

Check appropriate box:

- Original signed form  
 Conformed copy

Form Approved  
OMB No. 1902-0021  
(Expires 7/31/95)



# FERC Form No. 1: ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS

This report is mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

9602130016 941231  
PDR ADOCK 05000484  
I PDR

Exact Legal Name of Respondent (Company)  
Northern States Power Company (Wisconsin)

Year of Report  
Dec. 31, 19 94

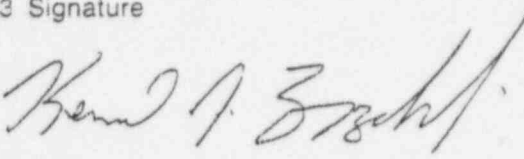
**FERC FORM NO. 1:  
ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

**IDENTIFICATION**

01 Exact Legal Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)		02 Year of Report Dec. 31, 19 <u>94</u>
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 100 NORTH BARSTOW STREET, P. O. BOX 8, EAU CLAIRE WI 54702-0008		
05 Name of Contact Person GARY MACHLER		06 Title of Contact Person ADMINISTRATOR FINANCIAL REPORTS
07 Address of Contact Person (Street, City, State, Zip Code) 100 NORTH BARSTOW STREET, P. O. BOX 8, EAU CLAIRE WI 54702-0008		
08 Telephone of Contact Person, Including Area Code (715) 839-2609	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) DEC. 31, 1994

**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 to and including December 31 of the year of the report.

01 Name KENNETH J. ZAGZEBSKI	03 Signature 	04 Date Signed (Mo, Da, Yr) MAR. 31, 1995
02 Title CONTROLLER		

Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

130014

*Per D. Hoover*  
*M004*  
*9/1*

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)	Year of Report Dec. 31, 19 <u>94</u>
--	---	--------------------------------	---

LIST OF SCHEDULES (Electric Utility)

Enter in column (d) 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."

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b>			
General Information .....	101	Ed. 12-87	
Control Over Respondent .....	102	Ed. 12-87	
Corporations Controlled by Respondent .....	103	Ed. 12-87	
Officers .....	104	Ed. 12-87	
Directors .....	105	Ed. 12-87	
Security Holders and Voting Powers .....	106-107	Ed. 12-87	
Important Changes During the Year .....	108-109	Ed. 12-90	
Comparative Balance Sheet .....	110-113	Rev. 12-93	
Statement of Income for the Year .....	114-117	Rev. 12-93	
Statement of Retained Earnings for the Year .....	118-119	Ed. 12-89	
Statement of Cash Flows .....	120-121	Rev. 12-93	
Notes to Financial Statements .....	122-123	Ed. 12-89	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</b>			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion .....	200-201	Ed. 12-89	
Nuclear Fuel Materials .....	202-203	Ed. 12-89	N/A
Electric Plant in Service .....	204-207	Ed. 12-88	
Electric Plant Leased to Others .....	213	Ed. 12-89	
Electric Plant Held for Future Use .....	214	Ed. 12-89	
Construction Work in Progress—Electric .....	216	Ed. 12-87	
Construction Overheads—Electric .....	217	Ed. 12-89	
General Description of Construction Overhead Procedure .....	218	Ed. 12-88	
Accumulated Provision for Depreciation of Electric Utility Plant .....	219	Ed. 12-88	
Nonutility Property .....	221	Ed. 12-87	
Investment in Subsidiary Companies .....	224-225	Ed. 12-89	
Materials and Supplies .....	227	Ed. 12-89	
Allowances .....	228-229	New 12-93	N/A
Extraordinary Property Losses .....	230	Ed. 12-93	N/A
Unrecovered Plant and Regulatory Study Costs .....	230	Ed. 12-93	N/A
Other Regulatory Assets .....	232	New 12-93	N/A
Miscellaneous Deferred Debits .....	233	Ed. 12-89	
Accumulated Deferred Income Taxes (Account 190) .....	234	Ed. 12-88	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)</b>			
Capital Stock .....	250-251	Ed. 12-90	
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock .....	252	Ed. 12-87	
Other Paid-in Capital .....	253	Ed. 12-87	N/A
Discount on Capital Stock .....	254	Ed. 12-87	N/A
Capital Stock Expense .....	254	Ed. 12-86	N/A
Long-Term Debt .....	256-257	Ed. 12-90	

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)	Year of Report Dec. 31, 19 <u>94</u>
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>BALANCE SHEET SUPPORTING SCHEDULES</b> (Liabilities and Other Credits) (Continued)			
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes .....	261	Ed. 12-88	
Taxes Accrued, Prepaid and Charged During Year .....	262-263	Ed. 12-90	
Accumulated Deferred Investment Tax Credits .....	266-267	Ed. 12-89	
Other Deferred Credits .....	269	Ed. 12-88	
Accumulated Deferred Income Taxes—Accelerated Amortization Property .....	272-273	Ed. 12-89	
Accumulated Deferred Income Taxes—Other Property .....	274-275	Ed. 12-90	
Accumulated Deferred Income Taxes—Other .....	276-277	Ed. 12-90	
Other Regulatory Liabilities .....	278	New 12-93	
<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
Electric Operating Revenues .....	300-301	Ed. 12-90	
Sales of Electricity by Rate Schedules .....	304	Ed. 12-90	
Sales for Resale .....	310-311	Ed. 12-88	
Electric Operation and Maintenance Expenses .....	320-323	Rev. 12-93	
Number of Electric Department Employees .....	323	Ed. 12-88	
Purchased Power .....	326-327	Rev. 12-90	
Transmission of Electricity for Others .....	328-330	Rev. 12-90	
Transmission of Electricity by Others .....	332	Rev. 12-90	N/A
Miscellaneous General Expenses—Electric .....	335	Ed. 12-87	
Depreciation and Amortization of Electric Plant .....	336-338	Ed. 12-88	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts .....	340	Ed. 12-87	
<b>COMMON SECTION</b>			
Regulatory Commission Expenses .....	350-351	Ed. 12-90	
Research, Development and Demonstration Activities .....	352-353	Ed. 12-87	
Distribution of Salaries and Wages .....	354-355	Ed. 12-88	
Common Utility Plant and Expenses .....	356	Ed. 12-87	
<b>ELECTRIC PLANT STATISTICAL DATA</b>			
Electric Energy Account .....	401	Rev. 12-90	
Monthly Peaks and Output .....	401	Rev. 12-90	
Steam-Electric Generating Plant Statistics (Large Plants) .....	402-403	Ed. 12-89	
Hydroelectric Generating Plant Statistics (Large Plants) .....	406-407	Ed. 12-89	
Pumped Storage Generating Plant Statistics (Large Plants) .....	408-409	Ed. 12-88	N/A
Generating Plant Statistics (Small Plants) .....	410-411	Ed. 12-87	

Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>94</u>
--------------------	--	--------------------------------	---

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>ELECTRIC PLANT STATISTICAL DATA (Continued)</b>			
Transmission Line Statistics .....	422-423	Ed. 12-87	
Transmission Lines Added During Year .....	424-425	Ed. 12-86	
Substations .....	426-427	Ed. 12-86	
Electric Distribution Meters and Line Transformers .....	429	Ed. 12-88	
Environmental Protection Facilities .....	430	Ed. 12-88	
Environmental Protection Expenses .....	431	Ed. 12-88	
Footnote Data .....	450	Ed. 12-87	
Stockholders' Reports      Check appropriate box:			
<input type="checkbox"/> Four copies will be submitted.			
<input type="checkbox"/> No annual report to stockholders is prepared.			

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) 12/31/94	Year of Report Dec. 31, 1994
GENERAL INFORMATION			
<p>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 the office where any other corporate books are kept, if different from that where the general corporate books are kept.</p> <p>Kenneth J. Zagzebski, Controller 100 North Barstow Street Eau Claire, WI 54702-0008</p>			
<p>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.</p> <p>The respondent was incorporated under the laws of the State of Wisconsin on November 21, 1901.</p>			
<p>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.</p> <p>Not Applicable</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Electric Service - Wisconsin Electric Service - Michigan Gas Service - Wisconsin Gas Service - Michigan</p>			
<p>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?</p> <p>Yes...Enter the date when such independent accountant was initially engaged:</p> <p><input checked="" type="checkbox"/> No</p>			

Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr.) 12/31/94	Year of Report Dec. 31, 1994
---	---	---	---------------------------------

CONTROL OVER RESPONDENT

<p>1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at 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</p>	<p>name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.</p> <p>2. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e., year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.</p>
---	---

Controlling Company: Northern States Power Company (a Minnesota corporation).  
 100% of voting stock (includes stock held of record by directors, but in each case own beneficially by parent company)

Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr.) 12/31/94	Year of Report Dec. 31, 1994
---	---	---	---------------------------------

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.
4. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e., year and company title) may be listed in column(a) provided the fiscal years for both the 10-K report and this are compatible.

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.

Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
Chippewa and Flambeau Improvement Company	Owning and operating water	75.86	
Clearwater Investments, Inc.	Non Regulated Activities	100.00	
NSP Lands, Inc.	Non Regulated Activities	100.00	



Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

**OFFICERS**

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policymaking functions.

2. If a change was made during the year in the incumbency of any position, show name and total remunera-

tion of the previous incumbent, and the date the change in incumbency was made.

3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	President and Chief Executive Officer	John A. Noer	
2	Vice President - Customer Services	Michael N. Gregerson	
3	Vice President - Power Deliver & Generation	Anthony G. Schuster	
4	Vice President - Corporate Services	Patrick D. Watkins	
5	General Counsel and Secretary	John P. Moore	
6	Treasurer	Neal A. Siikarla	
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			

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) 12/31/94	Year of Report Dec. 31, 1994
DIRECTORS			
1. Report below the 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 an asterisk and the Chairman of the Executive Committee by a double asterisk.	
Name (and Title) of Director (a)		Principal Business Address (b)	
Jean G. Bassett	932 South 28th Street La Crosse, WI 54601		
H. L. Bretting	P.O. Box 113 Ashland, WI 54886		
P. M. Gelatt	803 S. Black River St. Sparta, WI 54656		
L. G. Schnack	204 Schofield Hall Eau Claire, WI 54701		
R. A. Larson	P. O. Box 1268 Eau Claire, WI 54702		
W. E. Harrison	Rt. 3, Box 3070 Elk Mound, WI 54739		
J. A. Noer President and CEO	100 North Barstow Street Eau Claire, WI 54702		
L. L. Taylor	5436 Kellogg Avenue Edina, MN 55424		

Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

**SECURITY HOLDERS AND VOTING POWERS**

1. 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.

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.

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.

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.

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:	2. State the total number of votes cast at the latest general meeting prior to end of year for election of directors or the respondent and number of such votes cast by proxy  Total:  By proxy:	3. Give the date and place of such meeting:
---	--	---

Line No.	Name (Title) and Address of Security Holder  (a)	VOTING SECURITIES Number of votes as of (date): December 31, 1994			
		Total	Common	Preferred	Other
		Votes (b)	Stock (c)	Stock (d)	(e)
4	TOTAL votes of all voting securities	862,000	862,000		
5	TOTAL number of security holders	1	1		
6	TOTAL votes of Security holders listed below	862,000	862,000	0	0
7	Northern States Power Company				
8	(a Minnesota corporation)				
9	414 Nicollet Mall				
10	Minneapolis, MN 55401	862,000	862,000		
11					
12					
13					
14					
15					
16					
17					
18					

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

SECURITY HOLDERS AND VOTING POWERS (Continued)

Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
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					
48					
49					
50					
51					
52					
53					

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

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 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 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 any 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 instructions 1 to 11 above, such notes may be attached to this page.

1. None
2. None
3. None
4. None
5. None
6. None
7. None
8. None
9. None
10. None
11. None
12. None

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

IMPORTANT CHANGES DURING THE YEAR (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.) 12/31/94	Year of Report Dec. 31, 1994
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200-201	\$909,353,171	\$955,519,130	
3	Construction Work in Progress (107)	200-201	26,183,342	24,171,450	
4	TOTAL UTILITY PLANT (Enter Total of lines 2 and 3)		\$935,536,513	\$979,690,580	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	320,937,943	344,675,229	
6	Net Utility Plant (Enter Total of line 4 Less 5)	-	\$614,598,570	\$635,015,351	
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203			
8	(Less) Accum. Prov. for Amort. of Nucl. Assemblies (120.5)	202-203			
9	Net Nuclear Fuel (Enter Total of lines 7 Less 8)	-			
10	Net Utility Plant (Enter Total of lines 6 and 9)	-	\$614,598,570	\$635,015,351	
11	Utility Plant Adjustments (116)	122			
12	Gas Stored Underground-Noncurrent (117)	-			
13	OTHER PROPERTY AND INVESTMENTS				
14	Nonutility Property (121)	221	3,156,813	3,082,125	
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	363,659	364,844	
16	Investments in Associated Companies (123)	-			
17	Investment in Subsidiary Companies (123.1)	224-225	1,311,506	1,302,639	
18	(For Cost of Account 123.1, See Footnote Page 224, Line 42)	-			
19	Noncurrent Portion of Allowances	228-229			
20	Other Investments (124)		2,782,293	2,670,753	
21	Special Funds (125-128)	-			
22	TOTAL Other Property and Investments (Total of lines 14--17,19--21)		\$6,886,953	\$6,690,673	
23	CURRENT AND ACCRUED ASSETS				
24	Cash (131)	-	449,340	61,244	
25	Special Deposits (132-134)	-		11,022	
26	Working Fund (135)	-	69,027	103,567	
27	Temporary Cash Investments (136)	-			
28	Notes Receivable (141)				
29	Customer Accounts Receivable (142)	-	36,093,015	34,450,446	
30	Other Accounts Receivable (143)	-	2,261,189	2,919,131	
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	707,609	538,301	
32	Notes Receivable from Associated Companies (145)	-			
33	Accounts Receivable from Assoc. Companies (146)	-	5,513,205	7,326,441	
34	Fuel Stock (151)	227	2,221,234	3,267,681	
35	Fuel Stock Expenses Undistributed (152)	227	71,403	144,883	
36	Residuals (Elec) and Extracted Products (153)	227			
37	Plant Materials and Operating Supplies (154)	227	4,891,914	5,533,299	
38	Merchandise (155)	227	65,345	113,384	
39	Other Materials and Supplies (156)	227			
40	Nuclear Materials Held for Sale (157)	202-203/227			
41	Allowances (158.1 and 158.2)	228-229			
42	(Less) Noncurrent Portion of Allowances	228-229			
43	Stores Expense Undistributed (163)	-	50,301	242,439	
44	Gas Stored Underground-Current (164.1)	-	3,427,728	6,160,565	
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	-	256,251	230,364	
46	Prepayments (165)	-	9,832,342	11,010,997	
47	Advances for Gas (166-167)	-			
48	Interest and Dividends Receivable (171)	-			
49	Rents Receivable (172)	-	22,245	18,737	
50	Accrued Utility Revenues (173)	-	17,230,374	16,409,195	
51	Miscellaneous Current and Accrued Assets (174)				
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		\$81,747,304	\$87,465,094	

Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	DEFERRED DEBITS			
54	Unamortized Debt Expenses (181)	-	\$3,078,092	\$2,928,441
55	Extraordinary Property Losses (182.1)	230		
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
57	Other Regulatory Assets (182.3)	232		
58	Prelim. Survey and Investigation Charges (Electric) (183)	-	452,451	502,043
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-		
	Clearing Accounts (184)	-	750,539	168,247
61	Temporary Facilities (185)	-	80,687	111,593
62	Miscellaneous Deferred Debits (186)	233	12,110,506	20,901,055
63	Def. Losses from Disposition of Utility Plt. (187)	-		
64	Research, Devel. and Demonstration Expend. (188)	352-353		
65	Unamortized Loss on Reacquired Debt (189)	-	10,856,839	10,303,321
66	Accumulated Deferred Income Taxes (190)	234	7,060,196	8,202,226
67	Unrecovered Purchased Gas Costs (191)	-		
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		\$34,389,310	\$43,116,926
69	TOTAL Assets and other Debits (Enter Total of lines 10,11,12, 22,52, and 68)		\$737,622,137	\$772,288,044



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) 12/31/94	Year of Report Dec. 31, 1994
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250-251	\$86,200,000	\$86,200,000	
3	Preferred Stock Issued (204)	250-251			
4	Capital Stock Subscribed (202, 205)	252			
5	Stock Liability for Conversion (203, 206)	252			
6	Premium on Capital Stock (207)	252	10,460,741	10,460,741	
7	Other Paid-in Capital (208-211)	253			
8	Installments Received on Capital Stock (212)	252			
9	(Less) Discount on Capital Stock (213)	254			
10	(Less) Capital Stock Expense (214)	254			
11	Retained Earnings (215, 215.1, 215)	118-119	204,451,677	218,280,026	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	662,181	553,313	
13	(Less) Reacquired Capital Stock (217)	250-251			
14	TOTAL Proprietary Capital (Enter Total of Lines 2 thru 13)	-	\$301,774,599	\$315,494,080	
15	LONG-TERM DEBT				
16	Bonds (221)	256-257	199,000,000	198,500,000	
17	(Less) Reacquired Bonds (222)	256-257		490,000	
18	Advances from Associated Companies (223)	256-257			
19	Other Long-Term Debt (224)	256-257	18,600,000	18,600,000	
20	Unamortized Premium on Long-Term Debt (225)	-	(1,879,500)	(1,801,080)	
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-			
22	TOTAL Long-Term Debt (Enter Total of Lines 16 thru 21)	-	\$215,720,500	\$214,808,920	
23	OTHER NONCURRENT LIABILITIES				
24	Obligations Under Capital Leases-Noncurrent (227)	-	2,347,000	2,259,540	
25	Accumulated Provision for Property Insurance (228.1)	-			
26	Accumulated Provision for Injuries and Damages (228.2)	-			
27	Accumulated Provision for Pensions and Benefits (228.3)	-			
28	Accumulated Miscellaneous Operating Provisions (228.4)	-			
29	Accumulated Provision for Rate Refunds (229)	-			
30	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 thru 29)	-	\$2,347,000	\$2,259,540	
31	CURRENT AND ACCRUED LIABILITIES				
32	Notes Payable (231)	-			
33	Accounts Payable (232)	-	20,744,721	20,443,253	
34	Notes Payable to Associated Companies (233)	-	23,500,000	41,300,000	
35	Account Payable to Associated Companies (234)	-	17,149,581	16,308,073	
36	Customer Deposits (235)	-	348,701	339,905	
37	Taxes Accrued (236)	262-263	4,097,343	(76,261)	
38	Interest Accrued (237)	-	4,822,730	5,485,306	
39	Dividends Declared (238)	-			
40	Matured Long-Term Debt (239)	-			
41	Matured Interests (240)	-			
42	Tax Collections Payable (241)	-	971,036	1,456,362	
43	Miscellaneous Current and Accrued Liabilities (242)	-	(119,220)	(264,101)	
44	Obligations Under Capital Leases-Current (243)	-	716,000	942,857	
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)	-	\$72,230,892	\$85,935,394	

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) 12/31/94	Year of Report Dec. 31, 1994
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
46	DEFERRED CREDITS				
47	Customer Advances for Construction (252)		\$5,070,660	\$5,542,573	
48	Accumulated Deferred Investment Tax Credits (255)	266-267	23,653,259	22,332,470	
49	Deferred Gains from Disposition of Utility Plant (256)				
50	Other Deferred Credits (253)	269	22,577,996	19,343,458	
51	Other Regulatory Liabilities (254)	278	15,121	36,305	
52	Unamortized Gain on Reacquired Debt (257)	269			
53	Accumulated Deferred Income Taxes (281-283)	272-277	94,232,111	106,535,304	
54	TOTAL Deferred Credits (Enter Total of Lines 47 thru 53)		\$145,549,147	\$153,790,110	
55					
56					
57					
58					
59					
60					
61					
62					
63					
64					
65					
66					
67					
68	TOTAL Liabilities and Other Credits (Enter Total of Lines 14, 22, 30, 45 and 54)		\$737,622,138	\$772,288,044	

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another Utility column (i,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

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. 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.

4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. 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 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.

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$451,820,044	\$435,594,368
3	Operating Expenses			
4	Operation Expenses (401)	320-323	310,999,211	293,934,308
5	Maintenance Expenses (402)	320-323	22,385,430	21,713,836
6	Depreciation Expense (403)	336-338	30,691,334	28,565,341
7	Amort. & Depl. of Utility Plant (404-405)	335-338	0	1,774
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	82,920	56,070
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		0	0
10	Amort. of Conversion Expenses (407)		0	0
11	Regulatory Debits (407.3)		0	0
12	(Less) Regulatory Credits (407.4)		0	0
13	Taxes Other Than Income Taxes (408.1)	262-263	13,710,641	13,091,488
14	Income Taxes - Federal (409.1)	262-263	8,074,752	12,919,101
15	- Other (409.1)	262-263	2,809,954	3,180,416
16	Provision for Deferred Income Taxes (410.1)	234,272-277	16,513,334	16,076,198
17	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234,272-277	7,377,614	8,124,928
18	Investment Tax Credit Adj. - Net (411.4)	266	(943,208)	(948,155)
19	(Less) Gains from Disp. of Utility Plant (411.6)		0	0
20	Losses from Disp. of Utility Plant (411.7)		0	0
21	(Less) Gains from Disposition of Allowances (411.8)		0	0
22	Losses from Disposition of Allowances (411.9)		0	0
23	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 22)		\$396,946,754	\$380,465,649
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		\$54,873,290	\$55,128,919

Name of Respondent  
NORTHERN STATES POWER COMPANY (WISCONSIN)

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

Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

STATEMENT OF INCOME FOR THE YEAR (Continued)

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. 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 approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

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 page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
\$374,777,361	\$362,472,854	\$76,714,577	\$72,760,322	\$328,106	\$361,192	2
						3
247,123,258	232,705,153	63,875,953	61,229,155			4
21,306,674	19,695,965	1,078,756	2,017,871			5
26,771,553	25,133,786	3,881,321	3,393,095	38,460	38,460	6
	1,774					7
63,940	42,954	18,980	13,116			8
						9
						10
						11
						12
12,348,063	11,881,579	1,362,578	1,209,909			13
7,440,737	12,214,928	590,360	649,579	43,655	54,594	14
2,596,381	3,057,259	201,032	108,224	12,541	14,933	15
14,766,658	14,432,465	1,718,002	1,614,756	28,674	28,977	16
6,600,525	7,410,882	777,089	714,046			17
(880,207)	(887,331)	(60,249)	(60,134)	(2,752)	(690)	18
						19
						20
						21
						22
\$324,936,532	\$310,867,650	\$71,889,644	\$69,461,525	\$120,578	\$136,274	23
\$49,840,829	\$51,605,204	\$4,824,933	3,298,797	\$207,528	\$224,918	24

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) 12/31/94		Year of Report Dec. 31, 1994	
STATEMENT OF INCOME FOR THE YEAR (Continued)							
Line No.	OTHER UTILITY		OTHER UTILITY		OTHER UTILITY		
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							

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.) 12/31/94	Year of Report Dec. 31, 1994
STATEMENT OF INCOME FOR THE YEAR (Continued)					
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	
25	Net Utility Operating Income (Carried forward from page 114)	--	\$54,873,290	\$55,128,919	
26	Other Income and Deductions				
27	Other Income				
28	Nonutility Operating Income				
29	Revenues From Merchandising, Jobbing and Contract Work (415)				
30	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)				
31	Revenues From Nonutility Operations (417)				
32	(Less) Expenses of Nonutility Operations (417.1)				
33	Nonoperating Rental Income (418)		59,916	41,824	
34	Equity in Earnings of Subsidiary Companies (418.1)	119	429,185	334,704	
35	Interest and Dividend Income (419)		62,640	132,829	
36	Allowance for Other Funds Used During Construction (419.1)		670,911	693,656	
37	Miscellaneous Nonoperating Income (421)		19,063	473,279	
38	Gain on Disposition of Property (421.1)		239,367	8,269	
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		\$1,521,082	\$1,684,561	
40	Other Income Deductions				
41	Loss on Disposition of Property (421.2)		(8,230)	858	
42	Miscellaneous Amortization (425)	340			
43	Miscellaneous Income Deductions (426.1-426.5)	340	459,088	378,989	
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		\$450,858	\$379,047	
45	Taxes Applic. to Other Income and Deductions				
46	Taxes Other Than Income Taxes (408.2)	262-263	91,358	94,250	
47	Income Taxes - Federal (409.2)	262-263	1,290,895	874,981	
48	Income Taxes - Other (409.2)	262-263	(89,273)	(89,872)	
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277	(1,457,760)	(789,702)	
50	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-277			
51	Investment Tax Credit Adj. - Net (411.5)				
52	(Less) Investment Tax Credits (420)				
53	TOTAL Taxes on Other Income and Deduct. (Total of 46 thru 52)		(\$174,780)	\$39,657	
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		\$1,245,004	\$1,215,057	
55	Interest Charges				
56	Interest on Long-Term Debt (427)		15,094,585	16,342,597	
57	Amort. of Debt Disc. and Expense (428)		213,856	177,654	
58	Amortization of Loss on Reacquired Debt (428.1)		553,518	1,822,733	
59	(Less) Amort. of Premium on Debt - Credit (429)			4,975	
60	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)				
61	Interest on Debt to Assoc. Companies (430)	340	659,987	361,396	
62	Other Interest Expense (431)	340	632,734	48,787	
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		481,467	410,723	
64	Net Interest Charges (Enter Total of lines 56 thru 63)		\$17,573,213	\$18,317,459	
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		\$38,545,081	\$38,006,517	
66	Extraordinary Items				
67	Extraordinary Income (434)				
68	(Less) Extraordinary Deductions (435)				
69	Net Extraordinary Items (Enter Total of line 67 less line 68)				
70	Income Taxes-Federal and Other (409.3)	262-263			
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)				
72	Net Income (Enter Total of lines 65 and 71)		\$38,545,081	\$38,006,517	

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

- |  |  |
|--|--|
| <p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the the year.</p> <p>2. 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).</p> <p>3. State the purpose and amount of each reservation or appropriation of retained earnings.</p> <p>4. 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.</p> | <p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.</p> <p>7. Explain in a footnote the basis for determining the 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.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.</p> |
|--|--|

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance - Beginning of Year		\$203,416,189
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Acc. 439) (Total of lines 4 thru 8)		
10	Debit:		
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		38,115,896
15	TOTAL Debits to Retained Earnings (Acc. 439) (Total of lines 10 thru 14)		38,115,896
16	Balance Transferred from Income (Account 433 less Account 418.1)		0
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Acc. 436) (Total of lines 18 thru 21)		
23	Dividends Declared - Preferred Stock (Account 437)		
24			
25			
26			
27			
28			(852,534)
29	TOTAL Dividends Declared - Preferred Stock (Acct. 437) (Total of lines 24 thru 28)		(852,534)
30	Dividends Declared - Common Stock (Account 438)		
31			
32			
33			
34			
35			(24,825,600)
36	TOTAL Dividends Declared - Common Stock (Acct. 438) (Total of lines 31 thru 35)		(24,825,600)
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		538,053
38	Balance - End of year (Total of lines 01, 09, 15, 16, 22, 29, 36, and 37)		\$216,392,004

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

Line No.	Item (a)	Amount (b)
	<p>APPROPRIATED RETAINED EARNINGS (Account 215)</p> <p>State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.</p>	
39		
40		
41		
42		
43		
44		
45	TOTAL Appropriated Retained Earnings (Account 215)	
	<p>APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)</p> <p>State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.</p>	
46	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)	1,888,022
47	TOTAL Appropriated Retained Earnings (Account 215, 215.1) (Enter total of lines 45 and 46)	\$1,888,022
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter total of lines 38 and 47)	\$218,280,026
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (ACCOUNT 216.1)	
49	Balance - Beginning of Year (Debit or Credit)	662,181
50	Equity in Earnings for Year (Credit) (Account 418.1)	429,185
51	(Less) Dividends Received (Debit)	538,053
52	Other Changes (Explain)	
53	Balance - End of Year (Total of Lines 49 Thru 52)	\$553,313



Name of Respondent  
NORTHERN STATES POWER COMPANY (WISCONSIN)

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

Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to page 122. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "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 page 122 the amounts of interest paid ( net of amounts capitalized ) and income taxes paid.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income (Line 72(c) on page 117)	\$38,545,081
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	32,382,265
5	Amortization of (Specify)	
6		
7		
8	Deferred Income Taxes (Net)	7,613,754
9	Investment Tax Credit Adjustment (Net)	(943,000)
10	Net (Increase) Decrease in Receivables	769,757
11	Net (Increase) Decrease in Inventory	(4,708,441)
12	Net (Increase) Decrease in Allowances Inventory	
13	Net Increase (Decrease) in Payables and Accrued Expenses	(5,629,389)
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	670,911
17	(Less) Undistributed Earnings from Subsidiary Companies	
18	Other:Miscellaneous	(9,167,213)
19		
20		
21		
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	\$58,191,903
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (Including Land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(52,638,968)
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	
29	Gross Additions to Nonutility Plant	
30	(Less) Allowance for Other Funds Used During Construction	670,911
31	Other:Miscellaneous	2,036,970
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(\$49,931,087)
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)	

Name of Respondent  
NORTHERN STATES POWER COMPANY (WISCONSIN)

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

Date of Report  
(Mo., Da., Yr.)  
12/31/94

Year of Report  
Dec. 31, 1994

STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities

Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.

