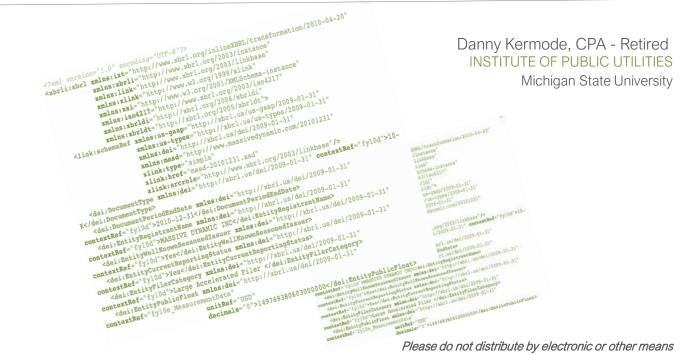
XBRL for regulators and utilities



or cite without permission.

Course Information for: XBRL for Regulators and Utilities

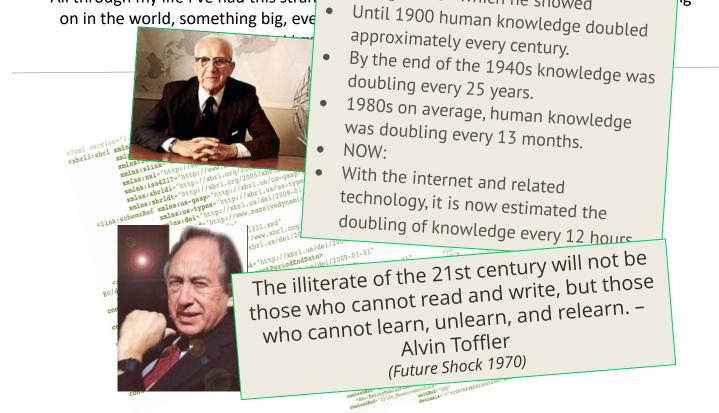
- Course Overview In this course, attendees will gain a basic understanding eXtensable Business Reporting Language (XBRL). By the end of the course the student will have a fundamental grasp of what XBRL is, its structure, and what challenges an analyst or auditor will encounter when using data provided in XBRL.
- Intended Audience This course is intended for students in the field of rate regulation that want to become more familiar with XBRL and how it can be used by regulators
 and even the companies themselves.
- Learning Objectives After this course, the student will have a foundational understanding XBRL and its use in regulatory reporting and oversight along with its use in audits and rate cases.
- Course Level Basic
- Course Prerequisites None
- Advance Prep None
- Delivery Method Online Group Live
- NASBA National Registry Statement -- The Institute of Public Utilities is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State Boards of Accountancy have the final authority on the acceptance of individual course for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.
- This course is eligible for CPE credit.



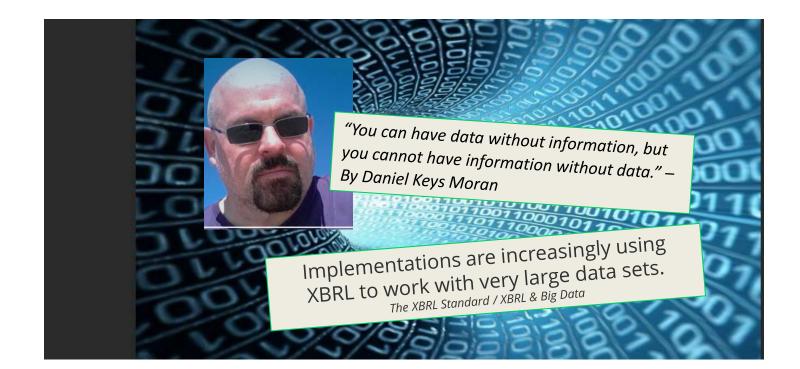
2

١g

"All through my life I've had this stran on in the world, something big, eve



Every company has big data in its future and every company will eventually be in the data business." – By Thomas H. Davenport



Just what is "XBRL"?

eXtensable Business Reporting Language



XBRL is an XML-based structured-data standard used to organize, store, transfer, and communicate business information



Main Entry: ex·ten·si·ble 🌒

Pronunciation: \ik-'sten(t)-sə-bəl Function: *adjective* Date: 1603 : capable of being <u>extended</u>

RL"?

— ex·ten·si·bil·i·ty 🌒 \-,sten(t)-sə-'bi-lə-tē\ noun 🛛 rting Language



- 1. Open, nonproprietary standard (no licensing fees)
- 2. Only standard that handles complexity of financial data and accommodates different data types (e.g., text, numeric, operational, financial.)
- 3. Software "agnostic" (XBRL is not software)
- 4. Adapts to change in reporting needs and technology (i.e., Extensible)
- 5. Supported by global standards organization
- 6. Widely used including the SEC

Just what is deed register/Vol. 84, No. 124/Thur

9

In June 2019 FERC implemented a Final Rule adopting XBRL as the standard for filing annual and quarterly reports.



FERC XBRL Adoption (govinfo.gov)

1. The Commission is adopting eXtensible Business Reporting Language (XBRL) as the standard for filing the Commission's Form Nos. 1, 1–F, 2, 2– A, 3-Q electric, 3-Q natural gas, 6, 6-Q, 60, and 714 (VFP Forms or Commission Forms). The Commission concludes that adoption of XBRL will make the information in these forms easier for filers to submit and data users to analyze, and assist in automating regulatory filings. The use of XBRL also regulatory filings. The use of ADAD and the intervention and decrease the data for examples to fil with future changes to fil with future changes to fil with future changes to fil costs, over time, of preparing the necessary data for submission and complying with future changes to filing Commission. In addition, the Commission is revising its regulations Commission is revising to file their requirements set forth by the require Form No. 1-F filers to file their report in electronic media pursuant to 18 CFR 385.2011.

BLUNE CODE 6780-01-C FR Doc. 2019-13223 Filed 0-20-19, 8:43 and	ACTON: Final rule. SUBMAPT: The Commission is adopting COMMAPT: The Commission is adopting COMMISSION (Commission Commission Commission Form Nos. 1, 1–7, 3, 2–A, 3–Q electric. 3–Q natural gas, 6, 6–Q, 60, and 714. The use of XBRL will make the information in these forms easier for Billers to submit and data users to smalyne, and assist in naturation billerses that transitioning from the Bill. will decreme the non-inverting, of pregaring the necessary data for	by the Commission. In addition, the Commission is revising its regulations at require filees of Form No. 1–7 to file their report in electronic media. DATES: This rule is effective August 26, 2019. FOR FARTHER RECENTION CONTACT: Robert Hudson (Technical Information) Office of Enforcement, Federal Energy Regulatory Commission, R&B First Stree NE: Washington, DC 20426, (202) 502– 5230, Röbert Hudson)(Streegew. Michael Chans. Office of Commel Commel, Base First Street NE: Washington, DC 20427, (202) 402– 1020, Robert Mudson)(Streegew. Michael Chans. Office of Commel Commel, Base First Street NE: Washington, DC 20427, (202) 402– 104 (2010) (2	
BLUND CODE (710-01-P			
18 CFR Parts 141 and 385			
[Docket No. RM19-12-000; Order No. 859]			
Revisions to the Filing Process for Commission Forms			
AGENCY: Federal Energy Regulatory Commission.			
			Paragrap number
Background			
I. Notice of Proposed Rulemaking			
L Discussion	ased Solution		
1. Timeline and Structure			
2. XBRI, Taxonomy			
VI. Regulatory Flexibility Act			

1. The Commission is adopting tible Business Reporting Language Commission using a Commission-(RL) as the standard for filing the don's Form Nos. 1, 1-F, 2, 2--O electric, 3-O natural sas, 6, 6and 714 (VFP Forms or sion Forms). The Commission les that adoption of XBRL will he information in these forms for filers to submit and data users transmit the information to the re, and assist in automatine ry filings. The use of XBRL also ease efficiency and decrease the result, on April 25, 2015, the Commission issued an order with future changes to filing

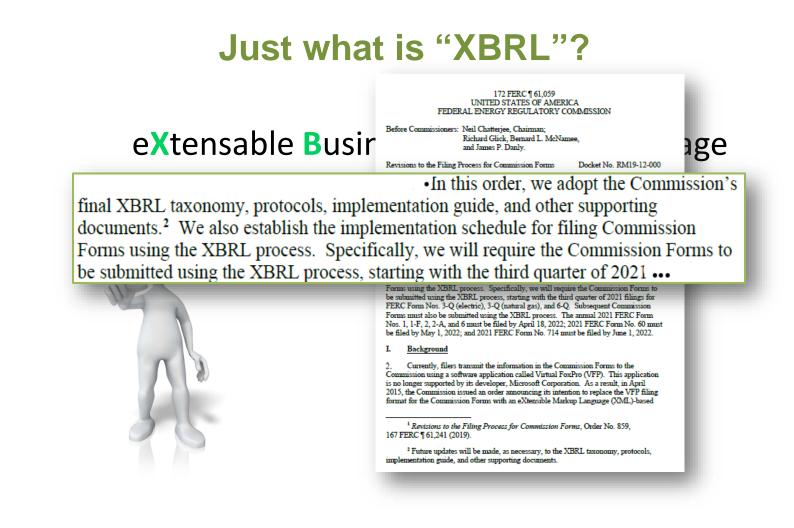
is revising its regulations to No. 1-F filers to file their tronic media pursuant to 011

