



# Form No. 60 XBRL Implementation

FERC Technical Conference – March 24-26, 2020



# Presentation Agenda

- Company Registration and Company Identifiers
- Format Enhancements
- Implementation Timeline
- Comments and Inquiries Received through Yeti
- Q&A



# Company Registration and Company Identifiers

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# Company Registration and Company Identifiers

- Form No. 60 filings require that filers use Company Identifiers (CID) issued by the Commission
- Go to the following website to register company and receive a Company Identifier number:

<https://www.ferc.gov/docs-filing/company-reg.asp>



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- Electric Quarterly Reports (EQR)
- Information Collections

**Next Commission**  
[Event Details](#)

**Chairman Neil Chatterjee**  
**March 19, 2020:** [E-1: FERC Proposes Reforms to Electric Transmission Incentives Policy](#)

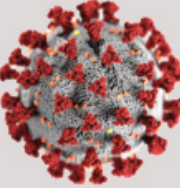
**Anderson Dam Safety**

**Natural Gas**

**FERC**  
Commission Meetings, Conferences, Hearings and Scoping Meetings

Visitors to FERC [PDF](#)

**Coronavirus Updates** [Continue Reading »](#)



# Coronavirus

## FERC Response

- FERC PODCASTS & VIDEOS
- CORONAVIRUS UPDATES**
- ELECTRIC
- HYDROPOWER
- NATURAL GAS



Commissioner Richard Glick



Chairman Neil Chatterjee



Commissioner Bernard L. McNamee

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**What's New**

March 19, 2020 - Item E-1: FERC Proposes Reforms to Electric Transmission Incentives Policy [News Release](#)





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(EQR)

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**Company**  
REGISTRATION Register your company for eTariff filings

Click here to Proceed!

All [eTariff Filings](#) and certain form filings require that filers use Company Identifiers issued by the Commission. You must check the requirements for the form you need to file to determine if that form requires a Company Identifier. These requirements can be found at: <https://www.ferc.gov/docs-filing/forms.asp>.

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, modify information associated with an existing Company Identifier, transition Company Identifiers issued before August 12, 2013.

Companies that make filings on behalf of required filers also may obtain a Delegate Identifier that will permit required filers to designate these companies as permissible filers on their behalf.

Prior to requesting a Company Identifier or a Delegate Identifier, the user should read, understand and acquire the information that must be provided to complete the Company Registration process. The information requirements are explained in the [Instructions for Company Registration](#) PDF. With the assembled information, the user should go to the Commission's FERC Online page and select Company Registration. The [Instructions for Company Registration](#) PDF provides step-by-step instructions on how to register a company.

## CONTACT

Registration Issues  
Email: [co-reg@ferc.gov](mailto:co-reg@ferc.gov)

FERC Online Support  
Email:  
[ferconlinesupport@ferc.gov](mailto:ferconlinesupport@ferc.gov)

[Telephone Numbers](#)

## QUICK LINKS

- [Instructions for Company Registration](#) PDF (updated 11/14/2016)
- [Order No. 714](#) PDF
- [Your Guide to Electronic Information at FERC](#) PDF



# Format Enhancements

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# Identification, Page 1

- Line 02
  - “Year of Report” is renamed to “Year / Period of Report”
  - The format of the input will be YYYY/Q4
  - Since Form No. 60 is filed annually, the report period should be Q4

Identification	
01 Exact Legal Name of Respondent FERC Test Company	02 Year/ Period of Report 2019/Q4
	04 Date of Name Change
05 Address of Principal Office at End of Year (Street, City, State, Zip Code)	06 Name of Contact Person





# Page Number

- Page numbers for the following schedules will be revised
  - Schedule 1 - Comparative Balance Sheet
    - From Page 101-102 to Page **101**
  - Schedule 15 - Comparative Income Statement
    - From Page 301-302 to Page **301**
  - Schedule 16 - Analysis of Charges for Service - Associate and Nonassociate Companies
    - From Page 303-306 to Page **303**
  - Schedule 20 - Organization Chart
    - From Page 401.1 to Page **401**
  - Schedule 21 - Methods of Allocation
    - From Page 402.1 to Page **402**