Do not include on this statement the dollar amount of leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes used:

- (a) Net proceeds or payments.
- (b) Bonds, debentures and other long term debt.
- (c) Include commercial paper.
- (d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on page 122 clarifications and explanations.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (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	(633,312)
53	Other:	
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	(\$50,564,399)
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)	(990,000)
74	Preferred Stock	
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	17,800,000
79		
80	Dividends on Preferred Stock	
81	Dividends on Common Stock	(24,825,600)
82	Net Cash provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	(\$8,015,600)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57, and 83)	(\$388,096)
87		
88	Cash and Cash Equivalents at Beginning of Year	449,340
89		
90	Cash and Cash Equivalents at End of Year	61,244

< (P121-90B) >

Supplemental Disclosures of Cash Flow Information:

Cash paid during the year for:

Interest (net of amount capitalized)	\$15,869,945
Income taxes	\$18,772,272

*THIS PAGE LEFT INTENTIONALLY BLANK*

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

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 attached hereto.

\* PLEASE SEE THE ATTACHED PAGES.

NORTHERN STATES POWER COMPANY (WISCONSIN)  
NOTES TO FINANCIAL STATEMENTS

1. Summary of Accounting Policies

*System of Accounts* Northern States Power Company (Wisconsin), ("the Company"), maintains the accounting records in accordance with either the uniform system of accounts prescribed by the Federal Energy Regulatory Commission (FERC) or those prescribed by the Public Service Commission of Wisconsin (PSCW) and the Michigan Public Service Commission (MPSC), which systems are the same in all material respects.

*Investment in Subsidiaries* The Company carries its investment in its subsidiaries (Chippewa and Flambeau Improvement Company, 75.86% owned; NSP Lands, Incorporated, 100% owned; and Clearwater Investments, Incorporated, 100% owned) at cost plus equity in earnings since acquisition. The impact of consolidation of these subsidiaries is considered immaterial to the Company's financial position.

*Utility Plant and Retirements* Utility Plant is stated at original cost. The cost of additions to utility plant includes contracted work, direct labor and materials, allocable overheads and allowance for funds used during construction (AFC). The cost of units of property retired, plus net removal cost, is charged to the accumulated provision for depreciation and amortization. Maintenance and replacement of items determined to be less than units of property are charged to operating expenses.

*Insurance Receivable* The Company has incurred repair costs on a gas turbine that will be recovered from insurance. These costs have caused the Company to pay out approximately \$ 3 million.

*Federal Income Tax Receivable* The Company has filed an amended tax return for the year 1992 which has resulted in a reduction in taxes owed of approximately \$3.3 million. The two major items for the Wisconsin Company were the additional deduction for the prepaid Wisconsin Annual License Fee and an additional deduction for a change in Depreciation Expense.

*Allowance for Funds Used during Construction (AFC)* AFC, a non-cash item, is computed by applying a composite pretax rate, representing the cost of capital used to fund utility construction, to qualified Construction Work in Progress (CWIP). The rates used for the FERC calculation were 7.55 percent in 1994, 7.93 percent in 1993 and 8.78 percent in 1992. The rates used for the PSCW calculation were 10.13 percent in 1994, 10.84 percent in 1993 and 11.52 percent in 1992. The amount of AFC capitalized as a construction cost in CWIP is credited to other income and interest charges. AFC amounts capitalized in CWIP are included in utility rate base for establishing utility service rates.

*Related Party Transactions* All significant intercompany transactions and balances have been eliminated in consolidation except for intercompany and intersegment profits for sales among the electric and gas utility businesses of the Company, the Minnesota Company and Viking, which are allowed in utility rates.

*Depreciation* For financial reporting purposes, depreciation is computed on the straight-line method based on the annual rates certified by the PSCW and MPSC for the various classes of property. Depreciation provisions, as a percentage of the average balance of depreciable property in service, were 3.45% in 1994, 3.40% in 1993, and 3.38% in 1992.

*Revenues* Customers' meters are read and bills rendered on a cycle basis. The Company accrues the amount of estimated unbilled revenues for services provided from the monthly meter reading date to month-end. The current asset, accrued utility revenues, is being adjusted monthly, with a corresponding adjustment to revenues, to reflect changes in unbilled revenues.

*Regulatory Deferrals* As a regulated utility, the Company accounts for certain income and expense items under the provisions of SFAS No. 71 - Accounting for the Effects of Certain Types of Regulation. In doing so, certain costs which would otherwise be charged to expense are deferred as regulatory assets based on expected recovery from customers in future rates. Likewise, certain credits which would otherwise be reflected as income are deferred

as regulatory liabilities based on expected flowback to customers in future rates. Management's expected recovery of deferred costs and expected flowback of deferred credits is generally based on specific ratemaking decisions or precedent for each item. Regulatory assets and liabilities are being amortized consistent with ratemaking treatment as established by regulators.

*Income Taxes* The Company records income taxes in accordance with Statement of Financial Accounting Standards No. 109 (SFAS 109) - Accounting For Income Taxes. SFAS 109 requires the use of the liability method of accounting for deferred income taxes. Before 1993, the Company followed Statement of Accounting Standards No. 96 (SFAS 96) - Accounting for Income Taxes, resulting in substantially the same accounting for the Company as SFAS No. 109.

Income taxes are deferred for temporary differences between pretax financial and taxable income, and between the book and tax bases of assets and liabilities. Deferred taxes are recorded using the tax rates scheduled by tax law to be in effect when the temporary differences reverse. Due to the effects of regulation, income tax expense is provided for the reversal of some temporary differences previously accounted for by the flow-through method. Deferred income tax expense for 1994, 1993, and 1992 consists primarily of excess tax depreciation over book depreciation of \$4,800,000, \$5,413,000, and \$5,526,000, respectively.

Investment tax credits are deferred and amortized over the estimated lives of the related property.

*Purchased Tax Benefits* The Company purchased tax-benefit transfer leases under the Safe Harbor Lease provisions of the Economic Recovery Tax Act of 1981. For both financial reporting and regulatory purposes, the Company is amortizing the difference between the cost of the purchased tax benefits and the amounts to be realized through reduced current income tax liabilities over the remaining terms of the lease after the initial investments have been recovered.

*Environmental Costs* Accruals for environmental costs are recognized when it is probable that a liability has been incurred and the amount of the liability can be reasonably estimated. When a single estimate of the liability cannot be determined, the low end of the estimated range is recorded. Costs are charged to expense (or deferred as a regulatory asset based on expected recovery from customers in future rates) if they relate to the remediation of conditions caused by past operations or if they are not expected to mitigate or prevent contamination from future operations. Where environmental expenditures related to facilities currently in use (such as pollution control equipment), the costs may be capitalized and depreciated over the future service periods. Estimated remediation costs are recorded at undiscounted amounts, independent of any insurance or rate recovery, based on prior experience, assessments and current technology. Accrued obligations are regularly adjusted as environmental assessments and estimates are revised, and remediation efforts proceed. For sites where NSP has been designated as one of several potentially responsible parties, the amount accrued represents NSP's estimated share of the cost. NSP intends to treat any future costs related to decommissioning and restoration of its power plants and substation sites as a removal cost of retirement through plant depreciation expense.

## 2. Rate Matters

The Company filed a proposal for a new high load factor rate with the PSCW in November, 1994, that becomes effective January 1, 1995. Under the proposal, qualifying customers would receive a credit on their bills of up to 3.0% depending on their load factor. This is expected to reduce 1995 revenues by approximately \$1.5 million.

On December 23, 1993, the PSCW issued an order approving a \$1.41 million (2.0 percent) increase on an annual basis in the Company's gas rates. A January 1, 1994 effective date was authorized for these rate changes. No change in the retail electric rates was requested.

The Company will file a submittal in June 1995 as required by the PSCW biennial filing requirement.

In May, 1994, the Company offered its municipal wholesale customers a discount of one to two percent off the FERC authorized rate for a long-term full requirements commitment between five and ten years with comparable cancellation notices. Five of the ten municipal wholesale customers signed up for the discounts. The total annual decrease in revenues is approximately \$80,000.

### 3. Accounting Changes

*Postemployment Benefits* Effective January 1, 1994, the Company adopted the provisions of Statement of Financial Accounting Standards (SFAS) No. 112—Employer's Accounting for Postemployment Benefits. This standard required the accrual of certain postemployment costs (such as injury compensation and severance) that are payable in future time periods. The annual expense for costs accrued under SFAS No. 112 is not materially different than amounts recognized under the Company's prior accounting method. The Company has recorded as expense its full liability related to such costs in 1994.

### 4. Investments Accounted for by the Equity Method

NSP has subsidiaries with investments in domestic affordable housing and real estate projects. The equity method of accounting is applied to such investments.

### 5. Long-Term Debt

First Mortgage Bonds - less reacquired bonds of \$490 and \$0 at December 31, 1994 and 1993, respectively:

Series due:	December 31 <u>1994</u>	December 31 <u>1993</u>
Apr. 1, 2021, 9-1/8%	\$ 48 010	\$ 49 000
Mar. 1, 2023, 7 1/4%	110 000	110 000
Oct. 1, 2003, 5 3/4%	<u>40 000</u>	<u>40 000</u>
Total	\$198 010	\$199 000
Less April 1, 2021, 9 1/8% bonds redeemed in February 1995	2 910	
Net	<u>\$195 100</u>	<u>\$199 000</u>
City of LaCrosse Resource Recovery Revenue Bonds - Series due Nov. 1, 2011, 7 3/4%	18 600	18 600
Total long-term debt	<u>\$ 213 700</u>	<u>\$ 217 600</u>

The Supplemental and Restated Trust Indenture dated March 1, 1991, permits an amount of established Permanent Additions to be deemed equivalent to the payment of cash necessary to redeem 1% of the highest principal amount of each series of first mortgage bonds (other than pollution control financing) at any time outstanding. This Supplemental and Restated Trust Indenture became effective for the Company on October 1, 1993.

On March 16, 1993 the Company issued \$110.0 million of first mortgage bonds due March 1, 2023, with an interest rate of 7 1/4%. NSP entered into an interest rate swap agreement with \$20.0 million of this first mortgage bonds. This agreement effectively converts the interest costs of this debt issue from fixed to variable rates based on six-month London Interbank Offered Rates (LIBOR) with the rates changing semi-annually, March 1 and September 1. This Series is due March 1, 2023, has a Swap Agreement Term dated March 1, 1998 and had a net effective interest rate of 7.43% at December 31, 1994.



Market risks associated with this agreement results from short-term interest rate fluctuations. Credit risk related to non-performance of the counterparties is not deemed significant, but would result in NSP terminating the swap transaction and recognizing a gain or loss, depending on the fair market value of the swap. While such agreements are not reflected on NSP's balance sheets, interest rate swap transactions are recognized as an adjustment of interest expense over the terms of the agreements. The interest rate swaps serve to hedge the interest rate risk associated with fixed rate debt in a declining interest rate environment. This hedge is produced by the tendency for changes in the fair market value of the swap to be offset by changes in the present value of the liability attributable to the fixed rate debt issued in conjunction with the interest rate swap. If the interest rate swap had been terminated at Dec. 31, 1994, \$1.7 million would have been payable by NSP while the present value of the fixed rate debt issued with the swaps was \$3.1 million below par value.

On February 1, 1995, the Company redeemed \$2.9 million of its 9 1/8% bonds at 101-1/8%; this amount has, therefore, been classified as current on the December 31, 1994 financial statements.

Maturities on capital leases in the next five years are approximately \$943,000, \$1,034,000, \$724,000, \$409,000, and \$92,000, respectively for the years 1995-1999.

Except for minor exclusions, all real and personal property is subject to the lien of the Company First Mortgage Bond Trust Indenture.

#### 6. Commitments and Contingent Liabilities

The Company presently estimates capital expenditures will be \$55.2 million in 1995 and \$286 million for 1995-99.

Rentals under operating leases were approximately \$1,792,000, \$2,651,000, and \$2,547,000, for 1994, 1993, and 1992, respectively.

Although the Company does not own a nuclear facility, any assessment made against Northern States Power Company (Minnesota), the parent company, ("Minnesota Company") and under the Price-Anderson liability provisions of the Atomic Energy Act of 1954, would be a cost included under the Interchange Agreement (Note 9) and the Company would be charged its proportion of the assessment. Such provisions set a limit of \$8.9 billion for public liability claims that could arise from a nuclear incident. The parent company has secured insurance of \$200 million to satisfy such claims. The remaining \$8.7 billion of exposure is funded by the Secondary Financial Protection Fund, a fund available from assessments by the Federal government in the event of nuclear incidents. The parent company is subject to an assessment of \$79.3 million for each of its three licensed reactors to be applied for public liability arising from a nuclear incident at any licensed nuclear facility in the United States with a maximum funding requirement of \$10 million per reactor during any one year.

The NSP Wisconsin policy is to proactively prevent adverse environmental impacts, regularly monitor operations to ensure the environment is not adversely affected, and take timely corrective actions where past practices have had a negative impact on the environment. Significant resources are dedicated to environmental training, monitoring and compliance matters. The Company strives to maintain compliance with all applicable environmental laws. A preliminary allocation has been established for one of the landfills for those contributing any type of wastes to it. Based on the preliminary allocation of costs, the Company's share of one of the landfills would be less than \$20,000. An allocation has not yet been made on the second landfill site.

On March 2, 1995, the Wisconsin Department of Natural Resources (WDNR) notified the Company that it is a PRP on a creosote/coal tar contamination site in Ashland, WI. The Company has informed the WDNR of its belief that two sites exist. The first site, formerly a coal gas plant site, is NSP property. The second site is adjacent to the NSP site and is not owned by the Company. An existing condition report has been completed on an adjacent site. An estimate of site remediation costs, and the extent of the Company's responsibility, if any, for sharing such costs, is not known at this time. Investigations are underway to determine the Company's responsibility as well as that of predecessor companies contributing to the contamination on the adjacent site. The current estimate of the Company's share of future remediation costs at the NSP site is less than \$750,000. This

estimate is not based upon a formal remediation investigation and feasibility study. To the Company's knowledge, no study has been completed for the adjacent site, that describes remedial alternatives and clean-up cost estimates. The Company intends to seek rate recovery of significant costs it incurs associated with the clean-up of either Ashland Site.

#### 7. Fair Value of Financial Instruments

Statement of Financial Accounting Standards No. 107 (SFAS 107) - Disclosures About Fair Value of Financial Instruments became effective in 1992. For cash and investments, the carrying amount approximates fair value. The fair value of the Company's long term debt is estimated based on the quoted market prices for the same or similar issues, or on the current rates offered to the Company for debt of the same remaining maturities. The estimated fair value of the Company's long term debt (including debt due within one year classified as current) of \$216.6 million at December 31, 1994, and \$217.6 million at December 31, 1993, is \$196.2 million and \$233.3 million, respectively.

#### 8. Pension Plans and Other Post Retirement Benefits

Employees of the Company participate in the Northern States Power Company Pension Plan. This noncontributory defined benefit pension plan covers substantially all employees. Benefits are based on a combination of years of service, the employees highest average pay for 48 consecutive months and Social Security benefits. The Company's portion of annual pension costs was \$(631,000) for 1994, \$1,236,000 for 1993, and \$2,400,000 for 1992.

Until 1993, for financial reporting and regulatory purposes, the Company's pension expense was determined and recorded under the aggregate cost method, using market value of assets of the trust fund. Statement of Financial Accounting Standards No. 87 - Employers' Accounting for Pensions (SFAS 87) provides that any difference between the pension expense recorded for rate making purposes and the amounts determined under SFAS 87 should be recorded as an asset or liability on the balance sheet.

Effective January 1, 1993, for financial reporting and regulatory purposes, the Company's pension expense was determined and recorded under the SFAS-87 method and the Company's accumulated SFAS-87 asset is being amortized over a 15-year period.

Net periodic pension costs for the total (the Company and Minnesota Company) plan include the following components:

	<u>1994</u>	<u>1993</u>	<u>1992</u>
	(Thousands of dollars)		
Service Cost - benefits earned during the period	\$ 27 536	\$ 25 015	\$ 24 080
Interest cost on projected benefit obligation	65 107	71 075	69 853
Actual return on assets	(12 668)	(152 019)	(115 455)
Net amortization and deferral	<u>(82 114)</u>	<u>66 299</u>	<u>39 019</u>
Net periodic pension cost determined under SFAS 87	(2 139)	10 370	17 497
Expenses recognized (deferred) due to actions of regulators	<u>3 922</u>	<u>5 117</u>	<u>2 741</u>
Pension expense recorded during the period	1 783	15 487	20 238
Portion of expense recognized for early retirement program	<u>0</u>	<u>0</u>	<u>( 165)</u>
Net periodic pension cost recognized for ratemaking	<u>\$ 1 783</u>	<u>\$ 15 487</u>	<u>\$ 20 073</u>

The funding status for the total plan is as follows:

Actuarial present value of benefit obligation:		
Vested	\$ 571 254	\$ 655 002
Nonvested	<u>120 420</u>	<u>139 346</u>
Accumulated benefit obligation	<u>\$ 691 674</u>	<u>\$ 794 348</u>
Projected benefit obligation	\$ 836 957	\$974 160
Plan assets at fair value	<u>1 165 584</u>	<u>1 244 650</u>
Plan assets in excess of projected benefit obligation	(328 627)	(270 490)
Unrecognized prior service cost	(21 538)	(22 580)
Unrecognized net (gain)	370 289	315 049
Unrecognized net transitional (asset)	<u>691</u>	<u>767</u>
Net pension liability recorded	<u>\$ 20 815</u>	<u>\$ 22 746</u>

The weighted average discount rate used in determining the actuarial present value of the projected obligation was 8% in 1994 and 7% in 1993. The rate of increase in future compensation levels used in determining the actuarial present value of the projected obligation was 5% in 1994 and 1993. The assumed long-term rate of return on assets used for cost determinations under SFAS 87 was 8% in 1994, 1993 and 1992. Plan assets consist principally of common stock of public companies and U.S. Government Securities.

Effective Jan. 1, 1993, the Company adopted the provisions of SFAS No. 106 - Employers' Accounting for Postretirement Benefits Other Than Pensions. SFAS No. 106 requires that the actuarially determined obligation for postretirement health care and death benefits is to be fully accrued by the date employees attain full eligibility for such benefits, which is generally when they reach retirement age. This is a significant change from the Company's pre-1993 policy of recognizing benefit costs on a cash basis after retirement. In conjunction with the adoption of SFAS No. 106, for financial reporting purposes, NSP elected to amortize on a straight-line basis over 20 years the unrecognized accumulated postretirement benefit obligation (APBO) of approximately \$215.6 million (including the Company and Minnesota Company) for current and future retirees. This obligation considered 1994 plan design changes, including Medicare integration, increased retiree cost sharing and managed indemnity measures not in effect in 1993.

Before 1993, NSP funded payments for retiree benefits internally. While the Company generally prefers to continue using internal funding of benefits paid and accrued, there have been some external funding requirements imposed by the Company's regulators, as discussed below, including the use of tax advantaged trusts. Plan assets held in such trusts as of Dec. 31, 1994, consisted of investments in equity mutual funds and cash equivalents. The

following table sets forth the total (the Company and Minnesota Company) health care plans funded status at December 31.

(Millions of dollars)	1994	1993
APBO:		
Retirees	\$132.2	\$120.2
Fully eligible plan participants	21.5	18.8
Other active plan participants	79.4	90.8
Total APBO	233.1	229.8
Plan Assets	8.0	6.1
APBO in excess of plan assets	225.1	223.7
Unrecognized net actuarial gain (loss)	2.3	(1.3)
Unrecognized transition obligation	(194.0)	(204.8)
Postretirement benefit obligation included in balance sheet	\$ 33.4	\$ 17.6

The assumed health care cost trend rate used in measuring the APBO at Dec. 31, 1994 and 1993, respectively, were 11.0 and 14.1 percent for those under age 65 and 7.5 and 8.0 percent for those over age 65. The assumed cost trend rates are expected to decrease each year until they reach 5.5 percent for both age groups in the year 2004, after which they are assumed to remain constant. A one percent increase in the assumed health care cost trend rate for each year would increase the APBO as of December 31, 1994, by approximately 13 percent and service and interest cost components of the net periodic postretirement cost by approximately 16 percent. The assumed discount rate used in determining the APBO was 8 percent for Dec. 31, 1994, 7 percent for Dec. 31, 1993 and 7 percent for Jan. 1, 1993, compounded annually. The assumed long-term rate of return on assets used for cost determinations under SFAS No. 106 was 8 percent for all periods. While the 1994 assumption changes had no effect on 1994 benefit costs, the effect of the changes in 1995 is expected to be a cost increase of approximately \$0.6 million (for the Company and the Minnesota Company). Similarly, the assumption changes made for the Dec. 31, 1993 calculations had no effect on 1993 benefit costs, but decreased 1994 costs by approximately \$2 million (for the Company and the Minnesota Company).

In 1992, the Company recognized \$1.9 million as the cost attributable to postretirement health care and death benefits based on payments made. The net annual periodic postretirement benefit cost recorded for 1994 and 1993 consists of the following components (millions of dollars):

	1994	1993
Service cost-benefits earned during the year	\$ 0.6	0.6
Interest cost (on service cost and APBO)	2.3	2.4
Amortization of transition obligation	1.5	1.5
Return on assets	(.2)	(.1)
Net periodic postretirement health care cost under SFAS No. 106	4.2	4.4

The Company's regulators have allowed full recovery of increased benefit costs under SFAS No. 106, effective in 1993. External funding was required in Wisconsin and Michigan to the extent it is tax advantaged. The FERC has required external funding for all benefits paid and accrued under SFAS No. 106. Funding began for both retail and FERC in 1993.

401(k) NSP has a contributory, defined contribution Retirement Savings Plan (the Plan), which complies with section 401-K of the Internal Revenue code and covers substantially all employees. The NSP match to this Plan began in 1994 and is required to match a specified amount of employee contributions. The Company's contribution to the Plan in 1994 was \$0.3 million.

