

Intermediate Accounting Resource:

Disclosure Best Practices (Proof of Concept)

This document is a proof of concept. The intent is to provide a resource for students of accounting and professional accountants that is helpful in the process of understanding and creating general purpose financial statements.

The information in this document comes from XBRL-based public company financial statements that have been submitted to the U.S. Securities and Exchange Commission.

This document uses the high-quality disclosures provided by public companies as examples of how to create financial reports. This information should be useful to both public companies creating such reports and to private companies creating reports. It is also useful to intermediate accounting students and others studying accounting to understand financial report disclosures.

While not all disclosures required by public companies are required by private companies; those public company disclosures that are the same for both private and public companies can be leveraged by private companies.

The disclosure examples provided in this current document tend to be more numeric-oriented quantitative in nature as contrast to qualitative and narrative-type disclosures. Ultimately examples for all disclosures will be created but currently the focus is on easy to derive, common, numeric quantitative disclosures.

References to the Accounting Standards Codification (ASC) are not provided in this resource in order to provide a clear and easy to read resource. However, ASC references can be obtained using the US GAAP Financial Reporting XBRL Taxonomy or other tools that reference the XBRL references to the ASC documentation.

The goal is to auto-generate these disclosure examples in the form of a data-centric web-based software application as contrast to creating these examples manually and providing this information in the form of a book. This information was obtained using sets of machine-readable metadata and human-based processes. The ultimate goal is to create a 100% automated machine-based process to the degree that is practical. That way, this information can be used within software applications of all sorts.

It is anticipated that the information and knowledge communicated by this data-centric web-based software will be leveraged by other software applications and by humans. All examples referenced can be also obtained here:

<http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index.html>

For this proof of concept document disclosures are organized in alphabetic order.

Other ideas include:

1. Making this a wiki.
2. Adding advertising to this to provide funding for keeping this updated.

Balance Sheet, Classified

Name: disclosures:BalanceSheet

Description: Provides a roll up of assets and a roll up of liabilities and equity. Total assets must equal the total of liabilities and equity per the accounting equation.

Level 4 Disclosure Detail: us-gaap:Asset; us-gaap:LiabilitiesAndStockholdersEquity

CONSOLIDATED BALANCE SHEETS [Abstract]	Period [Axis]	
	2016-12-31	2015-12-31
CONSOLIDATED BALANCE SHEETS [Abstract]		
ASSETS		
Current assets:		
Cash and cash equivalents	7,427,273	5,274,305
Accounts receivable, net	2,794,626	3,852,651
Inventory, net	9,770,206	10,739,798
Prepaid expenses and other assets	682,083	701,105
Assets related to discontinued operations	0	83,000
Total current assets	20,674,188	20,650,859
Long-term assets:		
Inventory, net	18,360,211	21,588,622
Property and equipment, net	1,391,116	1,615,683
Intangible assets, net	8,808	71,086
Other assets	71,453	214,588
Total long-term assets	19,831,588	23,489,979
TOTAL ASSETS	40,505,776	44,140,838
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities:		
Accounts payable	3,977,149	3,323,148
Accrued cooperative advertising	50,000	58,000
Accrued expenses and other liabilities	581,107	891,187
Liabilities related to discontinued operations	0	349,000
Total current liabilities	4,608,256	4,621,335
Long-term liabilities:		
Accrued expenses and other liabilities	594,916	710,223
Accrued income taxes	433,983	420,503
Total long-term liabilities	1,028,899	1,130,726
Total liabilities	5,637,155	5,752,061
Commitments and contingencies (Note 8)	xsi:nil	xsi:nil
Shareholders' equity:		
Common stock, no par value; 50,000,000 shares authorized; 21,369,885 and 21,111,585 shares issued and outstanding at December 31, 2016 and 2015, respectively	54,243,816	54,240,247
Additional paid-in capital	14,282,956	13,280,920
Accumulated deficit	(33,658,151)	(29,132,390)
Total shareholders' equity	34,868,621	38,388,777
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	40,505,776	44,140,838

CHARLES & COLVARD LTD

<http://www.sec.gov/Archives/edgar/data/1015155/000114036117011269/0001140361-17-011269-index.htm>

NOTE: The balance sheet is a combination of two disclosures: disclosure:AssetsRollUp and disclosure:LiabilitiesAndEquityRollUp.

Statement of Changes in Equity

Name: disclosures:StatementOfChangesInEquity

Description: Disclosure of a roll forward in the changes in each equity account.

Level 4 Disclosure Detail: Not required

(\$ in thousands, except per share data)	Common stock	Additional paid-in capital	Accumulated deficit	Treasury stock	Non-controlling interest	Total
January 1, 2015	\$ 464	\$ 548,304	\$ (469,931)	\$ (5,168)	\$ 4,100	\$ 77,769
Net income (loss)	-	-	(4,591)	-	(34)	(4,625)
Equity contribution by non-controlling interest	-	-	-	-	5,802	5,802
Return of non-controlling interest contribution	-	-	-	-	(9,868)	(9,868)
December 31, 2015	464	548,304	(474,522)	(5,168)	-	69,078
Net income (loss)	-	-	(3,219)	-	-	(3,219)
December 31, 2016	\$ 464	\$ 548,304	\$ (477,741)	\$ (5,168)	\$ -	\$ 65,859

Level 4 Disclosure Detail: us-gaap:StockholdersEquity; us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest

Statement [Line Items]	Period [Axis]											
	2016-01-01 - 2016-12-31						2015-01-01 - 2015-12-31					
	Equity Components [Axis]						Equity Components [Axis]					
	Common stock [Member]	Additional paid-in capital [Member]	Accumulated deficit [Member]	Treasury stock [Member]	Non-controlling interest [Member]	Equity Component [Domain]	Common stock [Member]	Additional paid-in capital [Member]	Accumulated deficit [Member]	Treasury stock [Member]	Non-controlling interest [Member]	Equity Component [Domain]
Increase (Decrease) in Stockholders' Equity [Roll Forward]												
Balance	464,000	548,304,000	(474,522,000)	(5,168,000)	0	69,078,000	464,000	548,304,000	(469,931,000)	(5,168,000)	4,100,000	77,769,000
Net income (loss)	0	0	(3,219,000)	0	0	(3,219,000)	0	0	(4,591,000)	0	(34,000)	(4,625,000)
Equity contribution by non-controlling interest							0	0	0	0	5,802,000	5,802,000
Return of non-controlling interest contribution							0	0	0	0	(9,868,000)	(9,868,000)
Common stock repurchased for treasury						0						
Stock options exercised												
Cash dividend (\$2.00 per common share)												
Balance	464,000	548,304,000	(477,741,000)	(5,168,000)	0	65,859,000	464,000	548,304,000	(474,522,000)	(5,168,000)	0	69,078,000

AMBASE CORP (0000020639)

<http://www.sec.gov/Archives/edgar/data/20639/000002063917000004/0000020639-17-000004-index.htm>

Asset Retirement Obligation Roll Forward

Name: disclosures:AssetRetirementObligationRollForwardAnalysisRollForward

Description: Provides a summary of the changes in the asset retirement obligation between balance sheet dates.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfChangeInAssetRetirementObligationTableTextBlock

<i>millions</i>	2016	2015
Carrying amount at January 1	\$ 2,059	\$ 2,053
Liabilities acquired ⁽¹⁾	813	—
Liabilities incurred	93	104
Property dispositions	(88)	(108)
Liabilities settled	(225)	(298)
Accretion expense	100	102
Revisions in estimated liabilities	179	206
Carrying amount at December 31	\$ 2,931	\$ 2,059

Level 4 Disclosure Detail: us-gaap:AssetRetirementObligation

Asset Retirement Obligation Disclosure [Abstract]	Period [Axis]	
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31
Asset Retirement Obligation Disclosure [Abstract]		
Asset Retirement Obligation, Roll Forward Analysis [Roll Forward]		
Carrying amount at January 1	2,059,000,000	2,053,000,000
Liabilities acquired (1)	813,000,000 ¹	0
Liabilities incurred	93,000,000	104,000,000
Property dispositions	(88,000,000)	(108,000,000)
Liabilities settled	(225,000,000)	(298,000,000)
Accretion expense	100,000,000	102,000,000
Revisions in estimated liabilities	179,000,000	206,000,000
Carrying amount at December 31	2,931,000,000	2,059,000,000

ANADARKO PETROLEUM CORP

<http://www.sec.gov/Archives/edgar/data/773910/000077391017000020/0000773910-17-000020-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_724_Consistent.html

Inventory Components Roll Up

Name: disclosures:InventoryNetRollUp

Description: Provides a summary of the components of inventory and the amount of total inventory, net, which ties to the balance sheet line item. Inventory components might include a LIFO adjustment and/or an inventory valuation allowance.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfInventoryCurrentTableTextBlock

	<u>March 31,</u> <u>2016</u>	<u>March 31,</u> <u>2015</u>
	(in \$000's)	
Raw materials and supplies	\$ 7,993	\$ 7,417
Work-in-progress	13,147	6,466
Finished goods	5,600	2,891
	<u>\$ 26,740</u>	<u>\$ 16,774</u>

Level 4 Disclosure Detail: us-gaap:InventoryNet

Inventory Disclosure [Abstract]	Period [Axis]	
	2016-03-31	2015-03-31
Inventory Disclosure [Abstract]		
Raw materials and supplies	7,993,000	7,417,000
Work-in-progress	13,147,000	6,466,000
Finished goods	5,600,000	2,891,000
Inventories	<u>26,740,000</u>	<u>16,774,000</u>

ABIOMED INC

<http://www.sec.gov/Archives/edgar/data/815094/000156459016020014/0001564590-16-020014-index.htm>

Other examples include where a LIFO reserve is provided and where an inventory valuation reserve is provided.

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_517_Consistent.html

Long-term Debt Maturities Roll Up

Name: disclosures:LongTermDebtMaturities

Description: Provides a summary of the principle payments due each year each year for the next five years, the total amount due thereafter, and then the total amount of long-term debt which ties to the long-term debt instruments disclosure.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock

2016	\$	348,722
2017		344,730
2018		368,183
2019		393,232
2020		419,985
Thereafter		3,916,064
	\$	5,790,916

Level 4 Disclosure Detail: us-gaap:LongTermDebt

Debt Disclosure [Abstract]	Period [Axis]
	2015-12-31
Debt Disclosure [Abstract]	
2016	348,722
2017	344,730
2018	368,183
2019	393,232
2020	419,985
Thereafter	3,916,064
Total maturities	5,790,916

Ascent Solar Technologies, Inc.

<http://www.sec.gov/Archives/edgar/data/1350102/000135010216000140/0001350102-16-000140-index.htm>

Other examples include unamortized premiums, unamortized discounts, unamortized debt issue costs, and other such items.

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_195_Consistent.html

Long-term Debt Maturities Set/Hierarchy (not a best practice)

Name: disclosures:LongTermDebtMaturities2

Description: Provides a summary of the principle payments due each year each year for the next five years and the total amount due thereafter. This form of the disclosure is not considered a best practice because it does not tie the disclosure to the summary of long-term debt instruments disclosure.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock

2017	\$	1,557,801
2018		4,820,500
2019		994,447
2020		628,513
2021		216,057
Thereafter		125,915

Level 4 Disclosure Detail:

Debt Disclosure [Abstract]	Period [Axis]
	2016-08-28
Debt Disclosure [Abstract]	
2017	1,557,801
2018	4,820,500
2019	994,447
2020	628,513
2021	216,057
Thereafter	125,915

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_1272_Consistent.html

Property, Plant and Equipment Components (Alternative, Using Dimensions)

Name: disclosures:PropertyPlantAndEquipmentNetByType2

Description: Provides a summary of the components of property, plant, and equipment, net, which ties to the balance sheet line item. The disclosure includes the gross items of property, plant, and equipment; a total of the gross amount; accumulated depreciation; and then the grand total which is property, plant, and equipment, net. Note that there are different locations where companies put the line item construction in progress.

Level 3 Disclosure Text Block: us-gaap:PropertyPlantAndEquipmentTextBlock

	12/31/2016	12/31/2015
Computer equipment	\$ 2,270	\$ 1,877
Technical equipment	2,427	1,806
Facilities	3,387	1,772
Capital projects in progress	1,010	2,183
Total property and equipment	\$ 9,094	\$ 7,638
Accumulated depreciation - other	(4,836)	(2,622)
Net property and equipment	\$ 4,258	\$ 5,016

Level 4 Disclosure Detail: us-gaap:PropertyPlantAndEquipmentNet

Property, Plant and Equipment [Line Items]	Period [Axis]									
	2016-12-31					2015-12-31				
	Property, Plant and Equipment, Type [Axis]					Property, Plant and Equipment, Type [Axis]				
	Computer equipment	Technical equipment	Facilities	Capital projects in progress	Property, Plant and Equipment, Type [Domain]	Computer equipment	Technical equipment	Facilities	Capital projects in progress	Property, Plant and Equipment, Type [Domain]
Total property and equipment	2,270,000	2,427,000	3,387,000	1,010,000	9,094,000	1,877,000	1,806,000	1,772,000	2,183,000	7,638,000
Accumulated depreciation - other					(4,836,000)					(2,622,000)
Net property and equipment					4,258,000					5,016,000

Accelerate Diagnostics, Inc.

<http://www.sec.gov/Archives/edgar/data/727207/000162828017001816/0001628280-17-001816-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_1271_Consistent.html

Property, Plant and Equipment Components (Alternative, Using Line Items)

Name: disclosures:PropertyPlantAndEquipmentNetByTypeRollUp

Description: Provides a summary of the components of property, plant, and equipment, net, which ties to the balance sheet line item. Note that there are different locations where companies put the line item construction in progress.