Description (a)	Page Reference (b)	Page Reference (b)
Schedule I - Comparative Balance Sheet	101-102	101
Schedule II - Service Company Property	103	103
Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property	104	104
Schedule IV - Investments	105	105
Schedule V - Accounts Receivable from Associate Companies	106	106
Schedule VI - Fuel Stock Expenses Undistributed	107	107
Schedule VII - Stores Expense Undistributed	108	108
Schedule VIII - Miscellaneous Current and Accrued Assets	109	109
Schedule IX - Miscellaneous Deferred Debits	110	110
Schedule X - Research, Development, or Demonstration Expenditures	111	111
Schedule XI - Proprietary Capital	201	201
Schedule XII - Long-Term Debt	202	202
Schedule XIII - Current and Accrued Liabilities	203	203
Schedule XIV - Notes to Financial Statements	204	204
Schedule XV - Comparative Income Statement	301-302	301
Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Companies	303-306	303
Schedule XVII - Analysis of Billing – Associate Companies (Account 457)	307	307
Schedule XVIII – Analysis of Billing – Non-Associate Companies (Account 458)	308	308
Schedule XIX - Miscellaneous General Expenses - Account 930.2	307	307
Schedule XX - Organization Chart	401.1	401
Schedule XXI - Methods of Allocation	402.1	402



# Schedule 1 - Comparative Balance Sheet, Page 101

- Line 23.1
  - Account 145, Notes Receivable From Associate Companies, is added to this schedule
  - For description of this account, see 18 C.F.R. Section 367.1450

21	142	Customer Accounts Receivable	
22	143	Accounts Receivable	
23	144	Less: Accumulated Provision for Uncollectible Accounts	
23.1	145	Notes Receivable From Associate Companies	
24	146	Accounts Receivable From Associate Companies	



# Schedule 11 - Proprietary Capital, Page 201

- Line 5
  - Account Number 204 for “ Preferred Stock Issued” is entered on Line 5(a). It was blank in the prior version of Form No. 60

Line No.	Account Number (a)	Title of Account (b)	Description (c)
1	201	Common Stock Issued	Number of Shares Authorized
2			Par or Stated Value per Share
3			Outstanding Number of Shares
4			Close of Period Amount
5	204	Preferred Stock Issued	Number of Shares Authorized
6			Par or Stated Value per Shares
7			Outstanding Number of Shares



# Schedule 13 - Current and Accrued Liabilities, Page 203

## Schedule XIII – Current and Accrued Liabilities

1. Provide the balance of notes and accounts payable to each associate company (Accounts 233 and 234).
2. Give description and amount of miscellaneous current and accrued liabilities (Account 242). Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	233	Notes Payable to Associates Companies		
2				
3				
4				



# Schedule 13 - Current and Accrued Liabilities, Page 203

- Account 233, Notes Payable to Associate Companies
  - List note payable amount to each associate company in Line 3-22
  - Enter Subtotal for Account 233 in Line 23(c) and 23(d)

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	233	<b>Notes Payable to Associate Companies</b>		
2		<b>Associate Company:</b>		
3		Company A	50	100
4		Company B		200
5		Company C		400
6				
7				
8				
9				
23		Subtotal (Total of Lines 3-22)	50	700



# Schedule 13 - Current and Accrued Liabilities, Page 203

- Account 234, Accounts Payable to Associate Companies
  - List payable amount to each associate company in Line 26-39
  - Enter Subtotal for this account in Line 40(c) and 40(d)

24	234	Accounts Payable to Associate Companies		
25		Associate Company:		
26		Company A		60
27		Company B		10
--				
40		Subtotal (Total of Lines 26-39)		70



# Schedule 13 - Current and Accrued Liabilities, Page 203

- Account 242, Miscellaneous Current and Accrued Liabilities
  - List amount of each item in Line 43-48
  - Enter Subtotal for this account in Line 49(c) and 49(d)

41	242	Miscellaneous Current and Accrued Liabilities		
42		<b>Items List:</b>		
43		Item Description #1		100,000
44		Item Description #2		200,000
45		Items Less Than \$50,000 - 6 Items		5,000
46				
49		Subtotal (Total of Lines 43-48)		305,000





# Schedule 13 - Current and Accrued Liabilities, Page 203

- Line 50
  - Enter the sum of Subtotals (Line 23 + 40 + 49) in Line 50(c) and 50(d)

50		TOTAL (LINES 23, 40, AND 49)		
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# Schedule 16 - Analysis of Charges for Service-Associate and Non-Associate Companies, Page 303

Name of Respondent:	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr)	Year/Period of Report: End of: /
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## Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies

1. Total cost of service will equal for associate and nonassociate companies the total amount billed under their separate analysis of billing schedules.

