



Centralized
Service
Companies &
New FERC XBRL
Requirements

December 2, 2020

XBRL | **US**

Agenda

- XBRL Fundamentals
- CPE Questions
- XBRL for FERC Filers preparing Forms 60
- CPE Questions
- Other programs and events

XBRL (eXtensible Business Reporting Language)

- Open
- Nonproprietary
- Maintained by XBRL International – global nonprofit standards body, responsible for maintaining and expanding upon the specification, multiple country jurisdictions
- Supported by XBRL US – national standards setter, responsible for development work and adoption efforts in the United States
- XBRL is not:
 - A technical format like XML or JSON
 - A product



XBRL gives meaning to data

Schedule I - Comparative Balance Sheet					
1. Give balance sheet of the Company as of December 31 of the current and prior year.					
Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
1		Service Company Property			
2	101	Service Company Property	103	324,547,453	418,500,000
3	101.1	Property Under Capital Leases	103		
4	106	Completed Construction Not Classified			
5	107	Construction Work In Progress	103	23,785,507	20,569,406
6		Total Property (Total Of Lines 2-5)		348,332,960	464,309,096
7	108	Less: Accumulated Provision for Depreciation of Service Company Property	104	22,034,376	18,759,637
8	111	Less: Accumulated Provision for Amortization of Service Company Property		84,472,751	207,857,147
9		Net Service Company Property (Total of Lines 6-8)		241,825,833	237,692,312

Service Company Property

Data Type: Monetary

Documentation: This account must include the cost of service company property, included in accounts 301 (\$367.3010), 303 (\$367.3030) and 389 to 399.1 (\$376.3890 to 367.3991), owned and used by the service company in its operations, and having an expectation of life in service of more than one year from date of installation. (b) The cost of additions to, and betterments of, property leased from others, that are includable in this account, must be recorded in subaccounts separate and distinct from those relating to owned property. (See Service Company Property Instruction in §367.54.)

Entity: Alliant Energy Corporate Services, Inc.

Units: US Dollars

Period: 2018

XBRL | **US**

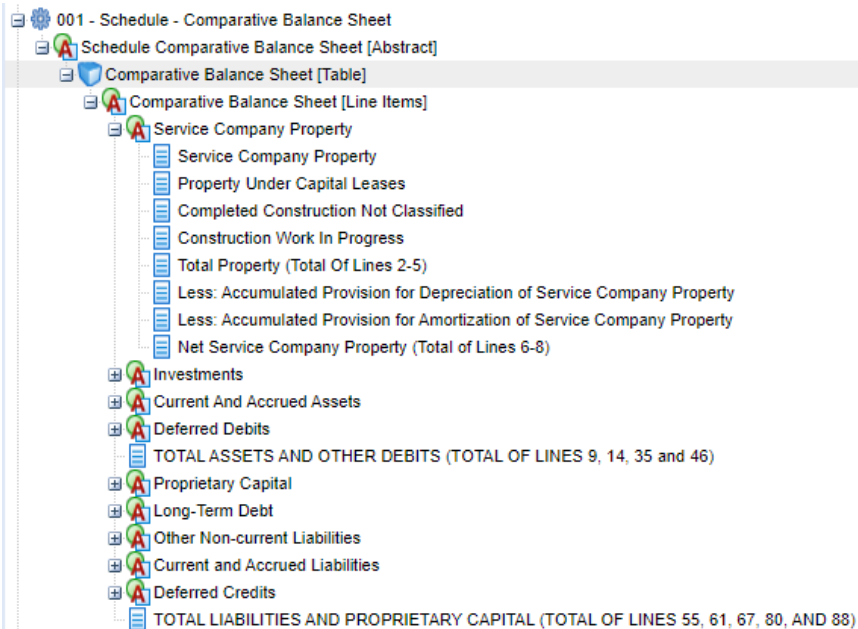
What's the process to comply with new FERC requirements?

1. Take your form data
2. Put it in an XML (XBRL) file
3. Submit to the FERC

How do I create the XML (XBRL) file?

