

## **Model: SEC XBRL Basic Financial, Leverage XBRL - Overview**

This document discusses a model SEC XBRL filing. This filing is currently a work in progress, it is not complete. The goal of this model is to create an example of what a financial filing COULD be like. This would mean that US GAAP would need to change to enable this. The purpose is to articulate the difference between what XBRL has to look like now due to constraints of US GAAP as contrast to what a financial report might be able to do if US GAAP embraced XBRL, leveraging its capabilities.

Another model will be created which lives within the bounds of US GAAP as it exists today.

Financial statements have been reported on paper for the past 100 years and thus US GAAP assumes that medium. Paper is a two dimensional medium. Computers using XBRL do not have that limitation of two dimensions. As such, XBRL can provide additional features to financial reporting.

An example of the limitation is the notion of “presented on the face of the financial statement”. This notion and other notions will likely be discussed over the coming years as XBRL is used more and more.

The intent of this specific model is to help communicate the issues which need to be looked at as CPAs consider how to employ XBRL for financial reporting.

You can find the files used by this model at this URL:

<http://www.xbrlsite.com/US-GAAP/Models/2010-11-01/BasicFinancialLeverageXBRL/Landing.html>

(Try looking at this model XBRL instance and XBRL taxonomy using the Firefox XBRL viewer add on:

<http://xbrl.squarespace.com/journal/2010/10/29/game-changer-xbrl-viewer-add-on-for-firefox.html>)

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**XBRL Rendering Preview**

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<b>CIK: 0000000001</b> <b>Confirmation Code:</b> 1383001507	<b>Document Information (USD \$)</b>		<b>12 Months Ended</b>	
			<b>Dec. 31, 2010</b>	
<a href="#">Document Information</a> <a href="#">Statement of Financial Position, Classified</a> <a href="#">Classes of Common Stock</a> <a href="#">Classes of Preferred Stock</a> <a href="#">Classes of Treasury Stock</a> <a href="#">Other Parenthetical</a> <a href="#">Statement of Income (Including Gross Margin)</a> <a href="#">Statement of Cash Flows</a> <a href="#">Prior Period Error</a> <a href="#">Statement of Changes in Equity</a> <a href="#">Accounting Policies</a> <a href="#">Property, Plant and Equipment Policies</a> <a href="#">Inventory, By Component</a> <a href="#">Property, Plant and Equipment Detail</a> <a href="#">Maturities of Long-term Debt</a> <a href="#">Long-term Debt Instruments</a> <a href="#">Loss Contingency Accrual</a> <a href="#">Nonmonetary Transactions</a> <a href="#">All Reports</a> <a href="#">View Excel Documents</a> <a href="#">Print Document</a>	<b>Document Information [Hierarchy]</b>			
	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		
	Document Type	10-K		
	Amendment Flag	false		
	Document Fiscal Period Focus	FY		
	Document Fiscal Year Focus	2010		
	Document Period End Date	2010-12-31		
	Current Fiscal Year End Date	--12-31		
	Trading Symbol	ABC		
	<b>As Reported February 12, 2011 [Member]</b>			
	<b>Document Information [Hierarchy]</b>			
	Entity Public Float			1,000,000
	<b>Common Class A [Member]</b>			
	<b>Document Information [Hierarchy]</b>			
	Entity Common Stock, Shares Outstanding			50,000
	<b>Common Class B [Member]</b>			
	<b>Document Information [Hierarchy]</b>			
	Entity Common Stock, Shares Outstanding			40,000

NOTE: See how the table of contents is driven by the XBRL networks (extended links). This could be, perhaps, driven not by XBRL networks, but rather by the [Table]s perhaps. Perhaps think of a financial statement as a collection of [Table]s, sequenced or organized as a user might see fit.

NOTE: [Table]s can be organized by a presentation or definition linkbase as a [Table] is a concept. Extended links cannot. This means that [Table]s can be put into an order, not having to rely on the numbering scheme used by the US GAAP Taxonomy and the SEC previewer.

