PROOF Financial Reporting Scheme

(Prototype, work in progress)

The PROOF financial reporting scheme is a small, very basic prototype financial reporting scheme created for testing software, training, and other such uses. It has the essence of a real financial reporting scheme but it is significantly smaller in order to make things easier and allowing focus on testing very specific aspects of software and to enable very specific training.

THIS IS A WORK IN PROGRESS!

Purpose of Financial Reporting Standards

The purpose of financial reporting standards is to prevent the "wild behavior" of accountants creating financial reports.

- **Description**: These standards provide a description of a report model; a specification for what is permitted and was created by standards setter and is intended to be used by reporting entities and financial analysts interested in making use of information contained in financial reports created using this financial reporting scheme.
- **Construction**: These standards provide a guide to the proper creation of a report based on that report model description whereby a human can be assisted by software applications utilizing that machine readable description.
- **Verify**: Once constructed; created reports can be verified to be prepared using the description/specification provided by this financial reporting scheme using automated machine-based processes.
- **Extraction**: Information can be effectively extracted from machine readable reports and report models assisted by software utilizing that machine readable description. Verification processes can be used to help those making use of reported information is free from error.

Accounting Equation: https://en.wikipedia.org/wiki/Accounting_equation

This financial reporting scheme conforms to the accounting equation.

Glossary of Terms:

https://auditchain.infura-ipfs.io/ipfs/QmVdn6akCxSxB7yKb94qTFkG46UY4sNQPVRyQ9eyVC5eLK/terms.html

http://www.xbrlsite.com/seattlemethod/platinum/proof/base-taxonomy/proof.xsd

Actual	
All Segments	
Assets	Resources owned by a reporting economic entity.
Balance Sheet	
Basis of Reporting	

Budgeted	
Cash Flow Statement	
Changes in Accounting Policy	
Changes in Equity Statement	
Comprehensive Income	
Comprehensive Income Statement	
Correction of Error	
Current Assets	
Current Liabilities	
Distributions to Owners	
Equity	Amounts owned to owners of a reporting economic entity.
Equity Attributable to Controlling Interests	Portion of equity attributed to controlling interests of a reporting economic entity.
Equity Attributable to Noncontrolling Interests	Portion of equity attributed to noncontrolling interests of a reporting economic entity.
Expenses	
Financial Highlights	
Forfeited	
Gains	
Granted	
Income from Normal Activities of Entity	
Income from Peripheral or Incidental Transactions of Entity	
Investments by Owners	
Liabilities	Amounts owed to third party creditors of a reporting economic entity.
Liabilities and Equity	
Losses	
Nature of Operations	
Net Assets	
Net Cash Flow	
Net Cash Flow Financing Activities	
Net Cash Flow Investing Activities	
Net Cash Flow Operating Activities	
Net Income	
Noncurrent Assets	
Noncurrent Liabilities	
Nonvested Fair Value	
Other Comprehensive Income	
Policies	
Previously Stated	

Prior Period Errors	
Prior Report	
Report Date	
Restated	
Restatement	
Revenues Recognition Policy	
Revenues	
Scenario	
Segment Revenues	
Segments	
Variance	
Vested	
Weighted Average Grant Date Fair Value	

High Level Accounting Relations and Interconnections of those Concepts

The following explains the high level financial accounting relationships between the fundamental accounting concepts used by this financial reporting scheme.

