

MICHIGAN PUBLIC SERVICE COMMISSION

ADDITIONAL SCHEDULES FOR AN ELECTRIC UTILITY COOPERATIVE

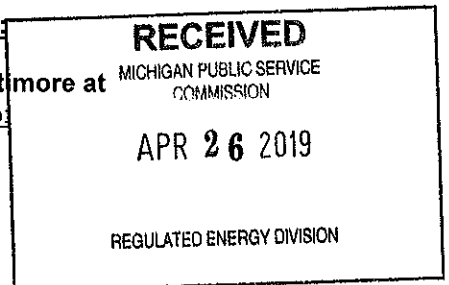
This form is authorized by Case No. U-12134, the Code of Conduct. Filing of this form is mandatory pursuant to PA 3 of 1939. Failure to provide this information will put you in violation of this act and the commission shall order such remedies and penalties as necessary.

<b>Report submitted for year ending:</b> December 31, 2018	
<b>Present name of respondent:</b> Midwest Energy Cooperative	
<b>Address of principal place of business:</b> 60590 Decatur Road	
<b>Utility representative to whom inquires regarding this report may be directed:</b>	
<b>Name:</b> Todd Crandall	<b>Title:</b> Chief Financial Officer
<b>Address:</b> 60590 Decatur Road	
<b>City:</b> Cassopolis	<b>State:</b> MI <b>Zip:</b> 49031
<b>Direct Telephone, Include Area Code:</b> 269-445-1028	
<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>	
<input type="checkbox"/>	were forwarded to the Commission
<input checked="" type="checkbox"/>	will be forwarded to the Commission
	on or about April 30, 2019
<b>Annual reports to stockholders:</b>	
<input type="checkbox"/>	are published
<input checked="" type="checkbox"/>	are not published

FOR ASSISTANCE IN COMPLETION OF THIS FORM:

Contact the Michigan Public Service Commission (Lacie Latimore at [latimorel@michigan.gov](mailto:latimorel@michigan.gov) OR forward correspondence to:

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



Name of Respondent Midwest Energy Cooperative	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/29/2019	Year of Report 12/31/2018
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**IMPORTANT CHANGES DURING THE 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 acceptable" 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 therefor 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 conditions. 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 and materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, 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 instruction 1 to 11 above, such notes may be attached to this page.

**Consolidated Financial Statements with Supplementary Information Enclosed**

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**STATEMENT OF CASH FLOWS**

1. If the notes to the cash flow statement in the respondent's annual stockholders report are applicable to this statement, such notes should be included on pages 122-123. Information about noncash investing and financing activities should be provided on pages 122-123. "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.

2. Under "Other" specify significant amounts and group others.

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 on pages 122-123 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	Description (See instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities: (enter outflows from company as negative #s)	
2	Net Income (Line 72 (c) on page 117)	
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	
5	Amortization of (Specify)	
6	Intangible Plant	
7	<b>Please Reference Attached Consolidated Financial Statements Pg 8 - 9</b>	
8	Deferred Income Taxes (Net)	
9	Investment Tax Credit Adjustment (Net)	
10	Net (Increase) Decrease in Receivables	
11	Net (Increase) Decrease in Inventory	
12	Net (Increase) Decrease in Allowances Inventory	
13	Net (Increase) Decrease in Payables and Accrued Expenses	
14	Net (Increase) Decrease in Other Regulatory Assets	
15	Net (Increase) Decrease in Other Regulatory Liabilities	
16	(Less) Allowance for Other Funds Used During Construction	
17	(Less) Undistributed Earnings from Subsidiary Companies	
18	Other:	
19		
20		
21		
22	Net Cash Provided by ( Used in) Operating Activities (Total of lines 2 thru 21)	
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	
29	Gross Additions to Nonutility Plant	
30	(Less) Allowance to Other Funds Used During Construction	
31	Other:	
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	
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)	

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**STATEMENT OF CASH FLOWS (Continued)**