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
1	403-403.1	Depreciation Expense									
2	404-405	Amortization Expense									
3	407.3-407.4	Regulatory Debits/Credits - Net									
4	408.1-408.2	Taxes Other Than Income Taxes									
5	409.1-409.3	Income Taxes									
6	410.1-410.2	Provision for Deferred Taxes									
7	411.1-411.2	Provision for Deferred Taxes - Credit									
8	411.6	Gain from Disposition of Service Company Plant									
9	411.7	Losses from Disposition of Service Company Plant									
10	411.4-411.5	Investment Tax Credit Adjustment									
11	411.10	Accretion Expense									
12	412	Costs and Expenses of Construction or Other									



# Schedule 16 - Analysis of Charges for Service-Associate and Non-Associate Companies, Page 303

- New accounts added to this schedule:
  - If the service company provides any labor, materials, or other services in the operation or maintenance of energy storage equipment for its associate or non-associate company, these expenses should be recorded in:

## Operation and Maintenance of Energy Storage Equipment

- Account 548.1, Power Generation / Operation
- Account 553.1, Power Generation / Maintenance
- Account 562.1, Transmission / Operation
- Account 570.1, Transmission / Maintenance
- Account 584.1, Distribution / Operation
- Account 592.2, Distribution / Maintenance



# Schedule 16 - Analysis of Charges for Service-Associate and Non-Associate Companies, Page 303

- Account 548.1, Operation of Energy Storage Equipment (Power Generation)
  - Include the amount as part of “ Total Other Power Generation Operation Expenses” in existing Line 39

39	546-550.1	Total Other Power Generation Operation Expenses
----	-----------	---

- Account 553.1, Maintenance of Energy Storage Equipment (Power Generation)
  - Include the amount in existing Line 40

40	551-554.1	Total Other Power Generation Maintenance Expenses
----	-----------	---



# Schedule 16 - Analysis of Charges for Service-Associate and Non-Associate Companies, Page 303

- Account 562.1, Operation of Energy Storage Equipment (Transmission)
  - Report the amount in newly-created Line 51.1

51.1	562.1	Operation of Energy Storage Equipment
------	-------	---------------------------------------

- Account 570.1, Maintenance of Energy Storage Equipment (Transmission)
  - Report the amount in newly-created Line 65.1

65.1	570.1	Maintenance of Energy Storage Equipment
------	-------	---



# Schedule 16 - Analysis of Charges for Service-Associate and Non-Associate Companies, Page 303

- Account 584.1, Operation of Energy Storage Equipment (Distribution)
  - Include the amount as part of “ Total Distribution Operation Expenses” in existing Line 73

73	580-589	Total Distribution Operation Expenses
----	---------	---------------------------------------

- Account 592.2, Maintenance of Energy Storage Equipment (Distribution)
  - Include the amount in existing Line 74

74	590-598	Total Distribution Maintenance Expenses
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## **Schedule 20 – Organization Chart, Page 401**

- Organization charts should be submitted as attachments. These attached documents are not included as part of the instance document. However, the filer must disclose the file name of the files to be submitted. When the actual files are submitted to the filing portal, the receiving software will check that the file name in the instance document matches the name of the uploaded file.



# Implementation Timeline

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# Implementation Timeline

- FERC is making efforts to make new XBRL format available for the 2020 annual filings



# Comments and Inquiries Received through Yeti

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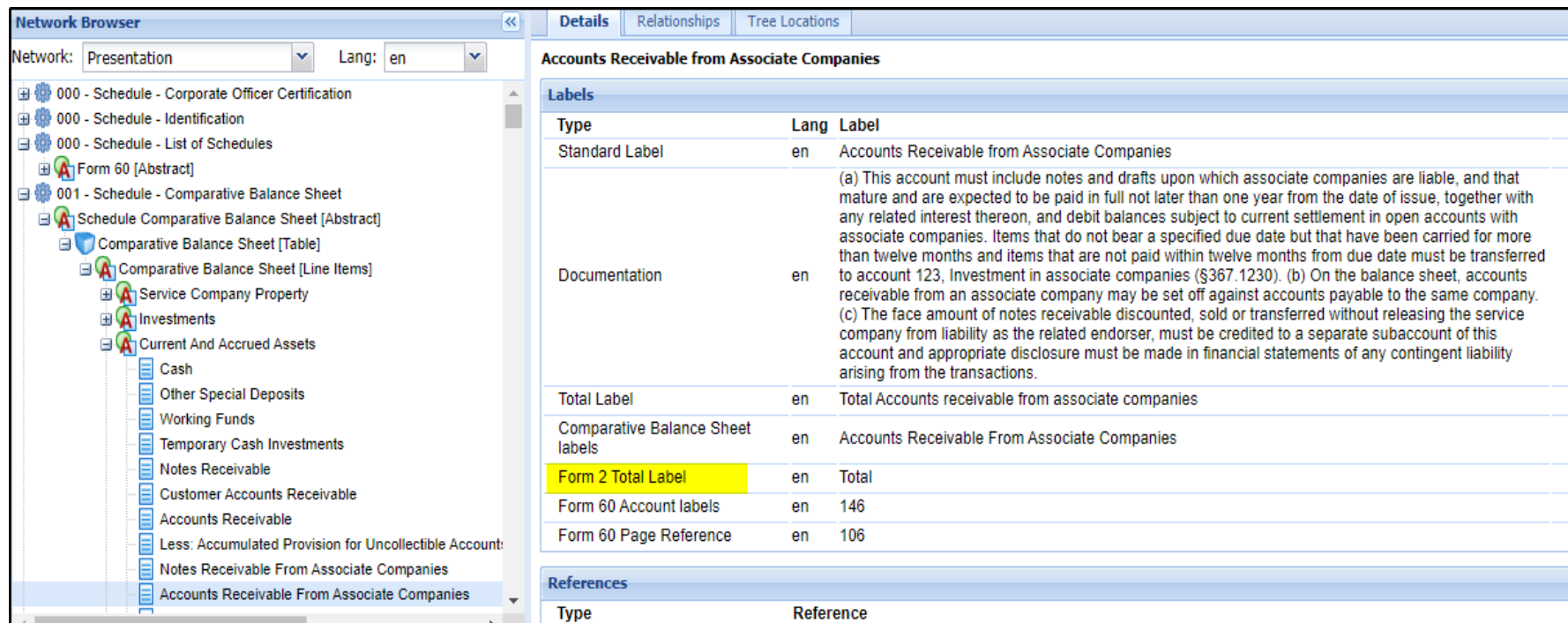
# Yeti Comments and Inquiries

