



Oil Pipeline Companies & New FERC XBRL Requirements

December 1, 2020

Agenda

- XBRL Fundamentals
- CPE Questions
- XBRL for FERC Filers preparing Forms 6 and 6-Q
- 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

Comparative Balance Sheet Statement				
<p>1. For instructions covering this schedule, see the text and instructions pertaining to Balance Sheet Accounts in the USofA. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated.</p> <p>2. On line 30, include depreciation applicable to investment in system property.</p>				
Line No.	Item (a)	Reference Page No. for Annual (b)	Current Year End of Quarter/Year Balance (in dollars) (c)	Prior Year End Balance 12/31 (in dollars) (d)
	CURRENT ASSETS			
1	Cash (10)		40,451	
2	Special Deposits (10-5)			
3	Temporary Investments (11)			
4	Notes Receivable (12)			
5	Receivables from Affiliated Companies (13)	200	701,692,134	(1,372,690,275)
6	Accounts Receivable (14)			783,167
7	Accumulated Provision For Uncollectible Accounts (14-5)			
8	Interest and Dividends Receivable (15)			
9	Oil Inventory (16)			
10	Material and Supplies (17)		437,927	437,927
11	Prepayment (18)		4,702,707	50,000

Cash

Data Type: Monetary

Documentation: This account shall include money, checks, sight drafts and sight bills of exchange, money in banks or in other depositories subject to withdrawal on demand, and other similar items. The amount of checks and sight drafts transmitted to payees which are unpaid at the close of the accounting period shall be credited to this account. Note: Compensating balances (see Definition 33) under an agreement which legally restricts the use of such funds shall not be included in this account. Such balances shall be included in account 10-5 "Special deposits" or account 22 "Sinking and other funds." (49 U.S.C. 304, 913, 1012) [32 FR 20241, Dec. 20, 1967, as amended at 41 FR 9158, Mar. 3, 1976. Redesignated by Order 119, 46 FR 9044, Jan. 28, 1981]

