Reference Implementation (Ideal) Financial Integrity

http://www.xbrlsite.com/US-GAAP-2011/ReferenceImplementation/2011-02-01/abc-20101231.xml

(http://www.xbrlsite.com/US-GAAP-2011/ReferenceImplementation/2011-02-01/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.

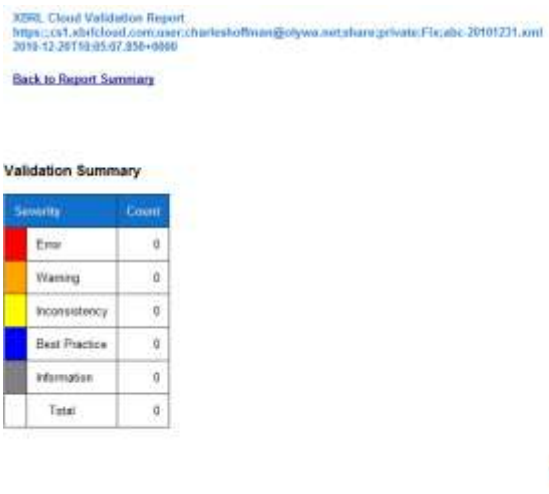
ID	Explaination
tock)	
ASSERTION_AuthorizedGreaterThanIssued_Consistency	$v:VARIABLE_CommonStockSharesIssued < $v:VARIABLE_CommonStockSharesAuthorized

Validation results:

ASSERTION_AuthorizedGreaterThanIssued_Consistency (evaluation 1)	satisfied	The value of the element in your XBRL submission matches the expected result of the formula.
ASSERTION_AuthorizedGreaterThanIssued_Consistency (evaluation 2)	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, 0 errors, warnings, inconsistencies, best practice, or information validation items.


XBRL Cloud Validation Report
https://cs1.xbrlcloud.com/user:charleshoffman@olywa.net/share:private:File:abc-20101231.xml
2010-12-20T10:05:07.856+0000

Back to Report Summary

Validation Summary

Severity	Count
Error	0
Warning	0
Inconsistency	0
Best Practice	0
Information	0
Total	0

No Validation Errors!

General:

Negated Labels question:

Uses the 2008 version of the negated labels.

http://www.xbrl.org/lrr/role/negated-2008-03-31.xsd

There is a newer version.

http://www.xbrl.org/lrr/role/negated-2009-12-16.xsd

Need to update to the new version.

Statement [Table]:

In this reference implementation, every [Table] is unique.

Extension concepts:

Not analyzed.

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:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest	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

Concept Name	Description	Count
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:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest	Highly probable on balance sheet, ties to statement of changes in equity	3

XBRL Formulas Added:

Added 25 XBRL Formulas to prove that computations which XBRL calculations cannot check are proven to be correct. Most of these are [Roll Forward]s or cross dimensional aggregations.

ID	Explanation
on)	
ASSERTION_Concepts_Exist	{Put list of required concepts here}
ementOfFinancialPositionClassified)	
ASSERTION_AssetsEqualsLiabilitiesPlusEquity_Computes	$v:VARIABLE_Assets = $v:VARIABLE_LiabilitiesAndStockholdersEquity
tock)	
ASSERTION_ClassesOf_CommonStock_Foots	$v:VARIABLE_Total = sum($v:VARIABLE_Each)
tock)	
ASSERTION_ClassesOf_CommonStockSharesOutstanding_Foots	$v:VARIABLE_Total = sum($v:VARIABLE_Each)
tock)	
ASSERTION_CommonStockSharesOutstanding_Reconciles	$v:VARIABLE_BalanceStart + $v:VARIABLE_Change = $v:VARIABLE_BalanceEnd
Stock)	
ASSERTION_ClassesOf_PreferredStock_Foots	$v:VARIABLE_Total = sum($v:VARIABLE_Each)
Stock)	
ASSERTION_ClassesOf_PreferredStockSharesOutstanding_Foots	$v:VARIABLE_Total = sum($v:VARIABLE_Each)
Stock)	
ASSERTION_PreferredStockSharesOutstanding_Reconciles	$v:VARIABLE_BalanceStart + $v:VARIABLE_Change = $v:VARIABLE_BalanceEnd
tock)	
ASSERTION_ClassesOf_TreasuryStock_Foots	$v:VARIABLE_Total = sum($v:VARIABLE_Each)
ementOfCashFlowsIndirect)	
ASSERTION_CashFlowStatement_Reconciles	$v:VARIABLE_BalanceStart + $v:VARIABLE_Change = $v:VARIABLE_BalanceEnd
sInEquity)	
ASSERTION_StockholdersEquityAttibutableToParent_Reconciles	$v:VARIABLE_BalanceStart + $v:VARIABLE_Change = $v:VARIABLE_BalanceEnd
sInEquity)	
ASSERTION_PreferredStockValue_Reconciles	$v:VARIABLE_BalanceStart + $v:VARIABLE_Change = $v:VARIABLE_BalanceEnd
sInEquity)	
ASSERTION_CommonStockValue_Reconciles	$v:VARIABLE_BalanceStart + $v:VARIABLE_Change = $v:VARIABLE_BalanceEnd
sInEquity)	
ASSERTION_AdditionalPaidInCapital_Reconciles	$v:VARIABLE_BalanceStart + $v:VARIABLE_Change = $v:VARIABLE_BalanceEnd
sInEquity)	
ASSERTION_TreasuryStockValue_Reconciles	$v:VARIABLE_BalanceStart + $v:VARIABLE_Change = $v:VARIABLE_BalanceEnd
sInEquity)	
ASSERTION_RetainedEarningsAccumulatedDeficit_Reconciles	$v:VARIABLE_BalanceStart + $v:VARIABLE_Change = $v:VARIABLE_BalanceEnd
sInEquity)	
ASSERTION_NoncontrollingInterest_Reconciles	$v:VARIABLE_BalanceStart + $v:VARIABLE_Change = $v:VARIABLE_BalanceEnd
sInEquity)	
ASSERTION_TotalEquity_ParentPlusMinorityInterest_Reconciles	$v:VARIABLE_BalanceStart + $v:VARIABLE_Change = $v:VARIABLE_BalanceEnd
quipmentDetail)	
ASSERTION_PropertyPlantAndEquipmentByType_Foots	$v:VARIABLE_Total = sum($v:VARIABLE_Each)
crual)	
ASSERTION_LossContingencyAccrual_Reconciles	$v:VARIABLE_BalanceStart + $v:VARIABLE_Change = $v:VARIABLE_BalanceEnd
ruments)	
ASSERTION_LongTermDebtInstruments_Foots	$v:VARIABLE_Total = sum($v:VARIABLE_Each)
actions)	
ASSERTION_NonmonetaryTransactionGainLossRecognizedOnTransfer_Foots	$v:VARIABLE_Total = sum($v:VARIABLE_Each)
actions)	
ASSERTION_NonmonetaryTransactionAmountOfBarterTransaction_Foots	$v:VARIABLE_Total = sum($v:VARIABLE_Each)
ASSERTION_PriorPeriodAdjustments_Reconciles	$v:VARIABLE_Restated = ($v:VARIABLE_Origional + $v:VARIABLE_Adjustment)

Balance sheet:

(1) All the computations add up (i.e. no calculation inconsistencies).

(2) The balance sheet balances (i.e. us-gaap:Assets = us-gaap:LiabilitiesAndStockholdersEquity)

(3) Equity accounts ties to statement of changes in equity without duplicating facts.