## 9. Parent Company and Intercompany Agreements

The Company is wholly-owned by Northern States Power Company (Minnesota). The electric production and transmission costs of the NSP system are shared by the Company and the Minnesota Company. A FERC approved agreement (Interchange Agreement) between the Company and the Minnesota Company provides for the sharing of all costs of electric generation and transmission facilities of the NSP System, including capital costs. Billings under the Interchange Agreement and an intercompany gas agreement which are included in the statement of income are as follows:

	Year Ended December 31 --		
	1994	1993	1992
	(Thousands of dollars)		
Operating revenues:			
Electric	\$ 73 503	\$ 72 162	\$ 70 671
Gas	50	56	55
Operating expenses:			
Purchased and interchange power	174 144	162 510	156 196
Gas purchased for resale	227	267	214
Other operation	12 824	12 515	11 668

## 10. Regulatory Assets and Liabilities

The following summarizes the individual components of unamortized regulatory assets and liabilities shown on the Balance Sheet at Dec. 31:

(Thousands of dollars)	Amortization Period	1994	1993
AFC recorded in plant on a net-of-tax basis	Plant Lives	8 325	8 795
Losses on reacquired debt	Term of Debt	10 303	10 857
Conservation and energy management programs	Up to 10 years	10 622	8 291
Pensions and other	3-15 years	2 126	2 093
<u>Total Regulatory Assets</u>		<u>31 376</u>	<u>30 036</u>
Excess deferred income taxes collected from customers		2 853	5 914
Investment tax credit deferrals		14 950	15 841
Fuel refunds and other		158	661
<u>Total Regulatory Liabilities</u>		<u>17 961</u>	<u>22 416</u>

The AFC regulatory asset and the tax-related regulatory liabilities result from the Company's adoption of SFAS No. 96 in 1988 and SFAS No. 109 in 1993. The excess deferred income tax liability represents the net amount expected to be reflected in future customer rates based on the collection in prior ratemaking of deferred income tax amounts in excess of the actual liabilities currently recorded by the Company. This excess is the net effect of the use of "flow through" tax accounting in prior ratemaking and the impact of changes in statutory tax rates in 1981, 1986-87 and 1993. This regulatory liability will change each year as the related deferred income tax liabilities reverse.

## 11. Income Tax Expense

The Company is included in the consolidated Federal income tax return filed by the Minnesota Company and files separate state returns for Wisconsin and Michigan. The Company records current and deferred income taxes at the statutory rates as if it filed a separate return for Federal income tax purposes. All tax payments are made directly to the taxing authorities.

The total income tax expense differs from the amount computed by applying the Federal income tax statutory rate of 35% to net income before income tax expense. The reasons for the difference are as follows:

	<u>1994</u>	<u>1993</u>	<u>1992</u>
	(Thousands of dollars)		
Tax computed at statutory rate	\$ 20 074	\$ 21 387	\$ 20 434
Increases (decreases) in tax from:			
State income taxes, net of Federal income tax benefit	2 393	3 165	3 037
Allowance for funds used during construction	(235)	(243)	(284)
Investment tax credit adjustments - net	(943)	(948)	(956)
Use of the flow-through method for depreciation in prior years	551	474	673
Effect of tax rate changes for plant related items	(498)	(487)	(420)
Gain on sale of tax benefit transfer leases	0	(88)	0
Non-recurring adjustment for tax accrual of prior years	(2 430)		
Other - net	(101)	(162)	(583)
Total income tax expense	<u>\$ 18 811</u>	<u>\$ 23 098</u>	<u>\$ 21 901</u>
Effective income tax rate	<u>32.8%</u>	<u>37.8%</u>	<u>36.4%</u>

Income tax expense is comprised of the following:

Included in income taxes:			
Current Federal tax expense	8 075	\$ 12 919	\$ 15 340
Current state tax expense	2 810	3 180	3 598
Deferred Federal tax expense	7 967	6 173	3 075
Deferred state tax expense	1 168	1 778	1 127
Investment tax credit adjustments - net	(943)	(948)	(956)
Total	19 077	23 103	32 184
Included in income deductions:			
Current Federal tax expense	1 039	875	953
Current state tax expense	216	(90)	(123)
Deferred Federal and state tax expense	(1 521)	(790)	(1 113)
Total income tax expense	<u>\$ 18 811</u>	<u>\$ 23 098</u>	<u>\$ 21 901</u>

The components of the Company's net deferred tax liability at Dec. 31 were as follows:

(Thousands of dollars)	<u>1994</u>	<u>1993</u>
<u>Deferred tax liabilities:</u>		
Differences between book and tax bases of property	\$ 98 526	\$ 91 195
Tax benefit transfer leases	4 950	6 146
Regulatory assets	11 626	11 371
Other	3 332	398
Total deferred tax liabilities	<u>118 434</u>	<u>109 110</u>
<u>Deferred tax assets:</u>		
Deferred investment tax credits	7 409	9 487
Regulatory liabilities	8 955	8 726
Deferred compensation accrued vacation and other reserves not currently deductible	3 155	3 193
Other	582	532
Total deferred tax assets	<u>20 101</u>	<u>21 938</u>
Net deferred tax liability	<u>\$ 98 333</u>	<u>\$ 87 172</u>

The Omnibus Budget Reconciliation Act of 1993 (Act) was signed into law on August 10, 1993, and increased the federal corporate income tax rate from 34 percent to 35 percent retroactive to January 1, 1993. Deferred tax liabilities were increased for the rate change by \$2.7 million. However, due to the effects of regulation, earnings were reduced only by immaterial adjustments to deferred tax liabilities related to nonutility operations.

## 12. Segment Information

	Year Ended December 31		
	1994	1993	1992
	(Thousands of dollars)		
Operating revenues:			
Electric	\$374 777	\$362 473	\$345 289
Gas	<u>76 715</u>	<u>72 760</u>	<u>61 071</u>
Total operating revenues	<u>\$451 492</u>	<u>\$435 233</u>	<u>\$406 360</u>
Operating income before income taxes:			
Electric	\$ 67 164	\$ 73 012	\$ 70 202
Gas	<u>6 498</u>	<u>4 897</u>	<u>5 471</u>
Total operating income before income taxes	<u>\$ 73 662</u>	<u>\$ 77 909</u>	<u>\$ 75 673</u>
Depreciation and amortization:			
Electric	\$26 836	\$ 25 179	\$ 23 870
Gas	<u>3 900</u>	<u>3 406</u>	<u>2 962</u>
Total depreciation and amortization	<u>\$ 30 736</u>	<u>\$ 28 585</u>	<u>\$ 26 832</u>
Construction expenditures:			
Electric	\$ 42 820	\$ 49 664	\$ 41 332
Gas	<u>9 895</u>	<u>10 258</u>	<u>10 235</u>
Total construction expenditures	<u>\$ 52 715</u>	<u>\$ 59 922</u>	<u>\$ 54 567</u>
Net utility plant:			
Electric	\$575 059	\$560 999	\$537 576
Gas	<u>59 956</u>	<u>53 600</u>	<u>47 419</u>
Total net utility plant	635 015	614 599	584 995
Other corporate assets	<u>133 285</u>	<u>122 380</u>	<u>109 474</u>
Total assets	<u>\$768 300</u>	<u>\$736 979</u>	<u>\$694 469</u>

## 13. Short-Term Borrowings

The Company had bank lines of credit aggregating \$1,000,000 at December 31, 1994. Compensating balance arrangements in support of such lines of credit were not required. These credit lines make short-term financing available by providing bank loans. During 1994 and 1993 there were no bank loans outstanding as the Company obtained short-term borrowings from the Minnesota Company at the Minnesota Company's average daily interest rate, including the cost of their compensating balance requirements.

The Company had short-term borrowings of the following for the years ended December 31,

	<u>1994</u>	<u>1993</u>	<u>1992</u>
Balance at the end of the period	41 300	23 500	24 300
Weighted average interest rate	5.0%	3.3%	3.5%
Maximum amount outstanding during the period	45 700	28 200	24 300
Average amount outstanding during the period	13 124	10 693	8 837
Weighted average interest rate during the period	5.0%	3.4%	3.7%

14. Common Stock

The Company's common shares have a par value of \$100 per share. At December 31, 1994 and 1993, 870,000 shares were authorized and 862,000 shares were issued.

15. Summarized Quarterly Financial Data (Unaudited)

	<u>Quarter Ended</u>			
	<u>March 31,</u> <u>1994</u>	<u>June 30,</u> <u>1994</u>	<u>September</u> <u>30, 1994</u>	<u>December</u> <u>31, 1994</u>
	(Thousands of dollars)			
Operating revenues	\$ 134 004	\$ 100 105	\$ 101 100	\$ 116 283
Operating income	22 268	7 273	9 416	15 627
Net income	18 306	3 441	4 894	11 904

	<u>Quarter Ended</u>			
	<u>March 31,</u> <u>1993</u>	<u>June 30,</u> <u>1993</u>	<u>September</u> <u>30, 1993</u>	<u>December</u> <u>31, 1993</u>
	(Thousands of dollars)			
Operating revenues	\$ 124 285	\$ 97 107	\$ 97 821	\$ 116 020
Operating income	20 080	10 199	7 986	16 541
Net income	15 857	6 062	3 762	12 325

**Item 9. Changes in and Disagreements with Accountants on Accounting and Financial Disclosure**

During 1994 there were no disagreements with the Company's independent certified public accountants on accounting procedures or accounting and financial disclosures.



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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

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

Line No.	Item (a)	Total (b)	Electric (c)
1	UTILITY PLANT		
2	In Service		
3	Plant in Service (Classified)	\$949,446,022	\$819,195,899
4	Property Under Capital Leases	3,202,397	
5	Plant Purchased or Sold		
6	Completed Construction not Classified	0	
7	Experimental Plant Unclassified		
8	TOTAL (Enter Total of lines 3 thru 7)	\$952,648,419	\$819,195,899
9	Leased to Others	2,832,354	2,832,354
10	Held for Future Use	38,357	38,357
11	Construction Work in Progress	24,171,450	14,598,603
12	Acquisition Adjustments		
13	TOTAL Utility Plant (Enter total of lines 8 thru 12)	\$979,690,580	\$836,665,213
14	Accum. Prov. for Depr., Amort., & Depl.	344,675,229	298,943,499
15	Net Utility Plant (Enter Total of line 13 less 14)	\$635,015,351	\$537,721,714
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation	342,538,865	296,807,135
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights	0	
20	Amort. of Underground Storage Land and Land Rights	0	
21	Amort. of Other Utility Plant	1,739,563	1,739,563
22	TOTAL In Service (Enter Total of lines 18 thru 21)	\$344,278,428	\$298,546,698
23	Leased to Others		
24	Depreciation	396,801	396,801
25	Amortization and Depletion	0	
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	\$396,801	\$396,801
27	Held for Future Use		
28	Depreciation	0	
29	Amortization	0	
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	0	
31	Abandonment of Leases (Natural Gas)		
32	Amort. of Plant Acquisition Adj.		
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 and 32)	\$344,675,229	\$298,943,499

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) 12/31/94	Year of Report Dec. 31, 1994
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
\$86,429,529				\$43,820,594	3
				3,202,397	4
					5
					6
					7
\$86,429,529				\$47,022,991	8
					9
					10
1,920,745				7,652,102	11
					12
\$88,350,274	0		0	\$54,675,093	13
35,231,952				10,499,778	14
\$53,118,322	0	0	0	\$44,175,315	15
					16
					17
35,231,952				10,499,778	18
					19
					20
					21
\$35,231,952	0	0	0	\$10,499,778	22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
\$35,231,952	0	0	0	\$10,499,778	33

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

- |  |   |
|--|---|
| <p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</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 accounts.</p> <p>5. Classify Account 106 according to prescribed ac-</p> | <p>counts, 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) 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)	Addition (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant		
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)		
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	49,513	
9	(311) Structures and Improvements	11,019,308	
10	(312) Boiler Plant Equipment	45,772,152	1,854,616
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	5,701,707	20,167
13	(315) Accessory Electric Equipment	4,876,975	(130)
14	(316) Misc. Power Plant Equipment	636,024	33,633
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	\$68,055,679	\$1,908,286
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights		
18	(321) Structures and Improvements		
19	(322) Reactor Plant Equipment		
20	(323) Turbo generator Units		
21	(324) Accessory Electric Equipment		
22	(325) Misc. Power Plant Equipment		
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)		
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights	2,436,621	
26	(331) Structures and Improvements	15,608,741	109,654
27	(332) Reservoirs, Dams, and Waterways	114,227,750	597,606
28	(333) Water Wheels, Turbines, and Generators	29,677,503	864,065
29	(334) Accessory Electric Equipment	14,912,074	1,724,510
30	(335) Misc. Power Plant Equipment	3,171,600	261,461
31	(336) Roads, Railroads, and Bridges		
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	\$180,034,289	\$3,557,296
33	D. Other Production Plant		
34	(340) Land and Land Rights	196,330	
35	(341) Structures and Improvements	2,104,243	10,016
36	(342) Fuel Holders, Products, and Accessories	2,307,116	
37	(343) Prime Movers	25,897,829	228,810
38	(344) Generators	12,961,773	
39	(345) Accessory Electric Equipment	5,293,241	617

Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
<p>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.</p> <p>6. 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. 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 col-</p>		<p>umn (f) only the offset to the debits or credits distributed in column (f) 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
			0 (301)	2
			(302)	3
			(303)	4
			0	5
				6
				7
			49,513 (310)	8
			11,019,308 (311)	9
			47,626,768 (312)	10
			0 (313)	11
			5,721,874 (314)	12
			4,876,845 (315)	13
			669,657 (316)	14
			\$69,963,965	15
				16
			0 (320)	17
			0 (321)	18
			0 (322)	19
			0 (323)	20
			0 (324)	21
			0 (325)	22
			0	23
				24
			2,436,601 (330)	25
20			15,683,618 (331)	26
37,138		2,361	114,790,267 (332)	27
32,728		(2,361)	30,340,974 (333)	28
200,594			16,452,146 (334)	29
189,906		5,468	3,413,299 (335)	30
19,762			0 (336)	31
			\$183,116,905	32
\$480,148		\$5,468		33
			196,330 (340)	34
			2,114,259 (341)	35
			2,307,116 (342)	36
			26,126,639 (343)	37
			12,961,773 (344)	38
			5,293,858 (345)	39

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) 12/31/94	Year of Report Dec. 31, 1994
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	(346) Misc. Power Plant Equipment	\$548,614		
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	\$49,309,146		\$239,443
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	\$297,399,114		\$5,705,025
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	6,886,404		772,477
45	(352) Structures and Improvements	1,356,802		
46	(353) Station Equipment	82,053,119		805,150
47	(354) Towers and Fixtures	2,554,601		
48	(355) Poles and Fixtures	43,503,690		2,819,924
49	(356) Overhead Conductors and Devices	54,318,191		3,106,119
50	(357) Underground Conduit	7,647		
51	(358) Underground Conductors and Devices	160,085		
52	(359) Roads and Trails	103,997		26
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	\$190,944,536		\$7,503,696
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	693,241		35,691
56	(361) Structures and Improvements	712,558		25,431
57	(362) Station Equipment	47,105,105		4,555,705
58	(363) Storage Battery Equipment			
59	(364) Poles, Towers, and Fixtures	45,701,729		3,454,925
60	(365) Overhead Conductors and Devices	48,821,679		3,199,758
61	(366) Underground Conduit	6,008,535		368,816
62	(367) Underground Conductors and Devices	25,481,085		2,143,429
63	(368) Line Transformers	47,213,821		2,542,455
64	(369) Services	30,495,761		2,221,977
65	(370) Meters	16,124,442		658,017
66	(371) Installations on Customer Premises	4,875,986		200,481
67	(372) Leased Property on Customer Premises			
68	(373) Street Lighting and Signal Systems	4,548,935		325,990
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	\$277,782,877		\$19,732,675
70	5. GENERAL PLANT			
71	(389) Land and Land Rights	236,102		
72	(390) Structures and Improvements	3,167,225		22,790
73	(391) Office Furniture and Equipment	2,618,520		160,167
74	(392) Transportation Equipment	8,498,697		
75	(393) Stores Equipment	118,503		
76	(394) Tools, Shop and Garage Equipment	2,754,579		248,837
77	(395) Laboratory Equipment	1,944,712		64,884
78	(396) Power Operated Equipment	906,802		
79	(397) Communication Equipment	4,737,254		
80	(398) Miscellaneous Equipment	14,111		
81	SUBTOTAL (Enter Total of lines 71 thru 80)	\$24,996,705		\$496,678
82	(399) Other Tangible Property			
83	TOTAL General Plant (Enter Total of lines 81 and 82)	\$24,996,705		\$496,678
84	TOTAL (Accounts 101 and 106) (lines 5, 15, 23, 32, 41, 53, 69, 83)	\$791,123,232		\$33,438,074
85	(102) Electric Plant Purchased (See Instr. 8)			
86	(Less) (102) Electric Plant Sold (See Instr. 8)			
87	(103) Experimental Plant Unclassified			
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	\$791,123,232		\$33,438,074

Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Rere submission		Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994	
ELECTRIC PLANT IN SERVICE (Accounts 101,102,103, and 106) (Continued)						
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of year (g)			Line No.
0	0	0	\$548,614	(346)		40
0	0	0	\$49,548,589			41
\$480,148	0	\$5,468	\$302,629,459			42
						43
0	0	0	7,658,881	(350)		44
0	0	0	1,356,802	(352)		45
81,849	0	0	82,776,420	(353)		46
27,507	0	0	2,527,094	(354)		47
366,223	0	(12,833)	45,944,558	(355)		48
312,687	0	19,162	57,111,623	(356)		49
0	0	0	7,647	(357)		50
0	0	0	160,085	(358)		51
0	0	0	104,023	(359)		52
\$788,266	0	\$6,329	\$197,666,295			53
						54
0	0	0	728,932	(360)		55
0	0	0	737,989	(361)		56
325,798	0	(25,400)	51,309,612	(362)		57
0	0	0	0	(363)		58
341,114	0	12,833	48,828,373	(364)		59
341,534	0	150	51,640,053	(365)		60
26,038	0	0	6,351,313	(366)		61
232,453	0	7,992	27,400,053	(367)		62
675,854	0	1,723	49,082,145	(368)		63
123,964	0	(8,142)	32,585,632	(369)		64
611,744	0	(953)	16,269,762	(370)		65
47,955	0	0	5,028,512	(371)		66
0	0	0	0	(372)		67
174,373	0	0	4,700,552	(373)		68
\$2,900,827	0	(\$11,797)	\$294,602,928			69
						70
10,441	0	0	225,861	(389)		71
53,648	0	0	3,136,367	(390)		72
0	0	0	2,778,687	(391)		73
1,103,140	0	0	7,395,557	(392)		74
0	0	0	118,503	(393)		75
1,353	0	0	3,002,063	(394)		76
21,368	0	0	1,988,228	(395)		77
1,999	0	0	904,803	(396)		78
0	0	(4,217)	4,733,037	(397)		79
0	0	0	14,111	(398)		80
\$1,191,949	0	(\$4,217)	\$24,297,217			81
0	0	0	0	(399)		82
\$1,191,949	0	(\$4,217)	\$24,297,217			83
\$5,361,190	0	(\$4,217)	\$819,195,899			84
	0	0	0	(102)		85
0	0	0	0			86
0	0	0	0	(103)		87
\$5,361,190	0	(\$4,217)	\$819,195,899			88

BLANK PAGE  
(Next page is 213)

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

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

2. For property having an original cost of \$ 250,000 or more previously used in utility operations, now held for

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	Future Ashland substation site (40 acres)			
3	in Gingles in Ashland County, WI	05/01/77		11,310
4	Future site for Mercer substation (6 acres)			
5	in Mercer in Iron County, WI.	06/01/77		2,285
6	Future site for Hurley substation			
7	(12.6 acres) City of Hurley, Iron			
8	County, WI	06/01/77		16,659
9	Future site for 115/69kv substation			
10	(40 acres) in Town of Flambeau in			
11	Price County Wi	04/01/77		8,103
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				
47	TOTAL			538,357



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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

ELECTRIC PLANT LEASED TO OTHERS (Account 104)

1. Report below the information called for concerning electric plant leased to others.      2. In column (c) give the date of Commission authorization of the lease of electric plant to others.

Line No.	Name of Lessee (Designate associated companies with an 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 the Chippewa River			
3		near Winter, WI			
4					
5		Exempt Licensed			
6		Project No. 8286	11/26/21		2,832,354
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				\$2,832,354

BLANK PAGE  
(Next page is 216)

Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

CONSTRUCTION WORK IN PROGRESS--ELECTRIC (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107).  
 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research,  
 Development, and Demonstration ( see Account 107 of the Uniform System of Accounts).  
 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)
1	PMS Wisc Construction W in P	\$4,724,822
2	EMS System Upgrade	183,659
3	OH Distribution	442,326
4	Purch Dist Line Transformers	118,594
5	PMS Mich Construction W in P	107,607
6	Bay Front - #1/2 Boiler Air System	218,988
7	3483 Sky Park Transmission Line	598,603
8	Bay Front - Emission Monitors	353,641
9	Bay Front - Replace Ash Unloading System	141,133
10	Chippewa Falls - Rehab. Hydro Plant	3,936,721
11	Cedar Falls - Replace Existing Transformer	139,595
12	Ladysmith Hydro Plant - Install New Substation	130,620
13	3414 Rebuild 31.5 Miles Line	119,610
14	Minor Projects - none of which exceeds \$100,000	3,384,184
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	TOTAL	\$14,598,603

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.) 12/31/94	Year of Report Dec. 31, 1994
---	---	---	---------------------------------

CONSTRUCTION OVERHEADS-ELECTRIC

1. List in column (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.
2. On page 218 furnish information concerning construction overheads.
3. A respondent should not report "none" to the page if no overhead apportionments are made, but rather 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.
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.

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	Construction Engineering/Supervision	\$2,929,011
2	Allowance for Funds During Construction	672,365
3	Administrative and General Expense	1,372,000
4	Ayres and Associates	1,336
5	Barr Engineering	5,291
6	Black & Veatch Company	249,301
7	Braun Intertec Engineering, Inc.	69
8	Cedar Corp. Engineering Services	25,514
9	HSR Associates, Inc.	30,058
10	Power Systems Engineering	2,065
11	Sargent & Lindy Engineering	2,865
12	Twin City Testing Corporation	4,192
13	Ulteig Engineering	1,399
14	Power Engineers, Inc.	14,599
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	TOTAL	\$5,310,067

Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

**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) See Page 218.A

**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	\$13,124,807		
(2)	Short-Term Interest			5.03%
(3)	Long-Term Debt	\$206,743,000	40.66%	8.95%
(4)	Preferred Stock			
(5)	Common Equity	\$301,775,000	59.34%	11.40%
(6)	Total Capitalization	\$508,518,000	100%	
(7)	Average Construction Work in Progress Balance	\$25,424,189		

2. Gross Rate for Borrowed Funds  $s \left( \frac{S}{W} \right) + d \left( \frac{D}{D+P+C} \right) \left( 1 - \frac{S}{W} \right)$  4.36%

3. Rate for Other Funds  $\left[ 1 - \frac{S}{W} \right] \left[ p \left( \frac{P}{D+P+C} \right) + c \left( \frac{C}{D+P+C} \right) \right]$  3.27%

4. Weighted Average Rate Actually Used for the Year:

a. Rate for Borrowed Funds - 4.30%

b. Rate for Other Funds - 3.25%

CONSTRUCTION ENGINEERING

- (1) This overhead covers (1) overhead charges originating in the Engineering Department, which costs represent direct expenditures incurred in engineering and supervision pertaining to construction projects and (2) certain expenses incurred in accounting for construction. Engineering labor is charged to this account on the basis of actual time devoted to construction projects. Other expenses pertaining to the operation of the Engineering Departments are also charged direct to this account when they pertain to engineering or construction. Miscellaneous engineering office department expenses are allocated between this overhead and operation and Maintenance Supervision and Engineering on the basis of time devoted by the Engineering Department to each of these classes of engineering. This overhead also includes the cost of labor and expenses incurred by superintendents and others in the distribution, transmission and plant organization which pertain to construction work. Since all engineering expenditures included in this account pertain to construction, no portion of the costs is cleared to other than construction accounts of the various utility departments. Engineering expenses applicable to major specific projects are charged on the basis of actual amounts applicable thereto, and to other construction projects on a functional basis by a percentage applied to direct work order costs.
- (2) During 1994, the Company capitalized AFUDC on production and transmission plant at the 7.55% rate. Because the Interchange Agreement between NSP(M) and NSP(W) requires the FERC method of accounting, the company recorded AFUDC at the estimated FERC formula rate for the FERC jurisdictional property. By order dated March 11, 1986 the Public Service Commission of Wisconsin authorized the Company to capitalize AFUDC on production and transmission property effective January 1, 1985 at the FERC formula rate.

AFUDC at the 7.55% rate was capitalized on distribution, general, and common electric plant and gas plant effective January 1, 1994. By order dated December 22, 1988, the Public Service Commission of Wisconsin instructed the Company to capitalize AFUDC at the adjusted weighted cost of capital. The Company has recorded carrying charges for the amounts allowed by the PSCW in excess of that in the above formula to Account 186, Miscellaneous Deferred Debits.

