

Federal Energy Regulatory Commission



EFORMS FILING MANUAL

General Information

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Chief Information Officer
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Notice

Use this eForms Filing Manual when making electronic filings with the Federal Energy Regulatory Commission (FERC) for Forms 1, 1-F, 3-Q Electric, 2, 2-A, 3-Q Gas, 6, 60, and 714 (collectively, “FERC XBRL Forms”).

For up-to-date information regarding filing-related topics, consult the following eForms websites:

- Information for eForms Filers (<https://XXXXXXXXXX>)
- eForms Gateway to submit filings (<https://XXXXXXXXXX>)

Version History

Document Control

This is a controlled document produced by FERC. The control and release of this document is the responsibility of the document owner. This includes any amendment that may be required.

1 FERC Filing Manual

This document is both an XBRL Instance preparer's guide and a filing manual that details the rules that XBRL report filers should comply with.

1.1 Overview of the FERC Taxonomy

The FERC XBRL Taxonomy follows four design principles:

1. The taxonomy is a single taxonomy that allows users to select different entry points depending on the form that is being filed.
2. The taxonomy is designed to eliminate the need for extension taxonomies. The taxonomy allows filers the flexibility to report company-specific data; however, the FERC implementation does not permit filers to define extension elements or relationships. Typed dimensions and footnotes are used to capture data not specifically defined in the taxonomy. The information in footnotes serves as a reference that clarifies the information disclosed and is not intended to be structured.
3. The data collected by FERC in these forms has historically been tied to the structure of the forms, and therefore the taxonomy structure reflects each form's underlying architecture. The taxonomy includes HTML templates for each schedule. These schedules can be processed against an XBRL instance file and taxonomy entry point to render a human readable version of the submission. The templates will render an XHTML version of the instance in an inline XBRL format. The rendering templates are available to filers so they can render the forms prior to submitting any data to FERC.
4. The taxonomy includes validations to ensure the quality of data submitted. The validations are grouped by form and schedule with sets of validations that are applicable to a given form. Validations defined for one schedule will also run on other schedules where the data is the same. Since the current forms-based approach places logical restrictions on what can be filed under the XBRL collection system, such limitations are eliminated, leading to additional validations. All validations are expressed using the XULE syntax.

2 Defining XBRL Data

2.1 Selecting Elements

The FERC XBRL Taxonomy is broken up into separate components representing individual Forms. Each form is further broken down into schedules that mirror the data reporting requirements of the legacy FERC Forms 1, 1-F, 3-Q Electric, 2, 2-A, 3-Q Gas, 6, 60, and 714. All disclosure requirements in the legacy forms are carried over into the taxonomy. Every cell in a legacy form, however, does not map to a unique XBRL element. A single element could be

used multiple times to represent multiple values. The use of elements follows four broad patterns:

1. Repeating Schedules
2. Period Comparison Schedules
3. Roll Forward Schedules
4. Specific informational Schedules

2.1.1 Repeating Schedules

Many schedules are breakdowns of accounts and include descriptions of filer specific items. See an example of the officer’s schedule below:

OFFICERS					
<p>1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.</p> <p>2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.</p>					
Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	Date Officer Incumbency Changed (d)	Date Officer Incumbency Changed (e)
1	Taxonomy Manager2	Jay Patel	400,001	2018-03-02	
2	Taxonomy Manager3	Marc Wei	500,000		

Each line of the schedule can be repeated many times, depending on filer-specific circumstances. In the example above, the filer needs to report the Officer Title, Officer Name, Officer Salary, and Dates the incumbency of the officer changed. Each of these items are represented as a specific element in the taxonomy. As each of these elements will need to be repeated for each Officer, a typed dimension is used to uniquely identify each row. A typed dimension is an XBRL structure that allows a filer to disaggregate or uniquely identify detailed data. It is comprised of an axis and individual points on that axis. Each point on the axis is called a member. A member represents one row on the schedule. The filer defines the member in the instance document as a string item. The filer should define a member name that is related to the contents of the row. In the example above the member names might be “JPatel” and “MWei”. The member names must be unique and should be consistent from one filing to the next if they represent the same Officer.

Each fact value in the rows of this table will always be tagged with an element and a typed dimension with a specific member that identifies that row. In the past, each Officer was identified by the line number. Under XBRL, each Officer is identified using the member identifier (i.e. member “JPatel”; member “MWei”; etc.).

In many cases, the filer will want to control the order in which the items in the table appear. This can be controlled by the filer by using the order number element. An order number element can be used on all repeating schedules. The steps to order sequenced schedules is discussed later in this document.

The following figure shows how the taxonomy is structured for the Officers schedule:

Presentation Relationships	Pref. Label	Type
▼ 104 - Schedule - Officers		
▼ ferc:ScheduleOfficersAbstract		Schedule
▼ ferc:OfficerTable		Table
ferc:OfficerAxis		Axis
▼ ferc:OfficerLineItems		String
ferc:OrderNumber		Decimal
ferc:OfficerTitle	F1Officer	String
ferc:OfficerName	F1Officer	String
ferc:OfficerSalary	F1Officer	Monetary
ferc>DateOfficerIncumbencyStarted	F1Officer	Date
ferc>DateOfficerIncumbencyEnded	F1Officer	Date

Note the OfficerAxis (fourth line) is the typed dimension that is used to disaggregate each of the values in the schedule.

2.1.2 Period Comparison Schedules

These schedules compare values from one period to another. This typically includes schedules, such as the Income Statement, Balance Sheet, and Statement of CashFlows. Unlike the repeating schedules where the element names generally align with a specific column, these schedules have element names that align with a specific row.

The schedule below shows a Balance Sheet for Form 2. The items in column two (Title of Account) are the labels of the elements defined in the taxonomy for this schedule. In a blank schedule presented in HTML, the element names can be viewed by rolling the mouse over the Title of Account. The values entered in columns four and five come from the instance document prepared by the filer. The values associated with the facts on a single row will use the same element. However, the period associated with each of these values will be different.

In the case of the annual report, the filer must use an end date that ends on 12/31. In the example below for the year ending 2019, all the values in column four (c) will have a date of 2019-12-31 and all values in column five (d) will have a value of 2018-12-31.

For quarterly reporting, the same logic applies. For the third quarter, the values in column four (c) will have a date of 2019-09-30 and all values in column five (d) will have a value of 2018-12-31.

No two columns should have the same value for the period.

Comparative Balance Sheet (Assets And Other Debits)				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	Utility Plant			
2	Utility Plant (101-106, 114)	200-201	6,518,811,827	6,108,716,341
3	Construction Work in Progress (107)	200-201	280,022,162	233,200,402
4	TOTAL Utility Plant (Total of lines 8 thru 12)	200-201	2,518,224,130	6,341,916,743
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		992,560,885	1,862,016,143
6	Net Utility Plant (Total of lines 13 and 14)		1,525,663,245	4,479,900,600

With regard to the income statement, additional columns are added to separate it by electrical utility, gas utility, and other utility. These additional columns are identified using an explicit dimension, defined for the schedule. The period comparison schedules typically do not include typed dimensions but in some instances will include explicit dimensions. These facts are identified using the element name, the period, and the explicit dimension members defined in the taxonomy.

2.1.3 Roll Forward Schedules

Many schedules include Roll Forwards. These can be classified into two different types:

1. Structured Roll Forwards
2. Unstructured Roll Forwards

2.1.3.1 Structured Roll Forwards

Structured Roll Forwards define specific elements for the opening and closing balances as well as descriptive elements for the changes in the balance during the period. In these cases, element names are used to describe the change in the balance from one period to another. Typed dimensions are not used to define changes during the period. For example, schedule Gas Plant in Service (Page 204) in Form 2 requests a roll forward for all the plant components.

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	INTANGIBLE PLANT						
2	301 Organization	48,165,189	6,559	7,852,815			40,318,933
3	302 Franchise and Consents						
4	303 MiscellaneousIntangiblePlant						
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4), Balance at Beginning of Year						

This schedule defines a separate element for every field in the form except for the opening and closing balance which uses the same instant element.

The Taxonomy section for this disclosure is shown below:

Presentation Relationships		Pref. Label	Type
▼ 204 - Schedule - Gas Plant in Services			
▼ ferc:ScheduleGasPlantInServiceAbstract			Schedule
▼ ferc:IntangiblePlantAbstract			F2GasPlantInService String
▼ ferc:OrganizationAbstract			F2RollforwardHeader String
ferc:Organization			F2BeginningBalance Monetary
ferc:OrganizationAdditions			Monetary
ferc:OrganizationRetirements			Monetary
ferc:OrganizationAdjustments			Monetary
ferc:OrganizationTransfers			Monetary
ferc:Organization			F2EndingBalance Monetary
▶ ferc:FranchiseAndConsentsAbstract			F2RollforwardHeader String
▶ ferc:MiscellaneousIntangiblePlantAbstract			F2RollforwardHeader String
▶ ferc:IntangiblePlantRollforwardAbstract			F2RollforwardHeader String

All additions, disposals, and adjustments by the asset account have their own specific element. Each roll forward also has an abstract header to indicate that child elements represent the components of the roll forward. The Preferred Label of RollForwardHeader is used in the taxonomy to indicate that the children of the abstract represent a roll forward of an account balance. In addition, the Beginning and Ending balance labels are used to indicate the opening and closing balances of the account.

2.1.3.2 Unstructured Roll Forwards

In some cases, the filer is asked to provide details of the changes in the balance during the year. These changes are company-specific and need to be defined by the filer. In these cases, a typed dimension is used to report the changes during the period. This is done using an element that represents the aggregate change during the period. A typed dimension is then added to the fact to disaggregate the change into its component pieces.

For example, the cash flow statement allows filers to add additional items to represent the increase or decrease in operating assets and liabilities during the period. The extract below shows the portion of the cashflow statement that allows the filer to report additional adjustments in operating cash flows during the period.

14	Other		
14.1	Net (Increase) Decrease in Prepayments & Other Current Assets	-1,202,063	291,765
14.2	Net (Increase) Decrease in Other Deferred Charges	-56,540	86,368
14.3	Net Increase (Decrease) in Taxes Payable	139,005	-279,162
14.4	Net Increase (Decrease) in Other Current Liabilities	-1,336,898	1,063,235
14.5	Net Increase (Decrease) in Noncurrent Liabilities	-43,567	-1,278,113
21	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 20)	569,897,229	311,304

All of the adjustments using 14.1, 14.2, etc., use the same element Other Adjustments to Cash Flows from Operating Activities.

A typed dimension is used to disaggregate each of these components of the roll forward. The taxonomy has a separate group in the cash flow section to support this data structure:

▼ ferc:ScheduleStatementOfCashFlowsAbstract		Schedule
▼ ferc:CashFlowTable		Table
ferc:OtherAdjustmentsToCashFlowsFromOperatingActivitiesAxis		Axis
▼ ferc:CashFlowLineItems		String
ferc:OrderNumber		Decimal
ferc:OtherAdjustmentsToCashFlowsFromOperatingActivities	F6CashFlows	Monetary
ferc:OtherAdjustmentsToCashFlowsFromOperatingActivitiesDescription	F6CashFlows	String

The taxonomy has a specific axis defined for these roll forward items to disaggregate the aggregate movement in the period.

Since row numbers typically do not exist for these roll forward items, the filer will add a sub row number, so that the original row numbers will match prior forms. The sub-sequence follows the format of adding x.1., x.2., etc. to the original element that represented the aggregate total. This means that disclosures that used to be included in the footnote can now be included in the form with an XBRL element.

2.1.4 Specific Informational Schedules

These schedules contain data that is not in a columnar format. These will typically only contain data for the current period. An example of this is the identification schedule that includes information about the filer. The example below is a rendering based on the taxonomy. Each fact is tagged with the element and the current reporting period. If the period is for the year of Q4/2018 then the period for each fact must be defined as 2018-01-01 to 2018-12-31. If the period is for quarter of Q2/2019 then the period for each fact must be defined as 2019-04-01 to 2019-06-30.

The durational periods of the facts must match the value for the current reporting period. See current reporting periods.

Identification		
01 Exact Legal Name of Respondent FERC Test Company		02 Year/ Period of Report End of: 2018/ Q4
03 Previous Name and Date of Change (if name changed during year) FERC former Test Company/ 09/09/2018		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 4580 Olympic Boulevard, Erlanger, KY 41018		
05 Name of Contact Person Anna Anderson		06 Title of Contact Person Accounting Analyst II
07 Address of Contact Person (Street, City, State, Zip Code) 550 South Tryon Street, Charlotte, NC 28202		
08 Telephone of Contact Person, Including Area Code (980) 373-2179	09 This Report is An Original / A Resubmission (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 2019-04-26

2.1.5 Supplemental Pages

There are a number of schedules where the filer is required to provide additional pages depending on the form. For example, Form 6 requires the filer to add additional pages for the

details of each pipeline. In these cases, the taxonomy contains a typed axis for each pipeline or plant. The data in the schedule must then be distinguished using the typed dimension axis.

2.2 Selecting Periods

The legacy FERC Forms captured period data by defining the period as part of the form structure. When reporting in XBRL, the filer must include the periodicity associated with the fact reported, rather than entering the value into the field of a form with an associated time period. This gives the filer the ability to automate the generation of forms. When rendered, the values will be placed on the form based on their period relative to the **current reporting period**. This means, if the reporting year is incremented by one, all the current period data will now appear as the prior period data in a rendered form.

2.2.1 Current Reporting Period

Every report has a current reporting period. This period is determined by the report period element and the report year element. If the report period is Q4 and the report year is 2019 then the current reporting period is 2019-01-01 to 2019-12-31. All non-numeric string items must have a durational period that matches the current reporting period. As a result, in this case, all durational values will have a period of 2019-01-01 to 2019-12-31. Any values with this period will be considered current values.

2.2.2 Allowable Reporting Periods

The flexibility in defining periods in XBRL requires filers to ensure that the appropriate period is associated with a fact. The FERC XBRL Taxonomy limits the period values that can be reported. The following schedule lays out the allowable FERC reporting periods that can be used across all schedules and Forms¹. Any other period instant or duration is not allowed.

Based on a current Reporting Period of Q4 2019 the following dates are permitted in the instance.

Table 2.1 Allowable Reporting Periods

Period of Fact	XBRL Dates
Current Instant	2019-12-31
Current Duration	2019-01-01 to 2019-12-31
Prior Instant	2018-12-31
Prior Duration (1 Year)	2018-01-01 to 2018-12-31
Prior Instant (2 Years)	2018-12-31
Prior Duration (2 Years)	2017-01-01 to 2017-12-31
Current Three Months	2019-10-01 to 2019-12-31
Prior Three Months	2018-10-01 to 2018-12-31
Current Q1 Instant	2019-03-31

¹ With the exception of Form714 which contains schedules that require operational data to be reported for every hour of every day in the reporting period.

Current Q1 Duration	2019-01-01 to 2019-03-31
Current Q2 Instant	2019-06-30
Current Q2 Duration	2019-04-01 to 2019-06-30
Current Q3 Instant	2019-03-31
Current Q3 Duration	2019-07-01 to 2019-09-30
Current Q4 Instant	2019-12-31
Current Q4 Duration	2019-10-01 to 2019-12-31
Month 1	2019-01-01 to 2019-01-31
Month 2	2019-02-01 to 2019-02-28 or 2019-02-01 to 2019-02-29
Month 3	2019-03-01 to 2019-03-31
Month 4	2019-04-01 to 2019-04-30
Month 5	2019-05-01 to 2019-05-31
Month 6	2019-06-01 to 2019-06-30
Month 7	2019-07-01 to 2019-07-31
Month 8	2019-08-01 to 2019-08-31
Month 9	2019-09-01 to 2019-09-30
Month 10	2019-10-01 to 2019-10-31
Month 11	2019-11-01 to 2019-11-30
Month 12	2019-12-01 to 2019-12-31
Current QM1	2019-10-01 to 2019-10-31
Current QM2	2019-11-01 to 2019-11-30
Current QM3	2019-12-01 to 2019-12-31

2.3 Selecting Dimensions

The FERC XBRL taxonomy uses taxonomy-defined dimensions, including typed dimensions and explicit dimensions, to represent the schedule data. All data defined in the taxonomy is included in a table. In addition to regular tables, a default table is defined to allow default values to be reported when that same element is used without a typed dimension.

2.3.1 Sequenced Schedules

Many legacy form schedules allowed the filer to define data in blank tables. The form instructions detail the disclosures required; however, given that they are filer-specific, the filer defined the descriptions, associated values, and order. The FERC XBRL filing program does not allow extension taxonomies, therefore, the order of items is controlled by the data submitted in the instance document. A simple example of such a disclosure may be a listing of the directors of the company. Previously, on the legacy forms, the filer listed them in the order they deemed appropriate. The XBRL implementation of the directors table allows the same data to be represented in the same order.

When a company uses a typed dimension, it provides a typed member consisting of an alphanumeric key.² This key should be unique and consistent between filings. The taxonomy has been defined so that each repeating schedule has a unique typed dimension. The values of the alphanumeric key used for the typed dimension must have a specific meaning. These typed dimensions should avoid using meaningless integers unless the filing company has steps in place to ensure they are consistent from period to period.

2.4 Submission of Forms

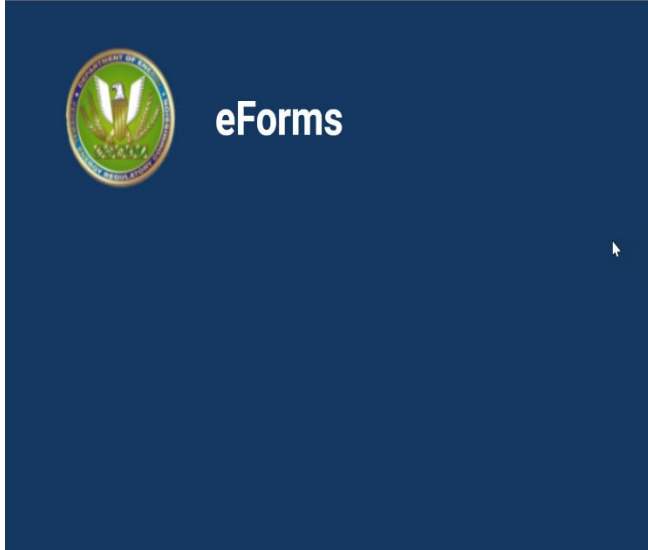
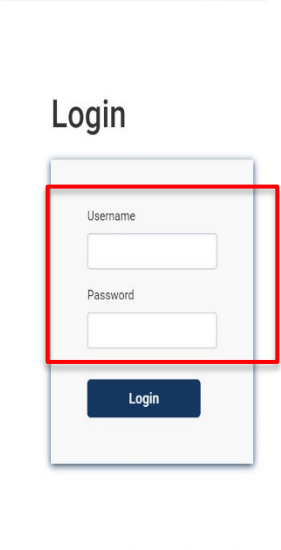
2.4.1 FERC Company Identifier

All eForms filings require that filers use Company Identifiers (CID) issued by the Commission. To receive a Company Identifier, companies must apply through a FERC Online application known as Company Registration. This application will permit a company to request a Company Identifier and modify information associated with an existing Company Identifier. More information on Company Identifiers can be found at <https://www.ferc.gov/docs-filing/company-reg.asp>.

2.4.2 Accessing eForms Portal

Filers can submit their financial reports to the eForms portal via the URL below:

<http://XXXXXXXXXXXXXXXX>

<p>Access eForms This is the eForms login screen, where filers will log in to eForms with the following credentials:</p> <ul style="list-style-type: none">• Enter User name• Enter Password		
---	--	---

² The alphanumeric key is a typed dimension value and is defined by the filer in the instance document. These values must be unique and be consistent between filings if representing the same data.

2.4.3 Filing a Submission in eForms Portal

FERC's XBRL Taxonomy contains the details of the data required to be submitted. Filers will use the published taxonomy to compile and submit their required filings to FERC in XBRL format.

Filers will be able to use standard XBRL preparation software to file data with FERC. Additionally, the taxonomy contains rendering and validation metadata, making it possible for the filer to render and validate their filing locally before submitting to FERC.

All XBRL filings will be submitted via a web interface or application program interface (API) by a credentialed filer. The filer will authenticate files through the FERC eRegistration and Company Registration system.

Filers may need to submit several documents to eForms which may consist of both primary and secondary forms of documentation.

2.4.4 Categories and Form Types for Filing

The primary document is the document that contains the information required by FERC for submission. Examples of the primary document include:

Electric

- Form No. 1: Annual Report of Major Electric Utilities, Licensees, and Others;
- Form No. 1-F: Annual Report of Non-major Public Utilities and Licensees;
- Form No. 3-Q: Quarterly Financial Report of Electric Utilities, Licensees, and Natural Gas Companies; and
- Form No. 714: Annual Electric Balancing Authority Area and Planning Area Report.

Gas

- Form No. 2: Annual Report for Major Natural Gas Companies;
- Form No. 2-A: Annual Report for Non-major Natural Gas Companies; and
- Form No. 3-Q: Quarterly Financial Report of Electric Utilities, Licensees, and Natural Gas Companies.

Oil

- Form No. 6: Annual Report of Oil Pipeline Companies; and
- Form No. 6-Q: Quarterly Report of Oil Pipeline Companies.

Service Companies

- Form No. 60: Annual Report of Centralized Service Companies.

To supplement a primary document with other documents, filers will use secondary documents. Secondary documents most commonly include cover letters or correspondence, although correspondence documents may be sent in as primary documents in a correspondence submission type. These exhibits can include things like a company charter, power of attorney, or underwriting agreements.

2.4.5 Navigating eForms Portal

After the filer has prepared and submitted all forms to be filed.

1. Select the submission type:	PLACEHOLDER	
2.	PLACEHOLDER	
3.	PLACEHOLDER	
4.	PLACEHOLDER	

2.4.6 Business-to-Business Filing

Filers will be able to use standard XBRL preparation software to file data to FERC. The Forms submitted by business-to-business filers will be submitted via an API by a credentialed filer. The filer will authenticate files through the FERC eRegistration and Company Registration systems.

The submission process will validate that the filing complies with the XBRL specification, FERC defined taxonomy rules, and FERC eForms filing manual.

Business-to-business filers will need to utilize an API tool to successfully ensure that the software components within the files to be submitted interface with XBRL-formatted data.

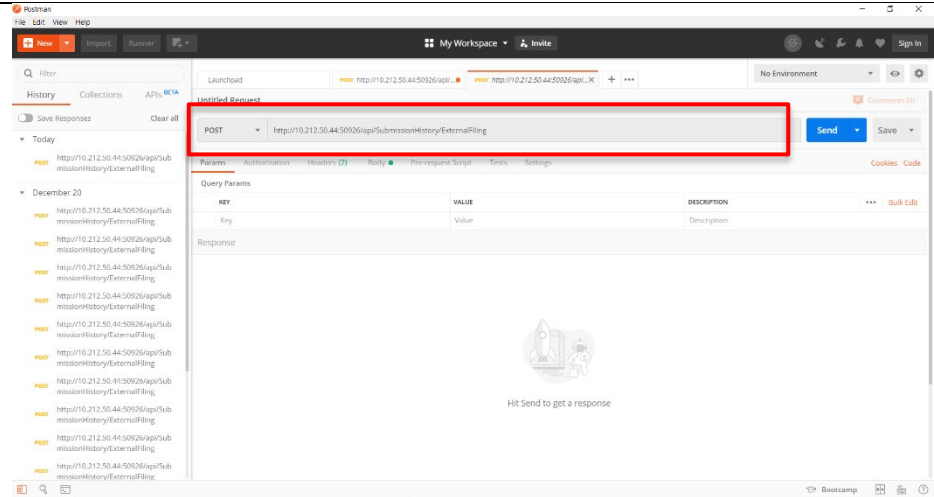
Business-to-business filers can submit financial reports for their representative entities by way of the following process:

1. Access API reporting tool:

For the purposes of this manual, the Postman API tool is being utilized.

