Understanding Why Current Balance Sheet Date Cannot be Detected

Ву

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March 15, 2014

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.

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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":

	: (Network and Table)		
Network	000100 - Document - Document and Ent (http://abaxis.com/role/DocumentAndEr		
Table	(Implied)		
Slicers (appli	es to each fact value in each table cell)		
Reporting Er	•	0000881890 (http://	www.sec.gov/
			(
			Pe
_		2012-04-01 - 2013-03-31	20
Doc	cument and Entity Information [Abstract]	2013-03-31	20
Document	and Entity Information [Abstract]		
Entity Regist	rant Name	ABAXIS INC	4
Entity Centra	al Index Key	0000881890	
Current Fisc	al Year End Date	03-31	`
Entity Well-k	nown Seasoned Issuer	No	
Entity Volunt	tary Filers	No	
Entity Curre	nt Reporting Status	Yes	
Entity Filer C	Category	Accelerated Filer	
Entity Public	Float		
Entity Comm	non Stock, Shares Outstanding		
Document Fi	iscal Year Focus	2013	4
Document Fi	iscal Period Focus	FY	
Document T	уре	10-K	4
Amendment	Flag	false	
ocument P	eriod End Date	2013-03-31	4

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 SHE (http://abaxis.com/role/ConsolidatedBalanceSheets)	ETS	
Table	(Implied)		
Slicers (applies)	to each fact value in each table cell)		4
Reporting Entity		0000881890 (http	://www.sec.gov/CP
			Period [A
СО	NSOLIDATED BALANCE SHEETS [Abstract]	2013-03-31	2012-03-31
CONSOLIDATE	ED BALANCE SHEETS [Abstract]		
ASSETS			
Current asset	s:		
Cash and cash	equivalents	54,910,000	45,843,000
Short-term inve	estments	23,354,000	21,689,000 🚄
Receivables (ne	et of allowances of \$319 in 2013 and \$283 in 2012)	40,005,000	30,694,000
Inventories		26,786,000	19,597,000
Prepaid expens	es and other current assets	3,319,000	5,423,000
Net deferred ta	x assets, current	4,589,000	4,151,000
	Total current assets	152,963,000	127,397,000
Long-term inve	stments	17,000,000	23,442,000
Investment in u	unconsolidated affiliate	2,613,000	2,626,000
Property and e	guigme	25,330-000	24,205.000

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.

Component: (Network and Table)

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

Network 0001 - Document - Docum (http://ACCEL/role/Docum			
Table (Implied)			
Slicers (applies to each fact value in each ta Reporting Entity [Axis]	DIE CEII)		0001444144 (http://www.sec.gov/CIK)
repetency Lines			
			Period [Axi
			2012-04-01 -
Document And Entity Info	ormation		2012-06-30
Document And Entity Information			
Entity Registrant Name			ACCELERA INNOVATIONS, INC.
Entity Central Index Key			0001444144
Document Type			10-К
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)			\rightarrow
Network 0002 - Statement - Balance Sheets			
(http://ACCEL/role/BalanceSheets) Table (Implied)			
			<u> </u> {
Slicers (applies to each fact value in each table cell) Reporting Entity [Axis]	0	001444144 (http:	1/1000
		501444144 (map.	
Statement of Financial Position [Abstract]	2012-12-31	2011-12-31	2010
Statement of Financial Position [Abstract]			
ASSETS Cash			- 3
Cash Total Current Assets	xsi:nil 0	5,874 5,874	
TOTAL ASSETS	0	5,874	
LIABILITIES AND STOCKHOLDER'S DEFICIT			
Current Liabilities			
Accounts payable	xsi:nil	xsi:nil	
Total Current Liabilities	xsi:nil	xsi:nil	
TOTAL LIABILITIES	xsi:nil	xsi:nil	
STOCKHOLDER'S DEFICIT:			5
Preferred stock; \$0.0001 par value; 10,000,000			
shares authorized; 0 shares issued and outstanding	xsi:nil	xsi:nil	-1
Common stock: \$0.0001 par value; 100,000,000 authorized. 21,311,812 and 20,539,975 shares issued			
andoutstanding	31	and the second second	Sec. 1.

