



Line No.	Title of Account	Ref. Page No.	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31
UTILITY PLANT				
2	Utility Plant (101-106, 114)	200-201	1,186,069,580	1,138,490,390
3	Construction Work in Progress (107)	200-201	54,869,287	32,188,367
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		1,240,938,873	1,170,678,757
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	-384,919,675	-368,755,872
6	Net Utility Plant (Enter Total of line 4 less 5)		856,019,198	801,922,885
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	8,380
10	Spent Nuclear Fuel (120.4)		0	8,380
11	Nuclear Fuel Under Capital Lease (120.6)		4,841,221	4,725,304
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	5,091,221	4,725,304
13	Net Nuclear Fuel (Enter Total of line 7-11 less 12)		4,841,228	4,733,684
14	Net Utility Plant (Enter Total of lines 6 and 13)		0	0
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		511,148	0
OTHER PROPERTY AND INVESTMENTS				
18	Nonutility Property (121)		0	0
19	(Less) Accum. Prov. for Depr. and Amort. (122)		0	0
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225		
22	(For Cost of Account 123.1 See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		0	0

XBRL Tagging for FERC vs. the SEC: What's the Difference?

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Energy companies will soon start reporting quarterly and annual financial and operational data [in XBRL® format](#) to the Federal Energy Regulatory Commission (FERC). The XBRL format isn't new for public companies that have been submitting reports with XBRL tags to the Securities and Exchange Commission for years, but the taxonomy for tagging FERC forms will be different.

Whether you outsource XBRL tagging, choose an XBRL software vendor, or invest the time and money to build and maintain an in-house solution for FERC compliance, understanding the similarities and differences between XBRL filings for FERC and for the SEC will be crucial when evaluating your options. In many respects, the burden should be lighter for FERC filers than SEC filers.

Both will rely on the [XBRL 2.1 Specification](#) (which defines the basic building blocks of XBRL implementation in business reporting) and the Arelle open-source

XBRL validation engine. And a "fact" in both reports is represented by a value (numeric or non-numeric), elements, date, unit, and accuracy.

But you'll notice quite a few differences with FERC's XBRL requirements.

1. Simplified element selection

Standard schedules allow for highly prescriptive tag assignments. That means no more tagging from scratch! The Workiva solution for FERC reporting provides users with pre-tagged forms. These standardized pre-tagged forms not only reduce preparation efforts significantly, they also minimize tagging inconsistencies—you can achieve higher data quality with less effort.

- **Not required to tag every number**

Notes to financial statements require block tags only. For example, if disclosure notes are pasted into FERC Form 1 from the 10-K you file with the SEC, those would be tagged with a single text block for FERC. A bonus for users of the [Workiva solution for SEC reporting](#) and the [Workiva solution for FERC reporting](#): You will be able to link information in your 10-K to your pre-tagged Form 1 for consistency and efficiency.

If no applicable XBRL concept is available, the information is not to be tagged. However, if an applicable concept exists, FERC requires the information to be tagged (both numeric and nonnumeric). Note that some required information may be reported within footnotes for schedules.

- **No extensions allowed**

Besides concepts, axes and members are also to be used as provided. So, how do you report company-specific information, such as officer names? In order to support reporting of company-specific information, FERC uses the typed dimension.

Bonus for Workiva users: Although FERC uses a different technical specification, you will see the Workiva FERC reporting solution offers the same look and feel as axis/member application in the Workiva solution for SEC reporting.

2. No outline management

- **No custom labels or label roles needed**

Labels are auto-assigned by the official FERC renderer based on form locations.

- **No calculation to define**

In fact, custom calculations are not permitted. Validation rules will handle consistency checks.

- **No outline structure to build**

FERC taxonomy assigns specific hypercube to each schedule. For users of Workiva for FERC reporting, this is automatically managed by the Workiva platform.

- **Fact ordering is not controlled by the outline and is not required**

FERC uses a numeric element 'OrderNumber' to control sequencing of company-specific information. Users of the Workiva solution for FERC reporting can easily assign row numbers in the form schedules as 'OrderNumber' in the Workiva platform.

3. No custom dates

You're limited to a small list of allowable values.

4. Submission of data as instance document only

No digital form to submit. Machine-readable data is the key focus. Although not in iXBRL™ format, FERC's official form renderer will provide standardized viewing for the submitted XBRL data.

5. Supports request for 'Confidential' data

The SEC doesn't offer this, but FERC does. (Whether FERC will actually approve a request for confidential data is another question!)

If you have an XBRL vendor for SEC reporting, make sure your vendor also supports FERC compliance, since the FERC taxonomy will not be the same as the SEC reporting taxonomy.

[Request a demo](#) to see the Workiva FERC reporting solution, with pre-tagged FERC templates.

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