**Document Information:**

Document Information (USD \$)	12 Months Ended
	Dec. 31, 2010
<b>Document Information [Hierarchy]</b>	
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
Document Type	10-K
Amendment Flag	false
Document Fiscal Period Focus	FY
Document Fiscal Year Focus	2010
Document Period End Date	2010-12-31
Current Fiscal Year End Date	--12-31
Trading Symbol	ABC
<b>As Reported February 12, 2011 [Member]</b>	
<b>Document Information [Hierarchy]</b>	
Entity Public Float	1,000,000
<b>Common Class A [Member]</b>	
<b>Document Information [Hierarchy]</b>	
Entity Common Stock, Shares Outstanding	50,000
<b>Common Class B [Member]</b>	
<b>Document Information [Hierarchy]</b>	
Entity Common Stock, Shares Outstanding	40,000

NOTE: The common stock shares outstanding for each class tie to the detailed information provided for the classes of common and preferred stock. It MAY be the case that I need to provide preferred shares outstanding here.

NOTE: There are no computations to test.

NOTE: The extended links drive the list of financial statement components on the left. I have created a one-to-one correlation between the extended link and [Table]s which delineate information in the financial report. All the information of each [Table] are tightly related in specific business related ways. The taxonomy [Axis] are used to express these relations from a technical perspective. The technical implementation should match the real business relations and use business terminology, not technical terms.

NOTE: Seems like the SIC code or other industry identifier would be a good addition to this list.

## Statement of Financial Position, Classified:

Statement of Financial Position, Classified (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	Dec. 31, 2010	Dec. 31, 2009
<b>As Reported February 12, 2011 [Member]   Parent Company [Member]</b>		
<b>Cash, Cash Equivalents, and Short- term Investments [Roll Up]</b>		
Cash and Cash Equivalents, at Carrying Value	\$ 11	\$ 10
Restricted Cash and Investments, Current	1	1
Short-term Investments	1	2
Cash, Cash Equivalents, and Short-term Investments, Total	13	13
Receivables, Net, Current	29	29
Inventory, Net	4	4
Prepaid Expense, Current	8	8
Other Assets, Current	2	2
Assets, Current, Total	56	56
<b>Assets, Noncurrent [Roll Up]</b>		
Property, Plant and Equipment, Net	9	9
Other Assets, Noncurrent	82	82
Assets, Noncurrent, Total	91	91
Assets, Total	147	147
<b>Liabilities, Current [Roll Up]</b>		
Accounts Payable and Accrued Liabilities, Current	7	7
Debt, Current	22	22
Other Liabilities, Current	26	26
Liabilities, Current, Total	55	55
<b>Liabilities, Noncurrent [Roll Up]</b>		
Accounts Payable and Accrued Liabilities, Noncurrent	1	1
Long-term Debt and Capital Lease Obligations	19	19
Other Liabilities, Noncurrent	34	34
Liabilities, Noncurrent, Total	54	54
Liabilities, Total	109	109
<b>Stockholders' Equity Attributable to Parent [Roll Up]</b>		
Preferred Stock, Value, Issued	10	10
Common Stock, Value, Issued	20	20
Additional Paid in Capital	1	1
Treasury Stock, Value	2	2
Retained Earnings (Accumulated Deficit)	7	7
Stockholders' Equity Attributable to Parent, Total	36	36
Stockholders' Equity Attributable to Noncontrolling Interest	2	2
Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest, Total	38	38
Liabilities and Stockholders' Equity, Total	\$ 147	\$ 147

NOTE: The balance sheet contains line items which are expressed as concepts.

NOTE: The concept "Cash, Cash Equivents, and Short-Term Investments" is articulated as concepts also, as opposed to using [Member]s to delineate the detailed classes of that line item. See later that

Property, Plant and Equipment articulates the detailed class/type information using [Member]s. Inventory detail components is articulated using concepts. There are a number of issues relating to when concepts are best and when [Member]s are best to articulate details.