> 64 FERE, FORM No. 8, Annual Report of CA Pepering Companies), 10 CPA 23:74 (Propulsing quarterly) filing of FERE FORM No. 4–Q. Quarterly report of all pipeline companies), 11 GPA 131:35 (Preprinting annual filing of FERE FORM No. 714, Annual Electric Robusting Asthesity Area and Planning Asea Report), and 11 CFR 200, 22 and 10 CFR 200.3 (requiring annual Sling of FERC Form No. 60, Annual reports of centralized service companies) * Electronic Filing Protocols for Commission Forms, 151 FERC § 81,025 (2015) (April 2015 Orderit

this information is transmitted to the the April 2015 Order, the Commis stated that XML is the current industry distributed software application called standard for the submission of Visual FoxPro (VFP). Each entity is electronic data. In support of this required to gather its relevant financial proposed change, the Commis and other data and enter the data into stated that the XML data format has VFP on its own computer system. The entity then uses the VFP software to significant advantages over other approaches because it is non-proprietar and would establish a single standard Commission. Microsoft Corporation, the developer of the VFP software, no for nearly all Commission forms, while also providing consistency with the Commission's current electronic tariff (eTariff) filings and the Electric longer supports this application. As a Quarterly Report (EQR) systems.2 In the announcing its intention to replace the April 2015 Order, the Commission current VFP filing format for the VFP Forms with an eXtensible Markup directed Commission staff to seek the assistance of the North American Energy Language (XML)-based filing format.2 In Standards Board (NAESB)⁴ in the process of developing standards for the submission of the VFP Forms to the gas companies) 18 CFR 200.2 (requiring annual filing of FERC Form No. 2–A, Annual report for Commission.¹ NAESB facilitated 18 Nonanajue natural gas companies): 18 CFR 141.400 and 18 CFR 280.300 (requiring quarterly filing of FERC Form No. 3–Q. Quarterly Imancial report of meetings to discuss the transitioning of the forms to the XML process. In electric utilities, licensees, and natural gas companies). 18 CFR 307-2 (requiring an mail filing of FERC Form No. 9, Annual Report of Cil Pipeline addition to these meetings, Commis staff analyzed different methods for

"NAESIB serves as a forum for the develo and promotion of standards for the wholesale and retail natural gas and electric industries. In response to the Commission's request on this matter, NAESB performed specific outreach to the oil pipeline industry to include participation from that ore tax "Accel 2013 Onles, 131 FERC \$41,023 at P 10

IPU/MSU – XBRL FOR REGULATORS AND UTILITIES 2024



Just what is "XBRL"?

eXtensable Business Reporting Language



XBRL is a structured data framework that revolutionized how business data (operational and financial) is organized and managed in an increasingly Big Data world.

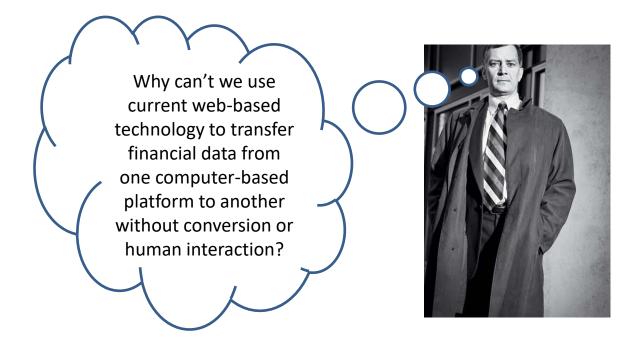
So, how was XBRL born?

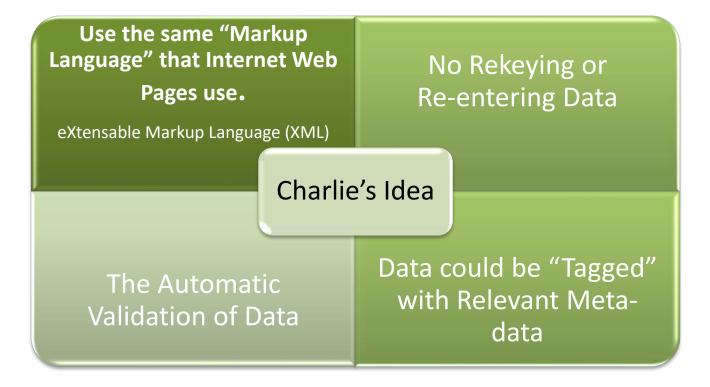


IPUMSU

So, How was XBRL born?

XBRL was first conceived by a CPA named Charles Hoffman in Tacoma, Washington in **April 1998**.... 26 years ago!

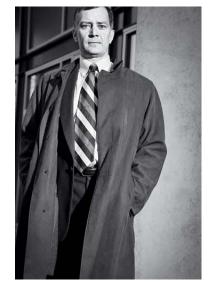






In July 1998, the chairperson of the AICPA High-Tech Task Force, contacted Charlie and had him brief the Task Force on

his idea.





XFRML – eXtensible Financial Reporting Markup Language.



April 2000 AICPA and the soon to be "XBRL
International*" officially unveiled the first working model of XBRL at press
conference in New York City





* XBRL International was created in 2001

In February 2001, XBRL
 International held is first
 conference in London with
 10 countries attending and
 over 80 companies,

- February 2001, The International Accounting Standards Board (IFRS) released a draft of the first comprehensive XBRL taxonomy,
- Federal Deposit Insurance Corporation (FDIC) joins XBRL/ International



In 2006 the SEC began the revamp of EDGAR (SEC reporting system) to support XBRL at the cost of \$54 million*

This project replaced the 1980svintage public company disclosure system which was a "form-based electronic filing cabinet" to a dynamic real-time search tool with interactive capabilities (XBRL).

*\$85 million in 2024 dollars

In 2006 the SEC began the revamp of EDGAR (SEC reporting system) to support XBRL at the cost of \$54 million

By 2009 all companies were filing using eXtensable Business Reporting Language (XBRL).

Poll Question

Who is this guy? (Hint: He was a good friend of Leonardo da Vinci).

- 1. Drew Taggart
- 2. Luca Pacioli
- 3. Natsu Dragneel
- 4. Jean-Luc Picard



Poll Question

Who is this guy? (Hint: He was a good friend of Leonardo da Vinci).

- 1. Drew Taggart
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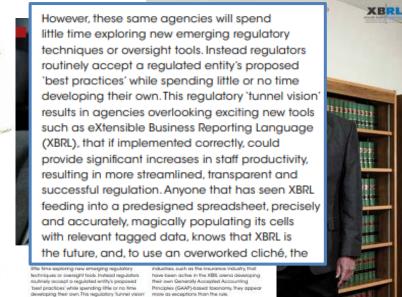


Luca wrote the first known description of double-entry accounting in 1494. His writing help spread the method, commonly called the Venetian method, throughout Europe.



A Little Background

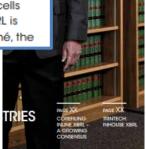




(XBRL), that if implemented correctly, could provide significant increases in staff productivity. eaulting in more streamlined, transparent and successful regulation. Anyone that has seen XBR. eXtensible Markup Language (XML)-based data the future, and, to use an overworked clické, the tools will have a unique window of opportunity

issults in agencies overlooking exciting new tools such as eXtensible Business Reporting Language Regulatory authorities in every country from North America to Europe appear to have some form of

this 'tunnel vision'. Surprisingly even in countries that are traditionally considered leaders in Needing into a predesigned spreadsheet, precisely and accurately, magically populating its cells regulation is in a period of rapid transformation. Early adopters of new technologies and oversight



June 2013

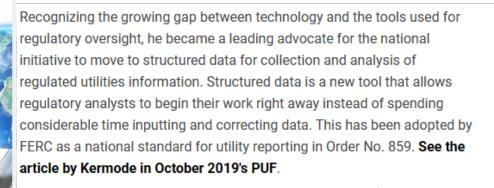
with selevant tagged data, knows that XBRL is

