

ABC Company, Inc.
 Financial Highlights
 (in US Dollars)

	2010	2009	2008	2007	2006
Revenues, Net	4,000	5,000	4,000	4,000	4,000
Income (Loss) from Continuing Operations	500	-4,000	-4,000	-4,000	-4,000
Net Income (Loss) (b)	500	-4,000	-4,000	-4,000	-4,000
Cash Flow Provided by (used in) Operating Activities, Net	-1,000	4,000	0	0	0
Capital Additions	1,000	650	550	450	350
Average Number of Employees (a)	300	250	250	240	220

COMMENTS:

(a). GENERAL: This is a footnote making general comments.

(b). RESTATEMENT: This is a footnote relating to a restatement.

NOTE: The current task is to get the XBRL working the way that it needs to work between the pieces of this prototype financial report. After that is complete, the next task will be to get the financial report to make more sense from a financial reporting perspective. The ultimate goal is to have a high quality model financial from both an XBRL and financial reporting perspective. (i.e. I realize that the report is not correct from a financial reporting perspective at this point, I will get there.)

NOTE: One goal of this prototype is to articulate to certified public accountants and chartered accountants the issues and options they have when expressing financial information in XBRL in order that they understand the options they have available and the differences (pros and cons) between the options.

NOTE: One missing issue is how to distinguish between continuing and discontinued operations. That will be incorporated eventually.

POINT: A taxonomy modeled well from a data perspective can yield a good document-type rendering.

POINT: Detailed information and summary information (whatever they may be about and wherever one might choose to present them) need to be tied together from a data perspective.

POINT: Restatement, reclassified, reissued are financial reporting use cases which must be addressed.

POINT: The data integrity of all computations must be proven to be correct (roll ups, roll forwards, dimensional aggregations, etc).

POINT: The sequence or ordering of a financial statement can be articulated using the definition and/or presentation linkbases (rather than extended links).

The accompanying notes are an integral part of these financial statements.

ABC Company, Inc.
Consolidated Balance Sheets
(in US Dollars)

	<u>As of December 31,</u>	
	<u>2010</u>	<u>2009</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	1,000	1,000
Receivables, Net of allowance of 1,000 and 1,000 in 2010 and 2009, respectively	1,000	1,000
Inventory	1,000	1,000
Prepaid Expenses	500	500
Investments, at Cost	500	500
Other Assets, Current	1,000	1,000
	<hr/>	<hr/>
Assets, Current	5,000	5,000
Noncurrent Assets		
Land	1,000	1,000
Buildings, Net	1,000	1,000
Furniture and Fixtures, Net	1,000	1,000
Other Property, Plant, and Equipment, Net	1,000	1,000
Investment in Affiliates	0	0
Other Assets, Noncurrent	3,000	1,000
	<hr/>	<hr/>
Assets, Noncurrent	7,000	5,000
	<hr/>	<hr/>
Assets	12,000	10,000
LIABILITIES AND EQUITY		
Current Liabilities		
Payables and Accruals	3,000	3,000
Long-Term Debt, Current	1,000	1,000
Other Liabilities, Current	1,000	1,000
	<hr/>	<hr/>
Liabilities, Current	5,000	5,000
Noncurrent Liabilities		
Long-Term Debt, Noncurrent	500	500
Other Liabilities, Noncurrent	500	500
	<hr/>	<hr/>
Liabilities, Noncurrent	1,000	1,000
Equity		
Class A Preferred Stock; \$1 par value, authorized 10,000 shares; 10,000 shares issued; 3,000 shares outstanding; liquidation preference	1,000	500
Class B Preferred Stock; \$1 par value, authorized 10,000 shares; 10,000 shares issued; 3,000 shares outstanding; liquidation preference	1,000	500
Class A Common Stock; \$1 par value, authorized 10,000 shares; 10,000 shares issued; 3,000 shares outstanding	500	500
Class B Common Stock; \$1 par value, authorized 10,000 shares; 10,000 shares issued; 3,000 shares outstanding	500	500
Additional Paid in Capital	2,000	1,000
Retained Earnings (Accumulated Losses)	1,000	1,000
	<hr/>	<hr/>
Equity	6,000	4,000
	<hr/>	<hr/>
Liabilities and Equity	12,000	10,000

The accompanying notes are an integral part of these financial statements.

