

XBRL Updates for FERC Filers Get Ready Now

October 20, 2021

1

XBRL | US

Topics

- Updates
 - FERC Taxonomy
 - Historical filings
- Check your filing
 - Render for review
 - Run FERC Business Rules and Filer Manual Rules
- Other tools

Update on FERC Taxonomy

- 2021 Taxonomy now available
 - Can be used with '21 quarterly filings
 - Additional changes will be published for rendering and validation rules (XBRL US will make these available on our FERC Filer page)
- 2022 will be released early next year
 - Limited changes compared to '21 but fixes certain issues, e.g., missing dimensions on investment schedules, problems with units
 - Must be used for '21 year-end annuals and '22 quarterlies
 - '22 taxonomy will be available for all forms

Update on Historical FERC filings

- 10 years of history converted to XBRL
- “best estimation”
- Machine-readable, more timely, automatable
- Who will use FERC historical data?
 - Data & analytics providers
 - Regulators
 - Utilities & other FERC filers

FERC Online

Overview

Filing Fees

Filing Forms

Service Companies

Filing Forms

eForms Refresh

Yeti Review Tool

eForms Portal

Notice Formats

How To Guides

Company Registration

Frequently Asked Questions (FAQs)

Comment Policy

[HOME](#) > [FILING FORMS](#) > [EFORMS REFRESH](#) > MIGRATED DATA DOWNLOADS

Migrated Data Downloads



The Forms' data available for download on this page results from converting the data in historical filings originally submitted in Visual FoxPro (VFP), prior to October 1, 2021, to XBRL by applying the first XBRL taxonomy. This is FERC staff's best estimation of what the filing would have been had it been formatted according to the first taxonomy. These are XBRL instance (submission) files created from the historic VFP data, and are duplicates of what can be found in the [eForms Portal](#) after October 1, 2021. These files can be used to build an XBRL database for FERC Form Nos. 1, 1-F, 2, 2-A, 3-Q electric, 3-Q natural gas, 6, 6-Q, 60, and 714.

Currently this data is limited to Q3-2011 to Q4-2020 but will be updated to include Q1-2021 and Q2-2021 by the end of 2021.

[Form Nos. 1, 1-F, and 3-Q electric](#) ▾

[Form Nos. 2, 2-A, and 3-Q natural gas](#) ▾

[Form Nos. 6 and 6-Q](#) ▾

[Form No. 60](#) ▾

Issues with Historical FERC filings

- Balance Sheet in Form 6 has errors – this will be updated and posted by FERC within the next month
- Entity identifier scheme is different than in FERC Filer Manual (historical filings have an XBRL.org scheme, filers should submit forms with a FERC.gov scheme)
- Form 2 Cash Flow financing adjustment has wrong sign in historical data
- Some data may be missing in Schedule 272 and other schedules

These issues will be resolved in data loaded into XBRL US database.

Issues with Historical FERC filings

- Historical filings will generate validation errors caused by:
 - Errors in original filing
 - Subtotals not identified as subtotals in historical filings, thus aggregate totals are doubled on certain schedules
- FERC may have needed to estimate dates when converting