**THIS PAGE LEFT INTENTIONALLY BLANK**

Name of Respondent NORTHERN STATES POWER COMPANY(WISCONSIN)	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
--	---	--	---------------------------------

**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 (d), 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	\$278,061,055	\$277,702,715		\$358,340
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	24,438,303	24,438,303		
4	(413) Exp. of Elec. Plt. Leas. to Others	38,461			38,461
5	Transportation Expenses—Clearing	668,719	668,719		
6	Other Clearing Accounts				
7	Other Accounts (Specify):				
8					
9	Total Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	\$25,145,483	\$25,107,022		\$38,461
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(5,350,730)	(5,350,730)		
12	Cost of Removal	(1,699,301)	(1,699,301)		
13	Salvage (Credit)	902,818	902,818		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(\$6,147,213)	(\$6,147,213)		
15	Other Debit or Cr. Items (Describe):	* 144,611	144,611		
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	\$297,203,936	\$296,807,135		\$396,801

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

18	Steam Production	34,779,441	34,779,441		
19	Nuclear Production	0			
20	Hydraulic Production-Conventional	42,437,687	42,040,886		396,801
21	Hydraulic Production-Pumped Storage				
22	Other Production	42,910,536	42,910,536		
23	Transmission	56,217,408	56,217,408		
24	Distribution	106,342,780	106,342,780		
25	General	14,516,084	14,516,084		
26	TOTAL (Enter Total of lines 18 thru 25)	\$297,203,936	\$296,807,135		\$396,801



< p219-15(a) >

This figure includes:  
Change in Retirement Work in Progress  
Miscellaneous Transfers

145,534  
(923)

144,611  
\*\*\*\*\*

Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of non-utility property included in Account 121.
2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars ( details ) concerning sales, purchases, or transfers of Nonutility Property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.

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 (line 44), or (2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Hydraulic production plant located at Cornell Wi			1,056
2	on Chippewa River	1,056		
3	Misc. hydraulic lands owned in excess of requirement for			14,655
4	developed project	14,655		
5	Hydraulic lands at undeveloped location	15,982		15,982
6	Dunville lands on Chippewa River	26,353		26,353
7	Miscellaneous lands	25,550		25,550
8	Abandoned sub lands	8,799		8,799
9	Miscellaneous lands (1,3,4 and 6)	256,611	(73,257)	183,354
10	Dunn County Site lands (5)	2,439,023	(356)	2,438,667
11	Baker Site	17,862		17,862
12	Matthews site (2)	3,750	(1,075)	2,675
13	City of Ashland	29,255		29,255
14	Town of Gingles-tank farm land	7,053		7,053
15	Ogema sub land	472		472
16	Clear Lake Diesel	35,076		35,076
17	Chippewa Reservoir land	23		23
18	Oriente Falls Lands	22,339		22,339
19	Oriente Falls Hydro Structure	252,954		252,954
20				
21				
22				
23				
24				
25				
26				
27	(1) Sold LaCrosse Ind Park lands to NSP Lands			
28	(2) Sale of White River Lands to Steen			
29	(3) Sold LaCrosse Ind Park lands to Swanson			
30	(4) Sold LaCrosse Ind Park lands to Century Telephone			
31	(5) Sale of Tyrone land to G. Weiss			
32	(6) Sold LaCrosse Ind Park lands to S. Johnson			
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44	Minor Item Previously Devoted to Public Service			
45	Minor Items-Other Nonutility Property			
46	TOTAL	\$3,156,813	(\$74,688)	\$3,082,125

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.) 12/31/94	Year of Report Dec. 31, 1994
---	---	---	---------------------------------

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 thereunder 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 (a) (b)			
2	Improvement Company			
3				
4	Capital Stock, par value \$76	12/24/24		
5	per share 6%	10/15/92		
6	Equity in Undistributed Earnings			549,326
7				125,510
8	SUBTOTAL			674,836
9				
10	Clearwater Investments, Inc			
11	Capital Stock	06/01/92		50,000
12	Equity in Undistributed Earnings			40,644
13				
14	SUBTOTAL			90,644
15				
16				
17	NSP Lands, Inc			
18	Capital Stock	06/01/92		50,000
19	Equity in Undistributed Earnings			496,026
20				
21	SUBTOTAL			546,026
22				
23				
24	(a) Includes \$204,817.55 par			
25	value of 2048.1755 shares			
26	received as stock dividends.			
27	Includes 2,124 shares, par value			
28	\$212,400 and book value of			
29	\$131,392 acquired in merger of			
30	LSDP effective Jan. 1, 1987			
31				
32	(b) Cost to respondent was			
33	\$550,114; Difference of \$788.32			
34	represents excess of cost over			
35	par value of 27 shares acquired			
36	in September 1929 through open			
37	account of \$3,488.23 from			
38	Chippewa River Power and Fibre			
39	Company, an associated company.			
40				
41				
42	TOTAL Cost of Account 123.1 \$	650,114	TOTAL	\$1,311,506

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 for 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
				2
				3
				4
0	0	549,326		5
39,134	38,053	126,591		6
				7
39,134	38,053	675,917	0	8
				9
				10
0	0	150,000		11
120,156	0	160,800		12
				13
120,156	0	310,800	0	14
				15
				16
				17
0	0	50,000		18
269,896	500,000	265,922		19
				20
269,896	500,000	315,922	0	21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
				37
				38
				39
				40
				41
\$429,186	\$538,053	\$1,302,639		42

BLANK PAGE  
(Next page is 227)

Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Revision	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

**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 (on a supplemental page) 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)	\$2,221,234	\$3,267,681	Electric
2	Fuel Stock Expenses Undistributed (Account 152)	71,403	144,883	Electric
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	3,274,158	3,385,825	Electric & Gas
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	550,749	702,005	Electric
8	Transmission Plant (Estimated)	411,340	540,664	Electric
9	Distribution Plant (Estimated)	655,666	904,804	Electric & Gas
10	Assigned to - Other			
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	\$4,091,913	\$5,533,298	
12	Merchandise (Account 155)	65,345	113,384	Electric
13	Other Materials and Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)			
15	Stores Expense Undistributed (Account 163)	50,301	242,440	Electric & Gas
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	\$7,300,196	\$9,301,686	

*THIS PAGE LEFT INTENTIONALLY BLANK*

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) 12/31/94		Year of Report Dec. 31, 1994	
MISCELLANEOUS DEFERRED DEBITS (Account 186)							
1. Report below the particulars (details) called for concerning miscellaneous deferred debits.				3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.			
2. For any deferred debit being amortized, show period of amortization in column (a).							
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDIT		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	Disposal Sites	(\$15,939)		501	\$35,828	(\$51,767)	
2							
3	Michigan Property Tax	485,000		408	485,000	0	
4							
5	Interest on Income Tax	628,587	329,432			958,019	
6							
7	Planning/Engineering Studies	73,991	1,843,795	Various	1,775,343	14,443	
8	Appraisals and Other Items						
9							
10	AFUDC in excess of FERC	1,183,562	306,371	406	82,920	1,407,013	
11							
12	Capitalized DSM - Electric	6,971,358	2,815,357	908	1,042,747	6,743,968	
13	Capitalized DSM - Gas	1,319,893	765,103	908	207,384	1,877,612	
14							
15	Debt Refinancing	54		921	54	0	
16							
17	Regulatory Asset - Pensions (sfas 106)	1,258,000		926	90,000	1,168,000	
18							
19							
20	Deferred Compensation (sfas 87)	206,000	51,000			257,000	
21							
22	Amended 1992 Tax Return Items	0	3,307,410			3,307,410	
23							
24	Wheaton Event Insurance						
25	Recovery	0	3,091,357			3,091,357	
26							
27							
28							
29	AFUDC in excess of FERC is						
30	amortized over life of related						
31	plant.						
32	Capitalized DSM cost are						
33	amortized over 10 years						
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47	Misc. Work in Progress						
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)						
49	TOTAL	\$12,110,506				\$20,901,055	



Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

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.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Tax Interest Capitalized	\$1,633,590	\$1,796,031
3	Vaction Reserve	674,872	725,853
4	Customer Advances	1,314,808	1,807,579
5	Regulatory Reserves	246,610	310,276
6	Early Retirement Program	465,496	521,895
7	Other	2,116,784	2,490,646
8	TOTAL Electric (Enter Total of lines 2 thru 7)	\$6,452,160	\$7,652,280
9	Gas		
10	Tax Interest Capitalized	36,293	52,073
11	Vacation Reserve	99,248	108,393
12	Customer Advances	124,115	128,582
13	DSM Escrowed Program	(58,636)	(116,696)
14	Early Retirement Programs	63,540	73,884
15	Other	343,477	303,710
16	TOTAL Gas (Enter Total of lines 10 thru 15)	\$608,037	\$549,946
17	Other		
18	TOTAL (Acct 190) (Total of lines 8,16 and 17)	\$7,060,197	\$8,202,226

NOTES

\* Electric's "Other" includes:

Severence	0	331,768
Medical	174,503	188,169
DSM Escrowed Programs	100,207	326,656
Uncollectibles	186,582	236,720
Lower of Cost or Market	142,635	142,635
Section 189 Property	4,836	0
Deferred Compensation	563,844	662,978
Executive Incentive Plan	(224)	(93,993)
Water Power Rights	(1,408)	0
Lawsuits Pending	122,844	220,550
Post Retirement Liability	420,177	248,859
Pension Liability	402,788	226,304
Total Electric "Other"	2,116,784	2,490,646

Gas "Other" includes

Severence	0	56,076
Medical	26,707	29,158
Uncollectibles	19,613	8,491

NOTES (Cont)

	Balance at Beginning of Year	Balance at End of Year
Gas "Other" includes		
Lower of Cost or Market	41,275	45,165
Section 189 Property	688	(17)
Deferred Compensation	84,636	100,948
Exec. Incentive Plan	(46)	(16,947)
Lawsuits Pending	44,126	0
Post Retirement Liability	61,231	37,377
Pension Liability	65,247	41,459
Total Gas "Other"	343,477	303,710

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

CAPITAL STOCK (Accounts 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 Exchange (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	870,000	\$100.00	0
2				
3	Total Common	870,000		
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				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

CAPITAL STOCK (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 noncumulative.

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)	
862,000	\$8,620,000					1
						2
862,000	8,620,000	0	0	0	0	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
						35
						36
						37
						38
						39
						40
						41
						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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,  
PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK  
(Accounts 202 and 205, 203 and 206, 207, 212)

- |  |   |
|--|---|
| <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, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, 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 under Account 203,</p> | <p>Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year.</p> <p>4. For Premium on Account 207, Capital Stock, designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p> |
|--|---|

Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1	Accounts 202, 205 - Capital Stock		
2	Subscribed	0	0
3			
4	Accounts 203, 206 - Capital Stock		
5	Liability for Conversion	0	0
6			
7	Account 207 - Premium on Capital		
8	Stock		
9	Excess of consideration received		
10	over par value of common stock		
11	issued in conversion on 2,132		
12	shares of 5% Cumulative Preferred		
13	Stock on the basis of 1.5 shares		
14	of Preferred Stock for each share		
15	of Common Stock	1,855	27,825
16			
17	Premium over book value on 162,000		
18	shares of Common Stock issued in		
19	connection with acquisition of Lake		
20	Superior District Power Company		
21	from parent company		10,432,916
22			
23			
24	Account 212 - Installments received		
25	on Capital Stock	0	0
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46	TOTAL	1,855	\$10,460,741

**THIS PAGE LEFT INTENTIONALLY BLANK**

Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
LONG-TERM DEBT (Accounts 221, 222, 223, and 224)					
<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 (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	First Mortgage Bonds, 9-1/8%	50,000,000	1,573,296		
4	First Mortgage Bonds, 7-1/4%	110,000,000	1,151,265	P	
5			1,722,600	D	
6	First Mortgage Bonds, 5-3/4%	40,000,000	329,513	P	
7			209,600	D	
8					
9					
10	Account 222 - Required Bonds	(490,000)			
11					
12	First Mortgage Bond 9-1/8%				
13					
14					
15	Account 223 - Advance From Associated Co.s				
16					
17	None				
18					
19	Account 224 - Other Long Term Debt				
20					
21	Resource Recovery Revenue Bonds, 7-3/4%	18,600,000	308,563		
22					
23					
24	Subtotal	218,110,000	5,294,837		
25					
26					
27					
28					
29					
30					
31					
32					
33	TOTAL	\$218,110,000	\$5,294,837		

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

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 Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

12. In a supplemental statement, 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)			
						1
						2
04/01/91	04/01/21	04/01/91	03/31/21	48,500,000	4,427,866	3
03/01/93	04/01/23	03/01/93	03/31/23	110,000,000	7,829,243	4
						5
10/01/93	10/01/03	10/03/93	09/30/03	40,000,000	2,295,973	6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
11/01/86	11/01/11	11/01/86	10/31/11	18,500,000	1,441,500	21
						22
						23
				217,100,000	15,994,584	24
						25
						26
						27
						28
						29
						30
						31
						32
				\$217,100,000	\$15,994,584	33



BLANK PAGE  
(Next page is 261)

**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.

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.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	*
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10		
11		
12		
13		0
14	Income Recorded on Books Not Included in Return	
15		
16		
17		
18		0
19	Deductions on Return Not Charged Against Book Income	
20		
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	
28	Show Computation of Tax:	
29	See page 261.A	
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		

	Total
Book Income	38,545,081
1993 TBT Misc. Income/Gain	251,487
Current Taxes-Federal	9,365,648
Current Taxes-Wisconsin	2,719,900
Current Taxes-Michigan	53,788
Deferred Tax-Debit	16,513,334
Deferred Tax-Credit	(8,898,380)
ITC Credit	(943,208)
Income Before Income Taxes	57,607,650
Common Adjustment to Fed. and State	
Amort. Loss Req. Debt (1986)	311,040
Amort. Loss Req. Debt (1993)	242,478
Interest Accrual Tax Assmt.	650,000
AFDC (Equity)	(670,911)
AFDC (Debt)	(481,467)
Excess AFDC (Debt)	(106,605)
Excess AFDC (Equity)	(201,633)
Excess AFDC (Debt) Amort.	28,904
Excess AFDC (Equity) Amort.	54,174
Book Depreciation Oper.	30,692,520
Book Amortization	0
Reverse Transport Clearing	816,472
Removal Costs	(1,792,149)
Reusable Material	22,494
Tax Interest on Construction	568,350
Deferred Compensation	233,686
Advances for Construction	481,487
Contributions in Aid	400,233
Non Deductible Meal & Inter.	100,000
Con & Load Management	523,919
Capitalized Conservation	(2,267,178)
Bad Debts	38,779
Lawsuits Pending	133,727
Non Allowable Dues	11,004
Fly Ash Disposal	33,828
Lower of Cost or Market	0
Early Retirement Amortization	0
Subsidiary Earnings	(429,185)
Executive Incentive Plan	0
Book Amort. of Def. Tax Interest	(329,432)
Regulatory Reserve	(288,766)
Pension Liability	(476,000)
Post Retirement Benefits	615,934
Capital Lease-OrCom	807,939
Internally Developed Software	(3,035,037)
Severance	573,537
Wisconsin Income Taxes	(3,406,653)
Michigan Income Taxes	(79,948)
Federal Tax Depreciation	(39,653,869)
Federal Repair Allowance	(1,690,517)
Amortization of 1989 Prop.	(15,828)
Chippewa Dividends Received	0
Federal Div. Rec. Deduction	0
Tax Amort. Bond Expense	0
Federal Taxable Income	40,022,975
	(0)
Federal Income Tax Rate	0
Federal Tax	14,008,041
Prior Year Adjustments	(5,902,509)

**THIS PAGE LEFT INTENTIONALLY BLANK**

**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	1,605,554		15,076,135	14,648,710	(3,045,043)
3	Unemployment-94	0		62,917	58,372	(3,185)
4	Unemployment-93	908			908	0
5	FICA 1994	0		3,454,478	3,342,914	
6	FICA 1993	(234)			234	
7						
8	Wisconsin					
9	Income	1,569,890		3,611,295	4,024,700	(602,123)
10	Unemployment 1994			229,824	226,315	(11,751)
11	Unemployment 1993	4,302			4,302	
12	Gross Receipts		9,800,000	9,663,291	10,050,000	
13	Real Estate 1994			92,401		49
14	Real Estate 1993	94,537			92,422	(2,115)
15	Use 1994			462,091	440,894	1,146
16	Use 1993	81,869			81,869	
17	Motor Vehicle License 1994		73,510	88,866	88,866	
18	HWY Use			28	28	
19	Remainder Assessment		263,928	417,203	518,759	(91,370)
20	Miscellaneous Assessments 194	(3,234)			2,148	4,125
21						
22	Michigan					
23	Income	54,389		79,948	98,862	(24,527)
24						
25	Unemployment 1994			4,943	4,218	(304)
26	Unemployment 1993	39			39	
27	Real Estate 1994			101,032	53,690	
28	Real Estate 1993	35,289			35,289	
29	Personal Property 1994			384,000	280,053	
30	Personal Property 1993	651,742			166,742	(485,000)
31	Use 1994			9,697	7,518	(1,146)
32	Use 1993	1,146			1,146	
33	Remainder Assessment		4,463	20,107	20,274	
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	\$4,096,197	\$10,141,901	\$33,758,256	\$34,249,272	(\$4,261,244)

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) 12/31/94		Year of Report Dec. 31, 1994	
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)							
5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).				8. Enter accounts to which taxes charged were distributed in columns (i) thru (l). In column (i), report the amounts charged to Accounts 408.1 and 409.1 for Electric Department only. Group the amounts charged to 408.1, 409.1, 408.2, and 409.2 under other accounts in column (i). For taxes charged to other accounts or utility plant, show the number of the appropriate balance sheet account, plant account or subaccount.			
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.				9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.			
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.							
BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)					
(Taxes Accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1 (i)	Extraordinary Items (Account 405.3) (j)	Adjustment to Ret. Earnings (Account 435) (k)	Other (l)	Line No.	
(1,012,064)		7,533,348			7,542,787	1	
1,360		62,393			524	2	
						3	
						4	
111,096		2,244,622			1,209,856	5	
						6	
						7	
						8	
554,362		2,559,513			1,051,782	9	
(8,242)		126,461			103,363	10	
						11	
	10,186,709	8,983,286			680,005	12	
92,450					92,401	13	
						14	
22,343					462,091	15	
	2,642				88,866	16	
					28	17	
	274,114	402,489			14,714	18	
(1,257)						19	
						20	
						21	
						22	
10,948		49,409			30,539	23	
						24	
421		3,283			1,660	25	
						26	
47,342		80,157			20,875	27	
						28	
103,947		288,540			95,460	29	
						30	
1,033					9,697	31	
						32	
	4,631	14,633			5,474	33	
						34	
						35	
						36	
						37	
						38	
						39	
						40	
(576,261)	\$10,468,096	\$22,348,134			\$11,410,122	41	

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. footnote any correction adjustments to the account balance shown in  
Where appropriate, segregate the balances and transac- column(g). Include in column(i) the average period over which the tax  
tions by utility and nonutility operations. Explain by 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%	495,495			E411.4	66,082	
4	7%						
5	10%	17,582,549			E411.4	740,518	
6		3,312,268			E411.4	68,994	
7		226,855			E411.4	7,365	
8	TOTAL	\$21,617,167		0		\$882,959	0
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	Gas Utility						
11	4%	38,491			G411.4	3,753	
12	10%	933,704			G411.4	55,147	
13	20%	32,946			G411.4	1,349	
14	Total Gas	1,005,141		0		60,249	0
15							
16	Total Utility	22,622,308		0		943,208	0
17							
18							
19	Non-Utility (Ac)						
20	10%	1,030,951					(377,581)
21							
22	Total NSP (W)	23,653,259		0		9,432,080	(377,581)
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							
48							

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) 12/31/94	Year of Report Dec. 31, 1994
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
0					2
429,413					3
0					4
16,842,031					5
3,243,274					6
219,490					7
\$20,734,208					8
					9
0					10
34,738					11
878,557					12
31,597					13
944,892					14
0					15
21,679,100					16
0					17
0					18
0					19
653,370					20
0					21
13,843,598					22
0					23
0					24
0					25
0					26
0					27
0					28
0					29
0					30
0					31
0					32
0					33
0					34
0					35
0					36
0					37
0					38
0					39
0					40
0					41
0					42
0					43
0					44
0					45
0					46
0					47
0					48



BLANK PAGE  
(Next page is 269)

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) 12/31/94	Year of Report Dec. 31, 1994	
OTHER DEFERRED CREDITS (Account 253)						
1. Report below the particulars (details) called for concerning other deferred credits.			3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.			
2. For any deferred credit being amortized, show the period of amortization.						
Line No.	Description of 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	Line Extension Projects	\$1,585,601	Various	\$1,153,067	\$1,602,513	\$2,035,047
2						0
3						0
4						0
5						
6	SFAS 112 Post Empl Ben Lblty	0			150,000	150,000
7	Retiree Medical & Life Cost		926	2,881,007	2,881,007	0
8	Postretirement Benefits Liability	870,861	926	182,262	648,196	1,336,795
9						
10	Pensions Accrued - SFAS 87	2,584,000	926	631,000		1,953,000
11	Reg Lblty Dfd Comp - SFAS 87	206,000			51,000	257,000
12						
13	Purchase Gas Refunds	(546,445)	480.1	4,199,209	3,496,499	(1,249,155)
14						
15	FERC Regul Reserve	131,161	447	590,923	464,386	4,624
16	PSCW Regul Reserve-Fuel	230,000	557			230,000
17	PSCW Regul Reserve-Doe Credits	647,513	557	832,673	613,587	428,427
18						
19	Gas DSM Escrowed Programs	265,636	908	1,088,845	977,909	154,700
20	Electric DSM Escrowed Programs	(275,336)	908	4,207,218	4,859,000	376,446
21						
22	Restoration of landfill site	32,685	502	104,447	9,961	(61,801)
23						
24	MI PSCR	163,951	456	254,941	45,074	(45,916)
25						
26	Deferred Compensation Liability	1,521,649	232	112,232	333,675	1,743,092
27	Dfd. Comp. SFAS 87 Liability	409,000			34,000	443,000
28	Net Regulatory Liab. (sfas 109)	12,960,000	186	7,163,750	3,681,750	9,478,000
29						0
30	Early Retirement Program	1,321,600	926		164,400	1,486,000
31						
32	Provision for Lawsuits Pending	416,273	925	241,273	375,000	550,000
33						
34	Wholesale Load Mngmt. Credit	53,847	447	88,869	109,422	74,400
35						
36	Deferred Gains - Unused System supply		804	189,802	189,604	(198)
37						
38						
39	Amortzation period for Early Retirement Program is 14 years.					
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	\$22,577,996		\$23,921,518	\$20,686,983	\$19,343,461

Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr) 12/31/94	Year of Report Dec. 31, 1994
---	--	--	---------------------------------

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

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

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	\$395,201		\$53,231
4	Pollution Control Facilities			
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	\$395,201	0	\$53,231
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)	0	0	0
16	Other (Specify)			
17	TOTAL (Acct 281) (Total of 8, 15, and 16)	\$395,201	0	\$53,231
18	Classification of TOTAL			
19	Federal Income Tax	244,406		39,201
20	State Income Tax	150,795		14,030
21	Local Income Tax			

NOTES

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

income and deductions.

3. Use separate pages 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)		
						\$341,970	3
						0	4
						0	5
						0	6
						0	7
0	0					\$341,970	8
						0	9
						0	10
						0	11
						0	12
						0	13
						0	14
0	0					0	15
						0	16
0	0					\$341,970	17
						410,410	19
244,406	39,201					273,530	20
150,795	14,030					0	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.) 12/31/94	Year of Report Dec. 31, 1994
---	---	---	---------------------------------

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

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

Line No.	Account Subdivisions (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	\$68,128,334	\$9,207,534	\$3,439,576
3	Gas	3,814,337	920,994	324,861
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	\$91,942,671	\$10,128,528	\$3,764,437
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	\$91,942,671	\$10,128,528	\$3,764,437
10	Classification of TOTAL			
11	Federal Income Tax	78,479,675	8,146,049	3,027,308
12	State Income Tax	1,462,996	1,982,479	737,129
13	Local Income Tax			

NOTES

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

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

income and deductions.

3. Use separate pages 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
						\$93,896,292	2
						4,410,470	3
						0	4
			0		0	\$98,306,762	5
						0	6
						0	7
						0	8
			0		0	\$98,306,762	9
							10
				282	440	83,598,856	11
		282	440			14,707,906	12
						0	13

NOTES (Continued)

Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

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

Line No.	Account Subdivisions (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	2222 Reacquisition	\$4,237,120		\$323,672
4	Capitalized DSM	2,919,700	1,153,739	418,141
5	Premium/Discount on Bonds	(2,129)		
6	Unbilled Revenue Budget Billing	89,046		58,871
7	Book Amount of Tax Int. Def.	252,125	132,040	
8	Other	* 63,501	3,400,814	205,713
9	TOTAL Electric (Total of lines 3 thru 8)	\$7,559,363	\$4,686,593	\$1,006,397
10	Gas			
11	Bond Reacquisition	371,949		27,772
12	Capitalized DSM	350,579	316,265	88,215
13	Premium/Discount on Bonds	7,954		
14	Unbilled Revenue Budget Billing	346,711		75,131
15	Prepaid Gross Receipts Tax		207,727	
16	Other	72,107	4,071	50,252
17	TOTAL Gas (Total of lines 11 thru 16)	\$1,149,300	\$528,063	\$241,370
18	Other (Specify)	(6,814,424)		
19	TOTAL Acct 283 (Enter Total of lines 9,17 and 18)	\$1,894,239	\$5,214,656	\$1,247,767
20	Classification of TOTAL			
21	Federal Income Tax	2,754,059	4,797,569	993,874
22	State Income Tax	(859,820)	417,087	253,893
23	Local Income Tax			

NOTES

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

income and deductions. and 277. Include amounts relating to insignificant items listed under Other.  
 3. Provide in the space below explanations for page 276  
 4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credits to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
						\$3,913,448	3
						3,655,298	4
						(2,129)	5
						30,175	6
						384,165	7
						3,258,602	8
0	0		0		0	\$11,239,559	9
						344,177	11
						578,629	12
						7,954	13
						271,580	14
						207,727	15
						25,926	16
0	0		0		0	\$1,435,993	17
	1,195,906	186/253	(6,003,100)		(2,781,750)	(4,788,980)	18
0	\$1,195,906		(\$6,003,100)		(\$2,781,750)	\$7,886,572	19
						8,160,840	21
	1,195,906		(5,030,742)		(2,231,750)	(274,268)	22
			(972,358)		(550,000)		23
						0	23

NOTES (Continued)



< p276-8(b)) >

(a)	(b)	(c)	(d)
Electric Other on line 8 above:			
Interchange Agreement lag:	(299,679)	260,325	61,431
Contributions	33,860	17,679	
Miscellaneous	329,320	(38,123)	144,282
Prepaid Gross Receipts Tax	0	3,160,933	
Total Electric Other	63,501	3,400,814	205,713

Other (Specified) Non Utility on line 18 above:			
FAS109	(12,960,000)		
TBT's	6,145,576		
Interest	0		
Total Other	(6,814,424)		

< p277-8(f) >

(f)	(g)	(h)	(i)	(j)	(k)
					(100,785)
					51,539
					146,915
					3,160,933
		-----		-----	-----
		0		0	3,258,602
		-----		-----	-----
1,195,906	186 & 253	(6,263,750)	186 & 253	(2,781,750)	(9,478,000)
		260,650			4,349,670
		-----		-----	-----
1,195,906		(6,003,100)		(2,781,750)	(4,788,980)
		-----		-----	-----

Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

OTHER REGULATORY LIABILITIES (Account 254)

1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
2. For regulatory liabilities being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Amount (c)		
1	NSPW Emission Allocances			\$21,184	\$36,308
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					
35					
36					
37					
38					
39					
40					
41	TOTAL		0	\$21,184	\$36,308

BLANK PAGE  
(text page is 300)

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

ELECTRIC OPERATING REVENUES (Account 400)

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.

