

# Understanding Why Current Balance Sheet Date Cannot be Detected

By

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This document is a collection of information about why financial information could not be detected within SEC XBRL financial filings related to erroneous or ambiguous identification of the current balance sheet date within such financial report.

\* \* \*

*More importantly, this document summarizes a thought process for understanding the dynamics of what makes SEC XBRL financial filings usable by automated processes and what makes them unusable.*

*The goal is system equilibrium, for the system to be in balance. There are three things which impact the system:*

- 1. The SEC XBRL financial filing.*
- 2. The business rules.*
- 3. The software algorithm which reads the SEC XBRL financial filing.*

*There is some process and there is some set of process rules which work together as a system to offer automated reuse of financial information reported by SEC XBRL financial filings. Adjusting the rules of this process, adjusting SEC XBRL financial filings, or by adjusting software algorithms would yield 100.0% passing scores for each processing step category and arguably a system which provides safe, reliable, predictable, automated reuse of reported financial information.*

\* \* \*

The following is a summary of reasons why the current balance sheet date could not be unambiguously detected within an SEC XBRL financial filing. The current balance sheet date was successfully detected within 6624 (99.2%) SEC XBRL financial filings of a total of 6674 filings. The following two screen shots shows how the reported fact value of the concept dei:DocumentPeriodEndDate, the value of the endDate period in the context of the concept dei:DocumentPeriodEndDate, and the actual current period balance sheet dates match.

Consider the following correct example: Note the consistency between the value of the Document Period End Date and the end date value of the period for the context of the Document Period End Date both have a value of "2013-03-31":

Component: (Network and Table)	
Network	000100 - Document - Document and Entity Information (http://abaxis.com/role/DocumentAndEntityInformation)
Table	(Implied)
Slicers (applies to each fact value in each table cell)	
Reporting Entity [Axis]	0000881890 (http://www.sec.gov/CIK/0000881890)
Document and Entity Information [Abstract]	2012-04-01 - 2013-03-31
<b>Document and Entity Information [Abstract]</b>	
Entity Registrant Name	ABAXIS INC
Entity Central Index Key	0000881890
Current Fiscal Year End Date	--03-31
Entity Well-known Seasoned Issuer	No
Entity Voluntary Filers	No
Entity Current Reporting Status	Yes
Entity Filer Category	Accelerated Filer
Entity Public Float	
Entity Common Stock, Shares Outstanding	
Document Fiscal Year Focus	2013
Document Fiscal Period Focus	FY
Document Type	10-K
Amendment Flag	false
Document Period End Date	2013-03-31

And note how the current balance sheet date has that same value, "2013-03-31". As such, the current balance sheet date is unambiguous and the information for the current balance sheet date is unambiguously detectable by software algorithms.

Component: (Network and Table)	
Network	010000 - Statement - CONSOLIDATED BALANCE SHEETS (http://abaxis.com/role/ConsolidatedBalanceSheets)
Table	(Implied)
Slicers (applies to each fact value in each table cell)	
Reporting Entity [Axis]	0000881890 (http://www.sec.gov/CIK/0000881890)
CONSOLIDATED BALANCE SHEETS [Abstract]	2013-03-31 2012-03-31
<b>CONSOLIDATED BALANCE SHEETS [Abstract]</b>	
<b>ASSETS</b>	
<b>Current assets:</b>	
Cash and cash equivalents	54,910,000 45,843,000
Short-term investments	23,354,000 21,689,000
Receivables (net of allowances of \$319 in 2013 and \$283 in 2012)	40,005,000 30,694,000
Inventories	26,786,000 19,597,000
Prepaid expenses and other current assets	3,319,000 5,423,000
Net deferred tax assets, current	4,589,000 4,151,000
Total current assets	152,963,000 127,397,000
Long-term investments	17,000,000 23,442,000
Investment in unconsolidated affiliate	2,613,000 2,626,000
Property and equipment	25,330,000 24,265,000

Of the total of 50 situations where the current balance sheet could not be successfully discovered, 42 had a dependency related to the detection of the root reporting entity. The remaining 8 SEC XBRL financial filings had specific errors relating to the erroneous or potentially unambiguous detection of the

current balance sheet date. The following is a summary of the reasons for the error or what causes this ambiguity.