- Generate directly from internal systems
 - Need internal IT group involvement
 - May need to make system changes with taxonomy changes (new release)
- Enter form data into a software application that generates the XBRL
 - External application reads directly from taxonomy so always up to date
 - Want an application that allows for bulk data upload
- Create your own software solution to generate XBRL
 - May be appropriate for smaller forms, e.g., 714 and 60
- Work with a consultant who converts your form to XBRL

Taxonomy



Digital “dictionary” of concepts representing data needed to be reported

Taxonomy

- 001 - Schedule - Comparative Balance Sheet
 - Schedule Comparative Balance Sheet [Abstract]
 - Comparative Balance Sheet [Table]
 - Comparative Balance Sheet [Line Items]
 - Service Company Property
 - Service Company Property**
 - Property Under Capital Leases
 - Completed Construction Not Classified
 - Construction Work In Progress
 - Total Property (Total Of Lines 2-5)
 - Less: Accumulated Provision for Depreciation of Service Company Property
 - Less: Accumulated Provision for Amortization of Service Company Property
 - Net Service Company Property (Total of Lines 6-8)
 - Investments
 - Current And Accrued Assets
 - Deferred Debits
 - TOTAL ASSETS AND OTHER DEBITS (TOTAL OF LINES 9, 14, 35 and 46)
 - Proprietary Capital
 - Long-Term Debt
 - Other Non-current Liabilities
 - Current and Accrued Liabilities
 - Deferred Credits
 - TOTAL LIABILITIES AND PROPRIETARY CAPITAL (TOTAL OF LINES 55, 61, 67, 80, AND 88)

Service Company Property

Labels		
Type	Lang	Label
Standard Label	en	Service Company Property
Documentation	en	(a) This account must include the cost of service company property, included in accounts 301 (\$367.3010), 303 (\$367.3030) and 389 to 399.1 (\$376.3890 to 367.3991), owned and used by the service company in its operations, and having an expectation of life in service of more than one year from date of installation. (b) The cost of additions to, and betterments of, property leased from others, that are includible in this account, must be recorded in subaccounts separate and distinct from those relating to owned property. (See Service Company Property Instruction in §367.54.)
Comparative Balance Sheet labels	en	Service Company Property
Form 60 Account labels	en	101
Form 60 Page Reference	en	103

Type	Reference	
Account	Account	101
Form Location	Form	Form 60
	Schedule	001 - Schedule - Comparative Balance Sheet
	Column	a
	Row	2
	ValueType	Label
ColumnName	F60Account	
Form Location	Form	Form 60
	Schedule	001 - Schedule - Comparative Balance Sheet
	Column	b
	Row	2
	ValueType	Label
ColumnName	F60ComparativeBalanceSheet	
Form Location	Form	Form 60
	Schedule	001 - Schedule - Comparative Balance Sheet
	Column	d
	Row	2
	Period	Current
ValueType	Value	
Form Location	Form	Form 60
	Schedule	001 - Schedule - Comparative Balance Sheet
	Column	e
	Row	2
	Period	Prior
ValueType	Value	

Properties	
Property	Value
Name	ServiceCompanyPropertyGross
Namespace	http://ferc.gov/form/2020-01-01/ferc
Data Type	xbrli:monetaryItemType
XBRL Type	monetaryItemType
Substitution Group	xbrli:item
Period Type	instant
Abstract	false
Nilable	true
Balance	debit

