<b>36,328,962</b>		<b>58</b>
					59
				360.1	60
	1		39,760	360.2	61
(2,703)			655,943	361	62
(45,996)	(1)		3,180,018	362	63
				363	64
(7,426)	1		5,399,953	364	65
(1,836)			4,471,308	365	66
(90)	(1)		461,043	366	67
(2)			2,549,851	367	68
(20,854)	(2)		5,396,586	368	69
				368.1	70
(246)			3,116,376	369	71
(2,054)	1		837,294	370	72
(61,867)		(28,919)		371	73
				372	74
(83)		28,919	934,184	373	75
<b>(143,157)</b>	<b>(1)</b>	<b>0</b>	<b>27,042,316</b>		<b>76</b>
					77
				389.1	78
				389.2	79
			17,146	390	80
			93,671	391	81
				391.1	82
(56,302)			536,613	392	83
				393	84
(6,671)			89,383	394	85
(662)				395	86
			249,841	396	87
			713,263	397	88
				398	89
(63,635)	0	0	1,699,917		90
			0	399	91
<b>(63,635)</b>	<b>0</b>	<b>0</b>	<b>1,699,917</b>		<b>92</b>
					93
(714,001)		0	67,606,001		94
					95
			0	102	96
					97
			0	103	98
<b>(714,001)</b>	<b>0</b>	<b>0</b>	<b>67,606,001</b>		<b>99</b>
					100

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Name of Respondent Northern States Power Company (Wisconsin)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
<b>CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED - ELECTRIC (Accounts 107 and 106)</b>				
1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.		Not Classified-Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 204-211, according to a tentative classification by primary accounts.		
2. The information specified by this schedule for Account 106, Completed Construction		3. Show items relating to "research and development" projects last under a caption Research and Development (See Account 107, Uniform System of Accounts). 4. Minor projects may be grouped.		
Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)	Completed Construction Not Classified-Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	MI 34.5kV Tline ELR 2016 Line	173,442		
2	MI - UG Extension Blanket	161,174		
3	MI - OH Rebuild Blanket	1,220,866		
4	MI - OH Street Light Rebuild Blanke	336,511		
5	MI - UG Street Light Rebuild Blanke	183,081		
6	MI Feeder Load Monitoring Cap Reinf	115,811		
7	NSW 3629 Tower Str Rpl (Str 54-79)	275,012		
8	Mine Road Spare Transformer	122,495		
9				
10	Minor Projects	464,400		
11	Completed Construction Not Classified Electric		4,432,742	
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35	<b>TOTAL</b>	<b>3,052,792</b>	<b>4,432,742</b>	<b>0</b>

Assets reported are those located in the State of Michigan.



Name of Respondent Northern States Power Company (Wisconsin)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
<b>ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108 &amp; 110)</b>					
1. Explain in a footnote any important adjustments during year.			If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all cost included in retirement work in progress at year end in the appropriate functional classifications.		
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 202-204A, column (d), excluding retirements of non-depreciable property.			4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.		
3. Accounts 108 and 110 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service.					
Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	24,578,727	24,578,727		
2	Depreciation Prov. for Year, Charged to				
3	(403) Depreciation Expense	2,045,108	2,045,108		
4	(403.1) Decommissioning Expense				
5	(413) Exp. Of Elec. Plt. Leas. to Others	0	0		
6	Transportation Expenses-Clearing	74,001	74,001		
7	Other Clearing Accounts	0	0		
8	Other Accounts (Specify):				
9					
10	TOTAL Deprec. Prov. For Year (Enter Total of Lines 3 thru 9)	<b>2,119,109</b>	<b>2,119,109</b>	<b>0</b>	<b>0</b>
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	714,001	714,001		
13	Cost of Removal	511,577	511,577		
14	Salvage (Credit)	(8)	(8)		
15	TOTAL Net Chrgs. For Plant Ret. (Enter Total of lines 12 thru 14)	<b>1,225,570</b>	<b>1,225,570</b>	<b>0</b>	<b>0</b>
16	Net Earnings of Decommissioning Funds				
17	Other Debit or Credit Items (Described)	42,980	42,980		
18	Change in Removal WIP and Misc. Transfers				
19	Balance End of Year (Enter total of lines 1, 10, 15, 16 & 17)	<b>25,515,246</b>	<b>25,515,246</b>	<b>0</b>	<b>0</b>
Section B. Balances at End of Year According to Functional Classifications					
20	Steam Production				
21	Nuclear Production-Depreciation				
22	Nuclear Production-Decommissioning				
23	Hydraulic Production-Conventional	2,186,582	2,186,582		
24	Hydraulic Production-Pumped Storage				
25	Other Production				
26	Transmission	8,078,587	8,078,587		
27	Distribution	14,272,598	14,272,598		
28	General	977,479	977,479		
29	TOTAL (Enter total of lines 20 thru 28)	<b>25,515,246</b>	<b>25,515,246</b>	<b>0</b>	<b>0</b>