ABC Company, Inc.
Consolidated Income Statements
(in US Dollars)

	<u>For Year Ended December 31,</u>	
	<u>2010</u>	<u>2009</u>
Revenues, Net	4,000	5,000
Cost of Sales	-1,000	-6,000
Gross Profit (Loss)	3,000	-1,000
Operating Expenses	-1,000	-1,000
Operating Income	1,000	1,000
Operating Income (Loss)	3,000	-1,000
Interest Expense (Income)	1,000	1,000
Other Nonoperating Expenses (Income)	1,000	1,000
Income (Loss) from Continuing Operations Before Income Taxes	1,000	-3,000
Income Tax Expense (Benefit)	500	1,000
Income (Loss) from Continuing Operations	500	-4,000
Income (Loss) from Discontinued Operations, Net	0	0
Net Income (Loss)	500	-4,000
Earnings per share:		
Basic	0.08	0.67
Weighted Average Number of Common Shares	6,000	6,000

The accompanying notes are an integral part of these financial statements.

ABC Company, Inc.
Consolidated Cash Flow Statement
(in US Dollars)

	<u>For Year Ended December 31,</u>	
	<u>2010</u>	<u>2009</u>
Cash Flow Provided by (used in) Operating Activities, Net		
Proceeds from Collection of Revenues	1,000	6,000
Payments of Operating Expenses	-1,000	-1,000
Payments of Interest	-1,000	-1,000
	<hr/>	<hr/>
Cash Flows Provided by (used in) Operating Activities, Net	-1,000	4,000
Cash Flow Provided by (used in) Investing Activities, Net		
Payments for Purchases of Property, Plant, and Equipment	-1,000	-1,000
Proceeds from Sale of Property Plant and Equipment	1,000	1,000
	<hr/>	<hr/>
Cash Flows Provided by (used in) Investing Activities, Net	0	0
Cash Flow Provided by (used in) Financing Activities, Net		
Payments of Long-Term Debt	-1,000	-1,000
Proceeds from Additional Long-Term Debt	1,000	1,000
	<hr/>	<hr/>
Cash Flow Provided by (used in) Financing Activities, Net	0	0
Cash Flow, Net	-1,000	4,000
Cash and Cash Equivalents, Beginning Balance	<hr/>	<hr/>
	1,000	-3,000
Cash and Cash Equivalents, Ending Balance	<hr/> 0	<hr/> 1,000

The accompanying notes are an integral part of these financial statements.

ABC Company, Inc.
Consolidated Statement of Changes in Equity
(in US Dollars, except for shares)

	Preferred Stock (Shares)	Common Stock (Shares)	Preferred Stock	Common Stock	Additional Paid in Capital	Retained Earnings (Accumulated Losses)	Equity
Balance at December 31, 2008	6,000	6,000	0	1,000	0	0	1,000
Net Income (Loss)						-4,000	-4,000
Dividends Paid						-1,000	-1,000
Preferred Stock Issued	7,000		1,000				1,000
Common Stock Issued		5,000		1,000	1,000		2,000
Stock Options Exercised		6,000		1,000			1,000
Preferred Stock Buybacks	-6,000		-1,000		-1,000		-2,000
Other Increase (Decrease)	-1,000	-11,000	1,000	-2,000	1,000	6,000	6,000
Balance at December 31, 2009, Previously Reported	6,000	6,000	1,000	1,000	1,000	1,000	4,000
Correction of an Error						500	500
Change in Accounting Policy						-500	-500
Balance at December 31, 2009, Restated	6,000	6,000	1,000	1,000	1,000	1,000	4,000
Net Income (Loss)						500	500
Dividends paid						-1,000	-1,000
Preferred Stock Issued	7,000		1,000				1,000
Common Stock Issued		5,000		1,000	1,000		2,000
Stock Options Exercised		6,000		1,000			1,000
Preferred Stock Buybacks	-6,000		-1,000		-1,000		-2,000
Other Increase (Decrease)	-1,000	-11,000	1,000	-2,000	1,000	500	500
Balance at December 31, 2010	6,000	6,000	2,000	1,000	2,000	1,000	6,000