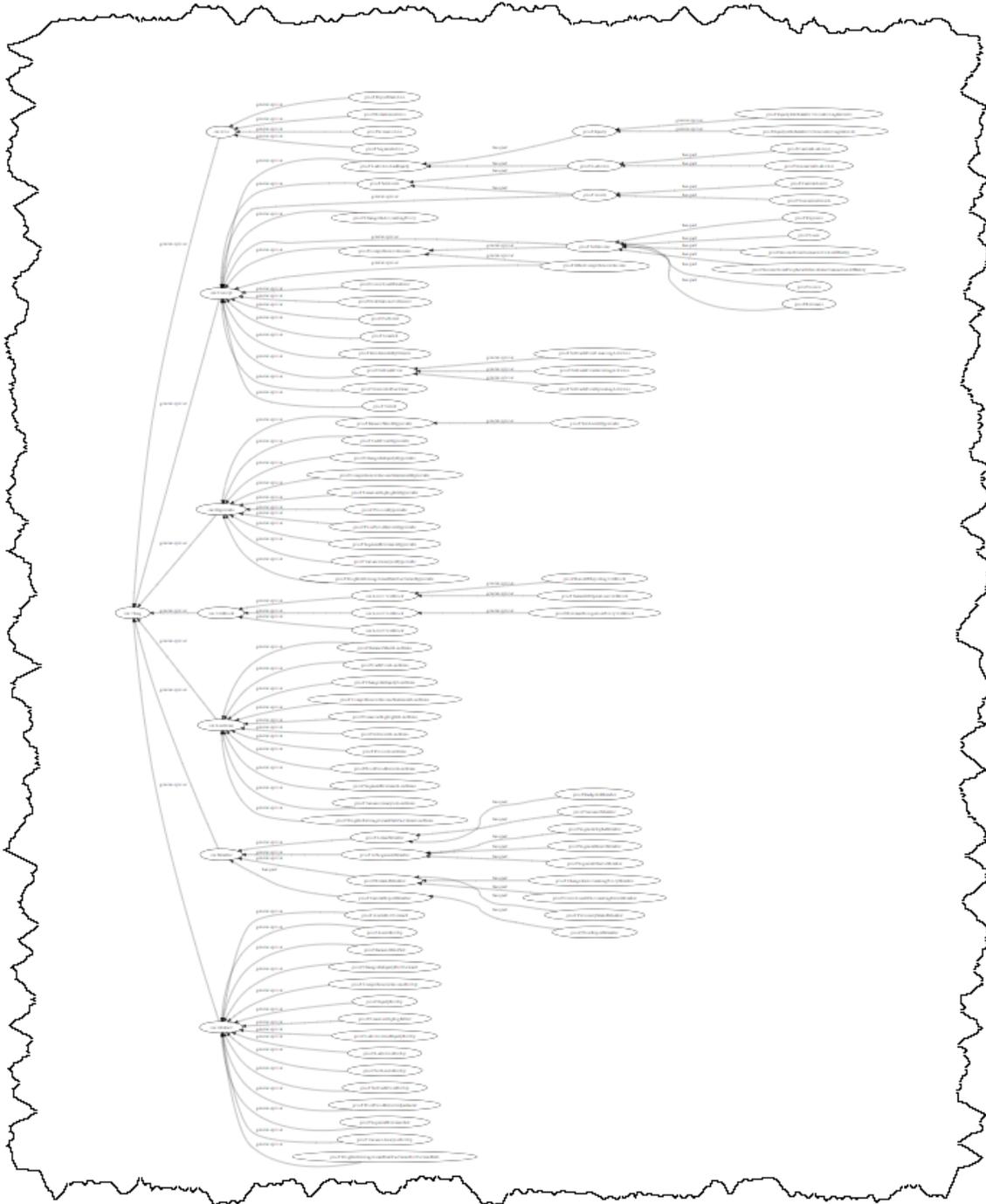https://auditchain.infura-ipfs.io/ipfs/QmVdn6akCxSxB7yKb94qTFkG46UY4sNQPVRyQ9eyVC5eLK/valueAssertions.html
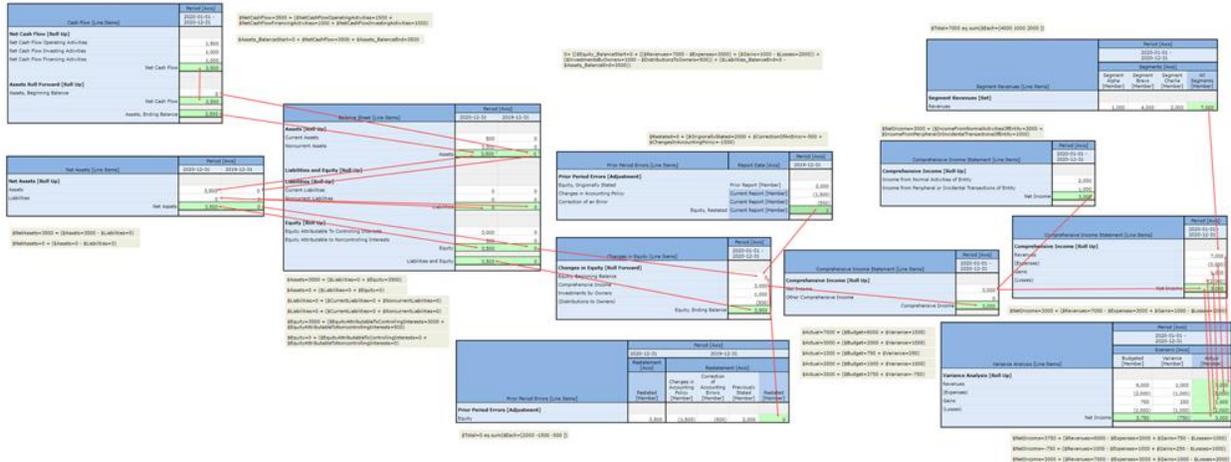
Assets=Liabilities+Equity	
NetAssets=Assets-Liabilities	
NetIncomeLoss=Revenue-Expenses+Gains-Losses	
Assets=LiabilitiesAndEquity	
Assets=CurrentAssets+NoncurrentAssets	
Liabilities=CurrentLiabilities+NoncurrentLiabilities	
LiabilitiesAndEquity=Liabilities+Equity	
Equity(Beginning)+ComprehensiveIncome+InvestmentsByOwners-DistributionsToOwners=Equity(Ending)	
Actual=Budget+Variance	
Restated=OrigionallyStated+CorrectionOfAnError+ChangesInAccountingPolicy	