Schedule mapping

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Row Number	Column Number	Label	Element	Period	Dimensions
2	c	Utility Plant (101-106, 114)	UtilityPlant	Current	
2	d	Utility Plant (101-106, 114)	UtilityPlant	Prior	
3	c	Construction Work in Progress (107)	ConstructionWorkInProgress	Current	
3	d	Construction Work in Progress (107)	ConstructionWorkInProgress	Prior	
4	c	TOTAL Utility Plant (Enter Total of lines 2 and 3)	UtilityPlantAndConstructionWorkInProgress	Current	
4	d	TOTAL Utility Plant (Enter Total of lines 2 and 3)	UtilityPlantAndConstructionWorkInProgress	Prior	
5	c	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	AccumulatedProvisionForDepreciationAmortizationAndDepletionOfPlantUtility	Current	
5	d	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	AccumulatedProvisionForDepreciationAmortizationAndDepletionOfPlantUtility	Prior	
6	c	Net Utility Plant (Enter Total of line 4 less 5)	UtilityPlantNet	Current	
6	d	Net Utility Plant (Enter Total of line 4 less 5)	UtilityPlantNet	Prior	
7	c	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	NuclearFuelInProcessOfRefinementConversionEnrichmentAndFabrication	Current	
7	d	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	NuclearFuelInProcessOfRefinementConversionEnrichmentAndFabrication	Prior	
8	c	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)	NuclearFuelMaterialsAndAssembliesStockAccountMajorOnly	Current	
8	d	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)	NuclearFuelMaterialsAndAssembliesStockAccountMajorOnly	Prior	
9	c	Nuclear Fuel Assemblies in Reactor (120.3)	NuclearFuelAssembliesInReactorMajorOnly	Current	
9	d	Nuclear Fuel Assemblies in Reactor (120.3)	NuclearFuelAssembliesInReactorMajorOnly	Prior	
10	c	Spent Nuclear Fuel (120.4)	SpentNuclearFuelMajorOnly	Current	
10	d	Spent Nuclear Fuel (120.4)	SpentNuclearFuelMajorOnly	Prior	
11	c	Nuclear Fuel Under Capital Leases (120.6)	NuclearFuelUnderCapitalLeases	Current	
11	d	Nuclear Fuel Under Capital Leases (120.6)	NuclearFuelUnderCapitalLeases	Prior	
12	c	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	AccumulatedProvisionForAmortizationOfNuclearFuelAssemblies	Current	
12	d	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	AccumulatedProvisionForAmortizationOfNuclearFuelAssemblies	Prior	
13	c	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)	NuclearFuelNet	Current	
13	d	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)	NuclearFuelNet	Prior	
14	c	Net Utility Plant (Enter Total of lines 6 and 13)	UtilityPlantAndNuclearFuelNet	Current	
14	d	Net Utility Plant (Enter Total of lines 6 and 13)	UtilityPlantAndNuclearFuelNet	Prior	
15	c	Utility Plant Adjustments (116)	OtherElectricPlantAdjustments	Current	
15	d	Utility Plant Adjustments (116)	OtherElectricPlantAdjustments	Prior	
16	c	Gas Stored Underground - Noncurrent (117)	GasStoredUndergroundNoncurrent	Current	
16	d	Gas Stored Underground - Noncurrent (117)	GasStoredUndergroundNoncurrent	Prior	

Taxonomy

- Able to represent all types of data (monetary, integer, percent, string, text block, enumerated lists, area, volume, energy)
- Contains structure to explain relationships between concepts
 - Presentation (hierarchy)
 - Calculations ($A + B = C$)
 - Definition
 - References (authoritative)
 - Labels (standard, abbreviated, preferred, start and end of period)

Taxonomy Review

Taxonomy



XBRL Report
(instance document)

- 000 - Schedule - Corporate Officer Certification
- 000 - Schedule - Identification
- 000 - Schedule - List of Schedules
- 001 - Schedule - Comparative Balance Sheet
- 002 - Schedule - Service Company Property
- 002 - Schedule - Service Company Property - Construction Work In Progress
- 003 - Schedule - Accumulated Provision for Depreciation and Amortization of Service Company Property
- 004 - Schedule - Investments
- 004 - Schedule - Investments - Other Investments
- 004 - Schedule - Investments - Other Special Funds
- 004 - Schedule - Investments - Temporary Cash Investments
- 005 - Schedule - Accounts Receivable from Associate Companies
- 006 - Schedule - Fuel Stock Expenses Undistributed
- 007 - Schedule - Stores Expense Undistributed
- 008 - Schedule - Miscellaneous Current and Accrued Assets
- 009 - Schedule - Miscellaneous Deferred Debits
- 010 - Schedule - Research, Development, or Demonstration Expenditures
- 011 - Schedule - Proprietary Capital
- 011 - Schedule - Proprietary Capital Dividend Paid
- 012 - Schedule - Long Term Debt
- 012 - Schedule - Long Term Debt - Other
- 013 - Schedule - Current and Accrued Liabilities
- 013 - Schedule - Current and Accrued Liabilities - Accounts Payable
- 013 - Schedule - Current and Accrued Liabilities - Miscellaneous
- 013 - Schedule - Current and Accrued Liabilities - Total
- 014 - Schedule - Notes to Financial Statements
- 015 - Schedule - Comparative Income Statement
- 016 - Schedule - Analysis of Charges for Service- Associate and Non-Associate Companies
- 017 - Schedule - Analysis of Billing - Associate Companies (Account 457)
- 018 - Schedule - Analysis of Billing - Non-Associate Companies (Account 458)
- 019 - Schedule - Miscellaneous General Expenses - Account 930.2
- 020 - Schedule - Organization Chart
- 021 - Schedule - Methods of Allocation