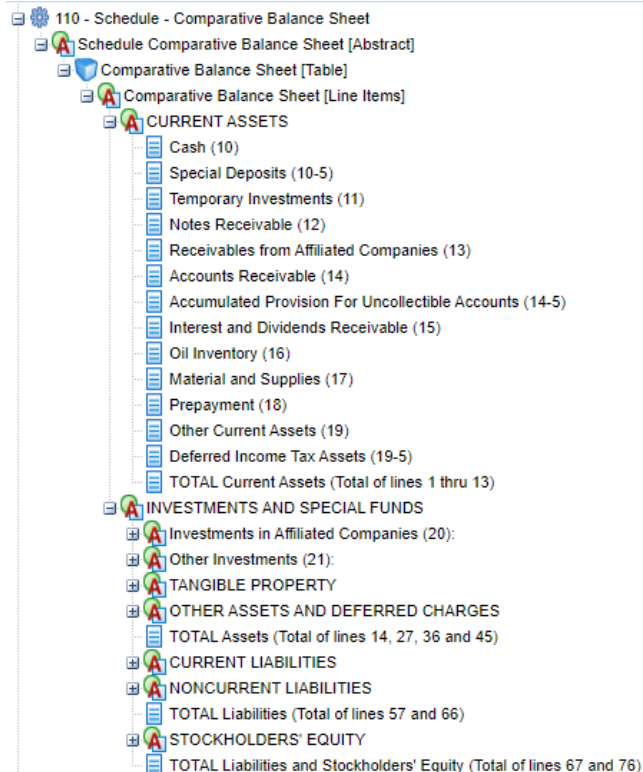
Entity: BP Pipelines

Units: US Dollars

Period: 2018

XBRL | **US**

Taxonomy



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

Taxonomy

110 - Schedule - Comparative Balance Sheet
Schedule Comparative Balance Sheet [Abstract]
Comparative Balance Sheet [Table]
Comparative Balance Sheet [Line Items]
CURRENT ASSETS
Cash (10)
Special Deposits (10-5)
Temporary Investments (11)
Notes Receivable (12)
Receivables from Affiliated Companies (13)
Accounts Receivable (14)
Accumulated Provision For Uncollectible Accounts (14-5)
Interest and Dividends Receivable (15)
Oil Inventory (16)
Material and Supplies (17)
Prepayment (18)
Other Current Assets (19)
Deferred Income Tax Assets (19-5)
TOTAL Current Assets (Total of lines 1 thru 13)
INVESTMENTS AND SPECIAL FUNDS
Investments in Affiliated Companies (20):
Other Investments (21):
TANGIBLE PROPERTY
OTHER ASSETS AND DEFERRED CHARGES
TOTAL Assets (Total of lines 14, 27, 36 and 45)
CURRENT LIABILITIES
NONCURRENT LIABILITIES
TOTAL Liabilities (Total of lines 57 and 66)
STOCKHOLDERS' EQUITY
TOTAL Liabilities and Stockholders' Equity (Total of lines 67 and 76)

Accounts Receivable

Type	Lang	Label
Standard Label	en	Accounts Receivable
Documentation	en	This account shall include amounts receivable due and accrued from other than affiliates which are subject to settlement within one year from date of the balance sheet. This includes items such as revenue for services rendered, material furnished, rent, accounts of officers and employees, miscellaneous accounts with others.
Comparative Balance Sheet labels	en	Accounts Receivable (14)
Form 6 Account labels	en	14

Type	Reference
Account	Account 14
Form Location	Form 6 Schedule 110 - Schedule - Comparative Balance Sheet Column a Row 6 ValueType Label ColumnName F6BalanceSheet
Form Location	Form 6 Schedule 110 - Schedule - Comparative Balance Sheet Column c Row 6 Period Current ValueType Value
Form Location	Form 6 Schedule 110 - Schedule - Comparative Balance Sheet Column d Row 6 Period Prior ValueType Value

Property	Value
Name	AccountsReceivable
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
Nilifiable	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)

- 001 - Schedule - Annual Corporate Officer Certification
- 001 - Schedule - Identification
- 002 - Schedule - List of Schedule
- 101 - Schedule - General Information
- 102 - Schedule - Control Over Respondent
- 103 - Schedule - Companies Controlled by Respondent
- 104 - Schedule - Principal General Officers
- 105 - Schedule - Directors
- 108 - Schedule - Important Changes During The Quarter Year
- 110 - Schedule - Comparative Balance Sheet
- 114 - Schedule - Income Statement
- 116 - Schedule - Statement of Accumulated Other Comprehensive Income and Hedging Activities
- 118 - Schedule - Appropriated Retained Income
- 118 - Schedule - Appropriated Retained Income - Other Appropriations
- 119 - Schedule - Unappropriated Retained Income Statement
- 120 - Schedule - Statement of Cash Flows
- 120 - Schedule - Statement of Cash Flows - Cash Provided by Other Sources
- 120 - Schedule - Statement of Cash Flows - Construction and Acquisition of Plant
- 120 - Schedule - Statement of Cash Flows - Non Cash Charges
- 120 - Schedule - Statement of Cash Flows - Other Adjustment to Short-Term Debt
- 120 - Schedule - Statement of Cash Flows - Other Adjustments to Financing Activities
- 120 - Schedule - Statement of Cash Flows - Other Adjustments to Investing Cash flows
- 120 - Schedule - Statement of Cash Flows - Other Adjustments to Operating Cash Charges
- 120 - Schedule - Statement of Cash Flows - Other Payment for Retirement to Financing Activities
- 122 - Schedule - Notes to Financial Statements
- 200 - Schedule - Receivables from Affiliated Companies
- 202 - Schedule - Investments in Affiliated Companies
- 202 - Schedule - Investments in Affiliated Companies - Bonds (Including U.S. Government Bonds)
- 202 - Schedule - Investments in Affiliated Companies - Investment Advances
- 202 - Schedule - Investments in Affiliated Companies - Other Secured Obligations
- 202 - Schedule - Investments in Affiliated Companies - Stock