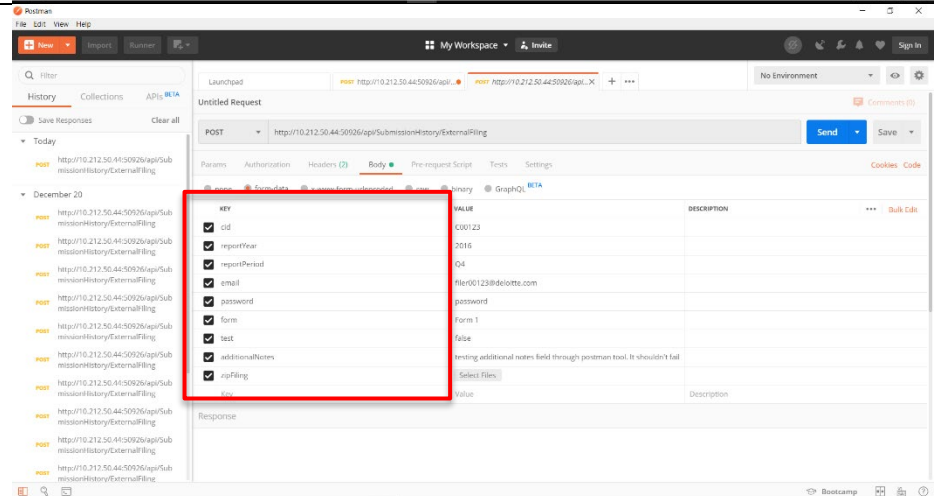


2. Business-to-business filers will receive a URL link from FERC where they are to send their filing documents.



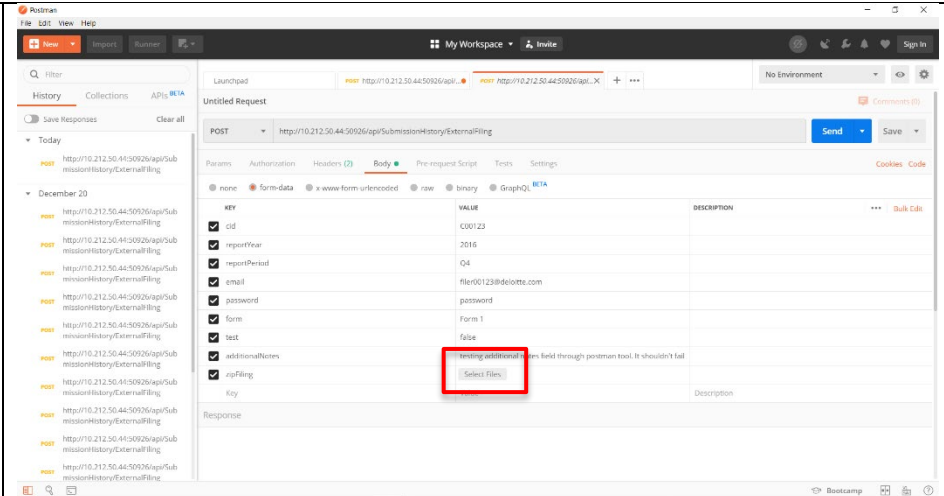
3. Filers select the Body tab and populate the required fields:

- Company Identifier
- Report year
- Report period
- Email
- Password
- Form
- Test
- Additional notes
- Zipfiling

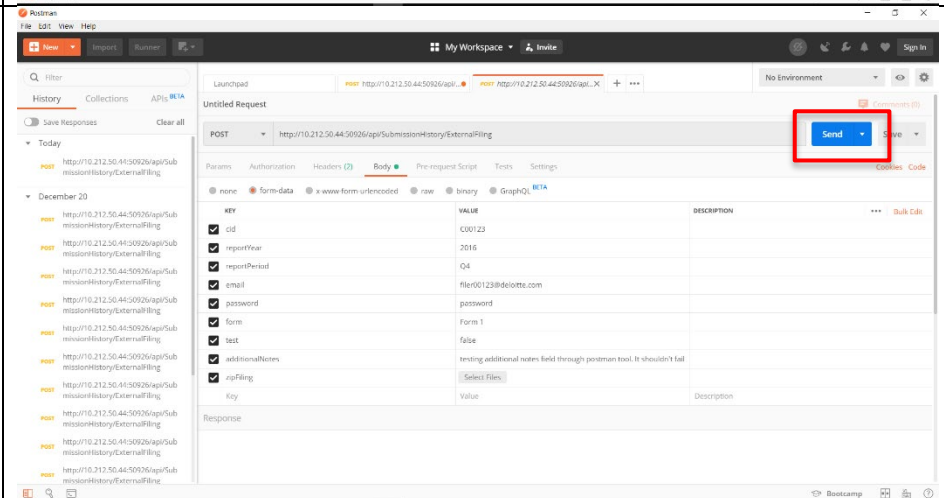


4. Filers click Select Files to upload their reporting documentation.

Note: uploaded documents must be in .ZIP format



5. Filers click Send button to submit their reporting documentation.



6. Filers will receive a confirmation of filing submission from FERC.



2.5 Controlling Rendering of Forms

2.5.1 Ordering Items

To render sequenced data in the correct order on the form, the filer can control the ordering of items on the form by associating the alphanumeric key of the typed dimension with a specific order number.

A line item called “OrderNumber” is used to record an order number. The order number line item is defined for every sequenced table in the taxonomy. Each typed member is associated with a specific order number that controls the order by which specific rows will appear on the form. For example, in the directors schedule the table would be as follows:

DirectorNameAxis = DirectorNameMember	Order Number	Director Name	Salary
JoeSmith	1	Joe Smith	150,000
AnneBoulder	2	Anne Boulder	200,000
LeeKing	3	Lee King	300,000

There is a presentation table defined in the taxonomy for each schedule that allows the filer to define their own order numbers. The presentation table is always comprised of the following:

1. Typed Axis applicable to disaggregate the schedule
2. Line item called OrderNumber.

To report the salary of Joe Smith the filer would report the following:

DirectorNameAxis = DirectorNameMember	Line Item	Value
JoeSmith	DirectorName	Joe Smith
JoeSmith	Salary	150,000
JoeSmith	OrderNumber	1
AnneBoulder	DirectorName	Anne Boulder
AnneBoulder	Salary	200,000
AnneBoulder	OrderNumber	2

When rendered, the details of Joe Smith's name and salary would appear first on the director schedule before Anne Boulder.

If an order number is not specified, the row number used will be ordered alphabetically based on the member name. On the example above, if an order number is not provided, then Anne Boulder will appear first.

Order numbers are defined as a decimal item type and can also have negative values. The use of decimals allows new rows to be inserted between existing rows. The order number can be the same as the row number, but they are not expected to be the same. Data reported without an order number will be ordered as it is processed by the rendering software but in an unpredictable order. Order numbers defined in an instance must be unique for a given schedule. This is validated as part of the form validation checks.

2.5.2 Row Numbers

The row numbers on sequence tables are automatically generated as an incremental sequence starting at 1. The row numbers are not recorded in an XBRL instance and are not defined in the FERC taxonomy.

2.5.3 Self-Defined Line Items

In a number of schedules, the filer has the option to enter their own line items. Specific examples of this include the Cash Flow Statement and Statement of Retained Earnings. On the legacy form system, if enough lines were not available, the filer would disclose the additional lines in a footnote or report an aggregate total and report the breakdown as a footnote. There is no limit on the number of additional rows that can be reported in XBRL. In most of these cases, the filer will define the description and amount of the item in the instance document using a sequence axis and the form will expand to include these additional line items. The form adds in additional row numbers but renders them as sub line items in the format separating the row number with a period. For example, the blank row for 14 with 5 additional items would appear as 14.1, 14.2, 14.3, etc. shown below:

11	<u>Net (Increase) Decrease in Inventory</u>		234,828
12	<u>Net Increase (Decrease) in Payables and Accrued Expenses</u>	656,943	108,061
14	<u>Other</u>		
14.1	<u>Net (Increase) Decrease in Prepayments & Other Current Assets</u>	-1,202,063	291,765
14.2	<u>Net (Increase) Decrease in Other Deferred Charges</u>	-56,540	86,368
14.3	<u>Net Increase (Decrease) in Taxes Payable</u>	139,005	-279,162
14.4	<u>Net Increase (Decrease) in Other Current Liabilities</u>	-1,336,898	1,063,235
14.5	<u>Net Increase (Decrease) in Noncurrent Liabilities</u>	-43,567	-1,278,113

2.5.4 Creating Blank Rows in a Sequence Table

In some cases, a filer may want to have a blank row in a sequence table. This can be done by defining an order number in a table with no associated data. Note that order numbers with a value of zero and no associated data in the row will be ignored.

2.5.5 Large Numbers of Rows

In some cases, the number of rows will exceed the row number assigned to the total on the schedule. When the form is rendered, the total will still appear at the bottom of the schedule, but will have a row number that matches the historical row number used for the form. This row number will be less than the value of the last row number. The row number of the total has been preserved for historical compatibility with historical data and is expected.

2.6 Defining Units

All numerical units in the instance document must have a defined unit of measure. The units that can be used for any element are restricted. The allowable units that can be used for monetary items for example are restricted to USD. The following schedule lays out the applicable units permitted by element data-type

Table 2.2 Defining Units

Data Type	Unit
Monetary	iso4217:USD
Energy	ferc:dth utr:KWh utr:MWh
Power	utr:MW ferc:Mva
Length	utr:mi utr:in
perUnit	iso4217:USD/ferc:dth iso4217:USD/xbri:share iso4217:USD/utr:KWh utr:Btu/utr:KWh iso4217:USD/utr:MMBTU xbri:pure/utr:mi iso4217:USD/utr:MW
Voltage	utr:kV
Percentage	xbri:pure

The units that can be used for a specific element are documented in the documentation associated with the element. For example, for a length item, either inches or miles can be used. Obviously, the length of a gas or oil pipeline is not measured in inches, but in some cases, it may not be clear which unit to use. In addition to the documentation label, the taxonomy includes a unit label that indicates the unit that should be used with a given element in a given form. In addition, the validation rules check that the unit used for the element matches the units label associated with the element.

2.7 Defining Decimals

All numerical amounts must have a decimal value associated with them. The value of the decimals used depends on the type of data being reported. The following table describes the minimum decimal value that should be used for each data type.

Table 2.3 Defining Decimals

Data Type	Minimum Decimals Value
Monetary	0
Percentage	2
Energy	0
Power	0
Length	0
Voltage	0
perUnit	2

More accurate decimals can be defined by the filer, if desired. Decimal values are not validated as part of the validation rules, except for decimals that are inconsistent with the fact values reported.

2.8 Defining the Entity

The filer must report an entity associated with the facts in the instance. Entities are identified using the FERC CID. The format of the entity scheme is defined in the following format in the instance document:

```
<identifier scheme="http://www.ferc.gov/CID">C123456</identifier>
```

Each instance must only include one CID.

2.9 Incorporating Footnote Requirements Into Form Fields

In a number of cases, the forms have been updated with additional columns to capture data that was requested in the instructions but had no place to be reported on the legacy form. In some cases, filers would report this data in a footnote, or as additional text on the body of the legacy forms. This data will now be captured using the added columns.

2.10 Privileged Data

A filer may request that data submitted as part of the filing be treated as privileged. To indicate that a filer desires data to be treated as privileged, the filer should use the privileged footnote arc. This is a FERC defined arc defined in the taxonomy that indicates that a filer desires the fact to be treated as privileged. The footnote arc is a self-referencing arc that goes from the fact back to the fact (see diagram below). This allows FERC to identify these facts and redact them for public consumption, as necessary.

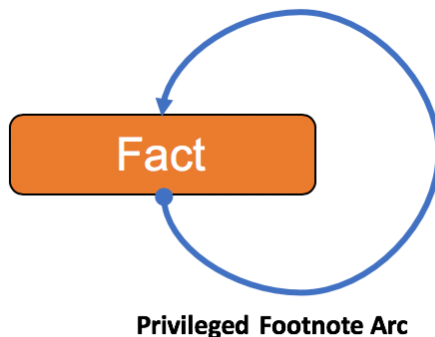


Figure 2-1 Privileged Footnote Arc

The following snippet from an XBRL instance shows the format of the privileged footnote link in the instance document:

```

<link:footnoteLink xlink:type="extended" xlink:role="http://www.xbrl.org/2003/role/link">
  <link:loc xlink:type="locator" xlink:label="loc_OrganizationDate"
xlink:href="#OrganizationDate"/>
  <link:footnoteArc xlink:title="Confidential" xlink:type="arc"
xlink:from="loc_OrganizationDate" xlink:to="loc_OrganizationDate"
xlink:arcrole="http://www.ferc.gov/arcrole/Confidential"/>
</link:footnoteLink>

```

2.11 Footnotes

To facilitate the collection of additional disclosures, FERC has allowed filers to provide additional data in footnotes. The XBRL implementation also supports the inclusion of footnotes in the filing. Footnotes are included using the fact-footnote relationship. The footnote is defined in the instance document and is linked to the fact via the fact-footnote relationship.

The following snippet from the XBRL instance shows the format of the fact footnote link:

```

<link:loc xlink:type="locator" xlink:href="#f-02" xlink:label="loc_f-02" />
  <link:footnoteArc xlink:type="arc" xlink:priority="0" xlink:order="1"
xlink:use="optional" xlink:arcrole="http://www.xbrl.org/2003/arcrole/fact-footnote"
  xlink:from="loc_f-02" xlink:to="lbl_f-02" />
  <link:footnote id="FN_2" xml:lang="en" xlink:type="resource"
xlink:role="http://www.xbrl.org/2003/role/footnote" xlink:label="lbl_f-02">This is the
details of my footnote.</link:footnote>

```

Footnotes should contain strings or XHTML formatted data and should not contain binary files. When forms are rendered the footnotes associated with the fact will appear at the bottom of the schedule where the fact is reported. If the same fact is reported in multiple locations the footnote associated with that fact will also appear in multiple locations.

2.12 Submitting Attached Files

Some forms request that the filer submit files, such as system maps or organization charts. These documents are not included as part of the instance document. However, the filer must disclose the file name of the files that will be submitted in the instance document. When the actual files are submitted to the filing portal, the receiving software will check that the name of the file in the instance document matches the name of the file that is being loaded.

2.13 Nil Values

Nil values should not be included in the instance document. If a value does not exist for a disclosure, then no value should be reported in the instance document. If data is classified as privileged, it will be reported as a nil value when redacted by the FERC filing system. Data for which a filer has requested privileged treatment should not be reported as a nil value.

2.14 Annual and Quarterly Reporting

The FERC XBRL Forms can be filed on a quarterly and annual basis. There are fewer disclosures on the Quarterly form submission than the Annual form submission. In addition, some forms have alternative formats such as the Form 2-A and the Form 1-F. The structure of the XBRL instances is the same regardless of the form filed. Elements in the Quarterly and Annual filings will be the same, so the same elements should be used across the quarterly and annual periods.

To allow for these differences in reporting between periods, the taxonomy has different entry points that should be used depending on the report filed. Quarterly filings should use the appropriate entry point for quarterly reports. In addition, specific forms such as the Form 2-A and Form 1-F should use the specific entry points provided for these forms.

The quarterly report taxonomies are a truncated version and subset of the annual report. Element selections made for the annual report do not have to be changed between quarterly and annual reporting, however some elements will be invalid for quarterly reporting as they are not included in the report.

It is possible to use the annual form for quarterly reporting if the annual form entry point is used.

3 Validations

There are two levels of validation that must be performed on all instances. First, all instances must be XBRL-valid and, second, the instance must comply with FERC specific validations.

FERC specific validations are broken into two groups:

1. Form-wide validations
2. Schedule-specific validations

Form-wide validations are applied to all facts in the submission and are not schedule-specific. These types of validations check for things like duplicate values and use of appropriate units.

Schedule-specific validations are unique to a given schedule and check that values total and cross foot in the schedule.

3.1 Documentation of Validations

Validations are documented in the taxonomy as a reference of either the form element or the schedule element. The reference lists the form number the validation applies to, a description of the validation, and the validation identifier.

Every validation has an associated identifier, which has the following structure:

```
{Form Identifier}. {Schedule Number}. {Rule Number}
```

For example, the rule F2.114.9 applies to Form 2, schedule 114 and is rule number 9. The rule number is just a sequence number, which can be any integer and has no specific meaning.

The figure on the following page shows the rule references associated with the balance sheet (Schedule 110) in Form 2.

▼ Form Validation	
Form	Form 2
RuleDescription	The company has reported a value for Net Utility Plant (Total of line 4 less 5) that is not equal to the value of TOTAL Utility Plant less Accum. Provision for Depr., Amort., Depl. (108, 111, 115)
RuleIdentifier	F2.110.2
▼ Form Validation	
Form	Form 2
RuleDescription	The company has reported a value for Net Utility Plant (Total of lines 6 and 9) that is not equal to Net Utility Plant (Total of line 4 less 5) plus Nuclear Fuel (Total of line 7 less 8)
RuleIdentifier	F2.110.4
▼ Form Validation	
Form	Form 2
RuleDescription	The company has reported a value for Nuclear Fuel (Total of line 7 less 8) that is not equal to Nuclear Fuel (120.1 thru 120.4, and 120.6) less Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5).
RuleIdentifier	F2.110.3
▼ Form Validation	
Form	Form 2
RuleDescription	The company has reported a value for TOTAL Assets and Other Debits that is not equal to the value of the lines 10-15,30,64,and 80
RuleIdentifier	F2.110.8
▶ Form Validation	

3.1.1 Tolerance of Validations

Validations have a degree of tolerance built in, which is based on the accuracy of the number disclosed. The accuracy of the number is defined using decimals associated with the fact. If a number is reported as accurate to within a million dollars, the validations will allow differences up to a million dollars. If a value is defined as accurate to the dollar for a monetary item, then the level of tolerance is no more than a dollar.

3.1.2 Validation Severity and Messages

Validations can have different severities associated with them. The validation severities are error, warning, and info. Any validation with a severity of error must be corrected prior to filing.

The validation message describes the error, the severity and the rule identifier. The message will include the value of the fact impacted, its element name and what period and dimensions the fact has associated with it. The following example is an error message for rule F6.110.1.

Severity : error

[FERC.F6.110.1] The company has reported a value for CurrentAssets with a value of 79,295,760 that is not equal to the value of the sum of its components of 79,336,820

Total Element : ferc:CurrentAssets

Total Period : 2018-12-31

Total Value : 79,295,760

3.1.3 Cross Schedule Consistency

The validations do not include cross schedule validations. For example, there are no validation rules that check that the total of a balance sheet's sub schedule ties to the value reported on the balance sheet. This is not required because the element representing the total of the sub schedule

is the same element that will appear on the balance sheet. If a value is entered for the sub schedule it will automatically appear on the balance sheet as well. This means there can be no difference between the sub schedule value and the value as it is reported anywhere else in the submission as they are the same fact.

3.1.4 XBRL Units Registry (UTR) Validations

There are a number of units used that are in the process of being added to the XBRL International unit's registry. In some cases, unit validation checks made against the unit's registry will generate warnings where the unit has not yet been added to the unit's registry. In these cases, the filing can still be made irrespective of the units warning.

4 Filing Rules for All Forms

4.1 Minimum Disclosures

The filer must report the following two values for every FERC filing:

- ReportPeriod
- ReportYear

These two values are required to validate and render forms. If they are not present in the filing, then a submission cannot be made.

Depending on the form, there are various required disclosures that need to be reported as part of the filing. These elements may differ by form but are enforced with schedule specific validation rules. These are covered in more detail in the form-specific section of this manual.

4.1.1 Report Period

The ReportPeriod element must have a duration that matches the duration of the report. The value for report period must be either Q1, Q2, Q3, or Q4. The taxonomy restricts any other value from being entered. Only one value per report period can be entered in the XBRL Instance.

4.1.2 Report Year

The report year is the fiscal year of the report. This field is defined as an integer and must be reported as a valid year.

4.2 Duplicate fact values in Filings

Duplicate fact values are **NOT** permitted in FERC submissions. All fact values reported should be unique. Validation rules check for duplicate values and flag an error when these occur.

4.3 Fact Identifiers

All facts reported must have a unique fact id associated with the fact.

4.4 Units

All numerical facts must have an associated unit. All monetary amounts must be reported in USD. The units to use with various measures of energy, power, length and area will depend on the form. The taxonomy documents the unit that should be used with each of these measures and validation rules check that the correct unit has been used.

4.5 Scale of numerical facts

All facts must be reported as whole numbers and should not be scaled in the XBRL instance document.

4.6 Filing Format

All filings must be made as XML XBRL filings.

4.7 Entity Identification

Entities must be identified using the CID identifier.

4.8 Durational Periods

All non-numeric items must have a duration period that matches the current reporting period.

4.9 Use of Typed Dimension Members

The dimension name used on a typed dimension to define a fact must remain constant through time. For example, the typed dimension name used to identify a specific director must be consistent across filings.

4.10 Format of Order Numbers

Order numbers must be used when the order of items in a sequence table is required. Order numbers must always be represented as a positive number.

4.11 Taxonomy

The filer must always use the latest version of the taxonomy that is appropriate for the form. The latest available taxonomies are made available on the FERC website.

5 Preserving Legacy Form Locations

XBRL elements include a legacy form location reference that indicates the location of the data on the legacy FERC Forms. These are intended to be used by filers to help determine which elements should be associated with FERC form locations. These legacy form references indicate the schedule the data appeared on and the column and row number of the schedule where the data was reported. The legacy form location may differ from the updated XBRL forms. Although the legacy form locations are generally the same as the row and column numbers on the new XBRL rendered forms, there is no expectation that they will be consistent and are expected to deviate over time.

Those elements that can be reported multiple times as part of a repeating schedule include a row start number and row end number as part of the legacy form location reference that corresponds with the rows where the element can be repeated as part of a schedule. The values for these schedules are disaggregated using a dimension. The legacy form location reference also identifies the dimension to use for repeating schedules.

To facilitate tagging of data, blank forms include rollovers that indicate the elements that should be used for a column or row. In some cases, each cell of the schedule is a distinct element. In these cases, the Legacy Form location should be used to identify the appropriate element to use for a specific cell that is the intersection of a column and a row.

Appendix 1: Specific Filing Instructions for Form 1

Schedule Name	Schedule #	Tagging Instructions
General Information	101	This schedule is tagged by reporting values for all the underlying general information line items. Note that all of the line items require a response (and associated tagging). For certain line items that are “yes” or “no” questions (Boolean line items), additional line items are required (i.e. If a company is incorporated under a special law, a reference ID to such law is required).
Control Over Respondent	102	<p>This schedule is tagged by reporting the value for each entity (corporation; joint venture; partnership; trust; etc.) that held control over the filer (respondent) as of the end of the year. The name of each controlling entity must be reported if a value is reported for any of the required attributes (type of control; state of incorporation; and ownership percentage). The reported values are durational values, except for the ownership percentage which is an instant value (ownership percentages over the responded are reported as of the end of the year). The type of control over the filer (respondent) must be reported and tagged following the instructions in the form.</p> <p>Add all of the entities that controlled the filer (respondent) as of the end of the year. If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Corporations Controlled by Respondent	103	<p>This schedule is tagged by reporting the value for each entity (corporation; joint venture; partnership; trust; etc.) that the filer (respondent) controlled throughout the year. The name of each entity must be reported if a value is reported for any of the required attributes (type of control; kind of business; state of incorporation; and ownership percentage). The reported values are durational values, except for the ownership percentage which is an instant value (respondent’s ownership percentages are reported as of the end of the year).</p> <p>Footnote references are required only in the event the filer (respondent) lost control of an entity during the year (i.e. the filer initially controlled the entity, but lost control of it at some point during the year).</p> <p>Add all of the entities that the filer (respondent) controlled during the year. If line orders are omitted the order of the items will not be ordered. To create blank lines enter an order number only.</p>
Officers	104	<p>This schedule is tagged by reporting each executive officer whose salary is \$50,000 or more along the domain axis (OfficerAxis). The members of the domain consist of executive officers and the reported amounts are text and monetary values with a “debit” sign. The reported amounts are durational values, expressed in their designated units (amount - USD).</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Directors	105	This schedule is tagged by reporting each director who held office at any time during the year along the domain axis (DirectorAxis). The members of the domain consist of directors and the reported information is text. Enter “True” for members of the executive committee or chairman of the executive committee.

