

# Analysis of Disclosures (10-K financial filings as of March 31, 2016)

By Charles Hoffman, CPA

November 7, 2016

**Summary Table: (First Pass at Disclosures)**

Disclosure	Consistent with expectations	Comments
Document and entity information	100%	
Balance sheet	99%	
Cash flow statement	93%	
Significant accounting policies	98%	
Basis of reporting	93%	
Nature of operations	81%	Is this a REQUIRED disclosure?
Revenue recognition policy	77%	
Inventory components	83%	One issue here is if inventory components are reported on the balance sheet; inventory components are present, but Level 3 Disclosure Text Block is generally not provided
Property, plant and equipment components (using Line Items)	85%	One issues here is if PPE components are reported on the balance sheet; then PPE components are present, but Level 3 Disclosure Text Block is generally not provided
Property, plant and equipment components (using [Axis]/[Member]s)	85%	One issues here is if PPE components are reported on the balance sheet; then PPE components are present, but Level 3 Disclosure Text Block is generally not provided
Goodwill roll forward	79%	
Finite-lived intangible assets	75%	
Estimated future amortization of finite-lived intangible assets	81%	
Infinite-lived intangible assets	85%	
Deferred tax assets and liabilities	72%	
Product warranty liability	95%	
Future minimum rental payments due for operating leases	83%	
Future minimum rental payments receivable for operating leases	52%	It appears that the text block is missing for this disclosure or for payments due (able), cannot determine which
Present value of future minimum lease payments payable for capital lease obligations	86%	
Future minimum lease payments receivable from capital leases	99%	
Long-term debt instruments	74%	
Long-term debt maturities (roll up)	67%	
Long-term debt maturities (no total)	88%	This is not correct, double counting disclosures.
Reconciliation of statutory tax rate to effective rate (percent or amount)	85%	Currently covers both percent approach and amount approach, need to separate perhaps
Restructuring reserve roll forward	93%	
Earnings per share summary	59%	
Share-based compensation roll forward (one of many, need more detail)	80%	
Share-based compensation award assumptions	82%	
Long-lived assets by geographic area	87%	
Revenues from external customers by geographic area	100%	
Property, plant and equipment estimated useful lives	78%	

Finite-lived intangible assets estimated useful lives	73%	
Unrecognized tax positions roll forward	65%	
Restructuring reserve roll forward	94%	
Accumulated other comprehensive income roll forward	68%	
Environmental exit costs roll forward	99%	
Extended product warranty reserve roll forward	100%	
Benefit obligation roll forward	84%	
Net periodic benefit costs	94%	
Allocation of plan assets	93%	
Fair value assets measured on recurring basis, unobservable input reconciliation	94%	
Defined benefit plan assumptions used	92%	
Income tax expense components	80%	
Allowance for credit losses roll forward	77%	
Past due receivables	98%	
Share-based compensation (various, needs to be unbundled)	88%	

DRAFT

## Understanding the Analysis

This section helps you understand how to read this analysis. First, here is how to interpret the table that is provided for each disclosure: (uses the Inventory components roll up as an example)

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent	
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	3,612	56%	①
TRUE	CONSISTENT	us-gaap:ScheduleOfInventoryCurrentTableTextBlock	us-gaap:InventoryNet	1,721	27%	②
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:InventoryNet	1,061	16%	③
TRUE	INCONSISTENT	us-gaap:ScheduleOfInventoryCurrentTableTextBlock	NOT-FOUND	46	1%	④
TRUE	CONSISTENT	us-gaap:ScheduleOfUtilityInventoryTextBlock	us-gaap:InventoryNet	19	0%	⑤
TRUE	INCONSISTENT	us-gaap:ScheduleOfUtilityInventoryTextBlock	NOT-FOUND	7	0%	⑥
				6,466	100%	⑦
			Consistent with expectation	5,352	83%	
			Inconsistent with expectation	1,114	17%	
			Total	6,466	100%	

Interpreting each line (indicated by the RED circles to the right):

- **Line #1** indicates that NEITHER the Level 3 Disclosure Text Block nor the Level 4 Disclosure Details were found, meaning this disclosure is not present and is consistent with expectations should the disclosure not exist in the report. Basically, 56% of public companies do not report inventory.
- **Line #2** indicates that BOTH the Level 3 Disclosure Text Block AND the Level 4 Disclosure Detail line items WERE found. This is as expected. A total of 27% of public companies report using these concepts.
- **Line #3, Line #4, and Line #7** indicates an inconsistency because either the Level 3 Disclosure Text Block was found OR the Level 4 Disclosure Detail was found but NOT BOTH.
- **Line #5** indicates that 19 companies used an ALTERNATIVE Level 3 Disclosure Text Block to report the inventory components roll up, but the same Level 4 Disclosure Detail concept.
- **Line #7** indicates the total population of public company financial reports analyzed, which is 6,466 10-K filings as of March 31, 2016.

Further analysis of this example indicates that as per Line #3 in the above table; 1,061 or 16% of public companies reported the line item “inventory” and reported the components breakdown ON THE BALANCE SHEET. And therefore, it seems that the SEC does not require the Level 3 Disclosure Text Block to be reported if the inventory components breakdown is reported within the balance sheet.

Here is an example of how to read XBRL-based public company financial reports to see and understand what this analysis is pointing out.