Classes of Preferred Stock

Class	Par Value	Share Subscriptions	Shares Authorized	Shares Issued	Shares Outstanding	Amount 2010	Amount 2009
company:ClassAPreferredStockMember	1	10000	10000	10000	3000	1,000	500
company:ClassBPreferredStockMember	1	10000	10000	10000	3000	1,000	500
Total all Classes					6000	2,000	1,000

Classes of Common Stock

Class	Par Value	Share Subscriptions	Shares Authorized	Shares Issued	Shares Outstanding	Amount 2010	Amount 2009
company:ClassACommonStockMember	1	10000	10000	10000	3000	500	500
company:ClassBCommonStockMember	1	10000	10000	10000	3000	500	500
Total all Classes					6000	1,000	1,000

NOTE: Currently the shares columns (first and second columns) reconciles total shares for each class of stock. This should reconcile by each class of share.

NOTE: The balance of each year ties to the balance sheet. The share totals ties to the detailed reconciliation of preferred and common shares.

NOTE: The schedules of preferred and common stock detailed information is a 'data centric' presentation of the exact same information which is disclosed parenthetically on the balance sheet. While the information is typically not presented this way (a) it could be and (b) modeling the information this way does not preclude disclosing the information parenthetically. Regardless of how the information is presented, the data model of the information should be correctly modeled (i.e. all things which should tie together do tie together).

The accompanying notes are an integral part of these financial statements.

ABC Company, Inc.
Notes to the Consolidated Financial Statements
December 31, 2010 and 2009

NOTE 1. GENERAL

Nature of Business

The consolidated financial statements include the accounts of ABC Company, Inc. and its subsidiaries, all wholly owned. All significant intercompany balances and transactions have been eliminated in consolidation.

Reclassification of Financial Statement Items

Some prior period classifications have been changed to conform to current period classifications.

Number of Employees

The entity had 300 and 250 employees in 2010 and 2009, respectively.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the more significant accounting policies of ABC Company, Inc.

Cash and Cash Equivalents Policies

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Receivables Policies

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Inventories Policies

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Investments Policies

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Prepaid Expenses Policies

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Property, Plant and Equipment Policies

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Measurement Basis

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Depreciation Method

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Estimated Useful Life

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Other Assets Policies

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The accompanying notes are an integral part of these financial statements.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Payables and Accruals Policies

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Debt Policies

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Long-Term Debt

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Other Liabilities Policies

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Equity Policies

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Common Stock

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Preferred Stock

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Additional Paid in Capital

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Retained Earnings (Accumulated Losses)

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Income Taxes Policies

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Other Accounting Policies

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NOTE 3. CASH EQUIVALENTS AND INVESTMENTS

Cash and Cash Equivalents Disclosures

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Details of Cash and Cash Equivalents

	<u>As of December 31,</u>	
	<u>2010</u>	<u>2009</u>
Cash, Unrestricted	250	250
Cash, Restricted	250	250
Petty Cash	250	250
Other Cash and Cash Equivalents	250	250
Total	<u>1,000</u>	<u>1,000</u>

Reconciliation of Cash

The following is a reconciliation of cash and cash equivalents reported on the balance sheet to cash and cash equivalents reported on the cash flow statement:

	<u>2010</u>	<u>2009</u>
Cash and Cash Equivalents, per Balance Sheet	1,000	1,000
Reconciling Item A	-500	500
Reconciling Item B	-500	-500
Cash and Cash Equivalents, per Cash Flow Statement	<u>0</u>	<u>1,000</u>

Investments

The following is detail of the portfolio of investments of the company:

<u>Shares</u>	<u>Description</u>	<u>Moody's Rating</u>	<u>S & P Rating</u>	<u>Value</u>
2010				
SHORT-TERM INVESTMENTS				
United States				
USA				
	gaap:InvestmentInGovernmentalEntitiesMember			
	gaap:USFederalGovernmentMember			
10	company:TreasuryBills3.4712010Member	gaap:APlusPlusPlusMember	gaap:AAAMember	250
10	company:TreasuryBills3.3712011Member	gaap:APlusPlusPlusMember	gaap:AAAMember	250
Total Investments 2010				<u>500</u>

