



Form 2, 2A, and 3-Q gas XBRL Implementation

FERC Technical Conference – March 24-26, 2020



Agenda

- Format Enhancements
- Comments and Inquiries
- Implementation Timeline
- Question & Answer Session



Resources



eForms Refresh - <https://www.ferc.gov/docs-filing/forms/forms-refresh.asp>

- FERC eForms Filing Manual PDF v0.1
- FERC Taxonomy Guide PDF v0.1
- FERC Yeti Taxonomy Viewer Guide
- Blank Rendered Forms
- Definition Spreadsheets
- Taxonomy Files



Format Enhancements



List of Schedules (Natural Gas Company) – Pg. 2

Name of Respondent:		This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4
List of Schedules (Natural Gas Company)				
Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."				
Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
	Identification	1	02-04	
	List of Schedules (Natural Gas Company)	2	REV 12-07	
	GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
1	General Information	101	12-96	
2	Control Over Respondent	102	12-96	
3	Corporations Controlled by Respondent	103	12-96	
4	Security Holders and Voting Powers	107	12-96	
5	Important Changes During the Year	108	12-96	
6	Comparative Balance Sheet	110-113	REV 06-04	
	Comparative Balance Sheet (Assets And Other Debits)	110	REV 06-04	
	Comparative Balance Sheet (Liabilities and Other Credits)	112	REV 06-04	
7	Statement of Income for the Year	114-116	REV 06-04	
8	Statement of Accumulated Comprehensive Income and Hedging Activities	117	NEW 06-02	

71	Gas Account - Natural Gas	520	REV 01-11	
72	Shipper Supplied Gas for the Current Quarter	521	REVISED 02-11	
73	System Maps	522.1	REV. 12-96	
74	Footnote Reference	551		
75	Footnote Text	552		
76	Stockholder's Reports (check appropriate box)			
	<input type="checkbox"/> Four copies will be submitted			
	<input type="checkbox"/> No annual report to stockholders is prepared			



Comparative Balance Sheet (Assets And Other Debits) – Pg. 110

Name of Respondent:		This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report:	Year/Period of Report: End of: 2018/ Q4
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			
3	Construction Work in Progress (107)	200-201			
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201			
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)				
6	Net Utility Plant (Total of line 4 less 5)				
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)				
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)				
9	Nuclear Fuel (Total of line 7 less 8)				
10	Net Utility Plant (Total of lines 6 and 9)				
11	Utility Plant Adjustments (116)	122			
12	Gas Stored-Base Gas (117.1)	220			
13	System Balancing Gas (117.2)	220			
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220			
76	Research, Development, and Demonstration Expend. (188)				
77	Unamortized Loss on Reacquired Debt (189)				
78	Accumulated Deferred Income Taxes (190)	234-235			
79	Unrecovered Purchased Gas Costs (191)				
80	TOTAL Deferred Debits (Total of lines 66 thru 79)				
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64, and 80)				

FERC FORM No. 2 (REV 06-04)



Comparative Balance Sheet (Liabilities and Other Credits) – Pg. 112

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4
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Comparative Balance Sheet (Liabilities and Other Credits)

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	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251		
3	Preferred Stock Issued (204)	250-251		
4	Capital Stock Subscribed (202, 205)	252		
5	Stock Liability for Conversion (203, 206)	252		
6	Premium on Capital Stock (207)	252		
7	Other Paid-In Capital (208-211)	253		
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254		
11	Retained Earnings (215, 215.1, 216)	118-119		
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119		
13	(Less) Reacquired Capital Stock (217)	250-251		
14	Accumulated Other Comprehensive Income (219)	117		
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)			

63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)			
64	Accumulated Deferred Income Taxes - Other Property (282)			
65	Accumulated Deferred Income Taxes - Other (283)			
66	TOTAL Deferred Credits (Total of lines 57 thru 65)			
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)			



Statement of Income - Pg. 114

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4
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Statement of Income

Quarterly

1. Enter in column (d) the balance for the reporting quarter and in column (e) the balance for the same three month period for the prior year.
2. Report in column (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) the quarter to date amounts for other utility function for the current year quarter.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the prior year quarter.
4. If additional columns are needed place them in a footnote.

Annual or Quarterly, if applicable

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
8. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.
9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
11. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)	Elec. Utility Current Year to Date (in dollars) (g)	Elec. Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1	UTILITY OPERATING INCOME											
2	Gas Operating Revenues (400)	300-301										

74	(Less) Extraordinary Deductions (435)											
75	Net Extraordinary Items (Total of line 73 less line 74)											
76	Income Taxes-Federal and Other (409.3)	262-263										
77	Extraordinary Items after Taxes (line 75 less line 76)											
78	Net Income (Total of line 71 and 77)											



Statement of Accumulated Comprehensive Income and Hedging Activities – Pg. 117

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4							
Statement of Accumulated Comprehensive Income and Hedging Activities										
<p>1. Report in columns (b) (c) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.</p> <p>2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.</p> <p>3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.</p>										
Line No.	Item (a)	Unrealized Gains and Losses on available-for-sale securities (b)	Minimum Pension liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Insert Footnote at Line 1 to specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 114, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year									
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income									
3	Preceding Quarter/Year to Date Changes in Fair Value									
4	Total (lines 2 and 3)									
5	Balance of Account 219 at End of Preceding Quarter/Year									
6	Balance of Account 219 at Beginning of Current Year									
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income									
8	Current Quarter/Year to Date Changes in Fair Value									
9	Total (lines 7 and 8)									
10	Balance of Account 219 at End of Current Quarter/Year									