Schedule Name	Schedule #	Tagging Instructions
		If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.
Information on Formula Rates	106a	This schedule is tagged by reporting the Commission accepted formula rates along the domain axis (TariffProceedingAxis). The members of the domain consist of formula rates and the reported information is text. If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.
Important Changes During the Year	108	This schedule is tagged by reporting on any of the applicable 13 material changes line items during the year. These line items are all textbox attributes and will be applicable only in the event a material change corresponds to each of the changes outlined by the 13 textbox line items.
Comparative Balance Sheet	110	This schedule is tagged by reporting values for all the underlying balance sheet line items. All of the balance sheet line items require a response (and associated tagging) and are organized by their associated account number (that follows FERC's Uniform System of Accounts). All of the line items have instant values, and numerical values are required to be reported for both 1) the current period (balances for current quarter or current year) and 2) the prior period (balances for prior year). All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable leave blank and it will be assumed to be zero.
Statement of Income	114	This schedule is tagged by reporting values for all the underlying Income Statement line items. All of the income statement line items require a response (and associated tagging) and are organized by their associated account number (that follows FERC's Uniform System of Accounts). All of the line items have durational values, to indicate the activity for the year, and are required to be reported for both 1) the current period (balances for current ending quarter and year) and 2) the prior period (balances for prior ending quarter and year). All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable leave blank and it will be assumed to be zero. Note that for all the Operating Income line items (situated in rows 1 through 26) values are also required to be reported by the underlying regulated utility (electric; gas; other utility) for both reporting periods. In the event the filer does not have a regulated utility in its operations, and thus there are no values to be reported, leave blank and it will be assumed to be zero. If the filer has multiple utilities in its operations, aggregate the reported data by type (electric; gas; or other) to report the operating income line items (situated in rows 1 through 26).
Statement of Retained Earnings for the Year	118	This schedule is tagged by reporting values for all the underlying retained earnings line items. In addition to the line items that are organized by their associated account number (which follow FERC's Uniform System of Accounts), this schedule also provides filers with the option to write their own line items through a user-defined sequence table. Report any additional line items through this filer-defined sequence table, to capture all material items that are not

Schedule Name	Schedule #	Tagging Instructions
		<p>currently reflected within the retained earnings line items. A description of the user-defined line items is required anytime the required attributes are reported (contra account; or amount).</p> <p>The line items have both instance and durational values, to report the rollforward of retained earnings. The reporting periods for all of the above line items should include these values: 1) Instance values (balances) for Beginning of Current Period (Year); 2) Durational values for Current Period (Year); and 3) Instance values (balances) for Ending of Current Period (Year). All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>Add all of the filer-defined line items in the sequence tables. If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only. The schedule includes multiple tables to report additional categories of filer-defined retained earnings. When completing the Order Number for each for these tables, should always commence at number 1.</p>
Statements of Cash Flows	120	<p>This schedule is tagged by reporting values for all the underlying cash flow line items. In addition to the defined line items, this schedule also provides filers with the option to write their own line items through a use-defined sequence table. There are multiple sequence tables, to capture different categories of cash flow operations (non-adjustments for operating activities, other adjustments for investing activities; other adjustments for financing activities, etc.). Report any additional line items through these use-defined sequence tables, to show all material items that are not currently reflected within the cash flow line items. A description of the user-defined line items is required anytime the required attributes are reported (amounts).</p> <p>The line items have durational values (with the exception of the cash balances which are instance values). All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>Add all the user-defined line items in the provided sequence tables. If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e. the order number for line items within the non-cash adjustment for operating activities sequence table should commence at 1; the order number for line items within the other adjustment for investing activities sequence table should also commence at 1; etc.).</p>
Notes to Financial Statements	122	<p>This schedule is tagged by reporting on any of the applicable 15 footnote line items during the year. These line items are all textbox attributes and will be applicable only in the event the filer has an applicable footnote that corresponds to them.</p>
Statement of Accumulated Other Comprehensive Income and Hedging Activities	122a	<p>This schedule is tagged by reporting the rollforward values for all of the Accumulated Other Comprehensive Income line items defined in the schedule. These line items include: 1) unrealized gains / losses on available for sale securities; 2) minimum pension obligation adjustment; 3) foreign currency hedges; 4) cash flow hedge for interest rate swaps; 5) cash flow hedges for other; and 6) other adjustments.</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>Note that each line item, represents an activity that affects the balance of Accumulated Other Comprehensive Income. In the event there is an activity that is not outlined by any of these 6-line items, please aggregate and report under the line item “other adjustments”.</p> <p>The reporting periods for all of the above line items should include values: 1) Instance values (balances) for Beginning of Preceding Period (Quarter or Year); 2) Durational values for Prior Period (Quarter or Year); 3) Instance values (balances) for Ending of Preceding Period (Quarter or Year); 4) Durational values for Current Period (Quarter or Year); and 5) Instance values (balances) for Ending of Current Period (Quarter or Year).</p> <p>Note that the instance values of the Ending of Preceding Period, also serve as the values for the reported period of Beginning of Current Period (Quarter or Year). Further, note that the Durational value for Prior and Current periods, are delineated by two reporting elements (1) changes in fair value; and 2) reclassifications from net income). Report the activity for each of the line items, through these two reporting elements (1) changes in fair value; and 2) reclassifications from net income).</p> <p>Note that all of the reported values for each line item should balance in a typical roll forward fashion (i.e. Instance Values for Beginning of Proceeding Period + Durational Values for Prior Period = Instance Values for Ending of Proceeding Period). All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200	<p>This schedule is tagged by reporting values for all the Accumulated Depreciation line items. All of the listed line items require a response (and associated tagging) and are organized by the underlying utility’s capital functions (1. utility in-service; 2. utility leased to others; 3. utility held for future use; 4. utility constructed in progress; and 5. utility’s adjustments). All of the line items have instant values, to indicate values at the end of the year, and are required to be reported for the current period (balances for current quarter or year). For reporting elements that are not applicable leave blank and it will be assumed to be zero.</p> <p>In addition to line items being reported (tagged) under utility’s capital function, they all also need to be reported (tagged) by the utility’s functional segments (electric; gas; other utility; or common utility). In the event the filer does not have a utility in its operations, and thus there are no values to be reported, leave blank and it will be assumed to be zero. If the filer has multiple utilities in its operations, aggregate the reported data by type (electric; gas; or other) to report the accumulated depreciation line items.</p>
Nuclear Fuel Materials	202	<p>This schedule is tagged by reporting the rollforward values for costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling line items defined in the schedule. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>The rollforward of the nuclear fuel materials line items will include the</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>following: 1) Instance values for Beginning of Current Period Balances; 2) Durational values for Current Period Additions; Amortization; and Other Reductions; 3) Instance values for Ending of Current Period Balances.</p> <p>Note that all of the reported values for each line item should balance in a typical roll forward fashion (i.e. Instance Values for Beginning of Current Period + Durational Values for Current Period = Instance Values for Ending of Current Period).</p> <p>For reporting elements that are not applicable leave blank and it will be assumed to be zero.</p>
Electric Plant in Service	204	<p>This schedule is tagged by reporting the rollforward values for all of the Electric Plant In Service line items defined in the schedule. All of the listed line items require a response and are organized by FERC’s Uniform System of Accounts. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>The rollforward of the Electric Plant In Service line items will include the following: 1) Instance values for Beginning of Current Period Balances; 2) Durational values for Current Period Additions; Retirements; Adjustments and Transfers; 3) Instance values for Ending of Current Period Balances.</p> <p>Note that all of the reported values for each line item should balance in a typical roll forward fashion (i.e. Instance Values for Beginning of Current Period + Durational Values for Current Period = Instance Values for Ending of Current Period).</p> <p>For reporting elements that are not applicable leave blank and it will be assumed to be zero.</p>
Electric Plant Leased to Others	213	<p>This schedule is tagged by reporting values for all the Electric Plant Leased To Others line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items in line with the instructions of the schedule. A description (name of lessee and lease), date of commission authorization, expiration date of lease of the user-defined line items are required anytime the required attributes are reported (amount).</p> <p>All the line items aside from the reported amount has durational values. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD) and reported as an instant. Enter “yes” for Boolean line items if a company is an associated company. Enter commission authorization date and expiration date format.</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Electric Plant Held for Future Use	214	<p>This schedule is tagged by reporting values for all the Electric Plant held for future use line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items in line with the instructions of the schedule. A description (name and location of</p>

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		<p>property) date included in the account, date expected to use in Utility service of the user-defined line items are required anytime the required attributes are reported (amount).</p> <p>All the line items aside from the reported amount has durational values. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD) and reported as an instant. Enter “yes” for Boolean line items if a company is an associated company. Enter dates in date format.</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Construction Work in Progress-Electric	216	<p>This schedule is tagged by reporting values for all the Construction Work In Progress-Electric line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items as shown on the schedule’s instructions. A description of the user-defined line items is required anytime the required attributes are reported (amount).</p> <p>All the line items have durational values. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Accumulated Provision for Depreciation of Electric Utility Plant	219	<p>This schedule is tagged by reporting the values for all of the Accumulated Depreciation line items defined in the schedule. These line items include the accumulated depreciation accounts (following FERC’s Uniform System of Accounts) that are organized by the underlying utility functions (1. utility in-service; 2. utility leased to others; and 3. utility held for future use. All of the line items have instant values, to indicate values at the end of the year, and are required to be reported for the current period (balances for current quarter or year).</p> <p>For reporting elements that are not applicable leave blank and it will be assumed to be zero.</p>
Investments in Subsidiary Companies	224	<p>This schedule is tagged by reporting values for all the Investments line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items in line with the instructions of the schedule. A description of the underlying investment (defined and reported by filers) are required anytime the related attributes are reported (beginning balances; equity earnings; revenues; etc.).</p> <p>Note that in addition to the filer-defined line items (investments), this schedule also requires for line items to be reported by underlying investment contribution (1. capital; 2. paid in capital; 3. advances; 4. other contribution; etc.). Note that these dimensions provide further visibility into investments in subsidiaries, and thus report as applicable.</p> <p>The schedule requires roll forward data for each reported line item (investment) to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durational values</p>

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		<p>consisting of: equity in subsidiary earnings; revenues for the year; gains or loss from sales); and 3) associated balances at year-end (instant value).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Materials and Supplies	227	<p>This schedule is tagged by reporting values for all the underlying materials and supplies line items. All of the income statement line items require a response (and associated tagging) and are organized by their associated account number (that follows FERC's Uniform System of Accounts). All of the line items have instant values, and numerical values are required to be reported for both 1) the current period (balances for current quarter or current year) and 2) the prior period (balances for prior year).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable leave blank and it will be assumed to be zero.</p>
Allowances	228	<p>This schedule is tagged by reporting values for all the allowances line items that will be defined by the filer. This schedule is a sequence table that allows filers with the option to write their own line items, which amount to FERC's Account 158.1 and 158.2 (Allowances Inventory and Allowances Withheld). A description of the items comprising the allowances are required anytime the related attributes are reported (allowances number or amount). Each sequence table is defined by the type of activity in allowances (1. purchases and transfers 2. other relinquished; 3) cost of sales and transfers. Report the activity in allowances line items in the applicable sequence table, following the instructions outlined in the schedule.</p> <p>Note that the allowances line items are also required to be reported by their emission type - nitrogen oxide or sulfur dioxide defined by the EmissionTypeAxis. Allowances are further required to be reported by the period they are first eligible for use. The dimensional members are defined in the AllowanceInventoryTimePeriodAxis. The dimensional members that require a value consists of: the current year's allowances, allowances for the three succeeding years starting with the following year, and allowances for the remaining succeeding years. In the event none of the members have values to be reported, leave blank and it will be assumed to be zero.</p> <p>The schedule requires rollforward data for each reported line items to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durational values consisting of: allowances issued; returned (withheld) by the EPA; charges to account 509; other transfers; cost of sales; and 3) associated balances at year-end (instant value). Sales of allowances should be reported as durational values.</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD). Number of allowances should be entered as a string of numbers.</p> <p>If line orders are omitted, the order of the items will not be ordered. To</p>

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Extraordinary Property Losses	230a	<p>create blank lines, enter an order number only.</p> <p>This schedule is tagged by reporting values for all the Extraordinary Property Losses line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items in line with the instructions of the schedule. A description of the underlying extraordinary property losses (defined and reported by filers) are required anytime the related attributes are reported (beginning balances; total losses; losses recognized during the year; written off; etc.).</p> <p>The schedule requires rollforward data for each reported line item to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durational values consisting of: total amount of extraordinary losses; losses recognized during the year; written off losses); and 3) associated balances at year-end (instant value).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Unrecovered Plant and Regulatory Study Costs	230b	<p>This schedule is tagged by reporting values for all the Unrecovered Plant and Regulatory Study Costs incurred during the year that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items in line with the instructions of the schedule. A description of the underlying unrecovered plant and regulatory study costs (defined and reported by filers) are required anytime the related attributes are reported (beginning balances; total charges; costs recognized during the year; written off; etc.).</p> <p>The schedule requires roll forward data for each reported line item to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durational values consisting of: total amount of charges; costs recognized during the year; amounts written off); and 3) associated balances at year-end (instant value).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD). Account numbers should be entered as a string of text.</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Transmission Service and Generation Interconnection Study Costs	231	<p>This schedule is tagged by reporting values for all Transmission Service and Generation Interconnection Study Costs incurred during the year that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items in line with the instructions of the schedule. A description (name of study) of the transmission service and generation interconnection study costs (defined and reported by filers) are required anytime the related attributes are reported (costs incurred during the period, reimbursements received during the</p>

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		<p>period). Costs should further be disaggregated by transmission studies or generation studies which will be defined explicitly on the StudyTypeAxis.</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD). Account numbers should be entered as a string of text.</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Other Regulatory Assets	232	<p>This schedule is tagged by reporting values for all the Other Regulatory Assets line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items, that amount to FERC's Account 182.3 (Other Regulatory Assets). Report any material line items in line with the instructions of the schedule (i.e. all line items that are 5% of Other Regulatory Assets' yearend balance or less than \$100,00 can be grouped by classes). A description of the other regulatory assets related to unrecovered (costs are not allowed to be passed to customers through rate filings) plant (defined and reported by filers) are required anytime the related attributes are reported (beginning balances; written-off regulatory costs recovered; regulatory costs not recovered; etc.).</p> <p>The schedule requires roll forward data for each reported line item to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durations values consisting of: total amount of capitalized (debited) regulatory costs; account where regulatory assets are written-off; regulatory costs written off from the other regulatory assets balance, as they were recovered (paid-off) by rate payers; regulatory costs written off from the other regulatory assets balance, as they were not recovered (and thus were expensed) during the year; and 3) associated balances at year-end (instant value).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Miscellaneous Deferred Debits	233	<p>This schedule is tagged by reporting values for all the Miscellaneous Other Assets (aka Deferred Debits) line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items, that amount to FERC's Account 186 (Miscellaneous Deferred Debits). Report any material line items in line with the instructions of the schedule (i.e. all line items that are less than \$250,00 can be grouped by classes). A description of the miscellaneous other assets is required anytime the related attributes are reported (beginning balances; amounts capitalized (debit) during the year; amounts written-off (credit) to expense during the year; etc.).</p> <p>The schedule requires rollforward data for each reported line items to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durations values consisting of: total amount of capitalized (debited) miscellaneous other assets; account where miscellaneous other assets are written-off (credited); miscellaneous other assets written-off (and thus were expensed) during</p>

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		<p>the year; and 3) associated balances at year-end (instant value).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Accumulated Deferred Income Taxes	234	<p>This schedule is tagged by reporting values for all the Accumulated Deferred Income Taxes line items that will be defined by the filer. This schedule is a sequence table that allows filers with the option to write their own line items, which amount to FERC’s Account 190 (Accumulated Deferred Income Taxes). Report any material line items in line with the instructions of the schedule. A description of the items comprising the accumulated deferred income taxes are required anytime the related attributes are reported (beginning balances; amounts capitalized (credited through accounts 411.1 and 411.2) during the year; amounts expensed (debited through accounts 410.1 and 410.2) during the year; other adjustments to further capitalization or write-offs; etc.).</p> <p>Note that the Accumulated Deferred Income Taxes line items are also required to reported by their associated dimensional members along the UtilityAxis of the sequence table. The dimensional members that require a value consists of: operating utility (made of electric; gas; or other utility) and non-operating utility. In the event none of the members have values to be reported, leave blank and it will be assumed to be zero.</p> <p>The schedule requires roll forward data for each reported line items to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durational values consisting of: total amount of accumulated deferred income taxes expensed (debited to income statements accounts 410.1 and 410.2); total amount of accumulated deferred income taxes capitalized (credited to income statement accounts 411.1 and 411.2); other adjustments leading further capitalization (along with the associated account where these additions are offset (credited) in the income statement) or write-offs (along with the associated account where these reductions are offset (debited) in the income statement); and 3) associated balances at year-end (instant value).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Capital Stock	250	<p>This schedule is tagged by reporting values for all the Capital Stock line items that will be defined by the filer. This schedule is comprised of multiple sequence tables that provide filers with the option to write their own line items. Each sequence table is defined by the underlying type of capital stock (1. capital stock made up of issued common stock (FERC’s account 201); or 2. capital stock made up of issued preferred stock (FERC’s account 204)). Report the capital stock line items in the applicable sequence table, following the instructions outlined in the schedule.</p> <p>A description of the underlying capital stock (defined and reported by filers) are required anytime the related attributes are reported (number of shares; par value of issued shares; outstanding capital stock balance;</p>

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		<p>outstanding balance designated by filer as reacquired stock; etc.).</p> <p>Note that each schedule requires instant data for each reported line item (of common stock or preferred stock) to capture the following attributes as of year-end: 1) number of authorized shares; 2) price per share (of common or preferred shares); 3) price to redeem each share of common or preferred stock; 4) outstanding number of shares (w/o accounting for treasury stock (shares held by filer)); 5) outstanding capital stock balance; 6) number of treasury stock (shares reacquired back by filers); 7) outstanding balance of treasury stock (amounts to FERC's account 217); 8) number of shares held in sinking other funds; and 9) outstanding balance of investments held in sinking other funds.</p> <p>In addition, to the above attributes, the schedule requires totals for the following: 1) number of authorized shares; 2) outstanding number of shares; and 3) outstanding capital stock balance. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>if line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e. the order number for line items within the common stock sequence table should commence at 1; the order number for line items within the preferred stock sequence table should also commence at 1; etc.).</p>
Other Paid-in Capital	253	<p>This schedule is tagged by reporting values for all Other Paid In Capital (amounts in excess of the par value of common or preferred stock) line items that will be defined by the filer. This schedule is comprised of multiple sequence tables that provide filers with the option to write their own line items. Each sequence table is defined by the underlying type of other paid in capital (1. paid-in-capital due to donations received from stockholders (FERC's account 208); 2. paid-in-capital due to reductions in par value of capital stock (FERC's account 209); 3. paid-in-capital due to resale or cancellation of treasury stock (FERC's account 210); or 4. paid-in-capital due to miscellaneous items (FERC's account 211)). Report the various other paid in capital line items in the applicable sequence table, following the instructions outlined in the schedule.</p> <p>A description of the underlying other paid in capital items (defined and reported by filers) are required anytime the related attributes are reported (which consist of: 1) outstanding balance at year-end (instant value); 2) increases during the year (durational value); or 3) decreases during the year (durational value)). Note that these attributes require the associated total by each other paid in capital category (paid-in-capital due to donations received - account 208; 2. paid-in-capital due to reductions in par value - account 209; 3. paid-in-capital due to resale or cancellation of treasury stock - account 210; or 4. paid-in-capital due to miscellaneous items - account 211). All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>if line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the</p>

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		<p>order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e. the order number for line items within the paid-in-capital due to donations sequence table should commence at 1; the order number for line items within the paid-in-capital due to reductions in par value sequence table should also commence at 1; etc.).</p>
Capital Stock Expense	254b	<p>This schedule is tagged by reporting values for all the Expenses on Capital Stock (expenses incurred to issue the underlying capital stock) line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items, amounting to FERC’s account 214. Report any material line items in line with the instructions of the schedule. A description of the capital expenses (defined and reported by filers) are required anytime the related attributes are reported (balance at the end of year).</p> <p>A description of the overall expenses on capital items (defined and reported by filers) are required anytime the outstanding balance at year-end (instant value) is reported. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Long-Term Debt	256	<p>This schedule is tagged by reporting values for all the Long-Term Debt line items that will be defined by the filer. This schedule is comprised of multiple sequence tables that provide filers with the option to write their own line items. Each sequence table is defined by the underlying type of long-term debt (1. bonds (FERC’s account 221); 2. reacquired bonds (FERC’s account 222); 3. advances from associated companies (FERC’s account 223); or 4. other long-term debt (FERC’s account 224)). Report the long-term debt line items in the applicable sequence table, following the instructions outlined in the schedule.</p> <p>A description of the long-term debt (defined and reported by filers) are required anytime the related attributes are reported (date of issue; date of maturity; outstanding balance; interest rate; etc.).</p> <p>Note that each schedule requires either instant or durational data for each reported line items to capture the following attributes: 1) date of issue; 2) date of maturity; 3) outstanding long term debt balance; 4) interest rate on each applicable long term debt; 5) interest expense incurred during the year; 6) outstanding balance of long term debt held by filer; 7) outstanding balance of long term debt held in sinking or other funds; and 8) redemption price of long term debt at year-end.</p> <p>In addition, to the above attributes, the schedule requires totals for the following: 1) outstanding long-term debt balance; 2) interest expense incurred during the year; 3) outstanding balance of long-term debt held by filer; and 4) outstanding balance of long-term debt held in sinking or other funds. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>if line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e. the order number for line items within the bonds sequence table should</p>

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Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	<p>commence at 1; the order number for line items within the reacquired bonds sequence table should also commence at 1; etc.).</p> <p>This schedule is tagged by reporting values for all the Taxable Income Reconciliation line items that will be defined by the filer. This schedule is comprised of multiple sequence tables that provide filers with the option to write their own line items. Each sequence table is defined by the type of reconciling item between taxable and book income (1. taxable income not on books; 2. deductions on books and not on tax return; 3) income on books and not on tax return; 4) deductions forgone for book income. Report the reconciling items between taxable and book income line items in the applicable sequence table, following the instructions outlined in the schedule.</p> <p>A description of the associated reconciling items is required anytime the related attributes are reported (amount).</p> <p>Note that each schedule requires durational data for each reported line items to capture the following attribute of reconciling items between tax and book income: 1) amount during the year. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD). In addition, the schedule also requires reporting the reconciliation of tax rates, by the underlying defined line items in the schedule.</p> <p>if line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e. the order number for line items within the taxable income not on books sequence table should commence at 1; the order number for line items within the income on books and not on tax return sequence table should also commence at 1; etc.).</p>
Taxes Accrued, Prepaid and Charged During the Year	262	<p>This schedule is tagged by reporting values for all the Taxes Prepaid; Accrued; or Charged line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items in line with the instructions of the schedule. A description of the taxes incurred (defined and reported by filers) are required anytime the related attributes are reported (balance at the beginning of the year; and balance at the end of year; total taxes charged; etc.).</p> <p>In addition, the schedule requires line items to be reported by designated member through the UtilityAxis (operating utility (electric; gas; other) and non-operating utility).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD). In the event there are no items to be reported leave blank and it will be assumed to be zero.</p>
Accumulated Deferred Investment Tax Credits	266	<p>This schedule is tagged by reporting rollforward values that make up Accumulated Deferred Investment Tax Credits with line items that will be defined by the filer. This schedule is a sequence table that allows filers with the option to write their own line items, which amount to FERC's Account 255. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material</p>