416R vo. 03 • mm 02 • June 2013



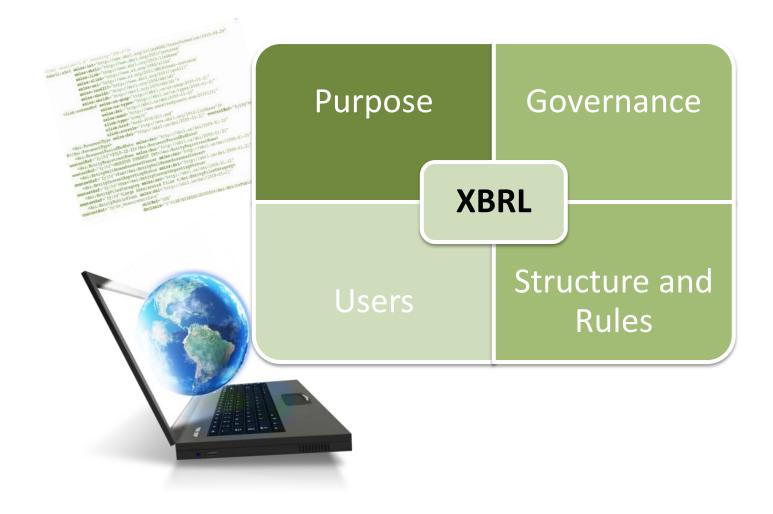
Fortnightly Top Innovators 2019

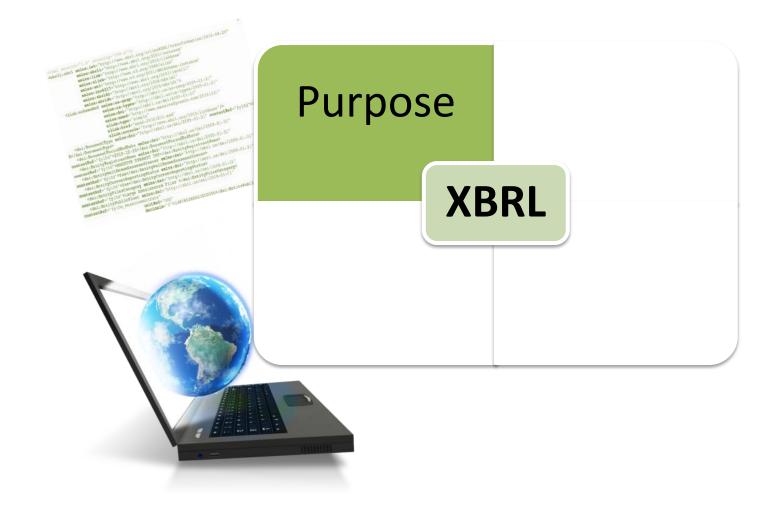
Danny Kermode, Washington Utilities and Transportation Commission



The Four Facets of XBRL







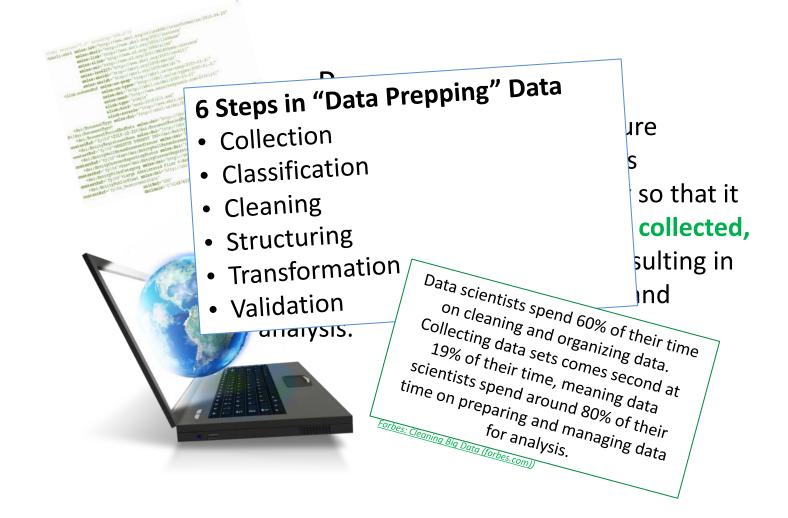
Purpose of XBRL

The purpose of XBRL is to structure economic, financial, and business information & data in such a way so that it can be efficiently and effectively collected, prepared, and communicated, thus resulting in efficient and effective review and analysis.

Purpose of XBRL

The purpose of XBRL is to structure economic, financial, and business information & data in such a way so that it can be efficiently and effectively collected, prepared, and communicated resulting in an efficient and effective review and analysis.

Not just financial and economical statistical data but also "information"!





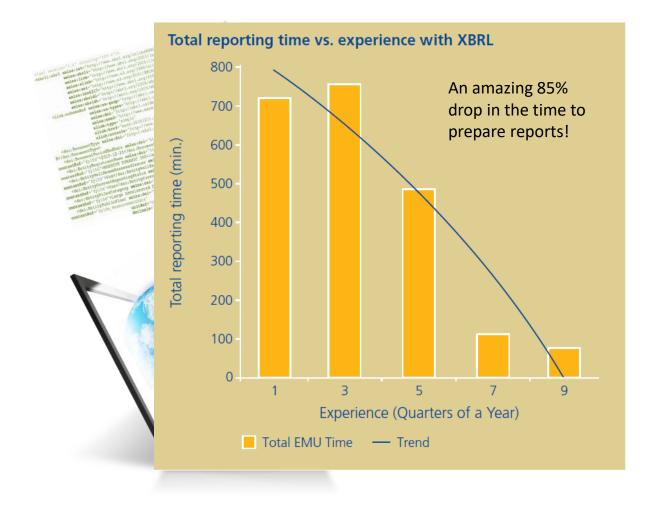
Consulting

Impact of eXtensible Business Reporting Language on the administrative burden of organizations

A case study of the Dutch Water Boards

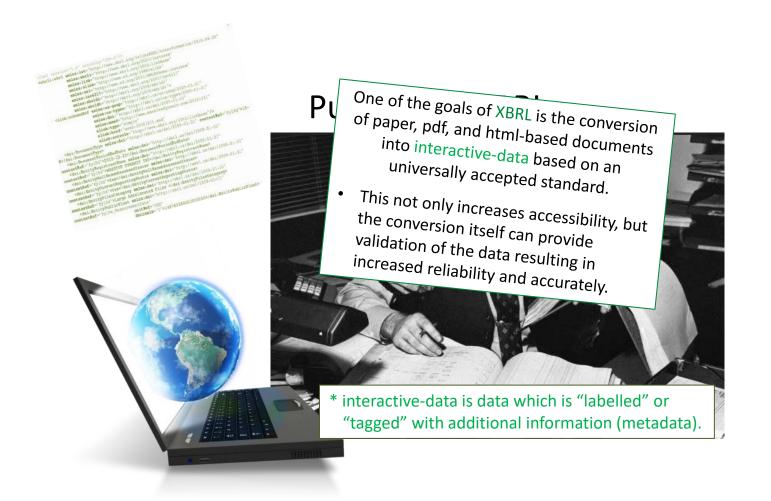
A 2004 study to test the effectiveness of XBRL





Purpose of XBRL

The purpose of XBRL is to structure economic, financial, and business information & data in such a way so that it can be efficiently and effectively collected, prepared, and communicated resulting in an efficient and effective review and analysis.



Poll Question

What are NOT a step in the preparation of data before analysis can begin?

- 1. Collection
- 2. Cleaning
- 3. Validation
- 4. Cleaning and Alterations

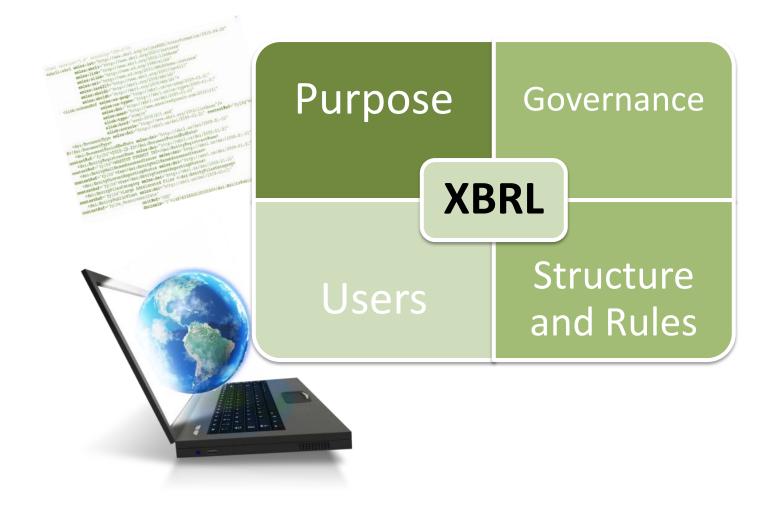


Poll Question

What are NOT a step in the preparation of data before analysis can begin?