Relations between Terms:

https://auditchain.infura-ipfs.io/ipfs/QmNUY15G1dhTXYCpyUyvqYWZ33Nc6mKRUDz7GDgLFonaPs/typeSubTypeGraph.html

http://www.xbrlsite.com/seattlemethod/platinum/proof/type-subtype/type-subtype.xsd

Examples of Report Fragments:

http://www.xbrlsite.com/seattlemethod/platinum/proof/ref/LUCA_REPORT.html

Balance Sheet (Classified)

Component: (Network and Hypercube)	
Network	01-Balance Sheet (http://luca.auditchain.finance/report/role/BalanceSheet)
Hypercube	Balance Sheet [Hypercube]

Reporting Entity [Aspect]	GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442
Unit [Aspect]	iso4217:USD

	Period [Aspect]	
Concept [Aspect]	**2022-12-31**	**2021-12-31**
Assets [Roll Up]		
Current Assets	$ 500	$ 0
Noncurrent Assets	3,000	0
Assets	$ 3,500	$ 0
Liabilities and Equity [Roll Up]		
Liabilities [Roll Up]		
Current Liabilities	$ 0	$ 0
Noncurrent Liabilities	0	0
Liabilities	0	0
Equity [Roll Up]		
Equity Attributable To Controlling Interests	3,000	0
Equity Attributable to Noncontrolling Interests	500	0
Equity	3,500	0
Liabilities and Equity	$ 3,500	$ 0

Statement of Net Assets

Component: (Network and Hypercube)	
Network	02-Net Assets (http://luca.auditchain.finance/report/role/NetAssets)
Hypercube	Net Assets [Hypercube]

Reporting Entity [Aspect]	GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442
Unit [Aspect]	iso4217:USD

	Period [Aspect]	
Concept [Aspect]	**2022-12-31**	**2021-12-31**
Net Assets [Roll Up]		
Assets	$ 3,500	$ 0
Liabilities	0	0
Net Assets	$ 3,500	$ 0

Income Statement

Component: (Network and Hypercube)	
Network	03-Income Statement (http://luca.auditchain.finance/report/role/ComprehensiveIncome)
Hypercube	Comprehensive Income Statement [Hypercube]

Reporting Entity [Aspect]	GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442
Unit [Aspect]	iso4217:USD

Concept [Aspect]	Period [Aspect]	
	2022-01-01 | 2022-12-31	
Comprehensive Income [Roll Up]		
Revenues	$	7,000
(Expenses)		(3,000)
Gains		1,000
(Losses)		(2,000)
Net Income	$	3,000

Income Statement (Alternative)

Component: (Network and Hypercube)	
Network	04-Income Statement (Alternative) (http://luca.auditchain.finance/report/role/ComprehensiveIncome2)
Hypercube	Comprehensive Income Statement [Hypercube]

Reporting Entity [Aspect]	GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442
Unit [Aspect]	iso4217:USD