Statement of Cash Flows – Pg. 120

Statement of Cash Flows			
<p>1. Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc. 2. Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet. 3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid. 4. Investing Activities: Include at Other (line 25) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.</p>			
Line No.	Description (See Instructions for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 114)		
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion		
5	Amortization of (Specify) (footnote details)		
6	Deferred Income Taxes (Net)		
7	Investment Tax Credit Adjustments (Net)		
8	Net (Increase) Decrease in Receivables		
9	Net (Increase) Decrease in Inventory		
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses		
12	Net (Increase) Decrease in Other Regulatory Assets		
13	Net Increase (Decrease) in Other Regulatory Liabilities		
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of line 18, 49 and 71)		
76	Cash and Cash Equivalents at Beginning of Period		
78	Cash and Cash Equivalents at End of Period		



Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion – Pg. 200

Name of Respondent:		This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report:	Year/Period of Report: End of: 2018/ Q4	
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion						
Line No.	Item (a)	Total Company For the Current Quarter/Year (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Common (f)
1	UTILITY PLANT					
2	In Service					
3	Plant in Service (Classified)					
4	Property Under Capital Leases					
5	Plant Purchased or Sold					
6	Completed Construction not Classified					
7	Experimental Plant Unclassified					
8	TOTAL Utility Plant (Total of lines 3 thru 7)					
9	Leased to Others					
10	Held for Future Use					
11	Construction Work in Progress					
12	Acquisition Adjustments					
13	TOTAL Utility Plant (Total of lines 8 thru 12)					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion					
15	Net Utility Plant (Total of lines 13 and 14)					
29	Amortization					
30	TOTAL Held for Future Use (Total of lines 28 and 29)					
31	Abandonment of Leases (Natural Gas)					
32	Amortization of Plant Acquisition Adjustment					
33	TOTAL Accum. Provisions (Should agree with line 14 above)(Total of lines 22, 26, 30, 31, and 32)					

FERC FORM No. 2 (12-96)



Gas Plant in Service – Pg. 204

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4
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Gas Plant in Service (Accounts 101, 102, 103, and 106)

- Report below the original cost of gas plant in service according to the prescribed accounts.
- In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.
- Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.
- Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.
- Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.
- For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.
- For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

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						
3	302 Franchise and Consents						
4	303 Miscellaneous Intangible Plant						
5	Total Intangible Plant (Total of lines 2 thru 4)						
6	PRODUCTION PLANT						
7	Natural Gas Production and Gathering Plant						
8	325.1 Producing Lands						
9	325.2 Producing Leaseholds						
10	325.3 Gas Rights						
11	325.4 Rights-of-Way						

124	Total General Plant (Total of lines 121, 122, and 123)						
125	Total (Accounts 101 and 106)						
126	Gas Plant Purchased (See Instruction 8)						
127	(Less) Gas Plant Sold (See Instruction 8)						
128	Experimental gas plant unclassified						
129	Total Gas Plant in Service (Total of lines 125 thru 128)						



Non-Traditional Rate Treatment Afforded New Projects – Pg. 217

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4
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Non-Traditional Rate Treatment Afforded New Projects

- The Commission's Certificate Policy Statement provides a threshold requirement for existing pipelines proposing new projects is that the pipeline must be prepared to financially support the project without relying on subsidization from its existing customers. See Certification of New Interstate Natural Gas Pipeline Facilities, 88 FERC P61,227 (1999); order clarifying policy, 90 FERC P61,128 (2000); order clarifying policy, 92 FERC P61,094 (2000) (Policy Statement). In column a, list the name of the facility granted non-traditional rate treatment.
- In column b, list the CP Docket Number where the Commission authorized the facility.
- In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk)
- In column d, list the amount in Account 101, Gas Plant in Service, associated with the facility.
- In column e, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, associated with the facility.
- In column f, list the amount in Account 190, Accumulated Deferred Income Tax; Account 281, Accumulated Deferred Income Taxes – Accelerated Amortization Property; Account 282, Accumulated Deferred Income Taxes – Other Property; Account 283, Accumulated Deferred Income Taxes – Other, associated with the facility.
- In column g, report the total amount included in the gas operations expense accounts during the year related to the facility (Account 401, Operation Expense).
- In column h, report the total amount included in the gas maintenance expense accounts during the year related to the facility.
- In column i, report the amount of depreciation expense accrued on the facility during the year.
- In column j, list any other expenses(including taxes) allocated to the facility.
- In column k, report the incremental revenues associated with the facility.
- Identify the volumes received and used for any incremental project that has a separate fuel rate for that project.
- Provide the total amounts for each column.