<p>4. Investing Activities</p> <p>(a) Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of asset acquired with liabilities assumed on pages 122-123.</p> <p>(b) Don not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on pages 122-123.</p>	<p>5. Codes used:</p> <p>(a) Net proceeds or payments.</p> <p>(b) Bonds, debentures and other long-term debt.</p> <p>(c) Include commercial paper.</p> <p>(d) Identify separately such items as investments, fixed assets, intangibles, etc. 6. Enter on pages 122-123 clarifications and explanations.</p>
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Line No.	Description (See instructions for Explanation of Codes) (a)	Amount (b)
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:	
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long Term Debt (b)	
62	Preferred Stock	
63	Common Stock	
64	Other:	
65		
66	Net Increase in Short-Term Debt (c)	
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	
71		
72	Payments for Retirement of:	
73	Long Term Debt (b)	
74	Preferred Stock	
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	
81	Dividends on Common Stock	
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	
87		
88	Cash and Cash Equivalents at Beginning of Year	
89		
90	Cash and Cash Equivalents at End of Year	

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**NONUTILITY PROPERTY (Account 121)**

- |   |   |
|---|---|
| <p>1. Give a brief description and state the location of nonutility property included in Account 121.</p> <p>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.</p> <p>3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.</p> | <p>4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.</p> <p>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.</p> |
|---|---|

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales Transfers, etc. (c)	Balance at End of Year (d)
1	N/A			
2				
3				
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6				
7				
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17				
	TOTAL			

**ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)**

Report below the information called for concerning depreciation and amortization of nonutility property.

Line No.	Item (a)	Amount (b)
1	Balance, Beginning of Year	
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):	
6		
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	
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)	
13	Other Debit or Credit Items (Describe):	
14		
15	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	

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**INVESTMENTS (Accounts 123, 124, 136)**

1. Report below the investments in Accounts 123, *Investments in Associated Companies*, 124, *Other Investment*, and 136, *Temporary Cash Investments*.  
 2. Provide a subheading for each account and list thereunder the information called for:  
 (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 in Account 124, *Other Investments*), state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, *Temporary Cash Investments*, also may be grouped by classes.  
 (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

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	See Note 4 of Consolidated Financial Statements Page 16			
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**INVESTMENTS (Accounts 123, 124, 136) (Cont'd)**

<p>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.</p> <p>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.</p> <p>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</p>	<p>authorization, and case or docket number.</p> <p>5. Report in column (g) interest and dividend revenues from investments including such revenues from securities disposed of during the year.</p> <p>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).</p>
--	--

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 of Loss from Improvement Disposed of (h)	Line No.
		Original Cost	Book Value			
						1
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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	See Attachment					
2						
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25	TOTAL					



General Ledger  
Account Balance

Detail For JAN 2018 To DEC 2018

Div Account	Description	Rpt	Ln	Dept	Beginning Balance	Debit	Credit	(Difference) Net Activity	Ending Balance
10 0146.11	A/R - Intercompany Propane	Bal	21	0	102,799.84	1,699,547.15	-1,722,123.68	-22,576.53	80,223.31
10 0146.12	A/R - Intercompany Wild Blue	Bal	21	0	198.81	629.43	-765.81	-136.38	62.43
10 0146.13	A/R - Intercompany Inc	Bal	21	0	2,752.84	12,209.77	-13,874.40	-1,664.63	1,088.21
10 0146.15	A/R - Intercompany Connections	Bal	21	0	104,895.17	3,284,947.33	-3,007,241.69	277,705.64	382,600.81
10 0146.16	A/R - Intercompany Lyndon	Bal	21	0	0.00	18,794.98	0.00	18,794.98	18,794.98
<b>Total:</b>						<b>5,016,128.66</b>	<b>-4,744,005.58</b>		

Balance Sheet Accounts: 482,769.74

Margins Year-To-Date: 0.00

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**ALLOWANCES**

- |  |  |
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| <p>1. Report below the details called for concerning allowances.</p> <p>2. Report all acquisitions of allowances at cost.</p> <p>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.</p> <p>4. Report the allowances transactions by the period they are first</p> | <p>eligible for use; the current year;s allowances in columns (b)-( c), allowances for the three succeeding years in column(d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).</p> <p>5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions on lines 36-40.</p> |
|--|--|

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

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**ALLOWANCES (Continued)**

6. Report on line 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 or auction of the withheld allowances.
7. Report on lines 8-14 the names of vendors/transfers of allowances acquired and identify associated companies (See "associated co." under "Definitions" in Uniform System of Accounts).
8. Report on lines 22-27 the names of purchasers/transfers of allowances disposed of and 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 & 43-46 the net sales proceeds and gains or losses from allowance sales.