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

Network 000900 - Document - Document Entity Inf (http://www.cnbank.com/role/DocumentEntity	
Table (Implied)	
Slicers (applies to each fact value in each table cell)	
Reporting Entity [Axis]	0000759458 (http://www.sec.gov/
	Perio
Document Entity Information [Abstract]	2012-07-01 - 2012-09-30
Document Entity Information [Abstract]	
Document Type	10-K
Document period end date	2012-12-31
Amendment flag	faise
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: (N	etwork and Table)
	001000 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS (http://www.cnbank.com/role/StatementCONDENSEDCONSOLIDATEDBALANCESHEETS)
Table	(Implied)

Slicers (applies to each fact value in each table cell) Reporting Entity [Axis]

0000759458 (http://www.sec.gov/CIK)

	Period	[Axis]
Statement of Financial Position [Abstract]	2012-12-31	2011-12-31
Statement of Financial Position [Abstract]		
Assets [Abstract]		
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
Securities:		
- 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
Propoid EDIC Accordment		0.005.000

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 E (http://www.diamondresorts.com/role/E	
Table	(Implied)	
Slicers (applie	es to each fact value in each table cell)	
Reporting En	•	0001514608 (http:
Doc	ument and Entity Information [Abstract]	2012-01-01 - 2012-09-30
	and Entity Information [Abstract]	
Entity Regist	rant Name	Diamond Resorts Corp
Entity Centra	l Index Key	0001514608
Document Ty	/pe	10-K
Document Pe	eriod End Date	2012-12-31
Amendment	Flag	false
Document Fis	scal Year Focus	2012
Document Fis	scal Period Focus	Q4
Current Fisca	al Year End Date	12-31
Entity Well-k	nown Seasoned Issuer	No
Entity Volunt	ary Filers	No
Entity Currer	nt Reporting Status	Yes
Entity Filer C	ategory	Non-accelerated Filer

Component	: (Network and Table)		
Network	1001000 - Statement - Condensed Consolidated Bala (http://www.diamondresorts.com/role/CondensedCo		Sheets)
Table	Statement [Table]		
Slicers (applie	es to each fact value in each table cell)		
Reporting En		0001514608 (http	o://www.sec.gov/C
Scenario [Ax	cis]	Scenario, Unspec	ified [Domain]
Class of Stor	ck [Axis]	Class of Stock [D)omain]
	Statement [Line Items]	2012-12-31	Period 2011-12-31
ASSETS			
Cash and ca	sh equivalents	21,061,000	19,897,000
Cash in escr	ow and restricted cash	42,311,000	33,988,000
Mortgages a \$84,098, res	nd contracts receivable, net of allowance of \$80,901 and pectively	312,932,000	283,302,000
	lated parties, net	22,995,000	28,265,000
Due from rel			
Due from rel Other Receiv	vables	46,049,000	35,053,000

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

#4: MATERION Corp

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

Network	0001000 - Document - Document and Er (http://materion.com/role/DocumentAnd		
Table	(Implied)		4
Reporting Enti	s to each fact value in each table cell)	0001104657 (http:	Hund
Reporting Life		0001104037 (http:/	// ** **
		2011-01-01 -	
Docu	ment and Entity Information [Abstract]	2011-12-31	
ocument a	nd Entity Information [Abstract]		
ntity Registra	ant Name	MATERION Corp	
ntity Central	Index Key	0001104657	
Document Typ	be	10-К	
Document Per	riod End Date	2012-12-31	
Amendment F	lag	false	
Document Fis	cal Year Focus	2012	
Document Fis	cal Period Focus	FY	
Current Fiscal	Year End Date	12-31	
Entity Well-kn	own Seasoned Issuer	Yes	
Entity Volunta	ry Filers	No	
Entity Current	Reporting Status	Yes	
Entity Filer Ca	tegory	Accelerated Filer	
Entity Public F	loat		1
and a start	and the second sec		

component	: (Network and Table)			
Network	1004000 - Statement - Consolidated Balance Sheets (http://materion.com/role/ConsolidatedBalanceSheet	s)		-
Table	(Implied)			ļ
Slicers (applie	es to each fact value in each table cell)			
Reporting En	*	0001104657 (http	://www.sec.gov/	d
				_
			Period	9 [
	Statement of Financial Position [Abstract]	2012-12-31	2011-12-31	
Statement	of Financial Position [Abstract]			1
Assets				
Current as	sets			
Cash and ca	sh equivalents	16,056,000	12,255,000	
Accounts rec for 2011)	ceivable (net of allowance of \$1,403 for 2012 and \$1,490	126,482,000	117,761,000	
Other receiv	ables	405,000	4,602,000	4
Inventories		206,125,000	187,176,000	
Prepaid expe	enses	41,685,000	39,739,000	
Deferred inc	xome taxes	10,236,000	9,368,000	
	Total current assets	400,989,000	370,901,000	1
Related-part	y notes receivable	51,000	73,000	

#5: PROOFPOINT INC.