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		<p>line items in line with the instructions of the schedule. A description of Accumulated Deferred Investment Tax Credits is required anytime the related attributes are reported (beginning balances; deferred during the year, allocations to income, adjustments; or ending balances).</p> <p>The schedule requires rollforward data for each reported line item (Accumulated Deferred Investment Tax Credits) to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durational values consisting of: deferred during the year, allocations to income, and adjustments; and 3) associated balances at year-end (instant value). Account number will be a durational value entered as a string of numbers. Adjustment explanation should be entered as a string of text.</p> <p>In addition, the schedule requires line items to be reported by designated member through the UtilityAxis (operating utility (electric; gas; other) and non-operating utility).</p> <p>Note that all of the reported values for each line item should balance in a typical roll forward fashion (i.e. Instance Values for Beginning of Current Period + Durational Values for Current Period = Instance Values for Ending of Current Period).</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Other Deferred Credits	269	<p>This schedule is tagged by reporting rollforward values that make up Other Deferred Credits with line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items in line with the instructions of the schedule. A description of the other deferred credits is required anytime the related attributes are reported (beginning balances; debits; or credits).</p> <p>The schedule requires rollforward data for each reported line item (other deferred credits) to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durational values consisting of: debits and credits; and 3) associated balances at year-end (instant value). Account charged will be a durational value entered as a string of numbers. Contra account will be a durational value entered as a string of numbers.</p> <p>Note that all of the reported values for each line item should balance in a typical roll forward fashion (i.e. Instance Values for Beginning of Current Period + Durational Values for Current Period = Instance Values for Ending of Current Period).</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Accumulated Deferred Income Taxes-Accelerated Amortization Property	272	<p>This schedule is tagged by reporting values for all the Accumulated Deferred Income Taxes related to Accelerated Amortization Property line items that will be defined by the filer. This schedule is a sequence table that allows filers with the option to write their own line items, which amount to FERC's Account 281. Report any material line items in line with the instructions of the schedule. A description of the items comprising the accumulated deferred income taxes for other property</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>are required anytime the related attributes are reported (beginning balances; amounts capitalized (credited through accounts 411.1 and 411.2) during the year; amounts expensed (debited through accounts 410.1 and 410.2) during the year; other adjustments to further capitalization or write-offs; etc.).</p> <p>Note that the Accumulated Deferred Income Taxes for Accelerated Amortization Property line items are also required to reported by their associated dimensional members along the UtilityAxis of the sequence table. The dimensional members that require a value consists of: operating utility (made of electric; gas; or other utility) and non-operating utility. In the event none of the members have values to be reported, leave blank and it will be assumed to be zero.</p> <p>The schedule requires roll forward data for each reported line items to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durational values consisting of: total amount of accumulated deferred income taxes for other property expensed (debited to income statements accounts 410.1 and 410.2); total amount of accumulated deferred income taxes for other property capitalized (credited to income statement accounts 411.1 and 411.2); other adjustments leading further capitalization (along with the associated account where these additions are offset (credited) in the income statement) or write-offs (along with the associated account where these reductions are offset (debited) in the income statement); and 3) associated balances at year-end (instant value).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Accumulated Deferred Income Taxes-Other Property	274	<p>This schedule is tagged by reporting values for all the Accumulated Deferred Income Taxes related to Other Property line items that will be defined by the filer. This schedule is a sequence table that allows filers with the option to write their own line items, which amount to FERC's Account 282. Report any material line items in line with the instructions of the schedule. A description of the items comprising the accumulated deferred income taxes for other property are required anytime the related attributes are reported (beginning balances; amounts capitalized (credited through accounts 411.1 and 411.2) during the year; amounts expensed (debited through accounts 410.1 and 410.2) during the year; other adjustments to further capitalization or write-offs; etc.).</p> <p>Note that the Accumulated Deferred Income Taxes for Other Property line items are also required to reported by their associated dimensional members along the UtilityAxis of the sequence table. The dimensional members that require a value consists of: operating utility (made of electric; gas; or other utility) and non-operating utility. In the event none of the members have values to be reported, leave blank and it will be assumed to be zero.</p> <p>The schedule requires rollforward data for each reported line items to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durational values consisting of: total amount of accumulated deferred income taxes for other property</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>expensed (debited to income statements accounts 410.1 and 410.2); total amount of accumulated deferred income taxes for other property capitalized (credited to income statement accounts 411.1 and 411.2); other adjustments leading further capitalization (along with the associated account where these additions are offset (credited) in the income statement) or write-offs (along with the associated account where these reductions are offset (debited) in the income statement); and 3) associated balances at year-end (instant value).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Accumulated Deferred Income Taxes-Other Property	276	<p>This schedule is tagged by reporting values for all the Accumulated Deferred Income Taxes related to Other line items that will be defined by the filer. This schedule is a sequence table that allows filers with the option to write their own line items, which amount to FERC's Account 283. Report any material line items in line with the instructions of the schedule. A description of the items comprising the accumulated deferred income taxes for other types are required anytime the related attributes are reported (beginning balances; amounts capitalized (credited through accounts 411.1 and 411.2) during the year; amounts expensed (debited through accounts 410.1 and 410.2) during the year; other adjustments to further capitalization or write-offs; etc.).</p> <p>Note that the Accumulated Deferred Income Taxes for Other line items are also required to reported by their associated dimensional members along the UtilityAxis of the sequence table. The dimensional members that require a value consists of: operating utility (made of electric; gas; or other utility) and non-operating utility. In the event none of the members have values to be reported, leave blank and it will be assumed to be zero.</p> <p>The schedule requires rollforward data for each reported line items to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durations values consisting of: total amount of accumulated deferred income taxes for other expensed (debited to income statements accounts 410.1 and 410.2); total amount of accumulated deferred income taxes for other capitalized (credited to income statement accounts 411.1 and 411.2); other adjustments leading further capitalization (along with the associated account where these additions are offset (credited) in the income statement) or write-offs (along with the associated account where these reductions are offset (debited) in the income statement); and 3) associated balances at year-end (instant value).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Other Regulatory Liabilities	278	<p>This schedule is tagged by reporting rollforward values that make up other regulatory liabilities with line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items in line with the instructions of the schedule. A description of the other regulatory liabilities of the user-defined line items are required anytime the required attributes are reported (amount).</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>The schedule requires rollforward data for each reported line item (other regulatory liabilities) to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durational values consisting of: debits and credits; and 3) associated balances at year-end (instant value). Account charged will be a durational value entered as a string of numbers. Contra account will be a durational value entered as a string of numbers. Account credited will be a durational value entered as a string of numbers.</p> <p>Note that all of the reported values for each line item should balance in a typical roll forward fashion (i.e. Instance Values for Beginning of Current Period + Durational Values for Current Period = Instance Values for Ending of Current Period).</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Electric Operating Revenues	300	<p>This schedule is tagged by reporting values for all the underlying electric operating revenue line items. All of the electric operating revenue line items require a response (and associated tagging) and are organized by their associated account number (that follows FERC's Uniform System of Accounts). All of the line items have durational values, to indicate the activity for the year, and are required to be reported for both 1) the current period (balances for current ending quarter and year) and 2) the prior period (balances for prior ending quarter and year). The reported values are durational values, expressed in their designated units (amount - USD; and megawatts hours sold - mwh).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable leave blank and it will be assumed to be zero.</p>
Regional Transmission Service Revenues (Account 457.1)	302	<p>This schedule is tagged by reporting the value for each components of regional transmission services revenue with regards to revenue collected for each service during the year. The description of these items must be reported if a numerical value is reported during the year. The reported values are instant values, expressed in their designated units (amount - USD).</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Sales of Electricity by Rate Schedules	304	<p>This schedule is tagged by reporting the underlying details of each rate schedule in effect during the year as defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. The description of these items must be reported if a numerical value is reported for any of the required attributes - megawatt hours of electricity sold, revenue, average number of customers, average kilowatt hours per customer, and average revenue per kilowatt hours.</p> <p>The reported values are durational values. Note that the schedule requires durational data for all reported line items to capture the following attributes: 1) number and title of rate schedule); 2) megawatt hours sold (in megawatt hours); 3) revenue (USD); 4) average number of customers; 5) KWh of sales per customer (in kilowatt hours) and 6)</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>revenue per KWh sold (USD).</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Sales for Resale	310	<p>This schedule is tagged by reporting the underlying details of each rate schedule in effect during the year as defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. The description of these items must be reported if a numerical value is reported for any of the required attributes - megawatt hours of electricity sold, revenue, average number of customers, average kilowatt hours per customer, and average revenue per kilowatt hours.</p> <p>The reported values are durational values. Note that the schedule requires durational data for all reported line items to capture the following attributes: 1) number and title of rate schedule); 2) megawatt hours sold (in megawatt hours); 3) revenue (USD); 4) average number of customers; 5) KWh of sales per customer (in kilowatt hours) and 6) revenue per KWh sold (USD).</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Electric Operation and Maintenance Expenses	320	<p>This schedule is tagged by reporting values for all the underlying electric operating revenue line items. All of the electric operating revenue line items require a response (and associated tagging) and are organized by their associated account number (that follows FERC's Uniform System of Accounts). All of the line items have durational values, to indicate the activity for the year, and are required to be reported for both 1) the current period (balances for current ending quarter and year) and 2) the prior period (balances for prior ending quarter and year). The reported values are durational values, expressed in their designated units (amount - USD).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable leave blank and it will be assumed to be zero.</p>
Purchased Power	326	<p>This schedule is tagged by reporting values for power purchased during the year that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items in line with this schedule's instructions. A description of the user-defined line items (name of company or public authority) are required anytime the related attributes are reported (statistical classification, rate schedule, average monthly billing demand, actual demand. etc.).</p> <p>Note that the schedule requires the underlying data for each reported line item (power purchased) to capture the following attributes: 1) name of the seller or other party; 2) statistical classification; 3) FERC rate schedule or tariff number; 4) average monthly billing demand (in megawatts); 5) average monthly NCP demand (in megawatts); 6) average monthly CP demand (in megawatts); 7) megawatt hours purchased (MWh); 8) megawatt hours received (in megawatt hours); 9) megawatt hours delivered (in megawatt hours); 10) demand charge revenue (USD); 11) energy charge revenue (USD); 12) other charge revenue (USD); and 13) total revenue (USD).</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>The reported values are durational values. Statistical classification should be entered based on the original contractual terms and should be entered with one of the codes: RQ, LF, IF, SF, LU, IU, EX, OS, or AD.</p> <p>if line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Transmission of Electricity for Others	328	<p>This schedule is tagged by reporting values for all the Transmission of Electricity for Others line items. This schedule is a sequence table that allows the filers with the option to write their own line items, for all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the period.</p> <p>Note that the schedule requires durational data for all reported line items to capture the following attributes: 1) the company or public authority that paid for the transmission service; 2) the company or public authority that the energy was received from; 3) the company or public authority that the energy was delivered to; and 4) Statistical Classification code based on the original contractual terms and conditions of the service; 4) FERC rate schedule or tariff number; 5) point of receipt; 6) point of delivery; 7) billing demand (in megawatts); 8) megawatt hours received (in megawatt hours); 9) megawatt hours delivered (in megawatt hours); 10) demand charge revenue (USD); 11) energy charge revenue (USD); 12) other charges (USD); and 13) total revenues (USD).</p> <p>All of the reported values should be entered as a string of text. Statistical classification should be entered based on the original contractual terms and should be entered with one of the codes: FNO, FNS, LFP, OLF, SFP, NF, OS, or AD.</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Transmission of Electricity by ISO/RTOs	331	<p>This schedule is tagged by reporting values for all the Transmission of Electricity by ISO/RTOs line items. This schedule is a sequence table that allows the filers with the option to write their own line items, for all transmission of electricity. The description (transmission owner) of these items must be reported if a numerical value is reported for any of the required attributes - total revenue by rate schedule or total revenue.</p> <p>Note that the schedule requires durational data for all reported line items to capture the following attributes: 1) Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO; 2) Statistical Classification code based on the original contractual terms and conditions of the service; 3) FERC rate schedule or tariff number; 4) total revenue by rate schedule or tariff; and 5) total revenue.</p> <p>All of the reported values should be entered as a string of text. Statistical classification should be entered based on the original contractual terms and should be entered with one of the codes: FNO, FNS, LFP, OLF, SFP, NF, OS, or AD.</p>

Schedule Name	Schedule #	Tagging Instructions
		If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.
Transmission of Electricity by Others	332	<p>This schedule is tagged by reporting values for all the Transmission of Electricity for Others line items. This schedule is a sequence table that allows the filers with the option to write their own line items, for all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the period.</p> <p>Note that the schedule requires durational data for all reported line items to capture the following attributes: 1) the company or public authority that provided for the transmission service; 2) statistical classification code based on the original contractual terms and conditions of the service; 3) megawatt hours received (in megawatt hours); 4) megawatt hours delivered (in megawatt hours); 5) demand charge revenue (USD); 6) energy charge revenue (USD); 7) other charges (USD); and 8) total cost of transmission (USD).</p> <p>All of the reported values should be entered as a string of text. Statistical classification should be entered based on the original contractual terms and should be entered with one of the codes: FNO, FNS, LFP, OLF, SFP, NF, OS, or AD.</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Miscellaneous General Expenses-Electric	335	<p>This schedule is tagged by reporting values for all the Miscellaneous General Expenses-Electric line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items, amounting to FERC's account 930.2. A description of the miscellaneous expense (defined and reported by filers) are required anytime the related attributes are reported (amount).</p> <p>All of the reported amounts are durational in nature. Expenses reported are monetary values, associated to a monetary unit (i.e. USD).</p>
Depreciation and Amortization of Electric Plant	336	<p>This schedule is tagged by reporting the depreciation and amortization values for each member along the domain axis (FunctionalClassificationAxis). The members of the domain consist of plant facilities (intangible plant; manufacturing plant; etc.) and the reported amounts are monetary values with a "debit" sign. The reported amounts are durational values, expressed in their designated units (amount - USD).</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Regulatory Commission Expenses	350	<p>This schedule is tagged by reporting regulatory commission expenses as defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report separate line of data for each distinct commission expense. A description of the user-defined line items (name of regulatory commission or body the Regulatory docket or case number and a description of the case) are required anytime the related attributes are reported (assessed by regulatory commission, expense of utility, total expense, and deferred in account 182.3).</p> <p>Note that the schedule includes durational values to report the current</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>period activity (assessed by regulatory commission, expense of utility, total expense, expenses incurred during the year, and amounts amortized during the year) and instant values to report the amount deferred in account 182.3 at beginning of the year. The reported amounts are durational values, expressed in their designated units (amount - USD). Account numbers charged during the year and departments \should be entered as a string of text.</p> <p>Additionally, the amount assessed by the regulatory commission and expense of utility should sum to the total expense during the year.</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Research, Development and Demonstration Activities	352	<p>This schedule is tagged by reporting research, development and demonstration costs incurred as defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report separate line of data for each distinct cost. A description of the user-defined line items (classification and description) are required anytime the related attributes are reported (costs incurred internally, costs incurred externally, amounts charged during the year, and unamortized accumulation).</p> <p>All of the reported amounts are durational in nature. Expenses reported are monetary values, associated to a monetary unit (i.e. USD). Account numbers should be entered as a string of text.</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Distribution of Salaries and Wages	354	<p>This schedule is tagged by reporting values for all the underlying distribution of total salaries and wages for the year line items by direct payroll distribution and allocation of payroll charged for clearing accounts. All of the line items require a response (and associated tagging) and are organized by their classification. All of the line items have durational values, to indicate the activity for the year, expressed in their designated units (amount - USD).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable leave blank and it will be assumed to be zero.</p>
Common Utility Plant and Expenses	356	<p>This schedule is tagged by reporting common utility plant and expenses during the year. The details of the utility plant and expenses will be entered as a textblock.</p>
Amounts included in ISO/RTO Settlement Statements	397	<p>This schedule is tagged by reporting values for all the amounts included in ISO/RTO settlement statements line items. This schedule is a sequence table that allows the filers with the option to write their own line items, amounting to other items. Amounts in FERC's account 555, and 447 will be listed separately. A description of the other items (defined and reported by filers) are required anytime a balance is reported.</p> <p>All of the reported amounts are instant values with amounts reported at the end of each quarter, associated to a monetary unit (i.e. USD).</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>

Schedule Name	Schedule #	Tagging Instructions
Purchase and Sale of Ancillary Services	398	<p>This schedule is tagged by reporting values for Purchase and Sale of Ancillary Services line items. All of the ancillary services line items require a response (and associated tagging) and are organized by line item. All of the line items have durational values, to indicate the activity for the year, and are required to be reported for both 1) amount purchased for the year; and 2) amount sold for the year.</p> <p>The reported values are durational values, expressed in their designated units (amount - USD). Number of units and units of measure should be defined by the filer.</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable leave blank and it will be assumed to be zero.</p>
Monthly Transmission System Peak Load	400	<p>This schedule is tagged by reporting values for all the underlying Monthly Transmission System Peak Loads for the year line items as defined by the filer. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system. This schedule is a sequence table that allows the filers with the option to write their own line items. Report monthly peak load for each transmission system. Define the monthly period using the MonthAxis.</p> <p>All of the line items have durational values, to indicate the activity for the year. Note that the schedule requires durational data for all reported line items to capture the following attributes: 1) firm network service for self (in megawatts); 2) firm network service for others (in megawatts); 3) long term firm point-to-point reservations (in megawatts); 4) other long term firm service (in megawatts); 5) short-term firm point-to-point reservations (in megawatts); and 6) other service (in megawatts).</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Monthly ISO/RTO Transmission System Peak Load	400a	<p>This schedule is tagged by reporting values for all the underlying Monthly Transmission System Peak Loads for the year line items as defined by the filer. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system. This schedule is a sequence table that allows the filers with the option to write their own line items. Report monthly peak load for each transmission system. Define the monthly period using the MonthAxis.</p> <p>All of the line items have durational values, to indicate the activity for the year. Note that the schedule requires durational data for all reported line items to capture the following attributes: 1) imports into ISO/RTO (in megawatts); 2) exports from ISO/RTO (in megawatts); 3) through and out service (in megawatts); 4) network service usage (in megawatts); 5) point-to-point service usage (in megawatts); and 6) total usage (in megawatts).</p> <p>Additionally, network service usage and point-to-point service usage should sum to total usage.</p> <p>If line orders are omitted the order of the items will not be ordered. To</p>

Schedule Name	Schedule #	Tagging Instructions
		create blank lines, enter an order number only.
Electric Energy Account	401a	<p>This schedule is tagged by reporting values for electric energy account line items. All of the electric operating revenue line items require a response (and associated tagging) and are organized by line item. All of the line items have durational values, to indicate the activity for the year, and are required to be reported for both 1) the current period (balances for current ending quarter and year) and 2) the prior period (balances for prior ending quarter and year). The reported values are durational values, expressed in their designated units (amount - USD).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable leave blank and it will be assumed to be zero.</p>
Monthly Peaks and Output	401b	<p>This schedule is tagged by reporting values for all the underlying monthly peak loads and energy output for the year line items as defined by the filer. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system. This schedule is a sequence table that allows the filers with the option to write their own line items. Report monthly peak load for each transmission system. Define the monthly period using the MonthAxis.</p> <p>All of the line items have durational values, to indicate the activity for the year. Note that the schedule requires durational data for all reported line items to capture the following attributes: 1) total monthly energy (in megawatt hours); 2) monthly non-requirements sales for resale & associated losses (in megawatts); 3) monthly peak (in megawatts); 4) day of month of peak; and 5) hour of monthly peak.</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Steam Electric Generating Plant Statistics	402	<p>This schedule is tagged by reporting statistics for all large plants are steam plants with installed capacity of 25,000 Kw or more line items. This schedule is comprised of one table that provide filers with defined line items, categorized by plant. All the defined line items should be reported for plant in service only. Report all the defined line items in the applicable sequence table, following the instructions outlined in the schedule.</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD). All of the reported statistical values are energy-type values, defined by their underlying units (energy - KWh, MWh, Btu, MMBTU; power- MW; etc.).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable leave blank and it will be assumed to be zero.</p>
Hydroelectric Generating Plant Statistics	406	<p>This schedule is tagged by reporting statistics for all hydro plants of 10,000 Kw or more of installed capacity line items. This schedule is comprised of one table that provide filers with defined line items, categorized by plant. All the defined line items should be reported for plant in service only. Report all the defined line items in the applicable sequence table, following the instructions outlined in the schedule.</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD). All of the reported statistical values are energy-type values, defined by their underlying units (energy - KWh, MWh, Btu, MMBTU; power- MW; etc.).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable leave blank and it will be assumed to be zero.</p>
Pumped Storage Generating Plant Statistics	408	<p>This schedule is tagged by reporting statistics for all large plants and pumped storage plants of 10,000 Kw or more of installed capacity line items. This schedule is comprised of one table that provide filers with defined line items, categorized by plant. All the defined line items should be reported for plant in service only. Report all the defined line items in the applicable sequence table, following the instructions outlined in the schedule.</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD). All of the reported statistical values are energy-type values, defined by their underlying units (energy - KWh, MWh, Btu, MMBTU; power- MW; etc.).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable leave blank and it will be assumed to be zero.</p>
Generating Plant Statistics Pages	410	<p>This schedule is tagged by reporting statistics for generating steam plants of less than 25,000 Kw, internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity as defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report separate line of data for each distinct cost. A description of the user-defined line items (name of plant) is required anytime the related attributes are reported (cost of plant, net peak demand, net generation excluding plant use).</p> <p>All of the reported amounts are durational in nature. Note that the schedule requires data for all reported line items to capture the following attributes: 1) name of plant; 2) Year Orig. Const; 3) installed capacity name plate rating (in megawatts); 4) net peak demand (in megawatts); 5) net generation excluding plant use (in megawatts); 6) cost of plant (USD); 7) plant costs per MW (USD); 8) Operation excluding fuel (USD); 9) Fuel production expenses (USD); 10) Maintenance production expenses; 11) Kind of fuel; and 12) Fuel costs (\$\$/BTU).</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Transmission Line Statistics Pages	422	<p>This schedule is tagged by reporting statistics for transmission line, cost of lines, and expenses for the year as defined by the filer. Each transmission line having nominal voltage of 132 kilovolts or greater should be reported separately. This schedule is a sequence table that allows the filers with the option to write their own line items.</p> <p>Note that the schedule requires durational data for all reported line</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>items to capture the following attributes: 1) designation from; 2) designation to; 3) operating voltage (in kilovolt); 4) designed voltage (in kilovolt); 5) type of supporting structure; 6) length on structure of line designated (in pole miles); 7) length on structures of another line (in pole miles); and 8) number of circuits.</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Transmission Lines Added During the Year	424	<p>This schedule is tagged by reporting operational values for all the Transmission lines added during the year line items. This schedule is a sequence table that allows the filers with the option to write their own line items, for each transmission line. Report any material line items in line with the instructions of the schedule. A description of the transmission line (defined and reported by filers) are required anytime the length (in miles) are reported during the year.</p> <p>All of the reported length of pipeline is expressed as an instant value expressed in miles.</p>
Substations	426	<p>This schedule is tagged by reporting information for concerning substations at the of the year/period as defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report separate line of data for each distinct cost. A description of the user-defined line items (name and location of substation and character of substation) is required anytime the related attributes are reported (primary, secondary, tertiary voltage).</p> <p>All of the reported amounts are durational in nature. Note that the schedule requires durational data for all reported line items to capture the following attributes: 1) name and location of substation; 2) character of substation; 3) primary voltage (in MVa); 4) secondary voltage (in MVa); 5) tertiary voltage (in MVa); 6) capacity of substation (in MVa); 7) number of transformers in service; 8) number of spare transformers; 9) type of equipment; 10) number of units; and 11) total capacity (in MVa).</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Transactions with Associated (Affiliated) Companies	429	<p>This schedule is tagged by reporting statistics for generating steam plants of less than 25,000 Kw, internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity as defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report separate line of data for each distinct cost. A description of the user-defined line items (name of plant) is required anytime the related attributes are reported (cost of plant, net peak demand, or net generation excluding plant use).</p> <p>All of the reported amounts are durational in nature. Note that the schedule requires data for all reported line items to capture the following attributes: 1) name of plant; 2) Year Orig. Const; 3) installed capacity name plate rating (in megawatts); 4) net peak demand (in megawatts); 5) net generation excluding plant use (in megawatts); 6) cost of plant (USD); 7) plant costs per MW (USD); 8) operation excluding fuel (USD); 9) Fuel production expenses (USD); 10) Maintenance production expenses; 11) Kind of fuel; and 12) Fuel costs</p>

Schedule Name	Schedule #	Tagging Instructions
		(\$\$/BTU). If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.