(4) Line items tie to detailed disclosures (i.e. Inventories, PPE, etc)

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

ASSETS

	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 [1]	82,000	82,000
Total noncurrent assets	91,000	91,000
Total assets	147,000	147,000

LIABILITIES AND EQUITY

	2010	2009
CURRENT LIABILITIES		
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 [3]	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 absent $5,000, liquidation preference $10,000, conversion basis Tincidunt cursus est	5,000	5,000
Preferred stock, Class B, $1 par, 10,000 shares authorized, issued and outstanding; redemption absent $5,000, liquidation preference $10,000, conversion basis Sollicitudin lacus	5,000	5,000
Common stock, Class A, $1 par, 60,000 shares authorized, 50,000 issued and outstanding; conversion basis is Ullamcorper vel sollicitudin lacus	10,000	10,000
Common stock, Class B, $1 par, 50,000 shares authorized, 40,000 issued and outstanding; conversion basis is Mauris tincidunt cursus est	10,000	10,000
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

Proves balance sheet balances:

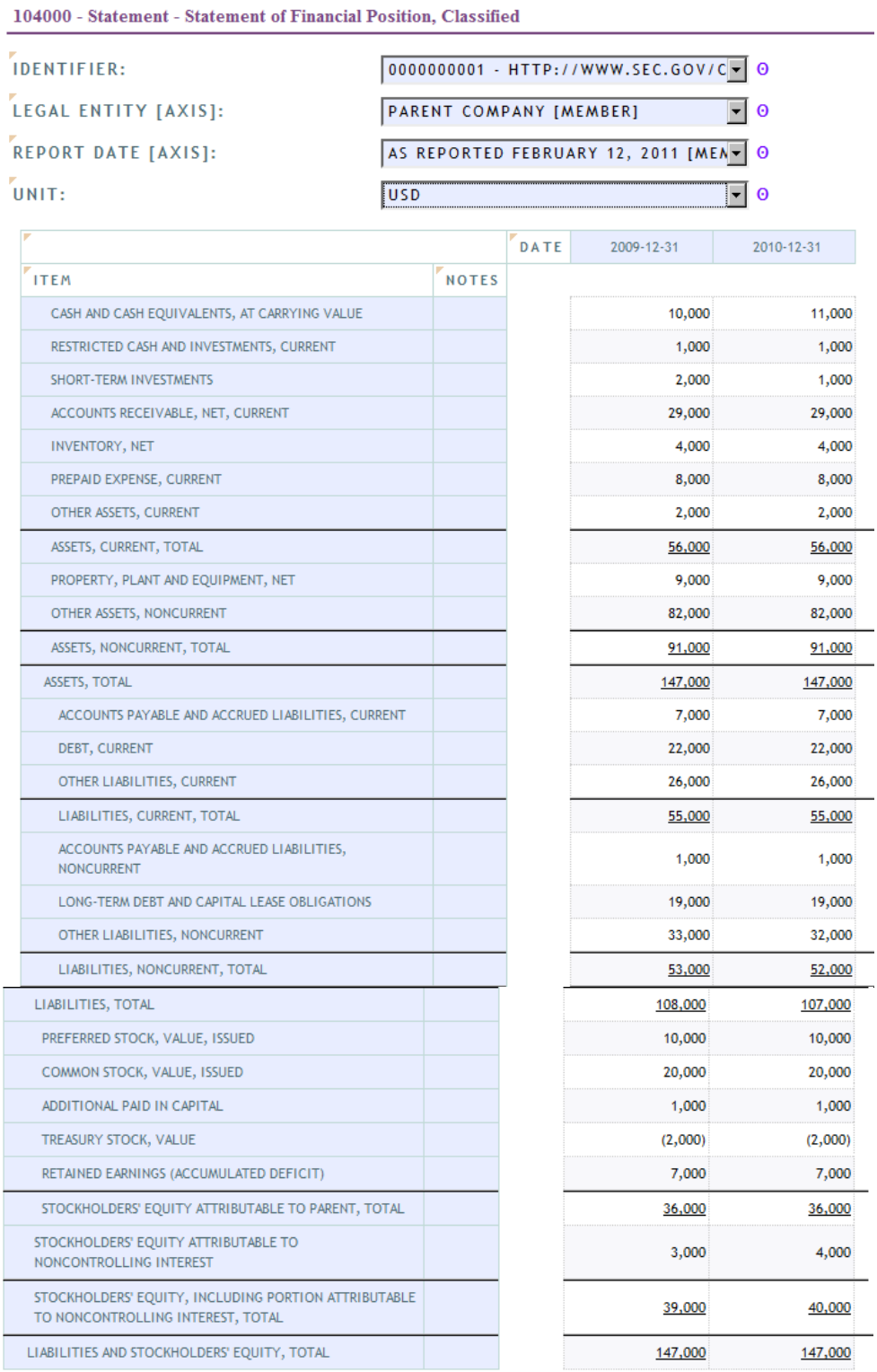
ASSERTION_AssetsEqualsLiabilitiesPlusEquity_Computes (evaluation 1)	satisfied	$v:VARIABLE_Assets=147000 = $v:VARIABLE_LiabilitiesAndStockholdersEquity=147000
ASSERTION_AssetsEqualsLiabilitiesPlusEquity_Computes (evaluation 2)	satisfied	$v:VARIABLE_Assets=147000 = $v:VARIABLE_LiabilitiesAndStockholdersEquity=147000

Proves balance sheet foots:

84	**Context I-2010[at 2010-12-31 for 0000000001]**							
85	**U-Monetary**							
86	**us-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	**us-gaap:LiabilitiesAndStockholdersEquity**		**C**	**D -3**	**147,000**	**both**	**OK**
99	us-gaap:Liabilities	1	C	D -3	107,000	both	OK
100	us-gaap:LiabilitiesCurrent	1	C	D -3	55,000	both	OK
101	us-gaap:AccountsPayableAndAccruedLiabilitiesCurrent	1	C	D -3	7,000	inst	
102	us-gaap:DebtCurrent	1	C	D -3	22,000	inst	
103	us-gaap:OtherLiabilitiesCurrent	1	C	D -3	26,000	inst	
104	us-gaap:LiabilitiesNoncurrent	1	C	D -3	52,000	both	OK
105	us-gaap:AccountsPayableAndAccruedLiabilitiesNoncurrent	1	C	D -3	1,000	inst	
106	us-gaap:LongTermDebtAndCapitalLeaseObligations	1	C	D -3	19,000	inst	
107	us-gaap:OtherLiabilitiesNoncurrent	1	C	D -3	32,000	inst	
108	us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest	1	C	D -3	40,000	both	OK
109	us-gaap:StockholdersEquity	1	C	D -3	36,000	both	OK
110	us-gaap:PreferredStockValue	1	C	D -3	10,000	inst	
111	us-gaap:CommonStockValue	1	C	D -3	20,000	inst	
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	
115	us-gaap:MinorityInterest	1	C	D -3	4,000	inst	

25	**Context I-2009[at 2009-12-31 for 0000000001]**							
26	**U-Monetary**							
27	**us-gaap:Assets**		**D**	**D -3**	**147,000**	**both**	**OK**
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	OK
37	us-gaap:PropertyPlantAndEquipmentNet	1	D	D -3	9,000	inst	
38	us-gaap:OtherAssetsNoncurrent	1	D	D -3	82,000	inst	
39	**us-gaap:LiabilitiesAndStockholdersEquity**		**C**	**D -3**	**147,000**	**both**	**OK**
40	us-gaap:Liabilities	1	C	D -3	108,000	both	OK
41	us-gaap:LiabilitiesCurrent	1	C	D -3	55,000	both	OK
42	us-gaap:AccountsPayableAndAccruedLiabilitiesCurrent	1	C	D -3	7,000	inst	
43	us-gaap:DebtCurrent	1	C	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	OK
46	us-gaap:AccountsPayableAndAccruedLiabilitiesNoncurrent	1	C	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	C	D -3	39,000	both	OK
50	us-gaap:StockholdersEquity	1	C	D -3	36,000	both	OK
51	us-gaap:PreferredStockValue	1	C	D -3	10,000	inst	
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	
56	us-gaap:MinorityInterest	1	C	D -3	3,000	inst	

Firefox rendering:



104000 - Statement - Statement of Financial Position, Classified

IDENTIFIER: 0000000001 - HTTP://WWW.SEC.GOV/C

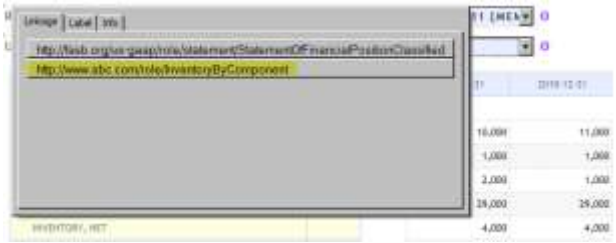
LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