Level 3 Disclosure Text Block: us-gaap:PropertyPlantAndEquipmentTextBlock

<i>(In thousands)</i>	2016	2015
Land	\$ 4,575	\$ 4,575
Building and land improvements	29,229	25,667
Building	68,301	68,301
Furniture and fixtures	18,477	17,347
Computer hardware and software	87,655	76,389
Engineering and other equipment	118,746	112,132
Total Property, Plant and Equipment	326,983	304,411
Less accumulated depreciation	(242,514)	(231,178)
Total Property, Plant and Equipment, net	\$ 84,469	\$ 73,233

Level 4 Disclosure Detail: us-gaap:PropertyPlantAndEquipmentNet

Property Plant And Equipment [Abstract]	Period [Axis]	
	2016-12-31	2015-12-31
Property Plant And Equipment [Abstract]		
Land	4,575,000	4,575,000
Building and land improvements	29,229,000	25,667,000
Building	68,301,000	68,301,000
Furniture and fixtures	18,477,000	17,347,000
Computer hardware and software	87,655,000	76,389,000
Engineering and other equipment	118,746,000	112,132,000
Total Property, Plant and Equipment	326,983,000	304,411,000
Less accumulated depreciation	(242,514,000)	(231,178,000)
Total Property, Plant and Equipment, net	84,469,000	73,233,000

ADTRAN INC

<http://www.sec.gov/Archives/edgar/data/926282/000156459017002423/0001564590-17-002423-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_536_Consistent.html

Unrecognized Tax Positions Excluding Roll Forward (Need to fix)

Name: disclosures:UnrecognizedTaxBenefitsExcludingAmountsPertainingToExaminedTaxReturnsRollForward

Description: Disclosure of the change in unrecognized tax benefits, excluding amounts relating to examined tax returns.

Level 3 Disclosure Text Block: us-

gaap:ScheduleOfUnrecognizedTaxBenefitsRollForwardTableTextBlock

(In Thousands)	Year Ended December 31,		
	2016	2015	2014
Balance at January 1,	\$ 3,561	\$ 2,644	\$ 1,960
Additions Based on Tax Positions Related to the Current Year	258	331	311
Additions for Tax Positions of Prior Years	293	1,176	928
Prior Year Reductions	(776)	(1)	(370)
Statute Expirations	(609)	(589)	(94)
Settlements	(133)	—	(91)
Balance at December 31,	\$ 2,594	\$ 3,561	\$ 2,644

Level 4 Disclosure Detail: us-gaap:UnrecognizedTaxBenefits

Income Tax Disclosure [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Income Tax Disclosure [Abstract]			
Summary of activity related to uncertain tax positions:			
Balance at January 1,	3,561,000	2,644,000	1,960,000
Additions Based on Tax Positions Related to the Current Year	258,000	331,000	311,000
Additions for Tax Positions of Prior Years	293,000	1,176,000	928,000
Prior Year Reductions	(776,000)	(1,000)	(370,000)
Statute Expirations	(609,000)	(589,000)	(94,000)
Settlements	(133,000)	0	(91,000)
Balance at December 31,	2,594,000	3,561,000	2,644,000

AARON'S INC

<http://www.sec.gov/Archives/edgar/data/706688/000070668817000030/0000706688-17-000030-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_746_Consistent.html

Income Tax Contingencies Roll Forward (ERROR)

Name: disclosures:IncomeTaxContingency

Description: Disclosure for tax positions taken in the tax returns filed or to be filed for which it is more likely than not that the tax position will not be sustained upon examination by taxing authorities and other income tax contingencies.

Level 3 Disclosure Text Block: us-gaap:SummaryOfIncomeTaxContingenciesTextBlock

	2016	2015	2014
Beginning of period balance	\$ 114	\$ 29	\$ 46
Increases for tax positions taken during a prior period	3	2	1
Decreases for tax positions taken during a prior period	(1)	—	(2)
Increases for tax positions taken during the current period	23	85	9
Decreases for tax positions related to settlements	—	(1)	(25)
Decreases for tax positions related to lapse of statute	—	(1)	—
	<u>\$ 139</u>	<u>\$ 114</u>	<u>\$ 29</u>

Level 4 Disclosure Detail: us-gaap:UnrecognizedTaxBenefits

Income Tax Disclosure [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Income Tax Disclosure [Abstract]			
Reconciliation of Unrecognized Tax Benefits, Excluding Amounts Pertaining to Examined Tax Returns [Roll Forward]			
Beginning of period balance	114,000,000	29,000,000	46,000,000
Increases for tax positions taken during a prior period	3,000,000	2,000,000	1,000,000
Decreases for tax positions taken during a prior period	(1,000,000)	0	(2,000,000)
Increases for tax positions taken during the current period	23,000,000	85,000,000	9,000,000
Decreases for tax positions related to settlements	0	(1,000,000)	(25,000,000)
Decreases for tax positions related to lapse of statute	0	(1,000,000)	0
End of period balance	<u>139,000,000</u>	<u>114,000,000</u>	<u>29,000,000</u>

ALEXION PHARMACEUTICALS INC

<http://www.sec.gov/Archives/edgar/data/899866/000089986617000044/0000899866-17-000044-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_347_Consistent.html

Unrecognized Tax Positions Excluding Amounts Related to Examined Tax Returns Roll Forward

Name: disclosures:UnrecognizedTaxBenefitsExcludingAmountsPertainingToExaminedTaxReturnsRollForward

Description: Disclosure of the change in unrecognized tax benefits, excluding amounts relating to examined tax returns.

Level 3 Disclosure Text Block: us-

gaap:ScheduleOfUnrecognizedTaxBenefitsExcludingAmountsPertainingToExaminedTaxReturnsRollForwardTableTextBlock

(In Thousands)	Year Ended December 31,		
	2016	2015	2014
Balance at January 1,	\$ 3,561	\$ 2,644	\$ 1,960
Additions Based on Tax Positions Related to the Current Year	258	331	311
Additions for Tax Positions of Prior Years	293	1,176	928
Prior Year Reductions	(776)	(1)	(370)
Statute Expirations	(609)	(589)	(94)
Settlements	(133)	—	(91)
Balance at December 31,	\$ 2,594	\$ 3,561	\$ 2,644

Level 4 Disclosure Detail: us-gaap:UnrecognizedTaxBenefits

Income Tax Disclosure [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Income Tax Disclosure [Abstract]			
Summary of activity related to uncertain tax positions:			
Balance at January 1,	3,561,000	2,644,000	1,960,000
Additions Based on Tax Positions Related to the Current Year	258,000	331,000	311,000
Additions for Tax Positions of Prior Years	293,000	1,176,000	928,000
Prior Year Reductions	(776,000)	(1,000)	(370,000)
Statute Expirations	(609,000)	(589,000)	(94,000)
Settlements	(133,000)	0	(91,000)
Balance at December 31,	2,594,000	3,561,000	2,644,000

AARON'S INC

<http://www.sec.gov/Archives/edgar/data/706688/000070668817000030/0000706688-17-000030-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_746_Consistent.html

Reconciliation of Statutory Tax Rate to Effective Tax Rate Roll Up

Name: disclosures:EffectiveIncomeTaxRateContinuingOperationsTaxRateReconciliationRollUp

Description: Disclosure of the reconciliation of the reported amount of income tax expense attributable to continuing operations for the year to the amount of income tax expense that would result from applying domestic federal statutory tax rates to pretax income from continuing operations, using percentage or dollar amounts.

Level 3 Disclosure Text Block: us-

gaap:ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock

	Percentage of Income before Income Taxes		
	2016	2015	2014
Federal income tax at statutory rate	34.0 %	34.0 %	34.0 %
State income taxes, net of federal benefit	0.3 %	0.2 %	0.3 %
Tax-exempt income	(4.8)%	(4.4)%	(3.5)%
Earnings on investment in bank-owned life insurance	(2.6)%	(2.5)%	(2.8)%
Rehabilitation and low-income housing credits	(2.0)%	(2.0)%	(5.1)%
Other	0.8 %	0.2 %	0.1 %
	25.7 %	25.5 %	23.0 %

Level 4 Disclosure Detail: us-gaap:EffectiveIncomeTaxRateContinuingOperations; us-gaap:IncomeTaxExpenseBenefit

Income Tax Disclosure [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Income Tax Disclosure [Abstract]			
Federal income tax at statutory rate	34.00%	34.00%	34.00%
State income taxes, net of federal benefit	0.30%	0.20%	0.30%
Tax-exempt income	(4.80%)	(4.40%)	(3.50%)
Earnings on investment in bank-owned life insurance	(2.60%)	(2.50%)	(2.80%)
Rehabilitation and low-income housing credits	(2.00%)	(2.00%)	(5.10%)
Other	0.80%	0.20%	0.10%
Effective Income Tax Rate, Total	25.70%	25.50%	23.00%

ACNB CORP

<http://www.sec.gov/Archives/edgar/data/715579/000104746917001613/0001047469-17-001613-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_640_Consistent.html

Goodwill, by Segment, Roll Forward

Name: disclosures:GoodwillRollForward

Description: Disclosure of roll forward of goodwill by reportable segment and in total.

Level 3 Disclosure Text Block: us-gAAP:ScheduleOfGoodwillTextBlock

	Life Sciences and Applied Markets	Diagnostics and Genomics	Agilent CrossLab	Total
	(in millions)			
Goodwill as of October 31, 2014	\$ 668	\$ 1,345	\$ 494	\$ 2,507
Foreign currency translation impact	(18)	(166)	(12)	(196)
Goodwill arising from acquisitions	—	55	—	55
Goodwill as of October 31, 2015	\$ 650	\$ 1,234	\$ 482	\$ 2,366
Foreign currency translation impact	3	(11)	3	(5)
Goodwill arising from acquisitions	137	—	19	156
Goodwill as of October 31, 2016	\$ 790	\$ 1,223	\$ 504	\$ 2,517

Level 4 Disclosure Detail: us-gAAP:Goodwill

Goodwill [Line Items]	Period [Axis]							
	2015-11-01 - 2016-10-31				2014-11-01 - 2015-10-31			
	Business Segments [Axis]				Business Segments [Axis]			
	Life Sciences and Applied Markets	Diagnostics and Genomics	Agilent CrossLab	Segments [Domain]	Life Sciences and Applied Markets	Diagnostics and Genomics	Agilent CrossLab	Segments [Domain]
Goodwill - Rollforward								
Beginning Balance	650,000,000	1,234,000,000	482,000,000	2,366,000,000	668,000,000	1,345,000,000	494,000,000	2,507,000,000
Foreign currency translation impact	3,000,000	(11,000,000)	3,000,000	(5,000,000)	(18,000,000)	(166,000,000)	(12,000,000)	(196,000,000)
Goodwill arising from acquisitions	137,000,000	0	19,000,000	156,000,000	0	55,000,000	0	55,000,000
Ending Balance	790,000,000	1,223,000,000	504,000,000	2,517,000,000	650,000,000	1,234,000,000	482,000,000	2,366,000,000

AGILENT TECHNOLOGIES INC

<http://www.sec.gov/Archives/edgar/data/1090872/000109087216000082/0001090872-16-000082-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_723_Consistent.html

Finite-lives Intangible Assets Components Roll Up

Name: disclosures:

Description: Disclosure of a roll up of the components of finite-lived intangible assets. (Does not include financial assets or goodwill.)

Level 3 Disclosure Text Block: us-gaap:ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock

Asset	December 31, 2016			January 2, 2016		
	Cost	Accumulated Amortization	Net Value	Cost	Accumulated Amortization	Net Value
Trademarks	\$ 402,327	\$ 25,129	\$ 377,198	\$ 246,327	\$ 18,037	\$ 228,290
Customer relationships	281,621	68,163	213,458	281,621	51,650	229,971
Non-compete agreements	4,874	4,666	208	4,874	4,043	831
Distributor relationships	4,123	2,023	2,100	4,123	1,749	2,374
Total	\$ 692,945	\$ 99,981	\$ 592,964	\$ 536,945	\$ 75,479	\$ 461,466

Level 4 Disclosure Detail: us-gaap:FiniteLivedIntangibleAssetsNet

Finite-Lived Intangible Assets [Line Items]	Period [Axis]									
	2016-12-31					2016-01-02				
	Finite-Lived Intangible Assets by Major Class					Finite-Lived Intangible Assets by Major Class				
	Trademarks	Customer Relationships	Non-Compete Agreements	Distribution Rights	Finite-Lived Intangible Assets, Major Class Name	Trademarks	Customer Relationships	Non-Compete Agreements	Distribution Rights	Finite-Lived Intangible Assets, Major Class Name
Cost	402,327,000	281,621,000	4,874,000	4,123,000	692,945,000	246,327,000	281,621,000	4,874,000	4,123,000	536,945,000
Accumulated Amortization	25,129,000	68,163,000	4,666,000	2,023,000	99,981,000	18,037,000	51,650,000	4,043,000	1,749,000	75,479,000
Net Value	377,198,000	213,458,000	208,000	2,100,000	592,964,000	228,290,000	229,971,000	831,000	2,374,000	461,466,000

FLOWERS FOODS INC

<http://www.sec.gov/Archives/edgar/data/1128928/000156459017002099/0001564590-17-002099-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_539_Consistent.html

NOTE: This should be broken out into TWO disclosures; one for a member based approach and a second for the Line Items based approach.

Income (Loss) Before Income Taxes by Domestic and Foreign Roll Up

Name: disclosures:

Description: Disclosure of income before income tax between domestic and foreign jurisdictions.

Level 3 Disclosure Text Block: us-

gaap:ScheduleOfIncomeBeforeIncomeTaxDomesticAndForeignTableTextBlock

	For the Years Ended December 31,		
	2016	2015	2014
	(\$ in thousands)		
Domestic	\$(61,390)	\$(35,219)	\$(1,493)
Foreign	626	(528)	(342)
Total	<u>\$(60,764)</u>	<u>\$(35,747)</u>	<u>\$(1,835)</u>

Level 4 Disclosure Detail: us-

gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest; us-

gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments

Income Tax Disclosure [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Income Tax Disclosure [Abstract]			
Domestic	(61,390,000)	(35,219,000)	(1,493,000)
Foreign	626,000	(528,000)	(342,000)
Loss before provision for income taxes	<u>(60,764,000)</u>	<u>(35,747,000)</u>	<u>(1,835,000)</u>

CHIASMA, INC

<http://www.sec.gov/Archives/edgar/data/1339469/000119312517085487/0001193125-17-085487-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_340_Consistent.html

Income Tax Expense (Benefit) Components Roll Up

Name: disclosures:

Description: Disclosure of the current and deferred components of income tax expense attributable to continuing operations for each income statement year presented including. Ties to income statement line item.