Name of Respondent BP Pipelines (North America) Inc.		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report 10/30/2019	Year/Period of Report End of: 2018/ Q4
Comparative Balance Sheet Statement				
1. For instructions covering this schedule, see the text and instructions pertaining to Balance Sheet Accounts in the USofA. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated. 2. On line 30, include depreciation applicable to investment in system property.				
Line No.	Item (a)	Reference Page No. for Annual (b)	Current Year End of Quarter/Year Balance (in dollars) (c)	Prior Year End Balance 12/31 (in dollars) (d)
	CURRENT ASSETS			
1	Cash (10)		40,451	2,812
2	Special Deposits (10-5)			
3	Temporary Investments (11)			
4	Notes Receivable (12)			
5	Receivables from Affiliated Companies (13)	200	701,692,134	(1,372,690,275)
6	Accounts Receivable (14)			783,167
7	Accumulated Provision For Uncollectible Accounts (14-5)			
8	Interest and Dividends Receivable (15)			
9	Oil Inventory (16)			
10	Material and Supplies (17)		437,927	437,927
11	Prepayment (18)		4,702,707	50,000
12	Other Current Assets (19)			
13	Deferred Income Tax Assets (19-5)	230		
14	TOTAL Current Assets (Total of lines 1 thru 13)		706,873,219	(1,371,416,369)

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, miles of pipeline
 - 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

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. Enter "True" in columns (c) and (d) to designate the Chairman of the Executive Committee and members of the Executive Committee, respectively.				
Line No.	Name and Title of Director (a)	Office Address (Street, city, state, zip) (b)	Chairman of the executive committee (c)	Member of the executive committee (d)
1	G. J. Maret (President)	30 S. Wacker Drive, Chicago, IL 60606		
2	D. Rush (Director)	30 S. Wacker Drive, Chicago, IL 60606		
3	S. Baur (Vice President)	501 Westlake Park Blvd., Houston, TX 77079		
4	L. Benton (Controller)	501 Westlake Park Blvd., Houston, TX 77079		

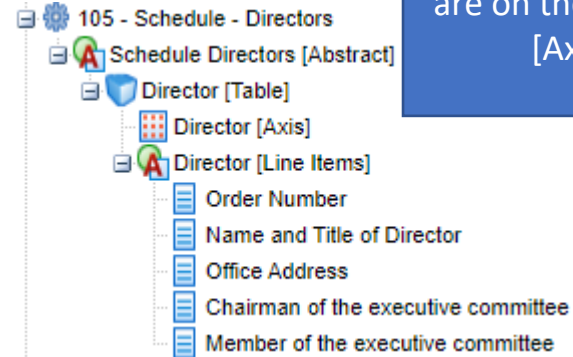
This table has 4 individuals that are “members” of a category called “directors”.

Typed Dimensions

Directors				
<p>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.</p> <p>2. Enter "True" in columns (c) and (d) to designate the Chairman of the Executive Committee and members of the Executive Committee, respectively.</p>				
Line No.	Name and Title of Director (a)	Office Address (Street, city, state, zip) (b)	Chairman of the executive committee (c)	Member of the executive committee (d)
1	G. J. Maret (President)	30 S. Wacker Drive, Chicago, IL 60606		
2	D. Rush (Director)	30 S. Wacker Drive, Chicago, IL 60606		
3	S. Baur (Vice President)	501 Westlake Park Blvd., Houston, TX 77079		
4	L. Benton (Controller)	501 Westlake Park Blvd., Houston, TX 77079		

This value should be tagged with the core concept *Name and Title of Director*, with the Member = 2 on the *Director [Axis]*.

This value should be tagged with the core concept *Office Address*, with the Member = 3 on the *Director [Axis]*.