Consider this 10-K financial filing of *Homeland Energy Solutions* filing page:

<https://www.sec.gov/Archives/edgar/data/1366744/000136674414000002/0001366744-14-000002-index.htm>

Consider this explanation of the disclosure “Inventory, net components roll up”:

<http://www.xbrlsite.com/2015/fro/us-gaap/html/Disclosures/Detail/Disclosure-517.html>

Going to the SEC Interactive Viewer from the filing page, you can get to the Level 3 Disclosure Text Block from the section on the left “Notes Tables”:



**View Filing Data**

SEC Home » Search the Next-Generation EDGAR System » Company Search » Current Page

**HOMELAND ENERGY SOLUTIONS LLC (Filer) CIK: 0001366744**


Print Document View Excel Document

Cover	Inventory (Tables)	12 Months Ended	
		Dec. 31, 2013	
Document and Entity Information Document	Inventory [Abstract]		
Financial Statements	Schedule of Inventory	Inventory consisted of the following as of December 31, 2013 and 2012.	
Balance Sheets		December 31, 2013	December 31, 2012
Balance Sheets Parenthetical	Raw Materials	\$ 4,617,404	\$ 4,634,704
Statements of Operations	Work in Process	1,600,041	2,350,304
Statements of Cash Flows	Finished Goods	1,180,288	2,670,724
Statements of Cash Flows Parenthetical	Totals	\$ 7,397,733	\$ 9,655,732
Statement of Members'			

**- Definition**  
Tabular disclosure of the carrying amount as of the balance sheet date of merchandise, goods, commodities, or supplies held for future sale or to be used in manufacturing, servicing or production process.

**+ References**  
**- Details**  
**Name:** us-gaap\_ScheduleOfInventoryCurrentTableTextBlock  
**Namespace Prefix:** us-gaap\_  
**Data Type:** nonnum:textBlockItemType  
**Balance Type:** na  
**Period Type:** duration

Get to the Level 4 Disclosure Detail from the “Notes Details” section and see:



**View Filing Data**

SEC Home » Search the Next-Generation EDGAR System » Company Search » Current Page

**HOMELAND ENERGY SOLUTIONS LLC (Filer) CIK: 0001366744**

Print Document View Excel Document

Cover	Inventory (Details) (USD \$)	Dec. 31, 2013	Dec. 31, 2012
		Document and Entity Information Document	Inventory [Abstract]
Financial Statements	Raw Materials	\$ 4,617,404	\$ 4,634,704
Balance Sheets	Work in Process	1,600,041	2,350,304
Balance Sheets Parenthetical	Finished Goods	1,180,288	2,670,724
Statements of Operations	Inventory	\$ 7,397,733	\$ 9,655,732

us-gaap:InventoryNet

**- Definition**  
Amount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer.

**+ References**  
**- Details**  
**Name:** us-gaap\_InventoryNet  
**Namespace Prefix:** us-gaap\_  
**Data Type:** xbrli:monetaryItemType  
**Balance Type:** debit  
**Period Type:** instant

## DETAILS for Each Disclosure Listed in Summary

### Document and Entity Information:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	NOT-EXPECTED	dei:EntityRegistrantName	6,466	100%
				6,466	100%
			Consistent with expectation	6,466	100%
			Inconsistent with expectation	-	0%
			Total	6,466	100%

### Balance sheet:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	NOT-EXPECTED	us-gaap:Assets	6,423	99%
FALSE	INCONSISTENT	NOT-EXPECTED	NOT-FOUND	43	1%
				6,466	100%
			Consistent with expectation	6,423	99%
			Inconsistent with expectation	43	1%
			Total	6,466	100%

### Cash flow statement:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	NOT-EXPECTED	us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease	5,595	87%
FALSE	CONSISTENT	NOT-EXPECTED	NOT-FOUND	429	7%
TRUE	INCONSISTENT	NOT-EXPECTED	us-gaap:CashPeriodIncreaseDecrease	366	6%
TRUE	INCONSISTENT	NOT-EXPECTED	us-gaap:CashAndCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect	76	1%
				6,466	100%
			Consistent with expectation	6,037	93%
			Inconsistent with expectation	429	7%
			Total	6,466	100%

Significant accounting policies:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Level1NoteTextBlockConcept	Level2PolicyTextBlockConcept	Count	Percent
TRUE	CONSISTENT	us-gaap:SignificantAccountingPoliciesTextBlock	NOT-FOUND	us-gaap:SignificantAccountingPoliciesTextBlock	NOT-FOUND	4,239	66%
TRUE	CONSISTENT	us-gaap:BasisOfPresentationAndSignificantAccountingPoliciesTextBlock	NOT-FOUND	us-gaap:BasisOfPresentationAndSignificantAccountingPoliciesTextBlock	NOT-FOUND	679	11%
TRUE	CONSISTENT	us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureAndSignificantAccountingPoliciesTextBlock	NOT-FOUND	us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureAndSignificantAccountingPoliciesTextBlock	NOT-FOUND	584	9%
TRUE	CONSISTENT	us-gaap:OrganizationConsolidationBasisOfPresentationBusinessDescriptionAndAccountingPoliciesTextBlock	NOT-FOUND	us-gaap:OrganizationConsolidationBasisOfPresentationBusinessDescriptionAndAccountingPoliciesTextBlock	NOT-FOUND	445	7%
TRUE	CONSISTENT	us-gaap:BusinessDescriptionAndAccountingPoliciesTextBlock	NOT-FOUND	us-gaap:BusinessDescriptionAndAccountingPoliciesTextBlock	NOT-FOUND	223	3%
TRUE	CONSISTENT	us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock	NOT-FOUND	us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock	NOT-FOUND	193	3%
FALSE	INCONSISTENT	NOT-FOUND	NOT-FOUND	NOT-FOUND	NOT-FOUND	103	2%
						6,466	100%
						Consistent with expectation	6,363 98%
						Inconsistent with expectation	103 2%
						Total	6,466 100%