Level 3 Disclosure Text Block: us-

gaap:ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock

	Year Ended December 31,		
	2016	2015	2014
Current:			
Federal	\$ 572	\$ (218)	\$30,834
State	(863)	4,078	3,959
Foreign	423	5,915	914
Total current	132	9,775	35,707
Deferred:			
Federal	45,077	40,635	2,667
State	1,491	5,349	353
Foreign	(17,921)	(2,371)	4,195
Total deferred provision	28,647	43,613	7,215
Provision for (benefit from) income taxes	\$ 28,779	\$53,388	\$42,922

Level 4 Disclosure Detail: us-gaap:IncomeTaxExpenseBenefit

Income Tax Disclosure [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Income Tax Disclosure [Abstract]			
Current:			
Federal	572,000	(218,000)	30,834,000
State	(863,000)	4,078,000	3,959,000
Foreign	423,000	5,915,000	914,000
Total current	132,000	9,775,000	35,707,000
Deferred:			
Federal	45,077,000	40,635,000	2,667,000
State	1,491,000	5,349,000	353,000
Foreign	(17,921,000)	(2,371,000)	4,195,000
Total deferred provision	28,647,000	43,613,000	7,215,000
Provision for (benefit from) income taxes	28,779,000	53,388,000	42,922,000

Acadia Healthcare Company, Inc.

<http://www.sec.gov/Archives/edgar/data/1520697/000119312517056016/0001193125-17-056016-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_337_Consistent.html

Product Warranty Liability Accrual Roll Forward

Name: disclosures:

Description: Disclosure of the changes in the product warranty liability.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfProductWarrantyLiabilityTableTextBlock

(in thousands)	As of December 31,	
	2016	2015
Balance, beginning of year	\$ 1,197	\$ 152
Warranties accrued, net	89	1,337
Warranty claims	(899)	(292)
Change in estimate related to previous warranties accrued	(100)	—
Balance, end of year	\$ 287	\$ 1,197

Level 4 Disclosure Detail: us-gaap:StandardProductWarrantyAccrual

Deferred Costs, Capitalized, Prepaid, and Other Assets Disclosure [Abstract]	Period [Axis]	
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31
Deferred Costs, Capitalized, Prepaid, and Other Assets Disclosure [Abstract]		
Movement in Standard Product Warranty Accrual [Roll Forward]		
Beginning balance	1,197,000	152,000
Warranties accrued, net	89,000	1,337,000
Warranty claims	(899,000)	(292,000)
Change in estimate related to previous warranties accrued	(100,000)	0
Ending balance	287,000	1,197,000

Advanced Emissions Solutions, Inc.

<http://www.sec.gov/Archives/edgar/data/1515156/000151515617000017/0001515156-17-000017-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_179_Consistent.html

Other Noncurrent Liabilities Components Roll Up

Name: disclosures:

Description: Disclosure of the roll up of details of the components of other noncurrent liabilities.

Level 3 Disclosure Text Block: us-gaap:OtherNoncurrentLiabilitiesTableTextBlock

	2016	2015
Deferred compensation liabilities	\$ 36.0	\$ 15.8
Deferred rent	33.6	19.0
Tax-effected unrecognized benefits	17.2	3.4
Other	54.2	9.4
Other long-term liabilities	\$ 141.0	\$ 47.6

Level 4 Disclosure Detail: us-gaap:OtherLiabilitiesNoncurrent

Other Liabilities Disclosure [Abstract]	Period [Axis]	
	2016-12-31	2015-12-31
Other Liabilities Disclosure [Abstract]		
Deferred compensation liabilities	36,000,000	15,800,000
Deferred rent	33,600,000	19,000,000
Tax-effected unrecognized benefits	17,200,000	3,400,000
Other	54,200,000	9,400,000
Other long-term liabilities	141,000,000	47,600,000

Envision Healthcare Corporation

<http://www.sec.gov/Archives/edgar/data/1678531/000167853117000044/0001678531-17-000044-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_940_Consistent.html

Accrued Liabilities, Current, Components Roll Up

Name: disclosures:

Description: Disclosure of the roll up of details of the components of current accrued liabilities.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfAccruedLiabilitiesTableTextBlock

	2016	2015
Accrued compensation	\$ 6,880	\$ 6,942
Accrued environmental remediation costs-current portion	9,180	8,084
Reserve for price concessions	31,342	35,965
Other accrued expenses	5,273	8,850
	<u>\$ 52,675</u>	<u>\$ 59,841</u>

Level 4 Disclosure Detail: us-gaap:AccruedLiabilitiesCurrent

Payables And Accruals [Abstract]	Period [Axis]	
	2016-06-30	2015-06-30
Payables And Accruals [Abstract]		
Accrued compensation	6,880,000	6,942,000
Accrued environmental remediation costs-current portion	9,180,000	8,084,000
Reserve for price concessions	31,342,000	35,965,000
Other accrued expenses	5,273,000	8,850,000
Accrued expenses	<u>52,675,000</u>	<u>59,841,000</u>

ACETO CORP

<http://www.sec.gov/Archives/edgar/data/2034/000157104916017785/0001571049-16-017785-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_149_Consistent.html

Other Noncurrent Assets Components Roll Up

Name: disclosures:

Description: Disclosure of the roll up of details of the components of other noncurrent assets.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfOtherAssetsNoncurrentTextBlock

	December 31,	
	2016	2015
Cash surrender value of life insurance policies ⁽¹⁾	\$ 36,269	\$ 45,254
Deferred tax asset ⁽²⁾	79,309	536
Deposits	2,343	2,031
Other	6,921	5,112
Total other assets	<u>\$ 124,842</u>	<u>\$ 52,933</u>

(1) See Note 10 – Fair Value Measurements

(2) See Note 18 – Income Taxes

Level 4 Disclosure Detail: us-gaap:OtherAssetsNoncurrent

Deferred Costs, Capitalized, Prepaid, and Other Assets Disclosure [Abstract]	Period [Axis]	
	2016-12-31	2015-12-31
Deferred Costs, Capitalized, Prepaid, and Other Assets Disclosure [Abstract]		
Cash surrender value of life insurance policies	36,269,000	45,254,000
Deferred tax asset	79,309,000	536,000
Deposits	2,343,000	2,031,000
Other	6,921,000	5,112,000
Total other assets	<u>124,842,000</u>	<u>52,933,000</u>

FRANK'S INTERNATIONAL N.V.

<http://www.sec.gov/Archives/edgar/data/1575828/000157582817000007/0001575828-17-000007-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_XXX_Consistent.html

Accounts Receivable Components Roll Up

Name: disclosures:

Description: Disclosure of the various types of trade, notes, and other receivables for each the gross carrying value, allowance, and net carrying value as of the balance sheet date.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock

	December 31, 2016	December 31, 2015
Accounts receivable	\$ 16,610	\$ 8,417
Investment banking fees, commissions and other receivables	576	709
Unbilled receivables	2,058	435
Total accounts receivable	19,244	9,561
Allowance for doubtful accounts	(255)	(89)
Accounts receivable, net	\$ 18,989	\$ 9,472

Level 4 Disclosure Detail: us-gaap:AccountsReceivableNetCurrent; us-gaap:ReceivablesNetCurrent

Receivables [Abstract]	Period [Axis]	
	2016-12-31	2015-12-31
Receivables [Abstract]		
Accounts receivable	16,610,000	8,417,000
Investment banking fees, commissions and other receivables	576,000	709,000
Unbilled receivables	2,058,000	435,000
Total accounts receivable	19,244,000	9,561,000
Allowance for doubtful accounts	(255,000)	(89,000)
Accounts receivable, net	18,989,000	9,472,000

B. Riley Financial, Inc.

<http://www.sec.gov/Archives/edgar/data/1464790/000161577417000983/0001615774-17-000983-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_73_Consistent.html

Accounts Receivable Components Roll Up (Using members)

Name: disclosures:

Description: Disclosure of the various types of trade, notes, and other receivables for each the gross carrying value, allowance, and net carrying value as of the balance sheet date.

Level 3 Disclosure Text Block: us-

gaap:ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock

	As of December 31,	
	2016	2015
	(In millions)	
Vehicle receivables	\$ 53.2	\$ 46.3
Manufacturer receivables	45.5	43.1
Other receivables	41.6	31.4
Total accounts receivable	140.3	120.8
Less—Allowance for doubtful accounts	(1.9)	(1.3)
Accounts receivable, net	\$ 138.4	\$ 119.5

Level 4 Disclosure Detail: us-gaap:AccountsReceivableNetCurrent

Accounts, Notes, Loans and Financing Receivable [Line Items]	Period [Axis]							
	2016-12-31				2015-12-31			
	Receivable Type [Axis]				Receivable Type [Axis]			
	Vehicle Receivables [Member]	Manufacturer Receivables [Member]	Other Receivable [Member]	Receivable [Domain]	Vehicle Receivables [Member]	Manufacturer Receivables [Member]	Other Receivable [Member]	Receivable [Domain]
Total accounts receivable	53,200,000	45,500,000	41,600,000	140,300,000	46,300,000	43,100,000	31,400,000	120,800,000
Less—Allowance for doubtful accounts				(1,900,000)				(1,300,000)
Accounts receivable, net				138,400,000				119,500,000

ASBURY AUTOMOTIVE GROUP INC

<http://www.sec.gov/Archives/edgar/data/1144980/000114498017000063/0001144980-17-000063-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_73_Consistent.html

Allowance for Doubtful Accounts of Financing Type Receivables Roll Forward

Name: disclosures:

Description: Disclosure of changes in the allowance for doubtful accounts related to financing receivables.

Level 3 Disclosure Text Block: us-gaap:AllowanceForCreditLossesOnFinancingReceivablesTableTextBlock

(thousands)	2016	2015	2014
Balance at January 1	\$ 150	\$ 175	\$ 225
Provisions made during the year	415	471	137
Write-offs	(473)	(497)	(193)
Recoveries during the year	—	1	6
Balance at December 31	\$ 92	\$ 150	\$ 175

Level 4 Disclosure Detail: us-gaap:AllowanceForDoubtfulAccountsReceivable

Accounting Policies [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Accounting Policies [Abstract]			
Allowance for Doubtful Accounts Receivable [Roll Forward]			
Balance at January 1	150,000	175,000	225,000
Provision for bad debts	415,000	471,000	137,000
Write-offs	(473,000)	(497,000)	(193,000)
Recoveries during the year	0	1,000	6,000
Balance at December 31	92,000	150,000	175,000

PATRICK INDUSTRIES INC

<http://www.sec.gov/Archives/edgar/data/76605/000007660517000036/0000076605-17-000036-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_65_Consistent.html

Accounts Payable and Accrued Liabilities, Current, Components Roll Up

Name: disclosures:

Description: Disclosure of the various types of current accounts payable and accrued liabilities as of the balance sheet date. (It appears that this should not be for the noncurrent portion.)

Level 3 Disclosure Text Block: us-

gaap:ScheduleOfAccountsPayableAndAccruedLiabilitiesTableTextBlock

	December 31, 2016	December 31, 2015
Trade payables	\$ 430,013	\$ 774,543
Accrued expenses	141,190	92,752
Accrued research and development contract costs	499,889	1,515,151
Payroll liabilities	811,408	278,852
	<u>\$ 1,882,500</u>	<u>\$ 2,661,298</u>

Level 4 Disclosure Detail: us-gaap:AccountsPayableAndAccruedLiabilitiesCurrent; us-gaap:AccountsPayableAndAccruedLiabilitiesCurrentAndNoncurrent

Accounts Payable And Accrued Expenses [Abstract]	Period [Axis]	
	2016-12-31	2015-12-31
Accounts Payable And Accrued Expenses [Abstract]		
Trade payables	430,013	774,543
Accrued expenses	141,190	92,752
Accrued research and development contract costs	499,889	1,515,151
Payroll liabilities	811,408	278,852
Total accounts payable and accrued expenses	<u>1,882,500</u>	<u>2,661,298</u>

REXAHN PHARMACEUTICALS, INC.

<http://www.sec.gov/Archives/edgar/data/1228627/000114036117009132/0001140361-17-009132-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_543_Consistent.html

Allocation of Plan Assets for Pension and Other Employee Benefit Plans Set/Hierarchy

Name: disclosures:

Description: Disclosure of the major categories of plan assets of pension plans and/or other employee benefit plans.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfAllocationOfPlanAssetsTableTextBlock

Asset Category	Target Allocation	Percentage of Plan Assets at Year End	
		December 31, 2016	January 2, 2016
Equity securities	75 %	69 %	80 %
Fixed income securities	25 %	27 %	15 %
Other	—	4 %	5 %
Total	100 %	100 %	100 %

Level 4 Disclosure Detail: us-gaap:DefinedBenefitPlanTargetPlanAssetAllocations and us-gaap:DefinedBenefitPlanWeightedAverageAssetAllocations

Pension Benefits	Period [Axis]							
	2016-01-03 - 2016-12-31				2016-01-02			
	Defined Benefit Plan, Asset Categories [Axis]				Defined Benefit Plan, Asset Categories [Axis]			
	Equity securities	Fixed income securities	Other	Plan Asset Categories [Domain]	Equity securities	Fixed income securities	Other	Plan Asset Categories [Domain]
Target Allocation (as a percent)	75.00%	25.00%		100.00%				
Percentage of Plan Assets at Year End	69.00%	27.00%	4.00%	100.00%	80.00%	15.00%	5.00%	100.00%

B&G Foods, Inc.

<http://www.sec.gov/Archives/edgar/data/1278027/000155837017001260/0001558370-17-001260-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_270_Consistent.html

(NOTE: It appears there are two things that public companies are trying to disclose within this one text block. Might need an additional text block for the other piece.)