Appendix 2: Specific Filing Instructions for Form 2

Schedule Name	Schedule #	Tagging Instructions
Identification	1	<p>This schedule is tagged by reporting values for all the underlying Identification line items. All of the Identification line items require a response (and associated tagging). All line items have durational values and are required to be reported for the current period.</p> <p>For reporting elements that are not applicable, leave blank and it will be assumed to be zero or not applicable.</p>
General Information	101	<p>This schedule is tagged by reporting values for all the underlying general information line items. Note that all of the line items require a response (and associated tagging). For certain line items that are “yes” or “no” questions (Boolean line items), additional line items are required (i.e. If a company is incorporated under a special law, a reference ID to such law is required).</p>
Control Over Respondent	102	<p>This schedule is tagged by reporting the value for each entity (corporation; joint venture; partnership; trust; etc.) that held control over the filer (respondent) as of the end of the year. The name of each controlling entity must be reported if a value is reported for any of the required attributes (type of control; state of incorporation; and ownership percentage). The reported values are durational values, except for the ownership percentage which is an instant value (ownership percentages over the respondents are reported as of the end of the year). The type of control over the filer (respondent) must be reported and tagged following the instructions in the form.</p> <p>Add all of the entities that controlled the filer (respondent) as of the end of the year. If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Corporations Controlled by Respondent	103	<p>This schedule is tagged by reporting the value for each entity (corporation; joint venture; partnership; trust; etc.) that the filer (respondent) controlled throughout the year. The name of each entity must be reported if a value is reported for any of the required attributes (type of control; kind of business; state of incorporation; and ownership percentage). The reported values are durational values, except for the ownership percentage which is an instant value (respondent’s ownership percentages are reported as of the end of the year).</p> <p>Add all of the entities that the filer (respondent) controlled during the year. If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Security Holders and Voting Powers	107	<p>This schedule is tagged by reporting the required line items regarding the last stockholders meeting prior to the end of the year. All of the line items are required to be reported (latest stockholders meeting; total number of casted votes; date and place of stockholders’ meeting) and all of them are instant values (to designate the latest stockholders meeting).</p> <p>This schedule is also tagged by reporting the 10 security holders that had the highest voting power in the filer (respondent) as of the last stockholders meeting. The name and address of the 10 security holders are required to be reported along with their required attributes (total votes, broken down by type of security (common; preferred; other)). All line items are instant values.</p> <p>Add the 10 security holders with the highest voting power as of the last</p>

Schedule Name	Schedule #	Tagging Instructions
		stockholders meeting. If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.
Important Changes During the Year	108.1	This schedule is tagged by reporting on any of the applicable 13 material changes line items during the year. These line items are all textbox attributes and will be applicable only in the event a material change corresponds to each of the changes outlined by the 13 textbox line items.
Comparative Balance Sheet	110	<p>This schedule is tagged by reporting values for all the underlying balance sheet line items. All of the balance sheet line items require a response (and associated tagging) and are organized by their associated account number (that follows FERC's Uniform System of Accounts). All of the line items have instant values, and numerical values are required to be reported for both 1) the current period (balances for current quarter or current year) and 2) the prior period (balances for prior year).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable leave blank and it will be assumed to be zero.</p>
Statement of Income for the Year	114	<p>This schedule is tagged by reporting values for all the underlying Income Statement line items. All of the income statement line items require a response (and associated tagging) and are organized by their associated account number (that follows FERC's Uniform System of Accounts). All of the line items have durational values, to indicate the activity for the year, and are required to be reported for both 1) the current period (balances for current ending quarter and year) and 2) the prior period (balances for prior ending quarter and year).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable leave blank and it will be assumed to be zero.</p> <p>Note that for all the Operating Income line items (situated in rows 1 through 26) values are also required to be reported by the underlying regulated utility (electric; gas; other utility) for both reporting periods. In the event the filer does not have a regulated utility in its operations, and thus there are no values to be reported, leave blank and it will be assumed to be zero. If the filer has multiple utilities in its operations, aggregate the reported data by type (electric; gas; or other) to report the operating income line items (situated in rows 1 through 26).</p>
Statement of Accumulated Comprehensive Income and Hedging Activities	117	<p>This schedule is tagged by reporting the rollforward values for all of the Accumulated Other Comprehensive Income line items defined in the schedule. These line items include: 1) unrealized gains / losses on available for sale securities; 2) minimum pension liability adjustment; 3) foreign currency hedges; 4) cash flow hedge for interest rate swaps; 5) cash flow hedges for other; and 6) other adjustments. Note that each line item, represents an activity that affects the balance of Accumulated Other Comprehensive Income. In the event there is an activity that is not outlined by any of these 6-line items, please aggregate and report under the line item "other adjustments".</p> <p>The reporting periods for all of the above line items should include values: 1) Instance values (balances) for Beginning of Preceding Period (Quarter or Year); 2) Durational values for Prior Period (Quarter or Year); 3) Instance values (balances) for Ending of Preceding Period (Quarter or Year); 4) Durational values for Current Period (Quarter or Year); and 5) Instance values (balances) for Ending of Current Period (Quarter or Year).</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>Note that the instance values of the Ending of Preceding Period, also serve as the values for the reported period of Beginning of Current Period (Quarter or Year). Further, note that the Durational value for Prior and Current periods, are delineated by two reporting elements (1) changes in fair value; and 2) reclassifications from net income) that reflect the activity within Accumulated Other Comprehensive Income. Report the activity for each of the line items, through these two reporting elements (1) changes in fair value; and 2) reclassifications from net income).</p> <p>Note that all of the reported values for each line item should balance in a typical roll forward fashion (i.e. Instance Values for Beginning of Preceding Period + Durational Values for Prior Period = Instance Values for Ending of Preceding Period). All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Statement of Retained Earnings for the Year	118	<p>This schedule is tagged by reporting values for all the underlying retained earnings line items. In addition to the line items that are organized by their associated account number (which follow FERC’s Uniform System of Accounts), this schedule also provides filers with the option to write their own line items through a user-defined sequence table. Report any additional line items through this filer-defined sequence table, to capture all material items that are not currently reflected within the retained earnings line items. A description of the user-defined line items is required anytime the required attributes are reported (contra account; or amount).</p> <p>The line items have both instance and durational values, to report the rollforward of retained earnings. The reporting periods for all of the above line items should include these values: 1) Instance values (balances) for Beginning of Period (Year); 2) Durational values for the Period (Year); and 3) Instance values (balances) for Ending of Period (Year). The reporting period for this schedule requires both 1) Current and 2) Prior Year balances. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>Add all of the filer-defined line items in the sequence tables. If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. The schedule includes multiple tables to report additional categories of filer-defined retained earnings. When completing the Order Number for each for these tables, should always commence at number 1.</p>
Statements of Cash Flows	120	<p>This schedule is tagged by reporting values for all the underlying cash flow line items. In addition to the defined line items, this schedule also provides filers with the option to write their own line items through a use-defined sequence table. There are multiple sequence tables, to capture different categories of cash flow operations (non-adjustments for operating activities, other adjustments for investing activities; other adjustments for financing activities, etc.). Report any additional line items through these use-defined sequence tables, to show all material items that are not currently reflected within the cash flow line items. A description of the user-defined line items is required anytime the required attributes are reported (amounts).</p> <p>The line items have durational values (with the exception of the cash balances which are instance values). All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit),</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>associated to a monetary unit (i.e. USD).</p> <p>Add all the user-defined line items in the provided sequence tables. If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e. the order number for line items within the non-cash adjustment for operating activities sequence table should commence at 1; the order number for line items within the other adjustment for investing activities sequence table should also commence at 1; etc.).</p>
Notes to Financial Statements	122	<p>This schedule is tagged by reporting on any of the applicable 15 footnote line items during the year. These line items are all textbox attributes and will be applicable only in the event the filer has an applicable footnote that corresponds to them.</p>
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200	<p>This schedule is tagged by reporting values for all the Accumulated Depreciation line items. All of the listed line items require a response (and associated tagging) and are organized by the underlying utility's capital functions (1. utility in-service; 2. utility leased to others; 3. utility held for future use; 4. construction work in progress; and 5. utility's adjustments). All of the line items have instant values, to indicate values at the end of the year, and are required to be reported for the current period (balances for current quarter or year). For reporting elements that are not applicable leave blank and it will be assumed to be zero.</p> <p>In addition to line items being reported under utility's capital function, they all also need to be reported (tagged) by the utility's functional segments (electric; gas; other utility; or common utility). In the event the filer does not have a utility in its operations, and thus there are no values to be reported, leave blank and it will be assumed to be zero. If the filer has multiple utilities in its operations, aggregate the reported data by type (electric; gas; or other) to report the accumulated depreciation line items.</p>
Gas Plant in Service	204	<p>This schedule is tagged by reporting the rollforward values for all of the Gas Plant In Service line items defined in the schedule. All of the listed line items require a response and are organized by FERC's Uniform System of Accounts. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>The rollforward of the Gas Plant In Service line items will include the following: 1) Instance values for Beginning of Current Period Balances; 2) Durational values for Current Period Additions; Retirements; Adjustments and Transfers; 3) Instance values for Ending of Current Period Balances.</p> <p>Note that all of the reported values for each line item should balance in a typical roll forward fashion (i.e. Instance Values for Beginning of Current Period + Durational Values for Current Period = Instance Values for Ending of Current Period).</p>
Gas Property and Capacity Leased from Others	212	<p>This schedule is tagged by reporting values for all the Gas Property Leased From Others line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items in line with the instructions of the schedule. A description (name of lessor and lease) of the user-defined line items are required anytime the required attributes are reported (amount).</p> <p>All the line items have durational values. All of the reported amounts are</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>if line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Gas Property and Capacity Leased to Others	213	<p>This schedule is tagged by reporting values for all the Gas Property Leased To Others line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items in line with the instructions of the schedule. A description (name of lessee and lease) of the user-defined line items are required anytime the required attributes are reported (amount).</p> <p>All the line items have durational values. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>if line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Gas Plant Held for Future Use	214	<p>This schedule is tagged by reporting values for all the Gas Plant Held for Future Use line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items as shown on the schedule's instructions. A description of the user-defined line items is required anytime the required attributes are reported (amount).</p> <p>All the line items have durational values. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>if line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Construction Work in Progress-Gas	216	<p>This schedule is tagged by reporting values for all the Construction Work In Progress-Gas line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items as shown on the schedule's instructions. A description of the user-defined line items is required anytime the required attributes are reported (amount).</p> <p>All the line items have durational values. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>if line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Non-Traditional Rate Treatment Afforded New Projects	217	<p>This schedule is tagged by reporting values for all the New Projects With Non-Traditional Rate Treatment line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items in line with this schedule's instructions. A description of the user-defined line items (new project) are required anytime the related attributes are reported (rate treatment; docket number; accumulated dep; etc.).</p> <p>Note that the schedule requires financial data for each reported line item (new projects) to capture their yearly activity (operating expenses; maintenance expenses; depreciation expenses; revenues) along with</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>associated balances at year-end (accumulated depreciation; accumulated deferred income taxes).</p> <p>All the line items have either instant or durational values. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>if line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
General Description of Construction Overhead Procedure	218	<p>This schedule is tagged by reporting values for all the Construction Overhead line items defined in the schedule. A value must be reported for each line item. In the event there are no values to be report, leave blank and it will be assumed to zero.</p> <p>Note that the schedule requires capital data by source of funding (i.e. the holder of long-term debt; holder of common stock; etc.) along with associated rate of return on such capital by type of rate (FERC approved rate; black-box settlement rate; or actual three-year average rate).</p> <p>Additionally, the schedule, require to report the calculated cost of capital, as outlined by the formulas in the schedule. Report the results of the cost of capital formulas.</p> <p>All the line items have instant periods. They are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Accumulated Provision for Depreciation of Gas Utility Plant	219	<p>This schedule is tagged by reporting the values for all of the Accumulated Depreciation line items defined in the schedule. These line items include the accumulated depreciation accounts (following FERC’s Uniform System of Accounts) that are organized by the underlying utility functions (1. utility in-service; 2. utility leased to others; and 3. utility held for future use). All of the line items have instant values, to indicate values at the end of the year, and are required to be reported for the current period (balances for current quarter or year).</p> <p>For reporting elements that are not applicable leave blank and it will be assumed to be zero.</p>
Gas Stored	220	<p>This schedule is tagged by reporting the rollforward line items related to Gas Stored inventory accounts. All of the rollforward line items are defined by the schedule and are required to be reported for each of the Gas Stored inventory accounts (following FERC’s Uniform System of Accounts). In the event line items for a particular account are not applicable, leave blank and it will be assumed to be zero.</p> <p>Note that the rollforward line items include instant values, to report the current period beginning and ending balances of Gas Stored inventory accounts, and durational values to report the current period activity (1. deliveries; 2. withdrawals; and 3. adjustments).</p> <p>The reported financial amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD). The reported volumes are instant energy values, reported in dekatherms</p>

Schedule Name	Schedule #	Tagging Instructions
Investments	222	<p data-bbox="586 226 1430 262">(Dth).</p> <p data-bbox="586 262 1430 472">This schedule is tagged by reporting values for all the Investments line items that will be defined by the filer. This schedule is comprised of multiple sequence tables that provide filers with the option to write their own line items. Each sequence table is defined by the underlying type of investment (1. investments in associated companies; 2. other investments; 3. temporary cash investments). Report the line items in the applicable sequence table, following the instructions outlined in the schedule.</p> <p data-bbox="586 504 1430 745">A description of the underlying investment (defined and reported by filers) are required anytime the related attributes are reported (beginning balances; purchase; additions; sales; etc.). Note that the schedule requires roll forward data for each reported line item (underlying investment) to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durational values consisting of: purchases; sales; principal or number of shares; revenues; gains or loss from sales); and 3) associated balances at year-end (instant value).</p> <p data-bbox="586 777 1430 835">All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p data-bbox="586 867 1430 1079">if line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e. the order number for line items within the investments in associated companies sequence table should commence at 1; the order number for line items within the other investments sequence table should also commence at 1; etc.).</p>
Investments in Subsidiary Companies	224	<p data-bbox="586 1079 1430 1291">This schedule is tagged by reporting values for all the Investments line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items in line with the instructions of the schedule. A description of the underlying investment (defined and reported by filers) are required anytime the related attributes are reported (beginning balances; equity earnings; revenues; etc.).</p> <p data-bbox="586 1323 1430 1480">Note that in addition to the filer-defined line items (investments), this schedule also requires for line items to be reported by underlying investment contribution (1. capital; 2. paid in capital; 3. advances; 4. other contribution; etc.). Note that these dimensions provide further visibility into investments in subsidiaries, and thus report values as applicable.</p> <p data-bbox="586 1512 1430 1659">The schedule requires rollforward data for each reported line item (investment) to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durational values consisting of: equity in subsidiary earnings; revenues for the year; gains or loss from sales); and 3) associated balances at year-end (instant value).</p> <p data-bbox="586 1690 1430 1751">All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Prepayments	230a	<p data-bbox="586 1751 1430 1904">This schedule is tagged by reporting on the defined Prepaids line items (1. Insurance; 2. Rent; 3. Taxes; 4. Interest; 5. Miscellaneous) outlined in the schedule. All the line items have instant periods. They are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>

Schedule Name	Schedule #	Tagging Instructions
Extraordinary Property Losses	230b	<p>This schedule is tagged by reporting values for all the Extraordinary Property Losses line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items in line with the instructions of the schedule. A description of the underlying extraordinary property losses (defined and reported by filers) are required anytime the related attributes are reported (beginning balances; total losses; losses recognized during the year; written off; etc.).</p> <p>The schedule requires rollforward data for each reported line item to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durational values consisting of: total amount of extraordinary losses; losses recognized during the year; written off losses); and 3) associated balances at year-end (instant value).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Unrecovered Plant and Regulatory Study Costs	230c	<p>This schedule is tagged by reporting values for all the Unrecovered Plant and Regulatory Study Costs line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items in line with the instructions of the schedule. A description of the regulatory study costs related to unrecovered (costs that are not allowed to be passed to customers through rate filings) plant (defined and reported by filers) are required anytime the related attributes are reported (beginning balances; total losses; losses recognized during the year; written off; etc.).</p> <p>The schedule requires rollforward data for each reported line item to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durational values consisting of: total amount of regulatory study costs; regulatory costs recognized as expense during the year; regulatory costs written off losses); and 3) associated balances at year-end (instant value).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Other Regulatory Assets	232	<p>This schedule is tagged by reporting values for all the Other Regulatory Assets line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items, that amount to FERC's Account 182.3 (Other Regulatory Assets). Report any material line items in line with the instructions of the schedule (i.e. all line items that are 5% of Other Regulatory Assets' yearend balance or less than \$250,00 can be grouped together). A description of the other regulatory assets related are required anytime the related attributes are reported (beginning balances; written-off regulatory costs recovered; regulatory costs not recovered; etc.).</p> <p>The schedule requires rollforward data for each reported line item to capture the following: 1) beginning of the current period balances (instant value); 2)</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>yearly activities (durational values consisting of: amount debited; account charged; amount recovered; amount deemed unrecoverable; and 3) associated balances at year-end (instant value).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Miscellaneous Deferred Debits	233	<p>This schedule is tagged by reporting values for all the Miscellaneous Deferred Debits line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items, that amount to FERC’s Account 186 (Miscellaneous Deferred Debits). Report any material line items in line with the instructions of the schedule (i.e. all line items that are less than \$250,00 can be grouped together). A description of the miscellaneous deferred debits is required anytime the related attributes are reported (beginning balances; amounts capitalized (debit) during the year; amounts written-off (credit) to expense during the year; etc.).</p> <p>The schedule requires roll forward data for each reported line items to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durational values consisting of: amount debited; account charged; amount credited; and 3) associated balances at year-end (instant value).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Accumulated Deferred Income Taxes	234	<p>This schedule is tagged by reporting values for all the Accumulated Deferred Income Taxes line items that will be defined by the filer. This schedule is a sequence table that allows filers with the option to write their own line items, which amount to FERC’s Account 190 (Accumulated Deferred Income Taxes). Report any material line items in line with the instructions of the schedule. A description of the items comprising the accumulated deferred income taxes are required anytime the related attributes are reported (beginning balances; amounts credited to accounts 411.1 and 411.2 during the year; amounts debited to accounts 410.1 and 410.2 during the year; other adjustments to further capitalization or write-offs; etc.).</p> <p>Note that the Accumulated Deferred Income Taxes line items are also required to reported by their associated dimensional members along the UtilityAxis of the sequence table. The dimensional members consist of: operating utility (made of electric; gas; or other utility) and non-operating utility. In the event none of the members have values to be reported, leave blank and it will be assumed to be zero.</p> <p>The schedule requires rollforward data for each reported line items to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durational values consisting of: amount debited to accounts 410.1 and 410.2; amount credited to income statement accounts 411.1 and 411.2; other adjustments (along with the associated account where these amounts are credited and debited; and 3) associated balances at year-end (instant value).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Capital Stock	250	This schedule is tagged by reporting values for all the Capital Stock line

Schedule Name	Schedule #	Tagging Instructions
		<p>items that will be defined by the filer. This schedule is comprised of multiple sequence tables that provide filers with the option to write their own line items. Each sequence table is defined by the underlying type of capital stock (1. capital stock made up of issued common stock (FERC’s account 201); or 2. capital stock made up of issued preferred stock (FERC’s account 204)). Report the capital stock line items in the applicable sequence table, following the instructions outlined in the schedule.</p> <p>A description of the underlying capital stock (defined and reported by filers) are required anytime the related attributes are reported (number of shares; par or stated value per share ; outstanding capital stock balance; number of shares designated by filer as reacquired stock; etc.).</p> <p>Note that each schedule requires instant data for each reported line item (of common stock or preferred stock) to capture the following attributes as of year-end: 1) number of authorized shares; 2) par or stated value per share (of common or preferred shares); 3) call price or price to redeem each share of common or preferred stock; 4) outstanding number of shares (w/o reduction for amounts held by filer); 5) outstanding capital stock balance; 6) number of shares held as reacquired stock; 7) cost of shares held as reacquired stock (amounts to FERC’s account 217); 8) number of shares held in sinking and other funds; and 9) outstanding balance of investments held in sinking and other funds.</p> <p>In addition, to the above attributes, the schedule requires totals for the following: 1) number of authorized shares; 2) outstanding number of shares; and 3) outstanding capital stock balance. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>if line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e. the order number for line items within the common stock sequence table should commence at 1; the order number for line items within the preferred stock sequence table should also commence at 1; etc.).</p>
<p>Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Received on (Accts 202, 203, 205, 206, 207, and 212)</p>	<p>252</p>	<p>This schedule is tagged by reporting values for all Other Capital Stock line items that will be defined by the filer. This schedule is comprised of multiple sequence tables that provide filers with the option to write their own line items. Each sequence table is defined by the underlying type of other capital stock (1. common stock subscribed (FERC’s account 202); 2. common stock due to liability conversion (FERC’s account 203); 3. preferred stock subscribed (FERC’s account 205); 4. preferred stock due to liability conversion (FERC’s account 206); 5. premium issued on capital stock (FERC’s account 207); or 6. installment received on capital stock (FERC’s stock account 212)). Report the various other capital stock line items in the applicable sequence table, following the instructions outlined in the schedule.</p> <p>A description of the underlying other capital stock items (defined and reported by filers) are required anytime the related attributes are reported (which consist of: 1) number of shares and 2) outstanding balance at year-end). Note that both of these attributes require instant data as of year-end along with the associated total by each other capital stock category</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>(common stock subscribed - account 202; 2. common stock due to liability conversion - account 203; 3. preferred stock subscribed - account 205; 4. preferred stock due to liability conversion - account 206; 5. premium issued on capital stock - account 207; or 6. installment received on capital stock - account 212). All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>if line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e. the order number for line items within the common stock subscribed sequence table should commence at 1; the order number for line items within the preferred stock subscribed sequence table should also commence at 1; etc.).</p>
Other Paid-in Capital	253	<p>This schedule is tagged by reporting values for all Other Paid In Capital line items that will be defined by the filer. This schedule is comprised of multiple sequence tables that provide filers with the option to write their own line items. Each sequence table is defined by the underlying type of other paid in capital (1. donations received from stockholders (FERC's account 208); 2. reductions in par or stated value of capital stock (FERC's account 209); 3. gain on resale or cancellation of reacquired capital stock (FERC's account 210); or 4. miscellaneous items (FERC's account 211)). Report the various other paid in capital line items in the applicable sequence table, following the instructions outlined in the schedule.</p> <p>A description of the underlying other paid in capital items (defined and reported by filers) are required anytime the related attributes are reported (which consist of: 1) outstanding balance at year-end (instant value); 2) increases during the year (durational value); or 3) decreases during the year (durational value)). Note that these attributes require the associated total by each other paid in capital category (paid-in-capital due to donations received - account 208; 2. paid-in-capital due to reductions in par value - account 209; 3. paid-in-capital due to resale or cancellation of treasury stock - account 210; or 4. paid-in-capital due to miscellaneous items - account 211). All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>if line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e. the order number for line items within the paid-in-capital due to donations sequence table should commence at 1; the order number for line items within the paid-in-capital due to reductions in par value sequence table should also commence at 1; etc.).</p>
Discount on Capital Stock	254	<p>This schedule is tagged by reporting values for all Discount on Capital Stock line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items, amounting to FERC's account 213. Report any material line items in line with the instructions of the schedule. A description of the discounts (defined and reported by filers) are required anytime the related attributes are reported (balance at the end of year).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>