Basis of reporting:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	us-gaap:ConsolidationPolicyTextBlock	NOT EXPECTED	1,616	25%
TRUE	CONSISTENT	us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock	NOT EXPECTED	1,519	23%
TRUE	CONSISTENT	us-gaap:BasisOfPresentationAndSignificantAccountingPoliciesTextBlock	NOT EXPECTED	842	13%
TRUE	CONSISTENT	us-gaap:BusinessDescriptionAndBasisOfPresentationTextBlock	NOT EXPECTED	635	10%
TRUE	CONSISTENT	us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureAndSignificantAccountingPoliciesTextBlock	NOT EXPECTED	630	10%
TRUE	CONSISTENT	us-gaap:BasisOfAccountingPolicyTextBlock	NOT EXPECTED	598	9%
FALSE	INCONSISTENT	NOT-FOUND	NOT EXPECTED	423	7%
TRUE	CONSISTENT	us-gaap:BasisOfAccounting	NOT EXPECTED	203	3%
				6,466	100%
				Consistent with expectation	6,043 93%
				Inconsistent with expectation	423 7%
				Total	6,466 100%

Inconsistent because basis of reporting is a REQUIRED disclosure.

Nature of Operation:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock	NOT EXPECTED	1,617	25%
TRUE	CONSISTENT	us-gaap:NatureOfOperations	NOT EXPECTED	1,603	25%
FALSE	INCONSISTENT	NOT-FOUND	NOT EXPECTED	1,257	19%
TRUE	CONSISTENT	us-gaap:BusinessDescriptionAndBasisOfPresentationTextBlock	NOT EXPECTED	705	11%
TRUE	CONSISTENT	us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureAndSignificantAccountingPoliciesTextBlock	NOT EXPECTED	568	9%
TRUE	CONSISTENT	us-gaap:OrganizationConsolidationBasisOfPresentationBusinessDescriptionAndAccountingPoliciesTextBlock	NOT EXPECTED	487	8%
TRUE	CONSISTENT	us-gaap:BusinessDescriptionAndAccountingPoliciesTextBlock	NOT EXPECTED	229	4%
				6,466	100%
			Consistent with expectation	5,209	81%
			Inconsistent with expectation	1,257	19%
			Total	6,466	100%

Inconsistent because nature of business is a REQUIRED disclosure.

Revenue recognition policy:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	us-gaap:RevenueRecognitionPolicyTextBlock	NOT-EXPECTED	4,616	71%
FALSE	INCONSISTENT	NOT-FOUND	NOT-EXPECTED	1,486	23%
TRUE	CONSISTENT	us-gaap:RevenueRecognitionAccountingPolicyGrossAndNetRevenueDisclosure	NOT-EXPECTED	103	2%
TRUE	CONSISTENT	us-gaap:InsurancePremiumsRevenueRecognitionPolicy	NOT-EXPECTED	60	1%
TRUE	CONSISTENT	us-gaap:RevenueRecognitionSalesOfGoods	NOT-EXPECTED	56	1%
TRUE	CONSISTENT	us-gaap:RevenueRecognitionSalesOfServices	NOT-EXPECTED	37	1%
TRUE	CONSISTENT	us-gaap:RevenueRecognitionPremiumsEarnedPolicy	NOT-EXPECTED	22	0%
TRUE	CONSISTENT	us-gaap:RevenueRecognitionRealEstateTransactionsPolicy	NOT-EXPECTED	18	0%
TRUE	CONSISTENT	us-gaap:ManagementAndInvestmentAdvisoryFeesPolicy	NOT-EXPECTED	18	0%
TRUE	CONSISTENT	us-gaap:RevenueRecognitionLeasesOperating	NOT-EXPECTED	17	0%
TRUE	CONSISTENT	us-gaap:RevenueRecognitionLongTermContracts	NOT-EXPECTED	13	0%
TRUE	CONSISTENT	us-gaap:UtilityRevenueAndExpenseRecognitionPolicy	NOT-EXPECTED	11	0%
TRUE	CONSISTENT	us-gaap:ConstructionContractorsPolicyPolicyTextBlock	NOT-EXPECTED	6	0%
TRUE	CONSISTENT	us-gaap:GovernmentContractorsRevenueRecognitionPolicyPolicyTextBlock	NOT-EXPECTED	2	0%
TRUE	CONSISTENT	us-gaap:RevenueRecognitionServicesRefundableFeesForServices	NOT-EXPECTED	1	0%
				6,466	100%
			Consistent with expectation	4,980	77%
			Inconsistent with expectation	1,486	23%
			Total	6,466	100%