<u>Shares</u>	<u>Description</u>	<u>Moody's Rating</u>	<u>S & P Rating</u>	<u>Value</u>
2009				
SHORT-TERM INVESTMENTS				
United States				
USA				
	gaap:InvestmentInGovernmentalEntitiesMember			
	gaap:USFederalGovernmentMember			
10	company:TreasuryBills3.4712010Member	gaap:APlusPlusPlusMember	gaap:AAAMember	250
10	company:TreasuryBills3.3712011Member	gaap:APlusPlusPlusMember	gaap:AAAMember	250
Total Investments 2009				<u>500</u>

The accompanying notes are an integral part of these financial statements.

NOTE 4. RECEIVABLES

Receivables Disclosures

Sed eu nibh. Fusce vitae mi. Sed dapibus venenatis ipsum. Sed in purus. Class aptent taciti sociosqu ad litora torquent per conubia nostra, per inceptos hymenaeos.

Notes Receivable Disclosure

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Other Receivables Disclosure

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Receivables Details

Details of Receivables, by Component

	<u>As of December 31,</u>	
	<u>2010</u>	<u>2009</u>
Trade Receivables, Net	500	500
Finance Lease Receivables, Net	400	400
Other Receivables, Net	100	100
Receivables, Net	<u>1,000</u>	<u>1,000</u>

Details of Receivables, by Current/Noncurrent

	<u>As of December 31,</u>	
	<u>2010</u>	<u>2009</u>
Receivables, Net, Current	1,000	1,000
Receivables, Net, Noncurrent	0	0
Receivables, Net	<u>1,000</u>	<u>1,000</u>

Details of Receivables, by Gross/Net

	<u>As of December 31,</u>	
	<u>2010</u>	<u>2009</u>
Receivables, Gross	2,000	2,000
LESS: Allowance for Doubtfull Accounts	1,000	1,000
Receivables, Net	<u>1,000</u>	<u>1,000</u>

KEY POINT: The point here is that sometimes the same total is aggregated in multiple ways.

NOTE 5. INVENTORIES

Inventories Disclosures

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Description of Inventory Components

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Description of Calculation of Net Realizable Value

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NOTE 6. PREPAID EXPENSES

Prepaid Expenses Disclosures

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NOTE 7. PROPERTY, PLANT AND EQUIPMENT

Property, Plant, and Equipment Disclosures

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Financing Type Leases

	<u>As of December 31,</u>	
	<u>2010</u>	<u>2009</u>
Property, Plant, and Equipment Under Finance Type Leases	10,000	10,000
Property, Plant, and Equipment, Net, Pro forma	10,000	10,000

NOTE 7. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

Roll Forward of Property, Plant and Equipment

	Land	Buildings, Net	Furniture and Fixtures, Net	Other Property, Plant, and Equipment, Net	Property, Plant, and Equipment, Net
Balance at December 31, 2008	1,000	1,000	1,000	1,000	4,000
Additions	1,000	1,000	1,000	1,000	4,000
Disposals	-1,000	-1,000	-1,000	-1,000	-4,000
Translation Difference	0	0	0	0	0
Other Increase (Decrease)	0	0	0	0	0
Balance at December 31, 2009	1,000	1,000	1,000	1,000	4,000
Additions	1,000	1,000	1,000	1,000	4,000
Disposals	-1,000	-1,000	-1,000	-1,000	-4,000
Translation Difference	0	0	0	0	0
Other Increase (Decrease)	0	0	0	0	0
Balance at December 31, 2010	1,000	1,000	1,000	1,000	4,000

Disclosure of Leaseholds

The following is a summary of leasehold land and buildings as of December 31, 2010 and 2009:

Leasehold	Location	Description	Tenure	Tenure Start Date	Land Area	2010 Value (at Cost)	2009 Value (at Cost)
company:LeaseholdAMember	Tacoma, Washington	Warehouse	Fifteen year lease	2000-01-01	1,000	5,000	4,000
company:LeaseholdBMember	Seattle, Washington	Warehouse	Twenty year lease	2000-01-01	100,000	50,000	40,000
				Total	101,000	55,000	44,000

NOTE 8. OTHER ASSETS

Other Assets Disclosures

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Other Current Assets Disclosures

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Other Noncurrent Assets Disclosures

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The accompanying notes are an integral part of these financial statements.