#	Reason	Count	Correction
1	Document Period End Date value does not match Document Period End Date endDate Period context	#1, #2, #3, #4, #5, #6, #7,	SEC filer fix Document Period End Date context period end date value
2	Document Period End Date value does not match current balance sheet date	#8	SEC filer fix Document Period End Date reported fact value

The following provides details of these 8 situations.

#1: ACCELERA INNOVATIONS, INC.

<http://www.sec.gov/Archives/edgar/data/1444144/000107997413000184/accel-20121231.xml>

Component: (Network and Table)	
Network	0001 - Document - Document and Entity Information ( <a href="http://ACCEL/role/DocumentAndEntityInformation">http://ACCEL/role/DocumentAndEntityInformation</a> )
Table	(Implied)

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0001444144 ( <a href="http://www.sec.gov/CIK">http://www.sec.gov/CIK</a> )
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Document And Entity Information	Period [Axis]
	2012-04-01 - 2012-06-30
<b>Document And Entity Information</b>	
Entity Registrant Name	ACCELERA INNOVATIONS, INC.
Entity Central Index Key	0001444144
Document Type	10-K
Document Period End Date	2012-12-31
Amendment Flag	false
Amendment Description	
Current Fiscal Year End Date	--12-31
Is Entity a Well-known Seasoned Issuer?	No
Is Entity a Voluntary Filer?	No
Is Entity's Reporting Status Current?	Yes
Entity Filer Category	Smaller Reporting Company
Entity Public Float	
Entity Common Stock, Shares Outstanding	
Document Fiscal Period Focus	Q4
Document Fiscal Year Focus	2012

Component: (Network and Table)	
Network	0002 - Statement - Balance Sheets ( <a href="http://ACCEL/role/BalanceSheets">http://ACCEL/role/BalanceSheets</a> )
Table	(Implied)

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0001444144 ( <a href="http://www">http://www</a> )
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Statement of Financial Position [Abstract]	2012-12-31	2011-12-31	2010-12-31
<b>Statement of Financial Position [Abstract]</b>			
<b>ASSETS</b>			
Cash	xs:nil	5,874	
Total Current Assets	0	5,874	
TOTAL ASSETS	0	5,874	
<b>LIABILITIES AND STOCKHOLDER'S DEFICIT</b>			
<b>Current Liabilities</b>			
Accounts payable	xs:nil	xs:nil	
Total Current Liabilities	xs:nil	xs:nil	
TOTAL LIABILITIES	xs:nil	xs:nil	
<b>STOCKHOLDER'S DEFICIT:</b>			
Preferred stock; \$0.0001 par value; 10,000,000 shares authorized; 0 shares issued and outstanding	xs:nil	xs:nil	
Common stock; \$0.0001 par value; 100,000,000 authorized. 21,311,812 and 20,539,975 shares issued and outstanding			

Note that while the current balance sheet could be detected (2012-12-31) per the dei:DocumentPeriodEndDate (2012-12-31); the date of the endDate of the context of the concept dei:DocumentPeriodEndDate was NOT consistent with the balance sheet date (2012-06-30).

