Model/Reference Implementation (Permitted) Financial Integrity

http://www.xbrlsite.com/US-GAAP-2011/ReferenceImplementation/2012-01-15/abc-20101231.xml

(http://www.xbrlsite.com/US-GAAP-2011/ReferenceImplementation/2012-01-15/Landing.html)

XBRL US Consistency Checks:

Passes all the XBRL US Consistency Suite tests, per Campbell Pryde (he ran this through the consistency suite for me)

As a demonstration, I created an XBRL Formula which checks to be sure that the authorized shares of common stock is greater than the issued and outstanding shares. See the validation results below.

ID	Explaination	
tock)		
${\tt ASSERTION_AuthorizedGreaterThanIssued_Consist} \\ {\tt ency}$	\$v:VARIABLE_CommonS	tockSharesIssued < \$v:VARIABLE_CommonStockSharesAuthorized
Validation results:		
Validation results: ASSERTION_AuthorizedGreaterThanIssued_Consistency (evaluation 1)	satisfied	The value of the element in your XBRL submission matches the expected result of the formula.

XBRL Cloud Validation:

This passes XBRL Cloud validation with: 0 errors, 0 warnings, 18 inconsistencies, 0 best practice, or 0 information validation items. The 18 inconsistencies are due to stray XBRL calculations.

XBRL Cloud Validation Report http:;;www.xbrlsite.com;US-GAAP-2011;ReferenceImplementation;2011-03-15;abc-20101231.xml 2011-03-12T04;33:34.657+0000

Back to Report Summary

Validation Summary

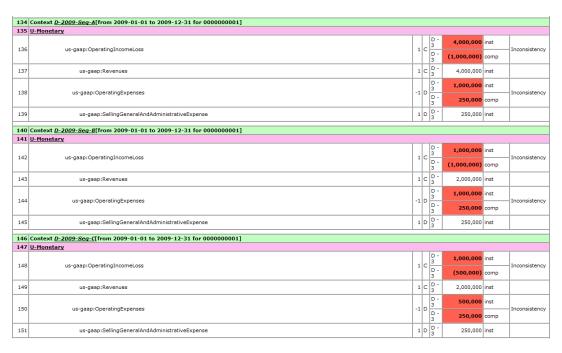
Se	everity	Count
	Error	0
	Warning	0
	Inconsistency	18
	Best Practice	0
	Information	0
	Total	18

Calculation inconsistencies:

Caused by prior period adjustment

22 0	22 Context <u>I-2009-Origional[</u> at 2009-12-31 for 0000000001]						
23 및	J-Monetary						
24	24 us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest	1	:) - 3	39,000,000		Inconsistency
24		1) - 3	36,000,000		Inconsistency
3.5		1	:) - 3	36,000,000		Inconsistency
25	25 us-gaap:StockholdersEquity 1				7,000,000		inconsistency
26	us-gaap:RetainedEarningsAccumulatedDeficit	1	С	O -	7,000,000	inst	

Caused by business segment information:



Context <u>D-2009-Seg-D[</u> from 2009-01-01 to 2009-12-31 for 0000000001]						
<u>U-Monetary</u>						
4 us-gaap:OperatingIncomeLoss			D - 3	1,000,000	inst	Inconsistency
us-gaap: operaungmonnecoss	1		D - 3	(500,000)	comp	Inconsistency
us-gaap:Revenues	1	c	D - 3	2,000,000	inst	
			D - 3	500,000	inst	Inconsistency
56 us-gaap: Operating Expenses -3		ľ	D - 3	250,000	comp	Inconsistency
us-gaap:SellingGeneralAndAdministrativeExpense	1	D	D - 3	250,000	inst	
	us-gaap:OperatingExpenses	U-Honetary us-gaap:OperatingIncomeLoss 1 us-gaap:Revenues 1 us-gaap:OperatingExpenses -1	Us-gaap:OperatingIncomeLoss 1 C us-gaap:Revenues 1 C us-gaap:OperatingExpenses -1 D	U-Honetary us-gaap:OperatingIncomeLoss 1 c S S S S S S S S S	U-Honetary us-gaap:OperatingIncomeLoss 1	U-Honetary us-gaap:OperatingIncomeLoss 1 c 0 c 0 c 1 0 c 0 c 1 0 c 0 c 1 0 c 0 c 2 c 0 c 2 c 0 c 0 c 2 c 0

Caused by business segment information:



213	Context <u>D-2010-Seq-C[from 2010-01-01 to 2010-12-31 for 0000000001]</u>						
214	<u>U-Monetary</u>						
215	us-gaap:OperatingIncomeLoss		1	D - 3	1,000,000	inst	Inconsistency
213	us-gaap.Operatingtinconnectoss		"	D - 3	(500,000)	comp	Inconsistency
216	us-gaap:Revenues		1 0	C D -	2,000,000	inst	
217	us-gaap:OperatingExpenses			D - 3	500,000	inst	Inconsistency
217	us-gaap: Operating expenses			D - 3	250,000	comp	Inconsistency
218	us-gaap:SellingGeneralAndAdministrativeExpense	:	1 1	D D -	250,000	inst	
219	Context <u>D-2010-Seq-D[from 2010-01-01 to 2010-12-31 for 0000000001]</u>						
220	<u>U-Monetary</u>						
221	us-qaap:OperatingIncomeLoss		Ī	D - 3	1,000,000	inst	- Inconsistency
	a gasproperating montecas			D - 3	(500,000)	comp	Inconsistency
222	us-gaap:Revenues		1 0	3	2,000,000	inst	
223	us-gaap:OperatingExpenses			D - 3	500,000	inst	- Inconsistency
223	ua guuproporuningusporiaca			D - 3	250,000	comp	Inconsistency
224	us-gaap:SellingGeneralAndAdministrativeExpense		1 1	D D -	250,000	inst	

Conclusion: All calculation inconsistencies verified to be stray calculations and deemed OK.

General:

Extension concepts:

Not relevant as not a real filing.

Expected concepts:

Concept Name	Description	Count
us-gaap:Assets	Expect on all balance sheets, should have a tree of roll ups	2
us-gaap:AssetsCurrent	Expect on all classified balance sheets	2
us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease	Expect on all cash flow statements	2
us- gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributa bleToNoncontrollingInterest	Highly probable on income statement	2
us-gaap:LiabilitiesAndStockholdersEquity	Expect on all balance sheets, should have a tree of roll ups	2
us-gaap:LiabilitiesCurrent	Expect on all classified balance sheets	2
us-gaap:NetCashProvidedByUsedInFinancingActivities	Expect on all cash flow statements, should have tree of roll ups	2
us-gaap:NetCashProvidedByUsedInInvestingActivities	Expect on all cash flow statements, should have tree of roll ups	2
us-gaap:NetCashProvidedByUsedInOperatingActivities	Expect on all cash flow statements, should have tree of roll ups	2
us-gaap:NetIncomeLoss	Highly probable on income statement	2
us-gaap:OperatingExpenses	Highly probable on income statement	2
us-gaap:OperatingIncomeLoss	Highly probable on income statement	2
us-gaap:RetainedEarningsAccumulatedDeficit	Highly probable on balance sheet, ties to statement of changes in equity	3
us-gaap:Revenues	Highly probable on income statement	2
us- gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingI nterest	Highly probable on balance sheet, ties to statement of changes in equity	3

All expected concepts found.

XBRL Formulas Added:

Added 39 XBRL Formulas to verify that computations which XBRL calculations cannot check are proven to be correct. Most of these are [Roll Forward]s or cross dimensional aggregations.

ID an)	Explaination
ASSERTION 101000 Concepts Evist	(But list of required concepts here)
ASSERTION_101000_Concepts_Exist	{Put list of required concepts here}
ASSERTION_104100_AssetsEqualsLiabilitiesPlusEqui ty_Computes tock)	\$v:VARIABLE_Assets = \$v:VARIABLE_LiabilitiesAndStockholdersEquity
ASSERTION_104102_ClassesOf_CommonStock_Fo ots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
tock) ASSERTION_104102_ClassesOf_CommonStockSharesOutstanding_Foots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ding_Reconciles	\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd
Stock) ASSERTION_104101_ClassesOf_PreferredStock_Foots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
Stock) ASSERTION_104102_ClassesOf_PreferredStockSharesOutstanding_Foots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ding_Reconciles	\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd
itock) ASSERTION_104103_ClassesOf_TreasuryStock_Foo ts	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ASSERTION_106100_CashFlowStatement_Reconcile s	\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd
ASSERTION_153106_StockholdersEquityAttibutable ToParent_Reconciles	\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd
ASSERTION_153101_PreferredStockValue_Reconcil es	\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd
ASSERTION_153102_CommonStockValue_Reconcil es	\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd
ASSERTION_153103_AdditionalPaidInCapital_Recon ciles	\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd
ASSERTION_153104_TreasuryStockValue_Reconcil es	\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd
ASSERTION_153105_RetainedEarningsAccumulated Deficit_Reconciles	\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd
ASSERTION_153107_NoncontrollingInterest_Reconciles	\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd
ASSERTION_153108_TotalEquity_ParentPlusMinorit yInterest_Reconciles	\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd
ASSERTION_15310*_PriorPeriodAdjustments_Retai nedEarnings_Reconciles	\$v:VARIABLE_Restated = (\$v:VARIABLE_Origional + \$v:VARIABLE_Adjustment)
ASSERTION_15310*_PriorPeriodAdjustments_Stock holdersEquityAttributableToParent_Reconciles	\$v:VARIABLE_Restated = (\$v:VARIABLE_Origional + \$v:VARIABLE_Adjustment)
ASSERTION_15310*_PriorPeriodAdjustments_Stock holdersEquityIncludingPortionAttributableToParent_ Reconciles	<pre>\$v:VARIABLE_Restated = (\$v:VARIABLE_Origional + \$v:VARIABLE_Adjustment)</pre>
ASSERTION_154***_StatementOfChangesInEquity _ChangesCrossCasts1	\$v:EquityOfParent = (\$v:PreferredStock + \$v:CommonStock + \$v:AdditionalPaidInCapital + \$v:TreasuryStock + \$v:RetainedEarings)
ASSERTION_154***_StatementOfChangesInEquity _ChangesCrossCasts2	\$v: EquityIncludingParentAndNoncontrollingInterest = (\$v: EquityOfParent + \$v: EquityOfNoncontrollingInterest)
ASSERTION_154***_StatementOfChangesInEquity _BalancesCrossCasts1	\$v:EquityOfParent = (\$v:PreferredStock + \$v:CommonStock + \$v:AdditionalPaidInCapital - \$v:TreasuryStock + \$v:RetainedEarings)
ASSERTION_154***_StatementOfChangesInEquity _BalancesCrossCasts2 uipmentDetail)	\$v:EquityIncludingParentAndNoncontrollingInterest = (\$v:EquityOfParent + \$v:EquityOfNoncontrollingInterest)
ulpmentDetail) ASSERTION_305000_PropertyPlantAndEquipmentBy Type_Foots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ASSERTION_306010_LongTermDebtInstruments_Foots :rual)	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
	\$v:VARIABLE_BalanceStart + \$v:VARIABLE_Change = \$v:VARIABLE_BalanceEnd
ICTIONS) ASSERTION_308000_NonmonetaryTransactionGain LossRecognizedOnTransfer_Foots Ictions)	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ASSERTION_308000_NonmonetaryTransactionAmo untOfBarterTransaction_Foots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)

ASSERTION_309001_BusinessSegments_Revenues _Foots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ASSERTION_309001_BusinessSegments_Operating Expenses_Foots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ASSERTION_309001_BusinessSegments_SellingGe neralAndAdministrativeExpense_Foots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ASSERTION_309001_BusinessSegments_Depreciati on_Foots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ASSERTION_309001_BusinessSegments_Operating IncomeLoss_Foots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ASSERTION_309001_BusinessSegments_Payments ToAcquirePropertyPlantAndEquipment_Foots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ASSERTION_309001_BusinessSegments_Assets_Fo ots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ASSERTION_309002_GeographicAreas_Areas_Foot s	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)
ASSERTION_309002_GeographicAreas_Countries_F oots	\$v:VARIABLE_Total = sum(\$v:VARIABLE_Each)

Document information:

Considerations:

- (1) All required concepts exist.
- (2) Entity Common Stock Shares ties to concept used within classes of common stock table. (SEC requires a different concept to be used here for common stock shares.

SEC Interactive Data rendering:

Print Document View Excel Documents

Cover
Document Information
Financial Statements
Notes to Financial Statements
■ All Reports

Document Information (USD \$)	12 Months Ended
Document information (OSD \$)	Dec. 31, 2010
Document Information [Hierarchy]	
Entity Registrant Name	ABC Company
Entity Central Index Key	0000000001
Entity Filer Category	Large Accelerated Filer
Entity Current Reporting Status	Yes
Entity Voluntary Filers	Yes
Entity Well-known Seasoned Issuer	No
Entity Public Float	\$ 9,000,000
Document Type	10-K
Amendment Flag	false
Document Fiscal Period Focus	FY
Document Fiscal Year Focus	2010
Document Period End Date	Dec. 31, 2010
Current Fiscal Year End Date	12-31
Trading Symbol	ABC
Common Class A [Member]	
Document Information [Hierarchy]	
Entity Public Float	5,000,000
Entity Common Stock, Shares Outstanding	50,000
Common Class B [Member]	
Document Information [Hierarchy]	
Entity Public Float	\$ 4,000,000
Entity Common Stock, Shares Outstanding	40,000

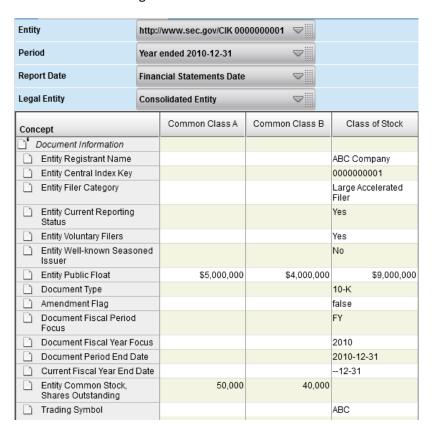
Firefox rendering:



101000 - Document - Document Information



XBRL Cloud Rendering:



Balance sheet:

CONSOLIDATED BALANCE SHEETS ABC Company, Inc. December 31, (thousands)

ASSETS

A33E13	2010	2009
CURRENT ASSETS		
Cash and cash equivalents	11,000	10,000
Restricted cash	1,000	1,000
Short term investments	1,000	1,000
Accounts receivable, net of allowance for doubtful accounts of \$1,000 and \$1,000	29,000	29,000
Inventories	4,000	4,000
Prepaid expenses	8,000	8,000
Other	2,000	2,000
Total current assets	56,000	56,000
NONCURRENT ASSETS		
Property, plant and equipment, net	9,000	9,000
Other noncurrent assets (4)	82,000	82,000
Total noncurrent assets	91,000	91,000
Total assets	147,000	147,000
Total assets		
LIABILITIES AND EQUITY	2010	2009
CURRENT LIABILITIES	2010	2009
Accounts payable and accrued expenses	7.000	7.000
Current portion of long-term debt	22.000	22,000
Other	26,000	26,000
Total current liabilities	55,000	55,000
NONCURRENT LIABILITIES		
Accounts payable and accrued expenses, noncurrent	1,000	1,000
Long-term debt	19,000	19,000
Other noncurrent liabilities (2)	32,000	33,000
Total noncurrent liabilities	52,000	53,000
Total liabilities	107,000	108,000
Commitments and contingencies (Note G)		
STOCKHOLDERS' EQUITY		
Preferred stock, Class A, \$1 par, 10,000 shares authorized, issued and outstanding; redemption abount \$5,000, liquidation preference \$10,000, conversion basis Tincidunt cursus		
est	10,000	10,000
Class A and Class B common stock, \$1 par, 110,000 shares authorized (Class A 60,000, Class B 50,000), 90,000 shares issued and outstanding (Class A 50,000, Class B 40,000), Class A conversion basis is Ullamcorper vel sollicitudin lacus, Class B conversion basis is Mauris		
tincidunt cursus est	20,000	20,000
Additional paid in capital	1,000	1,000
Treasury stock, share value \$1, 10,000 shares, restrictions are Cursus est ullamcorper vel sollicitudin lacus	(2,000)	(2,000)
Retained earnings	7,000	7,000
Stockholders' equity attributable to parent	36,000	36,000
Stockholders' equity attributable to noncontrolling interest	4,000	3,000
Stockholders' equity including portion attributable to noncontrolling interest	40,000	39,000
Total liabilities and stockholders' equity	147,000	147,000

Considerations:

- (1) Facts expected to exist do exist: us-gaap:Assets, us-gaap:LiabilitiesAndStockholdersEquity, us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest
- (2) Proper concept is used for total stockholders' equity: usgaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest
- (3) All balance sheet line items proven to add up using XBRL calculations with no calculation inconsistencies.
- (4) The balance sheet proven to balance using XBRL Formula (i.e. us-gaap:Assets = us-gaap:LiabilitiesAndStockholdersEquity)

- (5) All equity accounts ties to statement of changes in stockholders' equity without duplicating facts.
- (6) Line items for inventories; property, plant and equipment; long-term debt; preferred stock; common stock; treasury stock; statement of changes in equity; cash flow statement tie to detailed disclosures or statements.