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

lendering				2
Component	: (Network and Table)			
Network	0001000 - Document - Document at			
	(http://www.proofpoint.com/role/Do	ocumentAn	dEntityInformatio	on)
Table	Document Information [Table]			<u> </u>
Slicers (applie	es to each fact value in each table cell)			
Reporting En	itity [Axis]		0001212	458 (http://ww
Document Ir	nformation, Document [Axis]		Docume	nt [Domain] 🍃
			•	
	Desument Information [Line Iteraal		2011-01- 2011-12-	
Document T	Document Information [Line Items]			
			0-K	
Amendment	eriod End Date	-	alse	
	scal Year Focus		012-12-31	/
	scal Year Focus scal Period Focus		012	
Entity Regist		i.	Y	<i>i</i>
	al Index Key		ROOFPOINT INC	·
	al Index Key al Year End Date		001212458	Ţ
			-12-31	
Entity Filer C	non Stock, Shares Outstanding	N	Ion-accelerated F	iler
	nown Seasoned Issuer			
Vol-				and the second second
Rendering	(Network and Table)			
Rendering		ance Sheets		s grad
Component: Network	(Network and Table) 1001000 - Statement - Consolidated Bala	ance Sheets		
Rendering Component: Network Table	(Network and Table) 1001000 - Statement - Consolidated Bala (http://www.proofpoint.com/role/Consolid Statement [Table]	ance Sheets		
Component: Network Table	(Network and Table) 1001000 - Statement - Consolidated Bala (http://www.proofpoint.com/role/Consoli Statement [Table] s to each fact value in each table cell)	ance Sheets	ceSheets)	p://www.sec.apy/
Component: Rendering Component: Network Table Slicers (applies Reporting Ent	(Network and Table) 1001000 - Statement - Consolidated Bala (http://www.proofpoint.com/role/Consoli Statement [Table] s to each fact value in each table cell) ity [Axis]	ance Sheets	0001212458 (htt	p://www.sec.gov/v
Rendering Component: Network Table	(Network and Table) 1001000 - Statement - Consolidated Bala (http://www.proofpoint.com/role/Consoli Statement [Table] s to each fact value in each table cell) ity [Axis]	ance Sheets	ceSheets)	
Rendering Component: Network Table Slicers (applies Reporting Ent	(Network and Table) 1001000 - Statement - Consolidated Bala (http://www.proofpoint.com/role/Consoli Statement [Table] s to each fact value in each table cell) ity [Axis]	ance Sheets	ceSheets) 0001212458 (htt Scenario, Unspe	cified [Domain]
Rendering Component: Network Table Slicers (applies Reporting Ent	(Network and Table) 1001000 - Statement - Consolidated Bala (http://www.proofpoint.com/role/Consoli Statement [Table] s to each fact value in each table cell) ity [Axis]	ance Sheets	0001212458 (htt	cified [Domain]
Rendering Component: Network Table Slicers (applies Reporting Ent	(Network and Table) 1001000 - Statement - Consolidated Bala (http://www.proofpoint.com/role/Consoli Statement [Table] s to each fact value in each table cell) ity [Axis] s]	ance Sheets	ceSheets) 0001212458 (htt Scenario, Unspe	cified [Domain]
Component: Network Table Slicers (applie: Reporting Ent Scenario [Axi	(Network and Table) 1001000 - Statement - Consolidated Bala (http://www.proofpoint.com/role/Consoli Statement [Table] s to each fact value in each table cell) ity [Axis] s] Statement:	ance Sheets	ceSheets) 0001212458 (htt Scenario, Unspe	cified [Domain]
Component: Network Table Slicers (applies Scenario [Axis Assets	(Network and Table) 1001000 - Statement - Consolidated Bala (http://www.proofpoint.com/role/Consoli Statement [Table] s to each fact value in each table cell) ity [Axis] s] Statement: ets	ance Sheets	ceSheets) 0001212458 (htt Scenario, Unspe	cified [Domain]