Schedule Name	Schedule #	Tagging Instructions
Capital Stock Expense	254	<p>This schedule is tagged by reporting values for all Capital Stock Expense line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items, amounting to FERC’s account 214. Report any material line items in line with the instructions of the schedule. A description of the capital expenses (defined and reported by filers) are required anytime the related attributes are reported (balance at the end of year).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Securities issued or Assumed and Securities Refunded or Retired During the Year	255	<p>This schedule is tagged by reporting on any of the applicable 5 footnote line items during the year. These line items are all textbox attributes and will be applicable only in the event the filer has either issued / assumed or refunded / retired any securities during the year.</p>
Long-Term Debt	256	<p>This schedule is tagged by reporting values for all the Long-Term Debt line items that will be defined by the filer. This schedule is comprised of multiple sequence tables that provide filers with the option to write their own line items. Each sequence table is defined by the underlying type of long-term debt (1. bonds (FERC’s account 221); 2. reacquired bonds (FERC’s account 222); 3. advances from associated companies (FERC’s account 223); or 4. other long-term debt (FERC’s account 224)). Report the long-term debt line items in the applicable sequence table, following the instructions outlined in the schedule.</p> <p>A description of the long-term debt (defined and reported by filers) are required anytime the related attributes are reported (date of issue; date of maturity; outstanding balance; interest rate; etc.). Note that each schedule requires either instant or durational data for each line items to capture the following attributes: 1) date of issue; 2) date of maturity; 3) outstanding long term debt balance; 4) interest rate for each item; 5) interest expense incurred during the year; 6) outstanding balance of reacquired bonds held by filer; 7) outstanding balance of sinking and other funds; and 8) redemption price at year-end.</p> <p>In addition, to the above attributes, the schedule requires totals for the following: 1) outstanding long-term debt balance; 2) interest expense incurred during the year; 3) outstanding balance of reacquired bonds held by filer; and 4) outstanding balance of sinking or other funds. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>if line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e. the order number for line items within the bonds sequence table should commence at 1; the order number for line items within the reacquired bonds sequence table should also commence at 1; etc.).</p>
Unamortized Debt Expense, Premium, and Discount on Long-Term Debt	258	<p>This schedule is tagged by reporting values for all the Long-Term Debt Expenses, Premiums, and Discounts line items that will be defined by the filer. This schedule is comprised of multiple sequence tables that provide filers with the option to write their own line items. Each sequence table is defined by the underlying type of long-term debt (1. debt issuance expenses</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>(FERC’s account 181); 2. premium on long term debt (FERC’s account 225); and 3. discount on long term debt (FERC’s account 226)). Report the long-term debt expense line items in the applicable sequence table, following the instructions outlined in the schedule.</p> <p>A description of the associated long-term debt expenses (issuance expenses; premiums; or discount) are required anytime the related attributes are reported (outstanding balance of long-term debt; total long-term debt issuance expense / premium / discount; amortization period (from and to); etc.).</p> <p>Note that each schedule requires either instant or durational data for each reported line items to capture the following attributes of long term debt expenses (issuance expenses; premiums; or discount): 1) outstanding balance of long term debt (instant); 2) original long term debt issuance expense / premium / discount (instant); 3) amortization period from and to (instant); 4) outstanding current period beginning balance (instant); 4) additions during the current period (durational); 5) reductions during the current period (durational); and 6) outstanding current period ending balance (instant).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>if line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e. the order number for line items within the long-term debt issuance expenses sequence table should commence at 1; the order number for line items within the long-term debt premium sequence table should also commence at 1; etc.).</p>
Unamortized Loss and Gain on Reacquired Debt	260	<p>This schedule is tagged by reporting values for all the Gains or Losses on Reacquired Debt line items that will be defined by the filer. This schedule is comprised of multiple sequence tables that provide filers with the option to write their own line items. Each sequence table is defined by whether the reacquisition of debt resulted in a gain or a loss (1. unamortized gain on reacquisition of debt (FERC’s account 257); or 2. unamortized loss on reacquisition of debt (FERC’s account 189). Report the long-term debt expense line items in the applicable sequence table, following the instructions outlined in the schedule.</p> <p>A description of the associated gains or losses on reacquired debt are required anytime the related attributes are reported (date reacquired; total gains / losses; etc.).</p> <p>Note that each schedule requires either instant or durational data for each reported line items to capture the following attributes of gains or losses on reacquired debt: 1) date reacquired (instant); 2) outstanding balance of debt reacquired; 3) total gains or losses resulting from reacquisition (instant); 4) outstanding current period beginning balance (instant); and 5) outstanding current period ending balance (instant).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>if line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e. the order number for line items within the gains on reacquired debt sequence table should commence at 1; the order number for line items within the losses of reacquired debt sequence table should also commence at 1; etc.).</p>
<p>Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes</p>	<p>261</p>	<p>This schedule is tagged by reporting values for all the Taxable Income Reconciliation line items that will be defined by the filer. This schedule is comprised of multiple sequence tables that provide filers with the option to write their own line items. Each sequence table is defined by the type of reconciling item between taxable and book income (1. taxable income not on books; 2. deductions on books and not on tax return; 3) income on books and not on tax return; 4) deductions on tax return not charged against book income. Report the reconciling items between taxable and book income line items in the applicable sequence table, following the instructions outlined in the schedule.</p> <p>A description of the associated reconciling items is required anytime the related attributes are reported (amount).</p> <p>Note that each schedule requires durational data for each reported line items to capture the following attribute of reconciling items between tax and book income: 1) amount during the year. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD). In addition, the schedule also requires reporting the reconciliation of tax rates, by the underlying defined line items in the schedule.</p> <p>if line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e. the order number for line items within the taxable income not on books sequence table should commence at 1; the order number for line items within the income on books and not on tax return sequence table should also commence at 1; etc.).</p>
<p>Taxes Accrued, Prepaid, and Charged During Year</p>	<p>262</p>	<p>This schedule is tagged by reporting values for all the Taxes Prepaid; Accrued; or Charged line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items in line with the instructions of the schedule. A description of the taxes incurred (defined and reported by filers) are required anytime the related attributes are reported (balance at the beginning of the year; and balance at the end of year; total taxes charged; etc.).</p> <p>In addition, the schedule requires line items to be reported by designated member through the UtilityAxis (operating utility (electric; gas; other) and non-operating utility).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD). In the event there are no items to be reported leave blank and it will be assumed to be zero.</p>
<p>Miscellaneous Current and</p>	<p>268</p>	<p>This schedule is tagged by reporting values for all the Miscellaneous Accrued Liabilities line items that will be defined by the filer. This schedule</p>

Schedule Name	Schedule #	Tagging Instructions
Accrued Liabilities		<p>is a sequence table that allows the filers with the option to write their own line items, amounting to FERC's account 242. Report any material line items in line with the instructions of the schedule. A description of the accrued liabilities (defined and reported by filers) are required anytime the balance at the end of year is reported (instant value as of the end of the year).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Other Deferred Credits	269	<p>This schedule is tagged by reporting values for all the Deferred Credit line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items, amounting to FERC's account 253. Report any material line items in line with the instructions of the schedule. A description of deferred credits (liabilities) (defined and reported by filers) are required anytime the rollforward attributes are reported (beginning balances; additions; deductions; ending balances).</p> <p>The schedule requires the following rollforward attribute for each deferred credit line item: 1) beginning of current period balance (instant value at year-end); 2) additions during the current year (durational); 3) reduction during the year (durational); and 4) ending of current period balance (instant value at year-end).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Accumulated Deferred Income Taxes-Other Property	274	<p>This schedule is tagged by reporting values for all the Accumulated Deferred Income Taxes related to Other Property line items that will be defined by the filer. This schedule is a sequence table that allows filers with the option to write their own line items, which amount to FERC's Account 282. Report any material line items in line with the instructions of the schedule. A description of the items comprising the accumulated deferred income taxes for other property are required anytime the related attributes are reported (beginning balances; amounts credited to accounts 411.1 and 411.2 during the year; amounts debited to accounts 410.1 and 410.2 during the year; other adjustments; etc.).</p> <p>Note that the Accumulated Deferred Income Taxes for Other Property line items are also required to reported by their associated dimensional members along the UtilityAxis of the sequence table. The dimensional members that require a value consists of: operating utility (made of electric; gas; or other utility) and non-operating utility. In the event none of the members have values to be reported, leave blank and it will be assumed to be zero.</p> <p>The schedule requires rollforward data for each reported line items to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durational values consisting of: total amount of accumulated deferred income taxes for other property debited to income statements accounts 410.1 and 410.2; total amount of accumulated deferred income taxes for other property credited to income statement accounts 411.1 and 411.2; other adjustments (along with the associated account where these amounts are credited and debited) and 3) associated balances at year-end (instant value).</p> <p>All of the reported amounts are monetary values, with an underlying</p>

Schedule Name	Schedule #	Tagging Instructions
		accounting sign (debit or credit), associated to a monetary unit (i.e. USD).
Accumulated Deferred Income Taxes-Other	276	<p>This schedule is tagged by reporting values for all the Accumulated Deferred Income Taxes related to Other line items that will be defined by the filer. This schedule is a sequence table that allows filers with the option to write their own line items, which amount to FERC's Account 283. Report any material line items in line with the instructions of the schedule. A description of the items comprising the accumulated deferred income taxes for other types are required anytime the related attributes are reported (beginning balances; amounts credited to accounts 411.1 and 411.2 during the year; amounts debited to accounts 410.1 and 410.2 during the year; other adjustments; etc.).</p> <p>Note that the Accumulated Deferred Income Taxes for Other line items are also required to reported by their associated dimensional members along the UtilityAxis of the sequence table. The dimensional members that require a value consists of: operating utility (made of electric; gas; or other utility) and non-operating utility. In the event none of the members have values to be reported, leave blank and it will be assumed to be zero.</p> <p>The schedule requires rollforward data for each reported line items to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durational values consisting of: amount debited to accounts 410.1 and 410.2; amount credited to accounts 411.1 and 411.2; other adjustments (along with the associated account where these amounts are credited and debited); and 3) associated balances at year-end (instant value).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Other Regulatory Liabilities	278	<p>This schedule is tagged by reporting values for all the Other Regulatory Liabilities line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items, that amount to FERC's Account 254 (Other Regulatory Liabilities). Report any material line items in line with the instructions of the schedule (i.e. all line items that are 5% of Other Regulatory Assets' yearend balance or less than \$250,00 can be grouped by classes). A description of the other regulatory liabilities are required anytime the related attributes are reported (beginning balances; written-off regulatory costs recovered; regulatory costs not recovered; etc.).</p> <p>The schedule requires rollforward data for each reported line item to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durational values consisting of: amount credited; account credited; amount refunded; amount deemed non-refundable; and 3) associated balances at year-end (instant value).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Monthly Quantity & Revenue Data by Rate Schedule	299	<p>This schedule is tagged by reporting values for all the Monthly Sales Revenue Data by each Underlying Month during the current quarter. This schedule is a sequence table that allows the filers with the option to write their own line items. In addition, the table also provides defined line items which consists of FERC's accounts (480-488); 489.1...; 490-495; etc. Report any material line items in line with the instructions of the schedule. A description of the underlying sales (defined and reported by filers) are</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>required anytime the sales quantities and sales amounts are reported by each underlying month.</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD). All of the sales quantities are energy values with an associated dekatherm (dth) unit.</p>
Gas Operating Revenues	300	<p>This schedule is tagged by reporting values for all the Gas Operating Revenue line items. This schedule provides for defined line items for all the applicable accounts (FERC's accounts 480 through 496) making up operating revenues, categorized by revenue type (Transition Cost and Take or Pay Revenues; GRI and ACA Revenues; Other Revenues) and gas volumes. Report any material line items in line with the instructions of the schedule.</p> <p>Durational values are required for both current and previous period activity. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD). All of the sales quantities are energy values with an associated dekatherm (dth) unit.</p>
Revenues from Transportation of Gas of Others Through Gathering Facilities	302	<p>This schedule is tagged by reporting values for all the line items related to revenues from transportation of gas through gathering facilities. This schedule is a sequence table that allows the filers with the option to write their own line items, amounting to FERC's account (489.1). Report any material line items in line with the instructions of the schedule. A description of the underlying rate schedule or zone of receipt (defined and reported by filers) are required anytime the sales quantities and sales amounts are reported by each designated category of revenues (Transition Cost and Take or Pay Revenues; GRI and ACA Revenues; Other Revenues).</p> <p>Durational values are required for both current and previous period activity. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD). All of the sales quantities are energy values with an associated dekatherm (dth) unit.</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Revenues from Transportation of Gas of Others Through Transmission Facilities	304	<p>This schedule is tagged by reporting values for all the line items related to revenues from transportation of gas through transmission facilities. This schedule is a sequence table that allows the filers with the option to write their own line items, amounting to FERC's account (489.2). Report any material line items in line with the instructions of the schedule. A description of the underlying rate schedule or zone of receipt (defined and reported by filers) are required anytime the sales quantities and sales amounts are reported by each designated category of revenues (Transition Cost and Take or Pay Revenues; GRI and ACA Revenues; Other Revenues).</p> <p>Durational values are required for both current and previous period activity. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD). All of the sales quantities are energy values with an associated dekatherm (dth) unit.</p> <p>If line orders are omitted the order of the items will not be ordered. To</p>

Schedule Name	Schedule #	Tagging Instructions
		create blank lines, enter an order number only.
Revenues from Storage Gas of Others	306	<p>This schedule is tagged by reporting values for all the line items related to revenues from storage of gas. This schedule is a sequence table that allows the filers with the option to write their own line items, amounting to FERC's account (489.4). Report any material line items in line with the instructions of the schedule. A description of the underlying rate schedule (defined and reported by filers) are required anytime the sales quantities and sales amounts are reported by each designated categories of revenues (Transition Cost and Take or Pay Revenues; GRI and ACA Revenues; Other Revenues).</p> <p>Durational values are required for both current and previous period activity. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD). All of the sales quantities are energy values with an associated dekatherm (dth) unit.</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Other Gas Revenues	308	<p>This schedule is tagged by reporting values for all the Gas Operating Revenue line items. This schedule provides for defined line items which are outlined in the form, amounting to FERC's account 495. Report any material line items in line with the instructions of the schedule. A description of the underlying transaction (defined and reported by filers) are required anytime the transaction amounts are reported.</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Discounted Rate Services and Negotiated Rate Services	313	<p>This schedule is tagged by reporting values for all the Discounted Service line items. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items in line with the instructions of the schedule. A description of the underlying account (defined and reported by filers) are required anytime the volume quantities and sales amounts are reported by each designated category (Discounted; Negotiated; Other).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD). All of the sales quantities are energy values with an associated dekatherm (dth) unit.</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Gas Operation and Maintenance Expenses	317	<p>This schedule is tagged by reporting values for all the Gas Operations and Maintenance Expenses line items. This schedule provides for defined line items which are outlined in the form (that includes FERC's accounts 750-932). Report any material line items in line with the instructions of the schedule.</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Exchange and Imbalance Transactions	328	<p>This schedule is tagged by reporting values for all the Exchange Imbalance line items. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items in line with the instructions of the schedule. A description of the underlying zone / rate schedule (defined and reported by filers) are required anytime the</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>volume quantities and amounts are reported by each designated category (Delivered; Received).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD). All of the sales quantities are energy values with an associated dekatherm (dth) unit.</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Gas Used in Utility Operations	331	<p>This schedule is tagged by reporting the value for accounts 810; 811; 812 and other miscellaneous items, with regards to quantity; amount and FERC account charged during the year. This schedule is a sequence table that allows the filers with the option to write their own line items. The description of other miscellaneous must be reported if a numerical value is reported for any of the required attributes - quantity; amount and FERC account charged. The reported values are durational values, expressed in their designated units (quantity - dth; and amount - USD).</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Transmission and Compression of Gas by Others	332	<p>This schedule is tagged by reporting the value for each component of transmission and gas expenses, with regards to quantity and amount charged during the year. his schedule is a sequence table that allows the filers with the option to write their own line items. The description of these items must be reported if a numerical value is reported for any of the required attributes - quantity and amount. The reported values are durational values, expressed in their designated units (quantity - dth; and amount - USD).</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Other Gas Supply Expenses	334	<p>This schedule is tagged by reporting the value for each component of other gas with regards to amounts incurred during the year. This schedule is a sequence table that allows the filers with the option to write their own line items. The description of these items must be reported if a numerical value is reported amount charged during the year. The reported values are durational values, expressed in their designated units (amount - USD).</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Miscellaneous General Expenses-Gas	335	<p>This schedule is tagged by reporting the value for each component of miscellaneous with regards to amounts incurred during the year. This schedule is a sequence table that allows the filers with the option to write their own line items. The description of these items must be reported if a numerical value is reported amount charged during the year. The reported values are durational values, expressed in their designated units (amount - USD).</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Depreciation, Depletion, and Amortization of Gas Plant	336	<p>This schedule is tagged by reporting the depreciation and amortization values for each member along the domain axis (FunctionalClassificationAxis). This schedule is a sequence table that allows the filers with the option to write their own line items. The members of the domain consist of plant facilities (intangible plant; manufacturing plant; etc.)</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>and the reported amounts are monetary values with a “debit” sign. The reported amounts are durational values, expressed in their designated units (amount - USD).</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	<p>This schedule is tagged by reporting the value for each component of miscellaneous expenses incurred during the year. This schedule is a sequence table that allows the filers with the option to write their own line items. The description of each miscellaneous expense must be reported if a numerical value is charged during the year. The reported values are durational values, expressed in their designated units (amount - USD).</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Regulatory Commission Expenses	350	<p>This schedule is tagged by reporting values for all the Regulatory Commission Expenses line items. This schedule is a sequence table that allows the filers with the option to write their own line items, amounting to FERC’s account 928. Report any material line items in line with the instructions of the schedule. A description of the underlying commission expense (defined and reported by filers) are required anytime the commission amounts are reported by each designated expense category (total commission expenses; expenses amortized in account 182.3; total charged during the year; etc.).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Employee Pensions and Benefits (Account 926)	352	<p>This schedule is tagged by reporting values for all the Employee Pension Benefit Expenses line items. This schedule is a sequence table that allows the filers with the option to write their own line items, amounting to FERC’s account 926. In addition, the schedule includes defined line items based on the type of expense (pension or post-employment). Report any material line items in line with the instructions of the schedule. A description of the underlying pension expenses (defined and reported by filers) are required anytime the commission amounts are reported during the year.</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Distribution of Salaries and Wages	354	<p>This schedule is tagged by reporting values for all the Salary Expenses line items. This schedule provides for defined line items which are outlined in the form. Report any material line items in line with the instructions of the schedule.</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Charges for Outside Professional and Other Consultative Services	357	<p>This schedule is tagged by reporting values for all the Consultative Expenses line items. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items in line with the instructions of the schedule. A description of the underlying consultative expense (defined and reported by filers) are required anytime the consulting amounts are reported during the year.</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>

Schedule Name	Schedule #	Tagging Instructions
Transactions with Associated (Affiliated) Companies	358	<p>This schedule is tagged by reporting values for all the Transactions with Associated Companies line items. This schedule is a sequence table that allows the filers with the option to write their own line items, categorized by type of affiliated transaction (1. transactions provided by the affiliated companies; or 2. transactions provided for the affiliated companies). Report any material line items in line with the instructions of the schedule (i.e. group as other transaction amounting to \$250,000 or less). A description of the underlying transaction (defined and reported by filers) anytime the affiliated companies; transaction amount; and affected accounts are reported during the year.</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Compressor Stations	508	<p>This schedule is tagged by reporting values for all the Compressor Station line items. This schedule is a sequence table that allows the filers with the option to write their own line items, outlining material details of compressor stations in line with the instructions of the schedule. A description of the underlying compressor station (defined and reported by filers) are required anytime the resulting operational statistics (number of compressor units; compressor unit cost; certificate of horsepower for each station; expenses for fuel; operational volumes; etc.) are reported during the year.</p> <p>Note that the schedule requires durational data for all reported line items to capture the following operational attributes: 1) number of compressor units; 2) horsepower for each compressor unit (in watts); 3) compressor unit capitalized costs; 4) yearly expenses related to powering the compressor units (fuel; power; or other); 5) volume of gas per compressor unit (in dth); 6) energy used by each compressor unit (in kWh); and 7) other operational data (a. total yearly hours of operations per compressor unit; b. number of compressors operated at peak time; and c. date of peak time).</p> <p>In addition, the Compressor Station line items are also required to be reported by their associated dimensional members along the CompressorTypeAxis of the sequence table. The dimensional members that require a value consists of compressor types: 1) field compressor; 2) production extraction compressor; 3) underground storage compressor; 4) transmission compressor; 5) distribution compressor; and 6) other compressors. In the event none of the members have values to be reported, leave blank and it will be assumed to be zero.</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD). All of the reported operational values are energy-type values, defined by their underlying units (energy - kWh; volume - dth; horsepower - watts; etc.).</p>
Gas Storage Projects	512	<p>This schedule is tagged by reporting the line items for delivered (or withdrawals) of gas from Storage facilities. The schedule requires durational data to be captured by month (January - December), that includes volumes of gas (expressed in dth) categorized by ownership (a. delivered/withdrawn gas belonging to filer; or b. delivered/withdrawn gas belonging to others).</p> <p>In addition, this schedule requires reported data on defined line items (outlined within the schedule) regarding the activities of storage operations.</p> <p>All of the reported amounts on the defined line items are monetary values,</p>

Schedule Name	Schedule #	Tagging Instructions
		with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD). All of the reported operational values are energy-type values, defined by its underlying units (volume - dekatherms (dth)).
Transmission Lines	514	<p>This schedule is tagged by reporting operational values for all the Transmission Pipeline line items. This schedule is a sequence table that allows the filers with the option to write their own line items, for each transmission pipeline. Report any material line items in line with the instructions of the schedule. A description of the underlying pipeline / group of pipelines (defined and reported by filers) are required anytime the length (in miles) are reported during the year.</p> <p>All of the reported length of pipeline is expressed as an instant value expressed in miles.</p>
Transmission System Peak Deliveries	518	<p>This schedule is tagged by reporting operational values for all Transmission System Peak Deliveries line items. This schedule is comprised of multiple tables that provide filers with defined line items, categorized by type of transmission (1. single day deliveries; or 2. consecutive three-day deliveries). All the defined line items are operational gas volumes, broken down by type of delivery (1. gas transported; 2. gas withdrawn; or 3. other activities). Report all the defined line items in the applicable sequence table, following the instructions outlined in the schedule.</p> <p>Note that all of the gas volumes, by reported by each line item, are durational and energy values. These values are expressed in dekatherms (dth).</p> <p>if line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e. the order number for line items within the single day deliveries table should commence at 1; the order number for line items within the consecutive three-day deliveries table should also commence at 1; etc.).</p>
Auxiliary Peaking Facilities	519	<p>This schedule is tagged by reporting operational values for the Auxiliary Peaking Facilities line items. This schedule is a sequence table that allows the filers with the option to write their own line items, for each Auxiliary facility. Report any material line items in line with the instructions of the schedule. A description of the underlying Auxiliary facility (defined and reported by filers) are required anytime operational attributes (1. type of facility; 2. maximum volume for facility; 3. capitalized cost of facility; and 4. day of highest transmission peak) are reported during the year.</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD). All of the operational data are energy data reported in dekatherms (dth).</p>
Gas Account-Natural Gas	520	<p>This schedule is tagged by reporting operational values for all the Gas Activity (Received or Delivered) line items. This schedule is comprised of multiple tables that provide filers with defined line items (which consists of FERC's accounts 480-489.1 and 800 through 858), categorized by type of activity (1. regular activity (gas delivered or received); or 2. other gas usage). All the defined line items are operational gas volumes that require reporting for the current year and quarter. Report all the defined line items in the applicable sequence table, following the instructions outlined in the schedule.</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>Note that all of the gas volumes, by reported by each line item, are durational and energy values. These values are expressed in dekatherms (dth). All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>if line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e. the order number for line items within the first month's table should commence at 1; the order number for line items within the second month table should also commence at 1; etc.).</p>
Shipper Supplied Gas for the Current Quarter	521	<p>This schedule is tagged by reporting operational values for shipper supplied gas and gas consumed in pipeline operations. This schedule is comprised of multiple tables that provide filers with defined line items broken down by type of activity (1. Gas Activity; 2. Disposition of Excess Gas; and 3) Other Gas Activity). All of the line items within each table are defined to be categorized by functional activity (1. gathering; 2. production/extraction; 3. transmission; 4. distribution; 5. storage).</p> <p>All of the operational values for all the applicable tables and line items are required to be reported for each month of current period quarter. Therefore, each reporting schedule is delineated by the applicable month providing a month's worth of operational data (1. schedule 521-M1 - first month; 2. schedule 521-M2 - second month; and 3. schedule 521-M3 - third month).</p> <p>All the defined line items are durational values of gas volumes expressed in dekatherms (dth). All of the activity amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>if line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e. the order number for line items within the gas activity table should commence at 1; the order number for line items within the disposition of excess gas table should also commence at 1; etc.).</p>