Proves balance sheet balances:

ASSERTION_AssetsEqualsLiabilitiesPlusEquity_Computes (evaluation 1)	satisfied	\$v:VARIABLE_Assets=147000 = \$v:VARIABLE_LiabilitiesAndStockholdersEquity=147000
ASSERTION_AssetsEqualsLiabilitiesPlusEquity_Computes (evaluation 2)	satisfied	\$v:VARIABLE_Assets=147000 = \$v:VARIABLE_LiabilitiesAndStockholdersEquity=147000

Proves balance sheet foots:

85 J	<u>J-Monetary</u>						
86 L	s-gaap:Assets		D	D -3	147,000	both	OK
87	us-gaap:AssetsCurrent	1	D	D -3	56,000	both	OK
88	us-gaap:CashAndCashEquivalentsAtCarryingValue	1	D	D -3	11,000	inst	
89	us-gaap:RestrictedCashAndInvestmentsCurrent	1	D	D -3	1,000	inst	
90	us-gaap:ShortTermInvestments	1	D	D -3	1,000	inst	
91	us-gaap:AccountsReceivableNetCurrent	1	D	D -3	29,000	inst	
92	us-gaap:InventoryNet	1	D	D -3	4,000	inst	
93	us-gaap:PrepaidExpenseCurrent	1	D	D -3	8,000	inst	
94	us-gaap:OtherAssetsCurrent	1	D	D -3	2,000	inst	
95	us-gaap:AssetsNoncurrent	1	D	D -3	91,000	both	OK
96	us-gaap:PropertyPlantAndEquipmentNet	1	D	D -3	9,000	inst	
97	us-gaap:OtherAssetsNoncurrent	1	D	D -3	82,000	inst	
98 L	s-gaap:LiabilitiesAndStockholdersEquity		c	D -3	147,000	both	OK
99	us-gaap:Liabilities	1	С	D -3	107,000	both	ОК
100	us-gaap:LiabilitiesCurrent	1	c	D -3	55,000	both	OK
101	us-gaap:AccountsPayableAndAccruedLiabilitiesCurrent	1	С	D -3	7,000	inst	
102	us-gaap:DebtCurrent	1	c	D -3	22,000	inst	
103	us-gaap:OtherLiabilitiesCurrent	1	С	D -3	26,000	inst	
104	us-gaap:LiabilitiesNoncurrent	1	С	D -3	52,000	both	OK
105	us-gaap:AccountsPayableAndAccruedLiabilitiesNoncurrent	1	С	D -3	1,000	inst	
106	us-gaap:LongTermDebtAndCapitalLeaseObligations	1	С	D -3	19,000	inst	
107	us-gaap:OtherLiabilitiesNoncurrent	1	С	D -3	32,000	inst	
108	us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest	1	С	D -3	40,000	both	OK
109	us-gaap:StockholdersEquity	1	c	D -3	36,000	both	ОК
110	us-gaap:PreferredStockValue	1	c	D -3	10,000	inst	
111	us-gaap:CommonStockValue	1	С	D -3	20,000	inst	\Box
112	us-gaap:AdditionalPaidInCapital	1	c	D -3	1,000	inst	
113	us-gaap:TreasuryStockValue	-1	D	D -3	2,000	inst	
114	us-gaap:RetainedEarningsAccumulatedDeficit	1	c	D -3	7,000	inst	T
115	us-gaap:MinorityInterest	1	cİ	D -3	4,000	inst	

26	<u>J-Monetary</u>						
27 l	ıs-gaap:Assets		D	D -3	147,000	both	ОК
28	us-gaap:AssetsCurrent	1	D	D -3	56,000	both	OK
29	us-gaap:CashAndCashEquivalentsAtCarryingValue	1	D	D -3	10,000	inst	
30	us-gaap:RestrictedCashAndInvestmentsCurrent	1	D	D -3	1,000	inst	
31	us-gaap:ShortTermInvestments	1	D	D -3	2,000	inst	
32	us-gaap:AccountsReceivableNetCurrent	1	D	D -3	29,000	inst	
33	us-gaap:InventoryNet	1	D	D -3	4,000	inst	
34	us-gaap:PrepaidExpenseCurrent	1	D	D -3	8,000	inst	
35	us-gaap:OtherAssetsCurrent	1	D	D -3	2,000	inst	
36	us-gaap:AssetsNoncurrent	1	D	D -3	91,000	both	ОК
37	us-gaap:PropertyPlantAndEquipmentNet	1	D	D -3	9,000	inst	
38	us-gaap:OtherAssetsNoncurrent	1	D	D -3	82,000	inst	
39 L	ıs-gaap:LiabilitiesAndStockholdersEquity		C	D -3	147,000	both	ОК
40	us-gaap:Liabilities	1	C	D -3	108,000	both	ОК
41	us-gaap:LiabilitiesCurrent	1	C	D -3	55,000	both	ОК
42	us-gaap:AccountsPayableAndAccruedLiabilitiesCurrent	1	C	D -3	7,000	inst	
43	us-gaap:DebtCurrent	1	С	D -3	22,000	inst	
44	us-gaap:OtherLiabilitiesCurrent	1	C	D -3	26,000	inst	
45	us-gaap:LiabilitiesNoncurrent	1	C	D -3	53,000	both	ОК
46	us-gaap:AccountsPayableAndAccruedLiabilitiesNoncurrent	1	С	D -3	1,000	inst	
47	us-gaap:LongTermDebtAndCapitalLeaseObligations	1	C	D -3	19,000	inst	
48	us-gaap:OtherLiabilitiesNoncurrent	1	c	D -3	33,000	inst	
49	us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest	1	С	D -3	39,000	both	ОК
50	us-gaap:StockholdersEquity	1	C	D -3	36,000	both	ОК
51	us-gaap:PreferredStockValue	1	С	D -3	10,000	inst	\top
52	us-gaap:CommonStockValue	1	C	D -3	20,000	inst	
53	us-gaap:AdditionalPaidInCapital	1	C	D -3	1,000	inst	
54	us-gaap:TreasuryStockValue	-1	D	D -3	2,000	inst	
55	us-gaap:RetainedEarningsAccumulatedDeficit	1	C	D -3	7,000	inst	\top
56	us-gaap:MinorityInterest	1	c	D -3	3,000	inst	\neg

SEC rendering:

Cover
Document Information
Financial Statements
Statement of Financial Position
Classes of Preferred Stock
Classes of Common Stock
Classes of Treasury Stock
Statement of Financial Position, Other Parenthetical
Statement of Operations
Statement of Operations, Net Income Breakdown
Statement of Operations, Earnings Per Share
Statement of Cash Flows
Prior Period Adjustment, Retained Earnings
Prior Period Adjustment, Stockholders' Equity Attributable to Parent
Prior Period Adjustment, Stockholders' Equity Including Portion Attributable to Noncontrolling Interest
Statement of Changes in Equity, Preferred Stock
Statement of Changes in Equity, Common Stock
Statement of Changes in Equity, Additional Paid-in Capital
Statement of Changes in Equity, Treasury Stock
Statement of Changes in Equity, Retained Earnings
Statement of Changes in Equity, Stockholders' Equity Attributable to Parent
Statement of Changes in Equity, Stockholders' Equity Attributable to Noncontrolling Interest
Statement of Changes in Equity, Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest

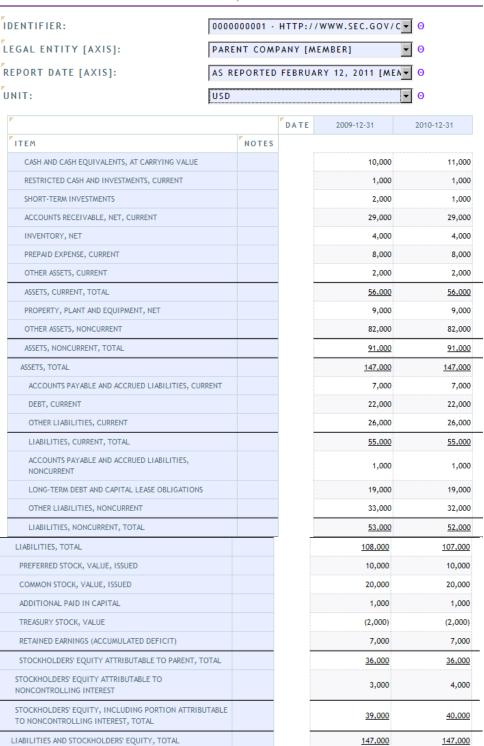
Notes to Financial Statements

All Reports

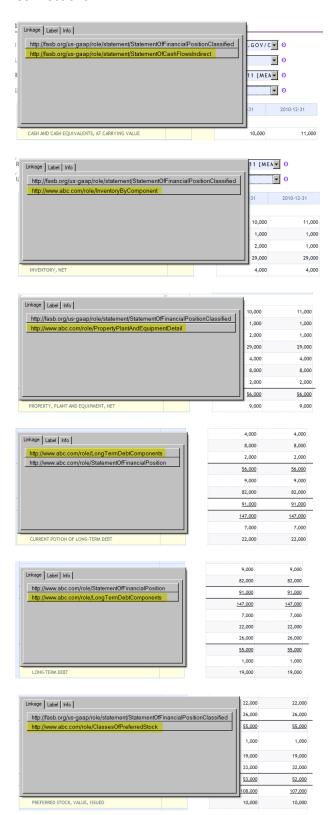
Statement of Financial Position (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	Dec. 31, 2010	Dec. 31, 2009
Assets, Current [Roll Up]		
Cash and cash equivalents	\$ 11,000	\$ 10,000
Restricted cash	1,000	1,000
Short-term investments	1,000	2,000
Accounts receivable, net of allowance for doubtful accounts of \$1,000 and \$1,000	29,000	29,000
Inventory	4,000	4,000
Prepaid expense	8,000	8,000
Other	2,000	2,000
Total current assets	56,000	56,000
Assets, Noncurrent [Roll Up]		
Property, plant and equipment, net	9,000	9,000
Other noncurrent assets	82,000	82,000
Total noncurrent assets	91,000	91,000
Total assets	147,000	147,000
Liabilities, Current [Roll Up]	111,000	111,000
Accounts payable and accrued expenses	7,000	7,000
Current potion of long-term debt	22,000	22,000
Other	26,000	26,000
Total current liabilities	55,000	55,000
Liabilities, Noncurrent [Roll Up]	55,555	55,555
Accounts payable and accrued expenses, noncurrent	1,000	1,000
Long-term debt	19,000	19,000
Other noncurrent liabilities	32,000	33.000
Total noncurrent liabilities	52,000	53,000
Total liabilities	107,000	108,000
Stockholders' Equity Attributable to Parent [Roll Up]	101,000	100,000
Preferred stock, Class A, \$1 par, 10,000 shares authorized, issued and outstanding; redemption abount \$5,000, liquidation preference \$10,000, conversion basis Tincidunt cursus est	10,000	10,000
Class A and Class B common stock, \$1 par, 110,000 shares authorized (Class A 60,000, Class B 50,000), 90,000 shares issued and outstanding (Class A 50,000, Class B 40,000)	20,000	20,000
Additional paid in capital	1,000	1,000
Treasury stock, share value \$1, 10,000 shares, restrictions are Cursus est ullamcorper vel sollicitudin lacus	(2,000)	(2,000)
Retained earnings	7,000	7,000
Stockholders' equity attributable to parent	36,000	36,000
Stockholders' equity attributable to noncontrolling interest	4,000	3,000
Stockholders' equity, including portion attributable to noncontrolling interest	40,000	39,000
Total liabilities and stockholders' equity	\$ 147,000	\$ 147,000

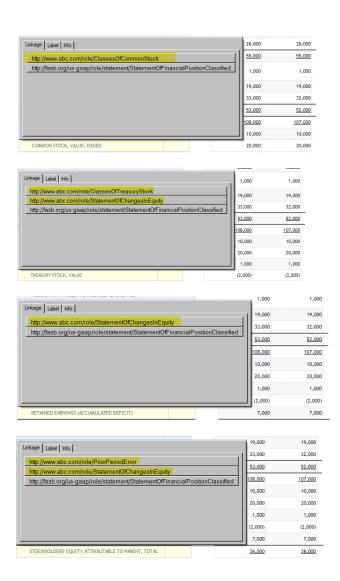
Firefox rendering:

104000 - Statement - Statement of Financial Position, Classified

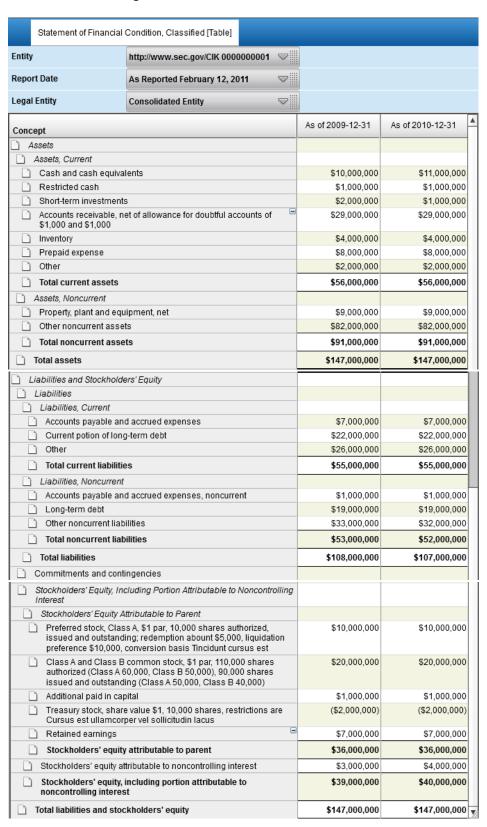


Connections:



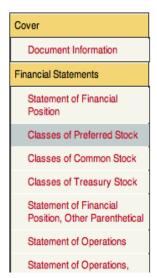


XBRL Cloud Rendering:



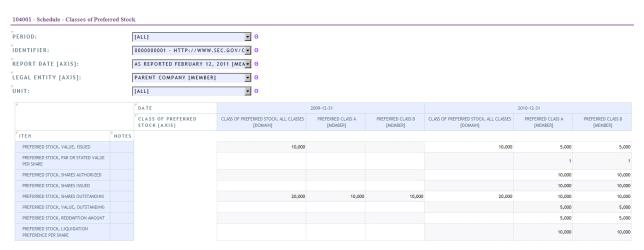
Balance sheet parenthetical:

Classes of preferred stock:



Classes of Preferred Stock (As	12 Months Ended
Reported February 12, 2011 [Member], Parent Company [Member], USD \$)	Dec. 31, 2010 Preferred Class A [Member]
Preferred Stock, by Class [Hierarchy]	
Preferred Stock, Value, Issued	\$ 10,000,000
Preferred Stock, Par or Stated Value Per Share	1.00
Preferred Stock, Shares Authorized	20,000
Preferred Stock, Shares Issued	20,000
Preferred Stock, Shares Outstanding	20,000
Preferred Stock, Value, Outstanding	10,000,000
Preferred Stock, Redemption Amount	\$ 10,000,000
Preferred Stock, Liquidation Preference Per Share	20000
Preferred Stock, Conversion Basis	Tincidunt cursus est



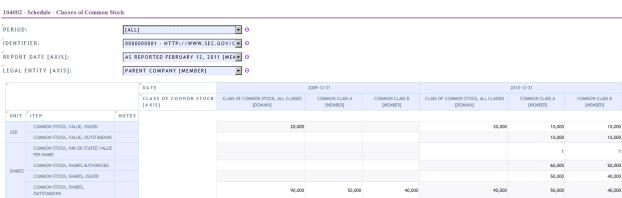


Proves classes of preferred stock foot (issued and outstanding shares):

ASSERTION_ClassesOf_PreferredStock_Foots (evaluation 1)	satisfied	\$v:VARIABLE_Total=10000 = sum(\$v:VARIABLE_Each=[5000 5000])
ASSERTION_ClassesOf_PreferredStockSharesOutstanding_Foots (evaluation 1)	satisfied	\$v:VARIABLE_Total=20000 = sum(\$v:VARIABLE_Each=[10000 10000])
ASSERTION_ClassesOf_PreferredStockSharesOutstanding_Foots (evaluation 2)	satisfied	\$v:VARIABLE_Total=20000 = sum(\$v:VARIABLE_Each=[10000 10000])
ASSERTION_ClassesOf_PreferredStockSharesOutstanding_Foots (evaluation 3)	satisfied	\$v:VARIABLE_Total=20000 = sum(\$v:VARIABLE_Each=[10000 10000])

Classes of common stock:

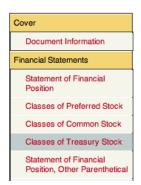




Proves classes of common stock foots (issued and outstanding shares):

ASSERTION_ClassesOf_CommonStock_Foots (evaluation 1)	satisfied	\$v:VARIABLE_Total=20000 = sum(\$v:VARIABLE_Each=[10000 10000])
ASSERTION_ClassesOf_CommonStockSharesOutstanding_Foots (evaluation 1)	satisfied	\$v:VARIABLE_Total=90000 = sum(\$v:VARIABLE_Each=[50000 40000])
ASSERTION_ClassesOf_CommonStockSharesOutstanding_Foots (evaluation 2)	satisfied	\$v:VARIABLE_Total=90000 = sum(\$v:VARIABLE_Each=[40000 50000])
ASSERTION_ClassesOf_CommonStockSharesOutstanding_Foots (evaluation 3)	satisfied	\$v:VARIABLE_Total=90000 = sum(\$v:VARIABLE_Each=[40000 50000])

Classes of treasury stock:



Classes of Treasury Stock (As	12 Months Ended						
Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands, except Share data	Dec. 31, 2010 Common Class A [Member]	Dec. 31, 2010 Common Class B [Member]					
Class of Treasury Stock [Hierarchy]							
Treasury Stock, Value	\$ 1,000	\$ 1,000					
Treasury Stock, Shares	10,000	10,000					
Treasury Stock, Restrictions	Cursus est ullamcorper vel sollicitudin lacus	Cursus est ullamcorper vel sollicitudin lacus					
Treasury Stock, Hestrictions	Cursus est ullamcorper vel sollicitudin lacus	Gursus est ullamcorper vel sollicitudin lac					

104003 - Schedule - Classes of Treasury Stock

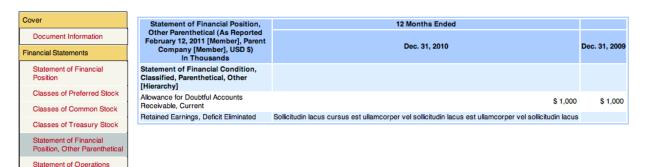


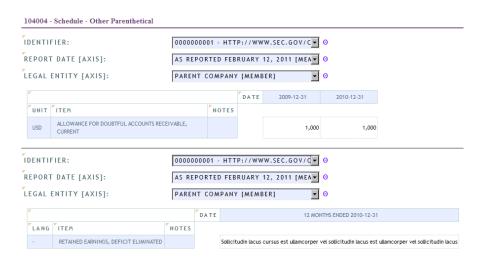
Proves classes of treasury stock foot:

ASSERTION_ClassesOf_TreasuryStock_Foots (evaluation 1) satisfied \$v:VARIABLE_Total=2000 = sum(\$v:VARIABLE_Each=[1000 1000])

Other balance sheet parenthetical:

Statement of Operations,





Income Statement:

CONSOLIDATED STATEMENT OF OPERATIONS ABC Company, Inc. Year ended December 31, (thousands)

	2010	2009
GROSS PROFIT		
Revenues	10,000	10,000
Cost of revenues	1,000	1,000
Gross profit	9,000	9,000
OPERATING EXPENSES		
Operating costs and expenses	1,000	1,000
Selling, general and administrative expense	1,000	1,000
Provision for doubtful accounts	1,000	1,000
(Gain) loss on disposal of assets	(1,000)	(1,000)
Other general expenses	1,000	1,000
Total operating expenses	3,000	3,000
Other operating income	1,000	1,000
Operating income	7,000	7,000
Nonoperating income	1,000	1,000
Interest and debt expense	(1,000)	(1,000)
Income from continuing operations before Income taxes, noncontrolling interest and income		
(loss) from equity method investments	7,000	7,000
Income from equity method investments	1,000	1,000
Income tax expense	(1,000)	(1,000)
Income from continuing operations including portion attributable to noncontrolling interests	7.000	7,000
Income from discontinued operations, net of tax, including portion attributable to	7,000	7,000
noncontrolling interests	1,000	1,000
Income before extraordinary items	8,000	8,000
Extraordinary gain, net of tax, including portion attributable to noncontrolling interests	2,000	2,000
Net income including portion attributable to noncontrolling interest	10,000	10,000
BREAKDOWN OF NET INCOME		
Net income attributable to parent	9.000	9,000
Net income attributable to noncontrolling interest	1,000	1,000
Net income including portion attributable to noncontrolling interest	10,000	10,000
EARNINGS PER SHARE	,,,,,	,,,,,,
Basic earnings per common share	1 00	1.00
Dusic culturgs per common strate	1.00	1.00

Considerations:

- (1) Computations of income statement should properly foot.
- (2) Net income attributable to parent, Net income attributable to noncontrolling interest, and Net income includiong portion attributable to noncontrolling interest ties to statement of changes in stockholders' equity.
- (3) Revenues, operating expenses, selling and administrative expenses, operating income ties to business segment information disclosure.
- (4) Revenues ties to geographic areas disclosures

Proves income statement foots:

158	Context <u>D-2009</u> [from 2009-01-01 to 2009-12-31 for 0000000001]						
$\overline{}$	J-Monetary						
160	is-gaap:ProfitLoss	Г	С	D -3	10,000,000	both	ок
161	us-gaap:ExtraordinaryItemNetOfTax	1	С	D -3	2,000,000	inst	
162	us-gaap: Income Loss Before Extraordinary Items And Cumulative Effect Of Change In Accounting Principle	1	С	D -3	8,000,000	both	OK
163	us-gaap: Income Loss From Continuing Operations Including Portion Attributable To Noncontrolling Interest	1	С	D -3	7,000,000	both	OK
164	us-gaap: Income Loss From Continuing Operations Before Income Taxes Minority Interest And Income Loss From Equity Method Investments	1	С	D -3	7,000,000	both	OK
165	us-gaap:OperatingIncomeLoss	1	С	D -3	7,000,000	both	OK
166	us-gaap:GrossProfit	1	С	D -3	9,000,000	both	OK
167	us-gaap:Revenues	1	С	D -3	10,000,000	inst	
168	us-gaap:CostOfRevenue	-1	D	D -3	1,000,000	inst	
169	us-gaap: OperatingExpenses	-1	D	D -3	3,000,000	both	OK
170	us-gaap:OperatingCostsAndExpenses	1	D	D -3	1,000,000	inst	
171	us-gaap:SellingGeneralAndAdministrativeExpense	1	D	D -3	1,000,000	inst	
172	us-gaap:ProvisionForDoubtfulAccounts	1	D	D -3	1,000,000	inst	
173	us-gaap: GainLossOnDispositionOfAssets	-1	С	D -3	1,000,000	inst	
174	us-gaap:OtherGeneralExpense	1	D	D -3	1,000,000	inst	
175	us-gaap:OtherOperatingIncome	1	С	D -3	1,000,000	inst	
176	us-gaap:NonoperatingIncomeExpense	1	С	D -3	1,000,000	inst	
177	us-gaap:InterestAndDebtExpense	-1	D	D -3	1,000,000	inst	
178	us-gaap:IncomeLossFromEquityMethodInvestments	1	С	D -3	1,000,000	inst	
179	us-gaap:IncomeTaxExpenseBenefit	-1	D	D -3	1,000,000	inst	
180	us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTax	1	С	D -3	1,000,000	inst	

223	Context <u>D-2010</u> [from 2010-01-01 to 2010-12-31 for 0000000001]					
224	U-Monetary					
225	us-gaap:ProfitLoss	-	D -	3 10,000,0	00 both	ок
226	us-gaap:ExtraordinaryItemNetOfTax	1 (D -	3 2,000,0	00 inst	
227	us-gaap:IncomeLossBeforeExtraordinaryItemsAndCumulativeEffectOfChangeInAccountingPrinciple	1 (D -	3 8,000,0	00 both	ОК
228	us-gaap: Income Loss From Continuing Operations Including Portion Attributable To Noncontrolling Interest	1 (D -	3 7,000,0	00 both	ок
229	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	1 (D -	3 7,000,0	00 both	ОК
230	us-gaap:OperatingIncomeLoss	1 (D -	3 7,000,0	00 both	ОК
231	us-gaap:GrossProfit	1 (D -	3 9,000,0	00 both	ОК
232	us-gaap:Revenues	1 (D -	3 10,000,0	00 inst	
233	us-gaap:CostOfRevenue	-1	D -	3 1,000,0	00 inst	
234	us-gaap:OperatingExpenses	-1	D -	3,000,0	00 both	ОК
235	us-gaap:OperatingCostsAndExpenses	1 1	D -	3 1,000,0	00 inst	
236	us-gaap:SellingGeneralAndAdministrativeExpense	1 [D -	3 1,000,0	00 inst	
237	us-gaap:ProvisionForDoubtfulAccounts	1 1	D -	3 1,000,0	00 inst	
238	us-gaap:GainLossOnDispositionOfAssets	-1	D -	3 1,000,0	00 inst	
239	us-gaap:OtherGeneralExpense	1 [D -	3 1,000,0	00 inst	
240	us-gaap: OtherOperatingIncome	1 (D -	3 1,000,0	00 inst	
241	us-gaap:NonoperatingIncomeExpense	1 (D -	3 1,000,0	00 inst	
242	us-gaap:InterestAndDebtExpense	-1	D -	3 1,000,0	00 inst	
243	us-gaap:IncomeLossFromEquityMethodInvestments	1 (D -	3 1,000,0	00 inst	
244	us-gaap:IncomeTaxExpenseBenefit	-1	D -	3 1,000,0	00 inst	
245	us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTax	1 (D -	3 1,000,0	00 inst	

SEC Rendering:

Cover	State
Document Information	Reported Parent C
Financial Statements	
Statement of Financial	Gross Pro
Position	Revenues Cost of rev
Classes of Preferred Stock	Gross prof
	Operating
Classes of Common Stock	Operating
Classes of Treasury Stock	Selling, ger
Statement of Financial	expense Provision f
Position, Other Parenthetical	(Gain) loss
Statement of Operations	Other gene
Statement of Operations,	Total opera
Net Income Breakdown	Other oper
Statement of Operations,	Operating
Earnings Per Share	Nonoperat
Statement of Cash Flows	Interest an
	Income (Lo
Prior Period Adjustment, Retained Earnings	operations investment
•	extraordina
Prior Period Adjustment, Stockholders' Equity	changes in noncontrol
Attributable to Parent	Income (lo
Prior Period Adjustment,	investment
Stockholders' Equity	Income tax
Including Portion Attributable to Noncontrolling Interest	Income (Lo
	operations to noncont
Statement of Changes in Equity, Preferred Stock	Income (Le
	operations
Statement of Changes in	attributable
Equity, Common Stock	Income (Lo
Statement of Changes in Equity, Additional Paid-in	accounting
Capital	Extraordina
Statement of Changes in	tax, includi noncontrol
Statement of Changes in Equity, Treasury Stock	Income (lo
Statement of Changes in	change in
Equity, Retained Earnings	Cumulative
Statement of Changes in	accounting income sta
Equity, Stockholders' Equity	portion attr
Attributable to Parent	interest
Statement of Changes in	Net income attributable
Equity, Stockholders' Equity	attributable
Attributable to Noncontrolling	
Cover	Statement
Document Information	Breakdow 12, 2011 [

Statement of Operations (As	12 Months Ended				
Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	Dec. 31, 2010	Dec. 31, 2009			
Gross Profit [Roll Up]					
Revenues	\$ 10,000	\$ 10,000			
Cost of revenue	1,000	1,000			
Gross profit	9,000	9,000			
Operating Expenses [Roll Up]					
Operating costs and expenses	1,000	1,000			
Selling, general and administrative expense	1,000	1,000			
Provision for doubtful accounts	1,000	1,000			
(Gain) loss on disposition of assets	(1,000)	(1,000)			
Other general expense	1,000	1,000			
Total operating expenses	3,000	3,000			
Other operating income	1,000	1,000			
Operating income (loss)	7,000	7,000			
Nonoperating income (expense)	1,000	1,000			
Interest and debt expense	1,000	1,000			
Income (Loss) from continuing operations before equity method investments, income taxes, extraordinary items, cumulative effects of changes in accounting principles, noncontrolling interest	7,000	7,000			
Income (loss) from equity method investments	1,000	1,000			
Income tax expense (benefit)	1,000	1,000			
Income (Loss) from continuing operations, including portion attributable to noncontrolling interest	7,000	7,000			
Income (Loss) from discontinued operations, net of tax, including portion attributable to noncontrolling interest	1,000	1,000			
Income (Loss) before extraordinary items and cumulative effect of change in accounting principle	8,000	8,000			
Extraordinary item, gain or loss, net of tax, including portion attributable to noncontrolling interest	1,000	1,000			
Income (loss) before cumulative effect of change in accounting principle	9,000	9,000			
Cumulative effect of change in accounting principle presented on income statement, net of tax, including portion attributable to noncontrolling interest	1,000	1,000			
Net income (loss), including portion attributable to noncontrolling interest	\$ 10,000	\$ 10,000			

00101	Stater
Document Information	12, 20
Financial Statements	
Statement of Financial Position	Net Inc
Classes of Preferred Stock	Net inc
Classes of Common Stock	Net inc
Classes of Treasury Stock	Net inc
Statement of Financial Position, Other Parenthetical	attribut
Statement of Operations	
Statement of Operations, Net Income Breakdown	

Statement of Operations, Net Income	12 Months Ended				
Breakdown (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	Dec. 31, 2010	Dec. 31, 2009			
Net Income (Loss), Including Portion Attributable to Noncontrolling Interest, Breakdown [Roll Up]					
Net income (loss) attributable to parent	\$ 9,000	\$ 9,000			
Net income (loss) attributable to noncontrolling interest	(1,000)	(1,000)			
Net income (loss), including portion attributable to noncontrolling interest	\$ 10,000	\$ 10,000			