Expected Benefit Payments to Pension or Other Benefit Plans Set/Hierarchy

Name: disclosures:

Description: Disclosure of the estimated future benefits expected to be paid by pension plans or other employee benefit plans in each of the next five fiscal years and in the aggregate for the five fiscal years thereafter.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfExpectedBenefitPaymentsTableTextBlock

	Pension Plans		Postretirement Plans
	U.S. Plans (1)	Non-U.S. Plans	U.S. and Non-U.S. Plans
2017	\$ 46,881	\$ 44,537	\$ 10,259
2018	49,865	50,094	11,469
2019	53,277	55,964	12,598
2020	56,950	66,225	13,942
2021	61,361	75,166	15,830
2022-2026	373,921	416,507	110,756

Level 4 Disclosure Detail: us-

gaap:DefinedBenefitPlansEstimatedFutureEmployerContributionsInNextFiscalYear; us-

gaap:DefinedBenefitPlanExpectedFutureBenefitPaymentsFiveFiscalYearsThereafter

Defined Benefit Plan Disclosure [Line Items]	Period [Axis]		
	2016-08-31		
	Defined Benefit Plans and Other Postretirement Benefit Plans [Axis]		
	U.S. Plans	Non-U.S. Plans	Other Postretirement Benefit Plan [Member]
2017	46,881,000 ¹	44,537,000	10,259,000
2018	49,865,000 ¹	50,094,000	11,469,000
2019	53,277,000 ¹	55,964,000	12,598,000
2020	56,950,000 ¹	66,225,000	13,942,000
2021	61,361,000 ¹	75,166,000	15,830,000
2022-2026	373,921,000 ¹	416,507,000	110,756,000

ACCENTURE HOLDINGS PLC

<http://www.sec.gov/Archives/edgar/data/1647339/000164733916000043/0001647339-16-000043-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_283_Consistent.html

Deferred Tax Asset (Liability) Net Components Roll Up

Name: disclosures:

Description: Disclosure of the components of net deferred tax asset or liability recognized in and reflected on an economic entity's balance sheet.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock

(Millions)	2016	2015
Deferred tax assets:		
Accruals not currently deductible		
Employee benefit costs	\$ 195	\$ 175
Product and other claims	326	311
Miscellaneous accruals	92	114
Pension costs	1,217	1,120
Stock-based compensation	302	305
Net operating/capital loss carryforwards	93	109
Foreign tax credits	22	25
Inventory	53	46
Gross deferred tax assets	2,300	2,205
Valuation allowance	(47)	(31)
Total deferred tax assets	\$ 2,253	\$ 2,174
Deferred tax liabilities:		
Product and other insurance receivables	\$ (27)	\$ (28)
Accelerated depreciation	(730)	(736)
Intangible amortization	(903)	(1,017)
Currency translation	(276)	(199)
Other	(40)	(70)
Total deferred tax liabilities	\$ (1,976)	\$ (2,050)
Net deferred tax assets	\$ 277	\$ 124

Level 4 Disclosure Detail: us-gaap:DeferredTaxAssetsLiabilitiesNet

Income Taxes	Period [Axis]	
	2016-12-31	2015-12-31
Income Taxes		
Deferred tax assets:		
Accruals not currently deductible		
Employee benefit costs	195,000,000	175,000,000
Product and other claims	326,000,000	311,000,000
Miscellaneous accruals	92,000,000	114,000,000
Pension costs	1,217,000,000	1,120,000,000
Stock-based compensation	302,000,000	305,000,000
Net operating/capital loss carryforwards	93,000,000	109,000,000
Foreign tax credits	22,000,000	25,000,000
Inventory	53,000,000	46,000,000
Gross deferred tax assets	2,300,000,000	2,205,000,000
Valuation allowance	(47,000,000)	(31,000,000)
Total deferred tax assets	2,253,000,000	2,174,000,000
Deferred tax liabilities:		
Product and other insurance receivables	(27,000,000)	(28,000,000)
Accelerated depreciation	(730,000,000)	(736,000,000)
Intangible amortization	(903,000,000)	(1,017,000,000)
Currency translation	(276,000,000)	(199,000,000)
Other	(40,000,000)	(70,000,000)
Total deferred tax liabilities	(1,976,000,000)	(2,050,000,000)
Net deferred tax assets	277,000,000	124,000,000

<http://www.sec.gov/Archives/edgar/data/66740/000155837017000479/0001558370-17-000479-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_XXX_Consistent.html

NOTE that sometimes the total is us-gaap:DeferredTaxAssetsNet (if no liabilities exist) or us-gaap:DeferredTaxLiabilities (without jurisdictional netting?)

NOTE the example below where the “Valuation allowance” line item is reported after liabilities and the line item “Deferred tax assets, net” (us-gaap:DeferredTaxAssetsNet) is NOT REPORTED.

Income Tax Disclosure [Abstract]	Period [Axis]	
	2016-12-31	2015-12-31
Income Tax Disclosure [Abstract]		
Deferred tax assets:		
Net operating loss and capital loss carryforwards	25,445,000	31,247,000
Credit carryforwards	679,000	1,932,000
Reserves and accruals	22,954,000	17,455,000
Translation gains	1,634,000	649,000
Stock-based compensation	16,399,000	16,523,000
Deferred Tax Assets, Deferred Income	13,975,000	24,432,000
Total deferred tax assets, gross	81,086,000	92,238,000
Deferred tax liabilities:		
Prepaid expenses	969,000	601,000
Depreciation and amortization	12,034,000	8,555,000
Total deferred tax liabilities, gross	13,003,000	9,156,000
Net deferred tax assets before valuation allowance	68,083,000	83,082,000
Valuation allowance	(256,000)	(31,685,000)
Net deferred tax assets	67,827,000	51,397,000

Projected Benefit Obligation Changes Roll Forward

Name: disclosures:

Description: Disclosure of the details of changes in the benefit obligation of pension plans and/or other employee benefit plans from the beginning to the end of the period.

Level 3 Disclosure Text Block: us-

gaap:ScheduleOfChangesInProjectedBenefitObligationsTableTextBlock

(in millions)	2016	2015
Change in projected benefit obligation		
Projected benefit obligation at beginning of year	\$ 23.1	\$ 25.8
Interest cost	0.8	0.8
Actuarial loss (gain)	0.4	(1.6)
Settlements and benefits paid	(1.7)	(1.9)
Projected benefit obligation at end of year	<u>\$ 22.6</u>	<u>\$ 23.1</u>

Level 4 Disclosure Detail: us-gaap:DefinedBenefitPlanBenefitObligation

Compensation And Retirement Disclosure [Abstract]	Period [Axis]	
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31
Compensation And Retirement Disclosure [Abstract]		
Projected benefit obligation at beginning of year	23,100,000	25,800,000
Interest cost	800,000	800,000
Actuarial loss (gain)	400,000	(1,600,000)
Settlements and benefits paid	(1,700,000)	(1,900,000)
Projected benefit obligation at end of year	<u>22,600,000</u>	<u>23,100,000</u>

Argo Group International Holdings, Ltd.

<http://www.sec.gov/Archives/edgar/data/1091748/000156459017002394/0001564590-17-002394-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_737_Consistent.html

Projected Benefit Obligation Roll Forward, Fair Value in Plan Assets Roll Forward, and Funding Status of Defined Benefit Plans Roll Up (**Need to create disclosure**)

Name: disclosures:

Description: Disclosure of the combination of the projected benefit obligation changes roll forward and the fair value of plan assets roll forward which shows the net difference between the two ending balances which show the net funding status.

Level 3 Disclosure Text Block: us-

gaap:ChangesInProjectedBenefitObligationsFairValueOfPlanAssetsAndFundedStatusOfPlanTableTextBlock

	2015	2014
Change in Benefit Obligation		
Benefit obligation at beginning of year	\$ 9,470,210	\$ 9,897,739
Service cost	72,639	60,738
Interest cost	443,370	442,705
Actuarial loss/(gain)	1,106,605	(421,439)
Disbursements made	(465,344)	(509,533)
Benefit obligation at end of year	10,627,480	9,470,210
Change in Plan Assets		
Fair value of plan assets at beginning of year	10,150,878	9,855,247
Actual return on plan assets	(176)	499,052
Employer contribution	112,885	306,112
Disbursements made	(465,344)	(509,533)
Fair value of plan assets at end of year	9,798,243	10,150,878
Funded Status at End of Year	\$ (829,237)	\$ 680,668

Level 4 Disclosure Detail: us-gaap:DefinedBenefitPlanFundedStatusOfPlan

Defined Benefit Pension Plan [Abstract]	Period [Axis]	
	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Defined Benefit Pension Plan [Abstract]		
Benefit obligation at beginning of year	9,470,210	9,897,739
Service cost	72,639	60,738
Interest cost	443,370	442,705
Actuarial (gain) loss	1,106,605	(421,439)
Disbursements made	(465,344)	(509,533)
Benefit obligation at end of year	10,627,480	9,470,210
Fair value of plan assets at beginning of year	10,150,878	9,855,247
Actual return on plan assets	(176)	499,052
Employer contribution	112,885	306,112
Disbursements made	(465,344)	(509,533)
Fair value of plan assets at end of year	9,798,243	10,150,878
Funded Status at End of Year	(829,237)	680,668

ENERGIZER HOLDINGS, INC.

<http://www.sec.gov/Archives/edgar/data/1632790/000163279016000150/0001632790-16-000150-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_XXX_Consistent.html

Fair Value of Plan Assets Changes Roll Forward

Name: disclosures:

Description: Disclosure of the details of changes in the fair value of plan assets of pension plans and/or other employee benefit plans from the beginning to the end of the period.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfChangesInFairValueOfPlanAssetsTableTextBlock

	U.S. Plans	International Plans	Total
Fair value of plan assets at January 31, 2015	\$ 31	\$ 1,106	\$ 1,137
Actual return on plan assets	(2)	(28)	(30)
Employer's contributions	—	10	10
Plan participants' contributions	—	1	1
Benefits paid	(2)	(44)	(46)
Currency translation adjustments	—	(39)	(39)
Fair value of plan assets at January 30, 2016	\$ 27	\$ 1,006	\$ 1,033
Actual return on plan assets	2	70	72
Employer's contributions	11	11	22
Benefits paid	(40)	(43)	(83)
Currency translation adjustments	—	(29)	(29)
Fair value of plan assets at January 28, 2017	\$ —	\$ 1,015	\$ 1,015

Level 4 Disclosure Detail: us-gaap:DefinedBenefitPlanFairValueOfPlanAssets

Defined Benefit Plans and Other Postretirement Benefit Plans [Line Items]	Period [Axis]					
	2016-01-31 - 2017-01-28			2015-02-01 - 2016-01-30		
	Defined Benefit Plans and Other Postretirement Benefit Plans Disclosures [Axis]			Defined Benefit Plans and Other Postretirement Benefit Plans Disclosures [Axis]		
	U.S. Plans [Member]	International Plans [Member]	Defined Benefit Plan and Other Postretirement Benefit Plan [Domain]	U.S. Plans [Member]	International Plans [Member]	Defined Benefit Plan and Other Postretirement Benefit Plan [Domain]
Defined Benefit Plan, Change in Fair Value of Plan Assets [Roll Forward]						
Fair value of plan assets beginning balance	27,000,000	1,006,000,000	1,033,000,000	31,000,000	1,106,000,000	1,137,000,000
Actual return on plan assets	2,000,000	70,000,000	72,000,000	(2,000,000)	(28,000,000)	(30,000,000)
Employer's contributions	11,000,000	11,000,000	22,000,000	0	10,000,000	10,000,000
Plan participants' contributions				0	1,000,000	1,000,000
Benefits paid	(40,000,000)	(43,000,000)	(83,000,000)	(2,000,000)	(44,000,000)	(46,000,000)
Currency translation adjustments	0	(29,000,000)	(29,000,000)	0	(39,000,000)	(39,000,000)
Fair value of plan assets ending balance	0	1,015,000,000	1,015,000,000	27,000,000	1,006,000,000	1,033,000,000
Funded status						

STAPLES INC

<http://www.sec.gov/Archives/edgar/data/791519/000079151917000020/0000791519-17-000020-index.htm>

Additional examples for this disclosure:

<http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index> 738 Consistent.html

Warrants or Rights Issued Set/Hierarchy

Name: disclosures:StockholdersEquityNoteWarrantsOrRights

Description: Disclosure of warrants or rights issued.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfStockholdersEquityNoteWarrantsOrRightsTextBlock

Year Issued	Warrants Outstanding			Warrants Exercisable	
	Number Outstanding	Weighted Average Remaining Contractual Life (in years)	Weighted Average Exercise Price (per share)	Number Exercisable	Weighted Average Exercise Price (per share)
2013	10	1.3	\$ 0.90	10	\$ 0.90
2014 (Note 9)	2,750	2.1	4.74	2,750	4.74
2015	-	-	-	-	-
2016 (Note 9)	3,191	5.0	\$ 2.31	-	-
	5,951	3.6	\$ 3.43	2,760	\$ 4.73

Level 4 Disclosure Detail: us-gaap:ClassOfWarrantOrRightOutstanding

Class of Warrant or Right [Line Items]	Period [Axis]				
	2016-01-01 - 2016-12-31				
	Class of Warrant or Right [Axis]				
	Warrants 2013 [Member]	Warrants 2014 [Member]	Warrants 2015 [Member]	Warrants 2016 [Member]	Class of Warrant or Right [Domain]
Warrants Outstanding, Number Outstanding	10,000	2,750,000	0	3,191,000	5,951,000
Warrants Outstanding, Weighted Average Remaining Contractual Life (Years)	P1Y3M18D	P2Y1M6D	P0Y	P5Y	P3Y7M6D
Warrants Outstanding, Weighted Average Exercise Price (per share)	.90	4.74	0	2.31	3.43
Warrants Exercisable, Number Exercisable	10,000	2,750,000	0	0	2,760,000
Warrants Exercisable, Weighted Average Exercise Price (per share)	.90	4.74	0	0	4.73

BIO-PATH HOLDINGS INC

<http://www.sec.gov/Archives/edgar/data/1133818/000114420417014602/0001144204-17-014602-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_245_Consistent.html

Warrants or Rights Changes Roll Forward (**MISSING**)

Name: disclosures:

Description: Disclosure of a roll forward of the changes in warrants or rights issued.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfShareBasedCompensationActivityTableTextBlock; us-gaap:ScheduleOfStockholdersEquityNoteWarrantsOrRightsTextBlock (These concepts were used, but are clearly the incorrect)