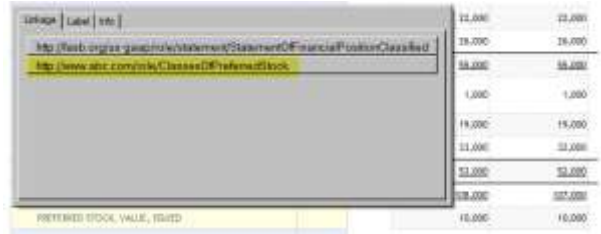
REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 [MEA

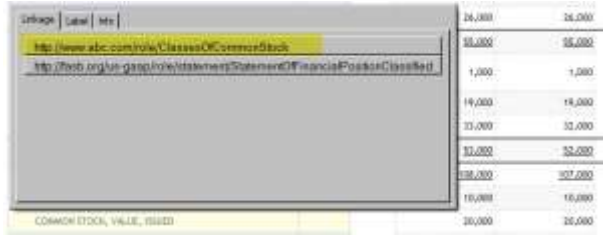
UNIT: USD

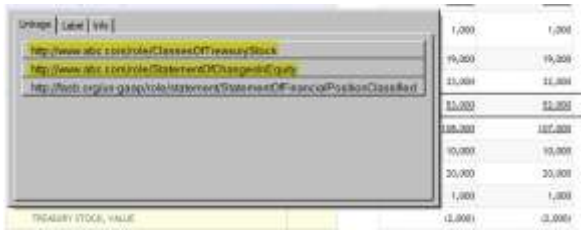
ITEM	NOTES	DATE 2009-12-31	2010-12-31
CASH AND CASH EQUIVALENTS, AT CARRYING VALUE		10,000	11,000
RESTRICTED CASH AND INVESTMENTS, CURRENT		1,000	1,000
SHORT-TERM INVESTMENTS		2,000	1,000
ACCOUNTS RECEIVABLE, NET, CURRENT		29,000	29,000
INVENTORY, NET		4,000	4,000
PREPAID EXPENSE, CURRENT		8,000	8,000
OTHER ASSETS, CURRENT		2,000	2,000
ASSETS, CURRENT, TOTAL		56,000	56,000
PROPERTY, PLANT AND EQUIPMENT, NET		9,000	9,000
OTHER ASSETS, NONCURRENT		82,000	82,000
ASSETS, NONCURRENT, TOTAL		91,000	91,000
ASSETS, TOTAL		147,000	147,000
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES, CURRENT		7,000	7,000
DEBT, CURRENT		22,000	22,000
OTHER LIABILITIES, CURRENT		26,000	26,000
LIABILITIES, CURRENT, TOTAL		55,000	55,000
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES, NONCURRENT		1,000	1,000
LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS		19,000	19,000
OTHER LIABILITIES, NONCURRENT		33,000	32,000
LIABILITIES, NONCURRENT, TOTAL		53,000	52,000
LIABILITIES, TOTAL		108,000	107,000
PREFERRED STOCK, VALUE, ISSUED		10,000	10,000
COMMON STOCK, VALUE, ISSUED		20,000	20,000
ADDITIONAL PAID IN CAPITAL		1,000	1,000
TREASURY STOCK, VALUE		(2,000)	(2,000)
RETAINED EARNINGS (ACCUMULATED DEFICIT)		7,000	7,000
STOCKHOLDERS' EQUITY ATTRIBUTABLE TO PARENT, TOTAL		36,000	36,000
STOCKHOLDERS' EQUITY ATTRIBUTABLE TO NONCONTROLLING INTEREST		3,000	4,000
STOCKHOLDERS' EQUITY, INCLUDING PORTION ATTRIBUTABLE TO NONCONTROLLING INTEREST, TOTAL		39,000	40,000
LIABILITIES AND STOCKHOLDERS' EQUITY, TOTAL		147,000	147,000

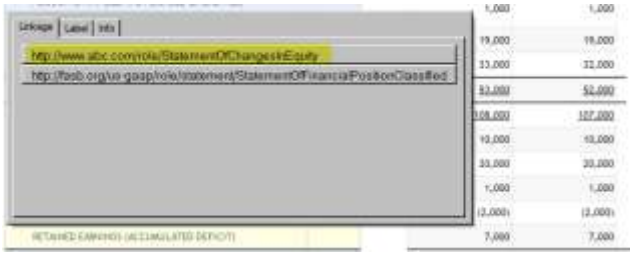
Connections:







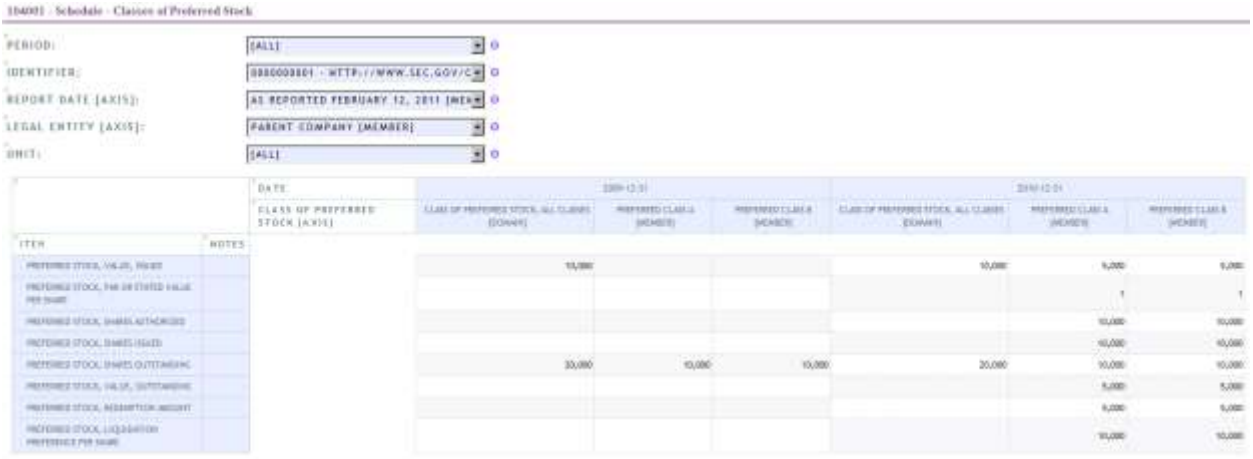



Linkage
Label
Info
http://www.abc.com/role/StatementOfChangesInEquity
http://fasb.org/us-gaap/role/statement/StatementOfFinancialPositionClassified

Linkage
Label
Info
http://www.abc.com/role/PriorPeriodError
http://www.abc.com/role/StatementOfChangesInEquity
http://fasb.org/us-gaap/role/statement/StatementOfFinancialPositionClassified

Balance sheet parenthetical:

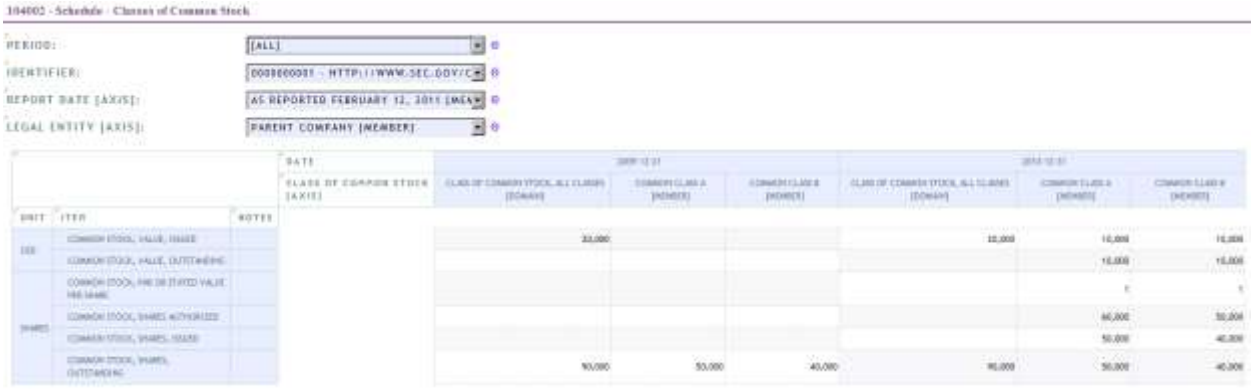
Classes of preferred stock:



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:

104003 - Schedule - Classes of Treasury Stock

IDENTIFIER: 0000000001 - HTTP://WWW.SEC.GOV/C

REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 [MEA

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

			DATE	2009-12-31	2010-12-31		
			CLASS OF TREASURY STOCK [AXIS]	CLASS OF TREASURY STOCK [DOMAIN]	CLASS OF TREASURY STOCK [DOMAIN]	COMMON CLASS A [MEMBER]	COMMON CLASS B [MEMBER]
UNIT	ITEM	NOTES					
USD	TREASURY STOCK, VALUE			2,000	2,000	1,000	1,000
SHARES	TREASURY STOCK, SHARES					10,000	10,000

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:

104004 - Schedule - Other Parenthetical

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

			DATE	2009-12-31	2010-12-31
UNIT	ITEM	NOTES			
USD	ALLOWANCE FOR DOUBTFUL ACCOUNTS RECEIVABLE, CURRENT			1,000	1,000

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

			DATE	12 MONTHS ENDED 2010-12-31
LANG	ITEM	NOTES		
-	RETAINED EARNINGS, DEFICIT ELIMINATED			Sollicitudin lacus cursus est ullamcorper vel sollicitudin lacus est ullamcorper vel sollicitudin lacus

Income Statement:

(1) Computations foot correctly.

(2) Ties to statement of changes in stockholders' equity.

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

	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 equity method investments, income taxes, extraordinary items, effects of accounting changes, and noncontrolling interests	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 noncontrolling interests	1,000	1,000
Income before extraordinary items and cumulative effect of accounting changes	8,000	8,000
Extraordinary gain, net of tax, including portion attributable to noncontrolling interests	1,000	1,000
Income before cumulative effect of change in accounting principle	9,000	9,000
Cumulative effect of change in accounting principle, net of tax, including portion attributable to noncontrolling interests	1,000	1,000
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

Proves income statement foots:

142	**Context *D-2010*[from 2010-01-01 to 2010-12-31 for 0000000001]**						
143	**U-Monetary**						
144	**us-gaap:ProfitLoss**		**C**	**D -3**	**10,000**	**both**	**OK**
145	us-gaap:CumulativeEffectOfChangeInAccountingPrinciplePresentedOnIncomeStatementNetOfTax	1	C	D -3	1,000	inst	
146	us-gaap:IncomeLossBeforeCumulativeEffectOfChangeInAccountingPrinciple	1	C	D -3	9,000	both	OK
147	us-gaap:ExtraordinaryItemNetOfTax	1	C	D -3	1,000	inst	
148	us-gaap:IncomeLossBeforeExtraordinaryItemsAndCumulativeEffectOfChangeInAccountingPrinciple	1	C	D -3	8,000	both	OK
149	us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest	1	C	D -3	7,000	both	OK
150	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	1	C	D -3	7,000	both	OK
151	us-gaap:OperatingIncomeLoss	1	C	D -3	7,000	both	OK
152	us-gaap:GrossProfit	1	C	D -3	9,000	both	OK
153	us-gaap:Revenues	1	C	D -3	10,000	inst	
154	us-gaap:CostOfRevenue	-1	D	D -3	1,000	inst	
155	us-gaap:OperatingExpenses	-1	D	D -3	3,000	both	OK
156	us-gaap:OperatingCostsAndExpenses	1	D	D -3	1,000	inst	
157	us-gaap:SellingGeneralAndAdministrativeExpense	1	D	D -3	1,000	inst	
158	us-gaap:ProvisionForDoubtfulAccounts	1	D	D -3	1,000	inst	
159	us-gaap:GainLossOnDispositionOfAssets	-1	C	D -3	1,000	inst	
160	us-gaap:OtherGeneralExpense	1	D	D -3	1,000	inst	
161	us-gaap:OtherOperatingIncome	1	C	D -3	1,000	inst	
162	us-gaap:NonoperatingIncomeExpense	1	C	D -3	1,000	inst	
163	us-gaap:InterestAndDebtExpense	-1	D	D -3	1,000	inst	
164	us-gaap:IncomeLossFromEquityMethodInvestments	1	C	D -3	1,000	inst	
165	us-gaap:IncomeTaxExpenseBenefit	-1	D	D -3	1,000	inst	
166	us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTax	1	C	D -3	1,000	inst	

116	***124000 - Statement - Statement of Income (Including Gross Margin)*** **[http://fasb.org/us-gaap/role/statement/StatementOfIncome]**						
117	**Context *D-2009*[from 2009-01-01 to 2009-12-31 for 0000000001]**						
118	**U-Monetary**						
119	**us-gaap:ProfitLoss**		**C**	**D -3**	**10,000**	**both**	**OK**
120	us-gaap:CumulativeEffectOfChangeInAccountingPrinciplePresentedOnIncomeStatementNetOfTax	1	C	D -3	1,000	inst	
121	us-gaap:IncomeLossBeforeCumulativeEffectOfChangeInAccountingPrinciple	1	C	D -3	9,000	both	OK
122	us-gaap:ExtraordinaryItemNetOfTax	1	C	D -3	1,000	inst	
123	us-gaap:IncomeLossBeforeExtraordinaryItemsAndCumulativeEffectOfChangeInAccountingPrinciple	1	C	D -3	8,000	both	OK
124	us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest	1	C	D -3	7,000	both	OK
125	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	1	C	D -3	7,000	both	OK
126	us-gaap:OperatingIncomeLoss	1	C	D -3	7,000	both	OK
127	us-gaap:GrossProfit	1	C	D -3	9,000	both	OK
128	us-gaap:Revenues	1	C	D -3	10,000	inst	
129	us-gaap:CostOfRevenue	-1	D	D -3	1,000	inst	
130	us-gaap:OperatingExpenses	-1	D	D -3	3,000	both	OK
131	us-gaap:OperatingCostsAndExpenses	1	D	D -3	1,000	inst	
132	us-gaap:SellingGeneralAndAdministrativeExpense	1	D	D -3	1,000	inst	
133	us-gaap:ProvisionForDoubtfulAccounts	1	D	D -3	1,000	inst	
134	us-gaap:GainLossOnDispositionOfAssets	-1	C	D -3	1,000	inst	
135	us-gaap:OtherGeneralExpense	1	D	D -3	1,000	inst	
136	us-gaap:OtherOperatingIncome	1	C	D -3	1,000	inst	
137	us-gaap:NonoperatingIncomeExpense	1	C	D -3	1,000	inst	
138	us-gaap:InterestAndDebtExpense	-1	D	D -3	1,000	inst	
139	us-gaap:IncomeLossFromEquityMethodInvestments	1	C	D -3	1,000	inst	
140	us-gaap:IncomeTaxExpenseBenefit	-1	D	D -3	1,000	inst	
141	us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTax	1	C	D -3	1,000	inst	

Firefox rendering:

124000 - Statement - Statement of Income (Including Gross Margin)

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

UNIT	ITEM	NOTES	DATE 12 MONTHS ENDED 2009-12-31	12 MONTHS ENDED 2010-12-31
	REVENUES		10,000	10,000
	COST OF REVENUE		1,000	1,000
	GROSS PROFIT, TOTAL		9,000	9,000
	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
	OPERATING EXPENSES, TOTAL		2,000	2,000
	OTHER OPERATING INCOME		1,000	1,000
	OPERATING INCOME (LOSS), TOTAL		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, TOTAL		7,000	7,000
USD	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, TOTAL		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, TOTAL		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, TOTAL		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, TOTAL		10,000	10,000
	NET INCOME (LOSS) ATTRIBUTABLE TO PARENT		9,000	9,000
	NET INCOME (LOSS) ATTRIBUTABLE TO NONCONTROLLING INTEREST		(1,000)	(1,000)
USD/SHARES	EARNINGS PER SHARE, BASIC		1	1

Cash flow statement:

(1) This concept correctly exists as it should: us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease

(2) None of these concepts were extended, which is correct: us-gaap:NetCashProvidedByUsedInOperatingActivities, us-gaap:NetCashProvidedByUsedInFinancingActivities, us-gaap:NetCashProvidedByUsedInInvestingActivities;

(3) This XBRL Formula passes validation of [Roll Forward]: us-gaap:CashAndCashEquivalentsAtCarryingValue [Beginning of period] + us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease = us-gaap:CashAndCashEquivalentsAtCarryingValue [End of period]

(4) The cash concept used exists on the balance sheet: us-gaap:CashAndCashEquivalentsAtCarryingValue

(5) All of the calculations for all of the two periods shown compute correctly

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

Proves cash flow net change roll forward reconciles:

ASSERTION_CashFlowStatement_Reconciles (evaluation 1)	satisfied	$v:VARIABLE_BalanceStart=9000 + $v:VARIABLE_Change=1000 = $v:VARIABLE_BalanceEnd=10000
ASSERTION_CashFlowStatement_Reconciles (evaluation 2)	satisfied	$v:VARIABLE_BalanceStart=10000 + $v:VARIABLE_Change=1000 = $v:VARIABLE_BalanceEnd=11000

Proves cash flow statement foots:

167	*152200 - Statement - Statement of Cash Flows* [http://fasb.org/us-gaap/role/statement/StatementOfCashFlowsIndirect]						
168	Context *D-2009*[from 2009-01-01 to 2009-12-31 for 0000000001]						
169	U-Monetary						
170	**us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease**			D -3	1,000	both	OK
171	us-gaap:NetCashProvidedByUsedInOperatingActivities	1		D -3	11,000	both	OK
172	us-gaap:ProceedsFromCustomers	1	D	D -3	22,000	inst	
173	us-gaap:PaymentsToSuppliersAndEmployees	-1	C	D -3	11,000	inst	
174	us-gaap:NetCashProvidedByUsedInInvestingActivities	1	D	D -3	10,000	both	OK
175	us-gaap:ProceedsFromSaleOfPropertyPlantAndEquipment	1	D	D -3	20,000	inst	
176	us-gaap:PaymentsToAcquirePropertyPlantAndEquipment	-1	C	D -3	10,000	inst	
177	us-gaap:NetCashProvidedByUsedInFinancingActivities	1	D	D -3	(20,000)	both	OK
178	us-gaap:ProceedsFromIssuanceOfLongTermDebt	1	D	D -3	20,000	inst	
179	us-gaap:RepaymentsOfLongTermDebt	-1	C	D -3	32,000	inst	
180	us-gaap:PaymentsOfDividends	-1	C	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 *D-2010*[from 2010-01-01 to 2010-12-31 for 0000000001]						
184	U-Monetary						
185	**us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease**			D -3	1,000	both	OK
186	us-gaap:NetCashProvidedByUsedInOperatingActivities	1		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	D	D -3	(9,000)	inst	

Firefox rendering:

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

152200 - Statement - Statement of Cash Flows

PERIOD:	[ALL]
IDENTIFIER:	0000000001 - HTTP://WWW.SEC.GOV/C
REPORT DATE [AXIS]:	AS REPORTED FEBRUARY 12, 2011 [MEA
LEGAL ENTITY [AXIS]:	PARENT COMPANY [MEMBER]
UNIT:	USD

		DATE	12 MONTHS ENDED 2009-12-31	12 MONTHS ENDED 2010-12-31	2008-12-31	2009-12-31	2010-12-31
ITEM	NOTES						
PROCEEDS FROM CUSTOMERS			22,000	20,000			
PAYMENTS TO SUPPLIERS AND EMPLOYEES			(11,000)	(10,000)			
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES, TOTAL			11,000	10,000			
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, TOTAL			10,000	10,000			
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, TOTAL			(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			(10,000)	(9,000)			
CASH AND CASH EQUIVALENTS, PERIOD INCREASE (DECREASE), TOTAL			1,000	1,000			
CASH AND CASH EQUIVALENTS, AT CARRYING VALUE, BEGINNING BALANCE					9,000	10,000	11,000

Statement of Changes in Equity:

(1) Ties to balance sheet equity accounts.

(2) Ties to income statement (net income).

(3) No concepts are duplicated

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

Proves the prior period adjustment reconciles:

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

Proves roll forwards reconcile for each account:

ASSERTION_StockholdersEquityAttributableToParent_Reconciles (evaluation 1)	satisfied	$v:VARIABLE_BalanceStart=36000 + $v:VARIABLE_Change=0 = $v:VARIABLE_BalanceEnd=36000
ASSERTION_StockholdersEquityAttributableToParent_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 *D-2009*[from 2009-01-01 to 2009-12-31 for 0000000001]							
206	U-Monetary							
207	**abc:RetainedEarningsAccumulatedDeficitPeriodIncreasePeriodIncreaseDecrease**		C	D -3	0	both	OK	
208	us-gaap:NetIncomeLoss	1	C	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	OK	
211	us-gaap:NetIncomeLossAttributableToNoncontrollingInterest	-1	D	D -3	(1,000)	inst		
212	**abc:StockholdersEquityAttributableToParentPeriodIncreaseDecrease**		C	D -3	0	both	OK	
213	us-gaap:NetIncomeLoss	1	C	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	OK	
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 *D-2010*[from 2010-01-01 to 2010-12-31 for 0000000001]							
219	U-Monetary							
220	**abc:RetainedEarningsAccumulatedDeficitPeriodIncreasePeriodIncreaseDecrease**		C	D -3	0	both	OK	
221	us-gaap:NetIncomeLoss	1	C	D -3	9,000	inst		
222	us-gaap:Dividends	-1	D	D -3	9,000	inst		
223	**abc:StockholdersEquityAttributableToNoncontrollingInterestPeriodIncreaseDecrease**		C	D -3	1,000	both	OK	
224	us-gaap:NetIncomeLossAttributableToNoncontrollingInterest	-1	D	D -3	(1,000)	inst		
225	**abc:StockholdersEquityAttributableToParentPeriodIncreaseDecrease**		C	D -3	0	both	OK	
226	us-gaap:NetIncomeLoss	1	C	D -3	9,000	inst		
227	us-gaap:Dividends	-1	D	D -3	9,000	inst		
228	**abc:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterestPeriodIncreaseDecrease**		C	D -3	1,000	both	OK	
229	us-gaap:ProfitLoss	1	C	D -3	10,000	inst		
230	us-gaap:Dividends	-1	D	D -3	9,000	inst		

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

267	*Default Link* [http://www.xbrl.org/2003/role/link]						
268	Context *D-2009*[from 2009-01-01 to 2009-12-31 for 0000000001]						
269	U-Monetary						
270	**abc:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterestPeriodIncreaseDecrease**		C	D -3	1,000	both	OK
271	abc:StockholdersEquityAttributableToNoncontrollingInterestPeriodIncreaseDecrease	1	C	D -3	1,000	inst	
272	abc:StockholdersEquityAttributableToParentPeriodIncreaseDecrease	1	C	D -3	0	both	OK
273	abc:PreferredStockValueOutstandingPeriodIncreaseDecrease	1	C	D -3	0	inst	
274	abc:CommonStockValueOutstandingPeriodIncreaseDecrease	1	C	D -3	0	inst	
275	abc:AdditionalPaidInCapitalPeriodIncreaseDecrease	1	C	D -3	0	inst	
276	abc:TreasuryStockPeriodIncreaseDecrease	-1	D	D -3	0	inst	
277	abc:RetainedEarningsAccumulatedDeficitPeriodIncreasePeriodIncreaseDecrease	1	C	D -3	0	inst	
278	**us-gaap:ProfitLoss**		C	D -3	10,000	both	OK
279	us-gaap:NetIncomeLoss	1	C	D -3	9,000	inst	
280	us-gaap:NetIncomeLossAttributableToNoncontrollingInterest	-1	D	D -3	(1,000)	inst	
281	Context *D-2010*[from 2010-01-01 to 2010-12-31 for 0000000001]						
282	U-Monetary						
283	**abc:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterestPeriodIncreaseDecrease**		C	D -3	1,000	both	OK
284	abc:StockholdersEquityAttributableToNoncontrollingInterestPeriodIncreaseDecrease	1	C	D -3	1,000	inst	
285	abc:StockholdersEquityAttributableToParentPeriodIncreaseDecrease	1	C	D -3	0	both	OK
286	abc:PreferredStockValueOutstandingPeriodIncreaseDecrease	1	C	D -3	0	inst	
287	abc:CommonStockValueOutstandingPeriodIncreaseDecrease	1	C	D -3	0	inst	
288	abc:AdditionalPaidInCapitalPeriodIncreaseDecrease	1	C	D -3	0	inst	
289	abc:TreasuryStockPeriodIncreaseDecrease	-1	D	D -3	0	inst	
290	abc:RetainedEarningsAccumulatedDeficitPeriodIncreasePeriodIncreaseDecrease	1	C	D -3	0	inst	
291	**us-gaap:ProfitLoss**		C	D -3	10,000	both	OK
292	us-gaap:NetIncomeLoss	1	C	D -3	9,000	inst	
293	us-gaap:NetIncomeLossAttributableToNoncontrollingInterest	-1	D	D -3	(1,000)	inst	

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

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, 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.