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XBRL International **XBRL** Governance

XBRL International is a global entity with a stated purpose to improve the accountability and transparency of business performance globally by providing an open-data exchange-standard for business reporting. (xbrl.org)

XBRL International

- Is a not-for-profit membership corporation.
- Created in 2001
- Oversight is provided by an eight-member Board of Directors which are approved by the Member Assembly.
- Made up of 27 country-specific jurisdictions



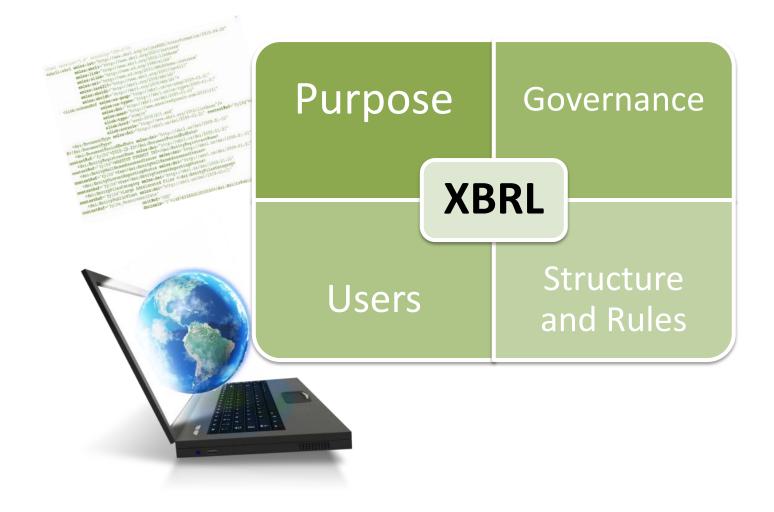




XBRL US, Inc. supports the implementation of XBRL business reporting standards for use by U.S. public and private sectors. (xbrl.us)

XBRL US

- Is the United States jurisdiction of XBRL International.
- Originally was a committee of the American Institute of CPAs (AICPA) until September 2006,
- After 2006, became a separate nonprofit entity - 501(c)(6).









Governments Regulators

- Financial regulators Banking and Financial markets
- Economic Regulators Rate-setting agencies
- Securities regulators and stock exchanges
- Business registrars: Corporate data about private and public companies – Sec of State
- Tax authorities State and Federal
- Statistical and monetary policy authorities



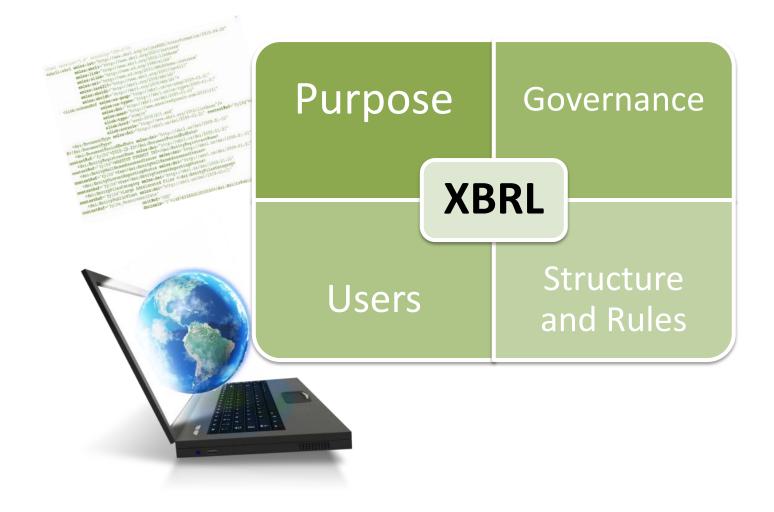


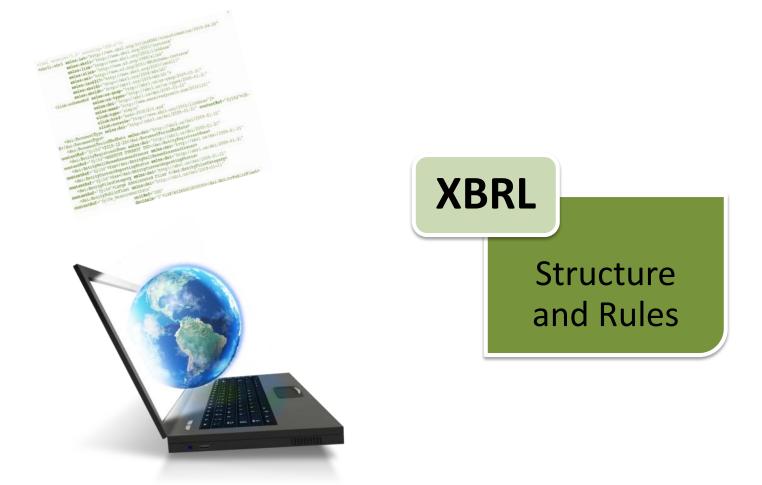
A large portion of structured data using XBRL are financial and accounting data including financial statements and audit notes.

Note: XBRL is not limited to financial or accounting information but can include operating statistics and other relevant data.

Accountants & Auditors

- Governments
- Regulators
- Companies
- Data compilers
- Analyst
- Investors
- Accountants and
- Auditors





XBRL is a <u>nonproprietary</u>, open source, platform-independent system for data reporting.

NONPROPRIETARY- means

- No one can own it!
 - No one is making a profit selling it
 - No one is preventing its use,
 - Whereas Proprietary means it is vendor-owned and is either not public and a payment must be made for its use.

XBRL is a nonproprietary, <u>open</u> <u>source</u>, platform-independent system for data reporting.

OPEN SOURCE – means

- Freely obtainable source code!
 - Its **OPEN** to whomever wants to use it!
 - **BUT** there are restrictions on modifications
 - Restrictions on redistribution
 - Restrictions on making money using the code

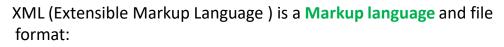
XBRL is a nonproprietary, open source, <u>platform-independent</u> system for data reporting.

Platform Independent – means

- XBRL can be used on machines with a variety of hardware platforms or software architectures!
 - Examples of different hardware platforms
 - Windows, Linux, Mac, Android
 - Examples of different software platforms
 - Oracle, SAP, Power BI, Excel

XBRL is based on the same "markup language" that the internet uses - XML.

A Markup Language is a system for annotating text in a way which that adds information but is distinguishable from text itself.



- For storing, transmitting, and reading data,
- Defines rules for encoding documents in a format that is both human-readable and machine-readable.



XBRL is based on the same "markup language" that the internet uses - XML.



XBRL is based on the same "markup language" that the internet uses - XML.

AMENDATORY SECTION(Amending Docket A-081419, General Order R-554, filed 12/23/08, effective 1/23/09)

WAC 480-93-999 Adoption by reference. In this chapter, the commission adopts by reference each of the regulations and/or standards identified below. Each regulation or standard is listed by publication, publisher, scope of what the commission is adopting, effective date of the regulation or standard, the place within the commission's rules the regulation or standard is referenced, and where to obtain the regulation or standard.

(1) Parts 191, 192, 193, and 199 of Title 49 Code of Federal Regulations, including all appendices and amendments thereto as published by the United States Government Printing Office.

(a) The commission adopts the version of the above regulations that were in effect on ((September 2, 2008)) October 1, 2009, except the following sections are not adopted by reference: 191.1, 192.1(a), 193.2001(a), 199.1. In addition, please note that in WAC 480-93-013, the commission includes "new construction" in the definition of "covered task," as defined in 49 CAR § 192.801 (b)(2).

(b) This publication is referenced in WAC 480-93-005, 480-93-080, 480-93-100, 480-93-110, 480-93-124, 480-93-155, 480-93-170, 480-93-180, and 480-93-18601.

(c) ((The Code of Federal Regulations is published by the federal government.)) Copies of Title 49 Code of Federal Regulations are available from ((most Government Printing Offices, including the Seattle office of the Government Printing Office, as well as from various third-party vendors and various libraries, including the branch of the state library located at the commission)) the U.S. Government Online Bookstore, http://bookstore.gpo.gov/. It is also available for inspection at the commission.

(2) Section IX of the American Society of Mechanical Engineers (ASME) Boiler and Pressure Vessel Code.

(a) The commission adopts the ((2001)) 2004 edition of Section IX of the ASME Boiler and Pressure Vessel Code, including addenda through July 1, 2005.