Appendix 3: Specific Filing Instructions for Form 6

Schedule Name	Schedule #	Tagging Instructions
Identification	1	<p>This schedule is tagged by reporting values for all the underlying Identification line items. All of the Identification line items require a response (and associated tagging). All line items have durational values and are required to be reported for the current period.</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable, leave blank and it will be assumed to be zero or not applicable.</p>
List of Schedules	2	<p>This schedule is tagged by reporting values for all the underlying Remarks line items. All of the Remarks line items require a response (and associated tagging).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are applicable, leave blank and it will be assumed to be applicable.</p>
General Information	101	<p>This schedule is tagged by reporting values for all the underlying General Information line items. All of the General Information line items require a response (and associated tagging).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable, leave blank and it will be assumed to be zero or not applicable.</p>
Control Over Respondent	102	<p>This schedule is tagged by reporting the value for each entity (corporation; joint venture; partnership; trust; etc.) that held control over the filer (respondent) as of the end of the year. The name of each controlling entity must be reported if a value is reported for any of the required attributes (state of incorporation; intermediate or direct parent name; and ownership percentage). The reported values are durational values, except for the ownership percentage which is an instant value (ownership percentages over the respondent are reported as of the end of the year).</p> <p>Add all of the entities that controlled the filer (respondent) as of the end of the year. If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Companies Controlled by Respondent	103	<p>This schedule is tagged by reporting the value for each entity (corporation; joint venture; partnership; trust; etc.) that the filer (respondent) controlled throughout the year. The name of each entity must be reported if a value is reported for any of the required attributes (kind of business; state of incorporation; and ownership percentage). The reported values are durational values, except for the ownership percentage which is an instant value (respondent's ownership percentages are reported as of the end of the year).</p> <p>Add all of the entities that the filer (respondent) controlled during the year. If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Principal General Officers	104	<p>This schedule is tagged by reporting values for all the Principal General Officers line items that will be defined by the filer. Report any material line items in line with the instructions of the schedule. All line items are required anytime the attributes are reported (title; name and address).</p> <p>All the line items have durational values and are string item types.</p>

Schedule Name	Schedule #	Tagging Instructions
		If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.
Directors	105	<p>This schedule is tagged by reporting values for all the Directors line items that will be defined by the filer. Report any material line items in line with the instructions of the schedule. All line items are required anytime the attributes are reported (name; title; address; chairman; and member).</p> <p>All the line items have durational values and are string or boolean item types.</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Important Changes	108	This schedule is tagged by reporting on any of the applicable 5 material changes line items during the year. These line items are all textbox attributes and will be applicable only in the event a material change corresponds to each of the changes outlined by the 5 textbox line items.
Comparative Balance Sheet	110	<p>This schedule is tagged by reporting values for all the underlying Comparative Balance Sheet line items. All of the Comparative Balance Sheet line items require a response (and associated tagging) and are organized by their associated account number (that follows FERC's Uniform System of Accounts). All of the line items have instant values, and numerical values are required to be reported for both 1) the current period (balances for current quarter or current year) and 2) the prior period (balances for prior quarter or prior year).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable, leave blank and it will be assumed to be zero.</p>
Statement of Income	114	<p>This schedule is tagged by reporting values for all the underlying Statement of Income line items. All of the Statement of Income line items require a response (and associated tagging) and are organized by their associated account number (that follows FERC's Uniform System of Accounts). All of the line items have durational values, to indicate the activity for the year, and are required to be reported for both 1) the current period (balances for current ending quarter or year) and 2) the prior period (balances for prior ending quarter or year).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable, leave blank and it will be assumed to be zero.</p>
Statement of Accumulated Other Comprehensive Income and Hedging Activities	116	<p>This schedule is tagged by reporting the rollforward values for all of the Accumulated Other Comprehensive Income line items defined in the schedule. These line items include: 1) unrealized gains / losses on available for sale securities; 2) minimum pension liability adjustment; 3) foreign currency hedges; 4) other cash flow hedges; 5) additional other cash flow hedges; and 6) other adjustments. Note that each line item, represents an activity that affects the balance of Accumulated Other Comprehensive Income. In the event there is an activity that is not outlined by any of these 6-line items, please aggregate and report under the line item "other adjustments".</p> <p>The reporting periods for all of the above line items should include values: 1) Instance values (balances) for Beginning of Preceding Period (Quarter or Year); 2) Durational values for Prior Period (Quarter or Year); 3) Instance values (balances) for Ending of Preceding Period (Quarter or Year); 4) Durational values for Current Period (Quarter or Year); and 5) Instance values (balances) for Ending of Current Period (Quarter or Year).</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>Note that the instance values of the Ending of Preceding Period, also serve as the values for the reported period of Beginning of Current Period (Quarter or Year). Further, note that the Durational value for Prior and Current periods, are delineated by two reporting elements (1) changes in fair value; and 2) reclassifications from net income) that reflect the activity within Accumulated Other Comprehensive Income. Report the activity for each of the line items, through these two reporting elements (1) changes in fair value; and 2) reclassifications from net income).</p> <p>Note that all of the reported values for each line item should balance in a typical roll forward fashion (e.g., Instance Values for Beginning of Proceeding Period + Durational Values for Prior Period = Instance Values for Ending of Proceeding Period). All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e., USD).</p>
Appropriated Retained Income	118	<p>This schedule is tagged by reporting values for all the underlying Appropriated Retained Income items. All of the Appropriated Retained Income line items require a response (and associated tagging). This schedule also has a sequence table that provides the filers with the option to write their own line items. Report Other Appropriations in the sequence table, following the instructions outlined in the schedule. All line items are required anytime the attributes are reported (class; and balance).</p> <p>All of the line items have instant or durational values, and numerical values are required to be reported for both 1) the current period (current year) and 2) the prior period (current year). All of the reported amounts are monetary values, with an underlying accounting sign (credit), associated to a monetary unit (i.e., USD).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable, leave blank and it will be assumed to be zero.</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Unappropriated Retained Income Statement	119	<p>This schedule is tagged by reporting values for all the underlying Unappropriated Retained Income Statement line items. All of the Income Statement line items require a response (and associated tagging) and are organized by their associated account number (that follows FERC's Uniform System of Accounts). All of the line items have durational values, to indicate the activity for the year, and are required to be reported for both 1) the current period (balances for current ending quarter or year) and 2) the prior period (balances for prior ending quarter or year).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable, leave blank and it will be assumed to be zero.</p>
Statement of Cash Flows	120	<p>This schedule is tagged by reporting values for all the underlying Statement of Cash Flow line items. All of the Statement of Cash Flow line items require a response (and associated tagging). This schedule also has multiple sequence tables that provides the filers with the option to write their own line items. Each sequence table is defined by different classifications of Cash Flow (1. Non-Cash Charges (Credits) 2. Non-Cash Charges (Debits) 3. Construction and Acquisition of Plant 4. Other Adjustments to Investing Cash flows 5. Cash Provided by Other Sources 6. Other Adjustment to Short-Term Debt 7. Other Payments for Retirement to Financing Activities 8. Other Adjustments to</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>Financing Activities). Report the line items in the applicable sequence table, following the instructions outlined in the schedule. Descriptions are required anytime any attributes are reported (amounts).</p> <p>All of the line items have either instant or durational values, and numerical values are required to be reported for both. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e., USD).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable, leave blank and it will be assumed to be zero.</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e., the order number for line items within the mortgage bonds sequence table should commence at 1; the order number for line items within the collateral trust bonds sequence table should also commence at 1; etc.).</p>
Notes to Financial Statements	122	<p>This schedule is tagged by reporting on any of the applicable 9 footnote line items during the year. These line items are all textbox attributes and will be applicable only in the event the filer has an applicable footnote that corresponds to them.</p>
Receivable from Affiliated Companies	200	<p>This schedule is tagged by reporting values for all Receivables from Affiliated Companies line items that will be defined by the filer. Report any material line items in line with the instructions of the schedule. All line items are required anytime the attributes are reported (name; description; and balance).</p> <p>All the line items have either instant or durational values. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e., USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Investments in Affiliated Companies	202	<p>This schedule is tagged by reporting values for all the Investments in Affiliated Companies line items that will be defined by the filer. This schedule is comprised of multiple sequence tables that provide filers with the option to write their own line items. Each sequence table is defined by the underlying type of investment (1. stock 2. bonds; 3. other secured obligations; 4. unsecured notes; 5. investment advances 6. investments in sinking and other funds). Report the line items in the applicable sequence table, following the instructions outlined in the schedule.</p> <p>A description of the underlying investment (columns a - d, which are defined and reported by filers) are required anytime the related attributes are reported (columns e - j).</p> <p>All of the reported amounts are monetary or percentage values. All monetary values have an underlying accounting sign (debit or credit), associated to a monetary unit (i.e., USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>sequence of the table (i.e., the order number for line items within the mortgage bonds sequence table should commence at 1; the order number for line items within the collateral trust bonds sequence table should also commence at 1; etc.).</p>
Investments in Common Stocks	204	<p>This schedule is tagged by reporting values for all the Investments in Common Stocks of Affiliated Companies and Companies Controlled Directly by Respondent other than through Title to Securities line items that will be defined by the filer. This schedule is comprised of multiple sequence tables that provide filers with the option to write their own line items. The sequence tables are 1. Investments in Common Stocks of Affiliated Companies 2. Companies Controlled Directly by Respondent 3. Totals. Report the line items in the applicable sequence table, following the instructions outlined in the schedule.</p> <p>A description of the line item (columns a inputs, which are defined and reported by filers) are required anytime the related attributes are reported (column b - g).</p> <p>All of the reported amounts are monetary values. All monetary values have an underlying accounting sign (debit or credit), associated to a monetary unit (i.e., USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e., the order number for line items within the mortgage bonds sequence table should commence at 1; the order number for line items within the collateral trust bonds sequence table should also commence at 1; etc.).</p>
Carrier Property	212	<p>This schedule is tagged by reporting the rollforward values for all of the Carrier Property line items defined in the schedule. All of the listed line items require a response and are organized by FERC’s Uniform System of Accounts. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e., USD).</p> <p>The rollforward of the Carrier Property line items will include the following: 1) Instance values for Beginning of Current Period Balances; 2) Durational values for Current Period Additions; Purchases; Retirements; Changes; Transfers; and Adjustments; 3) Instance values for Ending of Current Period Balances.</p> <p>Note that all of the reported values for each line item should balance in a typical roll forward fashion (i.e., Instance Values for Beginning of Current Period + Durational Values for Current Period = Instance Values for Ending of Current Period).</p>
Undivided Joint Interest Property	214	<p>This schedule is tagged by reporting the rollforward values for all of the Undivided Joint Interest Property line items defined in the schedule. All of the listed line items require a response and are organized by FERC’s Uniform System of Accounts. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e., USD).</p> <p>The rollforward of the Undivided Joint Interest Property line items will include the following: 1) Instance values for Beginning of Current Period Balances; 2) Durational values for Current Period Additions; Purchases; Retirements; Changes; Transfers; and Adjustments; 3) Instance values for Ending of Current Period Balances.</p>

Schedule Name	Schedule #	Tagging Instructions
		Note that all of the reported values for each line item should balance in a typical roll forward fashion (i.e., Instance Values for Beginning of Current Period + Durational Values for Current Period = Instance Values for Ending of Current Period).
Accrued Depreciation - Carrier Property	216	<p>This schedule is tagged by reporting the rollforward values for all of the Accrued Depreciation - Carrier Property line items defined in the schedule. All of the listed line items require a response and are organized by FERC's Uniform System of Accounts. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e., USD).</p> <p>The rollforward of the Accrued Depreciation line items will include the following: 1) Instance values for Beginning of Current Period Balances; 2) Durational values for Current Period Debits; Retirements; and Other Changes; 3) Instance values for Ending of Current Period Balances.</p> <p>Note that all of the reported values for each line item should balance in a typical roll forward fashion (i.e., Instance Values for Beginning of Current Period + Durational Values for Current Period = Instance Values for Ending of Current Period).</p>
Accrued Depreciation - Undivided Joint Interest Property	217	<p>This schedule is tagged by reporting the rollforward values for all of the Accrued Depreciation - Undivided Joint Interest Property line items defined in the schedule. All of the listed line items require a response and are organized by FERC's Uniform System of Accounts. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e., USD).</p> <p>The rollforward of the Accrued Depreciation line items will include the following: 1) Instance values for Beginning of Current Period Balances; 2) Durational values for Current Period Debits; Retirements; and Other Changes; 3) Instance values for Ending of Current Period Balances.</p> <p>Note that all of the reported values for each line item should balance in a typical roll forward fashion (i.e., Instance Values for Beginning of Current Period + Durational Values for Current Period = Instance Values for Ending of Current Period).</p>
Amortization Base and Reserve	218	<p>This schedule is tagged by reporting values for all the Amortization Base and Reserve line items that will be defined by the filer. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items in line with the instructions of the schedule. A description of the underlying Amortization Base and Reserve item (defined and reported by filers) are required anytime the related attributes are reported (beginning balances; debits; credits; and ending balances).</p> <p>The schedule requires roll forward data for each reported line item to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durational values consisting of: debits and credits); and 3) associated balances at year-end (instant value).</p> <p>All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e., USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Noncarrier	220	This schedule is tagged by reporting values for all the Noncarrier Property line

Schedule Name	Schedule #	Tagging Instructions
Property		<p>items that will be defined by the filer. Report any material line items in line with the instructions of the schedule. A description of the underlying Noncarrier Property (defined and reported by filers) is required anytime the related attributes are reported (date and cost).</p> <p>All the line items have either instant or durational values. All of the reported amounts except dates are monetary values, with an underlying accounting sign (debit), associated to a monetary unit (i.e., USD). Enter dates in date format.</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Other Deferred Charges	221	<p>This schedule is tagged by reporting values for all the Other Deferred Charges line items that will be defined by the filer. Report any material line items in line with the instructions of the schedule. A description of the underlying Other Deferred Charges (defined and reported by filers) is required anytime the related attributes are reported (date and cost).</p> <p>All the line items have either instant or durational values. All of the reported amounts are monetary values, with an underlying accounting sign (debit), associated to a monetary unit (i.e., USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Payables to Affiliated Companies	225	<p>This schedule is tagged by reporting values for all Payables to Affiliated Companies line items that will be defined by the filer. Report any material line items in line with the instructions of the schedule. All line items are required anytime the attributes are reported (name; description; and balance).</p> <p>All the line items have either instant or durational values. All of the reported amounts are monetary values, with an underlying accounting sign (credit), associated to a monetary unit (i.e., USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Long Term Debt	226	<p>This schedule is tagged by reporting values for all the Long-Term Debt line items that will be defined by the filer. This schedule is comprised of multiple sequence tables that provide filers with the option to write their own line items. Each sequence table is defined by the underlying type of debt (1. mortgage bonds 2. collateral trust bonds; 3. income bonds; 4. miscellaneous obligations; 5. debt to affiliated companies; 6. totals). Report the line items in the applicable sequence table, following the instructions outlined in the schedule.</p> <p>A description of the underlying debt (defined and reported by filers) are required anytime the related attributes are reported (date of issue; date of maturity; value amounts; etc.).</p> <p>All of the reported amounts except dates are monetary or percentage values. All monetary values have an underlying accounting sign (debit or credit), associated to a monetary unit (i.e., USD). Enter dates in date format to correspond to the attributes of the underlying debt.</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e., the order number for line items within the mortgage</p>

Schedule Name	Schedule #	Tagging Instructions
		bonds sequence table should commence at 1; the order number for line items within the collateral trust bonds sequence table should also commence at 1; etc.).
Analysis of Federal Income and Other Taxes Deferred	230	<p>This schedule is tagged by reporting values for all the Federal Income and Other Taxes Deferred line items that will be defined by the filer. Report any material line items in line with the instructions of the schedule. All line items are required anytime the attributes are reported (descriptions, balances, charges, adjustments, etc.).</p> <p>Note that the schedule requires rollforward data for each reported line item (underlying federal income or other taxes deferred) to capture the following: 1) beginning of the current period balances (instant value); 2) yearly activities (durational values consisting of: net charges for the current year; and adjustments); and 3) associated balances at year-end (instant value).</p> <p>All the line items have either instant or durational values. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e., USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Capital Stock	250	<p>This schedule is tagged by reporting values for all the Capital Stock line items that will be defined by the filer. Report any material line items in line with the instructions of the schedule. A description of the underlying Capital Stock (defined and reported by filers) is required anytime the related attributes are reported (number of shares; call price; amount; etc.).</p> <p>All the line items have either instant or durational values. All of the reported amounts are monetary, share, per share or integer item type. Monetary values have an underlying accounting sign (debit or credit), associated to a monetary unit (i.e., USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Capital Stock Changes During the Year	252	<p>This schedule is tagged by reporting values for all the Capital Stock Changes During the Year line items that will be defined by the filer. Report any material line items in line with the instructions of the schedule. A description of the underlying Capital Stock Changes during the Year (defined and reported by filers) is required anytime the related attributes are reported (date of issue; number of shares; proceeds; etc.).</p> <p>All the line items have either instant or durational values. All of the reported amounts except dates are monetary or share item type. Monetary values have an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD). Enter dates in date format to correspond to the attributes of the capital stock.</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Additional Paid-In Capital	254	<p>This schedule is tagged by reporting values for all the Additional Paid-In Capital line items that will be defined by the filer. This schedule is comprised of multiple sequence tables that provide filers with the option to write their own line items. Each sequence table is defined by the underlying type of Additional Paid-In Capital (1. additional paid-in capital; 2. additions; and 3. deductions). Report the line items in the applicable sequence table, following the instructions</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>outlined in the schedule.</p> <p>A description of the underlying Additional Paid-In Capital item (defined and reported by filers) is required anytime the related attributes are reported (contra account numbers; and amounts).</p> <p>All the line items have either instant or durational values. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e., USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e., the order number for line items within the additions sequence table should commence at 1; the order number for line items within the deductions sequence table should also commence at 1; etc.).</p>
Operating Revenues	300	<p>This schedule is tagged by reporting the Operating Revenue values for each member along the domain axis (ProductsAndServicesAxis). The members of the domain consist of products and services (1) crude oil; and 2) oil products) All of the Operating Revenues line items require a response (and associated tagging), and are organized by their associated account number (that follows FERC's Uniform System of Accounts).</p> <p>All the line items have durational values. All of the reported amounts are monetary values, with an underlying accounting sign (credit), associated to a monetary unit (i.e., USD).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable, leave blank and it will be assumed to be zero.</p>
Operating Revenue Accounts	301	<p>This schedule is tagged by reporting values for all the Operating Revenue Accounts line items that will be defined by the filer. This schedule is comprised of multiple sequence tables that provide filers with the option to write their own line items. Each sequence table is defined by different classifications of Operating Revenue Accounts (1. products and services breakdown 2. geographic breakdown). Report the line items in the applicable sequence table, following the instructions outlined in the schedule. Tag this schedule by reporting the Operating Revenue values for each member along the proper domain axis (ProductsAndServicesAxis; or GeographicAxis). The members of these domains consist of products and services and geographic locations (1. crude oil member; 2. oil products member; 3. interstate transportation member; 4. intrastate transportation member).</p> <p>All the line items have durational values. All of the reported amounts are monetary values, with an underlying accounting sign (credit), associated to a monetary unit (i.e., USD).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable, leave blank and it will be assumed to be zero. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e., the order number for line items within products and services sequence table should commence at 1; the order number for line items within the geographic sequence table should also commence at 1; etc.).</p>
Operating	302	This schedule is tagged by reporting the Operating Expense Accounts values for

Schedule Name	Schedule #	Tagging Instructions
Expense Accounts		<p>each member along the domain axis (ProductsAndServicesAxis). The members of the domain consist of products and services (1. crude oil gathering member; 2. crude oil trunk member; etc.) All of the Operating Expense line items require a response (and associated tagging) and are organized by their associated account number (that follows FERC's Uniform System of Accounts).</p> <p>All the line items have durational values. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e., USD).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable, leave blank and it will be assumed to be zero.</p>
Pipeline Taxes	305	<p>This schedule is tagged by reporting values for all the Pipeline Tax line items that will be defined by the filer. This schedule is comprised of multiple sequence tables that provide filers with the option to write their own line items. Each sequence table is defined by the underlying type of taxes (1. State, Local, and Other Taxes 2. US Government Taxes). Report the line items in the applicable sequence table, following the instructions outlined in the schedule.</p> <p>Every state and the District of Columbia must be listed. Additional tax jurisdictions can also be included. However, when additional tax jurisdictions are used the boolean non-state flag must be flagged as true. The validation rules check that items with no boolean flag correspond to the approved list of states.</p> <p>All of the reported amounts are monetary values. All monetary values have an underlying accounting sign (debit), associated to a monetary unit (i.e., USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e., the order number for line items within the state, local, and other taxes sequence table should commence at 1; the order number for line items within the US government taxes sequence table should also commence at 1; etc.).</p>
Income from Noncarrier Property	335	<p>This schedule is tagged by reporting values for all the Income from Noncarrier Property line items that will be defined by the filer. Report any material line items in line with the instructions of the schedule. A description of the underlying Income from Noncarrier Property (defined and reported by filers) is required anytime the related attributes are reported (revenue; or expense).</p> <p>All the line items have durational values. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e., USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Interest and Dividend Income	336	<p>This schedule is tagged by reporting values for all the underlying Interest and Dividend Income line items. All of the Interest and Dividend Income line items require a response (and associated tagging). This schedule also has a sequence table that provides the filers with the option to write their own line items. Report Other Credits in the sequence table, following the instructions outlined in the schedule. All line items are required anytime any attributes are reported (dividend income; and interest income).</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>All of the line items have durational values, and numerical values are required to be reported for both. All of the reported amounts are monetary values, with an underlying accounting sign (credit), associated to a monetary unit (i.e., USD).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable, leave blank and it will be assumed to be zero.</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Miscellaneous Items in Income and Retained Income Accounts for the Year	337	<p>This schedule is tagged by reporting values for all the Miscellaneous Items in Income and Retained Accounts for the Year line items that will be defined by the filer. Report any material line items in line with the instructions of the schedule. A description of the underlying Miscellaneous Items in Income and Retained Accounts for the Year item (defined and reported by filers) is required anytime the related attributes are reported (debits; or credits).</p> <p>All the line items have durational values. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e., USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Payments for Services Rendered by Other than Employees	351	<p>This schedule is tagged by reporting values for all the Payments for Services Rendered by Other than Employees line items that will be defined by the filer. Report any material line items in line with the instructions of the schedule. All line items are required anytime the attributes are reported (name; nature; or amount).</p> <p>All the line items have durational values. All of the reported amounts are monetary values, with an underlying accounting sign (credit), associated to a monetary unit (i.e., USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Statistics of Operations	600	<p>This schedule is tagged by reporting the Statistics of Operations values for each member along the domain axis (ProductsAndServicesAxis). This schedule is comprised of multiple sequence tables that provide filers with the option to write their own line items. The two sequence tables are 1. Statistics of Operations 2. Totals. The members of the domain consist of products and services (1. crude oil member; 2. oil products member) Report the line items in the applicable sequence table, following the instructions outlined in the schedule.</p> <p>A state of origin of the underlying Statistics of Operations (column a, which is defined and reported by filers) is required anytime the related attributes are reported (columns b - i).</p> <p>All the line items have durational values. All of the reported amounts are length values, associated to a length unit (i.e., miles; or inches).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>sequence of the table (i.e., the order number for line items within the statistics of operations sequence table should commence at 1; the order number for line items within the totals sequence table should also commence at 1; etc.).</p>
<p>Statistics of Operations - Operator</p>	<p>600a</p>	<p>This schedule only needs to be completed if the pipeline is owned by the respondent but is operated by others. Use the additional dimension (NameOfOperatorAxis) to provide the name of the operator that is being reported on this schedule.</p> <p>This schedule is tagged by reporting the Statistics of Operations values for each member along the domain axis (ProductsAndServicesAxis). This schedule is comprised of multiple sequence tables that provide filers with the option to write their own line items. The two sequence tables are 1. Statistics of Operations 2. Totals. The members of the domain consist of products and services (1. crude oil member; 2. oil products member) Report the line items in the applicable sequence table, following the instructions outlined in the schedule.</p> <p>The state of origin of the underlying Statistics of Operations (column a, which is defined and reported by filers) is required anytime the related attributes are reported (columns b - i).</p> <p>All the line items have durational values. All of the reported amounts are length values, associated to a length unit (i.e., miles; or inches).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only. When completing the order number for each of the sequence tables, always commence at number 1 irrespective of the sequence of the table (i.e., the order number for line items within the statistics of operations sequence table should commence at 1; the order number for line items within the totals sequence table should also commence at 1; etc.).</p>
<p>Miles of Pipeline Operated at end of Year</p>	<p>602</p>	<p>This schedule is tagged by reporting the Miles of Pipeline Operated at End of Year values for each member along the domain axis (MilesOfPipelineOperatedAxis). The members of the domain consist of different types of ownerships (1. wholly owned and operated by respondent member; 2. owned in undivided joint interests and operated by respondent member; etc.) All of the Miles of Pipeline Operated at End of Year line items require a response (and associated tagging).</p> <p>All the line items have durational values. All of the reported amounts are length values, associated to a length unit (i.e., miles; or inches).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable, leave blank and it will be assumed to be zero.</p>
<p>Annual Cost of Service Based Analysis Schedule</p>	<p>700</p>	<p>This schedule is tagged by reporting values for all the underlying Annual Cost of Service Based Analysis Schedule line items. All of the Annual Cost of Service Based Analysis Schedule line items require a response (and associated tagging). All of the line items have either instant or durational values, and numerical values are required to be reported for both 1) the current period (balances for current year) and 2) the prior period (balances for prior year).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable, leave blank and it will be assumed to be zero.</p>