## #2: Canandaigua National Corporation

<http://www.sec.gov/Archives/edgar/data/759458/000075945813000029/cnc-20121231.xml>

Component: (Network and Table)	
Network	000900 - Document - Document Entity Information ( <a href="http://www.cnbank.com/role/DocumentEntityInformation">http://www.cnbank.com/role/DocumentEntityInformation</a> )
Table	(Implied)
Slicers (applies to each fact value in each table cell)	
Reporting Entity [Axis]	0000759458 ( <a href="http://www.sec.gov/CIK">http://www.sec.gov/CIK</a> )
Document Entity Information [Abstract]	Period [Axis] 2012-07-01 - 2012-09-30
<b>Document Entity Information [Abstract]</b>	
Document Type	10-K
Document period end date	2012-12-31
Amendment flag	false
Amendment description	
Document Period Focus	Q2
Document Fiscal Year Focus	2012
Current fiscal year end date	--12-31
Entity central index key	0000759458
Entity current reporting status	Yes
Entity filer category	Accelerated Filer
Entity registrant name	Canandaigua National Corporation
Entity voluntary filers	No
Entity well known seasoned issuer	No
Entity common stock shares outstanding	
Entity public float	167,341,000

Component: (Network and Table)		
Network	001000 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS ( <a href="http://www.cnbank.com/role/StatementCONDENSEDCONSOLIDATEDBALANCESHEETS">http://www.cnbank.com/role/StatementCONDENSEDCONSOLIDATEDBALANCESHEETS</a> )	
Table	(Implied)	
Slicers (applies to each fact value in each table cell)		
Reporting Entity [Axis]	0000759458 ( <a href="http://www.sec.gov/CIK">http://www.sec.gov/CIK</a> )	
Statement of Financial Position [Abstract]	Period [Axis] 2012-12-31 2011-12-31	
<b>Statement of Financial Position [Abstract]</b>		
<b>Assets [Abstract]</b>		
Cash and Due from Banks	47,748,000	52,715,000
Interest-bearing Deposits in Banks and Other Financial Institutions	8,767,000	6,490,000
Federal funds sold	34,644,000	67,535,000
<b>Securities:</b>		
- Available for sale, at fair value	102,774,000	114,258,000
- Held-to-maturity	175,850,000	167,225,000
Loans - net	1,441,455,000	1,276,426,000
Premises and equipment - net	15,119,000	16,101,000
Accrued interest receivable	6,596,000	6,627,000
Federal Home Loan Bank stock and Federal Reserve Bank stock	2,733,000	2,656,000
Goodwill	15,570,000	15,570,000
Intangible assets	6,233,000	7,737,000
Residual FDIC Assessment	0,000,000	0,000,000

Balance sheet date is detectable because the dei:DocumentPeriodEndDate is correct, but it is inconsistent with the value of its end date context value.

#3: Diamond Resorts Corp

<http://www.sec.gov/Archives/edgar/data/1514608/000151460813000008/diarc-20121231.xml>

Component: (Network and Table)	
Network	0001000 - Document - Document and Entity Information ( <a href="http://www.diamondresorts.com/role/DocumentAndEntityInformation">http://www.diamondresorts.com/role/DocumentAndEntityInformation</a> )
Table	(Implied)
Slicers (applies to each fact value in each table cell)	
Reporting Entity [Axis]	0001514608 ( <a href="http://www.sec.gov/Archives/edgar/data/1514608/000151460813000008/diarc-20121231.xml">http://www.sec.gov/Archives/edgar/data/1514608/000151460813000008/diarc-20121231.xml</a> )
Document and Entity Information [Abstract]	2012-01-01 - 2012-09-30
<b>Document and Entity Information [Abstract]</b>	
Entity Registrant Name	Diamond Resorts Corp
Entity Central Index Key	0001514608
Document Type	10-K
Document Period End Date	2012-12-31
Amendment Flag	false
Document Fiscal Year Focus	2012
Document Fiscal Period Focus	Q4
Current Fiscal Year End Date	--12-31
Entity Well-known Seasoned Issuer	No
Entity Voluntary Filers	No
Entity Current Reporting Status	Yes
Entity Filer Category	Non-accelerated Filer