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	\$115,941,799	\$114,718,144
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr.4)	53,778,908	52,214,300
5	Large (or Ind.) (See Instr.4)	107,532,370	101,608,959
6	(444) Public Street and Highway Lighting	3,018,456	3,022,900
7	(445) Other Sales to Public Authorities	1,119,602	1,052,660
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	197,268	186,166
10	TOTAL Sales to Ultimate Consumers	\$281,588,403	\$272,803,129
11	(447) Sales for Resale	\$17,413,747	\$16,009,063
12	TOTAL Sales of Electricity	\$299,002,150	\$288,812,192
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	\$299,002,150	\$288,812,192
15	Other Operating Revenues		
16	(450) Forfeited Discounts	\$491,744	\$456,587
17	(451) Miscellaneous Service Revenues	734,891	670,924
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	675,015	557,751
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	73,873,561	71,975,400
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	\$75,775,211	\$73,660,662
27	TOTAL Electric Operating Revenues	\$374,777,361	\$362,472,854

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 a footnote.)

5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.

6. For lines 2,4,5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.

7. Include unmetered sales. Provide details of such sales in a footnote.

MEGAWATT HOURS SOLD		AVG. NO. CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
1,642,159	1,627,454	176,870	174,594	2
				3
861,054	832,221	26,703	26,772	4
2,308,504	2,170,165	1,744	1,155	5
22,916	23,424	566	569	6
16,509	15,495	423	430	7
				8
				9
3,824	3,328			9
4,854,965	4,672,087	206,306	203,520	10
438,220	417,412	10	10	11
5,293,185	5,089,499	206,316	203,530	12
				13
5,293,185	5,089,499	206,316	203,530	14

\*Includes \$ (204,772) unbilled revenues.  
 \*\*Includes (957) MWH relating to unbilled revenues.

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

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 customers, average KWh per customer, and average revenue per KWh, excluding data 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 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 classifica-

tion (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	WISCONSIN RESIDENTIAL (440)					
2	-----					
3	AA170 All Electric	204,336	14,616,368	18,892	10,816	7.1531c
4	AA171 All Electric WHLDMG	19,709	1,342,838	1,530	12,882	6.8133c
5	AA172 All Electric WH&ACLDMG	4,255	281,510	335	12,701	6.6160c
6	AA173 Res Controlled SH AC	381	26,447	44	8,659	6.9415c
7	AA270 All Electric On Pk TCD	14,569	2,193,410	3,244	4,491	15.0553c
8	AA271 All Electric Off Pk TCD	46,383	1,259,608	3,244	14,298	2.7157c
9	AL270 Res.Dual Fuel On Pk	850	134,141	272	3,125	15.7813c
10	AL271 Res.Dual Fuel Off Pk	3,748	101,762	272	13,779	2.7151c
11	AL280 Res.Dual Fuel	45	2,721	2	22,500	6.0467c
12	AM170 Multi-Dwelling	3,036	216,014	240	12,650	7.1151c
13	AP039 Prot.Lighting	0	8	1	0	
14	AP058 Prot.Lighting	4	281	3	1,333	7.0250c
15	AP059 Prot.Lighting	0	56	1	0	
16	AP069 Prot.Lighting	6	388	1	6,000	6.4667c
17	AP079 Prot.Lighting	232	30,155	466	498	12.9978c
18	AP088 Prot.Lighting	21	1,346	11	1,909	6.4095c
19	AP089 Prot.Lighting	15	1,196	12	1,250	7.9733c
20	AP098 Prot.Lighting	1,066	90,182	1,260	846	8.4598c
21	AR170 Res.	391,027	28,960,404	59,830	6,536	7.4062c
22	AR173 Res.Controlled AC	12,114	842,795	1,572	7,706	6.9572c
23	AR270 Res.On Peak	828	131,434	276	3,000	15.8737c
24	AR271 Res.Off Peak	2,326	63,148	276	8,428	2.7149c
25	AS076 Water Heating	3,591	242,860	1,293	2,777	6.7630c
26	AS300 Res.Ctrl.Water Heating	269	19,237	142	1,894	7.1513c
27	AY170 Res.& Wt.Htg.	284,357	20,492,351	29,958	9,492	7.2066c
28	AY171 Res.WHLDMG	108,889	7,443,911	12,956	8,405	6.8362c
29	AY172 Res.WH&ACLDMG	36,802	2,411,502	3,984	9,237	6.5526c
30	AY173 Res.WH,AC Load Mgmt.	1,774	123,323	220	8,064	6.9517c
31	AY270 Res.On Peak	7,441	1,172,735	2,369	3,141	15.7604c
32	AY271 Res.Off Peak	22,836	619,797	2,369	9,640	2.7141c
33	BA070 All Electric	4,296	296,151	93	46,194	6.8936c
34	BA071 All Electric WHLDMG	548	37,508	18	30,444	6.8445c
35	BA072 All Electric WH&SH LDMG	51	3,463	1	51,000	6.7902c
36	BA870 All Electric	24,748	1,771,640	1,627	15,211	7.1587c
37	BA871 All Electric WHLDMG	3,395	235,230	233	14,571	6.9287c
38	BA872 All Electric WH&ACLDMG	469	31,680	32	14,656	6.7548c
39	BA873 All Electric AC LDMG	4	309	1	4,000	7.7250c
40	BA880 All Electric On Peak	6,031	944,368	1,475	4,089	15.6586c
41	Total Billed					
42	Total Unbilled Rev. (See Instr. 6)					
43	TOTAL	1,210,452	\$86,142,277	148,555	8,148	7.1165c

**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 customers, average KWh per customer, and average revenue per KWh, excluding data 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 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 classifica-

tion (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	BA881 All Electric Off Peak	23,319	\$633,168	1,475	15,809	2.7152c
2	BE070 Res.Farm WH LD MGT	6	(1,254)	1,252	5	(20.9000)c
3	BF070 Res.Farm	19,903	1,421,313	16	1,243,938	7.1412c
4	BL280 Res.Dual Fuel	13	802	1	13,000	6.1692c
5	BL880 Rur.Dual Fuel On Peak	344	54,867	94	3,660	15.9497c
6	BL881 Rur.Dual Fuel Off Peak	1,623	44,065	94	17,266	2.7150c
7	BM870 Multi-Dwelling	76	5,653	7	10,857	7.4382c
8	BP069 Prot.Lighting	2	139	1	2,000	6.9500c
9	BP079 Prot.Lighting	125	16,328	254	492	13.0624c
10	BP088 Prot.Lighting	28	1,825	15	1,867	6.5179c
11	BP089 Prot.Lighting	7	515	6	1,167	7.3571c
12	BP098 Prot.Lighting	951	80,221	1,131	841	8.4254c
13	BP839 Prot.Lighting	0	64	1	0	
14	BP859 Prot.Lighting	2	253	3	667	12.6500c
15	BP879 Prot.Lighting	360	47,013	724	497	13.0592c
16	BP888 Prot.Lighting	15	979	8	1,875	6.5267c
17	BP889 Prot.Lighting	30	2,371	24	1,250	7.9033c
18	BP898 Prot.Lighting	1,153	97,419	1,374	839	8.4492c
19	BR870 Residential	107,783	8,234,086	15,769	6,835	7.6395c
20	BR873 Res.Rural AC Controlled	606	43,305	70	8,657	7.1460c
21	BR880 Residential On Peak	558	89,639	162	3,444	16.0643c
22	BR881 Residential Off Peak	1,830	49,676	162	11,296	2.7145c
23	BS076 Water Heating	183	12,367	45	4,067	6.7579c
24	BS300 Rur.Ctr.Wtr.Htg.	45	3,265	27	1,667	7.2556c
25	BS876 Water Heating	165	11,182	57	2,895	6.7770c
26	BY070 Res. & Wtr.Htg.	112,708	7,816,520	3,327	33,877	6.9352c
27	BY071 Res.WHLDMG	13,784	943,962	484	28,479	6.8482c
28	BY072 Res.WH&ACLDMG	885	59,782	28	31,607	6.7550c
29	BY073 Farm WH AC Load Mgmt.	0	0	2	0	
30	BY870 Res. & Wtr.Htg.	61,073	4,456,907	5,117	11,233	7.2977c
31	BY871 Res.WHLDMG	20,997	1,469,026	2,029	10,348	6.9964c
32	BY872 Res.WH&ACLDMG	2,577	174,102	221	11,661	6.7560c
33	BY873 Res.AC Load Mgmt.	259	18,444	24	10,792	7.1212c
34	BY880 Res.On Peak	2,880	459,654	797	3,614	15.9602c
35	BY881 Res.Off Peak	8,946	242,903	797	11,225	2.7152c
36	Accrued Revenue	(3,095)	(194,943)			6.2986c
37	Accrued Revenue	(2,578)	(176,131)			6.8321c
38						
39	Total Wisconsin Account 440	1,588,015	112,261,764	184,473	8,608	7.0693c
40						
41	Total Billed					
42	Total Unbilled Rev. (See Instr. 6)					
43	TOTAL	1,588,015	112,261,764	184,473	8,608	7.0693c



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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

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 customers, average KWh per customer, and average revenue per KWh, excluding data 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 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 classifica-

tion (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	Michigan Residential (440)					
2	-----					
3	AP418 Res. Outdoor Ltg.	35	3,270	40	875	9.3429c
4	AP419 Res. Outdoor Ltg.	4	297	1	4,000	7.4250c
5	29720 Res. Outdoor Ltg.	29	4,014	59	492	13.8414c
6	AR400 Residential	39,245	2,688,644	5,960	6,585	6.8509c
7	AS400 Res. Ctrl. Water Heating	625	33,884	327	1,911	5.4214c
8	AT400 Res. TOD On Peak	173	25,552	57	3,035	14.7699c
9	AT401 Res. TOD Off Peak	577	16,222	57	10,123	2.8114c
10	BP418 Rur. Outdoor Ltg.	74	6,957	88	841	9.4014c
11	BP420 Rur. Outdoor Ltg.	9	1,236	17	529	13.7333c
12	BR400 Rur. Res. Elec.	12,647	864,024	1,855	6,818	6.8318c
13	BS400 Rur. Ctrl. Wtr. Htg.	139	7,622	79	1,759	5.4835c
14	BT400 Rur. TOD On Peak	240	35,038	74	3,243	14.5992c
15	BT401 rur. TOD Off Peak	826	23,331	74	11,162	2.8246c
16	Accrued Revenue	(23)	(935)			4.0652c
17	Accrued Revenue	(457)	(29,121)			6.3722c
18						
19	Total Michigan Account 440	54,143	3,680,035	8,688	6,232	6.7969c
20						
21						
22	WI Commercial and Industrial (44)					
23	-----					
24	BF073 Farm Serv. AC Load Mgt.	16	1,137	2	8,000	7.1063c
25	BY073 Farm Serv. AC Load Mgt.	90	6,200	4	22,500	6.8889c
26	DB070 General Service	20,524	1,480,676	1,090	18,829	7.2144c
27	DB075 General Service	46,477	2,555,833	370	125,614	5.4991c
28	DC070 General Service	259,910	19,038,824	18,337	14,174	7.3252c
29	DC075 General Service	450,146	25,152,500	3,982	113,045	5.5876c
30	DC085 General Service	1,314	89,982	25	52,560	6.8479c
31	DC175 Gen. Service Peak Controlled	6,644	275,232	20	332,200	4.1426c
32	DC700 Parallel Generation	0	877	4	0	
33	DE070 Gen. Serv. Non-demand	351	23,600	12	29,250	6.7236c
34	DE075 Gen. Serv.	5,078	269,618	38	133,632	5.3095c
35	DE085 Gen. Serv. Prim.	140	6,973	1	140,000	4.9807c
36	DF075 Gen. Serv. SH	72	4,899	1	72,000	6.8042c
37	DL490 Opt. Off Peak Service	1,268	38,218	43	29,488	3.0140c
38	DL495 Opt. Off Peak Service	89	2,776	2	44,500	3.1191c
39	DN479 URD Light-Pri	35	6,511	8	4,375	18.6029c
40	DN579 URD Light-Pri	54	15,112	29	1,862	27.9852c
41	Total Billed					
42	Total Unbilled Rev. (See Instr. 6)					
43	TOTAL	2,434,366	\$164,910,767	217,129	11,212	6.7743c

**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 customers, average KWh per customer, and average revenue per KWh, excluding data 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 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 classifica-

tion (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	DN679 URD Light Area	1	\$147	1	1,000	14.7000c
2	DP039 Prot.Ltg.-HPS	0	3	0		
3	DP058 Prot.Ltg.Merc.	30	2,284	20	1,500	7.6133c
4	DP059 Prot.Ltg.-HPS	2	183	2	1,000	9.1500c
5	DP069 Prot.Ltg.-HPS	576	39,815	155	3,716	6.9123c
6	DP079 Prot.Ltg.-HPS	294	38,444	522	563	13.0762c
7	DP088 Prot.Ltg.-MV	693	43,702	242	2,864	6.3062c
8	DP089 Prot.Ltg.-HPS	649	50,346	364	1,783	7.7575c
9	DP098 Prot.Ltg.-MV	1,529	128,852	1,478	1,035	8.4272c
10	DS076 Water Heating	223	15,705	30	7,433	7.0426c
11	DS300 Comm.Ctrl.WH	13	963	10	1,300	7.4077c
12	DT170 Sm.Gen.TOD On Peak	724	105,443	99	7,313	14.5640c
13	DT171 Sm.Gen.TOD Off Peak	1,783	48,413	99	18,010	2.7153c
14	DT180 Sm.Gen.TOD On Peak	108	16,953	17	6,353	15.6972c
15	DT181 Sm.Gen.TOD Off Peak	420	11,413	17	24,706	2.7174c
16	DT494 Lg.Gen.TOD On Peak	3,007	260,321	39	77,103	8.6572c
17	DT495 Lg.Gen.TOD Off Peak	6,177	185,704	39	158,385	3.0064c
18	ED870 General Service	766	57,145	55	13,927	7.4602c
19	EC870 General Service	21,802	1,662,583	2,025	10,766	7.6258c
20	EP858 Prot.Ltg.-Merc	2	187	2	1,000	9.3500c
21	EP859 Prot.Ltg.-HPS	0	13	0		
22	EP869 Prot.Ltg.-HPS	43	2,942	12	3,583	6.8419c
23	EP879 Prot.Ltg.-HPS	74	9,709	134	552	13.1203c
24	EP888 Prot.Ltg.-MV	73	4,674	30	2,433	6.4027c
25	EP889 Prot.Ltg.-HPS	44	3,389	30	1,467	7.7023c
26	EP898 Prot.Ltg.-MV	227	19,140	234	970	8.4317c
27	ESR76 Water Heating	19	1,377	8	2,375	7.2474c
28	ET170 Rur.TOD On Peak	175	26,947	35	5,000	15.3983c
29	ET171 Rur.TOD Off Peak	558	15,138	35	15,943	2.7129c
30	ET180 Rur.TOD On Peak	5	1,235	3	1,667	24.7000c
31	ET181 Rur.TOD Off Peak	105	2,848	3	35,000	2.7124c
32	GB075 General Service	16,785	849,447	36	466,250	5.0608c
33	GC075 General Service	237,415	12,705,648	534	444,597	5.3517c
34	GC206 General Service	8,206	374,602	19	431,895	4.5650c
35	GC185 General Service					
36	GC085 General Service	947	72,574	8	118,375	7.6636c
37	GL174 Gen.TOD On Peak					
38	GL175 Gen.TOD Off Peak					
39	GL495 General Service	369	11,112	4	92,250	3.0114c
40	GT094 Lg.Gen.TOD On Peak	362,247	27,311,805	396	914,765	7.5396c
41	Total Billed					
42	Total Unbilled Rev.(See Instr. 6)					
43	TOTAL	3,100,457	\$208,991,973	223,866	13,850	6.7407c

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

**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 customers, average KWh per customer, and average revenue per KWh, excluding data 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 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 classifica-

tion (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	GT095 Lg.Gen.TOD Off Peak	468,748	\$13,806,616	395	1,186,704	2.9454c
2	GT194 Lg.Gen.TOD On Peak	156,357	10,755,815	42	3,722,786	6.8790c
3	GT195 Lg.Gen.TOD Off Peak	223,713	6,115,023	42	5,326,500	2.7334c
4	GT264 Lg.Gen.TOD On Peak	2,553	172,739	11	232,091	6.7661c
5	GT095 Lg.Gen.TOD Off Peak	3,917	115,529	11	356,091	2.9494c
6	GT284 Peak Ctrl.TOD On Peak	43,756	2,989,059	47	930,979	6.8312c
7	GT285 Peak Ctrl.TOD Off Peak	56,364	1,670,890	47	1,199,234	2.9645c
8	GT294 Lg.Gen.TOD On Peak	73,624	5,029,718	7	10,517,714	6.8316c
9	GT295 Lg.Gen.TOD Off Peak	144,835	3,592,937	7	20,690,714	2.4807c
10	GT364 Interp.TOD On Peak Contrll.	427	24,996	1	427,000	5.8539c
11	GT365 Interp.TOD Off Peak Contrl.	774	20,310	1	774,000	2.6240c
12	GT374 Interp.TOD On Peak	0	0	0	0	
13	GT375 Interp.TOD Off Peak	0	0	0	0	
14	GT384 Peak Ctrl.TOD On Peak	109,172	7,203,532	17	6,421,882	6.5983c
15	GT385 Peak Ctrl.TOD Off Peak	175,157	4,793,528	17	10,303,353	2.7367c
16	GT394 Interruptible Service	719	54,228	1	719,000	7.5421c
17	GT395 Interruptible Service	732	17,113	1	732,000	2.3378c
18	GT494 Lg.Gen.TOD On Peak	1,562	126,327	8	195,250	8.0875c
19	GT495 Lg.Gen.TOD Off Peak	4,075	119,221	8	509,375	2.9257c
20	GT594 Lg.Gen.TOD On Peak	22	1,457	0		6.6227c
21	GT595 Lg.Gen.TOD Off Peak	114	3,665	0		3.2149c
22	GE075 General Service	4,770	255,959	9	530,000	5.3660c
23	GE094 Lg.Gen.TOD On Peak	10,950	787,485	11	995,455	7.1916c
24	GE095 Lg.Gen.TOD Off Peak	10,845	341,211	11	985,909	3.1463c
25	GE194 Lg.Gen.TOD On Peak	11,132	763,181	2	5,566,000	6.8557c
26	GE195 Lg.Gen.TOD Off Peak	12,590	355,904	2	6,295,000	2.8269c
27	GE284 Lg.Peak Ctl.W/ld.Ctl.O	184	24,694	1	184,000	13.4207c
28	GE285 Lg.Peak Ctl.W/ld.Ctl.O	113	5,795	1	113,000	5.1283c
29	GE394 Lg.Gen.TOD On Peak	683	51,475	1	683,000	7.5366c
30	GE395 Lg.Gen.TOD Off Peak	858	20,043	1	858,000	2.3360c
31	GE494 Lg.Gen.TOD On Peak	80	7,251	1	80,000	9.0638c
32	GE495 Lg.Gen.TOD Off Peak	169	6,086	1	169,000	3.6012c
33	GF075 General Service SH	834	40,353	1	834,000	4.8385c
34	GT484 Peak Contr.TOD On Peak	38,122	2,349,618	2	19,061,000	6.1634c
35	GT485 Peak Contr.TOD Off Peak	67,580	1,666,558	2	33,790,000	2.4661c
36	Accrued Revenue	2,497	86,995			3.4840c
37	Accrued Revenue	3,100	133,596			4.3095c
38						
39	Total Wisconsin C&I (442)	3,089,427	156,559,081	31,414	98,346	5.0676c
40						
41	Total Billed					
42	Total Unbilled Rev. (See Instr. 6)					
43	TOTAL	4,731,585	\$272,500,880	224,575	21,069	5.7592c

**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 customers, average KWh per customer, and average revenue per KWh, excluding data 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 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 classifica-

tion (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	MI Commercial and Industrial (44)					
2	-----					
3	DC400 Comm.Elec.	11,813	868,042	934	12,648	7.3482c
4	DK404 Comm.Elec.	14,813	1,054,026	129	114,829	7.1155c
5	DK414 Comm.Elec.PR	135	11,773	1	135,000	8.7207c
6	DP418 Comm.Outdoor Ltg.	94	8,873	83	1,133	9.4394c
7	DP419 Comm.Outdoor Ltg.	5	387	2	2,500	7.7400c
8	DP420 Comm.Outdoor Ltg.	20	2,790	30	667	1.9500c
9	DP421 Comm.Outdoor Ltg.	16	1,272	9	1,778	7.9500c
10	DP422 Comm.Outdoor Ltg.	34	2,336	7	4,857	6.8706c
11	DS400 Comm.Ctrl.WH	13	741	9	1,444	5.7000c
12	DT434 Lg.Gen.TOD On Peak	769	63,229	6	128,167	8.2222c
13	DT435 Lg.Gen.TOD Off Peak	1,012	40,423	6	168,667	3.9944c
14	GK404 Comm.Elec.	4,723	313,345	8	590,375	6.6344c
15	GK414 Comm.Elec.PR	1,625	113,530	3	541,667	6.9868c
16	GT244 Comm.Lg.Gen.TOD On Peak	1,415	106,112	1	1,415,000	7.4991c
17	GT245 Comm.Lg.Gen.TOD Off Peak	1,787	73,707	1	1,787,000	4.1246c
18	GT344 Interp.TOD On Peak	590	44,225	1	590,000	7.4958c
19	GT345 Interp.TOD Off Peak	1,201	44,045	1	1,201,000	3.6674c
20	GT414 Ind.TOD On Peak	6,542	508,593	1	6,542,000	7.7743c
21	GT415 Ind.TOD Off Peak	13,970	509,990	1	13,970,000	3.6506c
22	GT434 Lg.Ind.TOD On Peak	3,934	288,386	6	655,667	7.3306c
23	GT435 Lg.Ind.TOD Off Peak	5,830	214,941	6	971,667	3.6868c
24	GT744 Lg.Gen.TOD On Peak Pri	3,468	219,379	1	3,468,000	6.3258c
25	GT745 Lg.Gen.TOD Off Peak Pri	4,548	170,766	1	4,548,000	3.7547c
26	GT454 Ind.TOD On Pk.Pri Opt	860	66,608	1	860,000	7.7451c
27	GT455 Ind.TOD Off Pk.Pri Opt	1,307	48,447	1	1,307,000	3.7067c
28	Accrued Revenue Sm C&I	(97)	(7,380)			7.6082c
29	Accrued Revenue Lg C&I	(296)	(16,389)			5.5368c
30						
31	Total Michigan C&I (442)	80,131	4,752,197	1,269	64,156	5.9305c
32						
33						
34						
35	Wisconsin Street Lighting (444)					
36	-----					
37	KN078 Cust.Owned-OH	2,280	126,707	44	51,818	5.5573c
38	KN079 Cust.Owned-UNPA	1,637	89,695	24	68,208	5.4792c
39	KN080 Cust.Owned-Energy Only	3,151	110,623	36	87,528	3.5107c
40	KN090 St.Ltg.Cust.Owned Metered	133	5,084	7	19,000	3.8226c
41	Total Billed					
42	Total Unbilled Rev.(See Instr. 6)					
43	TOTAL	4,818,917	\$277,585,186	225,935	21,329	5.7603c

Name of Respondent  
NORTHERN STATES POWER COMPANY (WISCONSIN)

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

Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

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 customers, average KWh per customer, and average revenue per KWh, excluding data 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 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 classifica-

tion (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	KN342 Orna. Co. Owned	315	\$39,079	10	31,500	12.4060c
2	KN478 Co. Owned-UG	1,005	259,674	107	9,393	25.8382c
3	KN479 UG Area Ltg.	128	23,919	16	8,000	18.6867c
4	KN579 UG Area Ltg.	351	95,550	45	7,800	27.2222c
5	KN679 UG Area Ltg.	1	123	0		12.3000c
6	KV078 St. Ltg. Co. -Owned UG	12,804	2,109,890	261	49,057	16.4784c
7	Accrued Revenue KT974	5	173			3.4600c
8						
9	Total Wisconsin Account (444)	21,810	2,860,517	550	39,655	13.1156c
10						
11	Michigan Street Lighting (444)					
12	-----					
13	KN440 St. Ltg. Orna.	222	19,771	4	55,500	8.9059c
14	KT440 Traffic Signal	0	0	0		
15	KV440 St. Ltg. OH	884	138,168	12	73,667	15.6299c
16						
17	Total Michigan Account (444)	1,106	157,939	16	69,125	14.2802c
18						
19						
20						
21	Wisconsin Other Sales (445)					
22	-----					
23	M2070 Mun. Water Pump	14,143	981,221	327	43,251	6.9379c
24	M4078 Fire Sirens	0	1,841	58	0	
25	Accrued Revenues M2970	8	558			6.9750c
26						
27	Total Wisconsin Account (445)	14,151	983,620	385	36,756	6.9509c
28						
29	Michigan Other Sales (445)					
30	-----					
31	M3419 Mun. Water Pump	2,379	137,177	38	62,605	5.7662c
32	Accrued Revenue Municipal	(21)	(1,195)			5.6905c
33						
34	Total Michigan Account (445)	2,358	135,982	38	62,053	5.7668c
35						
36						
37						
38						
39						
40						
41	Total Billed					
42	Total Unbilled Rev. (See Instr. 6)					
43	TOTAL	4,851,141	\$281,391,135	226,813	21,388	5.8005c

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

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 customers, average KWh per customer, and average revenue per KWh, excluding data 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 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 classifica-

tion (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	Interdepartmental-Wisconsin	3,732	\$192,036			5.1457c
2	Interdepartmental-Michigan	92	5,232			5.6870c
3						
4	Total Interdepartmental	3,824	197,268	0		5.1587c
5						
6						
7	*Duplicate Customers in col. (d)					
8	Wisconsin 19608					
9	Michigan 899					
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	Total Billed					
42	Total Unbilled Rev. (See Instr. 6)					
43	TOTAL	4,854,965	\$281,588,403	226,813	21,405	5.8000c

## SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e. sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e. transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (pages 326-327).
2. Enter the name of the purchaser 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 purchaser.
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 (ie the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

**LF** - for long-term 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 (eg 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 which meets the definition of RQ service. For all transactions 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 except that "intermediate-term" means longer than one year but less than five years.