	Warrants Outstanding	Weighted Average Exercise Price During Period
Balance, December 31, 2013	1,107,549	\$ 4.41
Warrants issued	147,000	4.65
Warrants expired	(285,000)	3.87
Balance, December 31, 2014	969,549	4.61
Warrants exercised	(638,189)	4.58
Warrants cancelled/forfeited	(112,110)	5.54
Warrants expired	(205,000)	4.20
Balance, December 31, 2015	14,250	4.30
Warrants cancelled/forfeited	(7,500)	4.30
Balance, December 31, 2016	6,750	\$ 4.30

Level 4 Disclosure Detail: us-gaap:ClassOfWarrantOrRightOutstanding

	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Stockholders' Equity Note [Abstract]			
Stockholders' Equity Note [Abstract]			
Warrants Outstanding			
Beginning balance (in shares)	14,250	969,549	1,107,549
Warrants issued (in shares)			147,000
Warrants exercised (in shares)		(638,189)	
Warrants expired (in shares)		(205,000)	(285,000)
Warrants canceled/forfeited (in shares)	(7,500)	(112,110)	
Ending balance (in shares)	6,750	14,250	969,549

ENERGY FOCUS, INC/DE

<http://www.sec.gov/Archives/edgar/data/924168/000092416817000008/0000924168-17-000008-index.htm>

Earnings Per Share Basic and Diluted Computations (Multiple Blocks)

Name: disclosures:

Description: Disclosure of an economic entity's basic and diluted earnings per share calculations which includes a reconciliation of numerators and denominators of the basic and diluted per-share computations for income from continuing operations.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock

(Amounts in millions, except per-share data)	Twelve Months Ended		
	April 1, 2016	April 3, 2015	March 28, 2014
Net income (loss) attributable to CSC common shareholders:			
From continuing operations	\$ 71	\$ (207)	\$ 520
From discontinued operations	180	209	427
	<u>\$ 251</u>	<u>\$ 2</u>	<u>\$ 947</u>
Common share information:			
Weighted average common shares outstanding for basic EPS	138.28	142.56	147.65
Dilutive effect of stock options and equity awards	3.05	—	3.11
Shares for diluted EPS	<u>141.33</u>	<u>142.56</u>	<u>150.76</u>
EPS – basic and diluted:			
Basic EPS:			
Continuing operations	\$ 0.51	\$ (1.45)	\$ 3.52
Discontinued operations	1.31	1.46	2.89
Total	<u>\$ 1.82</u>	<u>\$ 0.01</u>	<u>\$ 6.41</u>
Diluted EPS:			
Continuing operations	\$ 0.50	\$ (1.45)	\$ 3.45
Discontinued operations	1.28	1.46	2.83
Total	<u>\$ 1.78</u>	<u>\$ 0.01</u>	<u>\$ 6.28</u>

Level 4 Disclosure Detail: us-gaap:EarningsPerShareBasic; us-gaap:EarningsPerShareDiluted; us-gaap:WeightedAverageNumberOfSharesOutstandingBasic; us-gaap:WeightedAverageNumberOfDilutedSharesOutstanding; us-gaap:NetIncomeLossAvailableToCommonStockholdersBasic

Earnings Per Share [Abstract]	Period [Axis]		
	2015-04-04 - 2016-04-01	2014-03-29 - 2015-04-03	2013-03-30 - 2014-03-28
Earnings Per Share [Abstract]			
Net income (loss) attributable to CSC common shareholders:			
From continuing operations	71,000,000	(207,000,000)	520,000,000
From discontinued operations	180,000,000	209,000,000	427,000,000
Net income attributable to CSC common stockholders	251,000,000 ²	2,000,000 ¹	947,000,000 ¹
Common share information:			
Weighted average common shares outstanding for basic EPS (in shares)	138,280,000	142,560,000	147,650,000
Dilutive effect of stock options and equity awards (in shares)	3,050,000	0	3,110,000
Shares for diluted EPS (in shares)	141,330,000	142,560,000	150,760,000
Basic EPS:			
Continuing operations (in dollars per share)	.51 ²	(1.45) ¹	3.52 ¹
Discontinued operations (in dollars per share)	1.31 ²	1.46 ¹	2.89 ¹
Total (in dollars per share)	1.82 ²	.01 ¹	6.41 ¹
Diluted EPS:			
Continuing operations (in dollars per share)	.50 ²	(1.45) ¹	3.45 ¹
Discontinued operations (in dollars per share)	1.28 ²	1.46 ¹	2.83 ¹
Total (in dollars per share)	1.78 ²	.01 ¹	6.28 ¹

COMPUTER SCIENCES CORP

<http://www.sec.gov/Archives/edgar/data/23082/000002308216000147/0000023082-16-000147-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_600_Consistent.html

Fair Value of Assets and Liabilities Measured on Recurring Basis Roll Forward

Name: disclosures:FairValueAssetsMeasuredonRecurringBasisUnobservableInputReconciliationCalculationRollForward

Description: Disclosure of a roll forward of changes in the fair value measurement of financial instruments on a recurring basis using significant unobservable inputs (Level 3).

Level 3 Disclosure Text Block: us-

gaap:FairValueAssetsMeasuredOnRecurringBasisUnobservableInputReconciliationTextBlock

(Amounts in millions, except per-share data)	Twelve Months Ended		
	April 1, 2016	April 3, 2015	March 28, 2014
Net income (loss) attributable to CSC common shareholders:			
From continuing operations	\$ 71	\$ (207)	\$ 520
From discontinued operations	180	209	427
	<u>\$ 251</u>	<u>\$ 2</u>	<u>\$ 947</u>
Common share information:			
Weighted average common shares outstanding for basic EPS	138.28	142.56	147.65
Dilutive effect of stock options and equity awards	3.05	—	3.11
Shares for diluted EPS	<u>141.33</u>	<u>142.56</u>	<u>150.76</u>
EPS – basic and diluted:			
Basic EPS:			
Continuing operations	\$ 0.51	\$ (1.45)	\$ 3.52
Discontinued operations	1.31	1.46	2.89
Total	<u>\$ 1.82</u>	<u>\$ 0.01</u>	<u>\$ 6.41</u>
Diluted EPS:			
Continuing operations	\$ 0.50	\$ (1.45)	\$ 3.45
Discontinued operations	1.28	1.46	2.83
Total	<u>\$ 1.78</u>	<u>\$ 0.01</u>	<u>\$ 6.28</u>

Level 4 Disclosure Detail: us-

gaap:FairValueMeasurementWithUnobservableInputsReconciliationRecurringBasisAssetValue

Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation [Line Items]	Period [Axis]					
	2016-01-01 - 2016-12-31			2015-01-01 - 2015-12-31		
	Asset Class [Axis]			Asset Class [Axis]		
	Trading - Common Stocks [Member]	Trading - Other [Member]	Fair Value by Asset Class [Domain]	Trading - Common Stocks [Member]	Trading - Other [Member]	Fair Value by Asset Class [Domain]
Changes in Level 3 Assets Measured at Fair Value on a Recurring Basis [Roll Forward]						
Beginning balance	508,000	305,000	813,000	1,293,000	294,000	1,587,000
Total realized and unrealized gains or (losses) in income - trading	(47,000)	(2,000)	(49,000)	(195,000)	98,000	(97,000)
Total realized and unrealized gains or (losses) in income - AFS investments	0	0	0	0	0	0
Total unrealized gains or (losses) included in other comprehensive income	0	0	0	0	0	0
Total realized and unrealized gains or (losses)	(47,000)	(2,000)	(49,000)	(195,000)	98,000	(97,000)
Purchases	0	0	0	6,000	5,000	11,000
Sales	0	(20,000)	(20,000)	(238,000)	(80,000)	(318,000)
Transfers in and/or (out) of Level 3	0	0	0	(358,000)	(12,000)	(370,000)
Ending balance	461,000	283,000	744,000	508,000	305,000	813,000

Associated Capital Group, Inc.

<http://www.sec.gov/Archives/edgar/data/1642122/000106034917000008/0001060349-17-000008-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_1184_Consistent.html

Estimated Useful Lives of Finite-lived Intangible Assets Set/Hierarchy

Name: disclosures:

Description: Disclosure of the estimated useful lives of finite-lived intangible assets.

Level 3 Disclosure Text Block: MISSING; this concept is used often, us-gaap:ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock; many times extension is created

December 31, 2016				
	Estimated Useful Life (in Years)	Gross Carrying Amount	Accumulated Amortization	Net Carrying Amount
Developed technology	10	\$ 4,282	\$ 1,820	\$ 2,462
Customer relationships	12	9,011	3,191	5,820
Customer backlog	1	2,779	2,779	—
Non-compete agreement	5	282	240	42
Total intangible assets subject to amortization		\$ 16,354	\$ 8,030	\$ 8,324

December 31, 2015				
	Estimated Useful Life (in Years)	Gross Carrying Amount	Accumulated Amortization	Net Carrying Amount
Developed technology	10	\$ 4,282	\$ 1,392	\$ 2,890
Customer relationships	12	9,011	2,440	6,571
Customer backlog	1	2,779	2,779	—
Non-compete agreement	5	282	184	98
Total intangible assets subject to amortization		\$ 16,354	\$ 6,795	\$ 9,559

Level 4 Disclosure Detail: us-gaap:FiniteLivedIntangibleAssetUsefulLife

Finite Lived Intangible Assets (Line Items)	Period [Axis]							
	2016-01-01 - 2016-12-31				2015-01-01 - 2015-12-31			
	Finite-Lived Intangible Assets by Major Class				Finite-Lived Intangible Assets by Major Class			
	Developed Technology [Member]	Customer Relationships [Member]	Customer Backlog [Member]	Non-compete Agreement [Member]	Developed Technology [Member]	Customer Relationships [Member]	Customer Backlog [Member]	Non-compete Agreement [Member]
Purchased intangible assets, Estimated useful life	P10Y	P12Y	P1Y	P5Y	P10Y	P12Y	P1Y	P5Y

ADESTO TECHNOLOGIES CORP

<http://www.sec.gov/Archives/edgar/data/1395848/000156459017005169/0001564590-17-005169-index.htm>

As a range:

Finite Lived Intangible Assets [Line Items]	Period [Axis]							
	2016-01-01 - 2016-12-31							
	Finite-Lived Intangible Assets by Major Class							
	Trade name		Developed technology		Non-compete agreements		Customer relationships	
	Range		Range		Range		Range	
	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
Finite-lived intangible asset, useful life	P1Y	P10Y	P6Y	P8Y	P2Y	P5Y	P8Y	P10Y

BLACKLINE, INC.

<http://www.sec.gov/Archives/edgar/data/1666134/000156459017004011/0001564590-17-004011-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_1269_Consistent.html

Future Minimum Payments Receivable under Capital Financing Leases Receivable Roll Up

Name: disclosures:

Description: Disclosure of the roll up of the minimum annual payments receivable by a lessor from capital financing leases. (I think these are sales-type direct financing leases)

Level 3 Disclosure Text Block: us-gaap:ScheduleOfFinancingReceivablesMinimumPaymentsTableTextBlock

	Amount
Fiscal year ending 2017	\$ 14.8
Fiscal year ending 2018	11.5
Fiscal year ending 2019	7.9
Fiscal year ending 2020	3.6
Fiscal year ending 2021	0.2
	<u>\$ 38.0</u>

Level 4 Disclosure Detail: us-gaap:CapitalLeasesFutureMinimumPaymentsReceivable

Receivables [Abstract]	Period [Axis]
	2016-06-30
Receivables [Abstract]	
Fiscal year ending 2017	14,800,000
Fiscal year ending 2018	11,500,000
Fiscal year ending 2019	7,900,000
Fiscal year ending 2020	3,600,000
Fiscal year ending 2021	200,000
Total minimum lease payments receivable	<u>38,000,000</u>

CDK Global, Inc.

<http://www.sec.gov/Archives/edgar/data/1609702/000160970216000046/0001609702-16-000046-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_681_Consistent.html

Long-lived Tangible Assets by Geographic Area Set/Hierarchy

Name: disclosures:GeographicAreasLongLivedAssetsInIndividualForeignCountriesByCountryDisclosure

Description: Disclosure of long-lived tangible assets by geographic areas located in the economic entity's country of domicile and foreign countries in which the entity holds assets.

Level 3 Disclosure Text Block: us-gaap:LongLivedAssetsByGeographicAreasTableTextBlock

(In thousands)	December 31, 2016	December 31, 2015
United States	\$ 140,552	\$ 116,731
India	5,735	5,739
Israel	1,568	1,786
Canada	353	545
Other international	602	816
Total	<u>\$ 148,810</u>	<u>\$ 125,617</u>

Level 4 Disclosure Detail: us-gaap:NoncurrentAssets

Long-Lived Assets by Geographical Areas [Line Items]	Period [Axis]											
	2016-12-31						2015-12-31					
	Geographical						Geographical					
	United States [Member]	India [Member]	Israeli [Member]	Canada [Member]	Other International [Member]	Geographical	United States [Member]	India [Member]	Israeli [Member]	Canada [Member]	Other International [Member]	Geographical
Long lived assets	140,552,000	5,735,000	1,568,000	353,000	602,000	148,810,000	116,731,000	5,739,000	1,786,000	545,000	816,000	125,617,000

ALLSCRIPTS HEALTHCARE SOLUTIONS, INC.

<http://www.sec.gov/Archives/edgar/data/1124804/000156459017002448/0001564590-17-002448-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_369_Consistent.html

Revenues to External Customers by Geographic Area Hierarchy

Name: disclosures:

Description: Disclosure of revenue from external customers by geographic areas attributed to the economic entity's country of domicile and to foreign countries from which the entity derives revenue.