Component: Network Table Slicers (applie: Reporting Ent Scenario [Axi Assets Current asso Cash and cas	(Network and Table) 1001000 - Statement - Consolidated Bala (http://www.proofpoint.com/role/Consoli Statement [Table] s to each fact value in each table cell) ity [Axis] s] Statement: ets h equivalents	ance Sheets	20001212458 (htt Scenario, Unsper 2012-12-31	cified [Domain] Perioc
Component: Network Table Slicers (applie: Reporting Ent Scenario [Axi: Assets Current asset Cash and cas Short-term in Accounts rece	(Network and Table) 1001000 - Statement - Consolidated Bala (http://www.proofpoint.com/role/Consoli Statement [Table] s to each fact value in each table cell) ity [Axis] s] Statement: ets h equivalents	ance Sheets datedBalan	20001212458 (htt Scenario, Unsper 2012-12-31 39,254,000	eified [Domain] Perior 2011-12-31 9,767,000
Component: Network Table Silicers (applie: Reporting Ent Scenario [Axi Assets Current asse Cash and cas Short-term in Accounts rece and \$233 at D	(Network and Table) 1001000 - Statement - Consolidated Bala (http://www.proofpoint.com/role/Consoli Statement [Table] ity [Axis] s] Statement: ets h equivalents vestments ity allowance for doubtful account	ance Sheets datedBalan	2001212458 (htt Scenario, Unspective 2012-12-31) 39,254,000 47,263,000	9,767,000 2,947,000
Component: Network Table Slicers (applies Reporting Ent Scenario [Axi Scenario [Axi Assets Current asse Cash and cas Short-term in Accounts rece and \$233 at D Inventory	(Network and Table) 1001000 - Statement - Consolidated Bala (http://www.proofpoint.com/role/Consoli Statement [Table] ity [Axis] s] Statement: ets h equivalents vestments ity allowance for doubtful account	ance Sheets datedBalan	2001212458 (htt Scenario, Unsper 2012-12-31) 39,254,000 47,263,000 18,115,000	2011-12-31 9,767,000 2,947,000 15,789,000
Rendering Component: Network Table Silicers (applies Reporting Ent Scenario [Axis Assets Current asset Cash and cas Short-term in Accounts rece and \$233 at D Inventory Deferred proc	(Network and Table) 1001000 - Statement - Consolidated Bala (http://www.proofpoint.com/role/Consolid Statement [Table] ity [Axis] s] Statement: ets h equivalents vestments sivable, net of allowance for doubtful account duct costs, current ness and other current assets	ance Sheets datedBaland	0001212458 (htt Scenario, Unsper 2012-12-31 39,254,000 47,263,000 18,115,000 567,000 1,184,000 3,491,000	2011-12-31 9,767,000 2,947,000 15,789,000 729,000
Component: Network Table Slicers (applies Reporting Ent Scenario [Axi Assets Current asse Cash and cas Short-term in Accounts rece and \$233 at D Inventory Deferred proc	(Network and Table) 1001000 - Statement - Consolidated Bala (http://www.proofpoint.com/role/Consolid Statement [Table] ity [Axis] s] Statement: ets h equivalents vestments sivable, net of allowance for doubtful account duct costs, current ness and other current assets	ance Sheets datedBalan	0001212458 (htt Scenario, Unsper 2012-12-31 39,254,000 47,263,000 18,115,000 567,000 1,184,000 3,491,000	2011-12-31 9,767,000 2,947,000 15,789,000 729,000 1,803,000
Component: Network Table Slicers (applie: Reporting Ent Scenario [Axi: Assets Current asse Cash and cas Short-term in Accounts rece and \$233 at D Inventory Deferred proc Prepaid exper	(Network and Table) 1001000 - Statement - Consolidated Bala (http://www.proofpoint.com/role/Consolid Statement [Table] is to each fact value in each table cell) ity [Axis] s] Statement: ets h equivalents vestments ivable, net of allowance for doubtful account becember 2012 and 2011 duct costs, current nses and other current assets Total cu	ance Sheets datedBaland	201212458 (htt Scenario, Unsper 2012-12-31) 39,254,000 47,263,000 18,115,000 567,000 1,184,000 3,491,000	9,767,000 2,947,000 15,789,000 729,000 1,803,000 2,556,000 33,591,000