Line No.	Name of Facility (a)	CP Docket No. (b)	Type of Rate Treatment (c)	Gas Plant in Service (d)	Accumulated Depreciation (e)	Accumulated Deferred Income Taxes (f)	Operating Expense (g)	Maintenance Expense (h)	Depreciation Expense (i)	Other Expenses (including taxes) (j)	Incremental Revenues (k)
1											
2											
3											
4											
5											
6											
7											
8											
9											

33											
34											
35											
36											
37	Gas Plant In Service										



General Description of Construction Overhead Procedure - Pg. 218

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4			
General Description of Construction Overhead Procedure						
<p>1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.</p> <p>2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.</p> <p>3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.</p>						
COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES						
<p>1. For line (5), column (e) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.</p> <p>2. Identify in column (c), the specific entity used as the source for the capital structure figures.</p> <p>3. Indicate in column (f), if the reported rate of return is one that has been approved in a rate case, black-box settlement rate, or an actual three-year average rate.</p>						
1. Components of Formula (Derived from actual book balances and actual cost rates):						
Line No.	Title (a)	Amount (b)	Entity Name (c)	Capitalization Ratio (percent) (d)	Cost Rate Percentage (e)	Rate Indicator (f)
	(1) Average Short-Term Debt	S				
	(2) Short-Term Interest				s	
	(3) Long-Term Debt	D				
	(4) Preferred Stock	P				
	(5) Common Equity	C				
	(6) Total Capitalization					
	(7) Average Construction Work in Progress Balance	W				
<p>2. Gross Rate for Borrowed Funds $s(S/W) + d[(D/(D+P+C)) (1-(S/W))]$ -</p> <p>3. Rate for Other Funds $[1-(S/W)] [p(P/(D+P+C)) + c(C/(D+P+C))]$ -</p> <p>4. Weighted Average Rate Actually Used for the Year: (a) Rate for Borrowed Funds - (b) Rate for Other Funds -</p>						



Investments – Pg. 222

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4									
Investments (Account 123, 124, and 136)												
<p>1. Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments. List Account number in column (a).</p> <p>2. Provide a subheading for each account and list thereunder the information called for: (a) Investment in Securities-List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, Other Investments) state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes. (b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account. List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.</p> <p>3. Designate with an asterisk in column (b) any securities, notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.</p> <p>4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.</p> <p>5. Report in column (k) interest and dividend revenues from investments including such revenues from securities disposed of during the year.</p> <p>6. In column (l) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price therefor, not including any dividend or interest adjustment includible in column (k).</p>												
Line No.	Description of Investment (a)	* (b)	Date Acquired (c)	Date Matured (d)	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (e)	Purchases or Additions During the Year (f)	Sales or Other Dispositions During Year (g)	Principal Amount (h)	No. of Shares at End of Year (i)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (j)	Revenues for Year (k)	Gain or Loss from Investment Disposed of (l)
1												
2												
3												
4	Total Investment in Associated Companies											
1												
2												
3												
4	Total Temporary Cash Investments											
1												
2												
3												
4	Total Investments											



Investments in Subsidiary Companies – Pg. 224

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4
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Investments in Subsidiary Companies (Account 123.1)

- Report below investments in Account 123.1, Investments in Subsidiary Companies.
- Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h). (a) Investment in Securities-List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate. (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
- Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.
- Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge.
- If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
- Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
- In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost), and the selling price thereof, not including interest adjustments includible in column (f).
- Report on Line 40, column (a) the total cost of Account 123.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1								
2								
3								
4								
5								
6								
7								
8								

36								
37								
38								
39								
40	TOTAL Cost of Account 123.1 \$		Total					



Other Regulatory Assets – Pg. 232

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4
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Other Regulatory Assets (Account 182.3)

1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).
2. For regulatory assets being amortized, show period of amortization in column (b).
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes.
4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.
5. Provide in a footnote, for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision).

Line No.	Description and Purpose of Other Regulatory Assets (a)	Amortization Period (b)	Regulatory Citation (c)	Balance at Beginning Current Quarter/Year (d)	Debits (e)	Written off During Quarter/Year Account Charged (f)	Written off During Period Amount Recovered (g)	Written off During Period Amount Deemed Unrecoverable (h)	Balance at End of Current Quarter/Year (i)
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									

35									
36									
37									
38									
39									
40	TOTAL								



Accumulated Deferred Income Taxes – Pg. 234

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4								
Accumulated Deferred Income Taxes (Account 190)											
<p>1. Report the information called for below concerning the respondent's accounting for deferred income taxes. 2. At Other (Specify), include deferrals relating to other income and deductions. 3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.</p>											
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year, Amounts Credited to Account 411.1 (d)	Changes During Year Amounts Debited to Account 410.2 (e)	Changes During Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Account No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1	Account 190										
2	Electric										
3	Gas										
4	Other (Define)										
5	Total (Total of lines 2 thru 4)										
6	Other (Specify)										
7	TOTAL Account 190 (Total of lines 5 thru 6)										
8	Classification of TOTAL										
9	Federal Income Tax										
10	State Income Tax										
11	Local Income Tax										

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Capital Stock – Pg. 250

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4
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Capital Stock (Accounts 201 and 204)

1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock.
2. Entries in column (c) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledges and purpose of pledge.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)	Outstanding per Bal. Sheet (total amt outstanding without reduction for amts held by respondent) Shares (e)	Outstanding per Bal. Sheet Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	Common Stock (Account 201)									
2										
3										
4										
2	Total									
3	Preferred Stock (Account 204)									
3										
4										
5										
4	Total									

1	Capital Stock (Accounts 201 and 204)									
2										
3										
4										
2	Total									



Long-Term Debt – Pg. 256

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4
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Long-Term Debt (Accounts 221, 222, 223, and 224)

- Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
- For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
- For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
- For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.
- In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
- If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.
- If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
- If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (g). Explain in a footnote any difference between the total of column (g) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
- Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amts held by respondent) (d)	Interest for Year Rate (in %) (e)	Interest for Year Amount (f)	Held by Respondent Reacquired Bonds (Acct 222) (g)	Held by Respondent Sinking and Other Funds (h)	Redemption Price per \$100 at End of Year (i)
1	Bonds (Account 221)								
2									
3									
4									
5	Subtotal								
6	Reacquired Bonds (Account 222)								
7									
8									
9									
10	Subtotal								

Long Term Debt (Historical Data)									
1									
2									
3									
40	TOTAL								



Unamortized Debt Expense, Premium and Discount on Long-Term Debt – Pg. 258

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4						
Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)									
<p>1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, details of expense, premium or discount applicable to each class and series of long-term debt.</p> <p>2. Show premium amounts by enclosing the figures in parentheses.</p> <p>3. In column (d) show the principal amount of bonds or other long-term debt originally issued.</p> <p>4. In column (e) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>5. Furnish in a footnote details regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p> <p>6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.</p> <p>7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt-Credit.</p>									
Line No.	Designation of Long-Term Debt (a)	Principal Amount of Debt Issued (b)	Total expense - Premium; Discount; or Debt Issuance Costs (c)	Amortization Period Date From (d)	Amortization Period Date To (e)	Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)
1	Unamortized Debt Expense (Account 181)								
2									
3									
4									
5	Premium on Long-Term Debt (Account 225)								
6									
7									
8									
9	Discount on Long-Term Debt (Account 226)								
10									
11									
12									

FERC FORM No. 2 (12-96) Page 258



Unamortized Loss and Gain on Reacquired Debt – Pg. 260

Name of Respondent:		This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report:	Year/Period of Report: End of: 2018/ Q4		
Unamortized Loss and Gain on Reacquired Debt (Accounts 189, 257)							
<p>1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.</p> <p>2. In column (d) show the principal amount of bonds or other long-term debt reacquired.</p> <p>3. In column (e) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.</p> <p>4. Show loss amounts by enclosing the figures in parentheses.</p> <p>5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, Amortization of Loss on Reacquired Debt, or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.</p>							
Line No.	Designation of Long-Term Debt (a)	Date of Maturity (b)	Date Reacquired (c)	Principal of Debt Reacquired (d)	Net Gain or Loss (e)	Balance at Beginning of Year (f)	Balance at End of Year (g)
1	Unamortized Loss (Account 189)						
2							
3							
4							
5	Unamortized Gain (Account 257)						
6							
7							
8							

FERC FORM No. 2 (12-96) Page 260



Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged – Pg. 262

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4
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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.
5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under \$250,000 may be grouped.
11. Report in column (q) the applicable effective state income tax rate.

Line No.	Kind of Tax (See Instruction 5) (a)	Balance at Beg. of Year Taxes Accrued (b)	Balance at Beg. of Year Prepaid Taxes (c)	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	Balance at End of Year Taxes Accrued (Account 236) (g)	Balance at End of Year Prepaid Taxes (Included in Acct 165) (h)	Electric (Account 408.1, 409.1) (i)	Gas (Account 408.1, 409.1) (j)	Other Utility Dept. (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)	Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	State/Local Income Tax Rate (q)
1																	
2																	
3																	
4																	
5																	
6																	
7																	
36																	
37																	
38																	
39																	
40	Total																



Accumulated Deferred Income Taxes-Other Property – Pg. 274

Name of Respondent:		This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report:		Year/Period of Report: End of: 2018/ Q4					
Accumulated Deferred Income Taxes-Other Property (Account 282)											
<p>1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.</p> <p>2. At Other (Specify), include deferrals relating to other income and deductions.</p> <p>3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.</p>											
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year Amounts Credited to Account 411.1 (d)	Changes During Year Amounts Debited to Account 410.2 (e)	Changes During Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Account No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1	Account 282										
2	Electric										
3	Gas										
4	Other (Define)										
5	Total (Total of lines 2 thru 4)										
6	Other (Specify)										
7	TOTAL Account 282 (Total of lines 5 thru 6)										
8	Classification of TOTAL										
9	Federal Income Tax										
10	State Income Tax										
11	Local Income Tax										

FERC FORM No. 2 (REV 12-07)

Page 274



Accumulated Deferred Income Taxes-Other – Pg. 276

Name of Respondent:		This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report:		Year/Period of Report: End of: 2018/ Q4				
Accumulated Deferred Income Taxes-Other (Account 283)											
<p>1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.</p> <p>2. At Other (Specify), include deferrals relating to other income and deductions.</p> <p>3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional resource rates.</p>											
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year Amounts Credited to Account 411.1 (d)	Changes During Year Amounts Debited to Account 410.2 (e)	Changes During Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Account No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1	Account 283										
2	Electric										
3	Gas										
4	Other (Define)										
5	Total (Total of lines 2 thru 4)										
6	Other (Specify)										
7	TOTAL Account 283 (Total of lines 5 thru 6)										
8	Classification of TOTAL										
9	Federal Income Tax										
10	State Income Tax										
11	Local Income Tax										