Statement of Operations, Earning	
Per Share (As Reported February 1 2011 [Member], Parent Company [Member], USD \$)	
Earnings Per Share [Hierarchy]	
Earnings Per Share, Basic	1.00 1.00

Firefox rendering:

GAL ENT	TITY [AXIS]: PARENT COMPANY	([MEMB	R]	0	
			DATE	12 MONTHS ENDED 2009-12-31	12 MONTHS ENDED 2010-12
NIT	ITEM	NOTES			
	REVENUES			10,000	10,
	COST OF REVENUE			1,000	1
	GROSS PROFIT, TOTAL			9,000	9
	OPERATING COSTS AND EXPENSES			1,000	1
	SELLING, GENERAL AND ADMINISTRATIVE EXPENSE			1,000	1
	PROVISION FOR DOUBTFUL ACCOUNTS			1,000	1
	(GAIN) LOSS ON DISPOSITION OF ASSETS			(1,000)	(1,
	OTHER GENERAL EXPENSE			1,000	1
	OPERATING EXPENSES, TOTAL			3,000	3
	OTHER OPERATING INCOME			1,000	1
	OPERATING INCOME (LOSS), TOTAL			7,000	
	NONOPERATING INCOME (EXPENSE)			1,000	1
	INTEREST AND DEBT EXPENSE			1,000	1
	INCOME (LOSS) FROM CONTINUING OPERATIONS BEFORE EQUITY METHOD INVESTMENTS, INCOME TAXES, EXTRAORDINARY ITEMS, CUMULATIVE EFFECTS OF CHANGES IN ACCOUNTING PRINCIPLES, NONCONTROLLING INTEREST, TOTAL			7,000	Z
D	INCOME (LOSS) FROM EQUITY METHOD INVESTMENTS			1,000	1
	INCOME TAX EXPENSE (BENEFIT)			1,000	1
	INCOME (LOSS) FROM CONTINUING OPERATIONS, INCLUDING PORTION ATTRIBUTABLE TO NONCONTROLLING INTEREST, TOTAL			7,000	7.0
	INCOME (LOSS) FROM DISCONTINUED OPERATIONS, NET OF TAX, INCLUDING PORTION ATTRIBUTABLE TO NONCONTROLLING INTEREST			1,000	1,0
	INCOME (LOSS) BEFORE EXTRAORDINARY ITEMS AND CUMULATIVE EFFECT OF CHANGE IN ACCOUNTING PRINCIPLE, TOTAL			8,000	8.0
	EXTRAORDINARY ITEM, GAIN OR LOSS, NET OF TAX, INCLUDING PORTION ATTRIBUTABLE TO NONCONTROLLING INTEREST			1,000	1,0
	INCOME (LOSS) BEFORE CUMULATIVE EFFECT OF CHANGE IN ACCOUNTING PRINCIPLE, TOTAL			9,000	9,0
	CUMULATIVE EFFECT OF CHANGE IN ACCOUNTING PRINCIPLE PRESENTED ON INCOME STATEMENT, NET OF TAX, INCLUDING PORTION ATTRIBUTABLE TO NONCONTROLLING INTEREST			1,000	1,0
	NET INCOME (LOSS), INCLUDING PORTION ATTRIBUTABLE TO NONCONTROLLING INTEREST, TOTAL			10,000	10,0
	NET INCOME (LOSS) ATTRIBUTABLE TO PARENT			9,000	9,0
	NET INCOME (LOSS) ATTRIBUTABLE TO NONCONTROLLING INTEREST			(1,000)	(1,00
/SHARES	EARNINGS PER SHARE, BASIC			1	

[FIX JUMPING TO BUSINESS SEGMENT AND GEOGRAPHIC SEGMENT INFO]

Cash flow statement:

CONSOLIDATED STATEMENT OF CASH FLOWS ABC Company, Inc. Year ended December 31, (dollars)

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES FROM CONTINUING OPERATIONS		
Proceeds from customers	20,000	22,000
Payments to suppliers and employees	(10,000)	(11,000)
Net cash flow provided by operating activities	10,000	11,000
CASH FLOWS FROM FINANCING ACTIVITIES FROM CONTINUING OPERATIONS		
Proceeds from sale of property, plant and equipment	20,000	20,000
Payments to aquire property, plant and equipment	(10,000)	(10,000)
Net cash flow provided by investing activities	10,000	10,000
CASH FLOWS FROM INVESTING ACTIVITIES FROM CONTINUING OPERATIONS		
Proceeds from issuance of long-term debt	20,000	20,000
Repayment of long-term debt	(32,000)	(32,000)
Payment of dividends	(8,000)	(8,000)
Net cash flow provided by financing activities	(20,000)	(20,000)
Net cash flow provided by discontinued operations	10,000	10,000
Effect of exchange rate on cash	(9,000)	(10,000)
Net change in cash and cash equivalents	1,000	1,000
Cash and cash equivalents, beginning balance	10,000	9,000
Cash and cash equivalents, ending balance	11,000	10,000

Considerations:

- (1) All of the calculations for all of the two periods shown should foot
- (2) The cash concept used exists on the balance sheet: usgaap:CashAndCashEquivalentsAtCarryingValue
- (3) Net cash flows (us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease) exists as it should.
- (4) None of these concepts were extended, which is correct: usgaap:NetCashProvidedByUsedInOperatingActivities, usgaap:NetCashProvidedByUsedInFinancingActivities, usgaap:NetCashProvidedByUsedInInvestingActivities;
- (5) This XBRL Formula passes validation of [Roll Forward]: us-gaap:CashAndCashEquivalentsAtCarryingValue [Beginning of period] + us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease = us-gaap:CashAndCashEquivalentsAtCarryingValue [End of period]

Proves cash flow net change roll forward reconciles:

Proves cash flow statement foots:

167	152200 - Statement - Statement of Cash Flows [http://fasb.org/us-gaap/role/statement/StatementOfCashFlowsIndirect]									
168	Context <u>D-2009</u> [from 2009-01-01 to 2009-12-31 for 0000000001]									
169	<u>U-Monetary</u>									
170	us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease			D -3	1,000	both	ОК			
171	us-gaap:NetCashProvidedByUsedInOperatingActivities	1		D -3	11,000	both	ОК			
172	us-gaap:ProceedsFromCustomers	1	D	D -3	22,000	inst				
173	us-gaap:PaymentsToSuppliersAndEmployees	-1	С	D -3	11,000	inst				
174	us-gaap:NetCashProvidedByUsedInInvestingActivities	1	D	D -3	10,000	both	ОК			
175	us-gaap:ProceedsFromSaleOfPropertyPlantAndEquipment	1	D	D -3	20,000	inst				
176	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	-1	С	D -3	10,000	inst				
177	us-gaap:NetCashProvidedByUsedInFinancingActivities	1	D	D -3	(20,000)	both	ОК			
178	us-gaap:ProceedsFromIssuanceOfLongTermDebt	1	D	D -3	20,000	inst				
179	us-gaap:RepaymentsOfLongTermDebt	-1	С	D -3	32,000	inst				
180	us-gaap:PaymentsOfDividends	-1	С	D -3	8,000	inst				
181	us-gaap:NetCashProvidedByUsedInDiscontinuedOperations	1	D	D -3	10,000	inst				
182	us-gaap:EffectOfExchangeRateOnCashAndCashEquivalents	1	D	D -3	(10,000)	inst				

183	Context <u>D-2010[</u> from 2010-01-01 to 2010-12-31 for 0000000001]						
184	U-Monetary						
185	us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease	Г	Т	D -3	1,000	both	ОК
186	us-gaap:NetCashProvidedByUsedInOperatingActivities	1	Г	D -3	10,000	both	OK
187	us-gaap:ProceedsFromCustomers	1	D	D -3	20,000	inst	
188	us-gaap:PaymentsToSuppliersAndEmployees	-1	C	D -3	10,000	inst	
189	us-gaap:NetCashProvidedByUsedInInvestingActivities	1	D	D -3	10,000	both	OK
190	us-gaap:ProceedsFromSaleOfPropertyPlantAndEquipment	1	D	D -3	20,000	inst	
191	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	-1	C	D -3	10,000	inst	
192	us-gaap:NetCashProvidedByUsedInFinancingActivities	1	D	D -3	(20,000)	both	OK
193	us-gaap:ProceedsFromIssuanceOfLongTermDebt	1	D	D -3	20,000	inst	
194	us-gaap:RepaymentsOfLongTermDebt	-1	c	D -3	32,000	inst	
195	us-gaap:PaymentsOfDividends	-1	C	D -3	8,000	inst	
196	us-gaap:NetCashProvidedByUsedInDiscontinuedOperations	1	D	D -3	10,000	inst	
197	us-gaap:EffectOfExchangeRateOnCashAndCashEquivalents	1	ь	D -3	(9,000)	inst	

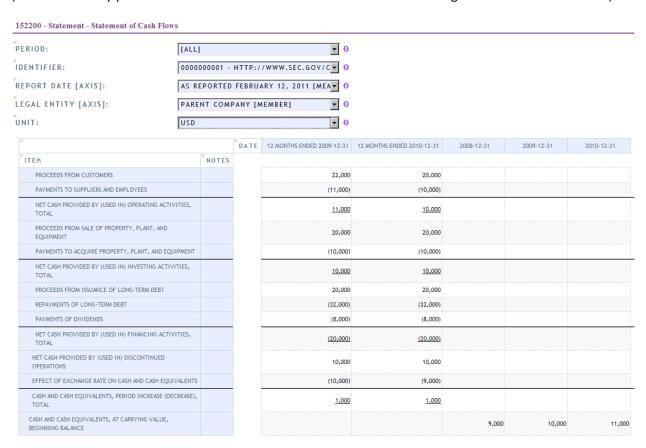
SEC rendering:

Co	ver
	Document Information
Fin	ancial Statements
	Statement of Financial Position
	Classes of Preferred Stock
	Classes of Common Stock
	Classes of Treasury Stock
	Statement of Financial Position, Other Parenthetical
	Statement of Operations
	Statement of Operations, Net Income Breakdown
	Statement of Operations, Earnings Per Share
	Statement of Cash Flows
	Prior Period Adjustment, Retained Earnings
	Prior Period Adjustment, Stockholders' Equity Attributable to Parent
	Prior Period Adjustment, Stockholders' Equity Including Portion Attributable to Noncontrolling Interest
	Statement of Changes in Equity, Preferred Stock
	Statement of Changes in Equity, Common Stock

Statement of Cash Flows (As	12 Month	ns Ended
Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	Dec. 31, 2010	Dec. 31, 2009
Net Cash Provided by (Used in) Operating Activities [Roll Up]		
Proceeds from customers	\$ 20,000	\$ 22,000
Payments to suppliers and employees	(10,000)	(11,000)
Net cash provided by (used in) operating activities	10,000	11,000
Net Cash Provided by (Used in) Investing Activities [Roll Up]		
Proceeds from sale of property, plant, and equipment	20,000	20,000
Payments to acquire property, plant, and equipment	(10,000)	(10,000)
Net cash provided by (used in) investing activities	10,000	10,000
Net Cash Provided by (Used in) Financing Activities [Roll Up]		
Proceeds from issuance of long-term debt	20,000	20,000
Repayments of long-term debt	(32,000)	(32,000)
Payments of dividends	(8,000)	(8,000)
Net Cash provided by (used in) financing activities	(20,000)	(20,000)
Net cash provided by (used in) discontinued operations	10,000	10,000
Effect of exchange rate on cash and cash equivalents	(9,000)	(10,000)
Net change in cash and cash equivalents	1,000	1,000
Cash and cash equivalents, beginning balance	10,000	9,000
Cash and cash equivalents, ending balance	\$ 11,000	\$ 10,000

Firefox rendering:

(NOTE: the funky placement of the balances of cash are a Firefox rendering issue for all roll forwards)



Statement of Changes in Equity:

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY ABC Company, Inc. Year ended December 31, (dollars)

(Reconcilation of amount)	Preferred stock, Class A	Preferred stock, Class B	Common stock, Class A	Common stock, Class B	Additional paid in capital	Treasury stock	Retained earnings	Stockholders' equity attributable to parent	Stockholders' equity attributable to noncontrolling interest	Stockholders' equity including portion attributable to noncontrolling interest
Balance, December 31, 2008	5,000	5,000	10,000	10,000	1,000	(2,000)	7,000	36,000	2,000	38,000
Net income (loss)	-	-	-	-	-	-	9,000	9,000	1,000	10,000
Dividends	-	-	-	-	-	-	(9,000)	(9,000)	-	(9,000)
Balance, December 31, 2009, as previously reported	5,000	5,000	10,000	10,000	1,000	(2,000)	7,000	36,000	3,000	39,000
Correction of prior period error	-	-	-		-	-	1,000	1,000	-	1,000
Change in accounting policy	-	-	-	-	-	-	(1,000)	(1,000)	-	(1,000)
Balance, December 31, 2009, restated	5,000	5,000	10,000	10,000	1,000	(2,000)	7,000	36,000	3,000	39,000
Net income (loss)	-	-	-	-	-	-	9,000	9,000	1,000	10,000
Dividends	-	-	-	-	-	-	(9,000)	(9,000)	-	(9,000)
Balance, December 31, 2010	5,000	5,000	10,000	10,000	1,000	(2,000)	7,000	36,000	4,000	40,000

NOTE: See that this statement of changes in equity has a prior period adjustment for the correction of an error and a change in accounting policy.

(Reconcilation of shares outstanding)	Preferred stock, Class A	Preferred stock, Class B	Common stock, Class A	Common stock, Class B
Balance, December 31, 2008	10,000	10,000	50,000	40,000
Sollicitudin lactus		_	-	-
Balance, December 31, 2009	10,000	10,000	50,000	40,000
Sollicitudin lactus		-	-	-
Balance, December 31, 2010	10,000	10,000	50,000	40,000

Considerations:

- (1) Each equity account ties to the balance sheet equity section
- (2) Restated balance ties to the balance sheet.
- (3) Originally stated and restated reconcile via adjustments
- (4) Each roll forward should properly reconcile.
- (5) Schedule should "foot" and "cross cast"
- (6) Net income of parent, of noncontrolling interest and including noncontolling interest ties to income statement.
- (7) No concepts are duplicated

Proves the prior period adjustment reconciles:

ASSERTION_PriorPeriodAdjustments_Reconciles (evaluation 1) satisfied \$v:VARIABLE_Restated=36000 = (\$v:VARIABLE_Origional=36000 + \$v:VARIABLE_Adjustment=0)

Proves roll forwards reconcile for each account:

ASSERTION_StockholdersEquityAttibutableToParent_Reconciles (evaluation 1)	satisfied	<pre>\$v:VARIABLE_BalanceStart=36000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=36000</pre>
ASSERTION_StockholdersEquityAttibutableToParent_Reconciles (evaluation 2)	satisfied	\$v:VARIABLE_BalanceStart=36000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=36000
ASSERTION_PreferredStockValue_Reconciles (evaluation 1)	satisfied	\$v:VARIABLE_BalanceStart=10000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=10000
ASSERTION_PreferredStockValue_Reconciles (evaluation 2)	satisfied	\$v:VARIABLE_BalanceStart=10000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=10000
ASSERTION_CommonStockValue_Reconciles (evaluation 1)	satisfied	\$v:VARIABLE_BalanceStart=20000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=20000
ASSERTION_CommonStockValue_Reconciles (evaluation 2)	satisfied	\$v:VARIABLE_BalanceStart=20000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=20000
ASSERTION_AdditionalPaidInCapital_Reconciles (evaluation 1)	satisfied	\$v:VARIABLE_BalanceStart=1000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=1000
ASSERTION_AdditionalPaidInCapital_Reconciles (evaluation 2)	satisfied	\$v:VARIABLE_BalanceStart=1000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=1000
ASSERTION_TreasuryStockValue_Reconciles (evaluation 1)	satisfied	\$v:VARIABLE_BalanceStart=2000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=2000
ASSERTION_TreasuryStockValue_Reconciles (evaluation 2)	satisfied	\$v:VARIABLE_BalanceStart=2000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=2000
ASSERTION_RetainedEarningsAccumulatedDeficit_Reconciles (evaluation 1)	satisfied	\$v:VARIABLE_BalanceStart=7000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=7000
ASSERTION_RetainedEarningsAccumulatedDeficit_Reconciles (evaluation 2)	satisfied	\$v:VARIABLE_BalanceStart=7000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=7000
ASSERTION_NoncontrollingInterest_Reconciles (evaluation 1)	satisfied	\$v:VARIABLE_BalanceStart=2000 + \$v:VARIABLE_Change=1000 = \$v:VARIABLE_BalanceEnd=3000
ASSERTION_NoncontrollingInterest_Reconciles (evaluation 2)	satisfied	\$v:VARIABLE_BalanceStart=3000 + \$v:VARIABLE_Change=1000 = \$v:VARIABLE_BalanceEnd=4000
ASSERTION_TotalEquity_ParentPlusMinorityInterest_Reconciles (evaluation 1)	satisfied	\$v:VARIABLE_BalanceStart=38000 + \$v:VARIABLE_Change=1000 = \$v:VARIABLE_BalanceEnd=39000
ASSERTION_TotalEquity_ParentPlusMinorityInterest_Reconciles (evaluation 2)	satisfied	\$v:VARIABLE_BalanceStart=39000 + \$v:VARIABLE_Change=1000 = \$v:VARIABLE_BalanceEnd=40000

Proves statement of changes in equity foots:

204	154004 - Statement - Statement of Changes in Equity [http://www.abc.com/role/StatementOfChangesInEquity]						
205	Context <u>D-2009[</u> from 2009-01-01 to 2009-12-31 for 0000000001]						
206	<u>U-Monetary</u>						
207	abc:RetainedEarningsAccumulatedDeficitPeriodIncreasePeriodIncreaseDecrease		C	D -3	0	both	ОК
208	us-gaap:NetIncomeLoss	1	С	D -3	9,000	inst	
209	us-gaap:Dividends	-1	D	D -3	9,000	inst	
210	abc:StockholdersEquityAttributableToNoncontrollingInterestPeriodIncreaseDecrease		C	D -3	1,000	both	ОК
211	us-gaap:NetIncomeLossAttributableToNoncontrollingInterest	-1	D	D -3	(1,000)	inst	
212	abc:StockholdersEquityAttributableToParentPeriodIncreaseDecrease	Г	C	D -3	0	both	ОК
213	us-gaap:NetIncomeLoss	1	С	D -3	9,000	inst	
214	us-gaap:Dividends	-1	D	D -3	9,000	inst	
215	abc:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterestPeriodIncreaseDecrease		C	D -3	1,000	both	ОК
216	us-gaap:ProfitLoss	1	C	D -3	10,000	inst	
217	us-gaap:Dividends	-1	D	D -3	9,000	inst	

Proves statement of changes in equity cross casts:

218	Context <u>D-2010</u> [from 2010-01-01 to 2010-12-31 for 0000000001]						
219	<u>U-Monetary</u>						
220	abc:RetainedEarningsAccumulatedDeficitPeriodIncreasePeriodIncreaseDecrease	Г	C	D -3	0	both	ОК
221	us-gaap:NetIncomeLoss	:	ιc	D -3	9,000	inst	
222	us-gaap:Dividends	-:	L D	D -3	9,000	inst	
223	${f abc}$:StockholdersEquityAttributableToNoncontrollingInterestPeriodIncreaseDecrease	Г	C	D -3	1,000	both	ОК
224	us-gaap:NetIncomeLossAttributableToNoncontrollingInterest	-:	L D	D -3	(1,000)	inst	
225	abc:StockholdersEquityAttributableToParentPeriodIncreaseDecrease	Г	C	D -3	0	both	OK
226	us-gaap:NetIncomeLoss	:	ιc	D -3	9,000	inst	
227	us-gaap:Dividends	-:	L D	D -3	9,000	inst	
228	abc:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterestPeriodIncreaseDecrease	Г	C	D -3	1,000	both	OK
229	us-gaap:ProfitLoss		ιc	D -3	10,000	inst	
230	us-gaap:Dividends	-:	L D	D -3	9,000	inst	

198	<u> 154004 - Statement - Prior Period Error</u> [http://www.abc.com/role/PriorPeriodError]							
199	Context <u>I-2009</u> [at 2009-12-31 for 0000000001]							
200	<u>U-Monetary</u>							
201 a	abc:StockholdersEquityAttributableToParentAdjustments		C	D	-3	0	both	ОК
202	abc:CorrectionOfPriorPeriodError	1	С	D	-3	0	inst	
203	abc:ChangeInAccountingPolicy	1	С	D	-3	0	inst	

267 <u>[</u>	<u>Default Link [http://www.xbrl.org/2003/role/link]</u>						
268 (ontext <u>D-2009</u> [from 2009-01-01 to 2009-12-31 for 0000000001]						
169 <u>L</u>	-Monetary						
270 a	bc:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterestPeriodIncreaseDecrease	Т	C	D -3	1,000	both	ОК
271	abc:StockholdersEquityAttributableToNoncontrollingInterestPeriodIncreaseDecrease	T	1 C	D -3	1,000	inst	
272	abc:StockholdersEquityAttributableToParentPeriodIncreaseDecrease	Т	1 C	D -3	0	both	OK
273	abc:PreferredStockValueOutstandingPeriodIncreaseDecrease	Т	1 0	D -3	0	inst	
274	abc:CommonStockValueOutstandingPeriodIncreaseDecrease	T	1 0	D -3	0	inst	
275	abc:AdditionalPaidInCapitalPeriodIncreaseDecrease	Т	1 C	D -3	0	inst	
276	abc:TreasuryStockPeriodIncreaseDecrease	-	1 D	D -3	0	inst	
277	$\verb abc:RetainedEarningsAccumu ated Deficit PeriodIncrease PeriodIncrease Decrease $	Т	1 0	D -3	0	inst	
₹ 78 u	s-gaap:ProfitLoss		C	D -3	10,000	both	OK
279	us-gaap:NetIncomeLoss	Т	1 C	D -3	9,000	inst	
280	us-gaap:NetIncomeLossAttributableToNoncontrollingInterest	-	1 0	D -3	(1,000)	inst	
101 (Context <u>D-2010</u> [from 2010-01-01 to 2010-12-31 for 0000000001]						
	l-Monetary						
	bc:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterestPeriodIncreaseDecrease	_	-	D -3	1,000	both	ОК
284	abc:StockholdersEquityAttributableToNoncontrollingInterestPeriodIncreaseDecrease	+	_	D -3			UK
285	abc:StockholdersEquityAttributableToParentPeriodIncreaseDecrease	-		D -3		both	ОК
286	abc:PreferredStockValueOutstandingPeriodIncreaseDecrease	_		D -3		inst	
287	abc:PreteredstockValueOutstandingPeriodIncreaseDecrease			D -3		inst	+
288	abc:AdditionalPaidInCapitalPeriodIncreaseDecrease			D -3		inst	+
289	abc:TreasuryStockPeriodIncreaseDecrease	_		D -3		inst	+
	•	_				inst	+
290	abc:RetainedEarningsAccumulatedDeficitPeriodIncreasePeriodIncreaseDecrease	- 1	110	'ID -3			
290	abc:RetainedEarningsAccumulatedDeficitPeriodIncreasePeriodIncreaseDecrease	+		D -3			OK
	abs:RetainedEarningsAccumulatedDeficitPeriodIncreasePeriodIncreaseDecrease s-gaap:ProfitLoss us-gaap:NetIncomeLoss	İ	C	D -3 D -3	10,000	both	ОК

NOTE: This appears to be missing an XBRL calculation which proves that the balances cross cast.

Proves classes of preferred stock roll forward reconciles:

ASSERTION_PreferredStockSharesOutstanding_Reconciles (evaluation 1)	satisfied	\$v:VARIABLE_BalanceStart=10000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=10000
ASSERTION_PreferredStockSharesOutstanding_Reconciles (evaluation 2)	satisfied	\$v:VARIABLE_BalanceStart=10000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=10000
ASSERTION_PreferredStockSharesOutstanding_Reconciles (evaluation 3)	satisfied	\$v:VARIABLE_BalanceStart=20000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=20000
ASSERTION_PreferredStockSharesOutstanding_Reconciles (evaluation 4)	satisfied	\$v:VARIABLE_BalanceStart=10000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=10000
ASSERTION_PreferredStockSharesOutstanding_Reconciles (evaluation 5)	satisfied	\$v:VARIABLE_BalanceStart=10000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=10000
ASSERTION_PreferredStockSharesOutstanding_Reconciles (evaluation 6)	satisfied	\$v:VARIABLE_BalanceStart=20000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=20000

Proves classes of common stock roll forward reconciles:

ASSERTION_CommonStockSharesOutstanding_Reconciles (evaluation 1)	satisfied	\$v:VARIABLE_BalanceStart=50000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=50000
ASSERTION_CommonStockSharesOutstanding_Reconciles (evaluation 2)	satisfied	\$v:VARIABLE_BalanceStart=40000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=40000
ASSERTION_CommonStockSharesOutstanding_Reconciles (evaluation 3)	satisfied	\$v:VARIABLE_BalanceStart=90000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=90000
ASSERTION_CommonStockSharesOutstanding_Reconciles (evaluation 4)	satisfied	\$v:VARIABLE_BalanceStart=50000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=50000
ASSERTION_CommonStockSharesOutstanding_Reconciles (evaluation 5)	satisfied	\$v:VARIABLE_BalanceStart=40000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=40000
ASSERTION_CommonStockSharesOutstanding_Reconciles (evaluation 6)	satisfied	\$v:VARIABLE_BalanceStart=90000 + \$v:VARIABLE_Change=0 = \$v:VARIABLE_BalanceEnd=90000

SEC Rendering:

Document Information	Prior Period Adjustment, Retained Earnings (Parent Company [Member],	D 04 0000
	USD \$) In Thousands	Dec. 31, 2009
Financial Statements		
Statement of Financial	As Reported February 8, 2010 [Member]	
Position Classes of Preferred Stock	Retained Earnings (Accumulated Deficit) [Adjustment]	
Classes of Preferred Stock	Retained earnings, Origionally Stated	\$ 7,000
Classes of Common Stock	Retained earnings, Adjustments [Roll	
Classes of Treasury Stock	Retained earnings, Restated	7,000
Statement of Financial Position, Other Parenthetical	As Reported February 12, 2011 [Member]	,,,,,
Statement of Operations	Retained Earnings (Accumulated Deficit) [Adjustment]	
Statement of Operations,	Retained earnings, Origionally Stated	7,000
Net Income Breakdown	Retained earnings, Adjustments [Roll Up]	
Statement of Operations, Earnings Per Share	Correction of Prior Period Error	2,000
Statement of Cash Flows	Effect of Mandatory Change in Accounting Policy for Adoption of FAS XXX	(1,000)
Prior Period Adjustment, Retained Earnings	Effect of Voluantary Change in Accounting Policy	(1,000)
Prior Period Adjustment,	Retained earnings, Adjustments, Total	0
Stockholders' Equity Attributable to Parent	Retained earnings, Restated	\$ 7,000
Prior Period Adjustment, Stockholders' Equity Including Portion Attributable to Noncontrolling Interest		

Document Information Financial Statements	Prior Period Adjustment, Stockholders' Equity Attributable to Parent (Parent Company [Member], USD \$) In Thousands	Dec. 31, 2009
Statement of Financial Position	As Reported February 8, 2010 [Member]	
Classes of Preferred Stock	Stockholders' Equity Attributable to Parent [Adjustment]	
Classes of Common Stock	Stockholders' Equity Attributable to Parent, Origionally Stated	\$ 36,000
Classes of Treasury Stock Statement of Financial	Stockholders' Equity Attributable to Parent, Adjustments [Roll Up]	
Position, Other Parenthetical	Stockholders' Equity Attributable to Parent, Restated	36,000
Statement of Operations	As Reported February 12, 2011	
Statement of Operations, Net Income Breakdown	Stockholders' Equity Attributable to Parent [Adjustment]	
Statement of Operations, Earnings Per Share	Stockholders' Equity Attributable to Parent, Origionally Stated	36,000
Statement of Cash Flows	Stockholders' Equity Attributable to Parent, Adjustments [Roll Up]	
Prior Period Adjustment,	Correction of Prior Period Error	2,000
Retained Earnings Prior Period Adjustment, Stockholders' Equity	Effect of Mandatory Change in Accounting Policy for Adoption of FAS XXX	(1,000)
Attributable to Parent	Effect of Voluantary Change in Accounting Policy	(1,000)
Prior Period Adjustment, Stockholders' Equity Including Portion Attributable	Stockholders' Equity Attributable to Parent, Adjustments, Total	0
to Noncontrolling Interest	Stockholders' Equity Attributable to Parent, Restated	\$ 36,000
Statement of Changes in		

Cover Document Information
Document Information
Financial Statements
Statement of Financial Position
Classes of Preferred Stock
Classes of Common Stock
Classes of Treasury Stock
Statement of Financial Position, Other Parenthetical
Statement of Operations
Statement of Operations, Net Income Breakdown
Statement of Operations, Earnings Per Share
Statement of Cash Flows
Prior Period Adjustment, Retained Earnings
Prior Period Adjustment, Stockholders' Equity Attributable to Parent
Prior Period Adjustment, Stockholders' Equity Including Portion Attributable to Noncontrolling Interest

Statement of Changes in Equity, Preferred Stock

Statement of Changes in Equity, Preferred Stock (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$)		Preferred Class A [Member]	Preferred Class A [Member]
Preferred Stock, Shares Outstanding, Beginning Balance at Dec. 31, 2008	20,000		20,000
Preferred Stock, Value [Roll Forward]			
Preferred Stock, Value, Outstanding, Period Increase (Decrease)	\$0		
Preferred Stock, Shares Outstanding [Roll Forward]			
Preferred Stock, Shares Outstanding, Period Increase (Decrease)	0		0
Preferred Stock, Shares Outstanding, Ending Balance at Dec. 31, 2009	20,000	20,000	20,000
Preferred Stock, Value [Roll Forward]			
Preferred Stock, Value, Outstanding, Period Increase (Decrease)	0		
Preferred Stock, Shares Outstanding [Roll Forward]			
Preferred Stock, Shares Outstanding, Period Increase (Decrease)	0	0	
Preffered Stock, Value, Outstanding, Ending Balance at Dec. 31, 2010		\$ 10,000,000	
Preferred Stock, Shares Outstanding, Ending Balance at Dec. 31, 2010	20,000	20,000	

Cover
Document Information
Financial Statements
Statement of Financial Position
Classes of Preferred Stock
Classes of Common Stock
Classes of Treasury Stock
Statement of Financial Position, Other Parenthetical
Statement of Operations
Statement of Operations, Net Income Breakdown
Statement of Operations, Earnings Per Share
Statement of Cash Flows
Prior Period Adjustment, Retained Earnings
Prior Period Adjustment, Stockholders' Equity Attributable to Parent
Prior Period Adjustment, Stockholders' Equity Including Portion Attributable to Noncontrolling Interest
Statement of Changes in Equity, Preferred Stock
Statement of Changes in Equity, Common Stock
Statement of Changes in Equity, Additional Paid-in Capital

Statement of Changes in Equity, Additional Paid-in Capital (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	
Additional Paid in Capital, Beginning Balance at Dec. 31, 2008	\$ 1,000
Additional Paid-in Capital [Roll Forward]	
Additional Paid-in Capital, Period Increase (Decrease)	0
Additional Paid in Capital, Ending Balance at Dec. 31, 2009	1,000
Additional Paid-in Capital [Roll Forward]	
Additional Paid-in Capital, Period Increase (Decrease)	0
Additional Paid in Capital, Ending Balance at Dec. 31, 2010	\$ 1,000

Accounting Policies:

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents policy

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. Morbi eu pede.