NOTE: Because the components of Cash are provided using concepts, they add up on the balance sheet. If you contrast that to the class of common and preferred stock information, those details do NOT show up on the balance sheet. There is a physical connection between the two, the concept which appears in both the balance sheet and some other [Table]. The other connection is the [Domain] of the [Axis]. The proper choices of when to use concepts, when to use [Member]s is critically important to being able to navigate automatically from one set of information to some other related set of information.

NOTE: Rendering application can leverage the connections between [Table]s to provide navigation between summary information and detailed information. This can include rendering details on, say, the balance sheet.

NOTE: XBRL calculations are used to be sure the balance sheet foots.

NOTE: There are several line items on the balance sheet which tie to details articulated in the disclosures.

NOTE: Total Stockholders Equity ties to the statement of changes in equity.

NOTE: Cash ties to the cash flow statement.

NOTE: Adding detailed items (assets, liabilities, or equity) is pretty straight forward as the computations must work when they are added.

**Classes of Common Stock:**

Classes of Common Stock (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$)	12 Months Ended	
	Dec. 31, 2010 Common Class A [Member]	Dec. 31, 2010 Common Class B [Member]
<b>Common Stock, by Class [Hierarchy]</b>		
Common Stock, Value, Issued	\$ 10,000	\$ 10,000
Common Stock, Par or Stated Value Per Share	\$ 1.00	\$ 1.00
Common Stock, Shares Authorized	60,000	50,000
Common Stock, Shares, Issued	50,000	40,000
Common Stock, Shares, Outstanding	50,000	40,000
Common Stock, Value, Outstanding	\$ 10,000	\$ 40,000
Common Stock, Conversion Basis	Ullamcorper vel sollicitudin lacus Mauris tincidunt cursus est	

NOTE: Common Stock, Value, Issued ties to the balance sheet.

NOTE: This information is commonly put into a label on the balance sheet. That seems like a bad idea as you also have to report it in a [Table], now you have to be sure the two are in sync as the information is in two different places.

**Classes of Preferred Stock:**

Classes of Preferred Stock (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$)	12 Months Ended	
	Dec. 31, 2010 Preferred Class A [Member]	Dec. 31, 2010 Preferred Class B [Member]
<b>Preferred Stock, by Class [Hierarchy]</b>		
Preferred Stock, Value, Issued	\$ 5,000	\$ 5,000
Preferred Stock, Par or Stated Value Per Share	\$ 1.00	\$ 1.00
Preferred Stock, Shares Authorized	10,000	10,000
Preferred Stock, Shares Issued	10,000	10,000
Preferred Stock, Shares Outstanding	10,000	10,000
Preferred Stock, Value, Outstanding	5,000	5,000
Preferred Stock, Redemption Amount	\$ 5,000	\$ 5,000
Preferred Stock, Liquidation Preference Per Share	\$ 10,000	\$ 10,000
Preferred Stock, Conversion Basis	Tincidunt cursus est	Sollicitudin lacus

NOTE: Preferred Stock, Value, Issued ties to the balance sheet.

**Classes of Treasury Stock:**

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

NOTE: Treasury Stock, Value ties to the balance sheet.

QUESTION: Is this the sum of both common and preferred treasury stock classes (i.e. combine common and preferred)? Or, would treasury stock be broken out by type of stock (common or preferred)?



**Other Parenthetical: (balance sheet)**

Other Parenthetical (As Reported February 12, 2011 [Member], Parent Company [Member])	12 Months Ended
	Dec. 31, 2010
As Reported February 12, 2011 [Member]   Parent Company [Member]	
Statement of Financial Condition, Classified, Parenthetical, Other [Line Items]	
Retained Earnings, Deficit Eliminated	Sollicitudin lacus cursus est ullamcorper vel sollicitudin lacus est ullamcorper vel sollicitudin lacus

NOTE: Commitments and contingencies could be moved here to keep the rule that what is in the presentation links must also be in the calculations links.