**SF** - for short-term firm 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 except that "intermediate-term" means longer than one year but less than five years.

**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.

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	Bangor WI	RQ	93	6	7	5
2	Barron WI	RQ	71	6	7	6
3	Bloomer WI	RQ	91	8	9	7
4	Cadott WI	RQ	81	3	3	2
5	Cornell WI	RQ	59	2	3	2
6	Medford WI	RQ	74	18	19	17
7	Rice Lake WI	RQ	92	23	26	22
8	Spooner WI	RQ	64	5	5	5
9	Trempealeau WI	RQ	94	2	3	2
10	Wakefield MI	RQ	75	2	3	2
11	Subtotal -- Billed -- All RQ					
12	Unbilled -- All RQ					
13	Total -- All RQ					
14	Total -- OS (All NSP Minnesota)	OS	53			

SALES FOR RESALE (Account 447)(Continued)

Ⓜ - 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.

Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may be listed in any order. Enter "Subtotal - Non - RQ" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total in columns (g) through (k).

In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), provided.

For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly 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.

Report in column (g) the megawatthour shown on bills rendered to the purchaser.

Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

The data in columns (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see Instruction 4), and then totalled on the last line of the schedule. The

subtotal-RQ amount in column (g) must be reported as Requirements Sales For Resale on page 401, line 23. The "Subtotal-Non-RQ"

amount in column (g) must be reported as Non-Requirements Sales for Resale on page 401 line 24.

Ⓜ. Footnote entries as required and provided explanations following all required data.

Megawatthours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges * (\$) (j)	Total (\$) (h + i + j) (k)	
32,523	509,549	790,348	4,378	1,304,275	1
39,178	438,641	950,780	16,750	1,406,171	2
45,301	685,788	1,102,470	(3,196)	1,785,062	3
13,514	234,918	329,689	411	565,018	4
12,596	201,553	306,299	6,254	514,106	5
108,538	1,575,925	2,665,371	43,457	4,284,753	6
132,417	2,110,301	3,254,220	52,496	5,417,017	7
29,116	419,014	709,398	13,287	1,141,699	8
10,817	174,872	261,730	2,473	439,075	9
12,928	193,003	312,480	447	505,930	10
436,928	6,543,564	10,682,785	136,757	17,363,106	11
1,292				50,641	12
438,220	6,543,564	10,682,785	136,757	17,413,747	13
403,029			47,604,789	47,604,789	14

\* Other Chgs in column (j) consist of Fixed Chgs. of \$24,000, Fuel Adjustments of \$158,620, and Supply Term Discount (\$45,863)



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) 12/31/94	Year of Report Dec. 31, 1994
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
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	\$197,541	\$227,500	
5	(501) Fuel	3,376,519	2,616,489	
6	(502) Steam Expenses	749,009	818,972	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred--Cr.			
9	(505) Electric Expenses	351,811	369,504	
10	(506) Miscellaneous Steam Power Expenses	730,709	285,204	
11	(507) Rents		62	
12	(509) Allowance			
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	\$5,405,589	\$4,317,731	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	\$173,810	\$174,308	
16	(511) Maintenance of Structures	95,754	22,467	
17	(512) Maintenance of Boiler Plant	2,179,905	1,945,931	
18	(513) Maintenance of Electric Plant	357,290	376,965	
19	(514) Maintenance of Miscellaneous Steam Plant	306,153	90,345	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	\$3,112,912	\$2,610,016	
21	TOTAL Power Production Expenses--Steam Power (Enter Total of lines 13 and 20)	\$8,518,501	\$6,927,747	
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--Nuclear Power (Enter total of lines 33 and 40)			
42	C. Hydraulic Power Generation			
43	Operation			
44	(535) Operation Supervision and Engineering	\$361,457	\$391,517	
45	(536) Water for power	1,115,065	1,001,946	
46	(537) Hydraulic Expenses	329,724	595,325	
47	(538) Electric Expenses	1,205,797	707,514	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	1,033,930	948,719	
49	(540) Rents	59,063	70,497	
50	TOTAL Operation (Enter Total of lines 44 thru 49)	\$4,105,036	\$3,715,518	

Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)	This Report Is: (1) x An Original (2) A Resubmission	Date of Report (Mo. Da. Yr) 12/31/94	Year of Report Dec. 31, 1994
---	--	--	---------------------------------

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering	\$662,027	\$430,772
54	(542) Maintenance of Structures	123,087	122,162
55	(543) Maintenance of Reservoirs, Dams, and Waterways	1,371,547	1,497,059
56	(544) Maintenance of Electric Plant	1,054,084	1,384,944
57	(545) Maintenance of Miscellaneous Hydraulic Plant	79,645	133,815
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	\$3,290,390	\$3,568,752
59	TOTAL Power Production Expenses-Hydraulic Power (Enter total of lines 50 and 58)	\$7,395,426	\$7,284,270
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	\$56,851	\$32,616
63	(547) Fuel	2,037,685	568,856
64	(548) Generation Expenses	46,389	222,975
65	(549) Miscellaneous Other Power Generation Expenses	308,965	221,083
66	(550) Rents	498	1,286
67	TOTAL Operation (Enter Total of lines 62 thru 66)	\$2,450,388	\$1,046,816
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	\$85,474	\$32,795
70	(552) Maintenance of Structures	126	1,874
71	(553) Maintenance of Generating and Electric Plant	946,277	1,111,296
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	100,022	41,034
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	\$1,131,899	\$1,186,999
74	TOTAL Power Production Expenses--Other Power (Enter Total of lines 67 and 73)	\$3,582,287	\$2,233,815
75	E. Other Power Supply Expenses		
76	(555) Purchased Power		
77	(556) System Control and Load Dispatching	440,060	344,296
78	(557) Other Expenses	174,818,700	162,801,949
79	TOTAL Other Power Supply Expenses (Enter Total of lines 76 thru 78)	\$175,258,760	\$163,146,245
80	TOTAL Power Production Expenses (Enter Total of lines 21, 41, 59, 74, and 79)	\$194,754,974	\$179,592,077
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	\$497,449	\$534,910
84	(561) Load Dispatching	501,793	737,233
85	(562) Station Expenses	673,841	1,140,490
86	(563) Overhead Lines Expenses	124,379	153,611
87	(564) Underground Lines Expenses		
88	(565) Transmission of Electricity by Others		
89	(566) Miscellaneous Transmission Expenses	13,141,591	12,678,396
90	(567) Rents	19,736	287,489
91	TOTAL Operation (Enter Total of lines 83 thru 90)	\$14,958,789	\$15,532,129
92	Maintenance		
93	(568) Maintenance Supervision and Engineering	\$533,061	\$459,314
94	(569) Maintenance of Structures	377	397
95	(570) Maintenance of Station Equipment	738,547	656,202
96	(571) Maintenance of Overhead Lines	2,555,087	1,996,822
97	(572) Maintenance of Underground Lines		
98	(573) Maintenance of Miscellaneous Transmission Plant	626	271
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)	\$3,827,698	\$3,113,006
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	\$18,786,487	\$18,645,135
101	3. DISTRIBUTION EXPENSES		
102	Operation		
103	(580) Operation Supervision and Engineering	\$782,653	\$707,843

Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr.) 12/31/94	Year of Report Dec. 31, 1994
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount For Previous Year (c)	
104	3. DISTRIBUTION Expenses (Continued)			
105	(581) Load Dispatching	588,799	479,129	
106	(582) Station Expenses	547,911	575,752	
107	(583) Overhead Line Expenses	2,050,000	2,089,525	
108	(584) Underground Line Expenses	832,435	850,214	
109	(585) Street Lighting and Signal System Expenses	78,330	107,019	
110	(586) Meter Expenses	715,622	833,366	
111	(587) Customer Installations Expenses	77,084	134,040	
112	(588) Miscellaneous Expenses	2,249,133	2,111,255	
113	(589) Rents	109,354	24,627	
114	TOTAL Operation (Enter Total of lines 103 thru 113)	\$8,031,321	\$7,912,770	
115	Maintenance			
116	(590) Maintenance Supervision and Engineering	563,140	657,739	
117	(591) Maintenance of Structures		652	
118	(592) Maintenance of Station Equipment	737,559	676,805	
119	(593) Maintenance of Overhead Lines	6,998,377	6,214,335	
120	(594) Maintenance of Underground Lines	699,466	617,179	
121	(595) Maintenance of Line Transformers	134,461	219,919	
122	(596) Maintenance of Street Lighting and Signal Systems	214,502	214,769	
123	(597) Maintenance of Meters	159,216	74,200	
124	(598) Maintenance of Miscellaneous Distribution Plant	50,894	84,963	
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	\$9,557,617	\$8,760,561	
126	TOTAL Distribution Expenses (Enter Total of lines 114 and 125)	\$17,588,938	\$16,673,331	
127	4. CUSTOMER ACCOUNTS EXPENSES			
128	Operation			
129	(901) Supervision	463,573	493,465	
130	(902) Meter Reading Expenses	1,805,550	1,803,083	
131	(903) Customer Records and Collection Expenses	2,753,208	2,973,085	
132	(904) Uncollectible Accounts	1,027,362	933,175	
133	(905) Miscellaneous Customer Accounts Expenses	485,316	368,668	
134	TOTAL Customer Accounts Expenses (Enter Total of lines 129 thru 133)	\$6,535,009	\$6,571,476	
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
136	Operation			
137	(907) Supervision	184,782	280,811	
138	(908) Customer Assistance Expenses	5,516,450	5,659,331	
139	(909) Information and Instructional Expenses	154,460	168,822	
140	(910) Miscellaneous Customer Service and Information Expenses	1,429,004	921,346	
141	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 137 thru 140)	\$7,284,696	\$7,030,310	
142	6. SALES EXPENSES			
143	Operation			
144	(911) Supervision		90	
145	(912) Demonstrating and Selling Expenses	352,606	345,436	
146	(913) Advertising Expenses	7,763	40,626	
147	(916) Miscellaneous Sales Expenses	161	16	
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	\$360,530	\$386,168	
149	7. ADMINISTRATIVE AND GENERAL EXPENSES			
150	Operation			
151	(920) Administrative and General Salaries	6,904,679	8,002,168	
152	(921) Office Supplies and Expenses	6,144,466	3,958,917	
153	(Less) (922) Administrative Expenses Transferred--Credit	1,170,058	1,091,000	

Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
54	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
55	(923) Outside Services Employed	\$555,053	\$224,178
56	(924) Property Insurance	390,313	358,202
57	(925) Injuries and Damages	1,828,333	1,128,308
58	(926) Employee Pensions and Benefits	5,250,566	7,180,402
59	(927) Franchise Requirements		
60	(928) Regulatory Commission Expenses	672,887	508,971
61	(929) Duplicate Charges--Cr.	(259,826)	(220,485)
62	(930.1) General Advertising Expenses	17,691	17,653
63	(930.2) Miscellaneous General Expenses	1,044,487	1,661,513
64	(931) Rents	1,354,548	1,317,057
65	TOTAL Operation (Enter Total of lines 151 Thru 164)	\$22,733,139	\$23,045,884
66	Maintenance		
67	(935) Maintenance of General Plant	\$386,159	\$456,738
68	TOTAL Administrative and General Expenses (Enter total of lines 165 thru 167)	\$23,119,298	\$23,502,622
69	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80,100,126,134,141,148 and 168)	\$268,429,932	\$252,401,119

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

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.	construction employees in a footnote.
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	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.
1. Payroll Period Ended (Date)	12/31/94
2. Total Regular Full-Time Employees	722
3. Total Part-Time and Temporary Employees	90
4. Total Employees	812

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

PURCHASED POWER (Account 555)  
(Including power exchanges)

- 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.
- 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.
- 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 projected 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 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 which meets the definition of RQ service. For all transactions 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.

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 (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Northern States Power Co (MN) (1)	OS	53			
2						
3						
4						
5						
6	All transactions involving Purchased					
7	Power and Sales to Other Utilities					
8	are included in and shared through the					
9	Interchange Agreement with the Parent					
10	Company (NSP Minnesota).					
11	See Notes to Financial Statement Page					
12	122e, Note 9.					
13						
14						

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

PURCHASED POWER (Account 555) (Continued)  
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm 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.

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.

In column (c), identify the FERC Rate Schedule Number or Tariff, or, for nonFERC 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.

For requirements RQ purchases and any type of services 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.

- Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
- 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.
- 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.
- Footnote entries as required and provide explanations following all required data.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
5,199,022					\$174,143,834	\$174,143,834	1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)  
(Including transactions referred to as "wheeling")

- Report all transmission of electricity, i. e. wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- 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).
- In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:  
  
LF - for long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions 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.  
  
SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.

Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistic Classifi- cation (d)
1				
2				
3				
4				
5				
6	All settlements for Power Exchanges are made			
7	by the Parent-Northern States Power Co.			
8	(Minnesota) and are shared through the			
9	Interchange Agreement.			
10	See Notes to Financial Statements Page 122e,			
11	Note 9.			
12				
13				
14				
15				
16				
17				

Name of Respondent  
NORTHERN STATES POWER COMPANY (WISCONSIN)

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

Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)  
(Including transactions referred to as "wheeling")

- OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.
- 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.
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.

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.
				Megatthours Received (i)	Megatthours Delivered (j)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)  
(Including transactions referred to as "wheeling")

- |   |   |
|---|---|
| <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p> <p>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</p> | <p>shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column (n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.</p> <p>10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p> |
|---|---|

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges ( <sup>\$</sup> ) (k)	Energy Charges ( <sup>\$</sup> ) (l)	Other Charges ( <sup>\$</sup> ) (m)	Total revenues ( <sup>\$</sup> ) (k+l+m) (n)	Line No.
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				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) 12/31/94	Year of Report Dec. 31, 1994
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)					
Line No.	Description (a)	Amount (b)			
1	Industry Association Dues	\$175,964			
2	Nuclear Power Research Expenses				
3	Other Experimental and General Research Expenses	776,508			
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent	67,420			
5	Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)				
6		24,595			
7	Directors Fee:				
8	P. Gelatt 4,733				
9	R. Larson 4,902				
10	J. Gitz-Bassett 1,352				
11	H. Bretting 4,310				
12	L. Schneck 4,902				
13	W. Harrison 4,396				
14					
15					
16	Note: EPRI expense of \$272,251 a R&D expense				
17	was erroneously recorded in Acct. 928.				
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	TOTAL	\$1,044,467			

Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)  
(Except amortization of acquisition adjustments)

1. Report in Section A for the year the amounts for:  
(a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).

2. Report in section B 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 subaccounts used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional

classifications and showing a 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 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)	Amortization of Limited-Term Electric Plant (Acc 404) (c)	Amortization of Other Electric Plant (Acc 405) (d)	Total (e)
1	Intangible Plant				0
2	Steam Product Plant	2,453,652			2,453,652
3	Nuclear Production Plant				0
4	Hydraulic Production Plant--Conventional	4,074,209			4,074,209
5	Hydraulic Production Plant--Pumped Storage				0
6	Other Production Plant	2,007,067			2,007,067
7	Transmission Plant	5,353,224			5,353,224
8	Distribution Plant	9,481,881		30,011	9,511,892
9	General Plant	1,068,270		1,155	1,069,425
10	Common Plant--Electric	2,333,250		32,774	2,366,024
11	TOTAL	\$26,771,553		\$63,940	\$26,835,493

B. Basis for Amortization Charges

Excess AFUDC amortized over average life of property.

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) 12/31/94	Year of Report Dec. 31, 1994		
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	311	11,019					
13	312	46,359					
14	314	5,713					
15	315	4,877					
16	316	644					
17	Total Steam	68,612					
18							
19	331	15,641					
20	332	114,351					
21	333	29,735					
22	334	15,490					
23	335	3,203					
24	Total Hydro	178,420					
25							
26	341	2,016					
27	342	2,307					
28	343	25,968					
29	344	12,962					
30	345	5,264					
31	346	549					
32	Total Peaking	49,066					
33							
34	352	1,357					
35	353	83,663					
36	354	2,529					
37	355	45,046					
38	356	56,269					
39	357	8					
40	358	160					
41	359	104					
42	Total Transmission	189,136					
43							
44	361	732					
45	362	48,895					
46	364	47,796					
47	365	50,295					
48	366	6,133					
49	367	26,276					
50	368	48,071					
51	369	31,574					
52	370	16,097					
53	371	4,971					
54	373	4,631					
55	Total Distribution	285,471					
56							
57	390	3,136					
58	391	872					
59	391	1,809					
60	392	1,185					
61	392	6,669					
62	393	119					
63	394	2,874					

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.) 12/31/94	Year of Report Dec. 31, 1994		
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)
64	Brought Forward	16,664					
65	395	1,955					
66	396	906					
67	397	4,734					
68	398	14					
69	Total General	24,273					
70							
71							
72	390	13,063					
73	391	2,492					
74	391	5,810					
75	394	951					
76	393	576					
77	394	692					
78	395	23					
79	396	96					
80	397	1,974					
81	398	43					
82	Total Common	25,720					
83							
84							
85							
86	Depreciable plant base						
87	in column (B) is deter-						
88	mined by averaging 13						
89	monthly balances						
90							
91							
92							
93							
94							
95							
96							
97							
98							
99							
100							
101							
102							
103							
104							
105							
106							
107							
108							
109							
110							
111							
112							
113							
114							
115							

BLANK PAGE  
(Next page is 340)

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

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.

(a) Miscellaneous Amortization (Account 425) -- Describe the nature of items included in this account, the contra account charged, the % of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions -- 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 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 grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (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.

(d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	Miscellaneous Amortization (Accounts 425)	0
2		
3	Miscellaneous Income Deductions (Account 426.1)	
4	Donations, see page 340.1	353,495
5		
6	Life Insurance (Account 426.2)	0
7		
8	Miscellaneous Income Deductions (Account 426.4)	
9	Civic, Political and Related Activities,	
10	See Page 340A	51,340
11		
12	Other Deductions (Account 426.5)	
13	Social and service club dues	8,421
14	Employee expenses	45,832
15	Total Account 426.5	54,254
16		
17	Total Account 426	459,088
18		
19		
20		
21		
22	Interest on Debt to Associated Companies	
23	(Account 430)	
24	Notes payable-NSP(MN) Various Interest	659,987
25		
26		
27	Other Interest Expense (Account 431)	
28	Customer deposits-interest rate 4.6%	13,491
29	Other interest tax assessment past due	524,340
30	Miscellaneous interest	94,903
31	Total Account 431	632,734
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		

**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS**

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.

(a) Miscellaneous Amortization (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.

(b) Miscellaneous Income Deductions -- 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 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 grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (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.

(d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	Analysis of Donations - Account 426.1	
2		
3	Community Improvement Organizations	
4	38 minor items	57,049
5		
6	Community Welfare Organizations	
7	United Way of LaCrosse	29,400
8	31 minor items	22,439
9		
10	Civic and Cultural Organizations	
11	77 minor items	65,934
12		
13	High Schools, College and Education	
14	U of Wisconsin at Eau Claire Foundation	15,635
15	82 minor items	108,155
16		
17	Hospital and Medical Research Program	
18	19 minor items	25,688
19		
20	Youth Organizations and Activities	
21	31 minor items	17,002
22		
23	Fraternal and Business Organizations	
24	31 minor items	5,749
25		
26	Chamber of Commerce	
27	21 minor items	4,068
28		
29	Science Fairs, Shows, Local Celebration, Etc	
30	29 minor items	1,826
31		
32	Veterans Organizations	
33	6 minor items	550
34		
35	426.1 Total	353,495
36		
37	Miscellaneous Income Deductions (Accounts 426.4)	
38		
39	Lobbying Activities Expense (State Legislature)	
40	Labor	15,256
41	Expense	5,877



Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS			
<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) Miscellaneous Amortization (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) Miscellaneous Income Deductions -- 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 Activities; and 426.5, Other Deductions, of the Uniform System of</p> <p>Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.</p> <p>(c) Interest on Debt to Associated Companies (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) Other Interest Expense (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	Lobbying Activities Expense - Other		
2	Wisconsin Utilities Association Dues	5,520	
3	Alliance for Acid Rain - WUA	500	
4	George M. Carr	715	
5	Edison Electric Institute	9,972	
6	Hanson Consulting	13,500	
7			
8	Total-426.4	2,537,140	
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			

BLANK PAGE  
(Next page is 350)

Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
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 formal cases before a regulatory body, or cases in which such a body was a party.			2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.		
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 Expenses to Date (d)	Deferred in Account 186 at Beginning of year (e)
1	PUBLIC SERVICE COMMISSION			0	
2	4220-ER-107 1994 Elec/Gas Retail Rate Case	5,920	3,720	9,640	
3	4220-UR-106 Test Year Elec/Gas Rate Case	717	0	717	
4	Miscellaneous	908	567	1,475	
5					
6					
7					
8	MICHIGAN PUBLIC SERVICE COMMISSION			0	
9	Miscellaneous		(1,231)	(1,231)	
10					
11					
12					
13	FEDERAL ENERGY REGULATORY COMMISSION			0	
14	Relicense Chippewa Falls		2,185	2,185	
15	Relicense Holcombe		197,651	197,651	
16	Relicense Big Falls		50,377	50,377	
17	Relicense Trego		12,867	12,867	
18	Relicense Wisconsin		15,597	15,597	
19	Relicense 3 other hydro		952	952	
20	FERC Assessment	89,935		89,935	
21	ER-93-Wisconsin Power Electric Co.		17,488	17,488	
22	Miscellaneous		2,982	2,982	
23					
24					
25					
26					
27					
28					
29					
30					
31	Note: EPRI expense of \$272,251			0	
32	a R & D expense (930.2) was			0	
33	erroneously recorded in Acct 928.				
34	Total reflects correction				
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	\$97,480	\$303,155	\$400,635	0

REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years 186. which are being amortized. List in column (a) the period of amortization.

4. The totals of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of page 233 for Account

5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.

6. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				Line No.
CHARGED CURRENTLY TO			Deferred to Account 186	Contra Account	Amount	Deferred in Account 186, End of Year	
Department (f)	Account No. (g)	Amount (h)					
Electric	928	9,640					1
Electric	928	717					2
Electric	928	1,475					3
							4
							5
							6
							7
							8
Electric	928	(1,231)					9
							10
							11
							12
							13
Electric	928	2,185					14
Electric	928	197,651					15
Electric	928	50,377					16
Electric	928	12,867					17
Electric	928	15,597					18
Electric	928	952					19
Electric	928	89,935					20
Electric	928	17,488					21
Electric	928	2,982					22
							23
							24
							25
							26
							27
							28
							29
							30
							31
							32
							33
							34
							35
							36
							37
							38
							39
							40
							41
							42
							43
							44
							45
		\$400,635	0				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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

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.)