Level 3 Disclosure Text Block: us-

gaap:RevenueFromExternalCustomersByGeographicAreasTableTextBlock

	Year Ended July 31,		
	2016	2015	2014
	(in thousands)		
United States	\$ 58,931	\$ 42,295	\$ 35,434
United Kingdom	8,077	8,319	4,049
Rest of the world	25,019	17,993	13,219
	<u>\$ 92,027</u>	<u>\$ 68,607</u>	<u>\$ 52,702</u>

Level 4 Disclosure Detail: us-gaap:Revenues

	Period [Axis]											
	2015-08-01 - 2016-07-31				2014-08-01 - 2015-07-31				2013-08-01 - 2014-07-31			
	Geographical [Axis]				Geographical [Axis]				Geographical [Axis]			
	United States [Member]	United Kingdom [Member]	Rest of the World [Member]	Geographical [Domain]	United States [Member]	United Kingdom [Member]	Rest of the World [Member]	Geographical [Domain]	United States [Member]	United Kingdom [Member]	Rest of the World [Member]	Geographical [Domain]
Revenues from External Customers and Long-Lived Assets [Line Items]												
Revenues	58,931,000	8,077,000	25,019,000	92,027,000	42,295,000	8,319,000	17,993,000	68,607,000	35,434,000	4,049,000	13,219,000	52,702,000

APIGEE CORPORATION

<http://www.sec.gov/Archives/edgar/data/1324772/000162828016019998/0001628280-16-019998-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_370_Consistent.html

Indefinite-lived Intangible Assets Components Roll Up

Name: disclosures:

Description: Disclosure of the roll up of detailed components of indefinite-lived intangible assets. (This is rare.)

Level 3 Disclosure Text Block: us-gaap:ScheduleOfIndefiniteLivedIntangibleAssetsTableTextBlock

	Gross Carrying Amount	Accumulated Impairments	Net Carrying Value
(In thousands)			
December 31, 2016:			
Trade names	\$ 31,351	\$ (600)	\$ 30,751
December 31, 2015:			
Trade names	\$ 31,775	\$ (600)	\$ 31,175

Level 4 Disclosure Detail: us-gaap:IndefiniteLivedIntangibleAssetsExcludingGoodwill

Acquired Indefinite-lived Intangible Assets [Line Items]	Period [Axis]	
	2016-12-31	2015-12-31
Indefinite-lived intangible assets (excluding goodwill), gross	31,351,000	31,775,000
Indefinite-lived intangible assets, accumulated impairments	(600,000)	(600,000)
Indefinite-lived intangible assets (excluding goodwill)	30,751,000	31,175,000

CRAWFORD & CO

<http://www.sec.gov/Archives/edgar/data/25475/000002547517000077/0000025475-17-000077-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_135_Consistent.html

Interest and Other Income Components Roll Up

Name: disclosures:

Description: Disclosure of the roll up of detailed components of interest and other income.
(This is rare.)

Level 3 Disclosure Text Block: us-gaap:InterestAndOtherIncomeTableTextBlock

	2016	2015	2014
Loans held for sale	\$ 15,774	\$ 16,167	\$ 20,299
Automotive dealer financing notes	1,534	39	—
Interest earning cash deposits and other	1,775	2,114	2,692
	<u>\$ 19,083</u>	<u>\$ 18,320</u>	<u>\$ 22,991</u>

Level 4 Disclosure Detail: us-gaap:InterestAndOtherIncome

Other Income and Expenses [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Other Income and Expenses [Abstract]			
Loans held for sale	15,774,000	16,167,000	20,299,000
Automotive dealer financing notes	1,534,000	39,000	0
Interest earning cash deposits and other	1,775,000	2,114,000	2,692,000
Interest and Other Income	<u>19,083,000</u>	<u>18,320,000</u>	<u>22,991,000</u>

Ocwen Financial Corporation

<http://www.sec.gov/Archives/edgar/data/873860/000162828017001600/0001628280-17-001600-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_630_Consistent.html

Long-term Debt Instruments Set/Hierarchy

Name: disclosures:LongTermDebtInstruments

Description: Disclosure of a roll up of the components of long-debt instruments.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfDebtInstrumentsTextBlock (long-term); us-gaap:ScheduleOfDebtInstrumentsTextBlock (short-term and long-term)

	December 31, 2015	December 31, 2014
Hannoversche Volksbank credit line #1	\$ 1,120	\$ 1,880
Hannoversche Volksbank credit line #2	383	465
Hannoversche Volksbank term loan #1	61	135
Hannoversche Volksbank term loan #2	24	81
Hannoversche Volksbank term loan #3	182	270
Ventana Medical Systems, Inc. Promissory Note	-	21
Secured Promissory Note	500	-
DZ Equity Partners Participation rights	818	912
Total	3,088	3,764
Discount on secured promissory notes and debt issuance costs	(110)	-
Less current portion of long-term debt	(2,857)	(2,555)
Long-term debt	\$ 121	\$ 1,209

Level 4 Disclosure Detail: us-gaap:LongTermDebtNoncurrent

Line of Credit Facility [Line Items]	Period [Axis]																	
	2015-12-31									2014-12-31								
	Debt Instrument [Axis]									Debt Instrument [Axis]								
	Hannoversch Volksbank Credit line 1 [Member]	Hannoversch Volksbank Credit line 2 [Member]	Hannoversch Volksbank term loan 1 [Member]	Hannoversch Volksbank term loan 2 [Member]	Hannoversch Volksbank term loan 3 [Member]	Ventana Medical Systems [Member]	Secured Promissory Note [Member]	Participation rights [Member]	Debt Instrument, Name [Domain]	Hannoversch Volksbank Credit line 1 [Member]	Hannoversch Volksbank Credit line 2 [Member]	Hannoversch Volksbank term loan 1 [Member]	Hannoversch Volksbank term loan 2 [Member]	Hannoversch Volksbank term loan 3 [Member]	Ventana Medical Systems [Member]	Secured Promissory Note [Member]	Participation rights [Member]	Debt Instrument, Name [Domain]
Long-term Debt, Gross	1,120,000	383,000	61,000	24,000	182,000	0	500,000	818,000	3,088,000	1,880,000	465,000	135,000	81,000	270,000	21,000	0	912,000	3,764,000
Discount on secured promissory notes and debt issuance costs									(110,000)									0
Less current portion of long-term debt									(2,857,000)									(2,555,000)
Long-term debt									121,000									1,209,000

Meditate Cancer Diagnostics, Inc.

<http://www.sec.gov/Archives/edgar/data/75439/000141588916005503/0001415889-16-005503-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_199_Consistent.html

NOTE: This needs additional work. Need to separate short-term and long-term; with and without capital leases; etc.

Restructuring Reserve Components Roll Up

Name: disclosures:RestructuringReserveByTypeOfCost

Description: Disclosure of roll forward of an economic entity's restructuring reserve that occurred during the period associated with the exit from or disposal of business activities or restructurings for each major type of cost.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfRestructuringReserveByTypeOfCostTextBlock

(in millions)	Employee-Related Costs		Facility Exit and Other Costs		Total
Balance at June 30, 2013	\$	55	\$	2	\$ 57
Additions		23		1	24
Payments and other adjustments		(54)		(3)	(57)
Balance at June 30, 2014	\$	24	\$	—	\$ 24
Additions		34		1	35
Payments and other adjustments		(36)		(1)	(37)
Balance at June 30, 2015	\$	22	\$	—	\$ 22
Additions		17		2	19
Payments and other adjustments		(24)		(1)	(25)
Balance at June 30, 2016	\$	15	\$	1	\$ 16

Level 4 Disclosure Detail: us-gaap:RestructuringReserve

Restructuring Cost and Reserve [Line Items]	Period [Axis]								
	2015-07-01 - 2016-06-30			2014-07-01 - 2015-06-30			2013-07-01 - 2014-06-30		
	Restructuring Type [Axis]			Restructuring Type [Axis]			Restructuring Type [Axis]		
	Employee-Related Costs	Facility Exit and Other Costs	Type of Restructuring [Domain]	Employee-Related Costs	Facility Exit and Other Costs	Type of Restructuring [Domain]	Employee-Related Costs	Facility Exit and Other Costs	Type of Restructuring [Domain]
Restructuring Reserve [Roll Forward]									
Beginning Balance	22,000,000	0	22,000,000	24,000,000	0	24,000,000	55,000,000	2,000,000	57,000,000
Additions	17,000,000	2,000,000	19,000,000	34,000,000	1,000,000	35,000,000	23,000,000	1,000,000	24,000,000
Payments and other adjustments	(24,000,000)	(1,000,000)	(25,000,000)	(36,000,000)	(1,000,000)	(37,000,000)	(54,000,000)	(3,000,000)	(57,000,000)
Ending Balance	15,000,000	1,000,000	16,000,000	22,000,000	0	22,000,000	24,000,000	0	24,000,000

CARDINAL HEALTH INC

<http://www.sec.gov/Archives/edgar/data/721371/000072137116000277/0000721371-16-000277-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_157_Consistent.html

Restructuring Charges Components Roll Up (Using Line Items)

Name: disclosures:

Description: Disclosure of a roll up of restructuring costs incurred.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfRestructuringAndRelatedCostsTextBlock

	2016	2015	2014
Asset impairments	\$155	\$311	\$328
Asset retirement obligations	97	76	87
Layoff costs	32	199	157
Environmental remediation	26	86	28
Legal matters in Italy (R)	-	201	-
Net (gain) loss on divestitures of businesses (C)	(3)	25	214
Other	47	92	66
Reversals of previously recorded layoff and other exit costs	(36)	(7)	(17)
Restructuring and other charges	\$318	\$983	\$863

Level 4 Disclosure Detail: us-gaap:RestructuringCharges; us-gaap:RestructuringCostsAndAssetImpairmentCharges

Restructuring and Related Activities [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Restructuring and Related Activities [Abstract]			
Asset impairments	155,000,000	311,000,000	328,000,000
Asset retirement obligations	97,000,000	76,000,000	87,000,000
Layoff costs	32,000,000	199,000,000	157,000,000
Environmental remediation	26,000,000	86,000,000	28,000,000
Legal matters in Italy		201,000,000	
Net (gain) loss on divestitures of businesses	(3,000,000)	25,000,000	214,000,000
Other	47,000,000	92,000,000	66,000,000
Reversals of previously recorded layoff and other exit costs	(36,000,000)	(7,000,000)	(17,000,000)
Restructuring and other charges	318,000,000	983,000,000	863,000,000

ALCOA CORP

<http://www.sec.gov/Archives/edgar/data/1675149/000119312517083862/0001193125-17-083862-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_xxx_Consistent.html

Restructuring Charges Components Roll Up (Using Members) (No rules yet)

Name: disclosures:

Description: Disclosure of a roll up of restructuring costs incurred.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfRestructuringAndRelatedCostsTextBlock

	Years Ended December 31,		
	2016	2015	2014
Couplings, Clutches & Brakes	\$ 7,302	\$ 2,527	\$ 444
Electromagnetic Clutches & Brakes	1,286	1,600	614
Gearing	287	3,080	603
Corporate	974	7	106
Total	\$ 9,849	\$ 7,214	\$ 1,767

Level 4 Disclosure Detail: us-gaap:RestructuringCharges

Restructuring Cost and Reserve (Line Items)	Period (Axis)														
	2016-01-01 - 2016-12-31					2015-01-01 - 2015-12-31					2014-01-01 - 2014-12-31				
	Segments					Segments					Segments				
	Couplings, Clutches and Brakes (Member)	Electromagnetic Clutches and Brakes (Member)	Gearing (Member)	Corporate (Member)	Segments	Couplings, Clutches and Brakes (Member)	Electromagnetic Clutches and Brakes (Member)	Gearing (Member)	Corporate (Member)	Segments	Couplings, Clutches and Brakes (Member)	Electromagnetic Clutches and Brakes (Member)	Gearing (Member)	Corporate (Member)	Segments
Restructuring costs	7,302,000	1,286,000	287,000	974,000	9,849,000	2,527,000	1,600,000	3,080,000	7,000	7,214,000	444,000	614,000	603,000	106,000	1,767,000

Altra Industrial Motion Corp.

<http://www.sec.gov/Archives/edgar/data/1374535/000156459017002602/0001564590-17-002602-index.htm>

Restructuring Charges by Income Statement Location Roll Up (Missing from Taxonomy)

Name: disclosures:

Description: Disclosure the income statement location of restructuring charges.

	Fiscal 2016		Fiscal 2015		Fiscal 2014	
	Gross Profit	Operating Income	Gross Profit	Operating Income	Gross Profit	Operating Income
Initiatives prior to 2013	\$—	\$ —	\$ —	\$ —	\$ 432	\$ 37
2013 initiatives	—	143	374	1,288	1,614	5,228
2015 initiatives	—	(23)	2,118	960	—	—
Totals	<u>\$—</u>	<u>\$ 120</u>	<u>\$2,492</u>	<u>\$ 2,248</u>	<u>\$2,046</u>	<u>\$ 5,265</u>

Net Periodic Benefit Costs Components Roll Up

Name: disclosures:

Description: Disclosure of the roll up of components of net benefit costs for pension plans and/or other employee benefit plans.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfNetBenefitCostsTableTextBlock

years ended December 31 (in millions)	2016	2015	2014
Defined benefit plans			
Actuarial loss (gain)	\$ 284	\$ (117)	\$ 1,127
Prior service cost	—	—	1
Amortization of actuarial loss and prior service cost	(85)	(127)	(68)
Foreign exchange gain	(22)	(37)	(41)
Total pre-tax loss (gain) recognized in other comprehensive loss	\$ 177	\$ (281)	\$ 1,019
Other post-employment plans			
Actuarial loss (gain)	\$ 33	\$ (17)	\$ 111
Prior service credit	—	—	(13)
Amortization of actuarial loss and prior service cost (credit)	—	(2)	3
Total pre-tax loss (gain) recognized in other comprehensive loss	\$ 33	\$ (19)	\$ 101

Level 4 Disclosure Detail: us-gaap:DefinedBenefitPlanNetPeriodicBenefitCost

	Period [Axis]					
	2016-01-01 - 2016-12-31		2015-01-01 - 2015-12-31		2014-01-01 - 2014-12-31	
	Defined Benefit Plans and Other Postretirement Benefit Plans [Axis]		Defined Benefit Plans and Other Postretirement Benefit Plans [Axis]		Defined Benefit Plans and Other Postretirement Benefit Plans [Axis]	
	Defined benefit plans	Other post-employment plans	Defined benefit plans	Other post-employment plans	Defined benefit plans	Other post-employment plans
Service cost	210,000,000	25,000,000	227,000,000	25,000,000	173,000,000	22,000,000
Interest cost	201,000,000	24,000,000	219,000,000	23,000,000	217,000,000	22,000,000
Expected return on plan assets	(354,000,000)		(325,000,000)		(302,000,000)	
Amortization of actuarial loss (gain) and prior service cost (credit)	85,000,000	0	127,000,000	2,000,000	68,000,000	(2,000,000)
Net periodic benefit cost	142,000,000	49,000,000	248,000,000	50,000,000	156,000,000	42,000,000

AbbVie Inc.