Monthly Quantity & Revenue Data by Rate Schedule – Pg. 299

Name of Respondent:			This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission				Date of Report:			Year/Period of Report: End of: 2018/ Q4						
Monthly Quantity & Revenue Data by Rate Schedule																
<p>1. Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts. 2. Total Quantities and Revenues in whole numbers. 3. Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule. 4. Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges, less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495. 5. Enter footnotes as appropriate.</p>																
Line No.	Item (a)	Month 1 Quantity (b)	Month 1 Revenue Costs and Take-or-Pay (c)	Month 1 Revenue (GRI & ACA) (d)	Month 1 Revenue (Other) (e)	Month 1 Revenue (Total) (f)	Month 2 Quantity (g)	Month 2 Revenue Costs and Take-or-Pay (h)	Month 2 Revenue (GRI & ACA) (i)	Month 2 Revenue (Other) (j)	Month 2 Revenue (Total) (k)	Month 3 Quantity (l)	Month 3 Revenue Costs and Take-or-Pay (m)	Month 3 Revenue (GRI & ACA) (n)	Month 3 Revenue (Other) (o)	Month 3 Revenue (Total) (p)
1	Total Sales (480-488)															
2	Transportation of Gas for Others (489.2 and 489.3)															
3																
4																
5																
63	Total Transportation (Other than Gathering)															
64	Storage (489.4)															
65																
66																
67																
90	Total Storage															
91	Gathering (489.1)															
92	Gathering-Firm															
98	(495) Other Gas Revenues															
99	(496) (Less) Provision for Rate Refunds															
100	Total Additional Revenues															
101	Total Operating Revenues (Total of Lines 1, 63, 90, 94 & 100)															

FERC FORM No. 2 (NEW 12-08)



Gas Operating Revenues – Pg. 300

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4								
Gas Operating Revenues											
<p>1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.</p> <p>2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.</p> <p>3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.</p> <p>4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.</p> <p>5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.</p> <p>6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.</p>											
Line No.	Title of Account (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)	Other Revenues Amount for Current Year (f)	Other Revenues Amount for Previous Year (g)	Total Operating Revenues Amount for Current Year (h)	Total Operating Revenues Amount for Previous Year (i)	Dekatherm of Natural Gas Amount for Current Year (j)	Dekatherm of Natural Gas Amount for Previous Year (k)
1	(480) Residential Sales										
2	(481) Commercial and Industrial Sales										
3	(482) Other Sales to Public Authorities										
4	(483) Sales for Resale										
5	(484) Interdepartmental Sales										
6	(485) Intracompany Transfers										
7	(487) Forfeited Discounts										
8	(488) Miscellaneous Service Revenues										
9	(489.1) Revenues from Transportation of Gas of Others Through Gathering Facilities										
10	(489.2) Revenues from Transportation of Gas of Others Through Transmission Facilities										
16	(493) Rent from Gas Property										
17	(494) Interdepartmental Rents										
18	(495) Other Gas Revenues										
19	Subtotal:										
20	(496) (Less) Provision for Rate Refunds										
21	TOTAL										



Revenues from Transportation of Gas of Others Through Gathering Facilities – Pg. 302

Name of Respondent:		This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report:		Year/Period of Report: End of: 2018/ Q4				
Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)											
<p>1. Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's system).</p> <p>2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.</p>											
Line No.	Rate Schedule and Zone of Receipt (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)	Other Revenues Amount for Current Year (f)	Other Revenues Amount for Previous Year (g)	Total Operating Revenues Amount for Current Year (h)	Total Operating Revenues Amount for Previous Year (i)	Dekatherm of Natural Gas Amount for Current Year (j)	Dekatherm of Natural Gas Amount for Previous Year (k)
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
21											
22											
23											
24											
25											



Revenues from Transportation of Gas of Others Through Transmission Facilities – Pg. 304

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4
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Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).
4. Delivered Dth of gas must not be adjusted for discounting.
5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.
6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

Line No.	Zone of Delivery, Rate Schedule (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)	Other Revenues Amount for Current Year (f)	Other Revenues Amount for Previous Year (g)	Total Operating Revenues Amount for Current Year (h)	Total Operating Revenues Amount for Previous Year (i)	Dekatherm of Natural Gas Amount for Current Year (j)	Dekatherm of Natural Gas Amount for Previous Year (k)
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
21											
22											
23											
24											
25											



Revenues from Storing Gas of Others – Pg. 306

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4
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Revenues from Storing Gas of Others (Account 489.4)

1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other revenues in columns (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).
4. Dth of gas withdrawn from storage must not be adjusted for discounting.
5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.

Line No.	Rate Schedule (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)	Other Revenues Amount for Current Year (f)	Other Revenues Amount for Previous Year (g)	Total Operating Revenues Amount for Current Year (h)	Total Operating Revenues Amount for Previous Year (i)	Dekatherm of Natural Gas Amount for Current Year (j)	Dekatherm of Natural Gas Amount for Previous Year (k)
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											