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**ELECTRIC OPERATING REVENUES (Account 400)**

1. Report below operating revenues for each prescribed account.
2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
3. If increases or decreases from previous year (columns (c), (e), and (g), are not derived from previously reported figures explain any inconsistencies in a footnote.

Line No.	Title of Account  (a)	OPERATING REVENUES	
		Amount for Year  (b)	Amount for Previous Year  (c)
1	Sales of Electricity		
2	(440) Residential Sales	6,959,827	7,013,136
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)	5,388,884	5,914,976
5	Large (or Industrial)	1,906,817	2,127,906
6	(444) Public Street and Highway Lighting	156,038	160,744
7	(445) Other Sales to Public Authorities	86,825	90,858
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	2,990	2,843
10	(449) Other Sales		
11			
12	TOTAL Sales to Ultimate Consumers	14,501,381	15,310,463
13			
14	(447) Sales for Resale	-	-
15	TOTAL Sales of Electricity *	14,501,381	15,310,463
16			
17	(Less) (449.1) Provision for Rate Refunds		
18	TOTAL Revenue Net of Provision for Refunds	14,501,381	15,310,463
19	Other Operating Revenues		
20	(450) Forfeited discounts	29,460	28,337
21	(451) Miscellaneous Service Revenues	12,849	13,401
22	(453) Sales of Water and Water Power		
23	(454) Rent from Electric Property	13,643	13,908
24	(455) Interdepartmental Rents		
25	(456) Other Electric Revenues	1,448,069	3,203,271
26	(456.1) Revenues from Transmission of Electricity of Others	1,932,702	-
27	TOTAL Other Operating Revenues	3,436,723	3,258,917
28			
29	TOTAL Electric Operating Revenues	17,938,104	18,569,380

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**ELECTRIC OPERATING REVENUES (Account 400) (Continued)**

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in footnote.)
5. See Page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.
6. For line 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by account.
7. Include unmetered sales. Provide details of such sales in a footnote.

MEGAWATT HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
58,262	55,600	7,601	7,628	1 2 3
50,772	51,658	1,298	1,283	4
30,246	28,760	2	2	5
373	373	16	16	6
854	816	29	29	7
20	18	4	4	8 9 10 11
140,527	137,225	8,950	8,962	12 13
-	-	-	0	14
140,527	137,225	8,950	8,962	15 16 17
140,527	137,225	8,950	8,962	18

\* Column b includes (\$198,823) of unbilled revenues and Column d includes (859) of unbilled Mwh.

Name of Respondent Northern States Power Company (Wisconsin)	This Report Is: (1) [ X ] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
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**SALES OF ELECTRICITY BY RATE SCHEDULES**