<u>XML Coding</u> <Bold>Frog Water</Bold>

Presentation

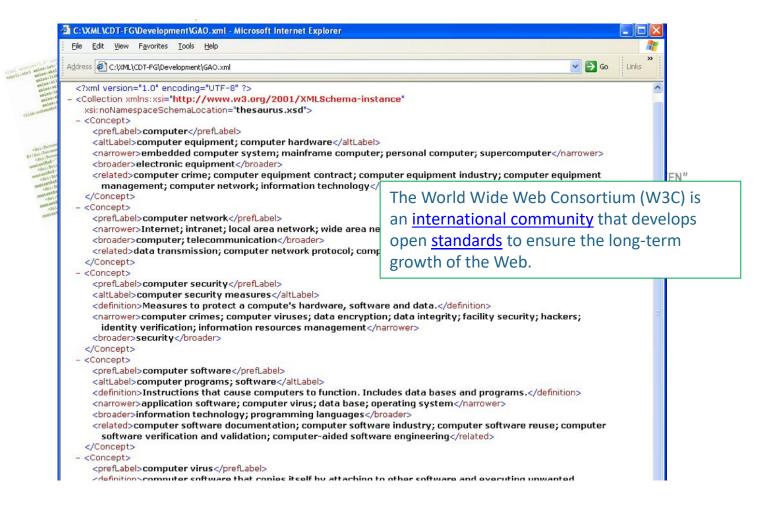
Frog Water

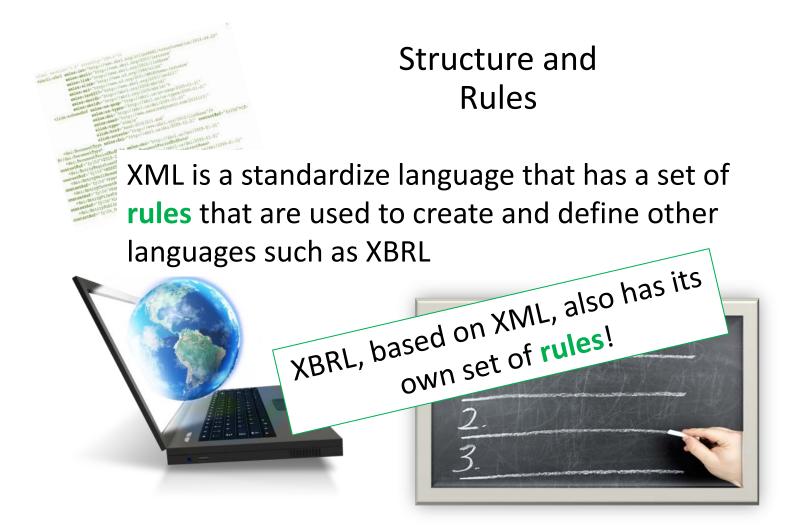
XML Coding

<Company Name> Frog Water </Company Name>

Concept

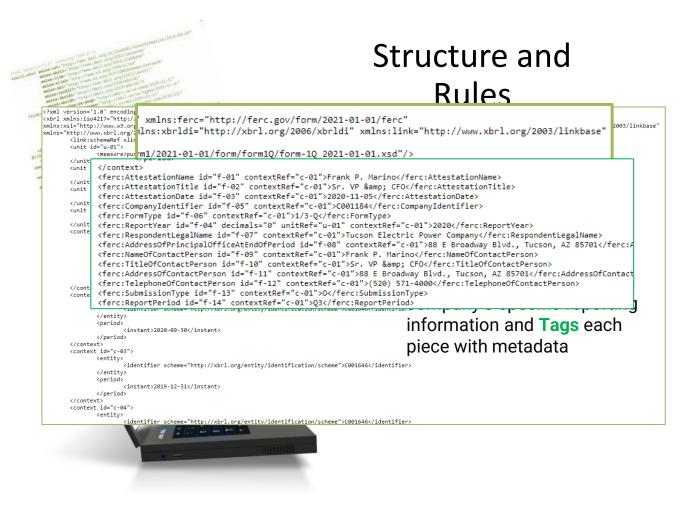
Company Name = Frog Water

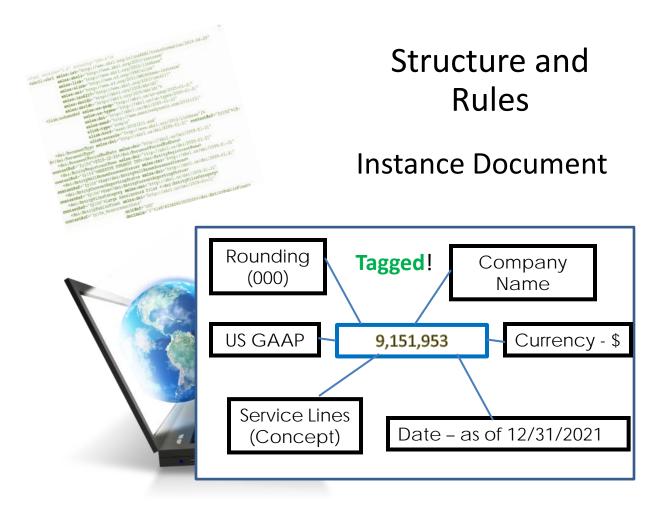














Instance Document

Note: The reporting company is responsible for producing the Instance Document

</context>

<ferc:AttestationName id="f-01" contextRef="c-01">Frank P. Marino</ferc:AttestationName>
<ferc:AttestationTitle id="f-02" contextRef="c-01">Sr. VP & Amp; CFO</ferc:AttestationTitle>
<ferc:AttestationDate id="f-03" contextRef="c-01">COUPLAND; CFO</ferc:AttestationTitle>
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<

Instance Document

Before the instance document is submitted – XBRL provides for the Validation of Data in four aspects!



Correctness –

- Is the use of XML and XBRL syntax & structure correct
- Is it consistent with the required Taxonomy
- It does not know if the data itself is correct!

Instance Document

Before the instance document is submitted – XBRL provides for the Validation of Data in four aspects!



Completeness –

- All data required to be reported is reported
- Complete submission all required components included

Instance Document

Before the instance document is submitted – XBRL provides for the Validation of Data in four aspects!



Accuracy –

- "Inter-instance" validation e.g., a+b=c a-c=b
- Group summations = the total of its parts
- May include variance waivers
- May also include flags for predetiermined variances from expected values

Instance Document

Before the instance document is submitted – XBRL provides for the Validation of Data in four aspects!

Consistency –

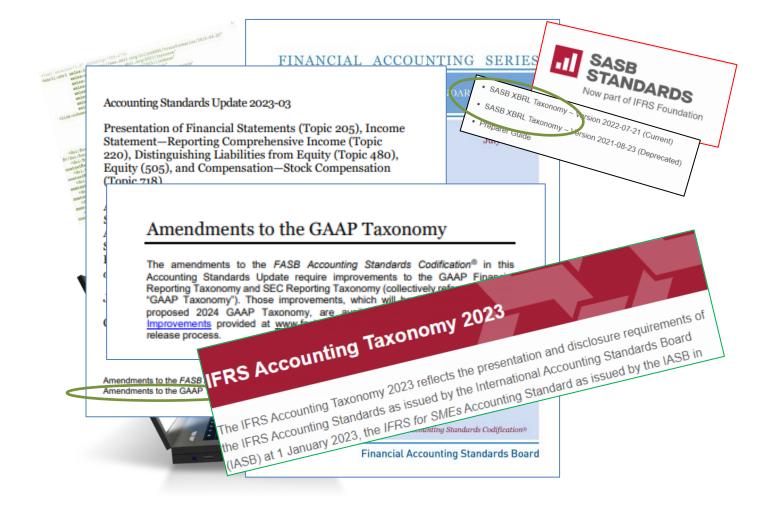
- "Inter and Intra instance" validation
- Assets = Liabilities + Equity
- Beginning balances = Ending balances LY
- Accounts with zero change may be flagged