22											
23											
24											
25											



Gas Operation and Maintenance Expenses – Pg. 317

Name of Respondent:		This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4
Gas Operation and Maintenance Expenses				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement)			
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation			
7	750 Operation Supervision and Engineering			
8	751 Production Maps and Records			
9	752 Gas Well Expenses			
10	753 Field Lines Expenses			
11	754 Field Compressor Station Expenses			
12	755 Field Compressor Station Fuel and Power			
13	756 Field Measuring and Regulating Station Expenses			
14	757 Purification Expenses			
15	758 Gas Well Royalties			
16	759 Other Expenses			
17	760 Rents			
18	TOTAL Operation (Total of lines 7 thru 17)			
264	930.1 General Advertising Expenses			
265	930.2 Miscellaneous General Expenses			
266	931 Rents			
267	TOTAL Operation (Total of lines 254 thru 266)			
268	Maintenance			
269	932 Maintenance of General Plant			
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)			
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)			

FERC FORM No. 2 (12-96)

Page 317



Depreciation, Depletion and Amortization of Gas Plant – Pg. 336

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4					
Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)								
<p>1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.</p> <p>2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.</p> <p>3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.</p> <p>4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.</p>								
Section A. Summary of Depreciation, Depletion, and Amortization Charges								
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (e)	Amortization of Other Limited-term Gas Plant (Account 404.3) (f)	Amortization of Other Gas Plant (Account 405) (g)	Total (b to g) (h)
1	Intangible plant							
2	Production plant, manufactured gas							
3	Production and Gathering Plant							
4	Products extraction plant							
5	Underground Gas Storage Plant (footnote details)							
6	Other storage plant							
7	Base load LNG terminaling and processing plant							
8	Transmission Plant							
9	Distribution plant							
10	General Plant (footnote details)							
11	Common plant-gas							
12	Total							

FERC FORM No. 2 (12-96)

Page 336



Regulatory Commission Expenses – Pg. 350

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4
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Regulatory Commission Expenses (Account 928)

1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.
2. In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.
3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization.
4. Identify separately all annual charge adjustments (ACA).
5. List in column (f), (g), and (h) expenses incurred during year which were charges currently to income, plant, or other accounts.
6. Minor items (less than \$250,000) may be grouped.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 182.3 at Beginning of Year (e)	Expenses Incurred During Year Charged Currently To Department (f)	Expenses Incurred During Year Charged Currently To Account No. (g)	Expenses Incurred During Year Charged Currently To Amount (h)	Expenses Incurred During Year Deferred to Account 182.3 (i)	Amortized During Year Contra Account (j)	Amortized During Year Amount (k)	Deferred in Account 182.3 End of Year (l)
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
21												
22												
23												
24												
25	TOTAL											



Distribution of Salaries and Wages – Pg. 354

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4		
Distribution of Salaries and Wages					
<p>Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals and Other Accounts, and enter such amounts in the appropriate lines and columns provided. Salaries and wages billed to the Respondent by an affiliated company must be assigned to the particular operating function(s) relating to the expenses.</p> <p>In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. When reporting detail of other accounts, enter as many rows as necessary numbered sequentially starting with 75.01, 75.02, etc.</p>					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts (d)	Total (e)
1	Electric				
2	Operation				
3	Production				
4	Transmission				
5	Distribution				
6	Customer Accounts				
7	Customer Service and Informational				
8	Sales				
9	Administrative and General				
10	TOTAL Operation (Total of lines 3 thru 9)				
11	Maintenance				
12	Production				
13	Transmission				
14	Distribution				
15	Administrative and General				
72	Gas Plant				
73	Other				
74	TOTAL Plant Removal (Total of lines 71 thru 73)				
76	TOTAL Other Accounts				
77	TOTAL SALARIES AND WAGES				



Compressor Stations - Pg. 508

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4
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Compressor Stations

1. Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.
2. For column (a), indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stations grouped. Identify any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership if jointly owned.

Line No.	Name and Location of Compressor Station (a)	Number of Units at Compressor Station (b)	Certificated Horsepower for Each Compressor Station (c)	Plant Cost (d)	Expenses (except depreciation and taxes) Fuel (e)	Expenses (except depreciation and taxes) Power (f)	Expenses (except depreciation and taxes) Other (g)	Gas for Compressor Fuel in Dth (h)	Electricity for Compressor Station in kWh (i)	Operational Data Total Compressor Hours of Operation During Year (j)	Operational Data Number of Compressors Operated at Time of Station Peak (k)	Date of Station Peak (l)	Type of Compressor (m)
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
21													
22													
23													
24													
25	Total												



Shipper Supplied Gas for the Current Quarter Month 1 – Pg. 521-M1

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4
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Shipper Supplied Gas for the Current Quarter

- Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.
- On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).
- On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).
- Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
- Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
- On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.
- On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).
- On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).
- On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
- Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.

Line No.	Item (a)	Month 1														
		Discounted rate Dth (b)	Negotiated Rate Dth (c)	Recourse Rate Dth (d)	Total Dth (e)	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Account(s) Debited (m)	Account(s) Credited (o)	
						Discounted Rate Amount (f)	Negotiated Rate Amount (g)	Recourse rate Amount (h)	Total Amount (i)	Waived Dth (j)	Discounted Dth (k)	Negotiated Dth (l)	Total Dth (n)			
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 PAGE 520)															
2	Gathering															
3	Production/Extraction/Processing															
4	Transmission															
5	Distribution															
6	Storage															
7	Total Shipper Supplied Gas															
	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)															

55.10																
65	Total Gas Acquired To Meet Deficiency															

SEPARATION OF FORWARDHAUL AND BACKHAUL THROUGHPUT

Line No.	Item (a)	Quarter Dth (b)
66	Forwardhaul Volume in Dths for the Quarter	
67	Backhaul Volume in Dths for the Quarter	
68	TOTAL (Lines 66 and 67)	



Shipper Supplied Gas for the Current Quarter Month 2 – Pg. 521-M2

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4
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Shipper Supplied Gas for the Current Quarter

- Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.
- On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).
- On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).
- Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
- Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
- On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.
- On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).
- On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).
- On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
- Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.