The 4 director Members (1, 2, 3, 4) are on the Director [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

Noncarrier Property					
<ol style="list-style-type: none"> 1. Give particulars (details) of all investments of the respondent in physical property includable in Account No. 34, Noncarrier Property, in the USofA. In column (a), when describing the property, give the location and other identification with a reasonable amount of detail. 2. Report each item in excess of \$1,000,000. Items less than \$1,000,000 may be combined in a single entry titled "Minor items, less than \$1,000,000." 3. If any noncarrier property was disposed of during the year, or by reclassification was transferred to or from the carrier property accounts, give particulars (details) in a footnote. 4. Summarize the revenues and expenses of operated noncarrier properties on schedule 335. 					
Line No.	Name and Description of Physical Property Held at End of Year as an Investment (a)	Date Included in Account No. 34 (b)	Book Cost at End of Year (in dollars) (c)	Remarks (d)	
100	1 Land - HCT-HUMB STA - KS	01/01/1922	26,026		
200	2 MINOR ITEMS - HCT-HUMB STA - KS	01/01/1930	1		
400	3 MINOR ITEMS - HCT-HUMB STA - KS	01/01/1932	795		
800	4 MINOR ITEMS - MCT-#1ILIN-WHIT - IN	01/01/1934	148,566		
900	5 Land - BROMLY STN&TNK FRM - KY	01/01/1938	2,517		
1100	6 MINOR ITEMS - MCT-#1ILIN-WHIT - IN	01/01/1938	29,523		
1200	7 Land - BROMLY STN&TNK FRM - KY	01/01/1939	7,031		
1300	8 Land - BROMLEY-CINCINNAT 6" - OH	01/01/1940	190		
1400	9 Land - BROMLY STN&TNK FRM - KY	01/01/1940	1,777		
1500	10 MINOR ITEMS - BROMLY STN&TNK FRM - KY	01/01/1940	49,395		
1800	11 Land - BROMLY STN&TNK FRM - KY	01/01/1941	1,524		
2000	12 MINOR ITEMS - MCT-#1ILIN-WHIT - IN	01/01/1941	118,729		
2200	13 Land - BROMLY STN&TNK FRM - KY	01/01/1942	840		
2500	14 Land - FCT-#1KS/MO-DMR-OPS - MO	01/01/1942	6,791		

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)										
<ol style="list-style-type: none"> 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. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year. 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. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative. 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 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



Schedule: Comparative Balance Sheet; Reference 110

STOCKHOLDERS' EQUITY				
68	Capital Stock (70)	251	67,688,400	67,688,400
69	Premiums on Capital Stock (71)			
70	Capital Stock Subscriptions (72)			
71	Additional Paid-In Capital (73)	254	809,942,930	809,942,930
72	Appropriated Retained Income (74)	118		
73	Unappropriated Retained Income (75)	119	1,071,782,250	763,193,852
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	1,640,825,182
77	TOTAL Liabilities and Stockholders' Equity (Total of lines 67 and 76)		2,096,767,289	1,758,136,237

- 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: Miles of Pipeline Operated at End of Year; Reference 602

Miles of Pipeline Operated at end of Year														
<div>1. Give particulars (details) called for by State and termini, concerning the miles of all pipeline operated, and size of each line at end of year, according to the classifications given.</div> <div>2. Report miles of pipeline operated to the nearest whole mile adjusted to footings, i.e., count ¼ mile and over as a whole mile disregarding any fraction less than ¼ mile. Report fractional size line in the next smaller whole size, e.g., report 2-1/2" and 5-5/8" lines as 2" and 6" lines, respectively. Size of line is defined as inside diameter.</div> <div>3. Report under (A), the lines wholly owned and operated by respondent, including wholly owned minor facilities temporarily idle or in standby service.</div> <div>4. Report under (B), the total miles of pipeline owned in undivided joint interests and operated by respondent. Name each pipeline and give names of owning companies.</div> <div>5. Report under (C), the total miles of pipeline owned in undivided joint interests and operated by others. Name each pipeline and give names of owning companies.</div> <div>6. Report under (D), the respondent operating lines not owned by it, but leased from others, when leases are for reasonably long terms and consist of an important part of the respondent's pipeline. The lessor company should omit from its schedule such mileages leased to others.</div> <div>7. Omit minor gathering line facilities under temporary or short-term lease from this classification; the lessor should include such lines in its wholly owned and operated lines.</div>														
Line No.	Name of Company and State (a)	TERMINI		OP AT END OF YR				CHG IN MILES OPR DUR THE YR						
		From - (b)	TO - (c)	GATHERING LINES		TRUNK LINES FOR CRUDE OIL		TRUNK LINES FOR PRODUCTS	INCREASES			DECREASES		
				Miles (d)	Size of Line (in inches) (e)	Miles (f)	Size of Line (in inches) (g)		Miles (h)	Size of Line (in inches) (i)	Gathering Lines (j)	Crude Oil (k)	Products (l)	Gathering Lines (m)
(A) OWNED AND OPERATED BY RESPONDENT														
1	Alabama	Whiting	Decatur											
2								26	8					
3	Illinois	Black Oak	Manhattan ESL											
4						5	12							