Schedule I - Comparative Balance Sheet					
1. Give balance sheet of the Company as of December 31 of the current and prior year.					
Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
1		Service Company Property			
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3	101.1	Property Under Capital Leases	103		
4	106	Completed Construction Not Classified			
5	107	Construction Work In Progress	103	23,785,507	20,569,406
6		Total Property (Total Of Lines 2-5)		348,332,960	464,309,096
7	108	Less: Accumulated Provision for Depreciation of Service Company Property	104	22,034,376	18,759,637
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CPE Questions

XBRL for FERC Filers

- Tagging
 - Typed dimensions
 - Sorting items
 - Duplicate values
 - Accuracy
 - Periods (quarterly roll forwards)
 - Text block items
 - From other filings (copying from other non-FERC filings)
- Validation
- Rendering
- Footnotes

Typed Dimensions

- Allows the reporting of sequences.
 - Directors, Transmission lines
 - Blank rows
 - Cash-Flow
 - Retained earnings
 - Members of a category (e.g., names of directors, names of properties) are defined by filer.
 - Should be consistent over time.
 - Fact will have the sequence dimension.
 - Sequences have totals – leave off the sequence axis.

Typed Dimensions

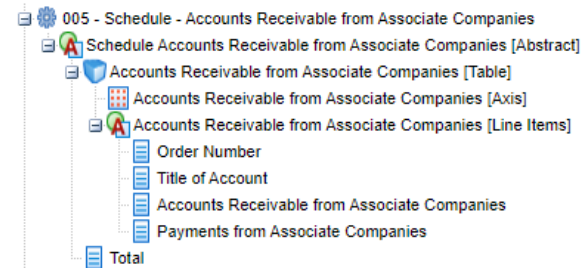
Schedule V - Accounts Receivable from Associate Companies					
1. List the accounts receivable from each associate company. 2. If the service company has provided accommodation or convenience payments for associate companies, provide in a separate footnote a listing of total payments for each associate company.					
Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)	Total Accommodation or Convenience Payments (e)
1	146	Accounts Receivable From Associate Companies			
2		Associate Company:			
3		Alliant Energy SPE LLC	138,335	169,701	
4		Wisconsin Power and Light Company	13,877,100	22,817,427	
5		Interstate Power and Light Company	49,777,315	28,611,710	
6		Alliant Energy Resources, LLC	319,158	329,880	
7		Heartland Energy Group, Inc		35	
8		Industrial Energy Applications Delaware, Inc.	83		

This table has 6 accounts receivable amounts from companies that are “members” of a category called “Accounts Receivable from Associate Companies”.

Typed Dimensions

The 6 A/R Amounts from Associate Company Members (AlliantEnergySPE, WisconsinPowerLight, Interstate Power, etc.) are on the Accounts Receivable from Associate Companies [Axis].

Schedule V - Accounts Receivable from Associate Companies					
1. List the accounts receivable from each associate company. 2. If the service company has provided accommodation or convenience payments for associate companies, provide in a separate footnote a listing of total payments for each associate company.					
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7		Heartland Energy Group, Inc		35	
8		Industrial Energy Applications Delaware, Inc.	83		



This value can be tagged with the core concept *Title of Account*, with the Member = WisconsinPowerLight on the *Accounts Receivable from Associate Companies [Axis]*.

This value should be tagged with the core concept *Accounts Receivable from Associate Companies*, with the Member = AlliantEnergyResources on the *Accounts Receivable from Associate Companies [Axis]*.

Sorting

- Use "Order Number" to reorder rows/facts
 - Does not appear on the schedule
 - Must be a decimal
 - Allows insertion to reorder items i.e. 1.02
- Must always use a dimension
 - Order for migrated data was taken from original filing
 - Some schedules have multiple dimensions

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	174	Miscellaneous Current and Accrued Assets		
2		Item List:		
400		Misc C&A Asst-Miscellaneous	3,388,037	3,822,921
450		Misc C&A Asst-Stock Option Taxes	110,094	189,044
550		Misc C&A Asst-Sundry Delayed Clearance	284,121	27,097
600		Misc C&A Asst-Clearing Work Order Variance	(464,953)	3,539,349
900		Misc C&A Asst-Suspense Brainware (Oracle Only)		302
40	Total		3,317,299	7,578,713

Duplicate Values

- Do not enter duplicate values.
- Validation rules will trigger an error for duplicates.
- Values on sub-schedule are tagged the same as main schedule.
- Use a note to indicate a difference.