<http://www.sec.gov/Archives/edgar/data/1551152/000155115217000004/0001551152-17-000004-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_285_Consistent.html

Assumptions Used for Benefit Plans by Plan Set/Hierarchy

Name: disclosures:

Description: Disclosure of the assumptions used to determine used to determine benefit obligation and net benefit costs for benefit plans.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfAssumptionsUsedTableTextBlock

	Fiscal Years		
	2016	2015	2014
Net Periodic Benefit Costs:			
Discount rate	0.4 %	0.9 %	2.0 %
Rate of compensation increase	2.0 %	2.0 %	2.0 %
Expected long-term return on assets	1.4 %	1.5 %	2.0 %

	Year ended June 30,		
	2016	2015	2014
Benefit Obligation:			
Discount rate	1.4 %	1.5 %	2.0 %
Rate of compensation increase	2.0 %	2.0 %	2.0 %

Level 4 Disclosure Detail: us-

gaap:DefinedBenefitPlanAssumptionsUsedCalculatingBenefitObligationDiscountRate; us-

gaap:DefinedBenefitPlanAssumptionsUsedCalculatingNetPeriodicBenefitCostDiscountRate

Defined Benefit Pension Obligation	Period [Axis]		
	2015-07-01 - 2016-06-30	2014-07-01 - 2015-06-30	2013-07-01 - 2014-06-30
Net Periodic Benefit Costs:			
Discount rate (as a percent)	.004	.009	.020
Rate of compensation increase (as a percent)	.020	.020	.020
Expected long-term return on assets (as a percent)	.014	.015	.020
Benefit Obligation:			
Discount rate (as a percent)	.014	.015	.020
Rate of compensation increase (as a percent)	.020	.020	.020

ACCURAY INC

<http://www.sec.gov/Archives/edgar/data/1138723/000104746916015108/0001047469-16-015108-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_274_Consistent.html

Nonoperating Income (Expense) Components Roll Up

Name: disclosures:

Description: Disclosure of the roll up of components of non-operating income or non-operating expense.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfOtherNonoperatingIncomeExpenseTableTextBlock

(in millions of Canadian dollars)	2016	2015	2014
Foreign exchange (gain) loss on long-term debt	\$ (79)	\$ 297	\$ 11
Other foreign exchange gains	(5)	(24)	—
Early redemption premium on notes (Note 16)	—	47	—
Legal settlement	25	—	—
Other	14	15	8
Total other income and charges	\$ (45)	\$ 335	\$ 19

Level 4 Disclosure Detail: us-gaap:NonoperatingIncomeExpense

Other Income and Expenses [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Other Income and Expenses [Abstract]			
Foreign exchange (gain) loss on long-term debt	(79,000,000)	297,000,000	11,000,000
Other foreign exchange gains	(5,000,000)	(24,000,000)	0
Early redemption premium on notes	0	47,000,000	0
Legal settlement	25,000,000	0	0
Other	14,000,000	15,000,000	8,000,000
Total other income and charges	(45,000,000)	335,000,000	19,000,000

CANADIAN PACIFIC RAILWAY LTD/CN

<http://www.sec.gov/Archives/edgar/data/16875/000001687517000015/0000016875-17-000015-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_330_Consistent.html

Share Activity for Restricted Stock Awards Roll Forward

Name: disclosures:

Description: Disclosure of a roll forward of the number and weighted-average grant date fair value for restricted stock and restricted stock units that were outstanding at the beginning and end of the year, and the number of restricted stock and restricted stock units that were granted, vested, or forfeited during the year.

Level 3 Disclosure Text Block: us-

gaap:ScheduleOfSharebasedCompensationRestrictedStockAndRestrictedStockUnitsActivityTableTextBlock

	Number of shares	Weighted average grant date fair value
Issued and unvested as of December 31, 2013	1,185,071	\$ 9.52
Granted	3,239,948	\$ 17.22
Vested	(299,703)	\$ 11.76
Forfeited	(370,041)	\$ 9.96
Issued and unvested as of December 31, 2014	3,755,275	\$ 15.94
Granted	581,672	\$ 15.48
Vested	(785,820)	\$ 18.20
Forfeited	(70,299)	\$ 17.35
Issued and unvested as of December 31, 2015	3,480,828	\$ 15.82
Granted	555,680	\$ 8.37
Vested	(766,159)	\$ 17.96
Forfeited	(626,319)	\$ 10.90
Issued and unvested as of December 31, 2016	2,644,030	\$ 14.15

Level 4 Disclosure Detail: us-

gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedNumber; us-

gaap:SharesPaidForTaxWithholdingForShareBasedCompensation

Share-based Compensation Arrangement by Share-based Payment Award [Line Items]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Nonvested, Number of Shares [Roll Forward]			
Number of Shares, Issued and unvested, beginning of period (in shares)	3,480,828	3,755,275	1,185,071
Number of Shares, Granted (in shares)	555,680	581,672	3,239,948
Number of shares, Vested (in shares)	(766,159)	(785,820)	(299,703)
Number of Shares, Forfeited (in shares)	(626,319)	(70,299)	(370,041)
Number of Shares, Issued and unvested, end of period (in shares)	2,644,030	3,480,828	3,755,275
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Nonvested, Weighted Average Grant Date Fair Value [Abstract]			
Weighted Average Grant Date Fair Value, Issued and unvested beginning balance (in dollars per share)	15.82	15.94	9.52
Weighted Average Grant Date Fair Value, Granted (in dollars per share)	8.37	15.48	17.22
Weighted Average Grant Date Fair Value, Vested (in dollars per share)	17.96	18.20	11.76
Weighted Average Grant Date Fair Value, Forfeited (in dollars per share)	10.90	17.35	9.96
Weighted Average Grant Date Fair Value, Issued and unvested ending balance (in dollars per share)	14.15	15.82	15.94
Shares surrendered by employees for withholding taxes (in shares)	196,566	258,947	93,115

Actua Corp

<http://www.sec.gov/Archives/edgar/data/1085621/000108562117000004/0001085621-17-000004-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_319_Consistent.html

NOTE: This needs to be modified. This is actually TWO disclosures, the shares and the weighted average grant date fair value.

Assumptions Used to Estimate Fair Value of Stock Options Set/Hierarchy

Name: disclosures:

Description: Disclosure of the significant assumptions used during the year to estimate the fair value of stock options.

Level 3 Disclosure Text Block: us-

gaap:ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock

	Fiscal Year Ended August 31,		
	2016	2015	2014
Dividend yield	0.19%	0.15%	0.11%
Expected volatility	38.06%	37.80%	38.30%
Risk-free rate of return	2.06%	1.19%	0.70%
Expected forfeiture rate	13%	14%	14%
Expected life	6.1 years	6.1 years	6.1 years

Level 4 Disclosure Detail: us-

gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate; us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageGrantDateFairValue

Disclosure of Compensation Related Costs, Share-based Payments [Abstract]	Period [Axis]		
	2015-09-01 - 2016-08-31	2014-09-01 - 2015-08-31	2013-09-01 - 2014-08-31
Disclosure of Compensation Related Costs, Share-based Payments [Abstract]			
Dividend yield	0.19%	0.15%	0.11%
Expected volatility	38.06%	37.80%	38.30%
Risk-free rate of return	2.06%	1.19%	0.70%
Expected forfeiture rate	13.12%	13.73%	14.18%
Expected life	P6Y1M	P6Y1M	P6Y1M

ACTUANT CORP

<http://www.sec.gov/Archives/edgar/data/6955/000000695516000084/0000006955-16-000084-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_319_Consistent.html

Accumulated Other Comprehensive Income (Loss) Roll Forward

Name: disclosures:

Description: Disclosure of the roll forward of the components of accumulated other comprehensive income (loss).

Level 3 Disclosure Text Block: us-

gaap:ScheduleOfAccumulatedOtherComprehensiveIncomeLossTableTextBlock

	Year Ended December 31, 2016			
	Foreign currency translation adjustments	Retirement plans related adjustments	Unrealized gain (loss) on cash flow hedges	Accumulated other comprehensive loss
Beginning balance, net of tax	\$ 20,529	\$ (69,100)	\$ (142)	\$ (48,713)
Other comprehensive loss before reclassifications	(4,811)	(4,594)	63	(9,342)
Less loss reclassified from AOCI	—	(3,695)	(75)	(3,770)
Net other comprehensive loss	(4,811)	(899)	138	(5,572)
Income tax expense (benefit)	235	103	33	371
Ending balance, net of tax	\$ 15,483	\$ (70,102)	\$ (37)	\$ (54,656)

	Year Ended December 31, 2015			
	Foreign currency translation adjustments	Retirement plans related adjustments	Unrealized gain (loss) on cash flow hedges	Accumulated other comprehensive loss
Beginning balance, net of tax	\$ 25,913	\$ (64,570)	\$ (144)	\$ (38,801)
Other comprehensive loss before reclassifications	(4,598)	(8,607)	(212)	(13,417)
Less (loss) income reclassified from AOCI	—	(2,662)	(212)	(2,874)
Net other comprehensive loss	(4,598)	(5,945)	—	(10,543)
Income tax expense (benefit)	786	(1,415)	(2)	(631)
Ending balance, net of tax	\$ 20,529	\$ (69,100)	\$ (142)	\$ (48,713)

	Year Ended December 31, 2014			
	Foreign currency translation adjustments	Retirement plans related adjustments	Unrealized gain (loss) on cash flow hedges	Accumulated other comprehensive loss
Beginning balance, net of tax	\$ 38,663	\$ (40,213)	\$ 131	\$ (1,419)
Other comprehensive income before reclassifications	(11,893)	(27,551)	(132)	(39,576)
Less (loss) income reclassified from AOCI	—	(1,388)	149	(1,239)
Net other comprehensive income	(11,893)	(26,163)	(281)	(38,337)
Income tax expense (benefit)	857	(1,806)	(6)	(955)
Ending balance, net of tax	\$ 25,913	\$ (64,570)	\$ (144)	\$ (38,801)

Level 4 Disclosure Detail: us-gaap:AccumulatedOtherComprehensiveIncomeLossNetOfTax

Changes in AOCI by component	Period [Axis]											
	2016-01-01 - 2016-12-31				2015-01-01 - 2015-12-31				2014-01-01 - 2014-12-31			
	Equity Components [Axis]				Equity Components [Axis]				Equity Components [Axis]			
	Foreign currency translation adjustments	Retirement plans related adjustments	Unrealized gain (loss) on cash flow hedges	Equity Component [Domain]	Foreign currency translation adjustments	Retirement plans related adjustments	Unrealized gain (loss) on cash flow hedges	Equity Component [Domain]	Foreign currency translation adjustments	Retirement plans related adjustments	Unrealized gain (loss) on cash flow hedges	Equity Component [Domain]
Changes in AOCI by component												
Beginning balance, net of tax:	20,529,000	(69,100,000)	(142,000)	(48,713,000)	25,913,000	(64,570,000)	(144,000)	(38,801,000)	38,663,000	(40,213,000)	131,000	(1,419,000)
Other comprehensive (loss) income before reclassifications	(4,811,000)	(4,594,000)	63,000	(9,342,000)	(4,598,000)	(8,607,000)	(212,000)	(13,417,000)	(11,893,000)	(27,551,000)	(132,000)	(39,576,000)
Less income reclassified from AOCI	0	(3,695,000)	(75,000)	(3,770,000)	0	(2,662,000)	(212,000)	(2,874,000)	0	(1,388,000)	149,000	(1,239,000)
Net other comprehensive (loss) income	(4,811,000)	(899,000)	138,000	(5,572,000)	(4,598,000)	(5,945,000)	0	(10,543,000)	(11,893,000)	(26,163,000)	(281,000)	(38,337,000)
Income taxes	235,000	103,000	33,000	371,000	786,000	(1,415,000)	(2,000)	(631,000)	857,000	(1,806,000)	(6,000)	(955,000)
Ending balance, net of tax:	15,483,000	(70,102,000)	(37,000)	(54,656,000)	20,529,000	(69,100,000)	(142,000)	(48,713,000)	25,913,000	(64,570,000)	(144,000)	(38,801,000)

HARDINGE INC.

<http://www.sec.gov/Archives/edgar/data/313716/000031371617000043/0000313716-17-000043-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_225_Consistent.html

Provision for Loan Losses Roll Forward (Interest-based revenues)

Name: disclosures:AllowanceForCreditLossesonFinancingReceivables

Description: Disclosure of changes in the provision for loan losses related to financing receivables of economic entities that use interest-based revenues reporting approach.