Periods

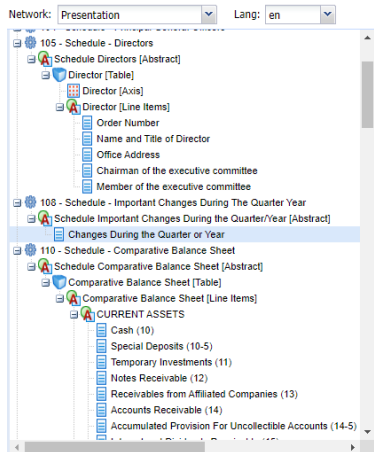
- All facts have a period which is determined based on the report year and the report period.
- If these are changed then the location of facts in the report will change.
- Across the schedules there are various periods that can be used.
- Be careful to ensure the correct period is used.
- Validation rules check that appropriate periods are used.
- For quarterly reports the CF closing balance of cash will not equal the opening.
- Schedules report cumulative amounts.
- Some rollforwards are for the quarter vs the year to date. This was not clear on the original schedules.

Income Statement						
1. Enter in column (c) the year to date operations for the period, and enter in column (d) the year to date operations for the same period of the prior year. 2. Enter in column (e) the operations for the reporting quarter and enter in column (f) the operations for the same three month period for the prior year. Do not report Annual data in columns (e) and (f).						
Line No.	Item (a)	Reference Page No. in Annual Report (b)	Total current year to date Balance for Quarter/Year (c)	Total prior year to date Balance for Quarter/Year (d)	Current 3 months ended Quarterly only no 4th Quarter (e)	Prior 3 months ended Quarterly only no 4th Quarter (f)
	ORDINARY ITEMS - Carrier Operating Income					
1	Operating Revenues (600)	301	152,227,446	188,551,124		
2	(Less) Operating Expenses (610)	302	128,734,655	151,449,040		
3	Net Carrier Operating Income		23,492,791	37,102,084		
	Other Income and Deductions					
4	Income (Net) from Noncarrier Property (620)	335	1,991,530	13,140,629		

Unappropriated Retained Income Statement				
1. Report items of the Retained Income Accounts of the respondents for the period, classified in accordance with the USofA. 2. Report on lines 15 and 16 the amount of assigned Federal income tax consequences, Account Nos. 710 and 720. 3. Report on lines 17 through 20 all amounts applicable to the equity in undistributed earnings (losses) of affiliated companies based on the equity method of accounting. 4. Line 18 should agree with Line 12, Schedule 114. The total of lines 2, 6, and 18 should agree with line 29, Schedule 114. 5. Include on lines 1 through 12 only amounts applicable to Retained Income exclusive of any amounts included on lines 17 through 20.				
Line No.	Item (a)	Reference page no. for Year (b)	Current Quarter/Year (in dollars) (c)	Previous Quarter/Year (in dollars) (d)
	UNAPPROPRIATED RETAINED INCOME			
1	Balances at Beginning of Year		(500,526,308)	(640,991,321)
	CREDITS			
2	Net Balance Transferred from Income (700)	114	1,869,362,014	135,550,138
3	Prior Period Adjustments to Beginning Retained Income (705)			
4	Other Credits to Retained Income (710)*	337		
5	TOTAL (Lines 2 thru 4)		1,869,362,014	135,550,138