TO DO: Need to add Allowance for Doubtful Accounts

Income Statement:

Statement of Income (Including Gross Margin) (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	12 Months Ended	
	Dec. 31, 2010	Dec. 31, 2009
As Reported February 12, 2011 [Member]   Parent Company [Member]		
<b>Gross Profit [Roll Up]</b>		
Revenues	\$ 10	\$ 10
Cost of Revenue	1	1
<b>Gross Profit, Total</b>	<b>9</b>	<b>9</b>
<b>Operating Expenses [Roll Up]</b>		
Operating Costs and Expenses	1	1
Selling, General and Administrative Expense	1	1
Provision for Doubtful Accounts	1	1
Gain (Loss) on Disposition of Assets	1	1
Other General Expense	1	1
Operating Expenses, Total	3	3
Other Operating Income	1	1
Operating Income (Loss), Total	7	7
Nonoperating Income (Expense)	1	1
Interest and Debt Expense	1	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	7
Income (Loss) from Equity Method Investments	1	1
Income Tax Expense (Benefit)	1	1
Income (Loss) from Continuing Operations, Including Portion Attributable to Noncontrolling Interest, Total	7	7
Income (Loss) from Discontinued Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest	1	1
Income (Loss) before Extraordinary Items and Cumulative Effect of Change in Accounting Principle, Total	8	8
Extraordinary Item, Gain or Loss, Net of Tax, Including Portion Attributable to Noncontrolling Interest	1	1
Income (Loss) before Cumulative Effect of Change in Accounting Principle, Total	9	9
Cumulative Effect of Change in Accounting Principle Presented on Income Statement, Net of Tax, Including Portion Attributable to Noncontrolling Interest	1	1
Net Income (Loss), Including Portion Attributable to Noncontrolling Interest, Total	10	10
Net Income (Loss) Attributable to Noncontrolling Interest	1	1
Net Income (Loss) Attributable to Parent, Total	9	9
Preferred Stock Dividends and Other Adjustments	1	1
Net Income (Loss) Available to Common Stockholders, Basic, Total	\$ 8	\$ 8

NOTE: Net income ties to the statement of changes in stockholders' equity (below).

NOTE: This superstructure generally does not change. However, it is the case that different SEC filers do or do not use the pieces of structure provide.

NOTE: All these computations can be checked using XBRL calculations.

NOTE: Net income and a few other numbers would tie to an indirect cash flow statement. Also, the "changes in current assets" of an indirect cash flow statement would tie to the changes in balances for current assets on the balance sheet.

## Statement of Cash Flows:

Statement of Cash Flows (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	12 Months Ended	
	Dec. 31, 2010	Dec. 31, 2009
As Reported February 12, 2011 [Member]   Parent Company [Member]		
<b>Cash and Cash Equivalents, Period Increase (Decrease) [Roll Up]</b>		
Net Cash Provided by (Used in) Operating Activities	\$ 10	\$ 11
Net Cash Provided by (Used in) Investing Activities	10	10
Net Cash Provided by (Used in) Financing Activities	(20)	(20)
Net Cash Provided by (Used in) Discontinued Operations	10	10
Effect of Exchange Rate on Cash and Cash Equivalents	(9)	(10)
Cash and Cash Equivalents, Period Increase (Decrease), Total	1	1
Cash and Cash Equivalents, at Carrying Value, Beginning Balance	10	9
Cash and Cash Equivalents, at Carrying Value, Ending Balance	\$ 11	\$ 10

NOTE: The beginning and ending balance of cash tie to the balance sheet.

NOTE: XBRL calculations makes sure that the net changes in cash for operating, financing, and financing activities foots.

NOTE: An XBRL formula make sure that the reconciliation of cash foots correctly.

NOTE: All line items added to this reconciliation MUST be added so that they add up correctly and that this overarching computation remains intact. Adding line items is no big deal. XBRL calculations would prove that all this adds up correctly. No real reasoning is involved in making the calculations work.

NOTE: Basically, the line items are irrelevant to whether the superstructure of the financial statement adds up correctly, they simply provide additional details as deemed appropriate by each SEC filer.