Component: Network Table Slicers (applie: Reporting Ent Scenario [Axi: Assets Current asse Cash and cas Short-term in Accounts rece and \$233 at D Inventory Deferred proc Prepaid exper	(Network and Table) 1001000 - Statement - Consolidated Bala (http://www.proofpoint.com/role/Consolid Statement [Table] sto each fact value in each table cell) ity [Axis] s] Statement: ets h equivalents vestments sivable, net of allowance for doubtful account becember 2012 and 2011 duct costs, current nses and other current assets Total cu equipment, net	ance Sheets datedBaland	2001212458 (htt Scenario, Unsper 2012-12-31) 39,254,000 47,263,000 18,115,000 567,000 1,184,000 3,491,000 109,874,000 8,560,000	2011-12-31 9,767,000 2,947,000 15,789,000 729,000 1,803,000 2,556,000 33,591,000 7,353,000
Component: Network Table Slicers (applies Reporting Ent Scenario [Axis Assets Current asse Cash and cas Short-term in Accounts rece and \$233 at D Inventory Deferred proc Prepaid exper	(Network and Table) 1001000 - Statement - Consolidated Bala (http://www.proofpoint.com/role/Consolid Statement [Table] is to each fact value in each table cell) ity [Axis] s] Statement: ets h equivalents vestments ivable, net of allowance for doubtful account becember 2012 and 2011 duct costs, current nses and other current assets Total cu	ance Sheets datedBaland	2001212458 (htt Scenario, Unspective 2012-12-31) 39,254,000 47,263,000 18,115,000 567,000 1,184,000 3,491,000 109,874,000 8,560,000 326,000	2011-12-31 9,767,000 2,947,000 15,789,000 729,000 1,803,000 2,556,000 33,591,000 7,353,000 987,000
Component: Network Table Slicers (applie: Reporting Ent Scenario [Axi: Scenario [Axi: Cash and cas Short-term in Accounts rece and \$233 at D Inventory Deferred proc Prepaid exper	(Network and Table) 1001000 - Statement - Consolidated Bala (http://www.proofpoint.com/role/Consolid Statement [Table] sto each fact value in each table cell) ity [Axis] s] Statement: ets h equivalents vestments ityable, net of allowance for doubtful account becember 2012 and 2011 fuct costs, current nses and other current assets Total cu equipment, net fuct costs, noncurrent	ance Sheets datedBaland	2001212458 (htt Scenario, Unsper 2012-12-31) 39,254,000 47,263,000 18,115,000 567,000 1,184,000 3,491,000 109,874,000 8,560,000	2011-12-31 9,767,000 2,947,000 15,789,000 729,000 1,803,000 2,556,000 33,591,000 7,353,000
Component: Network Table Slicers (applie: Reporting Ent Scenario [Axi: Scenario [Axi: Cash and cas Short-term in Accounts rece and \$233 at D Inventory Deferred proc Prepaid exper	(Network and Table) 1001000 - Statement - Consolidated Bala (http://www.proofpoint.com/role/Consolid Statement [Table] s to each fact value in each table cell) ity [Axis] s] Statement: ets h equivalents vestments ivvable, net of allowance for doubtful account becember 2012 and 2011 duct costs, current nses and other current assets Total cu equipment, net duct costs, noncurrent iets, net	ance Sheets datedBaland	2001212458 (htt Scenario, Unsper 2012-12-31) 39,254,000 47,263,000 18,115,000 567,000 1,184,000 3,491,000 109,874,000 8,560,000 326,000 18,557,000	2011-12-31 9,767,000 2,947,000 15,789,000 729,000 1,803,000 2,556,000 33,591,000 7,353,000 987,000 18,557,000