Inventory components:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	3,612	56%
TRUE	CONSISTENT	us-gaap:ScheduleOfInventoryCurrentTableTextBlock	us-gaap:InventoryNet	1,721	27%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:InventoryNet	1,061	16%
TRUE	INCONSISTENT	us-gaap:ScheduleOfInventoryCurrentTableTextBlock	NOT-FOUND	46	1%
TRUE	CONSISTENT	us-gaap:ScheduleOfUtilityInventoryTextBlock	us-gaap:InventoryNet	19	0%
TRUE	INCONSISTENT	us-gaap:ScheduleOfUtilityInventoryTextBlock	NOT-FOUND	7	0%
				6,466	100%
			Consistent with expectation	5,352	83%
			Inconsistent with expectation	1,114	17%
			Total	6,466	100%

Property, plant and equipment components: (using Line items)

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	us-gaap:PropertyPlantAndEquipmentTextBlock	us-gaap:PropertyPlantAndEquipmentNet	4,452	69%
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	1,058	16%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:PropertyPlantAndEquipmentNet	844	13%
TRUE	INCONSISTENT	us-gaap:PropertyPlantAndEquipmentTextBlock	NOT-FOUND	112	2%
				6,466	100%
			Consistent with expectation	5,510	85%
			Inconsistent with expectation	956	15%
			Total	6,466	100%

Property, plant and equipment components: (using [Axis]/[Member]s)

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	us-gaap:PropertyPlantAndEquipmentTextBlock	us-gaap:PropertyPlantAndEquipmentNet	4,452	69%
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	1,058	16%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:PropertyPlantAndEquipmentNet	844	13%
TRUE	INCONSISTENT	us-gaap:PropertyPlantAndEquipmentTextBlock	NOT-FOUND	112	2%
				6,466	100%
			Consistent with expectation	5,510	85%
			Inconsistent with expectation	956	15%
			Total	6,466	100%

NOTE: This is not working correctly right now, need to detect the [Axis] and [Member]s to distinguish this approach from [Line Items] representation approach.



Goodwill roll forward:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	3,168	49%
TRUE	CONSISTENT	us-gaap:ScheduleOfGoodwillTextBlock	us-gaap:Goodwill	1,918	30%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:Goodwill	1,374	21%
TRUE	INCONSISTENT	us-gaap:ScheduleOfGoodwillTextBlock	NOT-FOUND	6	0%
				6,466	100%
			Consistent with expectation	5,086	79%
			Inconsistent with expectation	1,380	21%
			Total	6,466	100%

Finite-lived intangible assets:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	3,335	52%
TRUE	CONSISTENT	us-gaap:ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock	us-gaap:FiniteLivedIntangibleAssetsNet	1,516	23%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:FiniteLivedIntangibleAssetsNet	1,353	21%
TRUE	INCONSISTENT	us-gaap:ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock	NOT-FOUND	262	4%
				6,466	100%
			Consistent with expectation	4,851	75%
			Inconsistent with expectation	1,615	25%
			Total	6,466	100%

Estimated future amortization of finite-lived intangible assets:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	3,308	51%
TRUE	CONSISTENT	us-gaap:ScheduleOfFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock	us-gaap:FiniteLivedIntangibleAssetsNet	1,905	29%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:FiniteLivedIntangibleAssetsNet	964	15%
TRUE	INCONSISTENT	us-gaap:ScheduleOfFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock	NOT-FOUND	289	4%
				6,466	100%
			Consistent with expectation	5,213	81%
			Inconsistent with expectation	1,253	19%
			Total	6,466	100%

Infinite-lived intangible assets:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	5,345	83%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:IndefiniteLivedIntangibleAssetsExcludingGoodwill	722	11%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:IndefiniteLivedIntangibleAssetsAcquired	194	3%
TRUE	CONSISTENT	us-gaap:ScheduleOfIndefiniteLivedIntangibleAssetsTableTextBlock	us-gaap:IndefiniteLivedIntangibleAssetsExcludingGoodwill	100	2%
TRUE	INCONSISTENT	us-gaap:ScheduleOfIndefiniteLivedIntangibleAssetsTableTextBlock	NOT-FOUND	55	1%
TRUE	CONSISTENT	us-gaap:ScheduleOfIndefiniteLivedIntangibleAssetsTableTextBlock	us-gaap:IndefiniteLivedIntangibleAssetsAcquired	50	1%
				6,466	100%
			Consistent with expectation	5,495	85%
			Inconsistent with expectation	971	15%
			Total	6,466	100%

Deferred Tax Assets and Liabilities:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	us-gaap:ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock	us-gaap:DeferredTaxAssetsLiabilitiesNet	2,758	43%
TRUE	CONSISTENT	us-gaap:ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock	us-gaap:DeferredTaxAssetsNet	1,889	29%
TRUE	INCONSISTENT	us-gaap:ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock	NOT-FOUND	834	13%
FALSE	INCONSISTENT	NOT-FOUND	NOT-FOUND	772	12%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:DeferredTaxAssetsNet	128	2%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:DeferredTaxAssetsLiabilitiesNet	85	1%
				6,466	100%
			Consistent with expectation	4,647	72%
			Inconsistent with expectation	1,819	28%
			Total	6,466	100%