Concept [Aspect]	Period [Aspect]	
	2022-01-01 | 2022-12-31	
Comprehensive Income [Roll Up]		
Income from Normal Activities of Entity	$	2,000
Income from Peripheral or Incidental Transactions of Entity		1,000
Net Income	$	3,000

Comprehensive Income Statement

Component: (Network and Hypercube)	
Network	05-Comprehensive Income (http://luca.auditchain.finance/report/role/ComprehensiveIncome3)
Hypercube	Comprehensive Income Statement [Hypercube]

Reporting Entity [Aspect]	GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442
Unit [Aspect]	iso4217:USD

Concept [Aspect]	Period [Aspect]	
	2022-01-01 | 2022-12-31	
Comprehensive Income [Roll Up]		
Net Income	$	3,000
Other Comprehensive Income		0
Comprehensive Income	$	3,000

Cash Flow Statement

Component: (Network and Hypercube)	
Network	06-Cash Flow (http://luca.auditchain.finance/report/role/CashFlow)
Hypercube	Cash Flow [Hypercube]

Reporting Entity [Aspect]	GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442
Unit [Aspect]	iso4217:USD

Concept [Aspect]	Period [Aspect]		
Net Cash Flow [Roll Up]			
Net Cash Flow Operating Activities	2022-01-01 | 2022-12-31	$	1,500
Net Cash Flow Investing Activities	2022-01-01 | 2022-12-31		1,000
Net Cash Flow Financing Activities	2022-01-01 | 2022-12-31		1,000
Net Cash Flow	2022-01-01 | 2022-12-31	$	3,500
Assets Roll Forward [Roll Up]			
Assets, Beginning Balance	2021-12-31	$	0
Net Cash Flow	2022-01-01 | 2022-12-31		3,500
Assets, Ending Balance	2022-12-31	$	3,500

Prior Period Errors

Component: (Network and Hypercube)	
Network	07-Prior Period Errors (http://luca.auditchain.finance/report/role/PriorPeriodErrors)
Hypercube	Prior Period Errors [Hypercube]

Reporting Entity [Aspect]	GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442
Unit [Aspect]	iso4217:USD

Concept [Aspect]	Report Date [Axis]	Period [Aspect] 2021-12-31	
Prior Period Errors [Adjustment]			
Equity, Originally Stated	Prior Report [Member]	$	2,000
Changes in Accounting Policy	Current Report [Member]		(1,500)
Correction of an Error	Current Report [Member]		(500)
Equity, Restated	Current Report [Member]	$	0

Prior Period Errors (Alternative)

Component: (Network and Hypercube)	
Network	08-Prior Period Errors (Alternative) (http://luca.auditchain.finance/report/role/PriorPeriodErrors2)
Hypercube	Prior Period Errors [Hypercube]

Reporting Entity [Aspect]	GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442
Unit [Aspect]	iso4217:USD

	Period [Aspect]							
	2022-12-31				2021-12-31			
	Restatement [Axis]				Restatement [Axis]			
Concept [Aspect]	Previously Stated [Member]	Changes in Accounting Policy [Member]	Correction of Accounting Errors [Member]	Restated [Member]	Previously Stated [Member]	Changes in Accounting Policy [Member]	Correction of Accounting Errors [Member]	Restated [Member]
Prior Period Errors [Adjustment]								
Equity				3,500	2,000	(1,500)	(500)	0

Changes in Equity Statement

Component: (Network and Hypercube)	
Network	09-Changes in Equity (http://luca.auditchain.finance/report/role/ChangesInEquity)
Hypercube	Changes in Equity [Hypercube]

Reporting Entity [Aspect]	GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442
Unit [Aspect]	iso4217:USD

Concept [Aspect]	Period [Aspect]	
Changes in Equity [Roll Forward]		
Equity, Beginning Balance	2021-12-31	$ 0
Comprehensive Income	2022-01-01 | 2022-12-31	3,000
Investments by Owners	2022-01-01 | 2022-12-31	1,000
(Distributions to Owners)	2022-01-01 | 2022-12-31	(500)
Equity, Ending Balance	2022-12-31	$ 3,500

Policies

Component: (Network and Hypercube)	
Network	10-Policies (http://luca.auditchain.finance/report/role/Policies)
Hypercube	Policies [Hypercube]

Reporting Entity [Aspect]	GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442