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, avg number of customers, average KWh per customer, and average revenue per KWh, excluding data for Sales for Resale, which is reported on pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Avg. No. of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	<u>Michigan Residential (440)</u>					
2						
3	C01 - Residential	56,880	6,854,672	7,462	7,623	0.1205
4	C02 - Residential TOD	1,646	165,561	139	11,842	0.1006
5	C04 - Automatic Outdoor Lighting	112	19,293			0.1723
6	Accrued Revenue	(376)	(79,699)			0.2120
7						
8	<b>Total Michigan Residential (440)</b>	<b>58,262</b>	<b>6,959,827</b>	<b>7,601</b>	<b>7,665</b>	<b>0.1195</b>
9						
10	<u>Michigan Small Commercial &amp; Industrial (442)</u>					
11						
12	C04 - Automatic Outdoor Lighting	164	21,720			0.1324
13	C09 - Small Commercial Unmetered	151	19,556	56	2,696	0.1295
14	C10 - Small Commercial	12,818	1,503,257	1,092	11,738	0.1173
15	C11 - Small Commercial Time of Day	546	58,716	10	54,600	0.1075
16	C12 - Commercial/Industrial	22,010	2,299,612	121	181,901	0.1045
17	C13 - Industrial Rate Schedule	13,588	1,400,034	14	970,571	0.1030
18	C20 - Peak Controlled TOD	2,015	176,275	3	671,667	0.0875
19	C21 - Peak Controlled General	197	17,997	2	98,500	0.0914
20	Accrued Revenue	(717)	(108,283)			0.1510
21						
22	<b>Total Michigan Small Commercial and Industrial (442)</b>	<b>50,772</b>	<b>5,388,884</b>	<b>1,298</b>	<b>39,116</b>	<b>0.1061</b>
23						
24	<u>Michigan Large Commercial and Industrial (442)</u>					
25						
26	C20 - Peak Controlled TOD	30,016	1,916,184	2	15,008,000	0.0638
27	Accrued Revenue	230	(9,367)			(0.0407)
28						
29	<b>Total Michigan Large Commercial and Industrial (442)</b>	<b>30,246</b>	<b>1,906,817</b>	<b>2</b>	<b>15,123,000</b>	<b>0.0630</b>
30						
31	<u>Michigan Street Lighting (444)</u>					
32						
33	C30 - Street Lighting	373	157,226	16	23,313	0.4215
34	Accrued Revenue		(1,188)			
35						
36	<b>Total Michigan Street Lighting (444)</b>	<b>373</b>	<b>156,038</b>	<b>16</b>	<b>23,313</b>	<b>0.4183</b>
37						
38	<u>Michigan Other Sales to Public Authorities (445)</u>					
39						
40	C32 - Municipal Pumping Service	850	87,111	29	29,310	0.1025
41	Accrued Revenue	4	(286)			(0.0715)
42						
43	<b>Total Michigan Other Sales to Public Authorities (445)</b>	<b>854</b>	<b>86,825</b>	<b>29</b>	<b>29,448</b>	<b>0.1017</b>
44						
45	<b>Michigan Interdepartmental (448)</b>	<b>20</b>	<b>2,990</b>	<b>4</b>	<b>5,000</b>	<b>0.1495</b>
46						
47						
48	<b>Total Billed</b>	<b>141,386</b>	<b>14,700,204</b>	<b>8,950</b>	<b>15,797</b>	<b>0.1040</b>
49	<b>Total Unbilled Rev. (See Instr. 6)</b>	<b>(859)</b>	<b>(198,823)</b>	<b>0</b>		<b>0.2315</b>
50	<b>TOTAL</b>	<b>140,527</b>	<b>14,501,381</b>	<b>8,950</b>	<b>15,701</b>	<b>0.1032</b>

Name of Respondent		This Report Is:	Date of Report	Year of Report
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<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
1	<b>1. POWER PRODUCTION EXPENSES</b>			
2	<b>A. Steam Power Generation</b>			
3	Operation			
4	(500) Operation Supervision and Engineering	8,733		7,240
5	(501) Fuel	194,973		215,193
6	(502) Steam Expenses	40,414		38,717
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred - CR.			
9	(505) Electric Expenses	16,516		15,765
10	(506) Miscellaneous Steam Power Expenses	15,730		23,254
11	(507) Rents	13,896		13,038
12	Allowances	0		0
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	290,262		313,207
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	80		197
16	(511) Maintenance of Structures	10,273		9,648
17	(512) Maintenance of Boiler Plant	39,034		26,412
18	(513) Maintenance of Electric Plant	22,290		8,946
19	(514) Maintenance of Miscellaneous Steam Plant	23,355		26,969
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	95,032		72,172
21	TOTAL Power Production Expenses-Steam Power (Total of lines 13 & 20)	385,294		385,379
22	<b>B. Nuclear Power Generation</b>			
23	Operation			
24	(517) Operation Supervision and Engineering			
25	(518) Fuel			
26	(519) Coolants and Water			
27	(520) Steam Expenses			
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred - CR			
30	(523) Electric Expenses			
31	(524) Miscellaneous Nuclear Power Expenses			
32	(525) Rents			
33	TOTAL Operation (Enter Total of lines 24 thru 32)	0		0
34	Maintenance			
35	(528) Maintenance Supervision and Engineering			
36	(529) Maintenance of Structures			
37	(530) Maintenance of Reactor Plant Equipment			
38	(531) Maintenance of Electric Plant			
39	(532) Maintenance of Miscellaneous Nuclear Plant			
40	TOTAL Maintenance (Enter Total of Lines 35 thru 39)	0		0
41	TOTAL Power Production Expenses-Nuclear Power (Total of lines 33 & 40)	0		0
42	<b>C. Hydraulic Power Generation</b>			
43	Operation			
44	(535) Operation Supervision and Engineering	24,037		24,419
45	(536) Water for Power	15,813		13,263
46	(537) Hydraulic Expenses	5,579		7,827
47	(538) Electric Expenses	59,021		63,759
48	(539) Miscellaneous Hydraulic Power Generation Expenses	33,928		31,580
49	(540) Rents	16,404		14,535
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	154,782		155,383