Line No.	Item (a)	Month 2														
		Discounted rate Dth (b)	Negotiated Rate Dth (c)	Recourse Rate Dth (d)	Total Dth (e)	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Account(s) Debited (n)	Account(s) Credited (o)	
						Discounted Rate, Amount (f)	Negotiated Rate Amount (g)	Recourse rate Amount (h)	Total Amount (i)	Waived Dth (j)	Discounted Dth (k)	Negotiated Dth (l)	Total Dth (m)			
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)															
2	Gathering															
3	Production/Extraction/Processing															
4	Transmission															
5	Distribution															
6	Storage															
7	Total Shipper Supplied Gas															
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)															

55.7																
55.8																
55.9																
55.10																
65	Total Gas Acquired To Meet Deficiency															



Shipper Supplied Gas for the Current Quarter Month 3 – Pg. 521-M3

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4
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Shipper Supplied Gas for the Current Quarter

- Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.
- On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).
- On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).
- Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
- Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
- On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.
- On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).
- On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).
- On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
- Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.

Line No.	Item (a)	Month 3														
		Discounted rate Dth (b)	Negotiated Rate Dth (c)	Recourse Rate Dth (d)	Total Dth (e)	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Account(s) Debited (n)	Account(s) Credited (o)	
						Discounted Rate Amount (f)	Negotiated Rate Amount (g)	Recourse rate Amount (h)	Total Amount (i)	Waived Dth (j)	Discounted Dth (k)	Negotiated Dth (l)	Total Dth (m)			
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)															
2	Gathering															
3	Production/Extraction/Processing															
4	Transmission															
5	Distribution															
6	Storage															
7	Total Shipper Supplied Gas															
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)															

55.8																
55.9																
55.10																
65	Total Gas Acquired To Meet Deficiency															



Comments and Inquiries



Comments and Inquiries

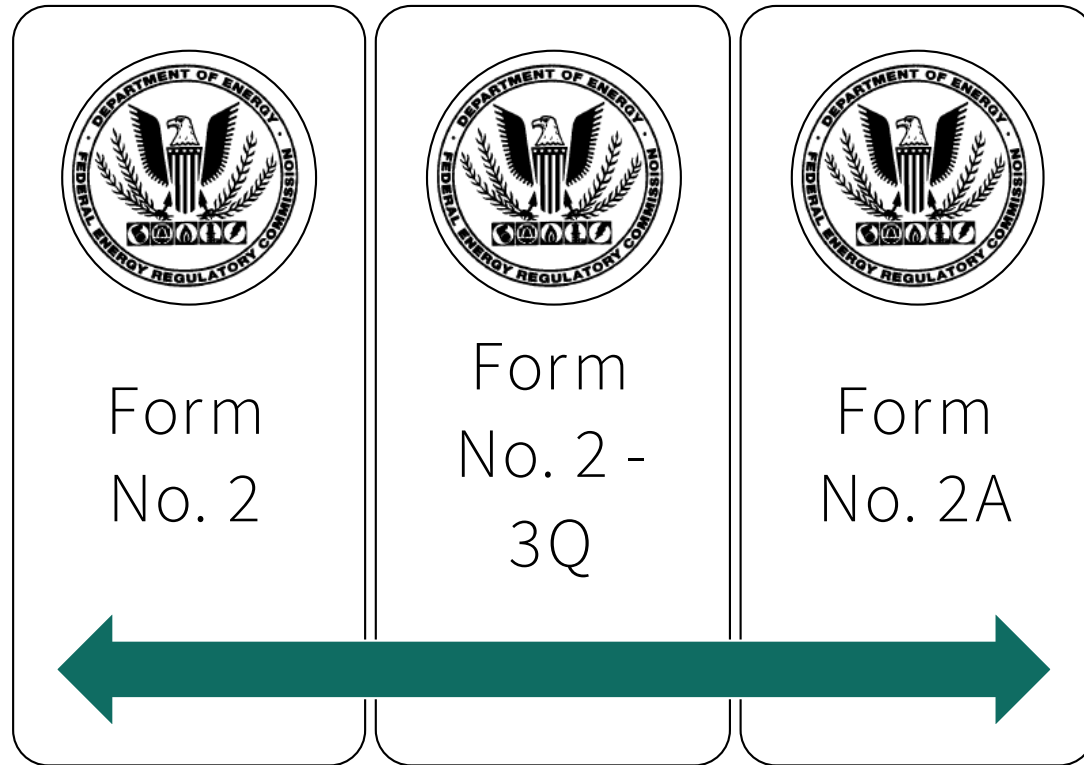
Received *one hundred seventy* total:

Type	Number	Ratio
Grammar/Spelling	45	26%
Format	20	12%
Substantive	105	62%



Comments and Inquiries: Substantive

Annual vs. Quarterly Filings



Current Year vs. Prior Year

Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
Utility Plant	200-201	6,500,000,000	6,200,000,000

- Period Comparison Schedules will use the same element name (row), but reference different reporting periods (column).
- If reporting period is incremented by one, current period data will appear as prior period data.