Receivables policy

Proin elit sem, omare 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. Morbi eu pede. Proin elit sem, omare 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. Morbi eu pede.

Inventories policy

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

Debt policy

Pellentesque condimentum commodo wisi. Fusce gravida, ligula a placerat placerat, leo erat euismod lectus, et lacinia justo libero non pede. Vivamus ac velit vel magna nonummy pretium.

Revenue recognition policy

Nulla facilisi. Aliquam viverra risus vitae ante. Sed rhoncus mi in wisi.

SEC rendering:

Cover
Document Information
Financial Statements
Notes to Financial Statements
Note A. Accounting Policies
Note B. Property, Plant and Equipment Policies
Note C. Inventory, By Component
Note D. Property, Plant and Equipment Detail
Note E. Maturities of Long- term Debt
Note F. Long-term Debt Instruments
Note G. Part 1. Commitments
Note G. Part 2. Contingencies
Note G. Part 3. Loss Contingency Accrual
Note H. Nonmonetary Transactions
Note I. Business Segments
Note I. Geographic Areas
■ All Reports

Note A. Accounting Policies (As	12 Months Ended
Reported February 12, 2011 [Member], Parent Company [Member])	Dec. 31, 2010
Accounting Policies [Hierarchy]	
Cash and Cash Equivalents, Policy [Text Block]	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. Morbi eu pede.
Receivables, Policy [Text Block]	Proin elt sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nulla sìt amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Proin eilt 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. Morbi eu pede.
Inventory, Policy [Text Block]	Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus.
Debt, Policy [Text Block]	Pellentesque condimentum commodo wisi. Fusce gravida, ligula a placerat placerat, leo erat euismod lectus, et lacinia justo libero non pede. Vivamus ac velit vel magna nonummy pretium.
Revenue Recognition, Policy [Text Block]	Nulla facilisi. Aliquam viverra risus vitae ante. Sed rhoncus mi in wisi.
Consolidation, Policy [Text Block]	Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non loo porta bibendum. Morbi eu pede. Proin eit sem, ornare non, ullamcorper vel, soilicitudin a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Sed mauris. Nulla facilisi. Fusce tristique posuere ispeum. Nulla facilisi. Fusce tristique posuere ispeum. Nulla facilisi. Aliquam viverra risus vitae ante. Sed rhoncus mi in wisi. Nulla mibih dui, molestie vitae, imperdiet non, ornare at, elit. Suspendisse accumsan, arcu vel ornare interdum, magna tellus porta mauris, in porta mi lacus sodales felis. Phasellus eleifend, diam vitae dapibus pulvinar, erat ligula auctor dui, eget congue justo lorem hendrerit tellus. Fusce gravida, ligula a placerat placerat, loo erat euismod lectus, et lacinia justo libero non pede.

207301 - Disclosure - Note A. Accounting Policies

IDENTIFIER:	0000000001 - HTTP://WWW.SEC.GOV/C	0
DATE:	12 MONTHS ENDED 2010-12-31	0
REPORT DATE [AXIS]:	AS REPORTED FEBRUARY 12, 2011 [MEA	0
LEGAL ENTITY [AXIS]:	PARENT COMPANY [MEMBER]	0

LANG	ITEM	NOTES	F
	CASH AND CASH EQUIVALENTS, POLICY [TEXT BLOCK]		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. Morbi eu pede.
	RECEIVABLES, POLICY [TEXT BLOCK]		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. Morbi eu pede. 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. Morbi eu pede.
	INVENTORY, POLICY [TEXT BLOCK]		Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede.Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus.
-	DEBT, POLICY [TEXT BLOCK]		Pellentesque condimentum commodo wisi. Fusce gravida, ligula a placerat placerat, leo erat euismod lectus, et lacinia justo libero non pede. Vivamus ac velit vel magna nonummy pretium.
	REVENUE RECOGNITION, POLICY [TEXT BLOCK]		Nulla facilisi. Aliquam viverra risus vitae ante. Sed rhoncus mi in wisi.
	CONSOLIDATION, POLICY [TEXT BLOCK]		Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Proin eit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Proin eit 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. Morbi eu pede. Sed mauris. Nulla facilisi. 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, eiti. Suspendisse accumsan, arcu rorare interdum, magna tellus porta mauris, in porta mi lacus sodales felis. Phasellus eleifend, diam vitae dapibus pulvinar, erat ligula auctor dui, eget congue justo lorem hendrerit tellus. Fusce gravida, ligula a placerat placerat, leo erat euismod lectus, et lacinia justo libero non pede.

Property, Plant and Equipment Policies:

NOTE B. PROPERTY, PLANT AND EQUIPMENT POLICIES

	Valuation basis	Depreciation method	Estimated life	Dispositions
Land	Mauris tincidunt cursus est	NA	NA	Nam non tortor non
Machinery and equipment	Mauris tincidunt cursus est	Sed elementum feugiat augue	20	Nam non tortor non
Furniture and fixtures	Mauris tincidunt cursus est	Mauris tincidunt	10	Nam non tortor non

SEC rendering:



Firefox rendering:

207401 - Disclosure - Note B. Property, Plant and Equipment Policies



Connections:

Connects to the PPE disclosures via the Property, Plant and Equipment by Type [Axis] and the members.



Inventories disclosure:

NOTE C. INVENTORIES

	2010	2009
Finished goods	1,000	1,000
Work in progress	1,000	1,000
Raw materials	1,000	1,000
Other	1,000	1,000
Total inventory, net	4,000	4,000

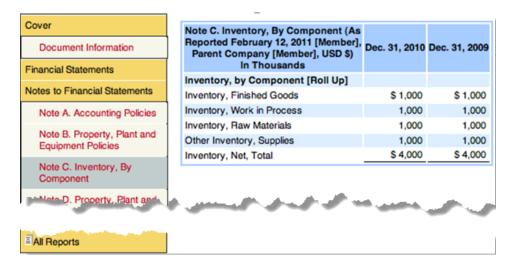
Considerations:

- (1) Inventory should foot
- (2) Inventory should tie to the balance sheet

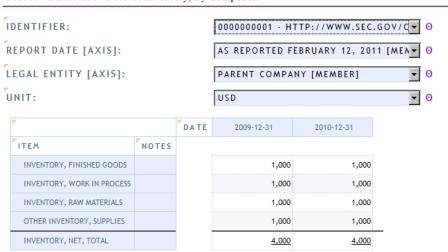
Proves inventories foot (this is an XBRL calculation, not a cross axis aggregation):

239	Context <u>I-2010</u> [at 2010-12-31 for 0000000001]						
240	<u>U-Monetary</u>						
241	us-gaap:InventoryNet		D	D -3	4,000	both	ОК
242	us-gaap:InventoryFinishedGoods	1	D	D -3	1,000	inst	
243	us-gaap:InventoryWorkInProcess	1	D	D -3	1,000	inst	
244	us-gaap:InventoryRawMaterials	1	D	D -3	1,000	inst	
245	us-gaap:OtherInventorySupplies	1	D	D -3	1,000	inst	

231	<u> 301000 - Disclosure - Note C. Inventory, By Component</u> [http://www.abc.com/role/InventoryByComponent]					
232	Context <u>I-2009[</u> at 2009-12-31 for 0000000001]					
233	<u>U-Monetary</u>					
234	us-gaap:InventoryNet		D D -3	4,000	both	ОК
235	us-gaap:InventoryFinishedGoods	1 [D -3	1,000	inst	
236	us-gaap:InventoryWorkInProcess	1 [D -3	1,000	inst	
237	us-gaap:InventoryRawMaterials	1 1	D -3	1,000	inst	
238	us-gaap:OtherInventorySupplies	1 [D -3	1,000	inst	



301000 - Disclosure - Note C. Inventory, By Component



Property, plant and equipment disclosures:

NOTE: Property plant and equipment components are modeled as members of an axis, as compared to inventory which the components are modeled as individual concepts.

NOTE D. PROPERTY, PLANT, AND EQUIPMENT DISCLOSURES

	2010	2009
Land	1,000	1,000
Machinery and equipment, net	2,000	2,000
Furniture and fixtures, net	6,000	6,000
Total property, plant and equipment, net	9,000	9,000

Considerations:

- (1) PPE should foot.
- (2) PPE should tie to balance sheet
- (3) PPE should tie to PPE policies (see above)

Proves components of property, plant and equipment foot (this is a cross axis aggregation):

ASSERTION_PropertyPlantAndEquipmentByType_Foots (evaluation 1)	satisfied	\$v:VARIABLE_Total=9000 = sum(\$v:VARIABLE_Each=[1000 2000 6000])
ASSERTION_PropertyPlantAndEquipmentByType_Foots (evaluation 2)	satisfied	\$v:VARIABLE_Total=9000 = sum(\$v:VARIABLE_Each=[1000 2000 6000])

Cover
Document Information
Financial Statements
Notes to Financial Statements
Note A. Accounting Policies
Note B. Property, Plant and Equipment Policies
Note C. Inventory, By Component
Note D. Property, Plant and Equipment Detail
Note E. Maturities of Long- term Debt
Note F. Long-term Debt Instruments
Note G. Part 1.

Note D. Property, Plant and Equipment Detail (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	Dec. 31, 2010	Dec. 31, 2009
Property, Plant and Equipment [Hierarchy]		
Property, plant and equipment, net	\$ 9,000	\$ 9,000
Land [Member]		
Property, Plant and Equipment [Hierarchy]		
Property, plant and equipment, net	1,000	1,000
Machinery and Equipment [Member]		
Property, Plant and Equipment [Hierarchy]		
Property, plant and equipment, net	2,000	2,000
Furniture and Fixtures [Member]		
Property, Plant and Equipment [Hierarchy]		
Property, plant and equipment, net	\$ 6,000	\$ 6,000

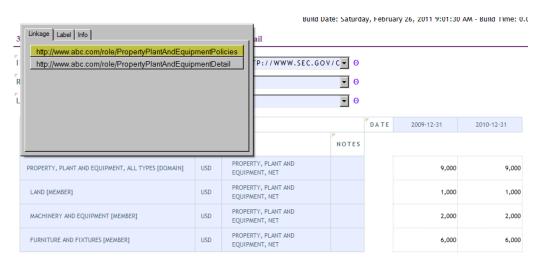
NOTE: The rendering engine decided to put the DOMAIN at the top, rather than at the bottom. A rendering engine can likewise choose to put the domain at the bottom so this renders more how concepts are rendered.



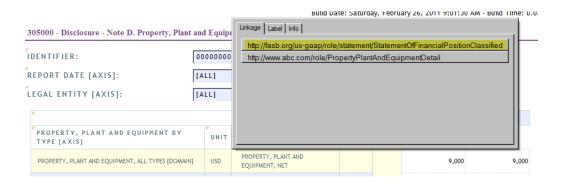
[FIX this, move PPE concept up to slicers]

Connections:

Connects to the policies via the Property, Plant and Equipment by Type [Axis]



Connects to the balance sheet via the Property, Plant and Equipment [Domain] and Property, Plant and Equipment concept (used both on the balance sheet and in this disclosure)



Maturities of Long term debt:

NOTE E. MATURITIES OF LONG-TERM DEBT

	2010
Current	22,000
2012	1,000
2013	1,000
2014	1,000
2015	1,000
Thereafter	15,000
Total long-term debt	41,000

Considerations:

- (1) Total long term debt should foot.
- (2) Current portion and long term potion should tie to the balance sheet.

Proves maturities of long term debt foots:

246	306000 - Disclosure - Note E. Maturities of Long-term Debt [http://www.abc.com/role/MaturitiesOfLongTermDebt]						
247	Context <u>I-2010[</u> at 2010-12-31 for 0000000001]						
248	<u>U-Monetary</u>						
249	us-gaap:LongTermDebt		C	D -3	41,000	both	ОК
250	us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalInNextTwelveMonths	1	C	D -3	22,000	inst	
251	us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalInYearTwo	1	C	D -3	1,000	inst	
252	us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalInYearThree	1	С	D -3	1,000	inst	
253	us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour	1	C	D -3	1,000	inst	
254	us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFive	1	C	D -3	1,000	inst	
255	us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalAfterYearFive	1	C	D -3	15,000	inst	

SEC rendering:

Cover	Note E. Maturities of Long-term Debt	
Document Information	(As Reported February 12, 2011 [Member], Parent Company [Member],	Dec. 31, 2010
Financial Statements	USD \$) In Thousands	
Notes to Financial Statements	Maturities of Long-term Debt [Roll Up]	
Note A. Accounting Policies Note B. Property, Plant and	Long-term Debt, Maturities, Repayments of Principal in Next Twelve Months	\$ 22,000
Equipment Policies	Long-term Debt, Maturities, Repayments of Principal in Year Two	1,000
Note C. Inventory, By Component	Long-term Debt, Maturities, Repayments of Principal in Year Three	1,000
Note D. Property, Plant and Equipment Detail	Long-term Debt, Maturities, Repayments of Principal in Year Four	1,000
Note E. Maturities of Long-	Long-term Debt, Maturities, Repayments of Principal in Year Five	1,000
Note F. Long-term Debt	Long-term Debt, Maturities, Repayments of Principal after Year Five	15,000
Instruments	Long-term Debt, Total	\$ 41,000



NOTE: Long term debt is NOT connected to the balance sheet as on the balance sheet long term debt is broken out by current and noncurrent portions. A connection can be created by breaking out long term debt into current and noncurrent components within the disclosure.

Connections:





Long term debt instruments:

NOTE F. LONG-TERM DEBT INSTRUMENTS

Long-term debt instruments as of December 31 was as follows (thousands):

	2010	2009
Mauris tincidunt cursus est, 10% cursus elit sem, April elit tincidunt tincidunt, collateral mincidunt	30,000	30,000
Mincidunt est, 12.5% cursus elit sem, October elit tincidunt tincidunt, collateral mincidunt	11,000	11,000
Total long-term debt	41,000	41,000
Less current portion	(22,000)	(22,000)
Long-term debt	41,000	41,000

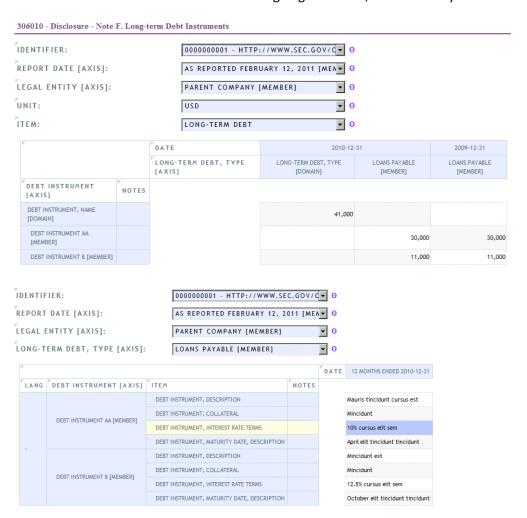
Considerations:

- (1) Total long term debt should foot.
- (2) Total long term debt should tie to total maturities of long term debt
- (3) Current portion and long term portion should tie to the balance sheet

SEC rendering:

Cover	Note F. Long-term Debt Instruments	12 Months Ended	
Document Information	(As Reported February 12, 2011 [Member], Parent Company [Member],		
Financial Statements	USD S) In Thousands	Dec. 31, 2010	Dec. 31, 2009
Notes to Financial Statements	Debt Instrument [Hierarchy]		
Note A. Accounting Policies	Long-term Debt	\$ 41,000	
Note B. Property, Plant and	Loans Payable [Member] I Debt Instrument AA [Member]		
Equipment Policies	Debt Instrument [Hierarchy]		
Note C. Inventory, By	Debt Instrument, Description	Mauris tincidunt cursus est	
Component	Debt Instrument, Collateral	Mincidunt	
Note D. Property, Plant and	Debt Instrument, Interest Rate Terms	10% cursus elit sem	
Equipment Detail	Debt Instrument, Maturity Date, Description	April elit tincidunt tincidunt	
Note E. Maturities of Long-	Long-term Debt	30,000	30,000
Note F. Long-term Debt	Loans Payable [Member] Debt Instrument B [Member]		
Instruments	Debt Instrument [Hierarchy]		
Note G. Part 1.	Debt Instrument, Description	Mincidunt est	
Commitments	Debt Instrument, Collateral	Mincidunt	
Note C Post C	Debt Instrument, Interest Rate Terms	12.5% cursus elit sem	
Note G. Part 2. Contingencies	Debt Instrument, Maturity Date, Description	October elit tincidunt tincidunt	
Note G. Part 3. Loss Contingency Accrual	Long-term Debt	\$ 11,000	\$ 11,000

NOTE: The Firefox viewer breaks the disclosure into two pieces because they are different types of dates for some reason. This is a choice a rendering engine makes, not caused by XBRL.