*When preparing your XBRL Form, use historical document **only as a guide.***

CPE Questions

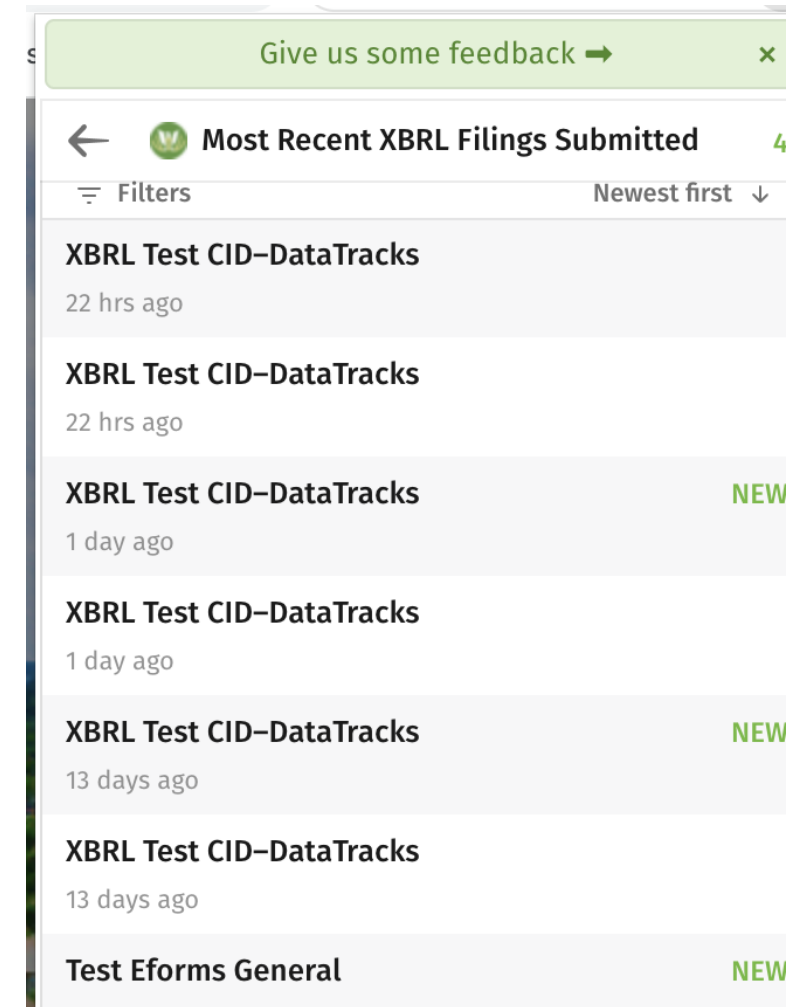
Demo - How to Get FERC data

Download Migrated FERC files

(<https://www.ferc.gov/filing-forms/eforms-refresh/migrated-data-downloads>)

Listing of Filings (RSS FEED)

- The FERC have posted an RSS feed that lists all FERC filings.
 - <https://ecollection.ferc.gov/api/rssfeed>
- The system is live make sure to click test.
- Includes:
 - FilingID
 - FormName
 - Period
 - xbrlFile
 - Year
 - CID
 - Submitted Date



XBRL US – FERC DATA

- We are adding the historical FERC data to our XBRL database
- This will be available through the XBRL API and the SQL database prior to the end of the year.
- The data will be accessible in the exact same manner as SEC data.
- We will not be normalizing the data at the entity level in the immediate future. i.e. Map the CID to the CIK
 - Users of the data will have to do that themselves

How to check your filing

xBRL | US FILERS INDUSTRIES GOVERNMENTS USING DATA

Home > Filers > LOGOUT MICHELLE SAVAGE

FERC Reporting



Tools & Instructions

Get instructions, mapping guides and access to tools for rendering, reviewing and checking your XBRL-formatted Form with FERC Validations. Plus, learn about FERC-enabled XBRL US Member products and services.



Run Applications Locally

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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.

Render for Review

- Convert a machine-readable XBRL document into human-readable HTML
- Render prepared filings to check for issues before FERC submission.
- What can you check?
 - Ordering is accurate, e.g., director names, etc.
 - Values appear in the correct column.
 - Check that values are based on the correct report year and period.

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report	Year/Period of Report End of: 2019/ Q4
Statement of Cash Flows			
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>5. Under "Other" specify significant amounts and group others.</p> <p>6. Enter on Page 122 clarifications and explanations.</p>			
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	176,703	7,901,153
3	Noncash Charges (Credits) to Income:		
4	Depreciation	85,098	1,006,207
5	Amortization	138	1,661
6	Other Non Cash Adjustments		
6.1		4,690,285	
8	Deferred Income Taxes	(249,660)	(499,772)
10	Net (Increase) Decrease in Receivables	[#] 9,035,485	[#] 563,331,100
11	Net (Increase) Decrease in Inventory	[#] 35,025	
12	Net Increase (Decrease) in Payables and Accrued Expenses	(721,042)	656,943

FERC filer members can render any schedule.

FERC filers who are not members can render selected schedules: e.g., for Form 1, Schedules 110, 114, 200.

Render for Review

1. Download a sample filing (or obtain through your vendor)
2. Select the filing on your browser
3. Pick the correct form type. If pulling a quarterly filing, select Form 1Q, 2Q, 3Q, etc. If pulling a Q4 (annual) filing, select Form 1, 2, 6, etc.
4. Choose the schedule of interest
5. Submit

Render for Review

Create a human-readable version of each schedule **as it's prepared** to review your work and error-check as you go. Render the entire filing once it's complete. If periods and dimensions are used incorrectly, facts will not appear where they should.

Check out the "Sample report" links at right to see complete, rendered filings. Login to the [FERC's eCollection web site](#) to download your historic filings to try out the rendering process now.

[Click to choose a sample XBRL file](#) to download and render.