Text Block Items

Name of Respondent BP Pipelines (North America) Inc.	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report 10/30/2019	Year/Period of Report End of: 2018/ Q4
Important Changes During the Quarter/Year			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number these in accordance with the inquiries. Each inquiry should be answered. Enter "none" or "not applicable" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <ol style="list-style-type: none"> Changes and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. State if no consideration was given. Acquisition of ownership in other carrier operations by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, and reference to dates of Commission authorization and journal entries filed if applicable. Important extension or reduction of carrier pipeline operations: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. 			



Schedule Important Changes During the Quarter or Year [Text Block]		
Labels		
Type	Lang	Label
Standard Label	en	Schedule Important Changes During the Quarter or Year [Text Block]
Documentation	en	Disclosure of important changes during the reporting period.
Form 6 Important Changes labels	en	Changes During the Quarter or Year
References		
Type	Reference	
Form Location	Form 6	108 - Schedule - Important Changes During The Quarter Year
	Schedule	a
	Column	1
	Row	Current
	Period	Value
	ValueType	Value
Properties		
Property	Value	
Name	StatementAboutImportantChangesDuringTheQuarterYearTextBlock	
Namespace	http://ferc.gov/form/2020-01-01/ferc	
Data Type	nonnum:textBlockItemType	
XBRL Type	stringItemType	
Substitution Group	xbrl:item	
Period Type	duration	
Abstract	false	
Nilable	true	

any materially important legal proceedings pending at the end of the year, and the results culminated during the year. during the year relating to the respondent appearing in the annual report to the ble and furnish the data required by the above instructions, such notes may be included



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.

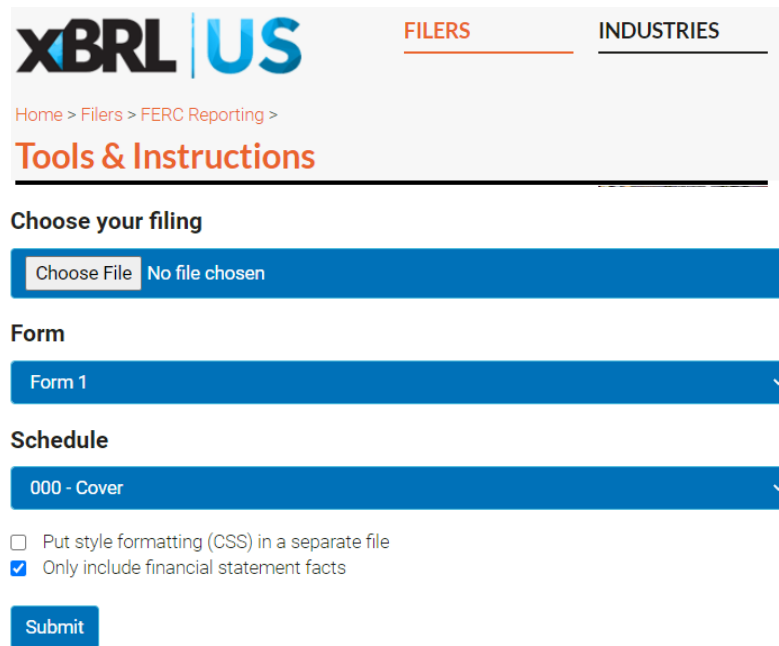
Tools	
Search	Comments
text block	Search References
Local Name	Element Label
NotesToFinancialStatementsTextBlock	Notes to Financial Statements [Text Block]
DisclosureOfDetailsOnAccountingForIncomeTaxesTextBlock	Disclosure of Details on Accounting for Income Taxes [Text Block]
StatementAboutImportantChangesDuringTheQuarterYearTextBlock	Schedule Important Changes During the Quarter or Year [Text Block]
DisclosureOfSignificantRateOrOtherRegulatoryMattersTextBlock	Disclosure of Significant Rate or Other Regulatory Matters [Text Block]
DisclosureOfSignificantCommitmentsOrContingentAssetsOrLiabilitiesTextBlock	Disclosure of Significant Commitments or Contingent Assets or Liabilities [Text Block]
DisclosureOfSignificantChangesInOperationsDuringTheYearTextBlock	Disclosure of Significant Changes in Operations During the Year [Text Block]
DisclosureOfRespondentAppearingInAnnualReportToTheStockholdersTextBlock	Disclosure of Respondent Appearing in Annual Report to the Stockholders [Text Block]
DisclosureOfImportantNotesRegardingFinancialStatementsTextBlock	Disclosure of Important Notes Regarding Financial Statements [Text Block]
DisclosureOfEventsThatHaveAMaterialEffectToRespondentsTextBlock	Disclosure of Events That Have A Material Effect to Respondents [Text Block]
DisclosureOfAccountingForTheRespondentSPensionsAndPostretirementBenefitsTextBlock	Disclosure of Accounting for the Respondent S Pensions and Postretirement Benefits [Text Block]
UnusualOrInfrequentItemsDebit	Unusual or Infrequent Items (Debit)
UnusualOrInfrequentItemsCredit	Unusual or Infrequent Items (Credit)
ScheduleComparativeBalanceSheetAbstract	Schedule Comparative Balance Sheet [Abstract]
PriorPeriodAdjustmentsToBeginningRetainedIncomeAccount	Prior Period Adjustments to Beginning Retained Income Account
GainLossFromDispositionOfDiscontinuedSegmentsLessApplicableIncomeTaxes	Gain (Loss) from Disposition of Discontinued Segments, Less Applicable Income Taxes