Component: (Network and Table)																									
Network	1001000 - Statement - Condensed Consolidated Balance Sheets ( <a href="http://www.diamondresorts.com/role/CondensedConsolidatedBalanceSheets">http://www.diamondresorts.com/role/CondensedConsolidatedBalanceSheets</a> )																								
Table	Statement [Table]																								
Slicers (applies to each fact value in each table cell)																									
Reporting Entity [Axis]	0001514608 ( <a href="http://www.sec.gov/Archives/edgar/data/1514608/000151460813000008/diarc-20121231.xml">http://www.sec.gov/Archives/edgar/data/1514608/000151460813000008/diarc-20121231.xml</a> )																								
Scenario [Axis]	Scenario, Unspecified [Domain]																								
Class of Stock [Axis]	Class of Stock [Domain]																								
Statement [Line Items]	<table border="1"> <thead> <tr> <th></th> <th>2012-12-31</th> <th>2011-12-31</th> </tr> </thead> <tbody> <tr> <td colspan="3"><b>ASSETS</b></td> </tr> <tr> <td>Cash and cash equivalents</td> <td>21,061,000</td> <td>19,897,000</td> </tr> <tr> <td>Cash in escrow and restricted cash</td> <td>42,311,000</td> <td>33,988,000</td> </tr> <tr> <td>Mortgages and contracts receivable, net of allowance of \$80,901 and \$84,098, respectively</td> <td>312,932,000</td> <td>283,302,000</td> </tr> <tr> <td>Due from related parties, net</td> <td>22,995,000</td> <td>28,265,000</td> </tr> <tr> <td>Other Receivables</td> <td>46,049,000</td> <td>35,053,000</td> </tr> <tr> <td>Income tax receivable</td> <td>927,000</td> <td>629,000</td> </tr> </tbody> </table>		2012-12-31	2011-12-31	<b>ASSETS</b>			Cash and cash equivalents	21,061,000	19,897,000	Cash in escrow and restricted cash	42,311,000	33,988,000	Mortgages and contracts receivable, net of allowance of \$80,901 and \$84,098, respectively	312,932,000	283,302,000	Due from related parties, net	22,995,000	28,265,000	Other Receivables	46,049,000	35,053,000	Income tax receivable	927,000	629,000
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Balance sheet date is detectable because the dei:DocumentPeriodEndDate is correct, but it is inconsistent with the value of its end date context value.

#4: MATERION Corp

<http://www.sec.gov/Archives/edgar/data/1104657/000110465713000047/mtrn-20121231.xml>

Component: (Network and Table)	
Network	0001000 - Document - Document and Entity Information ( <a href="http://materion.com/role/DocumentAndEntityInformation">http://materion.com/role/DocumentAndEntityInformation</a> )
Table	(Implied)
Slicers (applies to each fact value in each table cell)	
Reporting Entity [Axis]	0001104657 ( <a href="http://www">http://www</a> )
Document and Entity Information [Abstract]	2011-01-01 - 2011-12-31
<b>Document and Entity Information [Abstract]</b>	
Entity Registrant Name	MATERION Corp
Entity Central Index Key	0001104657
Document Type	10-K
Document Period End Date	2012-12-31
Amendment Flag	false
Document Fiscal Year Focus	2012
Document Fiscal Period Focus	FY
Current Fiscal Year End Date	--12-31
Entity Well-known Seasoned Issuer	Yes
Entity Voluntary Filers	No
Entity Current Reporting Status	Yes
Entity Filer Category	Accelerated Filer
Entity Public Float	

Component: (Network and Table)		
Network	1004000 - Statement - Consolidated Balance Sheets ( <a href="http://materion.com/role/ConsolidatedBalanceSheets">http://materion.com/role/ConsolidatedBalanceSheets</a> )	
Table	(Implied)	
Slicers (applies to each fact value in each table cell)		
Reporting Entity [Axis]	0001104657 ( <a href="http://www.sec.gov/C">http://www.sec.gov/C</a> )	
Statement of Financial Position [Abstract]	2012-12-31	2011-12-31
<b>Statement of Financial Position [Abstract]</b>		
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents	16,056,000	12,255,000
Accounts receivable (net of allowance of \$1,403 for 2012 and \$1,490 for 2011)	126,482,000	117,761,000
Other receivables	405,000	4,602,000
Inventories	206,125,000	187,176,000
Prepaid expenses	41,685,000	39,739,000
Deferred income taxes	10,236,000	9,368,000
Total current assets	400,989,000	370,901,000
Related-party notes receivable	51,000	73,000
Long-term deferred income taxes	19,946,000	11,627,000

#5: PROOFPOINT INC.