Level 3 Disclosure Text Block: us-

gaap:AllowanceForCreditLossesOnFinancingReceivablesTableTextBlock

	BALANCE AT DECEMBER 31, 2015	CHARGE- OFFS	RECOVERIES	PROVISION (CREDIT)	BALANCE AT DECEMBER 31, 2016
Commercial	\$ 4,244	\$ (3,648)	\$ 140	\$ 3,305	\$ 4,041
Commercial loans secured by real estate	3,449	(13)	40	108	3,584
Real estate-mortgage	1,173	(291)	147	140	1,169
Consumer	151	(344)	30	314	151
Allocation for general risk	904	—	—	83	987
Total	\$ 9,921	\$ (4,296)	\$ 357	\$ 3,950	\$ 9,932

	BALANCE AT DECEMBER 31, 2014	CHARGE- OFFS	RECOVERIES	PROVISION (CREDIT)	BALANCE AT DECEMBER 31, 2015
Commercial	\$ 3,262	\$ (170)	\$ 101	\$ 1,051	\$ 4,244
Commercial loans secured by real estate	3,902	(250)	111	(314)	3,449
Real estate-mortgage	1,310	(753)	171	445	1,173
Consumer	190	(188)	26	123	151
Allocation for general risk	959	—	—	(55)	904
Total	\$ 9,623	\$ (1,361)	\$ 409	\$ 1,250	\$ 9,921

	BALANCE AT DECEMBER 31, 2013	CHARGE- OFFS	RECOVERIES	PROVISION (CREDIT)	BALANCE AT DECEMBER 31, 2014
Commercial	\$ 2,844	\$ (172)	\$ 141	\$ 449	\$ 3,262
Commercial loans secured by real estate	4,885	(708)	231	(506)	3,902
Real estate-mortgage	1,260	(322)	71	301	1,310
Consumer	136	(121)	24	151	190
Allocation for general risk	979	—	—	(20)	959
Total	\$ 10,104	\$ (1,323)	\$ 467	\$ 375	\$ 9,623

Level 4 Disclosure Detail: us-gaap:FinancingReceivableAllowanceForCreditLosses

Accounts, Notes, Loans and Financing Receivable [Line Items]	Period [Axis]																	
	2016-01-01 - 2016-12-31								2015-01-01 - 2015-12-31				2014-01-01 - 2014-12-31					
	Class of Financing Receivable [Axis]					Class of Financing Receivable [Axis]					Class of Financing Receivable [Axis]							
	Commercial [Member]	Commercial loans secured by real estate [Member]	Real estate - mortgage [Member]	Consumer [Member]	Allocation for general risk [Member]	Class of Financing Receivable [Domain]	Commercial [Member]	Commercial loans secured by real estate - mortgage [Member]	Real estate - mortgage [Member]	Consumer [Member]	Allocation for general risk [Member]	Class of Financing Receivable [Domain]	Commercial [Member]	Commercial loans secured by real estate [Member]	Real estate - mortgage [Member]	Consumer [Member]	Allocation for general risk [Member]	Class of Financing Receivable [Domain]
BALANCES AT BEGINNING OF PERIOD		4,244,000	3,449,000	1,173,000	151,000	904,000	9,921,000	3,262,000	3,902,000	1,310,000	190,000	959,000	2,844,000	4,885,000	1,260,000	136,000	979,000	10,104,000
CHARGE-OFFS		(3,648,000)	(13,000)	(291,000)	(344,000)	0	(4,296,000)	(170,000)	(250,000)	(753,000)	(188,000)	0	(1,361,000)	(708,000)	(322,000)	(121,000)	0	(1,323,000)
RECOVERIES		140,000	40,000	147,000	30,000	0	357,000	101,000	111,000	171,000	26,000	0	409,000	231,000	71,000	24,000	0	467,000
PROVISION (CREDIT)		3,305,000	108,000	140,000	314,000	83,000	3,950,000	1,051,000	(314,000)	445,000	123,000	(55,000)	1,250,000	(506,000)	301,000	151,000	(20,000)	375,000
BALANCES AT END OF PERIOD		4,041,000	3,584,000	1,169,000	151,000	987,000	9,932,000	4,244,000	3,449,000	1,173,000	151,000	904,000	3,262,000	3,902,000	1,310,000	190,000	959,000	9,923,000

AMERISERV FINANCIAL INC /PA/

<http://www.sec.gov/Archives/edgar/data/707605/000114420417012658/0001144204-17-012658-index.htm>

Additional examples for this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_XXX_Consistent.html

Capital Leases Included in Property, Plant and Equipment (No rules yet)

Name: disclosures:

Description: Provides a summary roll up of property, plant, and equipment that are subject to the criteria for capitalization.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfCapitalLeasedAssetsTableTextBlock

(in millions)	As of October 31,	
	2016	2015
Transportation equipment	\$ 6.6	\$ 6.6
Machinery and other equipment	1.0	1.0
Furniture and fixtures	0.5	0.5
Computer equipment and software	0.2	0.2
	8.2	8.3
Less: Accumulated depreciation	6.9	6.6
Total	\$ 1.3	\$ 1.7

Level 4 Disclosure Detail: us-gaap:CapitalLeasesBalanceSheetAssetsByMajorClassNet

Reporting Entity [Axis]	0000771497 http://www.sec.gov/CIK				
Period [Axis]	Property, Plant and Equipme...				
	2016-10-31				
Property, Plant and Equipment [Line Items]	Transportation equipment	Machinery and other equipment	Furniture and fixtures	Computer equipment and software	Property, Plant and Equipment, Type [Domain]
Capital leased assets, gross	6,600,000	1,000,000	500,000	200,000	8,200,000
Less: Accumulated depreciation					6,900,000
Total					1,300,000

Reporting Entity [Axis]	0000771497 http://www.sec.gov/CIK				
Period [Axis]	Property, Plant and Equipme...				
	2015-10-31				
Property, Plant and Equipment [Line Items]	Transportation equipment	Machinery and other equipment	Furniture and fixtures	Computer equipment and software	Property, Plant and Equipment, Type [Domain]
Capital leased assets, gross	6,600,000	1,000,000	500,000	200,000	8,300,000
Less: Accumulated depreciation					6,600,000
Total					1,700,000

* Note that apparently this disclosure has an error; the 2016 gross total does not add up.

ABM INDUSTRIES INC /DE/

<http://www.sec.gov/Archives/edgar/data/771497/000162828016022122/0001628280-16-022122-index.htm>

Additional examples for this disclosure:

Preliminary Estimated Fair Value of Acquisition Roll Up (No rules Yet)

Name: disclosures:

Description: Amounts recognized as of the acquisition date for each major class of assets acquired and liabilities assumed. Disclosure of the amounts recognized as of the acquisition date for each major class of assets acquired and liabilities assumed.

Level 3 Disclosure Text Block: us-

gaap:ScheduleOfRecognizedIdentifiedAssetsAcquiredAndLiabilitiesAssumedTableTextBlock

The following table summarizes the estimated fair value of the assets acquired and liabilities assumed in the acquisition (in thousands):

	Preliminary Allocations as of December 31, 2015	Adjustments	Final Allocations as of March 31, 2016
Land	\$ 25,264	\$ 269	\$ 25,533
Buildings and improvements	34,853	(3,100)	31,753
Furniture, fixtures, and equipment	3,883	2,831	6,714
	<u>\$ 64,000</u>	<u>\$ —</u>	<u>\$ 64,000</u>

Level 4 Disclosure Detail: us-

gaap:BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedNet

Reporting Entity [Axis]	0001574085 http://www.sec.gov/CIK		
Business Acquisition [Axis]	St. Thomas, USVI Ritz-Carlton [Member]		
	Period [Axis]		
Business Acquisition [Line Items]	2016-01-01/2016-03-31	2015-12-31	
Preliminary estimated fair value of acquisition			
Land	25,533,000	25,264,000	
Land adjustments	269,000		
Buildings and improvements	31,753,000	34,853,000	
Buildings and improvement adjustments	(3,100,000)		
Furniture, fixtures, and equipment	6,714,000	3,883,000	
Furniture, fixtures, and equipment adjustments	2,831,000		
Assets acquired, liabilities assumed, net	64,000,000	64,000,000	
Consideration adjustment	0		

* NOTE: This representation does not seem correct.

Ashford Hospitality Prime, Inc.

<http://www.sec.gov/Archives/edgar/data/1574085/000157408517000016/0001574085-17-000016-index.htm>

<https://www.sec.gov/Archives/edgar/data/1574085/000157408517000016/ahp-20161231.xml>

Rent Expense under Operating Leases Set/Hierarchy (**No rules yet**)

Name: disclosures:

Description: Disclosure of rental expense from operating leases for each period for which an income statement is presented with separate amounts for minimum rentals, contingent rentals, and sublease rentals.

Level 3 Disclosure Text Block: us-gaap:ScheduleOfRentExpenseTableTextBlock

Rent expense under the operating leases mentioned above was as follows (in thousands):

	Fiscal years ended March 31,		
	2016	2015	2014
Rent expense	\$ 1,628	\$ 2,091	\$ 2,152

Level 4 Disclosure Detail: us-gaap:LeaseAndRentalExpense

Reporting Entity [Axis]	0000880807 http://www.sec.gov/CIK		
Period [Axis]			
Implied [Line Items]	2015-04-01/2016-03-31	2014-04-01/2015-03-31	2013-04-01/2014-03-31
Commitments And Contingencies Disclosure [Abstract]			
Rent expense	1,628,000	2,091,000	2,152,000

AMERICAN SUPERCONDUCTOR CORP /DE/

<http://www.sec.gov/Archives/edgar/data/880807/000156459016020115/0001564590-16-020115-index.htm>

<https://www.sec.gov/Archives/edgar/data/880807/000156459016020115/amsc-20160331.xml>

Amortization Expense of Finite-lived Intangible Assets Set/Hierarchy (**No rules yet**)

Name: disclosures:

Description: Disclosure of amortization expense from finite-lived intangible assets for each period for which an income statement is presented.

Level 3 Disclosure Text Block: us-

gaap:FiniteLivedIntangibleAssetsAmortizationExpenseTableTextBlock

	Year Ended December 31, 2016	Year Ended December 31, 2015	Year Ended December 31, 2014
Amortization expense	\$ 693	\$ 722	\$ 1,047

Level 4 Disclosure Detail: us-gaap:AmortizationOfIntangibleAssets

Reporting Entity [Axis]	0001438231 http://www.sec.gov/CIK		
	Period [Axis] ▼		
Implied [Line Items]	2016-01-01/2016-12-31	2015-01-01/2015-12-31	2014-01-01/2014-12-31
Goodwill And Intangible Assets Disclosure [Abstract]			
Amortization expense	693,000	722,000	1,047,000

Digimarc CORP

<http://www.sec.gov/Archives/edgar/data/1438231/000156459017002248/dmrc-20161231.xml>

Amortization Expense of Finite-lived Intangible Assets, by Major Class Set/Hierarchy/Disaggregation (**No rules yet**)

Name: disclosures:

Description: Disclosure of amortization expense from finite-lived intangible assets for each period for which an income statement is presented. (Same as above but provided by major class of finite-lived intangible asset.)

Level 3 Disclosure Text Block: us-

gaap:FiniteLivedIntangibleAssetsAmortizationExpenseTableTextBlock

Amortization expense relating to intangible assets was as follows:

	For the Year Ended December 31,		
	2016	2015	2014
	(in millions)		
Amortizable intangible assets:			
Member relationships	\$ 1.4	\$ 4.1	\$ 13.9
Affinity relationships	8.6	33.2	41.1
Proprietary databases and systems	0.4	0.5	0.5
Trademarks and tradenames	1.3	2.4	2.6
Patents and technology	1.0	2.0	3.1
Covenants not to compete	0.1	0.2	0.3
	<u>\$ 12.8</u>	<u>\$ 42.4</u>	<u>\$ 61.5</u>

Level 4 Disclosure Detail: us-gaap:AmortizationOfIntangibleAssets

Reporting Entity [Axis]		0001404624 http://www.sec.gov/CIK		
		Period [Axis]		
Finite Lived Intangible Assets [Line Items]	Finite Lived Intangible Assets, Major Class Name	2016-01-01/2016-12-31	2015-01-01/2015-12-31	2014-01-01/2014-12-31
Amortization expenses		12,800,000	42,400,000	61,500,000
	Member relationships	1,400,000	4,100,000	13,900,000
	Affinity relationships	8,600,000	33,200,000	41,100,000
	Proprietary databases and systems	400,000	500,000	500,000
	Trademarks and trade names	1,300,000	2,400,000	2,600,000
	Patents and technology	1,000,000	2,000,000	3,100,000
	Covenants not to compete	100,000	200,000	300,000

AFFINION GROUP HOLDINGS, INC.

<http://www.sec.gov/Archives/edgar/data/1404624/000156459017005848/aghi-20161231.xml>

Accumulated Other Comprehensive Income (Loss) Components Roll Up **(No rules yet, no disclosure yet)**

us-gaap:ScheduleOfAccumulatedOtherComprehensiveIncomeLossTableTextBlock

The components of accumulated other comprehensive loss are summarized in the following table.

	Balance at July 31,	
	2016	2015
	(in thousands)	
Unrealized net foreign currency translation losses	\$ (2,176)	\$ (1,738)
Unrealized net investment gains on available for sale investments	33	12
Total accumulated other comprehensive loss	<u>\$ (2,143)</u>	<u>\$ (1,726)</u>

Reporting Entity [Axis]	0000809933 (http://www.sec.gov/CIK)	
	Period [Axis]	
Shareholders' Equity [Abstract]	2016-07-31	2015-07-31
Shareholders' Equity [Abstract]		
Other Comprehensive Loss, Net of Tax [Abstract]		
Unrealized net foreign currency translation losses	(2,176,000)	(1,738,000)
Unrealized net investment gains on available for sale investments	33,000	12,000
Total accumulated other comprehensive loss	(2,143,000)	(1,726,000)
Report Element		
Properties		Occurrences
Period type	AS OF (instant)	
Data Type	Monetary (xbrli:monetaryItemType)	
Name	us-gaap:AccumulatedOtherComprehensiveIncomeLossNetOfTax	
ID	us-gaap_AccumulatedOtherComprehensiveIncomeLossNetOfTax	

ECOLOGY & ENVIRONMENT INC (0000809933)

<http://www.sec.gov/Archives/edgar/data/809933/000114036116086821/0001140361-16-086821-index.htm>

Regulatory Assets Components Roll Up (No rules yet, no disclosure yet)

us-gaap:ScheduleOfRegulatoryAssetsTextBlock

Regulatory assets, net of amortization, comprise:		
<i>(in thousands)</i>	December 31, 2016	December 31, 2015
Postretirement benefit obligation	\$ 186	\$ 329
Deferred income taxes	431	446
Expense of rate and regulatory proceedings	116	616
Debt issuance costs	1,648	1,747
Goodwill	310	318
Deferred acquisition and franchise costs	683	720
	<u>\$ 3,374</u>	<u>\$ 4,176</u>