- b. Fossil-fuel steam
- c. Internal combustion or gas turbine
- d. Nuclear
- e. Unconventional generation
- f. Siting and heat rejection
- (2) System Planning, Engineering and Operation
- (3) Transmission
  - a. Overhead
  - b. Underground
- (4) Distribution
- (5) Environment (other than equipment)
- (6) Other (Classify and include items in excess of \$5,000.)
- (7) Total Cost Incurred

2. Indicate in column (a) the applicable classification, as shown below. Classifications:

- A. Electric R, D & D Performed Internally
  - (1) Generation
    - a. Hydroelectric
      - i. Recreation, fish, and wildlife
      - ii. Other hydroelectric

- B. Electric, R, D & D Performed Externally
  - (1) Research Support to the Electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1	A. Electric Utility RD&D Performed Internally	
2	(1) Generation	
3	a. Hydroelectric	None
4	b. Fossil-Fuel Steam	None
5	c. Internal Combustion or Gas Turbine	None
6	d. Nuclear	None
7	e. Unconventional	None
8	f. Siting and Heat Rejection	None
9	(2) System Planning, Engineering &	
10	and Operation	None
11	(3) Transmission	None
12	(4) Distribution	None
13	(5) Environment	None
14	(6) Other	Electric Utility Info Management System A&G Expenses
15		Research General
16		Coal Quality Impact on Plant Performance
17		NSP Load Research
18		Fuel Cell Association
19	(7) Total Cost Incurred	
20		
21	B. Electric Utility, RD&D Performed Externally	
22	(1) Research Support to ERC and EPRI	EPRI
23	(2) Research Support to EEI	None
24	(3) Research Support to Nuclear Power Gps	None
25	(4) Research Support to Other	None
26	(5) Total cost incurred	
27		
28	Total of Internal and External Cost Incurred	
29		
30		
31		
32		
33	Note: EPRI expense of \$272,251 a RD&D expense	
34	was erroneously recorded in Acct. 928.	
35	Acct 930.2 reflects this correction.	
36		
37		
38		

Name of Respondent  
NORTHERN STATES POWER COMPANY (WISCONSIN)

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

Date of Report  
(Mo, Da, Yr)  
12/31/94

Year of Report  
Dec. 31, 1994

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 \$5,000 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 \$5,000 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.

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 accumulation 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.

4. Show in column (e) the account number charged

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)		
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
5,146		930.2			14
71,069		930.2			15
7,512		930.2			16
7,827		930.2			17
9,464		930.2			18
101,018					19
					20
					21
	947,741				22
					23
					24
					25
	947,741				26
					27
				1,048,759	28
					29
					30
					31
					32
					33
					34
					35
					36
					37
					38

**DISTRIBUTION OF SALARIES AND WAGES**

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	\$4,161,651		
4	Transmission	1,228,475		
5	Distribution	5,519,544		
6	Customer Accounts	3,229,534		
7	Customer Service and Informational	867,670		
8	Sales	157,257		
9	Administrative and General	7,443,257		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	\$22,607,388		
11	Maintenance			
12	Production	2,688,091		
13	Transmission	976,568		
14	Distribution	3,476,155		
15	Administrative and General	255,577		
16	TOTAL Maint. (Total of lines 12 thru 15)	\$7,396,391		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	\$6,849,742		
19	Transmission (Enter Total of lines 4 and 13)	\$2,205,043		
20	Distribution (Enter Total of lines 5 and 14)	\$8,995,699		
21	Customer Accounts (Transcribe from line 6)	3,229,534		
22	Customer Service and Informational (Transcribe from line 7)	867,670		
23	Sales (Transcribe from line 8)	157,257		
24	Administrative and General (Enter Total of lines 9 and 15)	\$7,698,834		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	\$30,003,779	\$1,362,477	\$31,366,256
26	Gas			
27	Operation			
28	Production--Manufactured Gas			
29	Production--Nat. Gas (Including Expl. and Dev.)	1,939		
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing	70,489		
32	Transmission			
33	Distribution	1,734,838		
34	Customer Accounts	564,384		
35	Customer Service and Informational	652,877		
36	Sales	160,408		
37	Administrative and General	1,459,039		
38	TOTAL Operation (Enter Total of lines 28 thru 37)	\$4,643,974		
39	Maintenance			
40	Production--Manufactured Gas			
41	Production--Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing	34,961		
44	Transmission			
45	Distribution	614,420		
46	Administrative and General	56,272		
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	\$705,653		

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.) 12/31/94		Year of Report Dec. 31, 1994	
DISTRIBUTION OF SALARIES AND WAGES (Continued)							
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)			
	Gas						
48	Total Operation and Maintenance						
49	Production--Manufactured Gas (Enter Total of lines 28 and 40)						
50	Production--Natural Gas (Including Expl. and Dev.) (Total of lines 29 and 41)	\$1,939					
51	Other Gas Supply (Enter Total of lines 30 and 42)						
52	Storage, LNG Terminaling and Processing (Total of lines 31 and 43)	\$105,450					
53	Transmission (Lines 32 and 44)						
54	Distribution (Lines 33 and 45)	\$2,349,258					
55	Customer Accounts (Line 34)	564,384					
56	Customer Service and Informational (Line 35)	652,877					
57	Sales (Line 36)	160,408					
58	Administrative and General (Lines 37 and 46)	\$1,515,311					
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	\$5,349,627	\$117,720			\$5,467,347	
60	Other Utility Departments						
61	Operation and Maintenance						
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	\$35,353,406	\$1,480,197			\$36,833,603	
63	Utility Plant						
64	Construction (By Utility Departments)						
65	Electric Plant	2,860,327	3,182,143			6,042,470	
66	Gas Plant	431,916	585,274			1,017,190	
67	Other						
68	TOTAL Construction (Total of lines 65 thru 67)	\$3,292,243	\$3,767,417			\$7,059,660	
69	Plant Removal (By Utility Departments)						
70	Electric Plant	596,023	37,825			633,848	
71	Gas Plant	46,504	3,387			49,891	
72	Other					0	
73	TOTAL Plant Removal (Total of lines 70 thru 72)	\$642,527	\$41,212			\$683,739	
74	Other Accounts (Specify):						
75	Accounts Receivable	148,537	3,589			152,126	
76	Accounts Receivable-Associated Companies	244,949	1,874			246,823	
77	Preliminary Survey & Investigation Charges	50,381	349			50,730	
78	Temporary Facilities	3,070	328			3,398	
79	Nonoperating	15,575	76			15,651	
80	Deferred Debits	25,116	213			25,329	
81	Deferred Credits (DSM Programs)	1,960,202	1,760			1,961,962	
82						0	
83							
84							
85							
86							
87							
88							
89							
90							
91							
92							
93							
94							
95	TOTAL Other Accounts	\$2,447,830	\$8,189			\$2,456,019	
96	TOTAL SALARIES AND WAGES	\$41,736,006	\$5,297,015			\$47,033,021	



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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

**COMMON UTILITY PLANT AND EXPENSES**

- |  |   |
|--|---|
| <p>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.</p> <p>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</p> | <p>to which such accumulated provisions relate, including explanation of basis of allocation and factors used.</p> <p>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.</p> <p>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.</p> |
|--|---|

-----  
 See insert pages 356.1 356.2 and 356.3 for Common Utility Plant, Accumulate Provisions for Depreciation and Operation and Maintenance expenses.

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 THE SEVERAL CLASSES OF COMMON UTILITY EXPENSES

**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 84.52% and Gas 15.48%)

**CUSTOMERS' ACCOUNTING AND COLLECTING EXPENSES**

These expenses are allocated on the basis of the total weighted number of customers or meters of all classes of service being served by each department on December 31 of the preceding year. (Electric 81.98% and Gas 18.02%)

**CUSTOMER SERVICE AND INFORMATIONAL EXPENSES**

These expenses are allocated on the basis of preceding years' directly assigned customer service and informational expenses. (Electric 52.65% and Gas 47.35%)

**SALES EXPENSES**

These expenses are allocated on the basis of preceding years' directly assigned customer service and informational expenses. (Electric 56.88% and Gas 43.12%)

**ADMINISTRATIVE AND GENERAL EXPENSES**

Common utility expenses charged to accounts 925 and 926 are allocated on the basis of preceding years' dollars of operating payroll of each utility department. (Electric 85.06% and Gas 14.94%). Common expenses charged to other accounts of this classification 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 84.52% and Gas 15.48%).

-----

**COMMON UTILITY PLANT AND EXPENSES**

- |  |   |
|--|---|
| <p>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.</p> <p>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</p> | <p>to which such accumulated provisor relate, including explanation of basis of allocation and factors used.</p> <p>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.</p> <p>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.</p> |
|--|---|

**COMMON UTILITY PLANT IN SERVICE**

Account (a)	Cost at Dec. 31, 1994 (b)	Allocated to Utility Departments	
		Electric (c)	Gas (d)
301 Organization			
303 Miscellaneous intangible plant	6,158,621	5,205,266	953,355
389 Land and land rights	1,142,186	965,376	176,810
390 Structures and improvements	20,459,329	17,292,225	3,167,104
391 Office furniture and equipment	11,016,766	9,311,371	1,705,395
392 Transportation equipment	1,087,615	919,252	168,363
393 Stores equipment	692,328	585,156	107,172
394 Tools, shop & garage equipment	878,374	742,402	135,972
395 Laboratory equipment	28,163	23,803	4,360
396 Power operated equipment	113,293	95,755	17,538
397 Communication equipment	2,192,623	1,853,205	339,418
398 Miscellaneous equipment	51,296	43,355	7,941
<b>TOTAL</b>	<b>43,820,594</b>	<b>37,037,166</b>	<b>6,783,428</b>

**COMMON UTILITY PLANT HELD FOR FUTURE USE**

389 Land and land rights	0	0	0
--------------------------	---	---	---

**COMMON UTILITY CONSTRUCTION WORK IN PROGRESS**

General plant	7,652,102	6,467,557	1,184,545
---------------	-----------	-----------	-----------

COMMON UTILITY PLANT AND EXPENSES

- |  |   |
|--|---|
| <p>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.</p> <p>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</p> | <p>to which such accumulated provisions relate, including explanation of basis of allocation and factors used.</p> <p>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.</p> <p>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.</p> |
|--|---|

ACCUMULATED PROVISION FOR DEPRECIATION OF COMMON UTILITY PLANT

Item	Common Utility Plant in Service						
Balance Beginning of Year	8,293,236						
Depreciation accruals for year charged to:							
Common utility plant expense (Acct. 403)	2,760,590						
Transportation expense - clearing	102,900						
Total depreciation accruals	2,863,490						
Net charges for plant retired:							
Book cost of plant retired	658,781						
Cost of removal	6,086						
Salvage (Credit)	(6,800)						
Net Charges for plant retired	658,067						
Transfers	1,119						
Balance end of year	10,499,778						
Common Utility Accumulated Provision For Depreciation Allocation to Utility Departments							
Accumulated Provision	<table style="display: inline-table; border: none;"> <tr> <td style="padding-right: 20px;">Electric</td> <td style="padding-right: 20px;">Gas</td> <td>Total</td> </tr> <tr> <td style="text-align: right;">8,874,412</td> <td style="text-align: right;">1,625,366</td> <td style="text-align: right;">10,499,778</td> </tr> </table>	Electric	Gas	Total	8,874,412	1,625,366	10,499,778
Electric	Gas	Total					
8,874,412	1,625,366	10,499,778					

Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

**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.

**COMMON UTILITY EXPENSE**

Account Title (a)	Total Expenses for Year (b)	Allocation to Utility Depts	
		Electric (c)	Gas (d)
Depreciation (403)	2,760,590	2,333,250	427,340
Other Expenses:			
Customer Accounts Expense			
Supervision (901)	471,565	384,294	87,271
Meter reading expense (902)	1,010,663	794,353	216,310
Customer records & collection expenses (903)	3,012,620	2,447,461	565,158
Uncollectible accounts expense (904)	0	0	0
Misc. customer accounts expense (905)	505,484	410,191	95,293
Customer Service and Informational Expenses			
Supervision (907)	247,995	131,554	116,441
Customer assistance expense (908)	214,901	114,939	99,963
Information & instructional expense (909)	293,366	154,460	138,906
Miscellaneous customer service and information expense (910)	657,514	347,623	309,891
Sales Expenses			
Supervision (911)	0	0	0
Demonstrating & selling expense (912)	229,651	194,782	34,870
Advertising expense (913)	9,158	6,720	2,438
Miscellaneous sale expense (916)	0	0	0
Administrative and General Expenses			
Administrative & general salaries (920)	7,067,183	5,966,985	1,100,198
Office supplies & expenses (921)	6,063,597	5,044,719	1,018,879
Outside service employed (923)	629,828	533,333	96,495
Property insurance (924)	44,872	37,886	6,986
Injuries & damages (925)	1,012,673	860,995	151,678
Employee pensions & benefits (926)	1,612,025	1,370,049	241,977
Regulatory commission expense (924)	(1,162)	(1,024)	(139)
General advertising expense and miscellaneous general expense (930)	972,545	941,463	31,082
Rents (931)	1,621,754	1,370,238	251,516
Maintenance of general plant (932)	421,405	355,277	66,128
Administrative expense transferred (922)	10,184	156	10,028
<b>Total Common Expenses</b>	<b>28,868,411</b>	<b>23,799,704</b>	<b>5,068,709</b>

**THIS PAGE LEFT INTENTIONALLY BLANK**

**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)	4,854,965
3	Steam	272,974	23	Requirements Sales for Resale (See instruction 4, page 311.)	438,220
4	Nuclear		24	Non-Requirements Sales For Resale (See instruction 4, page 311.)	403,029
5	Hydro--Conventional	832,926	25	Energy Furnished Without Charge	
6	Hydro--Pumped Storage		26	Energy Used by the Company (Electric Department Only, Excluding Station Use)	4,070
7	Other	28,368	27	Total Energy Losses	633,006
8	(Less) Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Thru 27) MUST EQUAL LINE 20	6,333,290
9	Net Generation (Enter Total of lines 3 thru 8)	1,134,268			
10	Purchases	5,199,022			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus Line 17)	0			
19	Transmission By Other Losses				
20	TOTAL (Enter Total of Lines 9, 10, 14, 18 and 19)	6,333,290			

**MONTHLY PEAKS AND OUTPUT**

1. 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 in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.
3. Report in column (c) a monthly breakdown of the Non-Requirements Sales For Resale reported on line 24. Include in the monthly amounts any energy losses associated

- with the sales so that the total on line 41 exceeds the amount on line 24 by the amount of losses incurred (or estimated) in making the Non-Requirements Sales For Resale.
4. Report in column (d) the system's monthly maximum megawatt load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c).
5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).

**NAME OF SYSTEM:**

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales For Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (d) See Instr. 4	Day of Month (e)	Hour (f)
29	January	598,044	37,003	1,032	20	0800
30	February	551,361	32,153	973	1	0800
31	March	549,109	32,700	861	1	0900
32	April	472,770	30,537	852	14	1300
33	May	502,152	31,152	828	31	1100
34	June	515,110	35,795	991	17	1400
35	July	533,567	35,700	927	6	1400
36	August	536,254	36,035	973	25	1400
37	September	504,315	33,988	932	15	1400
38	October	504,121	31,771	822	26	0800
39	November	508,154	32,216	868	30	2000
40	December	556,333	33,979	923	6	1800
41	TOTAL	6,333,290	403,029			

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

- |   |   |
|---|---|
| <ol style="list-style-type: none"> <li>1. Report data for plant in Service only.</li> <li>2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.</li> <li>3. Indicate by a footnote any plant leased or operated as a joint facility.</li> <li>4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.</li> <li>5. If any employees attend more than one plant, report on line 11 the approximate average number of employees</li> </ol> | <ol style="list-style-type: none"> <li>6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.</li> <li>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 21.</li> <li>8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.</li> </ol> |
|---|---|

Line No.	Item (a)	Plant Name: French Island (b)	Plant Name: Wheaton (c)
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	Gas Turbine	Gas Turbine
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	Heated Individually	Heated Individually
3	Year Originally Constructed	1973	1973
4	Year Last Unit was Installed	1974	1974
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	157.50	267.90
6	Net Peak Demand on Plant -- MW (60 minutes)	192	440
7	Plant Hours Connected to Load	61	872
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	0	0
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	15	4
12	Net Generation, Exclusive of Plant Use -- KWh	2,807,700	20,300,720
13	Cost of Plant		
14	Land and Land Rights		186,531
15	Structures and Improvements	451,034	1,270,107
16	Equipment Costs	13,626,988	30,626,085
17	Total Cost	\$14,078,022	\$32,082,723
18	Cost per KW of Installed Capacity (line 5)	89.3843	119.7563
19	Production Expenses:		
20	Operation Supervision and Engineering	13,313	37,291
21	Fuel	212,379	1,601,336
22	Coolants and Water (Nuclear Plants Only)		
23	Steam Expenses		
24	Steam From Other Sources		
25	Steam Transferred (Cr.)		
26	Electric Expenses	2,778	31,699
27	Misc. Steam (or Nuclear) Power Expenses	58,055	211,176
28	Rents		498
29	Maintenance Supervision and Engineering	7,949	73,396
30	Maintenance of Structures	17	100
31	Maintenance of Boiler (Or Reactor) Plant		
32	Maintenance of Electric Plant	8,804	51,826
33	Maintenance Misc. Steam (or Nuclear) Plant	30,720	848,006
34	Total Production Expenses	\$334,015	\$2,855,328
35	Expenses per Net KWh	\$0.1190	\$0.1407
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Oil	Oil
37	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)	Barrels	Barrels
38	Quantity (Units) of Fuel Burned	9,998	64,426
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas) (Give unit if unclear)	140,001	139,831
40	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$0.586	\$0.610
41	Average Cost of Fuel per Unit Burned	\$21.240	\$24.850
42	Avg. Cost of Fuel Burned per Million Btu	\$3.613	\$4.230
43	Avg. Cost of Fuel Burned per KWh Net Gen	\$0.076	\$0.079
44	Average Btu per KWh Net Generation	20,937,000	18,638,000

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. 548 and 549 on line 26 "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: Bay Front (d)	Plant Name: Flambeau Station (e)	Plant Name: French Island (f)	Line No.					
Steam	Gas Turbine	Steam	1					
Conventional	Conventional	Conventional	2					
1917	1969	1940	3					
1958	1969	1948	4					
89.00	19.30	28.20	5					
73	17	29	6					
8,761	141	7,531	7					
0	0	0	8					
0	0	0	9					
0	0	0	10					
39	2	15	11					
199,905,500	5,259,840	73,068,996	12					
			13					
542,660	59,798	56,853	14					
4,684,049	393,118	6,335,258	15					
30,040,106	2,675,140	28,855,748	16					
\$34,766,815	\$3,078,056	\$35,197,859	17					
350.6384	159.4848	1,248.1510	18					
			19					
129,451	6,248	68,091	20					
4,385,872	223,970	(1,009,353)	21					
			22					
475,049		273,960	23					
			24					
			25					
237,660	8,912	114,151	26					
456,800	39,734	273,910	27					
			28					
141,808	4,128	72,031	29					
39,372	9	16,353	30					
1,405,933		568,941	31					
252,671	4,634	104,619	32					
364,873	93,457	146,311	33					
\$7,889,489	\$381,092	\$629,014	34					
\$0.0395	\$0.0725	\$0.0086	35					
Coal	Gas	Wood	Gas	Oil	Wood	RDF	Gas	
Tons	MCF	Tons	MCF	Barrels	Tons	Tons	MCF	
34,590	679,530	207,242	89,929	18	120,136	51,728	783	38
6,741	1,012,026	207,242	1,019,250	138,909	3,033	5,846	1,010,603	39
\$18,670	\$2,480	\$8,213	\$2,446	0	\$3,230	(\$35,380)	\$5,036	40
\$23,559	\$2,480	\$9,325	\$2,446	\$21,000	\$6,682	(\$35,100)	\$5,047	41
\$1,747	\$2,447	\$0,877	\$2,400	\$3,620	\$1,102	(\$3,003)	\$4,994	42
	\$0,022			\$0,043		(\$0,014)		43
	16,792,000			17,636,000		18,260,000		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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

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)	Run-of-River	Run-of-River
2	Type of Plant Construction (Conventional or Outdoor)	Conventional	Conventional
3	Year Originally Constructed	1928	1976
4	Year Last Unit was Installed	1928	1977
5	Total installed Capacity (Generator Name Plate Rating in MW)	21.60	30.90
6	Net Peak Demand on Plant-Megawatts (60 minutes)	22	30
7	Plant Hours Connected to Load	4,116	4,985
8	Net Plant Capability (In megawatts)		
9	(a) Under the Most Favorable Oper. Conditions	23	31
10	(b) Under the Most Adverse Oper. Conditions	22	31
11	Average Number of Employees	2	2
12	Net Generation, Exclusive of Plant Use-KWh	73,486,138	93,074,000
13	Cost of Plant:		
14	Land and Land Rights	\$112,909	\$54,115
15	Structures and Improvements	407,134	2,393,034
16	Reservoirs, Dams, and Waterways	2,904,998	12,809,151
17	Equipment Costs	3,641,456	4,292,894
18	Roads, Railroads, and Bridges		
19	TOTAL Cost (Enter Total of lines 14 thru 18)	\$7,066,497	\$19,549,194
20	Cost per KW of Installed Capacity (Line 5)	\$327.1526	\$632.6600
21	Production Expenses:		
22	Operation Supervision and Engineering	29,361	31,785
23	Water for Power	119,212	157,830
24	Hydraulic Expenses	18,863	37,631
25	Electric Expenses	94,249	95,820
26	Misc. Hydraulic Power Generation Expenses	78,324	99,538
27	Rents	211	269
28	Maintenance Supervision and Engineering	47,914	62,391
29	Maintenance of Structures	9,700	15,645
30	Maintenance of Reservoirs, Dams, and Waterways	74,224	27,967
31	Maintenance of Electric Plant	82,098	76,287
32	Maintenance of Misc. Hydraulic Plant	11,034	8,662
33	Total Production Expenses (Total lines 22 thru 32)	\$565,190	\$613,825
34	Expenses per net KWh	\$0.0077	\$0.0066

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. 1982 Plant Name: Holcombe (d)	FERC Licensed Project No. 2491 Plant Name: Jim Falls (e)	FERC Licensed Project No. Plant Name: St. Croix Falls (f)	Line No.
Run-of-River	Run-of-River	Run-of-River	1
Conventional	Conventional	Conventional	2
1950	1923	1905	3
1950	1988	1923	4
33.80	57.40	23.20	5
36	57	24	6
4,999	7,223	8,723	7
			8
33	58	22	9
33	58	22	10
1	2	6	11
107,271,500	149,837,480	116,209,000	12
			13
229,391	851,415	87,546	14
440,061	9,652,427	561,990	15
6,951,366	64,609,631	1,257,933	16
2,810,144	26,058,919	2,382,868	17
			18
\$10,430,962	\$101,172,392	\$4,290,337	19
\$308,6083	\$1,762,5852	\$184,9283	20
			21
35,384	49,640	51,129	22
178,655	238,050		23
27,724	37,803	40,243	24
120,164	171,286	146,075	25
108,296	146,319	119,692	26
301	425	338	27
64,487	90,628	84,981	28
10,426	15,884	9,133	29
148,044	61,723	56,059	30
108,516	135,142	108,590	31
10,881	7,083	6,218	32
\$812,878	\$953,983	\$622,458	33
\$0.0076	\$0.0064	\$0.0054	34

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. 2567 Plant Name: Wisconsin (d)	FERC Licensed Project No. Plant Name: (e)	FERC Licensed Project No. Plant Name: (f)	Line No.
Run-of-River			1
Conventional			2
1917			3
1917			4
36.00			5
37			6
8,699			7
			8
36			9
36			10
8			11
153,270,400			12
			13
383,484			14
622,714			15
14,276,925			16
1,926,372			17
			18
\$17,209,495			19
\$478,0415			20
			21
64,277			22
211,360			23
37,932			24
174,859			25
150,415			26
432			27
106,644			28
12,100			29
157,132			30
227,416			31
7,969			32
\$1,150,536			33
\$0.0075			34

**THIS PAGE LEFT INTENTIONALLY BLANK**

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

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	1900	4.40	4.0	15,472,154	2,017,168
3						
4	Cedar Falls	1910	6.00	7.2	33,187,940	1,686,942
5						
6	Eau Claire Dells	1907	9.50	8.9	47,638,300	1,661,962
7						
8	Menomonie	1958	5.40	5.4	22,197,400	3,640,422
9						
10	Riverdale	1905	0.50	0.6	3,228,910	769,387
11						
12	Trego	1927	1.20	1.3	7,598,735	499,927
13						
14	Big Falls	1922	7.78	7.8	41,140,590	2,518,628
15						
16	Hayward	1923	0.17	0.2	1,547,630	231,241
17						
18	Ladysmith	1940	3.40	2.8	7,400,900	4,433,834
19						
20	Saxon Falls	1913	1.25	1.5	11,598,800	1,307,369
21						
22	Superior Falls	1917	1.32	1.9	12,882,510	1,109,467
23						
24	Thornapple	1929	1.40	1.6	9,642,600	2,192,390
25						
26	White River	1907	1.00	0.9	4,714,400	1,006,611
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

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 that 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 Per MW Inst Capacity (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Cost (In cents per million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
458,447	87,951		106,372			2
						3
282,090	163,793		118,607			4
						5
174,943	370,080		178,503			6
						7
674,136	115,849		129,829			8
						9
1,538,774	35,459		8,371			10
						11
412,169	34,933		30,352			12
						13
270,553	213,686		135,331			14
						15
1,188,971	13,375		26,412			16
						17
1,301,020	55,719		588,913			18
						19
1,045,895	35,442		24,799			20
						21
840,505	55,948		41,190			22
						23
1,563,981	42,622		45,294			24
						25
995,883	33,363		9,491			26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42
						43
						44
						45
						46