DRAFT

Product warranty liability:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	5,824	90%
TRUE	CONSISTENT	us-gaap:ScheduleOfProductWarrantyLiabilityTableTextBlock	us-gaap:ProductWarrantyAccrual	350	5%
TRUE	INCONSISTENT	us-gaap:ScheduleOfProductWarrantyLiabilityTableTextBlock	NOT-FOUND	236	4%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:ProductWarrantyAccrual	56	1%
				6,466	100%
			Consistent with expectation	6,174	95%
			Inconsistent with expectation	292	5%
			Total	6,466	100%

Future minimum rental payments due for operating leases:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	us-gaap:ScheduleOfFutureMinimumRentalPaymentsForOperatingLeasesTableTextBlock	us-gaap:OperatingLeasesFutureMinimumPaymentsDue	2,750	43%
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	1,985	31%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:OperatingLeasesFutureMinimumPaymentsDue	600	9%
TRUE	INCONSISTENT	us-gaap:ScheduleOfFutureMinimumRentalPaymentsForOperatingLeasesTableTextBlock	NOT-FOUND	368	6%
TRUE	CONSISTENT	us-gaap:OperatingLeasesOfLesseeDisclosureTextBlock	us-gaap:OperatingLeasesFutureMinimumPaymentsDue	341	5%
TRUE	CONSISTENT	us-gaap:ContractualObligationFiscalYearMaturityScheduleTableTextBlock	us-gaap:OperatingLeasesFutureMinimumPaymentsDue	260	4%
TRUE	INCONSISTENT	us-gaap:ContractualObligationFiscalYearMaturityScheduleTableTextBlock	NOT-FOUND	100	2%
TRUE	INCONSISTENT	us-gaap:OperatingLeasesOfLesseeDisclosureTextBlock	NOT-FOUND	62	1%
				6,466	100%
			Consistent with expectation	5,336	83%
			Inconsistent with expectation	1,130	17%
			Total	6,466	100%

Future minimum rental payments receivable for operating leases:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	3,100	48%
TRUE	INCONSISTENT	us-gaap:ScheduleOfFutureMinimumRentalPaymentsForOperatingLeasesTableTextBlock	NOT-FOUND	2,950	46%
TRUE	CONSISTENT	us-gaap:ScheduleOfFutureMinimumRentalPaymentsForOperatingLeasesTableTextBlock	us-gaap:OperatingLeasesFutureMinimumPaymentsReceivable	283	4%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:OperatingLeasesFutureMinimumPaymentsReceivable	133	2%
				6,466	100%
			Consistent with expectation	3,383	52%
			Inconsistent with expectation	3,083	48%
			Total	6,466	100%

NOTE: See this comparison of how public companies represent this disclosure:

[http://xbrlsite.azurewebsites.net/2016/Analysis/COMPARE\\_FutureMinimumPaymentsReceivableOperatingLeases.pdf](http://xbrlsite.azurewebsites.net/2016/Analysis/COMPARE_FutureMinimumPaymentsReceivableOperatingLeases.pdf)

Future minimum least payments payable for capital lease obligations:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	5,166	80%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:CapitalLeaseObligations	337	5%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:CapitalLeasesFutureMinimumPaymentsPresentValueOfNetMinimumPayments	326	5%
TRUE	CONSISTENT	us-gaap:ScheduleOfFutureMinimumLeasePaymentsForCapitalLeasesTableTextBlock	us-gaap:CapitalLeasesFutureMinimumPaymentsPresentValueOfNetMinimumPayments	320	5%
TRUE	INCONSISTENT	us-gaap:ScheduleOfFutureMinimumLeasePaymentsForCapitalLeasesTableTextBlock	NOT-FOUND	217	3%
TRUE	CONSISTENT	us-gaap:ScheduleOfFutureMinimumLeasePaymentsForCapitalLeasesTableTextBlock	us-gaap:CapitalLeaseObligations	100	2%
				6,466	100%
			Consistent with expectation	5,586	86%
			Inconsistent with expectation	880	14%
			Total	6,466	100%

Future minimum lease payments receivable from capital leases:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	6,361	98%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:CapitalLeasesFutureMinimumPaymentsReceivable	54	1%
TRUE	INCONSISTENT	us-gaap:ScheduleOfFinancingReceivablesMinimumPaymentsTableTextBlock	NOT-FOUND	33	1%
TRUE	CONSISTENT	us-gaap:ScheduleOfFinancingReceivablesMinimumPaymentsTableTextBlock	us-gaap:CapitalLeasesFutureMinimumPaymentsReceivable	18	0%
				6,466	100%
			Consistent with expectation	6,379	99%
			Inconsistent with expectation	87	1%
			Total	6,466	100%

## Long-term debt instruments

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	2,268	34%
TRUE	CONSISTENT	us-gaap:ScheduleOfDebtInstrumentsTextBlock	us-gaap:DebtInstrumentFaceAmount	1,149	17%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:DebtInstrumentFaceAmount	904	13%
TRUE	CONSISTENT	us-gaap:ScheduleOfDebtTableTextBlock	us-gaap:DebtInstrumentFaceAmount	727	11%
TRUE	CONSISTENT	us-gaap:ScheduleOfDebtInstrumentsTextBlock	us-gaap:LongTermDebt	404	6%
TRUE	CONSISTENT	us-gaap:ScheduleOfDebtTableTextBlock	us-gaap:LongTermDebt	317	5%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:LongTermDebt	304	5%
TRUE	INCONSISTENT	us-gaap:ScheduleOfDebtTableTextBlock	NOT-FOUND	238	4%
TRUE	INCONSISTENT	us-gaap:ScheduleOfDebtInstrumentsTextBlock	NOT-FOUND	155	2%
TRUE	CONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	us-gaap:DebtInstrumentFaceAmount	78	1%
TRUE	CONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	us-gaap:LongTermDebtAndCapitalLeaseObligationsIncludingCurrentMaturities	27	0%
TRUE	INCONSISTENT	us-gaap:ScheduleOfDebtInstrumentsTextBlock	NOT-FOUND	155	2%
				6,726	100%
			Consistent with expectation	4,970	74%
			Inconsistent with expectation	1,756	26%
			Total	6,726	100%