Concept [Aspect]	Period [Aspect] 2022-01-01 | 2022-12-31
Basis of Reporting [Text Block]	Duis fermentum. Nullam dui orci, scelerisque porttitor, volutpat a, porttitor a, enim. Sed lobortis. Maecenas scelerisque ullamcorper libero. Aliquam porta leo imperdiet pede. In semper, elit vel elementum auctor, lectus purus rhoncus arcu, lacinia sollicitudin justo odio et nunc. Phasellus sagittis fringilla risus. Curabitur iaculis sagittis orci. Ut malesuada libero nec nulla molestie vestibulum. Suspendisse lectus massa, ullamcorper at, tincidunt eget, bibendum vel, risus. Curabitur imperdiet. Suspendisse accumsan, arcu vel ornare interdum, magna tellus porta mauris, in porta mi lacus sodales felis. Pellentesque dapibus, leo non sollicitudin consequat, lectus orci fringilla felis, non interdum leo libero sed augue. Sed magna. Maecenas ante ipsum, congue ut, sodales a, pulvinar ut, dui. Suspendisse mauris massa, sollicitudin et, hendrerit eget, placerat id, orci. Donec molestie magna. 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. Aenean nec justo. Vestibulum ante ipsum primis in faucibus orci luctus et ultrices posuere cubilia Curae; Duis sodales.
Nature of Operations [Text Block]	Curabitur iaculis sagittis orci. Ut malesuada libero nec nulla molestie vestibulum. Suspendisse lectus massa, ullamcorper at, tincidunt eget, bibendum vel, risus. Curabitur imperdiet. Suspendisse accumsan, arcu vel ornare interdum, magna tellus porta mauris, in porta mi lacus sodales felis. Pellentesque dapibus, leo non sollicitudin consequat, lectus orci fringilla felis, non interdum leo libero sed augue.
Revenue Recognition Policy [Text Block]	Duis fermentum. Nullam dui orci, scelerisque porttitor, volutpat a, porttitor a, enim. Sed lobortis. Maecenas scelerisque ullamcorper libero. Aliquam porta leo imperdiet pede. In semper, elit vel elementum auctor, lectus purus rhoncus arcu, lacinia sollicitudin justo odio et nunc. Phasellus sagittis fringilla risus. Curabitur iaculis sagittis orci. Ut malesuada libero nec nulla molestie vestibulum. Suspendisse lectus massa, ullamcorper at, tincidunt eget, bibendum vel, risus. Curabitur imperdiet. Suspendisse accumsan, arcu vel ornare interdum, magna tellus porta mauris, in porta mi lacus sodales felis. Pellentesque dapibus, leo non sollicitudin consequat, lectus orci fringilla felis, non interdum leo libero sed augue. Sed magna. Maecenas ante ipsum, congue ut, sodales a, pulvinar ut, dui. Suspendisse mauris massa, sollicitudin et, hendrerit eget, placerat id, orci. Donec molestie magna. 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. Aenean nec justo. Vestibulum ante ipsum primis in faucibus orci luctus et ultrices posuere cubilia Curae; Duis sodales.

Variance Analysis

Component: (Network and Hypercube)	
Network	11-Variance Analysis (http://luca.auditchain.finance/report/role/VarianceAnalysis)
Hypercube	Variance Analysis [Hypercube]

Reporting Entity [Aspect]	GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442
Unit [Aspect]	iso4217:USD

	Period [Aspect]		
	2022-01-01 | 2022-12-31		
	Scenario [Axis]		
Concept [Aspect]	Variance [Member]	Budgeted [Member]	Actual [Member]
Variance Analysis [Roll Up]			
Revenues	$ 6,000	$ 1,000	$ 7,000
(Expenses)	(2,000)	(1,000)	(3,000)
Gains	750	250	1,000
(Losses)	(1,000)	(1,000)	(2,000)
Net Income	$ 3,750	$ (750)	$ 3,000

Segment Revenues

Component: (Network and Hypercube)	
Network	12-Segment Revenues (http://luca.auditchain.finance/report/role/SegmentRevenues)
Hypercube	Segment Revenues [Hypercube]

Reporting Entity [Aspect]	GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442
Unit [Aspect]	iso4217:USD

	Period [Aspect]			
	2022-01-01 | 2022-12-31			
	Segments [Axis]			
Concept [Aspect]	Segment Alpha [Member]	Segment Bravo [Member]	Segment Charlie [Member]	All Segments [Member]
Segment Revenues [Set]				
Revenues	1,000	4,000	2,000	7,000