Schedule: Capital Stock; Reference 250

Capital Stock (Account 70)										
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 out lined in column (a) 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 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. 3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not 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. 6. 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 purpose of pledge.										
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)	OUTS.PER BAL. SHEET		HELP BY RESP. AS TREAS. STOCK		HELD BY RESP. IN SINK AND OTH. FUNDS	
					Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)
1	Common Stock	697,000	100		676,864	67,688,400				
42	Total					67,688,400				

Schedule: Comparative Balance Sheet; Reference 110

STOCKHOLDERS' EQUITY			
68	Capital Stock (70)	251	67,688,400
69	Premiums on Capital Stock (71)		
70	Capital Stock Subscriptions (72)		
71	Additional Paid-In Capital (73)	254	809,942,930
72	Appropriated Retained Income (74)	118	
73	Unappropriated Retained Income (75)	119	1,071,782,250
74	(Less) Treasury Stock (76)		
75	Accumulated Other Comprehensive Income (77)	116	
76	TOTAL Stockholders' Equity (Total of lines 68 thru 75)		1,949,413,580
77	TOTAL Liabilities and Stockholders' Equity (Total of lines 67 and 76)		2,096,767,289

Accuracy and Units

Monetary values
all in US dollars

- All monetary amounts are in USD.
- Other items will include a label indicating the unit type.
- Validation rules check that the unit used is correct.
- Numbers must be accurate to the dollar so decimals should be set to 0.

Schedule IV - Investments				
1. For other investments (Account 124) and other special funds (Account 128), state each investment separately, with description including the name of issuing company, number of shares held or principal investment amount. 2. For temporary cash investments (Account 136), list each investment separately. 3. Investments less than \$50,000 may be grouped, showing the number of items in each group.				
Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	123	Investment In Associate Companies	1,732,217	1,630,325
2	124	Other Investments	4,894,750	5,127,904
3	128	Other Special Funds		
4	136	Balance at close of year		19,000,000
5		(Total of Line 1-4)	6,626,967	25,758,229

Schedule X - Research, Development, or Demonstration Expenditures			
1. Describe each material research, development, or demonstration project that incurred costs by the service corporation during the year. Items less than \$50,000 may be grouped, showing the number of items in each group.			
Line No.	Account Number (a)	Title of Account (b)	Amount (c)
1	188	Research, Development, or Demonstration Expenditures	
2		Project List:	
3		GE	(95,523)
4		NCCC 2014 Agreement	23,924,548
5		IGCC Kemper County	8369,293

Facts with string values

Periods

- All facts have a period which is determined based on the report year and the report period.
- If these are changed then the location of facts in the report will change.
- Across the schedules there are various periods that can be used.
- Be careful to ensure the correct period is used.
- Validation rules check that appropriate periods are used.
- Schedules report cumulative amounts.
- Some rollforwards are for the year to date.

Schedule I - Comparative Balance Sheet					
1. Give balance sheet of the Company as of December 31 of the current and prior year.					
Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
1		Service Company Property			
2	101	Service Company Property	103	281,327,957	295,506,520
3	101.1	Property Under Capital Leases	103	197,691,945	206,379,578
4	106	Completed Construction Not Classified			(3,814)
5	107	Construction Work In Progress	103	98,516,161	59,804,736
6		Total Property (Total Of Lines 2-5)		577,536,063	561,687,020

Schedule II - Service Company Property							
1. Provide an explanation of Other Changes recorded in Column (f) considered material in a footnote. 2. Describe each construction work in progress on lines 18 through 30 in Column (b).							
Line No.	Account # (a)	Title of Account (b)	Balance at Beginning of Year (c)	Additions (d)	Retirements or Sales (e)	Other Changes (f)	Balance at End of Year (g)
1	301	Organization					
2	303	Miscellaneous Intangible Plant	78,333,533	3,153,416	2,360,350	(13,603)	79,112,996
3	306	Leasehold Improvements					
4	389	Land and Land Rights					
5	390	Structures and Improvements	33,555,188	3,167,683	10,176,685		26,546,186
6	391	Office Furniture and Equipment	327,828,162	27,559,189	46,024,056		309,363,295
7	392	Transportation Equipment	12,524,326	486,587	398,203	11,611	12,624,321
8	393	Stores Equipment					
9	394	Tools, Shop and Garage Equipment	936,582	14,866	7,058		944,390
10	395	Laboratory Equipment	16,952,903	2,147,114	428,459	(11,611)	18,659,947