## Long-term debt maturities: (roll up)

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	2,331	36%
TRUE	CONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	us-gaap:LongTermDebt	1,696	26%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:LongTermDebt	1,008	16%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:DebtInstrumentFaceAmount	604	9%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:DebtInstrumentCarryingAmount	250	4%
TRUE	CONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	us-gaap:DebtAndCapitalLeaseObligations	115	2%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:DebtAndCapitalLeaseObligations	114	2%
TRUE	INCONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	NOT-FOUND	113	2%
TRUE	CONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	us-gaap:DebtInstrumentCarryingAmount	106	2%
TRUE	CONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	us-gaap:DebtInstrumentFaceAmount	78	1%
TRUE	CONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	us-gaap:LongTermDebtAndCapitalLeaseObligationsIncludingCurrentMaturities	27	0%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:LongTermDebtAndCapitalLeaseObligationsIncludingCurrentMaturities	24	0%
				6,466	100%
			Consistent with expectation	4,353	67%
			Inconsistent with expectation	2,113	33%
			Total	6,466	100%

## Long-term debt maturities: (hierarchy, no total maturities line item provided)

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	3,767	58%
TRUE	CONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalAfterYearFive	8	0%
TRUE	CONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalInNextTwelveMonths	1,738	27%
TRUE	CONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFive	8	0%
TRUE	CONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour	3	0%
TRUE	CONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalInYearThree	12	0%
TRUE	CONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalInYearTwo	125	2%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalAfterYearFive	5	0%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalInNextTwelveMonths	477	7%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFive	6	0%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour	10	0%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalInYearThree	10	0%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:LongTermDebtMaturitiesRepaymentsOfPrincipalInYearTwo	56	1%
TRUE	INCONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	NOT-FOUND	241	4%
				6,466	100%
			Consistent with expectation	5,661	88%
			Inconsistent with expectation	805	12%
			Total	6,466	100%

Reconciliation of statutory tax rate to effective rate:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	us-gaap:ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock	us-gaap:EffectiveIncomeTaxRateContinuingOperations	3,028	47%
TRUE	CONSISTENT	us-gaap:ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock	us-gaap:IncomeTaxExpenseBenefit	1,892	29%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:IncomeTaxExpenseBenefit	626	10%
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	607	9%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:EffectiveIncomeTaxRateContinuingOperations	187	3%
TRUE	INCONSISTENT	us-gaap:ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock	NOT-FOUND	126	2%
				6,466	100%
			Consistent with expectation	5,527	85%
			Inconsistent with expectation	939	15%
			Total	6,466	100%

Restructuring reserve roll forward:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	5,553	86%
TRUE	CONSISTENT	us-gaap:ScheduleOfRestructuringReserveByTypeOfCostTextBlock	us-gaap:RestructuringReserve	483	7%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:RestructuringReserve	412	6%
TRUE	INCONSISTENT	us-gaap:ScheduleOfRestructuringReserveByTypeOfCostTextBlock	NOT-FOUND	18	0%
				6,466	100%
			Consistent with expectation	6,036	93%
			Inconsistent with expectation	430	7%
			Total	6,466	100%

Earnings per share summary:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	us-gaap:ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock	us-gaap:EarningsPerShareBasic	2,486	38%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:EarningsPerShareBasicAndDiluted	1,694	26%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:EarningsPerShareBasic	851	13%
TRUE	CONSISTENT	us-gaap:ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock	us-gaap:EarningsPerShareBasicAndDiluted	846	13%
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	436	7%
TRUE	INCONSISTENT	us-gaap:ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock	NOT-FOUND	90	1%
TRUE	CONSISTENT	us-gaap:ScheduleOfEarningsPerShareBasicByCommonClassTextBlock	us-gaap:EarningsPerShareBasic	34	1%
TRUE	CONSISTENT	us-gaap:ScheduleOfEarningsPerShareBasicByCommonClassTextBlock	us-gaap:EarningsPerShareBasicAndDiluted	25	0%
TRUE	INCONSISTENT	us-gaap:ScheduleOfEarningsPerShareBasicByCommonClassTextBlock	NOT-FOUND	4	0%
				6,466	100%
			Consistent with expectation	3,827	59%
			Inconsistent with expectation	2,639	41%
			Total	6,466	100%

Share-based compensation roll forward (one of many, need more detail)