Stock Activity Plan

Component: (Network and Hypercube)	
Network	13-Stock Plan Activity (http://luca.auditchain.finance/report/role/StockPlanActivity)
Hypercube	Weighted Average Grant Date Fair Value [Hypercube]

Reporting Entity [Aspect]	GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442
Unit [Aspect]	iso4217:USD/shares

Concept [Aspect]	Period [Aspect]	
Weighted Average Grant Date Fair Value [Roll Forward Info]		
Nonvested Fair Value, Beginning Balance	2021-12-31	32.72
Granted	2022-01-01 | 2022-12-31	41.51
Vested	2022-01-01 | 2022-12-31	30.92
Forfeited	2022-01-01 | 2022-12-31	35.93
Nonvested Fair Value, Ending Balance	2022-12-31	36.92

Financial Highlights

Component: (Network and Hypercube)	
Network	14-Financial Highlights (http://luca.auditchain.finance/report/role/FinancialHighlights)
Hypercube	Financial Highlights [Hypercube]

Reporting Entity [Aspect]	GH259400TOMPUOLS65II | http://standards.iso.org/iso/17442
Unit [Aspect]	iso4217:USD

Concept [Aspect]	Period [Aspect]
	2022-01-01 | 2022-12-31
Financial Highlights [Set]	
Revenues	7,000
Comprehensive Income	3,000
Distributions to Owners	500

Reporting Checklist

The following specifies when specific fragments of a report must be provided.

https://auditchain.infura-ipfs.io/ipfs/QmVdn6akCxSxB7yKb94qTFkG46UY4sNQPVRyQ9eyVC5eLK/disclosureChecks.html

http://www.xbrlsite.com/seattlemethod/platinum/proof/reporting-checklist/reporting-checklist-rules-def.xml

#			Disclosure	Checklist Category	Reason Disclosure Must Exist	Discovered	Expectation Met	Link to Disclosure Mechanics
0			Reporting Checklist					
	1		Balance Sheet	Required disclosure	Disclosure always required, satisfied by Assets Roll Up and Liabilities and Equity...	True	CONSISTENT	Balance Sheet
		2	Assets Roll Up	Part of disclosure	Satisfies Balance Sheet disclosure	True	CONSISTENT	Assets Roll Up
		3	Liabilities and Equity Roll Up	Part of disclosure	Satisfies Balance Sheet disclosure	True	CONSISTENT	Liabilities and Equity Roll Up
	4		Net Assets Roll Up	Required disclosure	Disclosure always required	True	CONSISTENT	Net Assets Roll Up
	5		Income Statement	Required disclosure	Disclosure always required	True	CONSISTENT	Income Statement
	6		Income Statement Alternative	Required disclosure	Disclosure always required	True	CONSISTENT	Income Statement Alternative
	7		Comprehensive Income	Required disclosure	Disclosure always required	True	CONSISTENT	Comprehensive Income
	8		Cash Flow Statement	Required disclosure	Disclosure always required, satisfied by Assets Roll Forward and Net Cash Flow...	True	CONSISTENT	Cash Flow Statement
		9	Assets Roll Forward	Part of disclosure	Satisfies Cash Flow Statement disclosure	True	CONSISTENT	Assets Roll Forward
		10	Net Cash Flow Roll Up	Part of disclosure	Satisfies Cash Flow Statement disclosure	True	CONSISTENT	Net Cash Flow Roll Up
	11		Changes in Equity	Required disclosure	Disclosure always required	True	CONSISTENT	Changes in Equity
	12		Prior Period Error	Required disclosure	Disclosure always required	True	CONSISTENT	Prior Period Error
		13	Prior Period Error Alternative	Alternative representation	Not necessary, satisfied by Prior Period Error disclosure	True	N/A	Prior Period Error Alternative
	14		Basis of Reporting	Required disclosure	Disclosure always required	True	CONSISTENT	Basis of Reporting
	15		Nature of Operations	Required disclosure	Disclosure always required	True	CONSISTENT	Nature of Operations
	16		Revenue Recognition Policy	Required disclosure	Disclosure always required	True	CONSISTENT	Revenue Recognition Policy
	17		Segment Revenues	Required disclosure	Disclosure always required	True	CONSISTENT	Segment Revenues
	18		Stock Plan Activity	Required disclosure	Disclosure always required	True	CONSISTENT	Stock Plan Activity
	19		Variance Analysis	Required disclosure	Disclosure always required	True	CONSISTENT	Variance Analysis
	20		Financial Highlights	Possible disclosure	Disclosure is present	True	CONSISTENT	Financial Highlights