NOTE 9. PAYABLES AND ACCRUALS

Payables and Accruals Disclosures

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Accounts Payable Disclosures

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Accrued Interest Payable Disclosures

Etiam ipsum orci, gravida nec, feugiat ut, malesuada quis, mauris. Etiam porttitor. Ut venenatis, velit a accumsan interdum, odio metus mollis mauris, non pharetra augue arcu eu felis. Ut eget felis. Mauris leo nulla, sodales et, pharetra quis, fermentum nec, diam. Maecenas eget metus. Donec ultricies risus non dui.

Accrued Expenses Disclosures

Ut venenatis, velit a accumsan interdum, odio metus mollis mauris, non pharetra augue arcu eu felis. Ut eget felis. Mauris leo nulla, sodales et, pharetra quis, fermentum nec, diam. Maecenas eget metus. Donec ultricies risus non dui.

Other Payables and Accruals Disclosures

Etiam porttitor. Ut venenatis, velit a accumsan interdum, odio metus mollis mauris, non pharetra augue arcu eu felis. Ut eget felis. Mauris leo nulla, sodales et, pharetra quis, fermentum nec, diam. Maecenas eget metus. Donec ultricies risus non dui.

Details of Payables and Accruals

	<u>As of December 31,</u>	
	<u>2010</u>	<u>2009</u>
Accounts Payable	1,000	1,000
Accrued Expenses	1,000	1,000
Accrued Interest Payable	1,000	1,000
Other Payables and Accruals	0	0
Payables and Accruals, Total	<u>3,000</u>	<u>3,000</u>

NOTE 10. DEBT

Debt Disclosures

Ut venenatis, velit a accumsan interdum, odio metus mollis mauris, non pharetra augue arcu eu felis. Ut eget felis. Mauris leo nulla, sodales et, pharetra quis, fermentum nec, diam. Maecenas eget metus. Donec ultricies risus non dui.

Long-Term Debt Disclosures

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Debt Details

	<u>As of December 31,</u>	
	<u>2010</u>	<u>2009</u>
Secured	750	750
Unsecured	250	250
Subordinated	250	250
Other	250	250
	<hr/>	
Long-Term Debt	1,500	1,500

Maturities

Current	1,000
2012	0
2013	0
2014	0
2015	0
Thereafter	500
	<hr/>
Long-Term Debt	1,500

Debt Instruments

	<u>As of December 31,</u>	
	<u>2010</u>	<u>2009</u>
Debt Instrument A in metus augue, euismod nec, luctus eu, egestas sed	500	500
Debt Instrument B luctus eu, egestas sed	500	500
Debt Instrument C velit lobortis dictum. In metus augue, euismod nec, luctus eu	500	500
	<hr/>	
Long-Term Debt	1,500	1,500
Long-Term Debt, Current	1,000	1,000
	<hr/>	
Long-Term Debt, Noncurrent	500	500

POINT: Note that total Long-Term Debt is broken out in several different ways: by class of debt instrument, by maturity, and by debt instrument. This is done in two different and potentially inconsistent ways: by creating concepts (for the classes and maturities) and using dimensions to a concept (for debt instruments). Is this inconsistency appropriate? When a reporting entity is creating an extension, how do they know which approach to use?

NOTE 11. OTHER LIABILITIES

Other Liabilities Disclosures

Class aptent taciti sociosqu ad litora torquent per conubia nostra, per inceptos hymenaeos.

Other Current Liabilities Disclosures

Sed eu nibh. Fusce vitae mi. Sed dapibus venenatis ipsum. Sed in purus.

Other Noncurrent Liabilities Disclosures

Sed eu nibh. Fusce vitae mi. Sed dapibus venenatis ipsum. Sed in purus. Class aptent taciti sociosqu ad litora torquent per conubia nostra, per inceptos hymenaeos.