20__		20__		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
								1
				N/A				2-4
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<b>LONG-TERM DEBT (Accounts 221, 222, 223 and 224)</b>			
<p>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.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>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.</p> <p>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.</p> <p>5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>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.</p> <p>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.</p>			
Line No.	Class and Series of Obligation, Coupon Rate <i>(For new issue, give Commission Authorization numbers and dates)</i>  (a)	Principal Amount of Debt Issued  (b)	Total Expense, Premium or Discount  (c)
1	<p><b>See Note 5 of Consolidated Financial Statements</b> <b>Page 16 - 17</b></p>		
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24			
25	TOTAL		

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**LONG-TERM DEBT (Accounts 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 amortization debited to Account 428, Amortization of Debt-Discout and Expense, or credited to Account 429, *Amortization of Premium on Debt-Credit*.
12. In a footnote, give explanatory particulars (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) principal 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)			
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Name of Respondent Midwest Energy Cooperative	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/19	Year of Report 12/31/2018
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**PAYABLES TO ASSOCIATED COMPANIES\* (Accounts 233, 234)**

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.

*\*See definition on page 226B*

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	See Attachment					
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	<b>TOTAL</b>					

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Page: 1

General Ledger  
Account Balance

Detail For JAN 2018 To DEC 2018

Div Account	Description	Rpt	Ln	Dept	Beginning Balance	Debit	Credit	(Difference) Net Activity	Ending Balance
10 0234.11	A/P - Intercompany Propane	Bal	48	0	-38,075.72	7,673,220.17	-7,696,228.04	-23,007.87	-61,083.59
10 0234.12	A/P - Intercompany Wild blue	Bal	48	0	-459.95	42,850.35	-42,540.30	310.05	-149.90
10 0234.13	A/P - Intercompany Inc	Bal	47	0	-299,507.25	300,009.54	-504.26	299,505.28	-1.97
10 0234.15	A/P - Intercompany Connections	Bal	48	0	-73,346.15	1,154,955.86	-1,141,273.86	13,682.00	-59,664.15
10 0234.16	A/P - Intercompany Lyndon	Bal	48	0	0.00	0.00	0.00	0.00	0.00
<b>Total:</b>						<b>9,171,035.92</b>	<b>-8,880,546.46</b>		

Balance Sheet Accounts: -120,899.61

Margins Year-To-Date: 0.00

Name of Respondent Midwest Energy Cooperative	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/19	Year of Report 12/31/2018
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**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 members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

Line No.	N/A, MWE is a tax exempt organization and does not file a Federal Income Tax Return.	TOTAL AMOUNT
1	Utility net operating income (page 114 line 20)	
2	Allocations: Allowance for funds used during construction	
3	Interest expense	
4	Other (specify)	
5	Net income for the year (page 117 line 68)	
6	Allocation of Net income for the year	
7	Add: Federal income tax expenses	
8		
9	Total pre-tax income	
10		
11	Add: Taxable income not reported on books:	
12		
13		
14		
15	Add: Deductions recorded on books not deducted from return	
16		
17		
18		
19	Subtract: Income recorded on books not included in return:	
20		
21		
22		
23	Subtract: Deductions on return not charged against book income:	
24		
25	See Note 10 of Consolidated Financial Statements (Pg 23-24)	
26	Federal taxable income for the year	



Name of Respondent Midwest Energy Cooperative	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) 04/29/19	Year of Report 12/31/2018
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (Continued)**

3. Allocate taxable income between utility and other income as required to allocate tax expense between 409.1 and 409.2
4. A substitute page, designed to meet a particular need of a company, may be used as long as data is consistent and meets the requirements of the above instructions.

Utility	Other	Line No.
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Name of Respondent Midwest Energy Cooperative	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/19	Year of Report 12/31/2018
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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	N/A				
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17	Total Gain				

Name of Respondent Midwest Energy Cooperative	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/19	Year of Report 12/31/2018
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**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 \$25,000, 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	See Attachment				
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Midwest Energy & Communications  
 Charges for Outside Professional and Other Consultative Services  
 Year Ending 12/31/2018  
 \$25,000 and over