**Prior Period Error:**

Prior Period Error (Parent Company [Member], USD \$) In Thousands	Dec. 31, 2009
<b>As Reported February 12, 2011 [Member]   Parent Company [Member]</b>	
<b>Stockholders' Equity Attributable to Parent [Adjustment]</b>	
Stockholders' Equity Attributable to Parent, Originally Stated	\$ 36
<b>Stockholders' Equity Attributable to Parent, Adjustments [Roll Up]</b>	
Correction of Prior Period Error	0
Change in Accounting Policy	0
Stockholders' Equity Attributable to Parent, Adjustments, Total	0
Stockholders' Equity Attributable to Parent, Restated	36
<b>Parent Company [Member]   As Reported February 8, 2010 [Member]</b>	
<b>Stockholders' Equity Attributable to Parent [Adjustment]</b>	
Stockholders' Equity Attributable to Parent, Originally Stated	36
<b>Stockholders' Equity Attributable to Parent, Adjustments [Roll Up]</b>	
Stockholders' Equity Attributable to Parent, Restated	\$ 36

NOTE: This is not rendering correctly in the SEC previewer. The previewer does not know what an adjustment is, therefore it cannot leverage the characteristics of an adjustment.

NOTE: The restated balance of total stockholder's equity ties to the balance sheet.

NOTE: An XBRL Formula tests to be sure that the reconciliation of the originally stated balance and the restated balance works correctly.

NOTE: An XBRL calculation tests to be sure that the total adjustments foots.

**Statement of Changes in Equity:**

Statement of Changes in Equity (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	Total
Stockholders' Equity Attributable to Parent, Beginning Balance at Dec. 31, 2008	\$ 36
<b>Stockholders' Equity Attributable to Parent, Period Increase (Decrease) [Roll Up]</b>	
Net Income (Loss) Attributable to Parent	9
Dividends	9
Stockholders' Equity Attributable to Parent, Period Increase (Decrease), Total	0
Stockholders' Equity Attributable to Parent, Ending Balance at Dec. 31, 2009	36
Stockholders' Equity Attributable to Parent, Beginning Balance at Dec. 31, 2009	36
<b>Stockholders' Equity Attributable to Parent, Period Increase (Decrease) [Roll Up]</b>	
Net Income (Loss) Attributable to Parent	9
Dividends	9
Stockholders' Equity Attributable to Parent, Period Increase (Decrease), Total	0
Stockholders' Equity Attributable to Parent, Ending Balance at Dec. 31, 2010	\$ 36

NOTE: The total equity ties to the balance sheet.

NOTE: Net income (Loss) ties to the income statement.

NOTE: Dividends would typically be on the cash flow statement.

NOTE: Generally, the total changes (i.e. the period increase (decrease) is not actually shown on a financial statement, but it can easily be imputed.

## Accounting Policies:

Accounting Policies (As Reported February 12, 2011 [Member], Parent Company [Member])	12 Months Ended
	Dec. 31, 2010
As Reported February 12, 2011 [Member]   Parent Company [Member]	
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 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 elit sem, ornare non, ullamcorper vel, sollicitudin a, lacus. 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. 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, 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, leo erat euismod lectus, et lacinia justo libero non pede.

NOTE: There are no computations to test.

NOTE: The policies are part of a [Table]. The [Table] says that the policies are for the Parent Company [Member].

NOTE: That the policies tie to the line items of the balance sheet and also tie to the detailed disclosures. But, there is no way to automatically get from the balance sheet line items, to the policies, to the details because the computer does not know that they are related. BUT, because the inventory detail and the property plant and equipment detail uses the same concept as is on the balance sheet; the computer can put those pieces together automatically.