Choose your filing

Choose File PecoE...4F1.xbrl

Form

Form 1Q

Schedule

120 - Statement of Cash Flc

- Put style formatting (CSS) in a separate file
- Only include financial statement facts

Submit

Demo – Render for Review

Run FERC Business Rules

- Check that values are reported in the correct time period
- Make sure the most detailed figures are reported and facts are not rendered twice (report child not parent)
- Ensure that mandatory fields are filled in (for example on Identification Schedule)
- Period type (duration or instant) should match the statement or schedule
- Confirm that totals and subtotals are mathematically correct
- Check for signage errors
- Identify mathematical errors, for example in the Cash Flow Statement

Run FERC Business Rules



XBRL US FERC Rule Check Results

Checks Completed at: Oct 13, 2021 15:47:18; Version: FERC Rules

[Close Window](#)

Severity	Rule Reference	Rule Status	Effective Date	Message Details
ERROR	FERC.F1.all.11	APPROVED		<p>2021-10-13 15:47:15,955 [FERC.F1.all.11] The value for the concept ferc:MegawattHoursOfElectricitySoldByRateSchedulesUnbilled with a value of -115,015 cannot have a negative number.</p> <p>Element : ferc:MegawattHoursOfElectricitySoldByRateSchedulesUnbilled Period : 2020-01-01 to 2020-12-31 Value : -115,015</p> <p>Rule Id:FERC.F1.all.11 - PecoEnergyCompany-135-2020Q4F1.xbrl 44130</p>
ERROR	FERC.F1.all.11	APPROVED		<p>2021-10-13 15:47:15,956 [FERC.F1.all.11] The value for the concept ferc:MegawattHoursOfElectricitySoldUnbilled with a value of -115,015 cannot have a negative number.</p> <p>Element : ferc:MegawattHoursOfElectricitySoldUnbilled Period : 2020-01-01 to 2020-12-31 Value : -115,015</p> <p>Rule Id:FERC.F1.all.11 - PecoEnergyCompany-135-2020Q4F1.xbrl 50307</p>
ERROR	FERC.F1.all.11	APPROVED		<p>2021-10-13 15:47:15,956 [FERC.F1.all.11] The value for the concept ferc:MegawattHoursPurchasedOtherThanStorage with a value of -278 cannot have a negative number.</p> <p>Element : ferc:MegawattHoursPurchasedOtherThanStorage Period : 2020-01-01 to 2020-12-31 Value : -278</p> <p>Rule Id:FERC.F1.all.11 - PecoEnergyCompany-135-2020Q4F1.xbrl 44337</p>

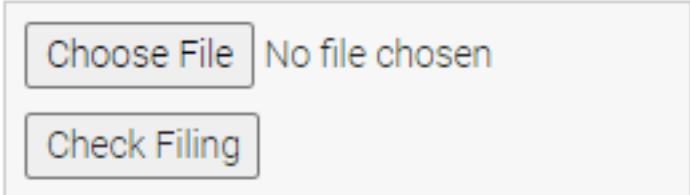
Run FERC Business Rules

1. Download the sample filing or historical filing, or get your filing from your vendor.
2. Select the filing using your browser.
3. Check the Filing to generate a data quality error report.

Validate before Filing

Run FERC business rules against your completed filing to check that totals and subtotals add correctly, that data is reported with the proper sign (negative or positive), and that facts reported appear in the appropriate locations in the form. Validate as you work on your filing, schedule by schedule, so you can resolve errors throughout the preparation process before your filing deadline.

Click the "Choose File" button below to load a FERC filing (in .xbrl or .zip format) from your computer, then click "Check Filing".



The screenshot shows a web interface with two buttons: "Choose File" and "Check Filing". To the right of the "Choose File" button, the text "No file chosen" is displayed. The buttons are contained within a light gray rectangular box.

Try out the validation tool [with this sample XBRL .zip file.](#)

17

Only FERC filer members can validate a filing.

Run FERC Filer Manual Rules

- Before a Form is accepted, it must pass FERC Filer Manual rules
- Identical to SEC rules and have the same numbering scheme
- Prevent filers from submitting filings with:
 - Invalid characters
 - Invalid HTML in footnotes and text blocks
 - Redundant contexts, units
 - Java script and embedded code
- If the filing has these issues, an error message is reported listing error codes that are described in the FERC Filing Manual

Run FERC Filer Manual Rules

New Filing

CID: C005218
Arrowhead Gulf Coast Pipeline, LLC

Form: Form 6Q
Report Year: 2021
Report Period: Q2

Additional Notes (for filer use only)

Error

XBRL File contains security vulnerabilities. Please consult sections 4 and 6 of the filing manual to address the following errors: FERC.6.05.34.dtdError; FERC.6.05.16; FERC.5.02.01.01

CLOSE

File Upload

XBRL File

CHOOSE FILE

Availability

Confidential

Additional Files

No Rows To Show

Availability

CANCEL

SUBMIT

Run FERC Filer Manual Rules

- These rules can be checked prior to submission using one of the following tools:
 - Validation checks provided by vendor
 - Using an Arelle software plugin distributed with Arelle
 - XBRL US website (Coming Soon)