The accompanying notes are an integral part of these financial statements.

NOTE 12. EQUITY

Equity Disclosures

Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Integer sit amet diam ac nibh consequat vestibulum. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh.

Preferred Stock Disclosures

Praesent id mauris. Sed dapibus dui quis lectus. Donec id sem. Integer sit amet diam ac nibh consequat vestibulum. Sed eget augue malesuada quam adipiscing mattis.

Common Stock Disclosures

Aliquam viverra risus vitae ante. Sed rhoncus mi in wisi. Nullam nibh dui, molestie vitae, imperdiet non, ornare at, elit. Aenean nec justo.

Additional Paid-in Capital Disclosures

Suspendisse et lorem eu risus convallis placerat. Suspendisse potenti. Donec malesuada lorem id mi. Nunc ut purus ac nisl tempus accumsan.

Retained Earnings (Accumulated Losses) Disclosures

Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum.

Shares Authorized

The following is a summary of shares authorized for each class of preferred and common stock which was outstanding as of December 31:

	<u>As of December 31,</u>	
	<u>2010</u>	<u>2009</u>
Authorized:		
Preferred Stock:		
company:ClassAPreferredStockMember	10,000	5,000
company:ClassBPreferredStockMember	10,000	5,000
Common Stock:		
company:ClassACommonStockMember	10,000	10,000
company:ClassBCommonStockMember	10,000	10,000

NOTE 13. INCOME TAXES

Income Taxes Disclosures

Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Integer sit amet diam ac nibh consequat vestibulum. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh.

Current and Deferred Portion of Income Tax Expense (Benefit)

The following is a breakdown of income tax expense into their current and deferred portions:

	<u>As of December 31,</u>	
	<u>2010</u>	<u>2009</u>
CURRENT		
Foreign	200	250
Domestic	50	250
	<u>Current</u>	<u>500</u>
DEFERRED		
Foreign	200	250
Domestic	50	250
	<u>Deferred</u>	<u>500</u>
Income Tax Expense (Benefit)	<u>500</u>	<u>1,000</u>

NOTE 14. SUBSEQUENT EVENTS

The following is a summary of subsequent events for the company:

Description of subsequent event number 1 which relates to the loss of an uncollectable receivable. Aliquam viverra risus vitae ante. Sed rhoncus mi in wisi. Nullam nibh dui, molestie vitae, imperdiet non, ornare at, elit. Aenean nec justo. Aliquam viverra risus vitae ante. Sed rhoncus mi in wisi. Nullam nibh dui, molestie vitae, imperdiet non, ornare at, elit. Aenean nec justo. The event occurred on 2011-01-15.

Description of subsequent event number 2 which relates to the purchase of a business. Etiam viverra neque non sem. Nullam lacinia sem. Duis sapien diam, dapibus sed, dictum quis, interdum ac, erat. Suspendisse urna. Proin non mauris. Proin sed odio. Phasellus sagittis orci quis orci. Aliquam erat volutpat. Mauris commodo ultrices elit. Sed id orci. In ultrices urna volutpat wisi. The event occurred on 2011-01-20.

NOTE 15. BUSINESS SEGMENTS

The following is information about the business segments:

2010

	Business Segment One	Business Segment Two	Eliminations	Consolidated
REVENUES				
External Sales	2,000	2,000	0	4,000
Inter-segment sales	1,000	1,000	-2,000	0
Revenue, Net	3,000	3,000	-2,000	4,000
RESULT				
Segment result	2,000	2,000	-1,000	3,000
Unallocated Corporate Expenses				2,000
Income (Loss) from Continuing Operations				500
Income (Loss) from Affiliates				-1,000
Income (Loss) from Investments				1,000
Income (Loss) from Continuing Operations Before Income Taxes				1,000
Income Tax Expense (Benefit)				-500
Net Income (Loss)				500
BALANCE SHEET				
Assets				
Segment Assets	5,000	5,000	-2,000	8,000
Investment in Affiliates				0
Unallocated Corporate Assets				4,000
Consolidated Assets				12,000
Liabilities				
Segment Liabilities	3,000	3,000	-2,000	4,000
Unallocated Corporate Liabilities				2,000
Consolidated Liabilities				6,000
OTHER INFORMATION				
Depreciation	250	250	0	500
Amortisation	250	250	0	500
Depreciation and Amortisation	500	500	0	1,000
Capital Additions	750	750	-500	1,000
Impairment Losses (Reversals) Recognized in Income	2,000	2,000	-3,000	1,000
Number of employees at end of year	200	100		300