Name	Description	Mailing Address	GL Acct Number	Total Amount
TREE SERVANTS, LLC	Contractor- Tree Work	PO BOX 230, BREMEN IN 46506	10.0592.000.1012.303 10.0593.300.1012.313 10.0593.300.1012.315 10.0593.300.1012.316 10.0593.300.1013.316 10.0925.000.1012.301	12,000 12,600 2,096,950 186,880 27,470 300
<b>TREE SERVANTS, LLC Total</b>				<b>2,336,200</b>
WRIGHT TREE SERVICE, INC	Contractor- Tree Work	PO BOX 1718, DES MOINES IA 50306	10.0593.300.1012.315 10.0593.300.1013.315	97,962 501,136
<b>WRIGHT TREE SERVICE, INC Total</b>				<b>599,098</b>
WESTERN TEL-COM, INC.	Contractor - Construction	PO BOX 1317, A-4273 BLUE STAR HIGHWAY	10.0584.000.1012.311 10.0625.000.5014.303 10.0925.000.1012.301	315,801 80,306 2,900
<b>WESTERN TEL-COM, INC. Total</b>				<b>399,007</b>
NEWKIRK ELECTRIC ASSOC, INC	Contractor - Construction	1875 ROBERTS ST, MUSKEGON MI 49442	10.0108.800.1000.000 10.0592.000.1020.303	142,039 4,000
<b>NEWKIRK ELECTRIC ASSOC, INC Total</b>				<b>146,039</b>
MCDONALD UNDERGROUND INC.	Contractor-Construction	30155 TOPASH ST, DOWAGIAC MI 49047	10.0582.000.1020.301 10.0935.100.1025.201 10.0935.100.1025.202	2,220 33,715 81,704
<b>MCDONALD UNDERGROUND INC. Total</b>				<b>117,639</b>
COOPERATIVE RESPONSE CENTER INC.	Cust Svc, Overflow and After Hours	2000 8TH STREET N.W., AUSTIN MN 55912	10.0905.000.1090.407 11.0905.000.1190.407	103,920 6,633
<b>COOPERATIVE RESPONSE CENTER INC. Total</b>				<b>110,553</b>
MOSS ADAMS LLP	Auditors	PO BOX 101822, PASADENA CA 91189-1822	10.0923.000.1050.400 13.0923.000.0050.400 15.0923.000.5050.400	91,830 5,755 4,797
<b>MOSS ADAMS LLP Total</b>				<b>102,382</b>
JL COMMERCIAL CLEANING SERVICES, LLC	Contractor- Building Cleaning	24642 67TH AVE, LAWTON MI 49065	10.0935.100.1025.201	80,558
<b>JL COMMERCIAL CLEANING SERVICES, LLC Total</b>				<b>80,558</b>
ADAMS OUTDOOR ADVERTISING	Advertising	PO BOX 809140, CHICAGO IL 60680-9140	10.0913.000.1046.500	43,293

Midwest Energy & Communications  
 Charges for Outside Professional and Other Consultative Services  
 Year Ending 12/31/2018  
 \$25,000 and over