Appendix 4: Specific Filing Instructions for Form 60

Schedule Name	Schedule #	Tagging Instructions
Identification	ID	<p>This schedule is tagged by reporting values for all the underlying Identification line items. All of the Identification line items require a response (and associated tagging). All line items have durational values and are required to be reported for the current period.</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable, leave blank and it will be assumed to be zero or not applicable.</p>
Comparative Balance Sheet	1	<p>This schedule is tagged by reporting values for all the underlying Balance Sheet line items. All of the Balance Sheet line items require a response (and associated tagging) and are organized by their associated account number (that follows FERC's Uniform System of Accounts). All of the line items have instant values, and numerical values are required to be reported for both 1) the current period (balances for current year) and 2) the prior period (balances for prior year).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable, leave blank and it will be assumed to be zero.</p>
Service Company Property	2	<p>This schedule is tagged by reporting the rollforward values for all of the Service Company Property line items defined in the schedule. Note that each line item, represents an activity that affects the balance of Service Company Property. This schedule also has a sequence table that provides the filers with the option to write their own line items. Report Construction Work In Progress in the sequence table, following the instructions outlined in the schedule. A description of the underlying Construction Work in Progress during the Year (defined and reported by filers) is required anytime the related attributes are reported (balances; additions; etc.).</p> <p>All of the line items have either instant or durational values, and numerical values are required to be reported for both. All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable, leave blank and it will be assumed to be zero.</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Accumulated Provision for Depreciation and Amortization of Service Company Property	3	<p>This schedule is tagged by reporting the rollforward values for all of the Accumulated Provision for Depreciation and Amortization of Service Company Property line items defined in the schedule. These line items include: 1) organization; 2) miscellaneous intangible plant; etc. Note that each line item represents an activity that affects the balance of Accumulated Provision for Depreciation and Amortization of Service Company Property.</p> <p>The reporting periods for all of the above line items should include values: 1) Instance values (balances) for Beginning of Current Period (year); 2) Durational values for Current Period; and 3) Instance values (balances) for</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>Ending of Current Period (year).</p> <p>For reporting elements that are not applicable, leave blank and it will be assumed to be zero. Note that all of the reported values for each line item should balance in a typical roll forward fashion (i.e. Instance Values for Beginning of Period + Durational Values for Period = Instance Values of Ending Period). All of the reported amounts are monetary values, with an underlying accounting sign (debit or credit), associated to a monetary unit (i.e. USD).</p>
Investments	4	<p>This schedule is tagged by reporting values for all the underlying Investments line items. All of the Investments line items require a response (and associated tagging) and are organized by their associated account number (that follows FERC’s Uniform System of Accounts).</p> <p>All the line items have either instant or durational values. All of the reported amounts are monetary values, with an underlying accounting sign (debit), associated to a monetary unit (i.e. USD).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable, leave blank and it will be assumed to be zero.</p> <p>A separate table has been included to report footnotes per the schedule instructions.</p>
Accounts Receivable from Associate Companies	5	<p>This schedule is tagged by reporting values for all the Accounts Receivable from Associate Companies line items that will be defined by the filer. Report any material line items in line with the instructions of the schedule. An Associate Company Name of the underlying Accounts Receivable from Associate Company (defined and reported by filers) is required anytime the related attributes are reported (balances).</p> <p>All the line items have either instant or durational values. All of the reported amounts are monetary values, with an underlying accounting sign (debit), associated to a monetary unit (i.e. USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p> <p>A separate table has been included to report footnotes per the schedule instructions.</p>
Fuel Stock Expenses Undistributed	6	<p>This schedule is tagged by reporting values for all the Fuel Stock Expenses Undistributed line items that will be defined by the filer. Report any material line items in line with the instructions of the schedule. An Associate Company Name of the underlying Fuel Stock Expenses Undistributed (defined and reported by filers) is required anytime the related attributes are reported (labor; expenses; etc.).</p> <p>All the line items have either instant or durational values. All of the reported amounts are monetary values, with an underlying accounting sign (debit), associated to a monetary unit (i.e. USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Stores Expense Undistributed	7	<p>This schedule is tagged by reporting values for all the Stores Expense Undistributed line items that will be defined by the filer. Report any</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>material line items in line with the instructions of the schedule. An Associate Company Name of the underlying Stores Expense Undistributed (defined and reported by filers) is required anytime the related attributes are reported (labor; expenses; etc.).</p> <p>All the line items have either instant or durational values. All of the reported amounts are monetary values, with an underlying accounting sign (debit), associated to a monetary unit (i.e. USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Miscellaneous Current and Accrued Assets	8	<p>This schedule is tagged by reporting values for all the Miscellaneous Current and Accrued Assets line items that will be defined by the filer. Report any material line items in line with the instructions of the schedule. An Item Description of the underlying Miscellaneous Current and Accrued Assets (defined and reported by filers) is required anytime the related attributes are reported (balances).</p> <p>All the line items have either instant or durational values. All of the reported amounts are monetary values, with an underlying accounting sign (debit), associated to a monetary unit (i.e. USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Miscellaneous Deferred Debits	9	<p>This schedule is tagged by reporting values for all the Miscellaneous Deferred Debits line items that will be defined by the filer. Report any material line items in line with the instructions of the schedule. An Item Description of the underlying Miscellaneous Deferred Debits (defined and reported by filers) is required anytime the related attributes are reported (balances).</p> <p>All the line items have instant values, presented as monetary values, with an underlying accounting sign (debit), associated to a monetary unit (i.e. USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Research, Development, or Demonstration Expenditures	10	<p>This schedule is tagged by reporting values for all the Research, Development, or Demonstration Expenditures line items that will be defined by the filer. Report any material line items in line with the instructions of the schedule. A Project Description of the underlying Research, Development, or Demonstration Expenditures (defined and reported by filers) is required anytime the related attribute is reported (balance).</p> <p>All the line items have instant values, presented as monetary values, with an underlying accounting sign (debit), associated to a monetary unit (i.e. USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Proprietary Capital	11	<p>This schedule is tagged by reporting values for all the underlying Proprietary Capital line items. All of the Proprietary Capital line items require a response (and associated tagging). All line items have either instant or durational values, and numerical values are required to be</p>

Schedule Name	Schedule #	Tagging Instructions
		<p>reported for the current period.</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable, leave blank and it will be assumed to be zero.</p> <p>A separate table has been included to report footnotes per the schedule instructions.</p>
Long Term Debt	12	<p>This schedule is tagged by reporting values for all the Long-Term Debt line items that will be defined by the filer. Report any material line items in line with the instructions of the schedule. A description (column b) of the underlying Long-Term Debt (defined and reported by filers) is required anytime the related attributes are reported (Date of Maturity; Interest Rate; etc.).</p> <p>All the line items have either instant or durational values. All of the reported amounts are monetary or percentage values. Monetary values have an underlying accounting sign (credit), associated to a monetary unit (i.e. USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p> <p>A separate table has been included to report footnotes per the schedule instructions.</p>
Current and Accrued Liabilities	13	<p>This schedule is tagged by reporting values for all the Current and Accrued Liabilities line items that will be defined by the filer. Report any material line items in line with the instructions of the schedule. An Associate Company Name of the underlying Current and Accrued Liabilities (defined and reported by filers) is required anytime the related attributes are reported (balances).</p> <p>All the line items have instant values, reported as monetary values, with an underlying accounting sign (credit), associated to a monetary unit (i.e. USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Notes to Financial Statements	14	<p>This schedule is tagged by reporting on any of the applicable 6 footnote line items during the year. These line items are all textbox attributes and will be applicable only in the event the filer has an applicable footnote that corresponds to them.</p>
Comparative Income Statement	15	<p>This schedule is tagged by reporting values for all the underlying Comparative Income Statement line items. All of the Comparative Income Statement line items require a response (and associated tagging), and are organized by their associated account number (that follows FERC's Uniform System of Accounts). All of the line items have durational values, to indicate the activity for the year, and are required to be reported for both 1) the current period (balances for current year) and 2) the prior period (balances for prior year).</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable, leave blank and it will be assumed to be zero.</p>
Analysis of	16	<p>This schedule is tagged by reporting values for all the underlying Analysis</p>

Schedule Name	Schedule #	Tagging Instructions
Charges for Service - Associate and Non-Associate Companies		<p>of Charges for Service - Associate and Non-Associate Companies line items. All of the Analysis of Charges for Service - Associate and Non-Associate Companies line items require a response (and associated tagging), and are organized by their associated account number (that follows FERC's Uniform System of Accounts). All line items have durational values, and numerical values are required to be reported for the current period.</p> <p>All of the reporting elements in this schedule are defined and require a value. For reporting elements that are not applicable, leave blank and it will be assumed to be zero.</p>
Analysis of Billing – Associate Companies (Account 457)	17	<p>This schedule is tagged by reporting values for all the Analysis of Billing – Associate Companies line items that will be defined by the filer. Report any material line items in line with the instructions of the schedule. An Associate Company Name of the underlying Analysis of Billing – Associate Companies (defined and reported by filers) is required anytime the related attributes are reported (charges; compensation; etc.).</p> <p>All the line items have durational values. All of the reported amounts are monetary values, with an underlying accounting sign (credit), associated to a monetary unit (i.e. USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Analysis of Billing - Non-Associate Companies (Account 458)	18	<p>This schedule is tagged by reporting values for all the Analysis of Billing – Non-Associate Companies line items that will be defined by the filer. Report any material line items in line with the instructions of the schedule. A Non-Associate Company Name of the underlying Analysis of Billing – Non-Associate Companies (defined and reported by filers) is required anytime the related attributes are reported (charges; compensation; etc.).</p> <p>All the line items have durational values. All of the reported amounts are monetary values, with an underlying accounting sign (credit), associated to a monetary unit (i.e. USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Miscellaneous General Expenses - Account 930.2	19	<p>This schedule is tagged by reporting values for all the Miscellaneous General Expenses line items that will be defined by the filer. Report any material line items in line with the instructions of the schedule. A description of the underlying Miscellaneous General Expenses (defined and reported by filers) is required anytime the related attribute is reported (amount).</p> <p>All the line items have durational values. All of the reported amounts are monetary values, with an underlying accounting sign (debit), associated to a monetary unit (i.e. USD).</p> <p>If line orders are omitted, the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Organization Chart	20	<p>This schedule is completed by providing an Organization Chart for the respondent in line with the instructions on the form.</p>
Methods of Allocation	21	<p>This schedule is tagged by reporting on any of the applicable Methods of Allocation in line with the instructions on the form. These line items are all textbox attributes.</p>

Appendix 5: Specific Filing Instructions for Form 714

Schedule Name	Schedule #	Tagging Instructions
Identification and Certification	1.1	<p>This schedule is tagged by reporting values for all the underlying Identification line items. All of the Identification line items require a response (and associated tagging). All line items have durational values and are required to be reported for the current period.</p> <p>For reporting elements that are not applicable, leave blank and it will be assumed to be zero or not applicable.</p>
Generating Plants Included In Reporting Balancing Authority Area	2.1	<p>This schedule is tagged by reporting operational values for all the Generating Plant (that are either included in a Balancing Authority Area, or are dynamically scheduled outside of the Balancing Authority Area) line items. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items (generating plant) that has a material impact to ongoing operations and electricity load. A description of the underlying generating plant (defined and reported by filers) is required anytime the plant's available capacity and integrated net load at peak demand is reported in MWs.</p> <p>Durational values are required for both the plant's available capacity and integrated net load at peak demand. These attributes are energy type data expressed in MWs.</p> <p>If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Balancing Authority Area Monthly Capabilities At Time Of Monthly Peak Demand	2.2	<p>This schedule is tagged by reporting the Net Capability at Peak Demand for all generating plants (included in a Balancing Authority Area). Operational data is required to be reported for each applicable month (January through December) along the MonthAxis.</p> <p>The schedule required operational data on the following line items (by each applicable month): 1) Available Capability (in MWs); 2) Unavailable Capability (planned, unplanned, and other outage and derating in MWs); 3) External available capability (in MWs); and 4) External unavailable capability (in MWs).</p> <p>Durational values are required for reported attributes. These attributes are energy type data expressed in MWs. If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Balancing Authority Area Net Energy For Load And Peak Demand Sources By Month	2.3	<p>This schedule is tagged by reporting the Net Energy for Load that is required (consumed) by the balancing authority area. Operational data is required to be reported for each applicable month (January through December) along the MonthAxis dimension.</p> <p>The schedule required operational data on the following line items (by each applicable month): 1) Balancing Authority Area Net Generation (in MWs); 2) Net Actual Interchange (in MWs); 3) Net Energy for Load (in MWs); 4) Output of Net Energy For Load by power source (a. generating plants; b. purchases of power; c. sales of power; d. non-firm; and e. monthly peak demand); and 5) monthly minimum demand (in MWs).</p> <p>Durational values are required for reported attributes. These attributes are</p>

Schedule Name	Schedule #	Tagging Instructions
		energy or power type data expressed in MWs or MWhs. If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.
Adjacent Balancing Authority Area Interconnections	2.4	<p>This schedule is tagged by reporting the Voltage of the Interconnection line adjacent to the balancing authority area. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items (interconnection line) that has a material impact to ongoing operations and electricity load. A description of the interconnection line (defined and reported by filers) is required anytime the line's voltage (in kilovolt (kVs)) is reported.</p> <p>Durational values are required for all line items. These attributes are voltage type data expressed in kilovolts (kVs). If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Balancing Authority Area Scheduled And Actual Interchange	2.5	<p>This schedule is tagged by reporting all of the operational statistics for all the interchanges with the balancing authority area. This schedule is a sequence table that allows the filers with the option to write their own line items. Report any material line items (interchanges with the balancing authority areas) that has a material impact to ongoing operations and electricity load. The name of the adjacent balancing authority area is required anytime the scheduled and actual interchanges are reported in MWhs.</p> <p>The schedule requires all of the line items to report for the following attributes: 1) scheduled interchange (received and delivered) and 2) actual interchange (received and delivered).</p> <p>Durational values are required for all line items. These attributes are energy type data expressed in MWhs. If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Balancing Authority Area System Lambda Data And Description Of Economic Dispatch	2.6	<p>This schedule is tagged by reporting all of system lambda (cost / Mwhs) metrics for each hour (24 hours) of each day (365 days) of the year. This schedule requires the system lambda to be reported for 8,760 unique data points.</p> <p>The system lambda is a metric expressed in a unit of monetary cost / MWhs. Further the system lambda requires durational values for all of 8,760 (24 hrs x 365 days) unique data points throughout the year for a standard year. In leap years additional data will need to be added for the additional day. The days that are shown are driven by the report year reported in the instance.</p> <p>The Time Zone also needs to be provided as a separate value for each day. All the values on a given day must use the same time zone. The time zone used for this schedule will always be the same as the time zone used for schedule 3.2. separate time zones are not used for each schedule.</p> <p>The value for the Lambda is reported at a point in time reported by the hour. To report the value for the 24th hour of the day the next day with no time is used. For example the 24th hour of 2019-04-01 is reported with a value of 2019-04-02 with no hours. To report the hours the following format is used in the instance: 2018-04-01T01:00:00 This represents the first hour of the day 2018-04-01.</p>
Electric Utilities That Compose The	3.1	This schedule is tagged by reporting all of the peak demand load for each applicable utility. This schedule is a sequence table that allows the filers

Schedule Name	Schedule #	Tagging Instructions
Planning Area		<p>with the option to write their own line items. Report any material line items (underlying utilities of the filer) that has a material impact to ongoing operations and electricity load. The name of the underlying utility is required anytime the peak demand load for both summer and winter is reported in MWs.</p> <p>All the line items (peak demand for summer and winter) are durational values. These attributes are power type data expressed in MWs. If line orders are omitted the order of the items will not be ordered. To create blank lines, enter an order number only.</p>
Planning Area Hourly Demand And Forecast Summer And Winter Peak Demand And Annual Net Energy For Load	3.2	<p>This schedule is tagged by reporting all actual hourly demand for each available hour (24 hours) of the year (365 days). This schedule requires the hourly demand to be expressed in MWs, for each applicable hour.</p> <p>All of the reported hourly demand data are durational values and are required for all 8,760 (24 hrs. x 365 days) individual data points throughout the year. In leap years additional data will need to be added for the additional day. The days that are shown are driven by the report year reported in the instance.</p> <p>The Time Zone also needs to be provided as a separate value for each day. All the values on a given day must use the same time zone. The time zone used for this schedule will always be the same as the time zone used for schedule 3.2. separate time zones are not used for each schedule.</p> <p>The value for the Lambda is reported at a point in time reported by the hour. To report the value for the 24th hour of the day the next day with no time is used. For example the 24th hour of 2019-04-01 is reported with a value of 2019-04-02 with no hours. To report the hours the following format is used in the instance: 2018-04-01T01:00:00 This represents the first hour of the day 2018-04-01.</p>

Appendix 6: Validation Messages

Application Messages

	User Interface	Scenario	Message Displayed on Screen/ Popup
1	Filer Login Screen	If filer tries logging in with invalid Username	Unable to validate user
2	Filer Login Screen	If filer tries logging in with invalid Password	Unable to validate user
3	Filer Submission History Landing Screen	If filer has not submitted any filings or If filer does not have any CID assigned	No records to display
4	New Filing Screen	If No CID(s) associated to filer	No CID Associated to Filer
5	New Filing Screen	If filer uploaded invalid XBRL File	You must choose a '.xbrl' file or a '.xml' file
6	New Filing Screen	If the submission is Successful	Success File submitted
7	New Filing Screen	If CID selected in dropdown does not match CID field in XBRL file	Error CID Mismatch The CID you entered does not match the CID in the XBRL file. Please verify the CID Number Matches: CXXXXXXX
8	New Filing Screen	If Form selected in dropdown does not match Form field in XBRL file	Error Form Mismatch The Form you entered does not match the Form in the XBRL file. Please verify the Form Matches: XX
9	New Filing Screen	If Report Year selected in dropdown does not match Report Year field in XBRL file	Error Report Year Mismatch The Report Year you entered does not match the Report Year in the XBRL file. Please verify the Report Year Matches: XXXX
10	New Filing Screen	If Report Period selected in dropdown does not match Report Period field in XBRL file	Error Report Period Mismatch The Report Period you entered does not match the Report Period in the XBRL file. Please verify the Report Period Matches: XX
11	New Filing Screen	If fFiler tries to make a new submission and there is an issue with inserting the filing into the database table	Error Unable to submit Filing
12	New Filing Screen	If filer tries to make a new submission and there	Error

	User Interface	Scenario	Message Displayed on Screen/ Popup
		is an issue with validating the XBRL File	Unable to validate XBRL File
13	New Filing Screen	If filer clicked "CANCEL" button	Are you sure you want to cancel this submission?
14	Submission Details- Upload "CPA Certificate"	If there is issue with system while uploading CPA Certificate	Failed to upload CPA Certificate

XBRL Validation Messages

	Message Returned to Filer
1	The respondent's legal name must be reported in the current period.
2	The report year must be reported in the current period.
3	The address of principal office at end of period must be reported in the current period.
4	The name of contact person must be reported in the current period.
5	The title of contact person must be reported in the current period.
6	The telephone of contact person must be reported in the current period.
7	The submission type must be reported in the current period.
8	The report date must be reported in the current period.
9	The corporate office certification signature must be reported in the current period.
10	The name of the officer with custody of corporate books must be reported in the current period.
11	The title of the officer with custody of corporate books must be reported in the current period.
12	The state and date of incorporation or the special law the respondent is incorporated under must be reported in the current period.
13	The address where corporate books are kept must be reported in the current period.
14	The type and date of organization must be reported in the current period.
15	The name of receiver or trustee, the date such receiver or trustee took possession, the authority by which the receivership or trusteeship was created, and the date when possession by receiver or trustee ceased must be reported in the current period.
16	The classes or utility and other services rendered during the year in each state in which the respondent operated must be reported in the current period.
17	The change in auditor and engagement date must be reported in the current period.
18	The company has reported a value for [FIELDNAME] with a value of [NUMBER] that is not equal to the value of the sum of its components of [CALCULATEDSUM].
19	The values of [NUMBERVALUE] for the elements [FIELDNAME] is duplicated in the filing [#] of times with the values of [NUMBERVALUE] and [NUMBERVALUE].
20	The value for [FIELDNAME] with a value of [NUMBERVALUE] has a unit of [FILERSPECIFIEDUNIT]. All monetary types should have a unit of USD.
21	The value for [FIELDNAME] with a value of [NUMBERVALUE] has a unit of [FILERSPECIFIEDUNIT]. The Order Number should have a unit of pure.
22	The value for [FIELDNAME] with a value of [NUMBERVALUE] has a unit of [FILERSPECIFIEDUNIT]. Share types should have a unit of shares.
23	The value for [FIELDNAME] with a value of [NUMBERVALUE] has a unit of [FILERSPECIFIEDUNIT]. Per share item types should have a unit of USD/shares.
24	The value for [FIELDNAME] with a value of [NUMBERVALUE] has a unit of [FILERSPECIFIEDUNIT]. This concept allows units of [ALLOWABLEUNITVALUE].
25	The element [FIELDNAME] is not included in the submitted filing. The element [FIELDNAME] in the [SCHEDULENUMBER] schedule needs to be included in the filing in the current reporting period.
26	The breakdown of [FIELDNAME] sums to a value of [CALCULATEDSUM] that is not equal to the total value reported of [NUMBER] for [FIELDNAME].
27	The breakdown of [FIELDNAME] sums to a value of [CALCULATEDSUM] that is not equal to the total value reported of [NUMBER] for [FIELDNAME].
28	The company has reported a value for [FIELDNAME] with a value of [NUMBER] that is not equal to the value of the change in debits and credits during the year of [NETVALUE].
29	The breakdown of [FIELDNAME] sums to a value of [CALCULATEDSUM] that is not equal to the total value reported of [VALUE] for [FIELDNAME].
30	The company has reported a value for [FIELDNAME] with a value of [NUMBER] that is not equal to the value of the sum of its components of [CALCULATEDSUM] which are comprised of the following: [LIST OF COMPONENTS USED TO SUM]
31	Unappropriated Retained Earnings must be reported in the current period.