- Minor Corrections
  - Spelling error
  - Grammatical error
  - Capitalization of the First Letter of Each Word
  - Missing State (e.g. CT)
  - Other minor changes



# Yeti Comments and Inquiries

- Label Type containing the word “ Form 2” or “ Form 6”
  - Example: “ Form 2 Total Label” or “ Form 6 Account labels”
  - These words will be renamed to “ Form 60”



The screenshot displays the 'Network Browser' interface. On the left, a tree view shows the hierarchy of accounts, with 'Accounts Receivable From Associate Companies' selected. The main panel shows the 'Details' tab for this account. It includes a 'Labels' table and a 'References' table.

Type	Lang	Label
Standard Label	en	Accounts Receivable from Associate Companies
Documentation	en	(a) This account must include notes and drafts upon which associate companies are liable, and that mature and are expected to be paid in full not later than one year from the date of issue, together with any related interest thereon, and debit balances subject to current settlement in open accounts with associate companies. Items that do not bear a specified due date but that have been carried for more than twelve months and items that are not paid within twelve months from due date must be transferred to account 123, Investment in associate companies (§367.1230). (b) On the balance sheet, accounts receivable from an associate company may be set off against accounts payable to the same company. (c) The face amount of notes receivable discounted, sold or transferred without releasing the service company from liability as the related endorser, must be credited to a separate subaccount of this account and appropriate disclosure must be made in financial statements of any contingent liability arising from the transactions.
Total Label	en	Total Accounts receivable from associate companies
Comparative Balance Sheet labels	en	Accounts Receivable From Associate Companies
Form 2 Total Label	en	Total
Form 60 Account labels	en	146
Form 60 Page Reference	en	106

Type	Reference
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# Yeti Comments and Inquiries

- Use of “F60Total” as Column Name for Column (b) of Schedule 16
  - Column (b) represents Title of Account

ferc-part:Form	Form 60
ferc-part:Schedule	016 - Schedule - Analysis of Charges for Service- Associate and Non-Associate Companies
ferc-part:Column	b
ferc-part:Row	73
ferc-part:ValueType	Label
ferc-part:ColumnName	F60Total

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)
1	403-403.1	Depreciation Expense		
2	404-405	Amortization Expense		
3	407.2-407.4	Regulatory Debits/Credits - Net		



# Yeti Comments and Inquiries

- Calculation of “Total Cost” Columns in Schedule 16
  - Total costs on Column (e), (h) through (k) are not generated automatically by the system. The filers enter amounts on these columns, and the system will run validations and flag any inconsistencies.
    - Associate Company Total Cost (e) = Column (a) + (b)
    - Nonassociate Company Total Cost (h) = Column (f) + (g)
    - Total Charges for Services Direct Cost (i) = Column (c) + (f)
    - Total Charges for Services Indirect Cost (j) = Column (d) + (g)
    - Total Charges for Services Total Cost (k) = Column (i) + (j)

Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Companies											
1. Total cost of service will equal for associate and nonassociate companies the total amount billed under their separate analysis of billing schedules.											
Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
1	403-403.1	Depreciation Expense									
2	404-405	Amortization Expense									
3	407.3-407.4	Regulatory									



# Yeti Comments and Inquiries

- Validation Rules for Subtotals or Totals in all Form 60 schedules
  - In general, the system will not automatically calculate any subtotal or total amount in Form 60
  - The filers should input amounts and any inaccuracies will be flagged by the system



# Q&A

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