Disclosure Mechanics

The following specifies the names and essence (a.k.a. wire frame) of each described/specified disclosure and the topic into which each disclosure fits:

https://auditchain.infura-ipfs.io/ipfs/QmVdn6akCxSxB7yKb94qTFkG46UY4sNQPVRyQ9eyVC5eLK/disclosures.html

http://www.xbrlsite.com/seattlemethod/platinum/proof/disclosure-mechanics/disclosure-mechanics.xsd

http://www.xbrlsite.com/seattlemethod/platinum/proof/disclosures-topics/disclosures.xsd

https://www.xbrlsite.com/seattlemethod/platinum/proof/disclosures-topics/topics.xsd

Primary Information

#	Disclosure	Category	Level	Pattern	Disclosure Found	Disclosure Consistent	Applicable	Representation Concept [TEXT BLOCK]	Representation Concept DETAIL
1	Assets Roll Forward	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Assets
2	Assets Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Assets
3	Balance Sheet	Unknown	UNKNOWN	Component	True	CONSISTENT	True	-	-
4	Basis of Reporting	Unknown	Level1TextBlock	TextBlock	True	CONSISTENT	True	Basis of Reporting [Text Block]	NOT-EXPECTED
5	Cash Flow Statement	Unknown	UNKNOWN	Component	True	CONSISTENT	True	-	-
6	Changes in Equity	Unknown	Level4Detail	RollForward	True	CONSISTENT	True	NOT-EXPECTED	Equity
7	Comprehensive Income	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Comprehensive Income
8	Financial Highlights	Unknown	Level4Detail	Hierarchy	True	CONSISTENT	True	NOT-EXPECTED	Revenues
9	Income Statement	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Net Income
10	Income Statement Alternative	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Net Income
11	Liabilities and Equity Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Liabilities and Equity
12	Nature of Operations	Unknown	Level1TextBlock	TextBlock	True	CONSISTENT	True	Nature of Operations [Text Block]	NOT-EXPECTED
13	Net Assets Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Net Assets
14	Net Cash Flow Roll Up	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Net Cash Flow
15	Prior Period Error	Unknown	Level4Detail	Adjustment	True	CONSISTENT	True	NOT-EXPECTED	Equity
16	Prior Period Error Alternative	Unknown	Level4Detail	Hierarchy	True	N/A	False	NOT-EXPECTED	Equity
17	Revenue Recognition Policy	Unknown	Level1TextBlock	TextBlock	True	CONSISTENT	True	Revenue Recognition Policy [Text Block]	NOT-EXPECTED
18	Segment Revenues	Unknown	Level4Detail	Hierarchy	True	CONSISTENT	True	NOT-EXPECTED	Revenues
19	Stock Plan Activity	Unknown	Level4Detail	RollForwardInfo	True	CONSISTENT	True	NOT-EXPECTED	Nonvested Fair Value
20	Variance Analysis	Unknown	Level4Detail	RollUp	True	CONSISTENT	True	NOT-EXPECTED	Net Income

Reporting Styles

The following information specifies the alternative reporting styles permitted per this financial reporting scheme:

http://www.xbrlsite.com/seattlemethod/platinum/proof/fac/reporting-styles-cm-ref.xml

(BSC-IS01-CF1) Balance sheet CLASSIFIED, Income Statement, Cash Flow Statement	
(BSC-IS02-CF1) Balance sheet CLASSIFIED, Income Statement Alternative, Cash Flow Statement	
(BSU-IS01-CF1) Balance sheet UNCLASSIFIED, Income Statement, Cash Flow Statement	
(BSU-IS02-CF1) Balance sheet UNCLASSIFIED, Income Statement Alternative, Cash Flow Statement	
(NET-IS01-CF1) Statement of NET ASSETS, cash flow statement NORMAL, Typical Income Statement	
(NET-IS02-CF1) Statement of NET ASSETS, cash flow statement NORMAL, Alternative Income Statement	