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	2,742	42%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedNumber	981	15%
TRUE	CONSISTENT	us-gaap:ScheduleOfShareBasedCompensationRestrictedStockAndRestrictedStockUnitsActivityTableTextBlock	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedNumber	847	13%
TRUE	CONSISTENT	us-gaap:ScheduleOfShareBasedCompensationRestrictedStockUnitsAwardActivityTableTextBlock	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedNumber	764	12%
TRUE	CONSISTENT	us-gaap:ScheduleOfNonvestedRestrictedStockUnitsActivityTableTextBlock	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedNumber	438	7%
TRUE	CONSISTENT	us-gaap:DisclosureOfShareBasedCompensationArrangementsByShareBasedPaymentAwardTextBlock	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedNumber	400	6%
TRUE	INCONSISTENT	us-gaap:DisclosureOfShareBasedCompensationArrangementsByShareBasedPaymentAwardTextBlock	NOT-FOUND	163	3%
TRUE	INCONSISTENT	us-gaap:ScheduleOfShareBasedCompensationRestrictedStockUnitsAwardActivityTableTextBlock	NOT-FOUND	56	1%
TRUE	INCONSISTENT	us-gaap:ScheduleOfShareBasedCompensationRestrictedStockAndRestrictedStockUnitsActivityTableTextBlock	NOT-FOUND	53	1%
TRUE	INCONSISTENT	us-gaap:ScheduleOfNonvestedRestrictedStockUnitsActivityTableTextBlock	NOT-FOUND	22	0%
				6,466	100%
			Consistent with expectation	5,191	80%
			Inconsistent with expectation	1,275	20%
			Total	6,466	100%

Share-based compensation award assumptions:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	2,692	42%
TRUE	CONSISTENT	us-gaap:ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate	2,143	33%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate	709	11%
TRUE	CONSISTENT	us-gaap:ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageGrantDateFairValue	462	7%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageGrantDateFairValue	262	4%
TRUE	INCONSISTENT	us-gaap:ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock	NOT-FOUND	198	3%
				6,466	100%
			Consistent with expectation	5,297	82%
			Inconsistent with expectation	1,169	18%
			Total	6,466	100%

### Long-lived assets by geographic area:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	5,386	83%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:NoncurrentAssets	595	9%
TRUE	INCONSISTENT	us-gaap:ScheduleOfEntityWideDisclosureOnGeographicAreasLongLivedAssetsInIndividualForeignCountriesByCountryTextBlock	NOT-FOUND	147	2%
TRUE	CONSISTENT	us-gaap:ScheduleOfEntityWideDisclosureOnGeographicAreasLongLivedAssetsInIndividualForeignCountriesByCountryTextBlock	us-gaap:NoncurrentAssets	134	2%
TRUE	INCONSISTENT	us-gaap:LongLivedAssetsByGeographicAreasTableTextBlock	NOT-FOUND	122	2%
TRUE	CONSISTENT	us-gaap:LongLivedAssetsByGeographicAreasTableTextBlock	us-gaap:NoncurrentAssets	82	1%
				6,466	100%
			Consistent with expectation	5,602	87%
			Inconsistent with expectation	864	13%
			Total	6,466	100%

### Revenues from external customers by geographic area:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	5,737	89%
TRUE	CONSISTENT	us-gaap:ScheduleOfRevenueFromExternalCustomersAttributedToForeignCountriesByGeographicAreaTextBlock	us-gaap:Revenues	250	4%
TRUE	CONSISTENT	us-gaap:RevenueFromExternalCustomersByGeographicAreasTableTextBlock	us-gaap:Revenues	171	3%
TRUE	CONSISTENT	us-gaap:ScheduleOfRevenueFromExternalCustomersAttributedToForeignCountriesByGeographicAreaTextBlock	us-gaap:SalesRevenueNet	135	2%
TRUE	CONSISTENT	us-gaap:RevenueFromExternalCustomersByGeographicAreasTableTextBlock	us-gaap:SalesRevenueNet	107	2%
TRUE	CONSISTENT	us-gaap:ScheduleOfRevenueFromExternalCustomersAttributedToForeignCountriesByGeographicAreaTextBlock	us-gaap:SalesRevenueGoodsNet	21	0%
TRUE	CONSISTENT	us-gaap:RevenueFromExternalCustomersByGeographicAreasTableTextBlock	us-gaap:SalesRevenueGoodsNet	17	0%
TRUE	CONSISTENT	us-gaap:RevenueFromExternalCustomersByGeographicAreasTableTextBlock	us-gaap:SalesRevenueServicesNet	12	0%
TRUE	INCONSISTENT	us-gaap:RevenueFromExternalCustomersByGeographicAreasTableTextBlock	NOT-FOUND	9	0%
TRUE	CONSISTENT	us-gaap:ScheduleOfRevenueFromExternalCustomersAttributedToForeignCountriesByGeographicAreaTextBlock	us-gaap:SalesRevenueServicesNet	5	0%
TRUE	INCONSISTENT	us-gaap:ScheduleOfRevenueFromExternalCustomersAttributedToForeignCountriesByGeographicAreaTextBlock	NOT-FOUND	2	0%
				6,466	100%
			Consistent with expectation	6,455	100%
			Inconsistent with expectation	11	0%
			Total	6,466	100%

### Property, plant and equipment estimated useful lives

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	us-gaap:PropertyPlantAndEquipmentPolicyTextBlock	us-gaap:PropertyPlantAndEquipmentUsefulLife	4,038	62%
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	1,033	16%
TRUE	INCONSISTENT	us-gaap:PropertyPlantAndEquipmentPolicyTextBlock	NOT-FOUND	1,004	16%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:PropertyPlantAndEquipmentUsefulLife	391	6%
				6,466	100%
			Consistent with expectation	5,071	78%
			Inconsistent with expectation	1,395	22%
			Total	6,466	100%