Validations

- Validation rules apply to an entire form. i.e. the same rules are used for the annual Form 6 and quarterly Form 6-Q.
- 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 Filing interface. At the top, there is a navigation bar with the XBRL US logo on the left, and two tabs labeled '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'. Below this, there is a section titled 'Choose your filing' with a button labeled 'Choose File' and the text 'No file chosen'. Below this, there is a section titled 'Form' with a dropdown menu showing 'Form 1'. Below this, there is a section titled 'Schedule' with a dropdown menu showing '000 - Cover'. Below these sections, there are two checkboxes: 'Put style formatting (CSS) in a separate file' (unchecked) and 'Only include financial statement facts' (checked). At the bottom, there is a blue button labeled 'Submit'.

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.

Statement of Cash Flows			
1. Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc. 2. Information about noncash investing and financing activities must be provided on Page 122 Notes to the Financial Statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet. 3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on Page 122 Notes to the Financial Statements the amounts of interest paid (net of amount capitalized) and income taxes paid. 4. Investing Activities: Include at Other net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on Page 122 Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost. 5. Under "Other" specify significant amounts and group others. 6. Enter on Page 122 clarifications and explanations.			
Line No.	Description (See Instructions No. 5 for Explanation of Codes) (a)	Current Quarter/Year Amount (b)	Previous Quarter/Year Amount (c)
1	Cash Flow from Operating Activities:		
2	Net Income	77,303,807	689,717,302
3	Noncash Charges (Credits) to Income:		
4	Depreciation	13,370,601	11,882,827
5	Amortization	538,651	507,850
6	Other Non Cash Adjustments		
6.1	Undistributed Earnings of Investees	1,792,058,207	(554,167,164)
FOOTNOTE DATA			
(a) Concept: NetIncomeLoss Subsequent to the original filing for FERC Form 6 for 2018/Q4 dated April 17, 2019, it was determined that an incorrect value was used in our calculation of the value of the deferred tax provision. This re-submission reflects the correct deferred tax in the Balance Sheet (FERC 64, FERC 75) and Income Statement (FERC 671) as of 2018/Q4.			

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



[FILERS](#)

[INDUSTRIES](#)

[GOVERNMENTS](#)

[USING DATA](#)

[Home](#) > [Filers](#) >

[LOGOUT MICHELLE SAVAGE](#)

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:
 - Centralized service companies, December 2, 2020
 - Electric transmitting utilities, December 10, 2020
- 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/>