Schedule XXI - Methods of Allocation	
1. Indicate the service department or function and the basis for allocation used when employees render services to more than a ratio, include the numerator and denominator.	
2. Include any other allocation methods used to allocate costs.	
Schedule XXI - Methods of Allocation	
2018	
The Company uses statistics based on previous year statistics; therefore, 2018 allocations were based on 2017 statistics. The statistics are updated if material changes occur throughout the year. Each participating company receives a pro rata share based upon its statistics defined by the following methods. Multiple versions of the basis are available to reflect the exclusion of specific companies if they do not participate in or benefit from particular projects or services.	
Basis	Statistics
Affiliate	Shared equally among affiliates receiving the services.
Capitalization	Book capitalization (defined as long-term debt, preferred stock, cumulative preferred stock and common shareholder equity) of each Customer Company.
Carbon Emissions	Carbon Emissions are measured in Carbon Dioxide Equivalent Metric Tons for each generating company.
Carbon Emissions Coal	Carbon Emissions are measured in Carbon Dioxide Equivalent Metric Tons for each generating company only from coal fired plants.
Coal Capacity	Coal nameplate generating capacity (kilowatts) for each Customer Operating Company. Capacity operated by the Southern system but jointly owned by external parties is included. Capacity jointly owned by Southern Company affiliates is assigned on an ownership basis.
Coal Generation	Generation (kilowatt-hours) from coal fuel sources of each Customer Operating Company. Generation from plants operated by the Southern system but jointly owned by external parties is included. Generation jointly owned by Southern Company affiliates is assigned on an ownership basis.
Customer	Number of year-end customers of each Customer Operating Company (other than SEGCO and Southern Power).
Employee	Number of year-end employees of each Customer Company.
Employee (Generation)	Number of year-end employees of each Customer Company - Generation Employees Only.
Financial	Average of the percentages of net fixed assets, operating expenses, and operating revenues of each Customer Company.
Fossil Capacity	Fossil nameplate generating capacity (kilowatts) for each Customer Operating Company. Capacity operated by the Southern system but jointly owned by external parties is included. Capacity jointly owned by Southern Company affiliates is assigned on an ownership basis.
Fossil Hydro Capacity	Fossil and hydro nameplate generating capacity (kilowatts) for each Customer Operating Company. Capacity operated by the Southern system but jointly owned by external parties is included. Capacity jointly owned by Southern Company affiliates is assigned on an ownership basis.
Gas Burned	Volume of gas consumed (BTUs) by each Customer Operating Company.
Gas & Oil Capacity	Gas and Oil nameplate generating capacity (kilowatts) for each Customer Operating Company (Combustion Turbines, Cogeneration and Combined Cycle only). Capacity operated by the Southern system but jointly owned by external parties is included. Capacity jointly owned by Southern Company affiliates is assigned on an ownership basis.
Insurance Premium	Insurance premiums of each Customer Company.
Load	Annual operating area territorial load (defined as kilowatt-hours of total energy generated plus energy received minus energy delivered) plus other firm wholesale commitments of each Customer Operating Company other than Southern Electric Generating Company (SEGCO).
Network ID	Number of network identifications of each Customer Company.
Sales For Resale	Megawatts of wholesale generation as reported in annual Form 10-K as Sales for Resale.
System Air Availability Co	Twelve month flight hours by executives authorized to call out flights at each Customer Company. Utilization of system aircraft is billed based on a comparable undiscounted commercial fare for the itinerary flown. The remaining costs are billed using this allocation as an availability fee.
Transmission Usage	Total megawatt-hour deliveries to territorial customers plus deliveries to Open Access Transmission Tariff (OATT) customers (including Network Services and Point-to-Point service) plus other transmission deliveries under contracts preceding OATT.
If SCS is participating in an allocation basis, its cost share is distributed to all affiliates and non-affiliates as an indirect expense based on labor.	