Long term debt components:

NOTE F. LONG-TERM DEBT INSTRUMENTS

Long-term debt instruments as of December 31 was as follows (thousands):

	2010	2009
Mauris tincidunt cursus est, 10% cursus elit sem, April elit tincidunt tincidunt, collateral mincidunt	30,000	30,000
Mincidunt est, 12.5% cursus elit sem, October elit tincidunt tincidunt, collateral mincidunt	11,000	11,000
Total long-term debt	41,000	41,000
Less current portion	(22,000)	(22,000)
Long-term debt	41,000	41,000

Considerations:

- (1) Total long term debt should foot.
- (2) Total long term debt should tie to total maturities of long term debt
- (3) Current portion and long term portion tie to the balance sheet

Proves computations foot:

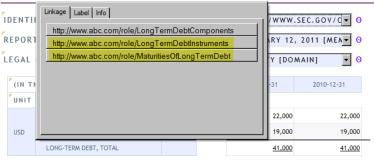
	306011 - Disclosure - Note F. Part 2. Long-term Debt Components [http://www.abc.com/role/LongTermDebtComponents]									
405	Context <u>I-2009[</u> at 2009-12-31 for 0000000001]									
406	<u>U-Monetary</u>									
407	us-gaap:LongTermDebt		c	D - 3	41,000,000	both	ок			
408				D - 3	22,000,000	inst				
409	us-gaap:LongTermDebtAndCapitalLeaseObligations	1	С	D - 3	19,000,000	inst				
410	Context <u>I-2010[</u> at 2010-12-31 for 000000001]									
411	<u>U-Monetary</u>									
412	us-gaap:LongTermDebt		c	D - 3	41,000,000	both	ок			
413	us-gaap:DebtCurrent	1	С	D - 3	22,000,000	inst				
414	us-gaap:LongTermDebtAndCapitalLeaseObligations	1	С	D - 3	19,000,000	inst				

306011 - Disclosure - Note F. Part 2. Long-term Debt Components



Connections:

306011 - Disclosure - Note F. Part 2. Long-term Debt Components



Commitments and contingencies:

NOTE G. COMMITMENTS AND CONTINGENCIES

Commitments

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

Contingencies

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

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

SEC Rendering



Cover	Note G. Part 2. Contingencies (As	12 Months Ended
Document Information	Reported February 12, 2011 [Member], Parent Company [Member])	Dec. 31, 2010
Financial Statements	Pending or Threatened Litigation [Member]	
Notes to Financial Statements	Loss Contingencies [Hierarchy]	
Note A. Accounting Policies Note B. Property, Plant and		Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nam non tortor non leo porta bibendum. Morbi eu pede. Nulla sit am nibh. Sed elementum feuglat augue. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugria augue. Nam non tortor non los porta bibendum. Morbi eu oede.
Equipment Policies	Damage from Fire, Explosion or Other Hazard [Member]	
Note C. Inventory, By Component	Loss Contingencies [Hierarchy]	
Note D. Property, Plant and Equipment Detail	Loss Contingency Disclosures	Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Proin elit sem, ornare non, ullamcorper vel, sollicitudir a, lacus. Mauris tincidunt cursus est. Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Mauris tincidunt cursus set. Prol elit sem, criarre non, ulamcorper vel, sollicitudi na, lacus.

Note G. Part 1.
Commitments

Note G. Part 2.
Contingencies

306020 - Disclosure - Note G. Part 1. Commitments

IDENTIFIER:	0000000001 - HTTP://WWW.SEC.GOV/C - 0
REPORT DATE [AXIS]:	AS REPORTED FEBRUARY 12, 2011 [MEA O
LEGAL ENTITY [AXIS]:	PARENT COMPANY [MEMBER]
DATE:	12 MONTHS ENDED 2010-12-31 ©
LANG TITEM NOTES	
-	Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. Nulla sit amet nibh. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est.

306030 - Disclosure - Note G. Part 2. Contingencies

IDENTIFIER:	0000000001 - HTTP://WWW.SEC.GOV/C • 0
REPORT DATE [AXIS]:	AS REPORTED FEBRUARY 12, 2011 [MEA]
LEGAL ENTITY [AXIS]:	PARENT COMPANY [MEMBER] 0
DATE:	12 MONTHS ENDED 2010-12-31 🔻 0

ľ	LANG	ITEM	NOTES	LOSS CONTINGENCIES BY NATURE OF CONTINGENCY [AXIS]	
		LOSS		PENDING OR THREATENED LITIGATION [MEMBER]	Proin etit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est. Nam non tortor non leo porta bibendum. Morbi eu pede. Nulla sit amet nibh. Sed elementum feugiat augue. 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. Morbi eu pede.
	-	CONTINGENCY DISCLOSURES		DAMAGE FROM FIRE, EXPLOSION OR OTHER HAZARD [MEMBER]	Nulla sit amet nibh. Sed elementum feugiat augue. Nam non tortor non leo porta bibendum. Morbi eu pede. 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. Morbi eu pede. Mauris tincidunt cursus est. Proin elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus.

Loss contingency accrual for litigation:

Loss Contingency Accrual for Litigation

	2010	2009
Loss contingency accrual, at carrying value, beginning balance	1,147,000	1,148,000
Provision	6,408,000	400,000
Payments	(2,208,000)	(401,000)
Loss contingency accrual, at carrying value, ending balance	5,347,000	1,147,000

Considerations:

(1) Roll forward of loss contingency accrual should properly reconcile.

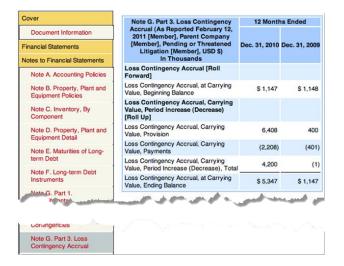
Proves roll forward of loss contingency accrual for litigation properly reconciles:



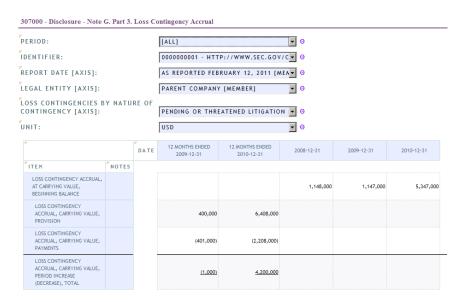
Proves roll up portion of loss contingency accrual foots:

262	Context <u>D-2010-LC-1</u> [from 2010-01-01 to 2010-12-31 for 0000000001]						
263	<u>U-Monetary</u>						
264	us-gaap:LossContingencyAccrualCarryingValuePeriodIncreaseDecrease			D -3	4,200,000	both	ОК
265	us-gaap:LossContingencyAccrualCarryingValueProvision	1	С	D -3	6,408,000	inst	
266	us-gaap:LossContingencyAccrualCarryingValuePayments	-1	D	D -3	2,208,000	inst	

256	307000 - Disclosure - Note G. Part 3. Loss Contingency Accrual [http://www.abc.com/role/LossContingencyAccrual]						
257	Context <u>D-2009-IC-1</u> [from 2009-01-01 to 2009-12-31 for 0000000001]						
258	<u>U-Monetary</u>						
259	us-gaap:LossContingencyAccrualCarryingValuePeriodIncreaseDecrease			D -3	(1,000)	both	ОК
260	us-gaap:LossContingencyAccrualCarryingValueProvision	1	С	D -3	400,000	inst	
261	us-gaap:LossContingencyAccrualCarryingValuePayments	-1	БΙ	D -3	401,000	inst	



NOTE: This is a roll forward, which Firefox does not render well.



Nonmonetary transactions:

NOTE H. NONMONETARY TRANSACTIONS

		2010	2009
Mauris tincidunt cursus est		100,000	200,000
Nulla sit amet nibh		100,000	200,000
Nam non tortor non leo		100,000	200,000
	Total	300,000	600,000

Considerations:

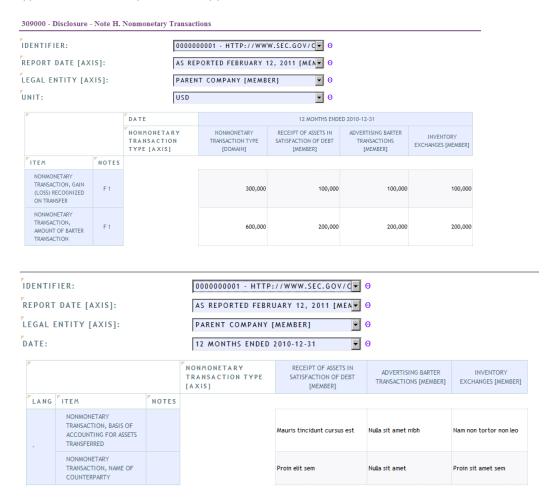
(1) Nonmonetary transactions total should foot.

Proves nonmonetary transactions foot (cross axis aggregation):

ASSERTION_NonmonetaryTransactionGainLossRecognizedOnTransfer_Foots (evaluation 1)	satisfied	\$v:VARIABLE_Total=300000 = sum(\$v:VARIABLE_Each=[100000 100000 100000])
ASSERTION_NonmonetaryTransactionAmountOfBarterTransaction_Foots (evaluation 1)	satisfied	\$v:VARIABLE_Total=600000 = sum(\$v:VARIABLE_Each=[200000 200000 200000])

over	Note H. Nonmonetary Transactions	12 Months Ended
Document Information	(An Deported February 12, 2011	
inancial Statements	USD \$)	Dec. 31, 2010
otes to Financial Statements	Nonmonetary Transaction [Hierarchy] Nonmonetary Transaction, Gain (Loss)	
Note A. Accounting Policies	Recognized on Transfer	\$ 300,000
Note B. Property, Plant and	Nonmonetary Transaction, Amount of Barter Transaction	600,000
Equipment Policies	Receipt of Assets in Satisfaction of Debt [Member]	
Note C. Inventory, By Component	Nonmonetary Transaction [Hierarchy]	
Note D. Property, Plant and	Nonmonetary Transaction, Basis of Accounting for Assets Transferred	Mauris tincidunt cursus est
Equipment Detail Note E. Maturities of Long-	Nonmonetary Transaction, Name of Counterparty	Proin elit sem
term Debt	Nonmonetary Transaction, Gain (Loss) Recognized on Transfer	100,000
Note F. Long-term Debt Instruments	Nonmonetary Transaction, Amount of Barter Transaction	200,000
Note G. Part 1. Commitments	Advertising Barter Transactions [Member]	
Note G. Part 2.	Nonmonetary Transaction [Hierarchy]	
Contingencies	Nonmonetary Transaction, Basis of Accounting for Assets Transferred	Nulla sit amet nibh
Note G. Part 3. Loss Contingency Accrual	Nonmonetary Transaction, Name of Counterparty	Nulla sit amet
Note H. Nonmonetary Transactions	Nonmonetary Transaction, Gain (Loss) Recognized on Transfer	100,000
Note I. Business Segments	Nonmonetary Transaction, Amount of Barter Transaction	200,000
Note I. Geographic Areas	Inventory Exchanges [Member]	
Note I. Geographic Aleas	Nonmonetary Transaction [Hierarchy]	
All Reports	Nonmonetary Transaction, Basis of Accounting for Assets Transferred	Nam non tortor non leo
	Nonmonetary Transaction, Name of Counterparty	Proin sit amet sem
	Nonmonetary Transaction, Gain (Loss) Recognized on Transfer	100,000
	Nonmonetary Transaction, Amount of Barter Transaction	\$ 200,000

NOTE: Firefox broke this into two pieces, separating the instant (as of) and duration (for period) data types. This is NOT a preferable approach.



Business Segments:

Business Segments

Information for business segments as of and for the years ended December 31 was as follows (thousands):

2010	Revenues	Operating Expenses	Selling and administrative expenses	Depreciation	Operating Income (Loss)	Capital Additions	Total Assets
Business segment Alpha	4,000	1,000	250	100	4,000	4,000	25,000
Business segment B	2,000	1,000	250	100	1,000	2,000	25,000
Business segment C	2,000	500	250	100	1,000	2,000	47,000
Business segment D	2,000	500	250	200	1,000	2,000	50,000
Tota	10,000	3,000	1,000	500	7,000	10,000	147,000

2009	Revenues	Operating Expenses	Selling and administrative expenses	Depreciation	Operating Income (Loss)	Capital Additions	Total Assets
Business segment Alpha	4,000	1,000	250	100	4,000	4,000	25,000
Business segment B	2,000	1,000	250	100	1,000	2,000	25,000
Business segment C	2,000	500	250	100	1,000	2,000	47,000
Business segment D	2,000	500	250	200	1,000	2,000	50,000
Tot	10,000	3,000	1,000	500	7,000	10,000	147,000

Considerations:

- (1) Each disclosure item should foot.
- (2) Revenues, operating expenses, selling and administrative expenses and operating income (loss) should tie to the income statement.
- (3) Capital additions should tie to the statement of cash flows.
- (4) Total Assets should tie to the balance sheet.

Cover
Document Information
Financial Statements
Notes to Financial Statements
Note A. Accounting Policies
Note B. Property, Plant and Equipment Policies
Note C. Inventory, By Component
Note D. Property, Plant and Equipment Detail
Note E. Maturities of Long- term Debt
Note F. Long-term Debt Instruments
Note G. Part 1. Commitments
Note G. Part 2. Contingencies
Note G. Part 3. Loss Contingency Accrual
Note H. Nonmonetary Transactions
Note I. Business Segments
Note I. Geographic Areas
■ All Reports

Note I. Business Segments (As	12 Months Ended			
Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	Dec. 31, 2010	Dec. 31, 2009		
Business Segment Information [Hierarchy]				
Revenues	\$ 10,000	\$ 10,000		
Operating Expenses	3,000	3,000		
Selling, general and administrative expense	1,000	1,000		
Operating Income (Loss)	7,000	7,000		
Capital Additions	10,000	10,000		
Assets	147,000	147,000		
Business Segment Alpha [Member]	,,,,,			
Business Segment Information [Hierarchy]				
Revenues	4,000	4,000		
Operating Expenses	1,000	1,000		
Selling, general and administrative expense	250	250		
Depreciation	100	100		
Operating Income (Loss)	4,000	4,000		
Capital Additions	4,000	4,000		
Assets	25,000	25,000		
Business Segment B [Member]				
Business Segment Information [Hierarchy]				
Revenues	2,000	2,000		
Operating Expenses	1,000	1,000		
Selling, general and administrative expense	250	250		
Depreciation	100	100		
Operating Income (Loss)	1,000	1,000		
Capital Additions	2,000	2,000		
Assets	25,000	25,000		
Business Segment C [Member]				
Business Segment Information [Hierarchy]				
Revenues	2,000	2,000		
Operating Expenses	500	500		
Selling, general and administrative expense	250	250		
Depreciation	100	100		
Operating Income (Loss)	1,000	1,000		
Capital Additions	2,000	2,000		
Assets	47,000	47,000		
Business Segment D [Member]				
Business Segment Information [Hierarchy]				
Revenues	2,000	2,000		
Operating Expenses	500	500		
Selling, general and administrative expense	250	250		
Depreciation	200	200		
Operating Income (Loss)	1,000	1,000		
Capital Additions	2,000	2,000		
Assets	\$ 50,000	\$ 50,000		

Geographic Areas:

Geographic Areas

Revenues by geographic areas were as follows for the years ended December 31 (thousands):

		2010	2009
NORTH AMERICA:			
United States		4,000	4,000
Canada		2,000	2,000
	Total North America	6,000	6,000
EUROPE:			
United Kingdom		2,000	2,000
Germany		2,000	2,000
	Total Europe	4,000	4,000
	Total	10,000	10,000

Considerations:

- (1) Subtotal for each region should foot.
- (2) Total should foot.
- (3) Total revenues should tie to the income statement (i.e. same concept).