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<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)</b>				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
51	<b>C. Hydraulic Power Generation (Continued)</b>			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering	18,822	17,131	
54	(542) Maintenance of Structures	8,530	4,921	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	8,014	8,926	
56	(544) Maintenance of Electric Plant	22,491	20,961	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	2,791	2,733	
58	TOTAL Maintenance (Total of Lines 53 thru 57)	60,648	54,672	
59	TOTAL Pwr. Production Expenses-Hydraulic Pwr. (Total of lines 50 & 58)	215,430	210,055	
60	<b>D. Other Power Generation</b>			
61	Operation			
62	(546) Operation Supervision and Engineering	764	576	
63	(547) Fuel	39,305	82,484	
64	(548) Generation Expenses	12,122	13,135	
65	(549) Miscellaneous Other Power Generation Expenses	3,602	4,927	
66	(550) Rents	2,162	2,665	
67	TOTAL Operation (Total of Lines 62 thru 66)	57,955	103,787	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	0	3	
70	(552) Maintenance of Structures	7,042	3,149	
71	(553) Maintenance of Generating and Electric Plant	6,525	19,869	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	82	40	
73	TOTAL Maintenance (Total of Lines 69 thru 72)	13,649	23,061	
74	TOTAL Pwr. Production Expenses-Other Power (Total of Lines 67 & 73)	71,604	126,848	
75	<b>E. Other Power Supply Expenses</b>			
76	(555) Purchased Power	39,671	41,696	
77	(556) System Control and Load Dispatching	291	653	
78	(557) Other Expenses	8,234,749	8,588,726	
79	Total Other Power Supply Expenses (Total of Lines 76 thru 78)	8,274,711	8,631,075	
80	Total Pwr. Production Expenses (Total of lines 21, 41, 59, 74 & 79)	8,947,039	9,353,357	
81	<b>2. TRANSMISSION EXPENSES</b>			
82	Operation			
83	(560) Operation Supervision and Engineering	65,576	86,142	
84	(561) Load Dispatching	27,497	27,423	
85	(562) Station Expenses	13,388	13,058	
86	(563) Overhead Lines Expenses	5,589	7,838	
87	(564) Underground Lines Expenses	0	8	
88	(565) Transmission of Electricity by Others	1,247,970		
89	(566) Miscellaneous Transmission Expenses	25,246	1,346,022	
90	(567) Rents	17,137	30,103	
91	TOTAL Operation (Total of Lines 83 thru 90)	1,402,403	1,510,594	
92	Maintenance			
93	(568) Maintenance Supervision and Engineering	123	212	
94	(569) Maintenance of Structures			
95	(570) Maintenance of Station Equipment	27,839	42,734	
96	(571) Maintenance of Overhead Lines	52,277	71,924	
97	(572) Maintenance of Underground Lines	0	54	
98	(573) Maintenance of Miscellaneous Transmission Plant	0	0	
99	TOTAL Maintenance (Total of Lines 93 thru 98)	80,239	114,924	
100	TOTAL Transmission Expenses (Total of Lines 91 & 99)	1,482,642	1,625,518	
101	<b>3. DISTRIBUTION EXPENSES</b>			
102	Operation			
103	(580) Operation Supervision and Engineering	48,424	48,669	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Northern States Power Company (Wisconsin)	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/30/2019	2018
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)</b>			
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.			
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)
104	<b>3. DISTRIBUTION EXPENSES (Continued)</b>		
105	(581) Load Dispatching	3,516	5,678
106	(582) Station Expenses	18,511	18,570
107	(583) Overhead Line Expenses	3,474	26,497
108	(584) Underground Line Expenses	940	12,530
109	(585) Street Lighting and Signal System Expenses	4,982	9,696
110	(586) Meter Expenses	15,610	17,846
111	(587) Customer Installations Expenses	5,701	15,433
112	(588) Miscellaneous Expenses	365,801	234,192
113	(589) Rents	35,388	38,125
114	TOTAL Operation (Total of Lines 103 thru 113)	502,347	427,236
115	Maintenance		
116	(590) Maintenance Supervision and Engineering	306	447
117	(591) Maintenance of Structures	598	83
118	(592) Maintenance of Station Equipment	15,768	15,121
119	(593) Maintenance of Overhead Lines	322,477	336,482
120	(594) Maintenance of Underground Lines	2,915	24,324
121	(595) Maintenance of Line Transformers	(120)	943
122	(596) Maintenance of Street Lighting and Signal Systems	20,527	3,722
123	(597) Maintenance of Meters	992	1,623
124	(598) Maintenance of Miscellaneous Distribution Plant	19,940	2,312
125	TOTAL Maintenance (Total of Lines 116 thru 124)	383,403	385,057
126	TOTAL Distribution Expenses (Total of Lines 114 & 125)	885,750	812,293
127	<b>4. CUSTOMER ACCOUNTS EXPENSES</b>		
128	Operation		
129	(901) Supervision	387	547
130	(902) Meter Reading Expenses	69,092	66,245
131	(903) Customer Records and Collection Expenses	119,864	128,576
132	(904) Uncollectible Accounts	70,032	73,098
133	(905) Miscellaneous Customer Accounts Expenses	17,255	17,969
134	TOTAL Customer Accounts Expenses (Total of Lines 129 thru 133)	276,630	286,435
135	<b>5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>		
136	Operation		
137	(907) Supervision		
138	(908) Customer Assistance Expenses	49,081	64,729
139	(909) Informational and Instructional Expenses	12,381	12,973
140	(910) Miscellaneous Customer Service and Informational Expenses	441	
141	TOTAL Cust. Service and Informational Exp. (Total of Lines 137 thru 140)	61,903	77,702
142	<b>6. SALES EXPENSE</b>		
143	Operation		
144	(911) Supervision		
145	(912) Demonstrating and Selling Expenses	111	1,878
146	(913) Advertising Expenses		
147	(916) Miscellaneous Sales Expenses		
148	Total Sales Expenses (Total of Lines 144 thru 147)	111	1,878
149	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>		
150	Operation		
151	(920) Administrative and General Salaries	324,675	343,949
152	(921) Office Supplies and Expenses	212,572	186,423
153	(Less) (922) Administrative Expenses Transferred - CR	(158,167)	(126,723)