<http://www.sec.gov/Archives/edgar/data/1212458/000121245813000003/pfpt-20121231.xml>

Rendering	
Component: (Network and Table)	
Network	0001000 - Document - Document and Entity Information ( <a href="http://www.proofpoint.com/role/DocumentAndEntityInformation">http://www.proofpoint.com/role/DocumentAndEntityInformation</a> )
Table	Document Information [Table]
Slicers (applies to each fact value in each table cell)	
Reporting Entity [Axis]	0001212458 ( <a href="http://www">http://www</a> )
Document Information, Document [Axis]	Document [Domain]
Document Information [Line Items]	2011-01-01 - 2011-12-31
Document Type	10-K
Amendment Flag	false
Document Period End Date	2012-12-31
Document Fiscal Year Focus	2012
Document Fiscal Period Focus	FY
Entity Registrant Name	PROOFPOINT INC.
Entity Central Index Key	0001212458
Current Fiscal Year End Date	--12-31
Entity Filer Category	Non-accelerated Filer
Entity Common Stock, Shares Outstanding	
Entity Well-known Seasoned Issuer	No

Rendering	
Component: (Network and Table)	
Network	1001000 - Statement - Consolidated Balance Sheets ( <a href="http://www.proofpoint.com/role/ConsolidatedBalanceSheets">http://www.proofpoint.com/role/ConsolidatedBalanceSheets</a> )
Table	Statement [Table]
Slicers (applies to each fact value in each table cell)	
Reporting Entity [Axis]	0001212458 ( <a href="http://www.sec.gov/CIK">http://www.sec.gov/CIK</a> )
Scenario [Axis]	Scenario, Unspecified [Domain]
Statement:	2012-12-31 2011-12-31 2011-01-01 - 2011-12-31
<b>Assets</b>	
<b>Current assets</b>	
Cash and cash equivalents	39,254,000 9,767,000
Short-term investments	47,263,000 2,947,000
Accounts receivable, net of allowance for doubtful accounts of \$187 and \$233 at December 2012 and 2011	18,115,000 15,789,000
Inventory	567,000 729,000
Deferred product costs, current	1,184,000 1,803,000
Prepaid expenses and other current assets	3,491,000 2,556,000
Total current assets	109,874,000 33,591,000
Property and equipment, net	8,560,000 7,353,000
Deferred product costs, noncurrent	326,000 987,000
Goodwill	18,557,000 18,557,000
Intangible assets, net	2,913,000 6,189,000
Other noncurrent assets	211,000 1,275,000
Total assets	140,441,000 67,952,000



#6: PTC Inc.

<http://www.sec.gov/Archives/edgar/data/857005/000085700513000038/pmtc-20130930.xml>

Rendering

Component: (Network and Table)	
Network	0001000 - Document - Document and Entity Information ( <a href="http://www.ptc.com/role/DocumentAndEntityInformation">http://www.ptc.com/role/DocumentAndEntityInformation</a> )
Table	Entities [Table]

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0000857005 ( <a href="http://www.s">http://www.s</a> )
Legal Entity [Axis]	Entity [Domain]

Entity Information [Line Items]	2011-10-01 - 2012-09-30
Document Type	10-K
Amendment Flag	false
Document Period End Date	2013-09-30
Entity Registrant Name	PTC Inc.
Entity Central Index Key	0000857005
Current Fiscal Year End Date	--09-30
Document Fiscal Year Focus	2013
Document Fiscal Period Focus	FY
Entity Current Reporting Status	Yes
Entity Voluntary Filers	No
Entity Well-known Seasoned Issuer	Yes
Entity Filer Category	Large Accelerated Filer
Entity Public Float	
Entity Common Stock, Shares Outstanding	