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, ornare non, ullamcorper vel, sollicitudin a, lacus.

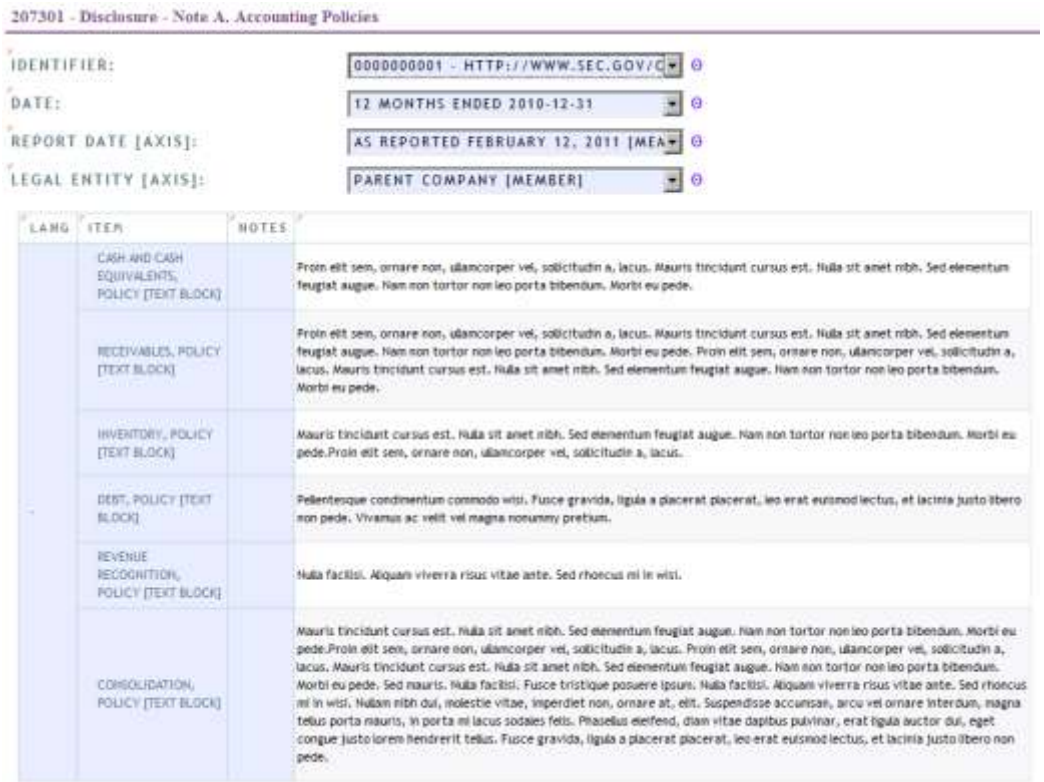
Debt policy

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.

Firefox rendering:



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

Firefox rendering:

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

IDENTIFIER: 0000000001 - HTTP://WWW.SEC.GOV/C

REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 [MEM

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

DATE: 12 MONTHS ENDED 2010-12-31

			PROPERTY, PLANT AND EQUIPMENT BY TYPE [AXIS]	LAND [MEMBER]	MACHINERY AND EQUIPMENT [MEMBER]	FURNITURE AND FIXTURES [MEMBER]
LANG	ITEM	NOTES				
	PROPERTY, PLANT AND EQUIPMENT, BASIS OF VALUATION			Mauris tincidunt cursus est	Mauris tincidunt cursus est	Mauris tincidunt cursus est
	PROPERTY, PLANT AND EQUIPMENT, DEPRECIATION METHODS			NA	Sed elementum feugiat augue	Mauris tincidunt
	PROPERTY, PLANT AND EQUIPMENT, ESTIMATED USEFUL LIVES			NA	20	10
	PROPERTY, PLANT AND EQUIPMENT, DISPOSITIONS			Nam non tortor non	Nam non tortor non	Nam non tortor non

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

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

239	Context I-2010[at 2010-12-31 for 0000000001]						
240	U-Monetary						
241	us-gaap:InventoryNet		D	D -3	4,000	both	OK
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	301000 - Disclosure - Note C. Inventory, By Component [http://www.abc.com/role/InventoryByComponent]						
232	Context I-2009[at 2009-12-31 for 0000000001]						
233	U-Monetary						
234	us-gaap:InventoryNet		D	D -3	4,000	both	OK
235	us-gaap:InventoryFinishedGoods	1	D	D -3	1,000	inst	
236	us-gaap:InventoryWorkInProcess	1	D	D -3	1,000	inst	
237	us-gaap:InventoryRawMaterials	1	D	D -3	1,000	inst	
238	us-gaap:OtherInventorySupplies	1	D	D -3	1,000	inst	

Firefox rendering:

301000 - Disclosure - Note C. Inventory, By Component

IDENTIFIER: 0000000001 - HTTP://WWW.SEC.GOV/C

REPORT DATE [AXIS]: AS REPORTED FEBRUARY 12, 2011 [MEM

LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

UNIT: USD

		DATE	2009-12-31	2010-12-31
ITEM	NOTES			
INVENTORY, FINISHED GOODS			1,000	1,000
INVENTORY, WORK IN PROCESS			1,000	1,000
INVENTORY, RAW MATERIALS			1,000	1,000
OTHER INVENTORY, SUPPLIES			1,000	1,000
INVENTORY, NET, TOTAL			4,000	4,000

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

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])

Firefox rendering:

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.

305000 - Disclosure - Note D. Property, Plant and Equipment Detail

IDENTIFIER: 0000000001 - HTTP://WWW.SEC.GOV/C

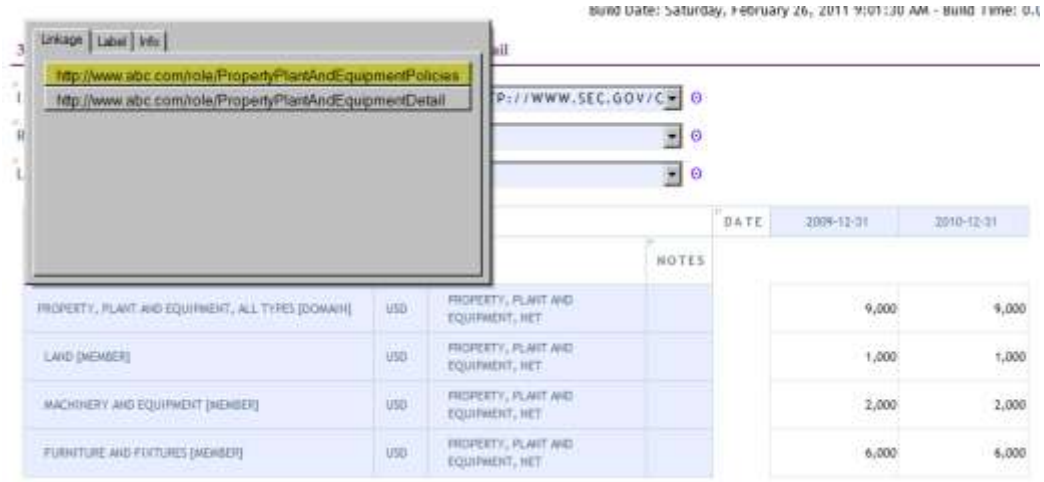
LEGAL ENTITY [AXIS]: PARENT COMPANY [MEMBER]