**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 construc-

tion. 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 (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	St. Croix River	Eau Claire	345.00		K-frame Tower	61.06		1	
2						2.82		1	
3	Eau Claire	Stevens Point	345.00		K-frame Tower	97.53		1	
4						2.59		1	
5	LaCrosse	DPC Tie	161.00		H-frame	4.03		1	
6	Eau Claire	DPC Tie	161.00		H-frame	4.11		1	
7	Eau Claire	LaCrosse	161.00		H-frame	80.34		1	
8	Trenal	Jackson Co.	161.00		H-frame	23.66		1	
9	LaCrosse	Coulee	161.00		H-frame	8.35		1	
10	DPC	Coulee	161.00		H-frame	0.79	0.97	1	
11	LaCrosse	Monroe Co.	161.00		H-frame	26.82		1	
12	Crystal Cave	Apple River	161.00		1 Pole Wd	39.00	1.04	1	
13	Eau Claire	Elk Mound	161.00		H-frame	7.91		1	
14	Eau Claire	Presto	161.00		1 Pole Wd	3.56		1	
15	Eau Claire	Crystal Cave	161.00		H-frame	50.65		1	
16	Hydro Lane	Line 3213	161.00		1 Pole Wd	10.30		1	
17	Red Cedar	Line 3213	161.00		1 Pole Wd	1.58		2	
18	Stone Lake	Minong	161.00		H-frame	20.37		1	
19			115.00		H-frame	364.28	11.92	1	
20			115.00		Tower	71.51		1	
21			88.00		H-frame	73.63		1	
22			69.00		Wood Pole	1,025.35	23.20	1	
23			69.00		Tower	30.52	1.58	1	
24			34.50		1 Pole Wd	375.12	2.83	1	
25			23.00		1 Pole Wd	7.91		1	
26	LaCrosse	Coulee	69.00		Undergrd	0.34		1	
27									
28	Expenses applicable to all								
29									
30									
31									
32									
33									
34									
35									
36	TOTAL						2,394.13	41.54	27

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

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)	
795 AS	\$373,761	\$4,775,658	\$5,149,419	\$293	\$11,119		\$11,412	1
795 AS			0				0	2
795 AS	345,497	6,059,763	6,405,260		38,383		38,383	3
795 AS			0				0	4
795 AS	18,588	562,155	580,743				0	5
477 AS		78,923	78,923				0	6
477 AS	246,010	1,985,803	2,231,813				0	7
795 AS	97,636	938,363	1,035,999				0	8
477 AS	92,059	335,132	427,191				0	9
636 AS		82,955	82,955				0	10
705 AS	157,417	1,116,802	1,274,219				0	11
954 AS	275,644	3,792,473	4,068,117				0	12
795 AS	5,570	428,104	433,674				0	13
4/0 AS			0				0	14
795 AS	351,628	3,677,568	4,029,196				0	15
795 AS	90,097	990,970	1,081,067				0	16
795 AS	31,539	447,294	478,833				0	17
636 AS	28,840	694,262	723,102	262	150,730		150,992	18
Various	1,185,744	19,150,090	20,335,834	2,673	32,220		34,893	19
Various	81,840	473,931	555,771		56,664		56,664	20
4/0 AS	43,529	1,245,684	1,289,213	674	36,536		37,210	21
Various	3,475,402	48,943,485	52,418,887	10,304	495,846		506,150	22
Various	42,085	1,102,369	1,144,454	17	28,066		28,083	23
Various	412,841	1,018,632	8,431,473	4,656	114,932		119,588	24
Various	7,697	574,392	582,089		20,353		20,353	25
1250 AL		160,833	160,833				0	26
							0	27
				13,247,092	1,570,864	19,736	14,837,692	28
								29
								30
								31
								32
								33
								34
							0	35
	\$7,363,424	\$105,635,641	\$112,999,065	\$13,265,971	\$2,555,713	\$19,736	\$15,841,420	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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

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 (1) to (c), it is permissible to report in these columns the estimated final completion

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	Seven Mile	Cotton School	24.40	WP	18.00	1	1
2	Rock Elm DPC	Mississippi Rvr-Red Wing	10.80	WP	15.00	1	1
3	Wissota	T-Corners	13.98	WP	16.00	1	1
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							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL		49.18		49.00	3	3

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. 3. If design voltage differs from operating voltage. 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). 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 Device (n)	Total (o)	
477	ACSR		69		\$951,443	\$1,129,511	\$2,080,954	1
477	ACSR		69	60,473	51,440	51,439	163,352	2
477	ACSR		69	22,082	556,865	556,865	1,135,812	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
								35
								36
								37
								38
								39
								40
								41
								42
								43
				\$82,555	\$1,559,748	\$1,737,815	\$3,380,118	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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

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 10,000 Kva, 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	BayFront	Transmission A	88.00	34.50	
2	BayFront	Transmission A	88.00	13.80	
3	BayFront	Transmission A	34.50	13.80	
4	BayFront	Transmission A	88.00	13.80	
5	BayFront	Transmission A	88.00	69.00	
6	BayFront	Transmission A	115.00	88.00	
7	Big Falls	Transmission A	69.00	2.40	
8	Big Falls	Transmission A	34.50	2.40	
9	Cedar Falls	Transmission A	69.00	23.90	
10	Cedar Falls	Transmission A	69.00	23.90	
11	Chippewa Falls	Transmission U	69.00	4.16	
12	Cornell Hydro	Transmission A	115.00	7.20	
13	Crystal Cave	Transmission U	161.00	115.00	13.83
14	Eau Claire	Transmission U	161.00	69.00	13.80
15	Eau Claire	Transmission U	161.00	161.00	13.80
16	Eau Claire Dells	Transmission A	69.00	2.40	
17	Farmers Inn	Transmission U	69.00	12.50	
18	Flambeau	Transmission A	34.50	13.80	
19	French Island	Transmission A	69.00	13.80	
20	Holcombe	Transmission A	115.00	7.20	
21	Hydro Lane	Transmission A	161.00	115.00	
22	Hydro Lane	Transmission U	115.00	12.50	
23	Jackson County	Transmission A	115.00	69.00	13.80
24	Jim Falls	Transmission A	115.00	69.00	
25	Jim Falls	Transmission A	115.00	7.20	
26	Jim Falls	Transmission A	69.00	12.50	
27	Jim Falls	Transmission A	12.50	7.20	
28	La Crosse	Transmission U	161.00	69.00	13.80
29	La Crosse	Transmission U	69.00	13.80	
30	Marshland	Transmission U	161.00	69.00	
31	Medford	Transmission U	69.00	69.00	
32	Monroe County	Transmission U	161.00	69.00	13.80
33	Osprey	Transmission U	115.00	69.00	
34	Park Falls 115kV	Transmission U	115.00	34.50	
35	Pine Lake	Transmission U	161.00	69.00	2.50
36	Prentice	Transmission U	115.00	69.00	
37	Prentice	Transmission U	115.00	12.50	
38	Red Cedar	Transmission U	161.00	69.00	
39	Red Cedar	Transmission U	69.00	12.50	
40	River Falls	Transmission U	115.00	69.00	

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

SUBSTATIONS (Continued)

5. Show in columns (i), (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 (k)	
20	1					1
27	6	1				2
13	2		Capacitor Bank	2	12	3
52	2					4
20	1					5
50	1		Capacitor Bank	1	11	6
8	1					7
6	6	1				8
5	1					9
11	1					10
40	4					11
40	1					12
187						13
224	2		Capacitor Bank	4	168	14
600	2					15
12	3					16
14	1					17
20	1					18
213	3		Capacitor Bank	1	5	19
38	3					20
187	1					21
40	2					22
46	1					23
25	1					24
67	2					25
11	1					26
1	3					27
140	2					28
93	2		Capacitor Bank	1	5	29
224	2		Capacitor Bank	1	5	30
70	1					31
25	1					32
50	2		Capacitor Bank	1		33
156	3					34
50	1					35
11	1		Capacitor Bank	1	13	36
70	1					37
56	2					38
47	1					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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

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 10,000 kva, 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	St. Croix Falls	Transmission A	69.00	12.50	
2	St. Croix Falls	Transmission A	12.50	2.40	
3	Seven Mile	Transmission U	161.00	69.00	13.80
4	Stone Lake	Transmission U	161.00	69.00	
5	T-Corners	Transmission U	115.00	69.00	13.80
6	T-Corners	Transmission U	69.00	23.90	
7	Tremval	Transmission U	161.00	69.00	13.80
8	Wheaton	Transmission A	161.00	13.80	
9	Wheaton	Transmission A	161.00	13.80	
10	Whiteall	Transmission U	69.00	34.50	7.20
11	Whiteall	Transmission U	69.00	13.80	
12	Wissota	Transmission A	115.00	69.00	
13	Wissota	Transmission A	69.00	13.80	
14	Ironwood (MI)	Transmission U	34.50	4.16	
15	Ironwood (MI)	Transmission U	115.00	34.50	
16	Ironwood (MI)	Transmission U	88.00	34.50	
17					
18	Total Transmission Substations				
19	Above 10 MVA				
20					
21	15 Transmission Substations				
22	Under 10 MVA Capacity				
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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

SUBSTATIONS (Continued)

5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity. 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.

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

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 (k)	
28	1					1
29	5	1				2
112	1					3
120	2		Capacitor Bank	1	7	4
93	2		Capacitor Bank	2	29	5
56	2		Capacitor Bank	1	5	6
47	1					7
280	2					8
155	1					9
20	1	1	Capacitor Bank	1	5	10
11	1					11
42	1					12
50	6	1				13
6	4	1				14
50	1		Capacitor Bank	3	23	15
25	1					16
						17
4,092	105	6	Capacitor Bank	20	296	18
						19
						20
56	24	2	Capacitor Bank	2	11	21
						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 type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

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 10,000 Kva, 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	Arkansaw	Distribution U	69.00	23.90	
2	Bangor	Distribution U	69.00	12.50	
3	Blair	Distribution U	69.00	12.50	
4	Bloomer	Distribution U	69.00	4.16	
5	Chippewa Falls	Distribution U	69.00	12.50	
6	Cornell	Distribution A	115.00	2.40	
7	Cornell	Distribution A	2.40	4.16	
8	Coulee Ave.	Distribution U	69.00	13.80	
9	Coulee Ave.	Distribution U	161.00	69.00	
10	Ellis	Distribution U	69.00	12.50	
11	Ellsworth Area	Distribution U	69.00	12.50	
12	Galesville	Distribution U	69.00	12.50	
13	Garden Valley	Distribution U	69.00	12.50	
14	Griffin Street	Distribution U	69.00	12.50	
15	Hallie	Distribution U	69.00	12.50	
16	Hay River	Distribution U	69.00	23.90	
17	Holmen Area	Distribution U	69.00	13.80	
18	London	Distribution U	69.00	12.50	
19	Loyal	Distribution U	69.00	12.50	
20	Mayfair	Distribution U	161.00	13.80	
21	Menomonie	Distribution U	69.00	4.16	
22	Menomonie	Distribution U	69.00	12.50	
23	Naples	Distribution U	69.00	12.50	
24	Neillsville	Distribution U	69.00	4.16	
25	Neillsville	Distribution U	69.00	12.50	
26	North Fork	Distribution U	34.50	12.50	
27	Onalaska	Distribution U	69.00	13.80	
28	Osceola	Distribution U	69.00	12.50	
29	Otter Creek	Distribution U	69.00	12.50	
30	Phillips	Distribution U	115.00	12.50	
31	Prescott	Distribution U	69.00	12.50	
32	Rice Lake	Distribution U	69.00	12.50	
33	Ridgeland	Distribution U	69.00	23.00	
34	Rush River	Distribution U	69.00	23.00	
35	Rusk	Distribution U	69.00	12.50	
36	Second Street	Distribution U	34.50	13.80	
37	Sparta	Distribution U	69.00	12.50	
38	Spencer	Distribution U	69.00	12.50	
39	Strum	Distribution U	69.00	12.50	
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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

SUBSTATIONS (Continued)

5. Show in columns (i), (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 (k)	
11	1					1
11	1					2
11	1					3
14	1					4
56	2					5
8	1					6
6	1	1				7
93	2					8
182	2		Capacitor Bank	1	5	9
56	2					10
11	1					11
11	1					12
11	1					13
11	1					14
56	2					15
11	1					16
11	1		Capacitor Bank	1	5	17
28	2					18
1	1					19
93	2					20
6	1		Capacitor Bank	1	5	21
56	2					22
11	1					23
5	1					24
11	1		Capacitor Bank	1	5	25
21	2					26
14	1		Capacitor Bank	1	5	27
11	1		Capacitor Bank	1	7	28
56	2					29
18	2					30
11	1					31
56	2		Capacitor Bank	1	5	32
6	1		Capacitor Bank	1	7	33
21	4					34
11	1					35
14	1					36
56	2					37
11	1		Capacitor Bank	1	5	38
11	1		Capacitor	1	5	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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

**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 10,000 Kva, 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	Swift Creek	Distribution U	69.00	13.80	
2	Truax	Distribution U	69.00	12.50	
3	U.S. Rubber	Distribution U	69.00	2.40	
4	U.S. Rubber	Distribution U	69.00	4.16	
5	Viroqua	Distribution U	69.00	13.80	
6	Viroqua	Distribution U	69.00	4.16	
7	Washburn	Distribution U	34.50	12.50	
8	West Salem	Distribution U	69.00	23.90	
9	Willow River	Distribution U	115.00	23.00	
10	Woodmohr	Distribution U	69.00	23.00	
11	Yellow River	Distribution U	69.00	23.00	
12					
13					
14	Total Distribution Substations				
15	Above 10 MVA				
16					
17	108 Distribution Substations				
18	Under 10 MVA Capacity				
19					
20	18 Distribution serving one				
21	Industrial Customer				
22					
23					
24	Distribution Substation Totals				
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 type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

SUBSTATIONS (Continued)

5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity. 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.

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

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 (k)	
59	2		Capacitor Bank	1	5	1
56	2					2
9	3	1				3
20	4					4
13	1					5
5	1		Capacitor Bank	1	5	6
13	4					7
56	2		Capacitor Bank	1	5	8
28	1					9
11	1		Capacitor Bank	1	5	10
11	1					11
						12
						13
						14
1,380	74	4	Capacitor Bank	14	77	15
						16
						17
402	181	10	Capacitor Bank	9	50	18
						19
						20
144	28	1	Capacitor Bank	2	13	21
						22
						23
1,921	280	15	Capacitor Bank	5	140	24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

BLANK PAGE  
(Next page is 429)

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) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

**ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS**

1. Report below the information called for concerning distribution watt-hour meters 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 meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other parties, explain basis of accounting for expenses 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.

Line No.	Item (a)	Number of Watt-Hour Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In MVA) (d)
1	Number at Beginning of Year	218,617	67,172	2,354
2	Additions During Year			
3	Purchases	4,990	2,099	66
4	Associated with Utility Plant Acquired		3	1
5	TOTAL Additions (Enter Total of lines 3 and 4)	4,990	2,102	66
6	Reductions During Year			
7	Retirements	5,123	1,612	44
8	Associated with Utility Plant Sold	0	0	0
9	TOTAL Reductions (Enter Total of lines 7 and 8)	5,123	1,612	44
10	Number at End of Year (Lines 1+5-9)	218,484	67,662	2,396
11	In Stock	11,535	2,107	159
12	Locked Meters on Customers' Premises	1,971		
13	Inactive Transformers on System			
14	In Customers' Use	204,843	65,555	2,237
15	In Company's Use	135		
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	218,484	67,662	2,396

Name of Respondent NORTHERN STATES POWER COMPANY (WISCONSIN)	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/94	Year of Report Dec. 31, 1994
---	---	--	---------------------------------

**ENVIRONMENTAL PROTECTION FACILITIES**

1. For purposes of this response, environmental protection facilities shall be defined as any building, structure, equipment, facility, or improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, liquid, or solid substances, heat, noise or for the control, reduction, prevention, or abatement of any other adverse impact of an activity on the environment.

2. Report the differences in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. Use the best engineering design achievable without environmental restrictions as the basis for determining costs without environmental considerations. It is not intended that special design studies be made for purposes of this response. Base the response on the best engineering judgement where direct comparisons are not available.

Include in these differences in costs the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission, and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Also report similar expenditures for environmental plant included in construction work in progress. Estimate the cost of facilities when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations.

Examples of these costs would include a portion of the costs of tall smokestacks, underground lines, and landscaped substations. Explain such costs in a footnote.

3. In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These costs may be estimations on a percentage of plant basis. Explain such estimations in a footnote.

4. Report all costs under the major classifications provided below and include, as a minimum, the items listed hereunder:

**A. Air pollution control facilities:**

- (1) Scrubbers, precipitators, tall smokestacks, etc.
- (2) Changes necessary to accommodate use of environmentally clean fuels such as low ash

or low sulfur fuels including storage and handling equipment

- (3) Monitoring equipment
- (4) Other.

**B. Water pollution control facilities:**

- (1) Cooling towers, ponds, piping, pumps, etc.
- (2) Waste water treatment equipment
- (3) Sanitary waste disposal equipment
- (4) Oil interceptors
- (5) Sediment control facilities
- (6) Monitoring equipment
- (7) Other.

**C. Solid waste disposal costs:**

- (1) Ash handling and disposal equipment
- (2) Land
- (3) Settling ponds
- (4) Other.

**D. Noise abatement equipment:**

- (1) Structures
- (2) Mufflers
- (3) Sound proofing equipment
- (4) Monitoring equipment
- (5) Other.

**E. Esthetic costs:**

- (1) Architectural costs
- (2) Towers
- (3) Underground lines
- (4) Landscaping
- (5) Other.

**F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.**

**G. Miscellaneous:**

- (1) Preparation of environmental reports
- (2) Fish and wildlife plants included in Accounts 330, 331, 332, and 335.
- (3) Parks and related facilities
- (4) Other.

5. 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).

6. Report construction work in progress relating to environmental facilities at line 9.

Line No.	Classification of Cost (a)	CHANGES DURING YEAR			Balance at End of Year (e)	Actual Cost (f)
		Additions (b)	Retirements (c)	Adjustments (d)		
1	Air Pollution Control Facilities				\$26,315,724	\$25,994,724
2	Water Pollution Control Facilities				250,678	177,021
3	Solid Waste Disposal Costs					
4	Noise Abatement Equipment				1,820,186	
5	Esthetic Costs				267,034	163,034
6	Additional Plant Capacity					
7	Miscellaneous (Identify significant)				*	
8	TOTAL (Total of lines 1 thru 7)				182,477	107,477
9	Construction Work in Progress				\$28,836,099	\$26,442,256

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) 12/31/94	Year of Report Dec. 31, 1994
<b>ENVIRONMENTAL PROTECTION EXPENSES</b>			
<p>1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.</p> <p>2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.</p> <p>3. Report expenses under the subheadings listed below.</p> <p>4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.</p> <p>5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.</p> <p>6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.</p> <p>7. 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).</p>			
Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	\$1,079,382	\$1,079,382
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	617,998	617,998
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal		
6	Difference in Cost of Environmentally Clean Fuels		
7	Replacement Power Costs		
8	Taxes and Fees		
9	Administrative and General		
10	Other (Identify significant)		
11	TOTAL	\$1,697,380	\$1,697,380

< p430-7(e)) >

Automatic sluice gate to maintain stream flow  
when plant is operating

15,757

Unit to maintain stream flow

166,720

182,477

INDEX

<u>Schedule</u>	<u>Page No.</u>
Accrued and prepaid taxes .....	262-263
Accumulated Deferred Income Taxes .....	234
	272-277
Accumulated provisions for depreciation of	
common utility plant .....	356
utility plant .....	219
utility plant (summary) .....	200-201
Advances	
from associated companies .....	256-257
Allowances .....	228-229
Amortization	
miscellaneous .....	340
of nuclear fuel .....	202-203
Appropriations of Retained Earnings .....	118-119
Associated Companies	
advances from .....	256-257
corporations controlled by responder:it .....	103
control over respondent .....	102
interest on debt to .....	256-257
Attestation .....	1
Balance sheet	
comparative .....	110-113
notes to .....	122-123
Bonds .....	256-257
Capital Stock .....	251
discount .....	254
expense .....	254
installments received .....	252
premiums .....	252
reacquired .....	251
subscribed .....	252
Cash flows, statement of .....	120-121
Changes	
important during year .....	108-109
Construction	
overheads, electric .....	217
overhead procedures, general description of .....	218
work in progress — common utility plant .....	356
work in progress — electric .....	216
work in progress — other utility departments .....	200-201
Control	
corporations controlled by respondent .....	103
over respondent .....	102
security holders and voting powers .....	106-107
Corporation	
controlled by .....	103
incorporated .....	101
CPA, background information on .....	101
CPA Certification, this report form .....	i-ii



INDEX (Continued)

<u>Schedule</u>	<u>Page No.</u>
Deferred	
credits, other .....	269
debts, miscellaneous .....	233
income taxes accumulated — accelerated	
amortization property .....	272-273
income taxes accumulated — other property .....	274-275
income taxes accumulated — other .....	276-277
income taxes accumulated — pollution control facilities .....	234
Definitions, this report form .....	iii
Depreciation and amortization	
of common utility plant .....	356
of electric plant .....	219
	336-338
Directors .....	105
Discount on capital stock .....	254
Discount — premium on long-term debt .....	256-257
Distribution of salaries and wages .....	354-355
Dividend appropriations .....	118-119
Earnings, Retained .....	118-119
Electric energy account .....	401
Environmental protection	
expenses .....	431
facilities .....	430
Expenses	
electric operation and maintenance .....	320-323
electric operation and maintenance, summary .....	323
unamortized debt .....	256
Extraordinary property losses .....	230
Filing requirements, this report form .....	i-ii
General description of construction overhead procedure .....	218
General information .....	101
General instructions .....	i-vi
Generating plant statistics	
hydroelectric (large) .....	406-407
pumped storage (large) .....	408-409
small plants .....	410-411
steam-electric (large) .....	402-403
Hydro-electric generating plant statistics .....	406-407
Identification .....	101
Important changes during year .....	108-109
Income	
statement of, by departments .....	114-117
statement of, for the year (see also revenues) .....	114-117
deductions, interest on debt to associated companies .....	340
deductions, miscellaneous amortization .....	340
deductions, other income deduction .....	340
deductions, other interest charges .....	340
Incorporation information .....	101
Installments received on capital stock .....	252

INDEX (Continued)

<u>Schedule</u>	<u>Page No.</u>
Interest	
charges, on debt to associated companies .....	340
charges, other .....	340
charges, paid on long-term debt, advances, etc. ....	256-257
Investments	
nonutility property .....	221
subsidiary companies .....	224-225
Investment tax credits, accumulated deferred .....	266-267
Law, excerpts applicable to this report form .....	iii-iv
List of schedules, this report form .....	2-4
Long-term debt .....	256-257
Losses — Extraordinary property .....	230
Materials and supplies .....	227
Meters and line transformers .....	429
Miscellaneous general expenses .....	335
Notes	
to balance sheet .....	122-123
to statement of changes in financial position .....	122-123
to statement of income .....	122-123
to statement of retained earnings .....	122-123
Nonutility property .....	221
Nuclear fuel materials .....	202-203
Nuclear generating plant, statistics .....	402-403
Number of Electric Department Employees .....	323
Officers and officers' salaries .....	104
Operating	
expenses — electric .....	320-323
expenses — electric (summary) .....	323
Other	
paid-in capital .....	253
donations received from stockholders .....	253
gains on resale or cancellation of reacquired capital stock .....	253
miscellaneous paid-in capital .....	253
reduction in par or stated value of capital stock .....	253
regulatory assets .....	232
regulatory liabilities .....	278
Overhead, construction — electric .....	217
Peaks, monthly, and output .....	401
Plant, Common utility	
accumulated provision for depreciation .....	356
acquisition adjustments .....	356
allocated to utility departments .....	356
completed construction not classified .....	356
construction work in progress .....	356
expenses .....	356
held for future use .....	356
in service .....	356
leased to others .....	356
Plant data .....	217-218
	336-338
	401-429

INDEX (Continued)

<u>Schedule</u>	<u>Page No.</u>
Plant — electric	
accumulated provision for depreciation .....	219
construction work in progress .....	216
held for future use .....	214
in service .....	204-207
leased to others .....	213
Plant — utility and accumulated provisions for depreciation	
amortization and depletion (summary) .....	201
Pollution control facilities, accumulated deferred	
income taxes .....	234
Power Exchanges .....	326-327
Premium and discount on long-term debt .....	256
Premium on capital stock .....	251
Prepaid taxes .....	262-263
Property — losses, extraordinary .....	230
Pumped storage generating plant statistics .....	408-409
Purchased power (including power exchanges) .....	326-327
Reacquired capital stock .....	250
Reacquired long-term debt .....	256-257
Receivers' certificates .....	256-257
Reconciliation of reported net income with taxable income	
from Federal income taxes .....	261
Regulatory commission expenses deferred .....	233
Regulatory commission expenses for year .....	350-351
Research, development and demonstration activities .....	352-353
Retained Earnings	
amortization reserve Federal .....	119
appropriated .....	118-119
statement of, for the year .....	118-119
unappropriated .....	118-119
Revenues — electric operating .....	300-301
Salaries and wages	
directors fees .....	105
distribution of .....	354-355
officers' .....	104
Sales of electricity by rate schedules .....	304
Sales — for resale .....	310-311
Salvage — nuclear fuel .....	202-203
Schedules, this report form .....	2-4
Securities	
exchange registration .....	250-251
holders and voting powers .....	106-107
Statement of Cash Flows .....	120-121
Statement of income for the year .....	114-117
Statement of retained earnings for the year .....	118-119
Steam-electric generating plant statistics .....	402-403
Stock liability for conversion .....	252
Substations .....	426
Supplies — materials and .....	227

INDEX (Continued)

<u>Schedule</u>	<u>Page No.</u>
Taxes	
accrued and prepaid .....	262-263
charged during year .....	262-263
on income, deferred and accumulated .....	234
reconciliation of net income with taxable income for .....	272-277
reconciliation of net income with taxable income for .....	261
Transformers, line — electric .....	429
Transmission	
lines added during year .....	424-425
lines statistics .....	422-423
of electricity for others .....	328-330
of electricity by others .....	332
Unamortized	
debt discount .....	256-257
debt expense .....	256-257
premium on debt .....	256-257
Unrecovered Plant and Regulatory Study Costs .....	230