Rendering

Component: (Network and Table)		Period [Axis]		
Network	1001000 - Statement - Consolidated Balance Sheets ( <a href="http://www.ptc.com/role/ConsolidatedBalanceSheets">http://www.ptc.com/role/ConsolidatedBalanceSheets</a> )	2013-09-30	2012-09-30	2011-09-30
Table	(Implied)			
Slicers (applies to each fact value in each table cell)				
Reporting Entity [Axis]	0000857005 ( <a href="http://www.sec.gov/CIK">http://www.sec.gov/CIK</a> )			
Statement of Financial Position [Abstract]		2013-09-30	2012-09-30	2011-09-30
<b>Statement of Financial Position [Abstract]</b>				
<b>ASSETS</b>				
Cash and cash equivalents		241,913,000	489,543,000	
Accounts receivable, net of allowance for doubtful accounts of \$3,418 and \$3,902 at September 30, 2012 and 2011, respectively		229,106,000	217,370,000	
Prepaid expenses		45,674,000	28,341,000	
Other current assets		123,878,000	121,019,000	
Deferred tax assets		39,645,000	22,879,000	
Total current assets		680,216,000	879,152,000	
Property and equipment, net		64,652,000	63,466,000	
Goodwill		769,095,000	610,347,000	
Acquired intangible assets, net		273,121,000	185,885,000	
Deferred tax assets		7,696,000	20,660,000	
Other assets			32,117,000	

#7: Univest Tech Inc.

<http://www.sec.gov/Archives/edgar/data/1454510/000107997413000222/univ-20121231.xml>

Rendering	
Component: (Network and Table)	
Network	0001 - Document - Document and Entity Information (http://univ/role/DocumentAndEntityInformation)
Table	(Implied)
Slicers (applies to each fact value in each table cell)	
Reporting Entity [Axis]	0001454510 (http://www.sec.gov)
Document And Entity Information	2011-11-01 - 2011-12-31
<b>Document And Entity Information</b>	
Entity Registrant Name	Univest Tech Inc.
Entity Central Index Key	0001454510
Document Type	10-K
Document Period End Date	2012-12-31
Amendment Flag	true
Amendment Description	Corrections and addition of XBRL
Current Fiscal Year End Date	--12-31
Is Entity a Well-known Seasoned Issuer?	No
Is Entity a Voluntary Filer?	No
Is Entity's Reporting Status Current?	Yes
Entity Filer Category	Smaller Reporting Company
Entity Public Float	
Entity Common Stock Shares Outstanding	

Rendering	
Component: (Network and Table)	
Network	0002 - Statement - Balance Sheets (http://univ/role/BalanceSheets)
Table	(Implied)
Slicers (applies to each fact value in each table cell)	
Reporting Entity [Axis]	
Statement of Financial Position [Abstract]	2012-12-31 2011-12-31 2011-12-31
<b>Statement of Financial Position [Abstract]</b>	
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash	1,539 1,539
<b>TOTAL ASSETS</b>	<b>1,539 1,539</b>
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>	
<b>Current liabilities</b>	
Accounts payable	7,557 3,000
Interest payable	12,665 8,299
Notes payable-related party	74,000 25,000
<b>TOTAL LIABILITIES</b>	<b>94,222 36,299</b>
<b>SHAREHOLDERS' EQUITY</b>	

#8: US TUNGSTEN CORP.