**Property, Plant and Equipment Policies:**

Property, Plant and Equipment Policies (As Reported February 12, 2011 [Member], Parent Company [Member])	12 Months Ended
	Dec. 31, 2010
<b>As Reported February 12, 2011 [Member]   Parent Company [Member]   Land [Member]</b>	
<b>Property, Plant and Equipment, Policies [Hierarchy]</b>	
Property, Plant and Equipment, Basis of Valuation	Mauris tincidunt cursus est
Property, Plant and Equipment, Depreciation Methods	NA
Property, Plant and Equipment, Estimated Useful Lives	NA
Property, Plant and Equipment, Dispositions	Nam non tortor non
<b>As Reported February 12, 2011 [Member]   Parent Company [Member]   Machinery and Equipment [Member]</b>	
<b>Property, Plant and Equipment, Policies [Hierarchy]</b>	
Property, Plant and Equipment, Basis of Valuation	Mauris tincidunt cursus est
Property, Plant and Equipment, Depreciation Methods	Sed elementum feugiat augue
Property, Plant and Equipment, Estimated Useful Lives	20
Property, Plant and Equipment, Dispositions	Nam non tortor non
<b>As Reported February 12, 2011 [Member]   Parent Company [Member]   Furniture and Fixtures [Member]</b>	
<b>Property, Plant and Equipment, Policies [Hierarchy]</b>	
Property, Plant and Equipment, Basis of Valuation	Mauris tincidunt cursus est
Property, Plant and Equipment, Depreciation Methods	Mauris tincidunt
Property, Plant and Equipment, Estimated Useful Lives	10
Property, Plant and Equipment, Dispositions	Nam non tortor non

NOTE: The policies are modeled as [Member]s of an [Axis] (as compared to an item for each class or type of PPE).

NOTE: Because these are modeled as [Member]s of an [Axis]; the policies can be tied to the detailed breakdown of PPE (see below) because they use the same [Axis] on both of these [Table]s.

NOTE: There are no computations to test.



**Inventory, by Component:** (Details of inventory)

<b>Inventory, By Component (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands</b>	<b>Dec. 31, 2010</b>	<b>Dec. 31, 2009</b>
<b>As Reported February 12, 2011 [Member]   Parent Company [Member]</b>		
<b>Inventory, by Component [Roll Up]</b>		
Inventory, Finished Goods	\$ 1	\$ 1
Inventory, Work in Process	1	1
Inventory, Raw Materials	1	1
Other Inventory, Supplies	1	1
<b>Inventory, Net, Total</b>	<b>\$ 4</b>	<b>\$ 4</b>

NOTE: The components of inventory are modeled as ITEMS, rather than as [Member]s of an [Axis].

NOTE: XBRL calculations proves that the details add up to the total.

NOTE: The total inventory ties to the balance sheet.

**Property, Plant and Equipment Details:**

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

NOTE: The first number is the [Domain] (i.e. the total) but the SEC rendering does not make that clear.

NOTE: These line items of PPE (Land, Machinery and Equipment, Furniture and Fixtures) are modeled as [Member]s of an [Axis] (i.e. NOT as items).

NOTE: The [Domain] (i.e. all property plant and equipment) ties to the balance sheet line item.

NOTE: An XBRL Formula proves that the [Member]s of PPE foot to the [Domain].

**Maturities of Long-term Debt:**

Maturities of Long-term Debt (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	Dec. 31, 2010
<b>As Reported February 12, 2011 [Member]   Parent Company [Member]</b>	
<b>Maturities of Long-term Debt [Roll Up]</b>	
Long-term Debt, Maturities, Repayments of Principal in Next Twelve Months	\$ 22
Long-term Debt, Maturities, Repayments of Principal in Year Two	1
Long-term Debt, Maturities, Repayments of Principal in Year Three	1
Long-term Debt, Maturities, Repayments of Principal in Year Four	1
Long-term Debt, Maturities, Repayments of Principal in Year Five	1
Long-term Debt, Maturities, Repayments of Principal after Year Five	15
<b>Long-term Debt, Total</b>	<b>\$ 41</b>

NOTE: Maturities of long-term debt ties to the total current and noncurrent long-term debt on the balance sheet.

TO DO: This is not physically tied at the moment because total long term debt is not actually on the balance sheet if a filer has a classified balance sheet.