Run FERC Filer Manual Rules

Example of Rules processed using Arelle

```
[FERC.5.02.01.01] Disallowed character '↵' (U+00A0)  
in file AtlanticPath15Llc-295-2011Q4F1.xbrl at line  
3963 col 124 - AtlanticPath15Llc-295-2011Q4F1.xbrl
```

```
[FERC.5.02.01.01] Disallowed character '↵' (U+00A0)  
in file AtlanticPath15Llc-295-2011Q4F1.xbrl at line  
3965 col 124 - AtlanticPath15Llc-295-2011Q4F1.xbrl
```

Demo – Run FERC Business Rules and FERC Filer Manual Rules

Other tools



XBRL | US

FILERS INDUSTRIES GOVERNMENTS USING DATA

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Instructions & mapping

Detailed step-by-step instructions cover signage issues, periods, validation rules that apply to a particular schedule, units, dimensional qualifiers, elements that may be located in other schedules, and more.

- *Selected instruction details and maps available to all FERC filers.*
- *FERC Filer members have access to all instructions and maps for their form type.*

110 - COMPARATIVE BALANCE SHEET

Overview

The Comparative Balance Sheet schedule is used to capture the fixed format balance sheet. Each element reports period data for the current period and the prior year. Both the annual and quarterly filings report the current period and the data for the prior year.

Negatives

Values should generally be entered with positive values. For example, the accumulated amortization is entered as a positive amount. Each element in the balance sheet as a balance attribute associated with the item. The sign of the element should correspond to the balance. In some cases, elements are reversed out of a non-classified balance. For example, "(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)" is subtracted from "Derivative Instrument Assets - Hedges (176)" to derive current assets. The deducted value should be entered as a positive amount. The value of "(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)" appears twice on the balance sheet, but in the XBRL instance should only be entered once as a positive balance.

Periods

When the values are rendered, the values that appear on the balance sheet are based on the value used for the report year and the report period. If the value for the report year is changed, the columns the values appear in will also change. The values for all the items in the balance sheet must match the period reported for the report year and the report period. i.e. if the period is Q4, the value for balance sheet items must be reported with a month and day of 12-31. If the day and month differs, they will not appear in the balance sheet and the validation rules will report an error for each value reported with the incorrect date.

Validations

The taxonomy includes validation rules that check the totals and subtotals reported in the balance sheet are mathematically correct with a small tolerance for rounding differences. The values reported must be reported to the dollar. This means that the decimals associated with each value must be 0. The validation rules will report errors when the subtotals do not match the addends. This helps to detect data entry as well as sign errors. A complete calculation linkbase is not defined for the balance sheet because of the reversal of derivative items reported on this schedule.

Units

The balance sheet must be reported in USD.

Dimensions

The balance sheet does not use any dimensions to dis-aggregate fact values. The balance sheet does use an XBRL table to report facts. This enables any facts reported in the balance sheet to be used in sub-schedules.

Instructions & mapping

STATEMENT OF RETAINED EARNINGS

Row Number	Column Number	Label	Element	Period	Dimensions
1	c	Unappropriated Retained Earnings	<i>UnappropriatedRetainedEarnings</i>	Prior	
1	d	Unappropriated Retained Earnings	<i>UnappropriatedRetainedEarnings</i>	Prior2	
4 - 8	a	Adjustments to Retained Earnings Credit - Description	<i>AdjustmentsToRetainedEarningsCreditDescription</i>	Current	ferc:RetainedEarningsAdjustmentsAxis
4 - 8	b	Adjustments to Retained Earnings Credit, Contra Primary Account Affected	<i>AdjustmentsToRetainedEarningsCreditContraPrimaryAccountAffected</i>	Current	ferc:RetainedEarningsAdjustmentsAxis
4 - 8	c	Adjustments to Retained Earnings Credit	<i>AdjustmentsToRetainedEarningsCredit</i>	Current	ferc:RetainedEarningsAdjustmentsAxis
4 - 8	d	Adjustments to Retained Earnings Credit	<i>AdjustmentsToRetainedEarningsCredit</i>	Prior	ferc:RetainedEarningsAdjustmentsAxis
9	c	Adjustments to Retained Earnings Credit	<i>AdjustmentsToRetainedEarningsCredit</i>	Current	

Mapping identifies the appropriate concepts for each cell in the form type.

CPE Questions

Join us for upcoming events from XBRL US

- Webinar: Working with SEC Data for Analysts
 - Monday, October 25
 - Register: <https://xbrl.us/events/20211025/>
- Virtual XBRL US Investor Forum: Data that Delivers
 - Keynote speakers SEC Commissioner Caroline A. Crenshaw; Independent Corporate Board Director (GE, Moody's), and former FASB Chair, Leslie Seidman
 - Thursday, November 10
 - Register: <https://xbrl.us/events/investor-forum-2021/>