UNIT: USD

			DATE	2009-12-31	2010-12-31
			REPORT DATE [AXIS]	AS REPORTED FEBRUARY 12, 2011 [MEMBER]	AS REPORTED FEBRUARY 12, 2011 [MEMBER]
PROPERTY, PLANT AND EQUIPMENT BY TYPE [AXIS]	ITEM	NOTES			
PROPERTY, PLANT AND EQUIPMENT, ALL TYPES [DOMAIN]	PROPERTY, PLANT AND EQUIPMENT, NET			9,000	9,000
LAND [MEMBER]	PROPERTY, PLANT AND EQUIPMENT, NET			1,000	1,000
MACHINERY AND EQUIPMENT [MEMBER]	PROPERTY, PLANT AND EQUIPMENT, NET			2,000	2,000
FURNITURE AND FIXTURES [MEMBER]	PROPERTY, PLANT AND EQUIPMENT, NET			6,000	6,000

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

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 *I-2010*[at 2010-12-31 for 0000000001]						
248	U-Monetary						
249	us-gaap:LongTermDebt		C	D -3	41,000	both	OK
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	C	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	

Firefox rendering:

306000 - Disclosure - Note E. Maturities of Long-term Debt

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

ITEM	NOTES	
LONG-TERM DEBT, MATURITIES, REPAYMENTS OF PRINCIPAL IN NEXT TWELVE MONTHS		22,000
LONG-TERM DEBT, MATURITIES, REPAYMENTS OF PRINCIPAL IN YEAR TWO		1,000
LONG-TERM DEBT, MATURITIES, REPAYMENTS OF PRINCIPAL IN YEAR THREE		1,000
LONG-TERM DEBT, MATURITIES, REPAYMENTS OF PRINCIPAL IN YEAR FOUR		1,000
LONG-TERM DEBT, MATURITIES, REPAYMENTS OF PRINCIPAL IN YEAR FIVE		1,000
LONG-TERM DEBT, MATURITIES, REPAYMENTS OF PRINCIPAL AFTER YEAR FIVE		15,000
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:

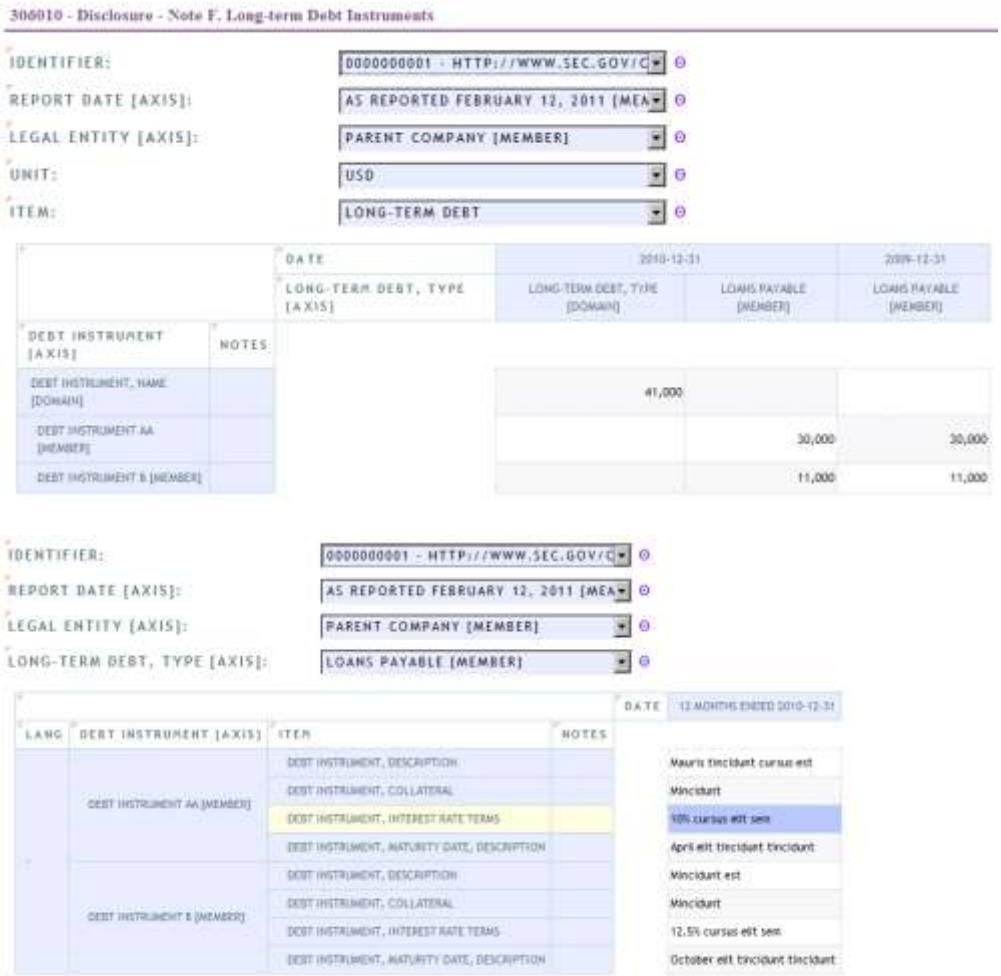
Long term debt instruments:

NOTE F. LONG-TERM DEBT INSTRUMENTS

	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

Firefox rendering:

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.



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, ornare non, ullamcorper vel, sollicitudin a, lacus. Mauris tincidunt cursus est.

Contingencies

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 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.

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.

Firefox rendering:

306020 - Disclosure - Note G. Part 1. Commitments

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

LANG	ITEM	NOTES	
-	COMMITMENTS DISCLOSURE [TEXT BLOCK]		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
REPORT DATE [AXIS]:	AS REPORTED FEBRUARY 12, 2011 [MEM
LEGAL ENTITY [AXIS]:	PARENT COMPANY [MEMBER]
DATE:	12 MONTHS ENDED 2010-12-31

LANG	ITEM	NOTES	LOSS CONTINGENCIES BY NATURE OF CONTINGENCY [AXIS]	
-	LOSS CONTINGENCY DISCLOSURES		PENDING OR THREATENED LITIGATION [MEMBER]	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 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.
			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

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

ASSERTION_LossContingencyAccrual_Reconciles (evaluation 1)	satisfied	$v:VARIABLE_BalanceStart=1148000 + $v:VARIABLE_Change=-1000 = $v:VARIABLE_BalanceEnd=1147000
ASSERTION_LossContingencyAccrual_Reconciles (evaluation 2)	satisfied	$v:VARIABLE_BalanceStart=1147000 + $v:VARIABLE_Change=4200000 = $v:VARIABLE_BalanceEnd=5347000

Proves roll up portion of loss contingency accrual foots:

262	**Context *D-2010-LC-1*[from 2010-01-01 to 2010-12-31 for 0000000001]**							
263	**U-Monetary**							
264	**us-gaap:LossContingencyAccrualCarryingValuePeriodIncreaseDecrease**			**D -3**	**4,200,000**	**both**	**OK**
265	us-gaap:LossContingencyAccrualCarryingValueProvision	1	C	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 *D-2009-LC-1*[from 2009-01-01 to 2009-12-31 for 0000000001]**						
258	**U-Monetary**						
259	**us-gaap:LossContingencyAccrualCarryingValuePeriodIncreaseDecrease**			**D -3**	**(1,000)**	**both**	**OK**
260	us-gaap:LossContingencyAccrualCarryingValueProvision	1	C	D -3	400,000	inst	
261	us-gaap:LossContingencyAccrualCarryingValuePayments	-1	D	D -3	401,000	inst	

Firefox rendering:

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

307000 - Disclosure - Note G. Part 3. Loss Contingency Accrual

PERIOD:	[ALL]	
IDENTIFIER:	0000000001 - HTTP://WWW.SEC.GOV/C	
REPORT DATE [AXIS]:	AS REPORTED FEBRUARY 12, 2015 [MEM	
LEGAL ENTITY [AXIS]:	PARENT COMPANY [MEMBER]	
LOSS CONTINGENCIES BY NATURE OF CONTINGENCY [AXIS]:	PENDING OR THREATENED LITIGATION	
UNIT:	USD	

		DATE	12 MONTHS ENDED 2009-12-31	12 MONTHS ENDED 2010-12-31	2008-12-31	2009-12-31	2010-12-31
ITEM	NOTES						
LOSS CONTINGENCY ACCRUAL, AT CARRYING VALUE, BEGINNING BALANCE					1,148,000	1,147,000	5,347,000
LOSS CONTINGENCY ACCRUAL, CARRYING VALUE, PROVISION			400,000	6,408,000			
LOSS CONTINGENCY ACCRUAL, CARRYING VALUE, PAYMENTS			(401,000)	(2,208,000)			
LOSS CONTINGENCY ACCRUAL, CARRYING VALUE, PERIOD INCREASE (DECREASE), TOTAL			(1,000)	4,200,000			

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

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])

Firefox rendering:

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

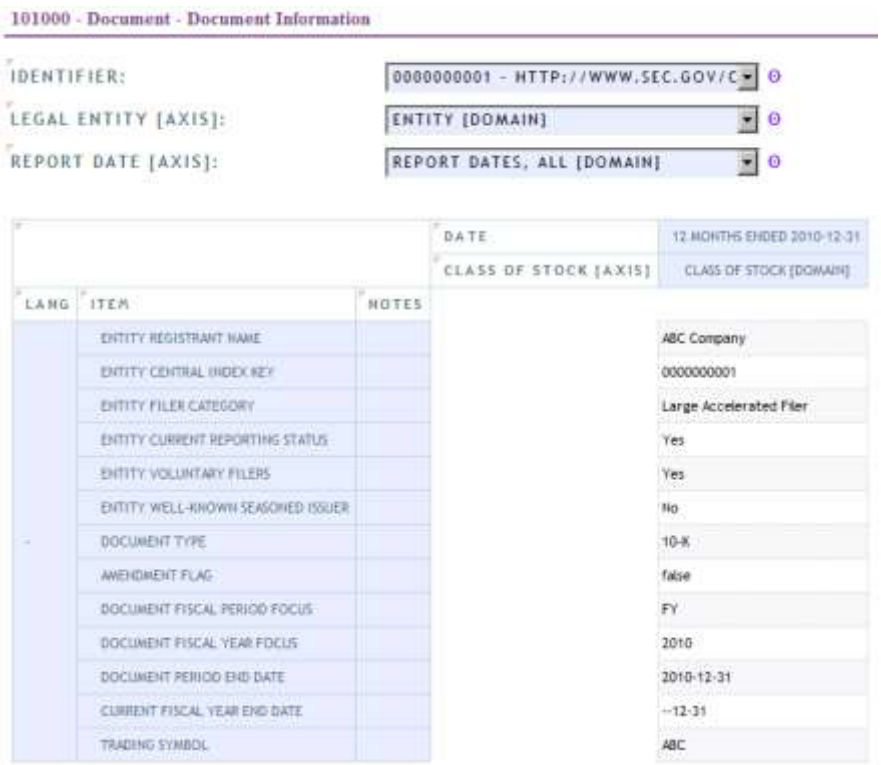
IDENTIFIER:	0000000001 - HTTP://WWW.SEC.GOV/C
REPORT DATE [AXIS]:	AS REPORTED FEBRUARY 12, 2011 [MEM
LEGAL ENTITY [AXIS]:	PARENT COMPANY [MEMBER]
DATE:	12 MONTHS ENDED 2010-12-31

			NONMONETARY TRANSACTION TYPE [AXIS]	RECEIPT OF ASSETS IN SATISFACTION OF DEBT [MEMBER]	ADVERTISING BARTER TRANSACTIONS [MEMBER]	INVENTORY EXCHANGES [MEMBER]
LANG	ITEM	NOTES				
	NONMONETARY TRANSACTION, BASIS OF ACCOUNTING FOR ASSETS TRANSFERRED			Mauris tincidunt cursus est	Nulla sit amet nibh	Nam non tortor non leo
	NONMONETARY TRANSACTION, NAME OF COUNTERPARTY			Proin elit sem	Nulla sit amet	Proin sit amet sem

Document information:

Network: 101000 - Document - Document Information (http://www.abc.com/role/DocumentInformation)	
dei:Document Information [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:Class of Stock [Axis]	[Axis]
us-gaap:Class of Stock [Domain]	[Domain/Member]
us-gaap:Common Class A [Member]	[Domain/Member]
us-gaap:Common Class B [Member]	[Domain/Member]
dei:Document Information [Line Items]	[Abstract]
abc:Document Information [Hierarchy]	[Abstract]
dei:Entity Registrant Name	[Concept] (xbrli:normalizedStringItemType)
dei:Entity Central Index Key	[Concept] (dei:centralIndexKeyItemType)
dei:Entity Filer Category	[Concept] (dei:filerCategoryItemType)
dei:Entity Current Reporting Status	[Concept] (dei:yesNoItemType)
dei:Entity Voluntary Filers	[Concept] (dei:yesNoItemType)
dei:Entity Well-known Seasoned Issuer	[Concept] (dei:yesNoItemType)
dei:Entity Public Float	[Concept] (xbrli:monetaryItemType)
dei:Document Type	[Concept] (dei:submissionTypeItemType)
dei:Amendment Flag	[Concept] (xbrli:booleanItemType)
dei:Document Fiscal Period Focus	[Concept] (dei:fiscalPeriodItemType)
dei:Document Fiscal Year Focus	[Concept] (xbrli:gYearItemType)
dei:Document Period End Date	[Concept] (xbrli:dateItemType)
dei:Current Fiscal Year End Date	[Concept] (xbrli:gMonthDayItemType)
dei:Entity Common Stock, Shares Outstanding	[Concept] (xbrli:sharesItemType)
dei:Trading Symbol	[Concept] (xbrli:normalizedStringItemType)

Firefox rendering:



101000 - Document - Document Information

IDENTIFIER:	0000000001 - HTTP://WWW.SEC.GOV/C
LEGAL ENTITY [AXIS]:	ENTITY [DOMAIN]
REPORT DATE [AXIS]:	REPORT DATES, ALL [DOMAIN]

			DATE	12 MONTHS ENDED 2010-12-31
			CLASS OF STOCK [AXIS]	CLASS OF STOCK [DOMAIN]
LANG	ITEM	NOTES		
	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

101000 - Document - Document Information

IDENTIFIER:	0000000001 - HTTP://WWW.SEC.GOV/C
REPORT DATE [AXIS]:	REPORT DATES, ALL [DOMAIN]
LEGAL ENTITY [AXIS]:	ENTITY [DOMAIN]
DATE:	2010-12-31

(IN THOUSANDS)			CLASS OF STOCK [AXIS]	CLASS OF STOCK [DOMAIN]	COMMON CLASS A [MEMBER]	COMMON CLASS B [MEMBER]
UNIT	ITEM	NOTES				
USD	ENTITY PUBLIC FLOAT			9,000	5,000	4,000
SHARES	ENTITY COMMON STOCK, SHARES OUTSTANDING				50	40

Appendices:

Networks:

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)

Network: 104001 - Schedule - Classes of Preferred Stock	
abc:Preferred Stock, by Class [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: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]
abc:Preferred Stock, 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)
abc:Preferred Stock, Value, Outstanding, Period Increase (Decrease)	[Concept] (xbrli:monetaryItemType)
us-gaap:Preferred 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)
us-gaap:Preferred Stock, Shares Outstanding, Ending Balance	[Concept] (xbrli:sharesItemType)

Network: 104002 - Schedule - Classes of Common Stock	
abc:Common Stock, by Class [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: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]
abc: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)
abc:Common Stock, Shares Outstanding, Period Increase (Decrease)	[Concept] (xbrli:sharesItemType)
us-gaap:Common Stock, Shares, Outstanding, Ending Balance	[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]
abc: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]
abc: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)
abc: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/Prope	
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]
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]
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 Component (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)