Name	Description	Mailing Address	GL Acct Number	Total Amount
ADAMS OUTDOOR ADVERTISING	Advertising	PO BOX 809140, CHICAGO IL 60680-9140	11.0913.000.1146.500 15.0913.000.5046.500	6,749 22,008
<b>ADAMS OUTDOOR ADVERTISING Total</b>				<b>72,050</b>
DYKEMA GOSSETT PLLC	Legal Services	38TH FLOOR, ACCOUNTING DEPARTMENT, DETROIT MI 48243-6382	10.0923.000.1095.402 10.0923.000.5095.402 10.0932.000.1095.402 15.0923.000.5095.402	52,932 248 1,182 2,404
<b>DYKEMA GOSSETT PLLC Total</b>				<b>56,765</b>
ENERVISION	Strategic Planning	SUITE 550, 4170 ASHFORD DUNWOODY ROAD, ATLANTA, GA 30319	10.0923.000.1030.401 11.0923.000.1130.401 15.0923.000.5030.401	50,614 2,205 2,980
<b>ENERVISION Total</b>				<b>55,799</b>
JENNER & BLOCK LLP	Legal Services	353 N. CLARK STREET, CHICAGO IL 60654-3456	10.0923.000.5095.402	54,000
<b>JENNER &amp; BLOCK LLP Total</b>				<b>54,000</b>
W SOULE & COMPANY	Contractor - Building Maintenance	7125 SPRINKLE ROAD, P.O. BOX 2169	10.0935.100.1025.202	48,655
<b>W SOULE &amp; COMPANY Total</b>				<b>48,655</b>
ENGINEERED PROTECTION SYSTEMS, INC	Contractor - Building Security	750 FRONT AVE NW, GRAND RAPIDS MI 49504	10.0935.100.1095.203	47,798
<b>ENGINEERED PROTECTION SYSTEMS, INC Total</b>				<b>47,798</b>
PATHFINDERS ADVERTISING AND MARKETING	Advertising & Marketing Services	1250 PARK PLACE, MISHAWAKA IN 46545	10.0912.000.1046.515 10.0921.000.1095.208 10.0923.000.1030.401 10.0923.000.1046.401 11.0923.000.1130.401 15.0923.000.5030.401	9,300 18,178 6,230 12,890 420 350
<b>PATHFINDERS ADVERTISING AND MARKETING Total</b>				<b>47,368</b>
AMERICAN ENERGY SERVICES INC	Pole Inspections	P.O. BOX 295, RICHMOND MI 48062	10.0583.000.1012.303	45,311
<b>AMERICAN ENERGY SERVICES INC Total</b>				<b>45,311</b>
WRIGHT WAY LAWN SERVICE	Contractor - Building Maintenance	24094 M60, CASSOPOULS MI 49031	10.0592.000.1012.303 10.0935.100.1025.201	12,567 28,378
<b>WRIGHT WAY LAWN SERVICE Total</b>				<b>40,945</b>

Midwest Energy & Communications  
 Charges for Outside Professional and Other Consultative Services  
 Year Ending 12/31/2018  
 \$25,000 and over

Name	Description	Mailing Address	GL Acct Number	Total Amount
ACE CABLE	Contractor - Construction	53425 HATHAWAY RD, MARCELLUS MI 49067	10.0625.000.5014.301 10.0625.000.5014.303	1,658 37,011
<b>ACE CABLE Total</b>				<b>38,669</b>
PRINCIPAL FINANCIAL GROUP	Contractor - Consulting	PO Box 9394, DES MOINES IA 50306	10.0923.000.1050.400 10.0932.000.1060.104 11.0923.000.1150.400 11.0932.000.1160.104 15.0923.000.5050.400 15.0932.000.5060.104	26,268 772 1,703 52 1,420 43
<b>PRINCIPAL FINANCIAL GROUP Total</b>				<b>30,258</b>
<b>Grand Total</b>				<b>4,429,094</b>

Name of Respondent Midwest Energy Cooperative	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/19	Year of Report 12/31/2018
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**SUMMARY OF COSTS BILLED TO ASSOCIATED COMPANIES**

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. ).
3. In column (c) describe the nature of the goods and 4. In columns (d) and (e) report the amount classified to operating income and the account(s) in which reported.

Line No.	Company (a)	Affiliation (b)	Description: Nature of Goods and Services (c)	Account Number (d)	Amount Classified to Operating Income (e)
1	See Attachment				
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<b>TOTAL</b>					

Name of Respondent Midwest Energy Cooperative	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/19	Year of Report 12/31/2018
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**SUMMARY OF COSTS BILLED TO 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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**Midwest Energy Cooperative**  
**Summary of Costs Billed To Associated Companies**  
**For Year Ending 12/31/2018**

Line#	Company (a)	Affiliation (b)	Description : Nature of Goods and Services (c)	Account Number (d)	Amount Classified to operating Income (e)
1	Midwest Propane	Wholly Owned Subsidiary of Midwest Energy, Inc	Administrative & General	10.146.110.0000.000	See Appendix A
2	Midwest Energy, Inc.	Wholly Owned Subsidiary of Midwest Energy Coop	Administrative & General	10.146.120.0000.000	See Appendix A
3	Wild Blue	Midwest Energy Inc Line of Business	Administrative & General	10.146.130.0000.000	See Appendix A
4	Midwest Connections	Subsidiary of Midwest Energy Coop Line of Business	Administrative & General	10.146.150.0000.000	See Appendix A
5	Midwest ISP	Subsidiary of Midwest Energy Coop Line of Business	Administrative & General	10.146.160.0000.000	See Appendix A

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<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)
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TOTAL					

Name of Respondent Midwest Energy Cooperative	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/19	Year of Report 12/31/2018
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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
						2
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