C	over
	Document Information
Fi	nancial Statements
N	otes to Financial Statements
	Note A. Accounting Policies
	Note B. Property, Plant and Equipment Policies
	Note C. Inventory, By Component
	Note D. Property, Plant and Equipment Detail
	Note E. Maturities of Long- term Debt
	Note F. Long-term Debt Instruments
	Note G. Part 1. Commitments
	Note G. Part 2. Contingencies
	Note G. Part 3. Loss Contingency Accrual
	Note H. Nonmonetary Transactions
	Note I. Business Segments
	Note I. Geographic Areas

Note I. Geographic Areas (As	12 Months Ended			
Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	Dec. 31, 2010	Dec. 31, 2009		
Revenues by Geographic Area [Hierarchy]				
Revenues	\$ 10,000	\$ 10,000		
North America [Member]				
Revenues by Geographic Area [Hierarchy]				
Revenues	6,000	6,000		
North America [Member] I United States [Member]				
Revenues by Geographic Area [Hierarchy]				
Revenues	4,000	4,000		
North America [Member] I Canada [Member]				
Revenues by Geographic Area [Hierarchy]				
Revenues	2,000	2,000		
Europe [Member]				
Revenues by Geographic Area [Hierarchy]				
Revenues	4,000	4,000		
Europe [Member] I United Kingdom [Member]				
Revenues by Geographic Area [Hierarchy]				
Revenues	2,000	2,000		
Europe [Member] I Germany [Member]				
Revenues by Geographic Area [Hierarchy]				
Revenues	\$ 2,000	\$ 2,000		

Apr	end	ices:
-----	-----	-------

Networks:

[FIX THESE]

Network Label	Network Identifier
101000 - Document - Document Information	http://www.abc.com/role/DocumentInformation
104000 - Statement - Statement of Financial Position, Classified	http://fasb.org/us- gaap/role/statement/StatementOfFinancialPositionClassified
104001 - Schedule - Classes of Preferred Stock	http://www.abc.com/role/ClassesOfPreferredStock
104002 - Schedule - Classes of Common Stock	http://www.abc.com/role/ClassesOfCommonStock
104003 - Schedule - Classes of Treasury Stock	http://www.abc.com/role/ClassesOfTreasuryStock
104004 - Schedule - Other Parenthetical	http://www.abc.com/role/OtherParenthetical
124000 - Statement - Statement of Income (Including Gross Margin)	http://fasb.org/us-gaap/role/statement/StatementOfIncome
152200 - Statement - Statement of Cash Flows	http://fasb.org/us- gaap/role/statement/StatementOfCashFlowsIndirect
154004 - Statement - Prior Period Error	http://www.abc.com/role/PriorPeriodError
154004 - Statement - Statement of Changes in Equity	http://www.abc.com/role/StatementOfChangesInEquity
207301 - Disclosure - Note A. Accounting Policies	http://www.abc.com/role/AccountingPolicies
207401 - Disclosure - Note B. Property, Plant and Equipment Policies	http://www.abc.com/role/PropertyPlantAndEquipmentPolicies
301000 - Disclosure - Note C. Inventory, By Component	http://www.abc.com/role/InventoryByComponent
305000 - Disclosure - Note D. Property, Plant and Equipment Detail	http://www.abc.com/role/PropertyPlantAndEquipmentDetail
306000 - Disclosure - Note E. Maturities of Long-term Debt	http://www.abc.com/role/MaturitiesOfLongTermDebt
306010 - Disclosure - Note F. Long-term Debt Instruments	http://www.abc.com/role/LongTermDebtInstruments
306020 - Disclosure - Note G. Part 1. Commitments	http://www.abc.com/role/Commitments
306030 - Disclosure - Note G. Part 2. Contingencies	http://www.abc.com/role/Contingencies
307000 - Disclosure - Note G. Part 3. Loss Contingency Accrual	http://www.abc.com/role/LossContingencyAccrual
309000 - Disclosure - Note H. Nonmonetary Transactions	http://www.abc.com/role/NonmonetaryTransactions

NOTE: Several US GAAP Taxonomy networks were used in order to show the difference between how where a network is defined impacts comparability.

Select Taxonomy Models:

Note that the Preferred Stock, by Class [Table] is not mixed together with the Common Stock, by Class [Table] as the [Axis] and the [Line Items] of the combined table (see the US GAAP Taxonomy Network 500000 Equity)

c:Preferred Stock, by Class [Table]	[Table]
oc:Report Date [Axis]	[Axis]
abo:Report Dates, All [Domain]	[Domain/Member]
abo:As Reported February 12, 2011 [Member]	[Domain/Member]
i:Legal Entity [Axis]	[Axis]
dei:Entity [Domain]	[Domain/Member]
us-gaap:Parent Company [Member]	[Domain/Member]
c:Class of Preferred Stock [Axis]	[Axis]
abc:Class of Preferred Stock, All Classes [Domain]	[Domain/Member]
us-gaap:Preferred Class A [Member]	[Domain/Member]
us-gaap:Preferred Class B [Member]	[Domain/Member]
o:Preferred Stook, by Class [Line Items]	[Abstract]
abc:Preferred Stock, by Class [Hierarchy]	[Abstract]
us-gaap:Preferred Stock, Value, Issued	[Concept] (xbrli:monetaryItemType)
us-gaap:Preferred Stock, Par or Stated Value Per Share	[Concept] (num:perShareItemType)
us-gaap:Preferred Stock, Shares Authorized	[Concept] (xbrli:sharesItemType)
us-gaap:Preferred Stock, Shares Issued	[Concept] (xbrli:sharesItemType)
us-gaap:Preferred Stock, Shares Outstanding	[Concept] (xbrli:sharesItemType)
us-gaap:Preferred Stock, Value, Outstanding	[Concept] (xbrli:monetaryItemType)
us-gaap:Preferred Stock, Redemption Amount	[Concept] (xbrli:monetaryItemType)
us-gaap:Preferred Stock, Liquidation Preference Per Share	[Concept] (num:perShareItemType)
us-gaap:Preferred Stock, Conversion Basis	[Concept] (xbrli:stringItemType)
abc:Preferred Stock, Value [Roll Forward]	[Abstract]
us-gaap:Preferred Stock, Value, Outstanding, Beginning Balance	[Concept] (xbrli:monetaryItemType)
abo:Preferred Stock, Value, Outstanding, Period Increase (Decrease)	[Concept] (xbrli:monetaryItemType)
us-gaap:Preffered Stock, Value, Outstanding, Ending Balance	[Concept] (xbrli:monetaryItemType)
abc:Preferred Stock, Shares Outstanding [Roll Forward]	[Abstract]
us-gaap:Preferred Stock, Shares Outstanding, Beginning Balance	[Concept] (xbrli:sharesItemType)
abc:Preferred Stock, Shares Outstanding, Period Increase (Decrease)	[Concept] (xbrli:sharesItemType)

c:Common Stock, by Class [Table]	[Table]
c:Report Date [Axis]	[Axis]
abc:Report Dates, All [Domain]	[Domain/Member]
abc:As Reported February 12, 2011 [Member]	[Domain/Member]
:Legal Entity [Axis]	[Axis]
dei:Entity [Domain]	[Domain/Member]
us-gaap:Parent Company [Member]	[Domain/Member]
c:Class of Common Stock [Axis]	[Axis]
abc:Class of Common Stock, All Classes [Domain]	[Domain/Member]
us-gaap:Common Class A [Member]	[Domain/Member]
us-gaap:Common Class B [Member]	[Domain/Member]
c:Common Stock, by Class [Line Items]	[Abstract]
abc:Common Stock, by Class [Hierarchy]	[Abstract]
us-gaap:Common Stock, Value, Issued	[Concept] (xbrli:monetaryItemType)
us-gaap:Common Stock, Par or Stated Value Per Share	[Concept] (num:perShareItemType)
us-gaap:Common Stock, Shares Authorized	[Concept] (xbrli:sharesItemType)
us-gaap:Common Stock, Shares, Issued	[Concept] (xbrli:sharesItemType)
us-gaap:Common Stock, Shares, Outstanding	[Concept] (xbrli:sharesItemType)
us-gaap:Common Stock, Value, Outstanding	[Concept] (xbrli:monetaryItemType)
us-gaap:Common Stock, Conversion Basis	[Concept] (xbrli:stringItemType)
abc:Common Stock, Value [Roll Forward]	[Abstract]
us-gaap:Common Stock, Value, Outstanding, Beginning Balance	[Concept] (xbrli:monetaryItemType)
abc:Common Stock, Value, Outstanding, Period Increase (Decrease)	[Concept] (xbrli:monetaryItemType)
us-gaap:Common Stock, Value, Outstanding, Ending Balance	[Concept] (xbrli:monetaryItemType)
abc:Common Stock, Shares Outstanding [Roll Forward]	[Abstract]
us-gaap:Common Stock, Shares, Outstanding, Beginning Balance	[Concept] (xbrli:sharesItemType)
abo:Common Stock, Shares Outstanding, Period Increase (Decrease)	[Concept] (xbrli:sharesItemType)

Note that this prior period adjustment is modeled as an [Adjustment] which has a Report Date [Axis] which changes. It first reports the "Originally Stated" balance and then the "Restated Balance", both of which have exactly the same period.

Network: 154004 - Statement - Prior Period Error (http://www.abc.com/role/PriorPeriodError)		
abc:Prior Period Error [Table]	[Table]	
abo:Report Date [Axis]	[Axis]	
abc:Report Dates, All [Domain]	[Domain/Member]	
abc:As Reported February 12, 2011 [Member]	[Domain/Member]	
abc:As Reported February 8, 2010 [Member]	[Domain/Member]	
dei:Legal Entity [Axis]	[Axis]	
dei:Entity [Domain]	[Domain/Member]	
us-gaap:Parent Company [Member]	[Domain/Member]	
abo:Prior Period Error [Line Items]	[Abstract]	
abc:Stockholders' Equity Attributable to Parent [Adjustment]	[Abstract]	
us-gaap:Stockholders' Equity Attributable to Parent, Origionally Stated	[Concept] (xbrli:monetaryItemType)	
abc:Stockholders' Equity Attributable to Parent, Adjustments [Roll Up]	[Abstract]	
abc:Correction of Prior Period Error	[Concept] (xbrli:monetaryItemType)	
abc:Change in Accounting Policy	[Concept] (xbrli:monetaryItemType)	
abo:Stockholders' Equity Attributable to Parent, Adjustments, Total	[Concept] (xbrli:monetaryItemType)	
us-gaap:Stockholders' Equity Attributable to Parent, Restated	[Concept] (xbrli:monetaryItemType)	

Note that this is modeled as [Member]s of an [Axis] and therefore can be put together easily with the Property, Plant and Equipment, Detail by Class [Table] which uses the same [Axis]

Network: 207401 - Disclosure - Note B. Property, Plant and Equipment Policies (http://www.abc.com/role/Prop		
abc:Property, Plant and Equipment, Policies [Table]	[Table]	
abc:Report Date [Axis]	[Axis]	
abc:Report Dates, All [Domain]	[Domain/Member]	
abc:As Reported February 12, 2011 [Member]	[Domain/Member]	
dei:Legal Entity [Axis]	[Axis]	
dei:Entity [Domain]	[Domain/Member]	
us-gaap:Parent Company [Member]	[Domain/Member]	
us-gaap:Property, Plant and Equipment by Type [Axis]	[Axis]	
us-gaap:Property, Plant and Equipment, All Types [Domain]	[Domain/Member]	
us-gaap:Land [Member]	[Domain/Member]	
us-gaap:Machinery and Equipment [Member]	[Domain/Member]	
us-gaap:Furniture and Fixtures [Member]	[Domain/Member]	
abc:Property, Plant and Equipment, Policies [Line Items]	[Abstract]	
abc:Property, Plant and Equipment, Policies [Hierarchy]	[Abstract]	
us-gaap:Property, Plant and Equipment, Basis of Valuation	[Concept] (xbrli:stringItemType)	
us-gaap:Property, Plant and Equipment, Depreciation Methods	[Concept] (xbrli:stringItemType)	
us-gaap:Property, Plant and Equipment, Estimated Useful Lives	[Concept] (xbrli:stringItemType)	
us-gaap:Property, Plant and Equipment, Dispositions	[Concept] (xbrli:stringItemType)	

Modeled Property, Plant and Equipment components as [Member]s or an [Axis] (contrast to inventory components which are modeled as concepts). Note that the Property, Plant and Equipment Policies [Table] uses the same [Axis], so the pieces can be easily put together.

Network: 305000 - Disclosure - Note D. Property, Plant and Equipment Detail (http://www.abc.com/role/Property		
abc:Property, Plant and Equipment, Detail by Class [Table]	[Table]	
abc:Report Date [Axis]	[Axis]	
abc:Report Dates, All [Domain]	[Domain/Member]	
abo:As Reported February 12, 2011 [Member]	[Domain/Member]	
dei:Legal Entity [Axis]	[Axis]	
dei:Entity [Domain]	[Domain/Member]	
us-gaap:Parent Company [Member]	[Domain/Member]	
us-gaap:Property, Plant and Equipment by Type [Axis]	[Axis]	
us-gaap:Property, Plant and Equipment, All Types [Domain]	[Domain/Member]	
us-gaap:Land [Member]	[Domain/Member]	
us-gaap:Machinery and Equipment [Member]	[Domain/Member]	
us-gaap:Furniture and Fixtures [Member]	[Domain/Member]	
us-gaap:Property, Plant and Equipment [Line Items]	[Abstract]	
abc:Property, Plant and Equipment [Hierarchy]	[Abstract]	
us-gaap:Property, Plant and Equipment, Net	[Concept] (xbrli:monetaryItemType)	

Modeled inventory components as concepts. Note that it would be much more challenging to associate these concepts with other concepts related to inventory, as there is no [Axis] to do so.

Network: 301000 - Disclosure - Note C. Inventory, By Compo	nent (http://www.abc.com/role/InventoryByComponen
abc:Inventory, by Component [Table]	[Table]
abc:Report Date [Axis]	[Axis]
abc:Report Dates, All [Domain]	[Domain/Member]
abc:As Reported February 12, 2011 [Member]	[Domain/Member]
dei:Legal Entity [Axis]	[Axis]
dei:Entity [Domain]	[Domain/Member]
us-gaap:Parent Company [Member]	[Domain/Member]
abc:Inventory, by Component [Line Items]	[Abstract]
abc:Inventory, by Component [Roll Up]	[Abstract]
us-gaap:Inventory, Finished Goods	[Concept] (xbrli:monetaryItemType)
us-gaap:Inventory, Work in Process	[Concept] (xbrli:monetaryItemType)
us-gaap:Inventory, Raw Materials	[Concept] (xbrli:monetaryItemType)
us-gaap:Other Inventory, Supplies	[Concept] (xbrli:monetaryItemType)
us-gaap:Inventory, Net, Total	[Concept] (xbrli:monetaryItemType)