Comments and Inquiries: Substantive

Footnotes

- ❑ Some data is now captured in a column (taxonomy structure), other items will remain in the footnotes.
- ❑ Each footnote is linked to a fact (element).
- ❑ Rendered Form's will show the footnote at the bottom of the schedule where the fact appears.

Notes to Financial Statements



122.1 - Schedule - Notes to Financial Statements

- Schedule Notes to Financial Statements [Abstract]
 - Notes to Financial Statement
 - Disclosure of Important Disclosures Regarding the Financial Statements [Text Block]
 - Disclosure of Significant Contingent Assets or Liabilities [Text Block]
 - Disclosure of Pension, Post-Retirement Benefit Other than Pensions (Pbop), and Post-Employment Benefit Plans [Text Block]
 - Disclosure of Assets Retirement Obligations (Aro) [Text Block]
 - Disclosure of Received Environmental Credits [Text Block]
 - Disclosure of Revenues and Expenses for Tracked Cost and Special Surcharge [Text Block]
 - Disclosure of Rate Treatment for Unamortized Loss on Reacquired Debt and Unamortized Gain on Reacquired Debt [Text Block]
 - Disclosure of Retained Earnings Restrictions [Text Block]
 - Disclosure of Significant Financial Changes [Text Block]
 - Disclosure of Unsettled Rate Proceedings
 - Disclosure of Significant Amounts of Refunds Made or Received [Text Block]
 - Disclosure of Significant Changes in Accounting Methods [Text Block]
 - Disclosure of Subsequent Events [Text Block]
 - Disclosure of Interim Disclosure [Text Block]
 - Disclosure of Applicable Notes [Text Block]

- Schedule is tagged by reporting on any of the applicable 15 items during the year. These line items are all textbox attributes.



Comments and Inquiries: Substantive

Repeating Schedules

Name of Respondent:	This report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year/Period of Report: End of: 2018/ Q4	
Gas Property and Capacity Leased from Others				
<p>1. Report below the information called for concerning gas property and capacity leased from others for gas operations. 2. For all leases in which the average annual lease payment over the initial term of the lease exceeds \$500,000, describe in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).</p>				
Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
1				
2				
3				
4				

212 - Schedule - Gas Property And Capacity Leased From Others

- Schedule Gas Property and Capacity Leased from Others [Abstract]
 - Gas Property and Capacity Leased from Others [Table]
 - Gas Property and Capacity Leased from Others [Axis]
 - Gas Property and Capacity Lease [Line Items]
 - Order Number
 - Name of Lessor
 - *
 - Description of Lease
 - Lease Payments for Current Year
 - Total Gas Property And Capacity Lease Payment

- Each line can be repeated many times, with different data appearing on each line.
- Filer can control the order in which items appear in the table.



Comments and Inquiries: Substantive

EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182.1)

1. Include the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr)].
2. Add rows as necessary to report all data. Number rows in sequence beginning with the next row number after the last row number used for extraordinary property losses.

Line No.	Description of Extraordinary Loss [include the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. (a)	Balance at Beginning of Year (b)	Total Amount of Loss (c)	Losses Recognized During Year (d)	Written off During Year Account Charged (e)	Written off During Year Amount (f)	Balance at End of Year (g)
7							



Network Browser

Network: Presentation Lang: en

- 222 - Schedule - Investments in Associated Companies (Account 123)
- 222 - Schedule - Investments in Other Investments (Account 124)
- 222 - Schedule - Temporary Cash Investments (Account 136)
- 224 - Schedule - Investments in Subsidiary Companies (Account 123.1)
- 230a - Schedule - Prepayments (Account 165)
- 230b - Schedule - Extraordinary Property Losses (Account 182.1)
- Schedule Extraordinary Property Losses (Acct 182.1) [Abstract]
 - Extraordinary Property Losses [Table]
 - Extraordinary Property Losses [Axis]
 - Extraordinary Property Losses [Line Items]
 - Balance at Beginning of Year
 - Total Amount of Loss
 - Total Losses Recognized
 - Total Written-off
 - Balance at End of Year

Details Relationships Tree Locations

Extraordinary Property Losses

Properties	
Property	Value
Name	ExtraordinaryPropertyLosses
Namespace	http://ferc.gov/form/2020-01-01/ferc
Data Type	xbrli:monetaryItemType
XBRL Type	monetaryItemType
Substitution Group	xbrli:item
Period Type	instant
Abstract	false
Nilable	true
Balance	debit

Validation Rules

257	F2.230b.1	The company has reported a value for ExtraordinaryPropertyLosses that is not equal to the value of the sum of its components consisting of ExtraordinaryPropertyLosses @period=\$priorInstant + ExtraordinaryPropertyLossesRecognized @period=\$currentDuration - ExtraordinaryPropertyLossesWrittenOff @period=\$currentDuration
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- Continuing to review comments concerning instant vs. durational values and debit vs. credit natural balances, in conjunction with other Forms.



Implementation Timeline



Proposed Implementation Timeline



XBRL Effective
2020



Annual Filing Due
2021



Question & Answer Session



Questions?

Live Moderated Q&A Session

Formal Comments in Docket No. RM19-12-000

Email informal questions to
XBRLFormsRefresh@ferc.gov