Name of Respondent Northern States Power Company (Wisconsin)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report 2018
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (cont'd)</b>				
If the amount for previous year is not deprived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amt. For Current Year (b)	Amt. For Previous Year (c)	
154	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)</b>			
155	(923) Outside Services Employed	109,942	88,327	
156	(924) Property Insurance	28,180	19,015	
157	(925) Injuries and Damages	28,623	13,933	
158	(926) Employee Pensions and Benefits	363,455	453,105	
159	(927) Franchise Requirements			
160	(928) Regulatory Commission Expenses	157,986	166,875	
161	(929) Duplicate Charges - <b>CR.</b>	(16,037)	(15,522)	
162	(930.1) General Advertising Expenses	14,963	14,143	
163	(930.2) Miscellaneous General Expenses	14,022	13,816	
164	(931) Rents	139,785	144,728	
165	TOTAL Operation ( <i>Total of Lines 151 thru 164</i> )	1,219,999	1,302,069	
166	Maintenance			
167	(935) Maintenance of General Plant	2,627	3,777	
168	TOTAL Administrative and General Expenses ( <i>Total of Lines 165 &amp; 167</i> )	1,222,626	1,305,846	
169	TOTAL Electric Operation and Maintenance Expenses ( <i>Enter total of lines 80, 100, 126, 134, 141, 148, and 168</i> )	12,876,701	13,463,029	



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