#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 (http://www.ptc.com/role/DocumentAndEntityInformation)	
Table	Entities [Table]	

Slicers (applies to each fact value in each table cell)	
Reporting Entity [Axis]	0000857005 (http://www.s
Legal Entity [Axis]	Entity [Domain]

Entity Information [Line Items]	<u>2011-10-01 -</u> 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	

tendering	g				<u>,</u>
Componen	nt: (Network and Table)				
Network 1001000 - Statement - Consolidated Balance Sheets (http://www.ptc.com/role/ConsolidatedBalanceSheets)					
Table	(Implied)				
licers (app	lies to each fact value in each table cell)				
	Entity [Axis]	00	000857005 (http	://www.sec.gov/0	CIK) j
					-
				Period	[Axi
	Statement of Financial Position [Abstract]		2013-09-30	2012-09-30	20
Statemen	t of Financial Position [Abstract]				
ASSETS					4
Cash and c	cash equivalents		241,913,000	489,543,000	
	eceivable, net of allowance for doubtful accounts of \$\$3,902 at September 30, 2012 and 2011, respectively		229,106,000	217,370,000	
Prepaid exp	penses		45,674,000	28,341,000	
Other curre	ent assets		123,878,000	121,019,000	
Deferred ta	ax assets		39,645,000	22,879,000	- 4
	Total current asse	tsolb)_	680,216,000	879,152,000	-1
Property ar	nd equipment, net		64,652,000	63,466,000	
Goodwill			769,095,000	610,347,000	8
Acquired in	ntangible assets, net		273,121,000	185,885,000	
Deferred ta	ax assets		7,696,000	20,660,000	
Other/nse	ton and a second second			32,17	_

#7: Univest Tech Inc.

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

Component: (N					
Network	0001 - Document - Document and Entity Information (http://univ/role/DocumentAndEntityInformation)				
Table	(Implied)				
Slicers (applies t	o each fact valu	ue in each table	cell)		:
Reporting Entity	[Axis]			0001454510 (http:	//www.se
D	ocument And Er	ntity Information	ı	2011-11-01 - 2011-12-31	
Document And	l Entity Inform	nation			
Entity Registran	t Name			Univest Tech Inc.	
Entity Central Ir	ndex Key			0001454510	
Document Type				10-К	
Document Perio	d End Date			2012-12-31	
Amendment Flag				true	
Amendment De	-			Corrections and addition of	XBRI
Current Fiscal Y				12-31	
Is Entity a Well-		ed Issuer?		No	
Is Entity a Volur				No	
Is Entity's Repo		rent?		Yes	3
Entity Filer Cate	-	//		Smaller Reporting Company	, .
Entity Public Floa				ornalier Reporting Company	y
E in the gron	g Ale Since	Builder Mar			
Rendering					
E in the gron	etwork and Ta	able) ent - Balance Sl			
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Rendering Component: (N Network Table Slicers (applies t Reporting Entity Statement o	etwork and Ta 0002 - Statem (http://univ/ro (Implied) o each fact valu [Axis]	able) ent - Balance Sl le/BalanceShee e in each table o	cell)	2011-1	
Rendering Component: (N Network Table Slicers (applies t Reporting Entity Statement o Position [/	etwork and Ta 0002 - Statem (http://univ/ro (Implied) o each fact valu [Axis] of Financial Abstract]	able) ent - Balance Sl ele/BalanceShee	cell)	2011-1	
Rendering Component: (N Network Table Slicers (applies t Reporting Entity Statement o	etwork and Ta 0002 - Statem (http://univ/ro (Implied) o each fact valu [Axis] f Financial Abstract]	able) ent - Balance Sl le/BalanceShee e in each table o	cell)	2011-1	
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#8: US TUNGSTEN CORP.

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

Component:	(Network and Table)			
Network	000900 - Document - Document and Entity Ir	formation		
	(http://ustu/role/DocumentAndEntityInformat	tion)		
Table	(Implied)			
licers (applie	s to each fact value in each table cell)			
Reporting Ent	tity [Axis]	00014	36309 (http://w	
	Document and Entity Information [Abstract]		2012-06-01 2013-05-31	
			1010 00 01	
	nd Entity Information [Abstract]			
Entity Registr			IGSTEN CORP.	
Document Ty	pe riod End Date	10-K	5.04	
Amendment Pe		2012-0	5-31	
	-	false	6200	
Entity Central	Index Key IYear End Date	000143		
	on Stock, Shares Outstanding	05-31		
Entity Public F				
Entity Filer Ca		Smalle	r Reporting Con	
	t Reporting Status	Yes	Reporting Con	
energy Garren				
Entity Volunta	ary Filers	No		
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Entity Well-kr	ary Filers nown Seasoned Issuer scal Year Focus	No No 2013	- and	
Document Fis	nown Seasoned Issuer scal Year Focus	No		
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Entity Well-kr Document Fis Court Fis Rendering Component: (I Network	Network and Table)	No		
Entity Well-kr Document Fis Curr F Rendering Component: (I Network Table	Network and Table) 100100 - Statement - Balance Sheets (http://ustu/role/BalanceSheets)	No		
Entity Well-kr Document Fis Curr F Rendering Component: (I Network Table	Network and Table) 100100 - Statement - Balance Sheets (http://ustu/role/BalanceSheets) (Implied) to each fact value in each table cell)	No 2013	://www.sec.gov/C	
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Appendix:

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