QUESTION: The concepts Segmental Assets and Segmental Liabilities are distinct concepts. I am wondering if these should be dimensions of Assets/Liabilities. It seems like the answer is no because you have both consolidated Assets and consolidated Segmental Assets.

NOTE 16. RELATED PARTY TRANSACTIONS

The following is a summary of related party of the company and transactions with those related parties:

Related Parties

Name of Related Party	Type of Relationship	Nature of Relationship
company:RelatedParty1Member	Parent	This is other descriptive information about the relationship.
company:RelatedParty2Member	JointVenture	This is other descriptive information about the relationship.

Transactions with Related Parties

Party	Transaction Description	Pricing Policy	Amount
company:RelatedParty1Member	Transaction 1 description	Cost	1000
company:RelatedParty1Member	Transaction 2 description	Cost	1000
company:RelatedParty2Member	Transaction 1 description	Cost	1000
company:RelatedParty2Member	Transaction 2 description	Cost	1000

NOTE 17. DIRECTOR COMPENSATION

The following is a summary of director compensation:

Name of Director	Salary	Bonus	Director Fee	Total Salary, Bonus, Directors Fee	Fair Value of Options Granted
company:Director1Member	1,000	1,000	1,000	3,000	1,000
company:Director2Member	1,000	1,000	1,000	3,000	1,000
gaap:AllDirectorsDomain	2,000	2,000	2,000	6,000	2,000

QUESTION: Notice how the director comes from the 'company' and the total comes from 'gaap'. The higher in the chain of taxonomies the more comparability which will exist. What is the appropriate level to define the Measure (dimension) Director Name [Measure]?

NOTE 18. SHARE OWNERSHIP PLANS

company:ShareOwnershipPlan1Member

These are the description, general conditions, and terms of share ownership plan 1. Fusce tristique posuere ipsum. Nulla facilisi. Aliquam viverra risus vitae ante. Sed rhoncus mi in wisi. Nullam nibh dui, molestie vitae, imperdiet non, ornare at, elit. Aenean nec justo. Vestibulum ante ipsum primis in faucibus orci luctus et ultrices posuere cubilia Curae; Duis sodales.

Awards:

Type	Outstanding 2009	Granted	Forfeited	Exercised	Expired	Outstanding 2010
company:ShareOwnershipPlan1Member	0	4,000	-1,000	-1,000	-1,000	1,000

NOTE 19. OTHER MATTERS

Sales Analysis

The following is an analysis of revenue for the company for the period ended December 31, 2010. The analysis shows sales by customer ID for the company and for the consolidated total. Note that all sales are after elimination of inter-segment transactions.

Customer ID	2010
company:CustomerAMember	2,000
company:CustomerBMember	1,000
company:CustomerCMember	1,000
Revenues, Net (All Customers)	<u>4,000</u>

POINT: Note that total revenues is shown in three places in this report: here in the sales analysis, on the income statement, and on the business segment breakdown. In all three places this is the SAME CONCEPT. Yet each has different detailed items aggregating into the total. The relation between the detail and summary information must be created correctly.

Variance Analysis

The following is an analysis of the variance in gross profit for the period ended December 31, 2010 for actual versus budgeted amounts. Budgeted and variance information is unaudited.

	For Year Ended December 31,		
	Actual	Budgeted	Variance
Revenues, Net	4,000	4,005	5
Cost of Sales	-1,000	-999	1
Gross Profit (Loss)	<u>3,000</u>	<u>3,006</u>	<u>6</u>

QUESTION: What is the appropriate approach to differentiating audited and unaudited information within an XBRL business report? Is there a need to differentiate it?

The accompanying notes are an integral part of these financial statements.