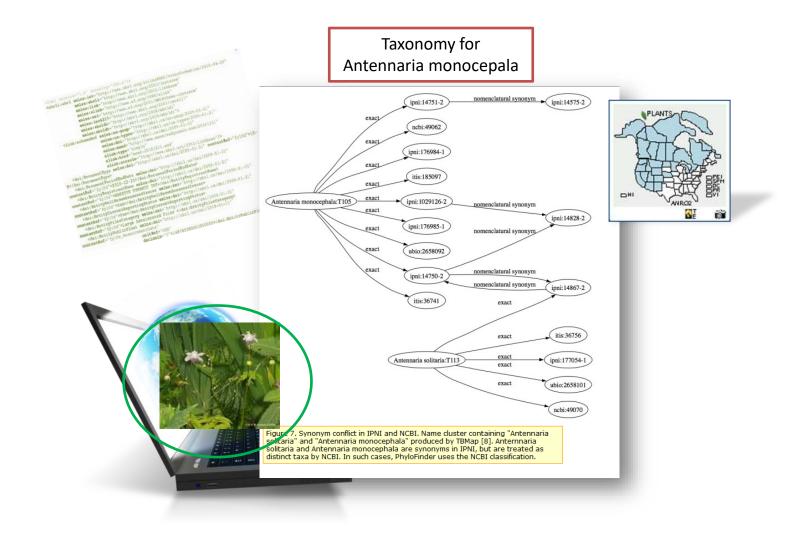


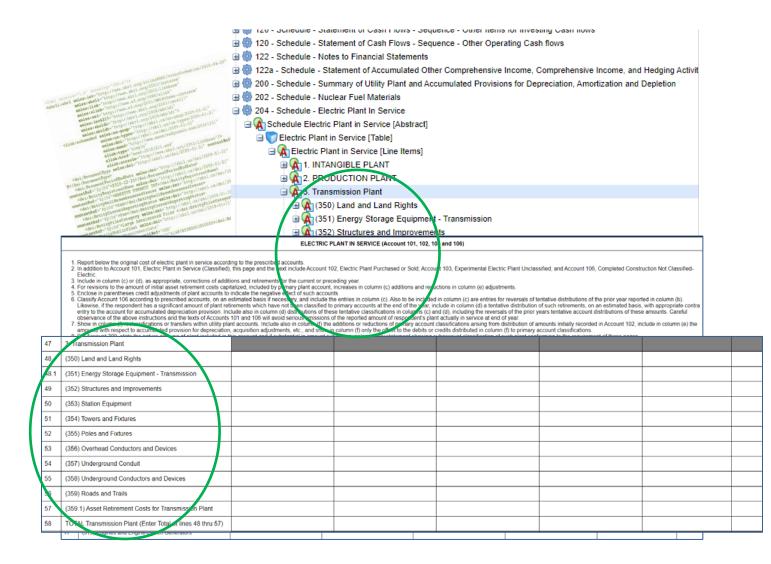
Instance Document

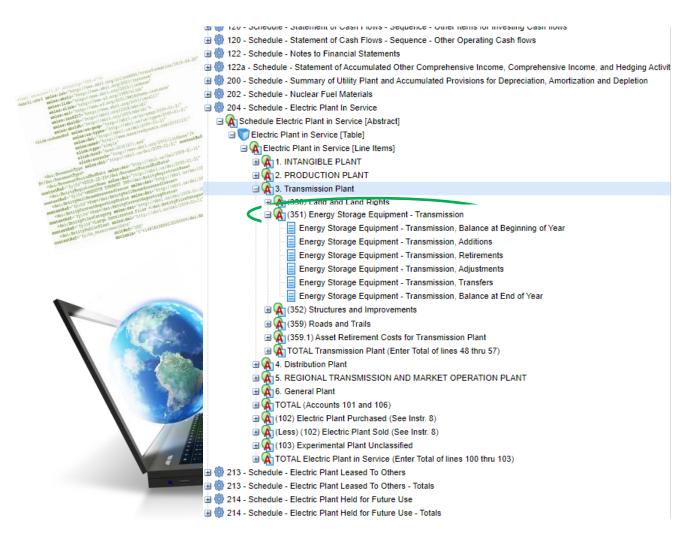
If Instance is Validated, the final document is uploaded to the regulator as a filed report (SEC or FERC)











				lows - Sequence - Other ne lows - Sequence - Other Op	nis for investing cash nows perating Cash flows	
	47	3. Transmission Plant				
	48	(350) Land and Land Rights				come, and Hedging Activit
	48.1	(351) Energy Storage Equipment - Transmission				ation and Depletion
exhelishel mlsashel mlsashel mlsashel	49	(352) Structures and Improvements				
unissiali unissiani unissiani	50	(353) Station Equipment				-
aniasia aniasia	51	(354) Towers and Fixtures				
clink raching	52	(355) Poles and Fixtures				
	53	(356) Overhead Conductors and Devices				-
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matestRel math	55	(358) Underground Conductors and Devices				
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<ferc:attestationdate contextref="c-01" id="f-03">2020-11-05</ferc:attestationdate>
<ferc:companyidentifier contextref="c-01" id="f-05">C001184</ferc:companyidentifier>
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<pre><ferc:nameofcontactperson contextref="c-01" id="f-09">Frank P. Marino</ferc:nameofcontactperson></pre>
<pre><ferc:titleofcontactperson contextref="c-01" id="f-10">Sr. VP & CFO</ferc:titleofcontactperson></pre>
<pre><ferc:addressofcontactperson contextref="c-01" id="f-11">88 E Broadway Blvd., Tucson, AZ 85701</ferc:addressofcontactperson></pre>
<pre><ferc:telephoneofcontactperson contextref="c-01" id="f-12">(520) 571-4000</ferc:telephoneofcontactperson></pre>
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CALIFORNIA WATER SERVICE GROUP CONDENSED CONSOLIDATED STATEMENTS OF INCOME Unaudited (In thousands, except per share data)			
For the three months ended		June 30, 2020	June 30, 2019
Operating revenue	S	175,484 \$	179,031
Operating expenses:			
Operations:			
Water production costs		71,142	64,635
Administrative and general		26,939	25,434
Other operations		25,898 6,722 24,542 622 7,126	22,542 5,692
Maintenance		6,722	5,692
Depreciation and amortization		24,542	22,326
Income taxes		622	4,321 7,068
Property and other taxes		7,126	7,068
Total operating expenses		162,991	152,018
Net operating income		12,493	27,013
Other income and expenses:			
Non-regulated revenue		4,208 (492)	5,130
Non-regulated expenses			(<u>3,900</u>)
Other components of net periodic benefit cost		(<u>1,332</u>)	(<u>1,192</u>)
Allowance for equity funds used during construction		1,705	1,686
Income tax expense on other income and expenses		(820)	(48 /
Net other income		3,269	1,237

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CALIFORNIA WATER SERVICE GROUP CONDENSED CONSOLIDATED STATEMENTS OF INCOME

Unaudited (In thousands, except per share data)

	Calculatic	on 🛛 💠 🔶 🗋 🖸	×		June 30,		June 30,
For the three months ended					2020		2019
Operating revenue	Utilities	Operating Expense, Products and	* .	\$	175,484	S	179,031
Operating expenses:		Services					
Operations:							
Water production costs	Balance	Dabit			71,142		64,635
Administrative and general	Dalance	Debit			26,939		25,434
Other operations					25,898		22,542
Maintenance			_		6,722		22,542 5,692
Depreciation and amortization	Section	1003004 - Statement -			24,542		22,326
Income taxes		CONDENSED CONSOLIDATED			24,542 622		4,321
Property and other taxes		STATEMENTS OF (LOSS) INCOME	.		7,126		<u>22,326</u> <u>4,321</u> <u>7,068</u>
Total operating expenses					162,991		152,018
Net operating income	< <				12,493		27,013
Other income and expenses:							
Non-regulated revenue					4,208		5,130
Non-regulated expenses					(492)		(3,900)
Other components of net periodic benefit cost					(1,332)		(1,192)
Allowance for equity funds used during construction					1,705		1,686
Income tax expense on other income and expenses					(820)		(48 🛧
Net other income					3,269		1,237

Poll Question



What does XBRL mean?

- 1. eXternal Business Review Language
- 2. eXtended-Block Reviewed Ledger
- 3. eXtensible Business Reporting Language
- 4. eXpense & Business Reporting Ledger

Poll Question



What does XBRL mean?

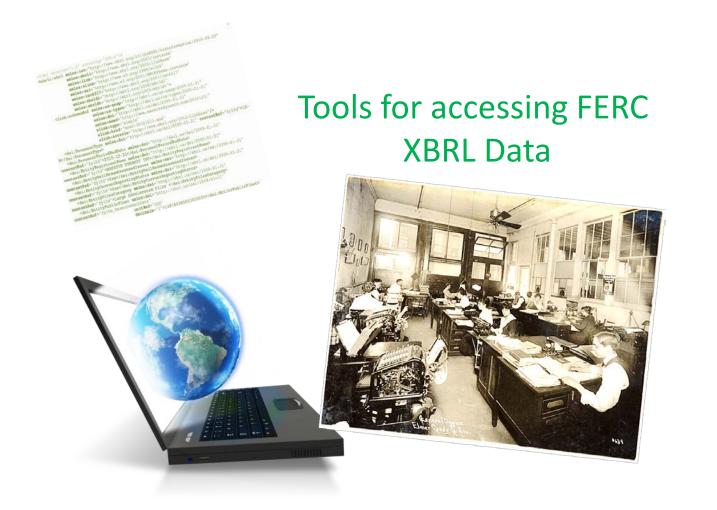
- 1. extended Business Reviewed Ledger
- 2. external Blocked Review Language
- 3. eXtensible Business Reporting Language
- 4. Expense & Business Reporting Ledger



A Quick Recap

- We know what XBRL is,
- We know basically who uses it
- We kind of know how it operates, ... kind of...
- BUT the big question is:







Although FERC has only converted to XBRL based reporting within the last few of years, it already has an impressive collection of recent and historical annual reports in XBRL.*

https://ecollection.ferc.gov/



* FERC has also converted over twenty-years of old fox-pro based annual reports into the new XBRL taxonomy!