Network: Presentation Lang: en

- 009 - Schedule - Miscellaneous Deferred Debts
- 010 - Schedule - Research, Development, or Demonstration Expenditures
- 011 - Schedule - Proprietary Capital
- 011 - Schedule - Proprietary Capital Dividend Paid
- 012 - Schedule - Long Term Debt
- 012 - Schedule - Long Term Debt - Other
- 013 - Schedule - Current and Accrued Liabilities
- 013 - Schedule - Current and Accrued Liabilities - Accounts Payable
- 013 - Schedule - Current and Accrued Liabilities - Miscellaneous
- 013 - Schedule - Current and Accrued Liabilities - Total
- 014 - Schedule - Notes to Financial Statements
 - Schedule Notes to Financial Statements [Abstract]
 - Notes to Financial Statement
 - Disclosure of Important Disclosures Regarding the Financial Statements [Text Block]
 - Disclosure of Significant Contingent Assets or Liabilities [Text Block]
 - Disclosure of Significant Increases in Services Rendered or Expenses Incurred [Text Block]
 - Disclosure of Extraordinary Income or Extraordinary Deduction Amounts [Text Block]
 - Disclosure of References to Financial Statement Notes [Text Block]
 - Disclosure of Descriptions of Annual Statements Supplied to Associate Service Companies [Text Block]
- 015 - Schedule - Comparative Income Statement
- 016 - Schedule - Analysis of Charges for Service-Associate and Non-Associate Companies
- 017 - Schedule - Analysis of Billing - Associate Companies (Account 457)
- 018 - Schedule - Analysis of Billing - Non-Associate Companies (Account 458)
- 019 - Schedule - Miscellaneous General Expenses - Account 930.2
- 020 - Schedule - Organization Chart
- 021 - Schedule - Methods of Allocation
 - Schedule Methods of Allocation [Abstract]
 - Methods of Allocation
 - Disclosure of Service Department or Function and Basis for Allocation Used [Text Block]
 - Disclosure of Other Cost Allocation Methods [Text Block]

Methods of Allocation [Text Block]

Labels		
Type	Lang	Label
Standard Label	en	Methods of Allocation [Text Block]
Documentation	en	1. Indicate the service department or function and the basis for allocation used when employees render services to more than one department or functional group. If a ratio, include the numerator and denominator. 2. Include any other allocation methods used to allocate costs.
Form 60 Organization Chart	en	Methods of Allocation

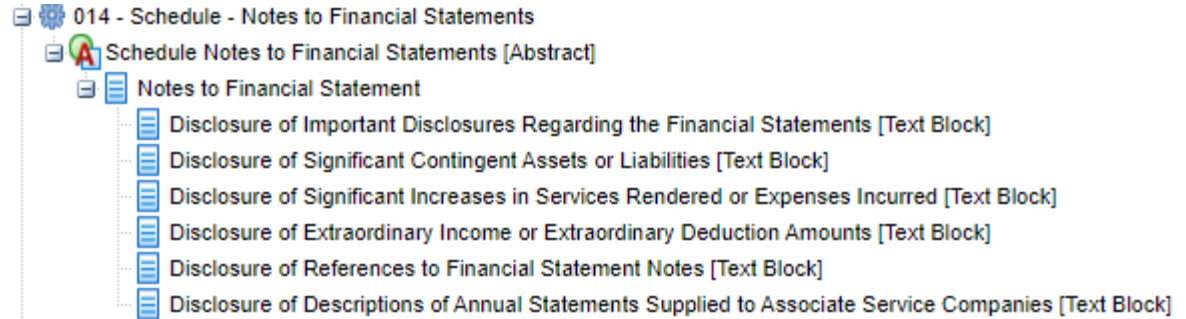
References		
Type	Reference	
Form Schedule Column	Form 60	021 - Schedule - Methods of Allocation
Form Location	Row 1	a
	Period	Current
	ValueType	Value

Properties	
Property	Value
Name	MethodsOfAllocationTextBlock
Namespace	http://frc.gov/form/2020-01-01/frc
Data Type	nonnum:textBlockItemType
XBRL Type	stringItemType
Substitution Group	xbri:item
Period Type	duration
Abstract	false
Nilable	true

Text Block Items

Text Block Items

- If rendered, should use valid xhtml.
- Can copy html notes from SEC filings but should remove inline. SEC rendered text block items remove inline tags.
- Styling is included in rendered filings. Check styling does not conflict.