<http://www.sec.gov/Archives/edgar/data/1436309/000127351113000077/ustu-20130531.xml>

Rendering	
Component: (Network and Table)	
Network	000900 - Document - Document and Entity Information (http://ustu/role/DocumentAndEntityInformation)
Table	(Implied)
Slicers (applies to each fact value in each table cell)	
Reporting Entity [Axis]	0001436309 (http://www.sec.gov)
Document and Entity Information [Abstract]	Period 2012-06-01 - 2013-05-31
<b>Document and Entity Information [Abstract]</b>	
Entity Registrant Name	US TUNGSTEN CORP.
Document Type	10-K
Document Period End Date	2012-05-31
Amendment Flag	false
Entity Central Index Key	0001436309
Current Fiscal Year End Date	--05-31
Entity Common Stock, Shares Outstanding	
Entity Public Float	3,121,200
Entity Filer Category	Smaller Reporting Company
Entity Current Reporting Status	Yes
Entity Voluntary Filers	No
Entity Well-known Seasoned Issuer	No
Document Fiscal Year Focus	2013

Rendering	
Component: (Network and Table)	
Network	100100 - Statement - Balance Sheets (http://ustu/role/BalanceSheets)
Table	(Implied)
Slicers (applies to each fact value in each table cell)	
Reporting Entity [Axis]	0001436309 (http://www.sec.gov/CIK)
Balance Sheets [Abstract]	Period [Axis] 2013-05-31 2012-05-31
<b>Balance Sheets [Abstract]</b>	
<b>ASSETS</b>	
<b>Current assets</b>	
Cash and cash equivalents	121,849 459
Prepaid expenses	12,753 xsi:nil
Advance on mineral claims	67,000 xsi:nil
Total current assets	201,602 459
<b>Other assets</b>	
Mineral claims (Note 5)	50,000 xsi:nil
Website - net of amortization (Note 4)	3,556 xsi:nil
Total other assets	53,556 xsi:nil
Total assets	255,158 459

Appendix:

CIK	EntityRegistrantName	LinkToXBRLInstance
0001444144	ACCELERA INNOVATIONS, INC.	<a href="http://www.sec.gov/Archives/edgar/data/1444144/000107997413000184/accel-20121231.xml">http://www.sec.gov/Archives/edgar/data/1444144/000107997413000184/accel-20121231.xml</a>
0000759458	Canandaigua National Corporation	<a href="http://www.sec.gov/Archives/edgar/data/759458/000075945813000029/cnc-20121231.xml">http://www.sec.gov/Archives/edgar/data/759458/000075945813000029/cnc-20121231.xml</a>
0001514608	Diamond Resorts Corp	<a href="http://www.sec.gov/Archives/edgar/data/1514608/000151460813000008/diarc-20121231.xml">http://www.sec.gov/Archives/edgar/data/1514608/000151460813000008/diarc-20121231.xml</a>
0001104657	MATERION Corp	<a href="http://www.sec.gov/Archives/edgar/data/1104657/000110465713000047/mtrn-20121231.xml">http://www.sec.gov/Archives/edgar/data/1104657/000110465713000047/mtrn-20121231.xml</a>
0001212458	PROOFPOINT INC.	<a href="http://www.sec.gov/Archives/edgar/data/1212458/000121245813000003/pfpt-20121231.xml">http://www.sec.gov/Archives/edgar/data/1212458/000121245813000003/pfpt-20121231.xml</a>
0000857005	PTC Inc.	<a href="http://www.sec.gov/Archives/edgar/data/857005/000085700513000038/pmtc-20130930.xml">http://www.sec.gov/Archives/edgar/data/857005/000085700513000038/pmtc-20130930.xml</a>
0001454510	Univest Tech Inc.	<a href="http://www.sec.gov/Archives/edgar/data/1454510/000107997413000222/univ-20121231.xml">http://www.sec.gov/Archives/edgar/data/1454510/000107997413000222/univ-20121231.xml</a>
0001436309	US TUNGSTEN CORP.	<a href="http://www.sec.gov/Archives/edgar/data/1436309/000127351113000077/ustu-20130531.xml">http://www.sec.gov/Archives/edgar/data/1436309/000127351113000077/ustu-20130531.xml</a>