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C000379	Avista Corpo	Form 1	2021	Q4	4/15/2022, 4	Accepted	79668	
C000379	Avista Corpo	Form 1	2020	Q4	4/15/2021, 1	Migrated 🖛	47371	
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C000379	Avista Corpo	Form 1	2018	Q4	4/15/2019, 4	Migrated 🖛	45740	
C000379	Avista Corpo	Form 1	2017	Q4	4/11/2018, 2	Migrated 🖛	44894	
C000379	Avista Corpo	Form 1	2016	Q4	3/31/2017, 1	Migrated 🖛	44028	
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Advantages:

Quick, Nice rendering of FERC forms, Search function with HTML or PDF. Able to download XBRL files.

Disadvantages:

This platform still does not allow specific data to be extracted to a spreadsheet or template.



SEC Website

The SEC provides an "inline XBRL viewer" for reports filed with it. By placing the company name in the search, 10k information can be retrieved along with other SEC filings!

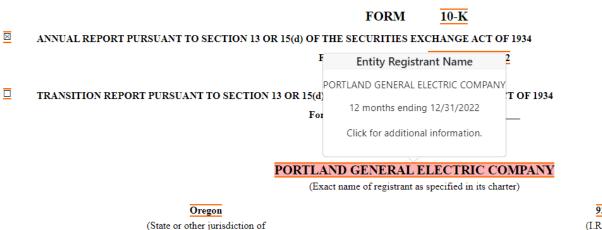
https://www.sec.gov/edgar/searchedgar/companysearch











incorporation or organization)

93-0256820 (I.R.S. Employer Identification No.)

121 S.W. Salmon Street



Advantages:

Quick, Nice rendering of SEC forms, Search function with HTML or PDF. Able to download XBRL files.

Disadvantages:

This platform also does not allow specific data to be extracted to a spreadsheet or template.

The tagged information is not complete or consistent between companies

API

Application Programming Interface

Accessing XBRL formatted data can be a challenge without the right tools.

The most common request is to upload FERC annual report data to Excel or Google Sheet.

To populate data into your spreadsheet an add-in (an API) is required.

API stands for Application Programming Interface. APIs provide a path for two computer programs to communicate.



XBRL-US Website

XBRL US is working hard to support the creation of APIs that allow access to XBRL files from FERC to the SEC. We will look at two that were designed for FERC XBRL Annual reports.

https://xbrl.us/home/use/xbrl-api-community/







Home > Using Data

XBRL Data

This community help professionals conne staff and community

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Get Started.

Using the XBRL Filed get started creating Filings Database. Sci other resources for i

XBRL Data Community

This community helps developers, analysts, and business intelligence professionals connect with and use the XBRL API, Public Filings Database, staff and community-sourced resources and tools more effectively.



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Login and take a look at the 10 most-recently filed reports and base taxonomy information or the last 12 times the concepts Assets and Liabilities appeared in reports from any XBRL sources we monitor - currently SEC, FERC, and ESEF (new visitors might need to login twice). The browser view of these XBRL API queries is JSON format, so it might look messy - don't worry, we've got some free tools, templates and code samples below that can help get more data in ways that may be a bit easier to read.

Get Started.

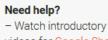
Get a Taste.

Using the XBRL Filed Data extension for Google Sheets or Office 365 Excel is an easy way to get started creating gueries and understanding how to use the XBRL API and our Public Filings Database. Scroll down for free spreadsheet templates you can customize, as well as other resources for using the XBRL API with programming languages like PHP, Python and R.

Google Sheets Add-on

Excel Add-in (0365)

Anyone can explore our Database with the XBRL API without cost or obligation. Most XBRL US Members enjoy unlimited access and no guotas. Consider XBRL US Membership options for yourself or your team.



OAuth2 access

videos for Google Sheets Add-on or Excel.

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CustomerInstallationsExpenses	730,717	Υ	2021				
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worry, we've got some free tools, templates and code samples below that can help get more data in ways that may be a bit easier to read.

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XULE, an open-source processor

Updates

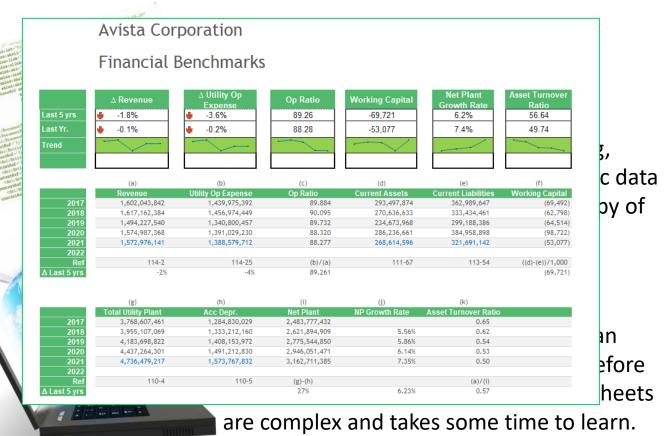
Documentation & Discussion

Get started with Google Sheets OR

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001 - Schedule - Identification	Company Identifier (CID)	C004649			2023	1Q	CompanyIdentifier	
001 - Schedule - Identification	Report Year	2023		pure	2023	1Q	ReportYear	
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understand





The Future of XBRL in Public Utility Regulation



Within Five Years I'm Predicting:

- The FERC XBRL taxonomy will be extended to allow companies to file individual state annual reports.
- A single water-company taxonomy will be developed to support not only economic oversight but also SRF loans and grants, water withdraws, and health department requirements
- □ Audit tools will be developed by regulators that maximize the power of XBRL using AI.



The History of the FERC & XBRL Its Contemplation and Adoption



In April of 2015 FERC Issued an Order Instituting a Proceeding to Develop Electronic Filing Protocols for Commission Forms 151 FERC ¶ 61,025 UNITED STATES OF AMERICA FEDERAL ENERGY REGULATORY COMMISSION

Before Commissioners: Norman C. Bay, Chairman; Philip D. Moeller, Cheryl A. LaFleur, Tony Clark, and Colette D. Honorable.

Electronic Filing Protocols for Commission Forms Docket No. AD15-11-000

ORDER INSTITUTING PROCEEDING TO DEVELOP ELECTRONIC FILING PROTOCOLS FOR COMMISSION FORMS

(Issued April 16, 2015)

3. Microsoft has ceased development on, and no longer supports, the Visual FoxPro software. While the Commission and the industry should be able to continue to use Visual FoxPro during the transition, the Visual FoxPro system must be replaced to ensure compatibility with later versions of Windows Operating System and address other concerns that arise from use of unsupported software.

began to require those forms to be submitted electronically, the Commission provided filers with a Commission-distributed Microsoft software application called "Visual FoxPro."² Each company is required to gather its relevant financial and other data and

¹ E.g., 18 C.F.R. § 141.1 (2014) (requiring certain entities to annually file FERC Form No. 1. Annual report of Major electric utilities, licensees and others).

Key Term: Visual FoxPro – FERC adopted 1997, MS support ended 2015 rs of electronic filing (1994-1996) the Commission used a n. In 1997, the Commission changed to a Windows-based

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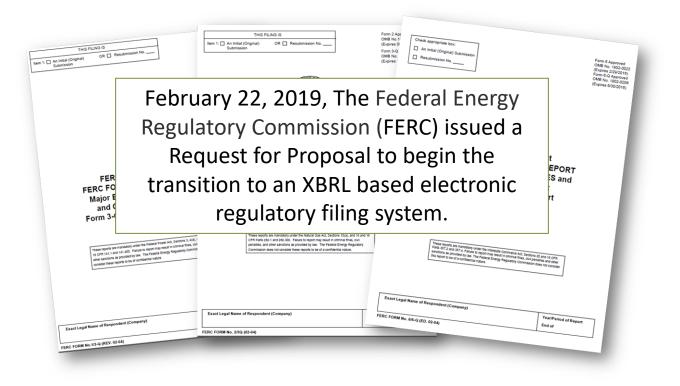
ORDER INSTITUTING PROCEEDING TO DEVELOP ELECTRONIC FILING PROTOCOLS FOR COMMISSION FORMS

(Issued April 16, 2015)

5. The Commission believes that the current industry standard for submission of electronic data, such as that captured in its forms, is XML format. XML data format has significant advantages over other approaches: it is non-proprietary, and would establish a single standard for nearly all Commission forms while also providing consistency with the current eTariff and EQR systems. XML format facilitates the sharing of data across different information systems, particularly via the Internet, by structuring the data using tags to identify particular data elements.

Key Terms: EQR – Electric Quarterly Reports Form No. 1, Annual report of Major electric utilities, licensees and others).