Validations

- Validation rules apply to an entire form. i.e. the same rules are used for the annual Form 60.
- Validations generally check that totals add and cross add.
- Cross check across schedule when the values differ.
 - Check periods.
 - Check units.
 - Check required elements.
- Validations described in instructions.
- Published by the FERC using the open source XBRL software (Arelle), so can validate locally.

Rendering

- Render the entire form or render a specific schedule.
- Creates a valid inline XBRL document.

The screenshot shows the XBRL US website interface. At the top, there is a navigation bar with the XBRL US logo on the left, and 'FILERS' and 'INDUSTRIES' on the right. Below the navigation bar, there is a breadcrumb trail: 'Home > Filers > FERC Reporting >'. The main heading is 'Tools & Instructions'. Underneath, there are three sections: 'Choose your filing' with a 'Choose File' button and 'No file chosen' text; 'Form' with a dropdown menu showing 'Form 1'; and 'Schedule' with a dropdown menu showing '000 - Cover'. At the bottom, there are two checkboxes: 'Put style formatting (CSS) in a separate file' (unchecked) and 'Only include financial statement facts' (checked). A 'Submit' button is located at the bottom of the form.

Footnotes

- Link fact to the footnote beneath schedule.
- Software should support creation of footnotes.
- Most footnotes will be fact-> footnote.
- Also need support for fact->fact as well
 - If want to be able to request confidential data.
 - Indicate confidential data with a footnote.

Schedule I - Comparative Balance Sheet					
1. Give balance sheet of the Company as of December 31 of the current and prior year.					
Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
1		Service Company Property			
2	101	Service Company Property	103	281,327,957	295,506,520
3	101.1	Property Under Capital Leases	103	197,691,945	206,379,578
4	106	Completed Construction Not Classified			(3,814)
5	107	Construction Work In Progress	103	(a) 98,516,161	(a) (b) 59,804,736

(a) Concept: ConstructionWorkInProgress
Construction Work in Progress consists primarily of various hardware and software projects.

Working with XBRL US Vendors

- Advanced Computer Innovations, Inc.
- DataTracks
- Donnelley Financial Solutions (DFIN)
- Iris Business Services
- Novaworks, LLC
- P3 Data Systems
- RDG Filings
- Systrends
- Workiva, Inc.

Questions you should ask:

- Does your application support FERC validation? Typed dimensions?
- What experience do you have preparing XBRL for other entities?
- How long will it take to prepare the XBRL filing?
- How can I review the XBRL tags used on each fact? What if multiple parties internally need to review the form?
- If I need to change a value in a report, how long will the vendor need to make the change?
- How will the process differ the second time around?
- Can the vendor give you a printout of the FERC rendering of your filing?

CPE Questions

FERC Reporting



Tools & Instructions

Get step by step instruction and mapping guides to XBRL-format your FERC Form data. Render and review your own XBRL-formatted Form. Inspect the FERC Taxonomy. Check your filing for data quality with FERC Validations.



Run Applications Locally

Get code and instructions to run the FERC Renderer and Validations in your own local environment.



Data

Analyze your own and peer historical data. Find out how you can collect your vendor's financial data in machine-readable XBRL format.



Education

Access resources to support FERC filers complying with new XBRL requirements.

Public utilities reporting to the FERC are required to submit Forms 1 and 3-Q (electric utilities), Forms 2, 2-A, and 3-Q natural gas (gas pipeline companies), Forms 6 and 6-Q (oil pipeline companies), Form 60 (centralized service companies) and Form 714 (electric transmitting companies) in XBRL format, starting in 2021. Read the [FERC rule](#).

Find out about becoming an [XBRL US FERC Filer Member](#).

More XBRL US events for utilities

- Instructional webinars for FERC filers:
 - Electric transmitting utilities, December 10, 2020
 - More to come in Q1 2021
- Webinar: DQC Rulesets 13 & 14, and FASB DQC Rules Taxonomy, December 3
<https://xbrl.us/events/20201203/>
- Webinar: Automating Sustainability Data with XBRL, December 15, 2020
<https://xbrl.us/events/20201215/>