## Long-term Debt Instruments:

Long-term Debt Instruments (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	12 Months Ended
	Dec. 31, 2010
As Reported February 12, 2011 [Member]   Parent Company [Member]	
<b>Debt Instrument [Hierarchy]</b>	
Long-term Debt	\$ 41
As Reported February 12, 2011 [Member]   Parent Company [Member]   Loans Payable [Member]   Debt Instrument AA [Member]	
<b>Debt Instrument [Hierarchy]</b>	
Debt Instrument, Description	Mauris tincidunt cursus est
Debt Instrument, Collateral	Mincidunt
Debt Instrument, Interest Rate Terms	10% cursus elit sem
Debt Instrument, Maturity Date, Description	April elit tincidunt tincidunt
Long-term Debt	30
As Reported February 12, 2011 [Member]   Parent Company [Member]   Loans Payable [Member]   Debt Instrument B [Member]	
<b>Debt Instrument [Hierarchy]</b>	
Debt Instrument, Description	Mincidunt est
Debt Instrument, Collateral	Mincidunt
Debt Instrument, Interest Rate Terms	12.5% cursus elit sem
Debt Instrument, Maturity Date, Description	October elit tincidunt tincidunt
Long-term Debt	\$ 11

NOTE: This is a different breakdown of long-term debt, by debt instrument.

NOTE: The US GAAP Taxonomy does not actually use the concept "Long-term Debt" in this [Table], but it probably should. This may not be appropriate due to the many different types of debt.

NOTE: If you compare the [Table]s in this XBRL taxonomy with the [Table]s in the US GAAP taxonomy you will see how overwhelming the larger chunks of disclosures are. Breaking the taxonomy into many smaller pieces (rather than having to deal with fewer but much larger pieces, seems to make working with the taxonomy easier.

**Loss Contingency Accrual:**

Loss Contingency Accrual (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	12 Months Ended	
	Dec. 31, 2010	Dec. 31, 2009
As Reported February 12, 2011 [Member]   Parent Company [Member]		
<b>Loss Contingency Accrual [Roll Forward]</b>		
Loss Contingency Accrual, at Carrying Value, Beginning Balance	\$ 1,147	\$ 1,148
<b>Loss Contingency Accrual, Carrying Value, Period Increase (Decrease) [Roll Up]</b>		
Loss Contingency Accrual, Carrying Value, Provision	6,408	400
Loss Contingency Accrual, Carrying Value, Payments	2,208	401
Loss Contingency Accrual, Carrying Value, Period Increase (Decrease), Total	4,200	(1)
Loss Contingency Accrual, at Carrying Value, Ending Balance	\$ 5,347	\$ 1,147

NOTE: These are modeled as ITEMS.

NOTE: XBRL calculations prove that the period increase (decrease) add up.

NOTE: XBRL Formula used to be sure that the [Roll Forward] foots properly.

**Nonmonetary Transactions:**

Loss Contingency Accrual (As Reported February 12, 2011 [Member], Parent Company [Member], USD \$) In Thousands	12 Months Ended	
	Dec. 31, 2010	Dec. 31, 2009
As Reported February 12, 2011 [Member]   Parent Company [Member]		
<b>Loss Contingency Accrual [Roll Forward]</b>		
Loss Contingency Accrual, at Carrying Value, Beginning Balance	\$ 1,147	\$ 1,148
<b>Loss Contingency Accrual, Carrying Value, Period Increase (Decrease) [Roll Up]</b>		
Loss Contingency Accrual, Carrying Value, Provision	6,408	400
Loss Contingency Accrual, Carrying Value, Payments	2,208	401
Loss Contingency Accrual, Carrying Value, Period Increase (Decrease), Total	4,200	(1)
Loss Contingency Accrual, at Carrying Value, Ending Balance	\$ 5,347	\$ 1,147

As Reported February 12, 2011 [Member]   Parent Company [Member]   Inventory Exchanges [Member]		
<b>Nonmonetary Transaction [Hierarchy]</b>		
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	
[1] Sed eu nibh. Fusce vitae mi. Sed dapibus venenatis ipsum. Sed in purus.		

NOTE: Does NOT tie to anything else.

NOTE: XBRL Formula proves that the totals for all nonmonetary transactions adds up to the details.

NOTE: The transactions are modeled as an [Axis] of a [Table]