² In the first three years of electronic filing (1994-1996) the Commission used a DOS-based software program. In 1997, the Commission changed to a Windows-based approach using Visual FoxPro.





172 FERC ¶ 61,059 UNITED STATES OF AMERICA FEDERAL ENERGY REGULATORY COMMISSION

Before Commissioners: Neil Chatterjee, Chairman; Richard Glick, Bernard L. McNamee, and James P. Danly.

Revisions to the Filing Process for Commission Forms Docket No. RM19-12-000

•In this order, we adopt the Commission's final XBRL taxonomy, protocols, implementation guide, and other supporting documents.² We also establish the implementation schedule for filing Commission Forms using the XBRL process. Specifically, we will require the Commission Forms to be submitted using the XBRL process, starting with the third quarter of 2021 •••

Order for Technical Conference (172 FERC §61,059)

Forms using the XBRL process. Specifically, we will require the Commission Forms to be submitted using the XBRL process, starting with the third quarter of 2021 filings for FERC Form Nos. 3-Q (electric), 3-Q (natural gas), and 6-Q. Subsequent Commission Forms must also be submitted using the XBRL process. The annual 2021 FERC Form Nos. 1, 1-F, 2, 2-A, and 6 must be filed by April 18, 2022; 2021 FERC Form No. 60 must be filed by May 1, 2022; and 2021 FERC Form No. 714 must be filed by June 1, 2022.

I. Background

2. Currently, filers transmit the information in the Commission Forms to the Commission using a software application called Virtual FoxPro (VFP). This application is no longer supported by its developer, Microsoft Corporation. As a result, in April 2015, the Commission issued an order announcing its intention to replace the VFP filing format for the Commission Forms with an eXtensible Markup Language (XML)-based

¹ Revisions to the Filing Process for Commission Forms, Order No. 859, 167 FERC ¶ 61,241 (2019).

² Future updates will be made, as necessary, to the XBRL taxonomy, protocols, implementation guide, and other supporting documents.

30620 Federal Register/Vol. 84, No. 124/Thursday, June 27, 2019/Rules and Regulations BLLING CODE 6769-01-C [FR Doc. 2019-13223 Filed 0-20-19] 8:45 and ACTION: Final rule. by the Commission. In addition, the Commission is revising its regulation require filers of Form No. 1–F to file SUMMARY: The Commission is adopting BLUNG CODE 6710-61-P Xtensible Business Reporting Language their report in electronic media. (XBRL) as the standard for filing the DATES: This rule is effective August 26. DEPARTMENT OF ENERGY Commission Form Nos. 1, 1-F. 2, 2-A. 2019. 3-Q electric, 3-Q natural gas, 6, 6-Q, 60, and 714. The use of XBRL will make Federal Energy Regulatory FOR FURTHER INFORMATION CONTACT: the information in these forms easier for filers to submit and data users to Robert Hudson (Technical Information), Office of Enforcement, Federal Energy Commission Crinco of Enforcement, Poteral Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426, (202) 502– 6520, Robert Hudson@ferc.gov. Michael Chase, Office of General Counsel, 18 CFR Parts 141 and 385 analyze, and assist in automating regulatory filings. The Commission believes that transitioning from the [Docket No. RM19-12-000; Order No. 859] current Visual FoxPro system to XBRL **Revisions to the Filing Process for** mission Forms

will decrease the costs, over time, of preparing the necessary data for submission and complying with future changes to filing requirements set forth

Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426, (202) 502-6205, Michael.Chase® forc.gov.

Paragraph

FERC converts to XBRL in 2022!!



VI. Regulatory Flexibility Act VII. Document Availability VIII. Effective Date and Congressional Notification

AGENCY: Federal Energy Regulatory

Commission

1. The Commission is adopting nsible Business Reporting Language (XBRL) as the standard for filing the Commission's Form Nos. 1, 1-F, 2, 2-A, 3-Q electric, 3-Q natural gas, 6, 6-Q. 60, and 714 (VFP Forms or Commission Forms). The Commission concludes that adoption of XBRL will make the information in these forms easier for filers to submit and data users to analyze, and assist in automating regulatory filings. The use of XBRL also will increase efficiency and decrease the costs, over time, of preparing the necessary data for submission and complying with future changes to filing requirements set forth by the Commission. In addition, the Commission is revising its regulations to require Form No. 1–F filers to file their report in electronic media purenant to 16 CFR 365.2011.

I. Background

2. Under the Commission's

regulations, certain entities are required to report information to the Commission by filing one or more forms.1 Currently,

¹ See 18 GFR 141.1 [requiring annual filing of FERC Form No. 3, Annual report of Mignr electric utilities, licenses and of theory. In IG VF 141.2 [requiring annual filing of FERC Form No. 1–F. Annual report for Noninappe public at/filines and licensees() 18 GFR 200.1 [requiring annual filing of FERC Form No. 2, Annual report for Major natural FERC Form No. 2, Annual report for Major natural

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this information is transmitted to the Commission using a Commissiondistributed software application called Visual FoxPro (VFP). Each entity is required to gather its relevant financial and other data and enter the data into VFP on its own computer system. The entity then uses the VFP software to transmit the information to the Commission. Microsoft Corporation, the developer of the VFP software, no longer supports this application. As a result, on April 25, 2015, the Commission issued an order announcing its intention to replace the current VFP filing format for the VFP Forms with an eXtensible Markup Language (XML)-based filing format.² In

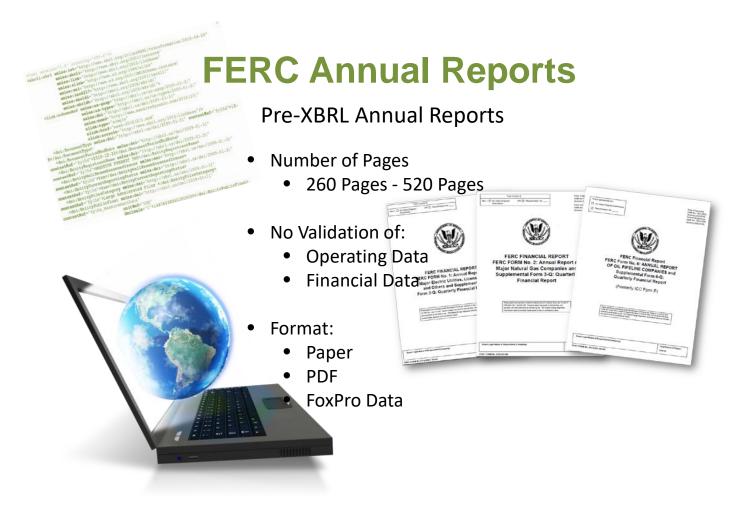
gas companies): 18 CFR 200.2 (requiring annual bling of FERC Form No. 2–A, Annual report for Nonsmajor natural gas companies); 18 CFR 141.400 and 18 CFR 280.300 (requiring quarterly filing of FERC Form No. 2–Q, Quarterly financial report of electric utilities, licensees, and natural gas companies), 18 CPR 207.2 (requiring animal filing of PERC Form No. 8, Animal Report of Cil Pipeline of FERC Form No. 6, Annual Report of Ch1 Pipeline Companies), UII OFR 23:24 (propining quarterly filing of FERC Form No. 6–Q, Quarterly report of oil pipeline companies), UI OFR 113:33 (propining annual filing of FERC Form No. 714, Annual Electric Balancing Authority Area and Planning Area Report), and 11 OFR 2016.23 and 13 OFR 2017. (requiring annual filing of FERC From No. 60). Annual reports of centralized service companie and. Electronic Filing Protocols for Commission and, 131 FERC \$91,023 (2013) (April 2013 a Block

the April 2015 Order, the Commission stated that XML is the current industry standard for the submission of electronic data. In support of this proposed change, the Commission stated that the XML data format has significant advantages over other approaches because it is non-propriet and would establish a single standard for nearly all Commission forms, while also providing consistency with the Commission's current electronic tariff («Tariff) filings and the Electric Quarterly Report (EOR) systems.3 In the April 2015 Order, the Con directed Commission staff to seek the assistance of the North American Energy Standards Board (NAESB)⁴ in the process of developing standards for the submission of the VFP Forms to the Commission.¹ NAESB facilitated 18 meetings to discuss the transitioning of the forms to the XML process. In addition to these meetings. Commission staff analyzed different methods for

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"NAESB serves as a forum for the develop and promotion of standards for the wholesale and retail natural gas and electric industries. In response to the Commission's request on this matter, NAESB performed specific outwack to the oil pipeline industry to include participation from that sector

*April 2015 Onles, 151 FERC § 01,025 at P 10.



"XBRL gives regulators the opportunity to change the current reactive regulatory paradigm into one of truly proactive regulatory oversight."



Questions / Comments?



Everyone!! Thank you for your attention!