### Finite-lived intangible assets estimated useful lives

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	3,398	53%
TRUE	CONSISTENT	us-gaap:ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock	us-gaap:FiniteLivedIntangibleAssetUsefulLife	1,351	21%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:FiniteLivedIntangibleAssetUsefulLife	1,290	20%
TRUE	INCONSISTENT	us-gaap:ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock	NOT-FOUND	427	7%
				6,466	100%
			Consistent with expectation	4,749	73%
			Inconsistent with expectation	1,717	27%
			Total	6,466	100%

### Unrecognized tax positions roll forward:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	3,341	52%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:UnrecognizedTaxBenefits	2,210	34%
TRUE	CONSISTENT	us-gaap:SummaryOfIncomeTaxContingenciesTextBlock	us-gaap:UnrecognizedTaxBenefits	866	13%
TRUE	INCONSISTENT	us-gaap:SummaryOfIncomeTaxContingenciesTextBlock	NOT-FOUND	49	1%
				6,466	100%
			Consistent with expectation	4,207	65%
			Inconsistent with expectation	2,259	35%
			Total	6,466	100%

### Restructuring reserve roll forward:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	5,475	85%
TRUE	CONSISTENT	us-gaap:ScheduleOfRestructuringAndRelatedCostsTextBlock	us-gaap:RestructuringReserve	584	9%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:RestructuringReserve	311	5%
TRUE	INCONSISTENT	us-gaap:ScheduleOfRestructuringAndRelatedCostsTextBlock	NOT-FOUND	96	1%
				6,466	100%
			Consistent with expectation	6,059	94%
			Inconsistent with expectation	407	6%
			Total	6,466	100%

### Accumulated other comprehensive income roll forward:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	2,524	39%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:AccumulatedOtherComprehensiveIncomeLossNetOfTax	2,080	32%
TRUE	CONSISTENT	us-gaap:ScheduleOfAccumulatedOtherComprehensiveIncomeLossTableTextBlock	us-gaap:AccumulatedOtherComprehensiveIncomeLossNetOfTax	1,841	28%
TRUE	INCONSISTENT	us-gaap:ScheduleOfAccumulatedOtherComprehensiveIncomeLossTableTextBlock	NOT-FOUND	21	0%
				6,466	100%
			Consistent with expectation	4,365	68%
			Inconsistent with expectation	2,101	32%
			Total	6,466	100%

Environmental exit costs roll forward:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	6,432	99%
TRUE	INCONSISTENT	us-gaap:EnvironmentalExitCostsByCostTextBlock	NOT-FOUND	19	0%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:EnvironmentalExitCostsCostsAccruedToDate	14	0%
TRUE	CONSISTENT	us-gaap:EnvironmentalExitCostsByCostTextBlock	us-gaap:EnvironmentalExitCostsCostsAccruedToDate	1	0%
				6,466	100%
			Consistent with expectation	6,433	99%
			Inconsistent with expectation	33	1%
			Total	6,466	100%

Extended product warranty reserve roll forward:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	6,441	100%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:ExtendedProductWarrantyAccrual	25	0%
				6,466	100%
			Consistent with expectation	6,466	100%
			Inconsistent with expectation	-	0%
			Total	6,466	100%

Benefit obligation roll forward:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	4,993	77%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:DefinedBenefitPlanBenefitObligation	1,010	16%
TRUE	CONSISTENT	us-gaap:ScheduleOfDefinedBenefitPlansDisclosuresTextBlock	us-gaap:DefinedBenefitPlanBenefitObligation	443	7%
TRUE	INCONSISTENT	us-gaap:ScheduleOfDefinedBenefitPlansDisclosuresTextBlock	NOT-FOUND	20	0%
				6,466	100%
			Consistent with expectation	5,436	84%
			Inconsistent with expectation	1,030	16%
			Total	6,466	100%

Net periodic benefit costs:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	5,032	78%
TRUE	CONSISTENT	us-gaap:ScheduleOfNetBenefitCostsTableTextBlock	us-gaap:DefinedBenefitPlanNetPeriodicBenefitCost	1,027	16%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:DefinedBenefitPlanNetPeriodicBenefitCost	379	6%
TRUE	INCONSISTENT	us-gaap:ScheduleOfNetBenefitCostsTableTextBlock	NOT-FOUND	28	0%
				6,466	100%
			Consistent with expectation	6,059	94%
			Inconsistent with expectation	407	6%
			Total	6,466	100%

Allocation of plan assets:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	5,364	83%
TRUE	CONSISTENT	us-gaap:ScheduleOfAllocationOfPlanAssetsTableTextBlock	us-gaap:DefinedBenefitPlanTargetPlanAssetAllocations	639	10%
TRUE	INCONSISTENT	us-gaap:ScheduleOfAllocationOfPlanAssetsTableTextBlock	NOT-FOUND	361	6%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:DefinedBenefitPlanTargetPlanAssetAllocations	102	2%
				6,466	100%
			Consistent with expectation	6,003	93%
			Inconsistent with expectation	463	7%
			Total	6,466	100%

Fair value assets measured on recurring basis, unobservable input reconciliation:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	5,616	87%
TRUE	CONSISTENT	us-gaap:FairValueAssetsMeasuredOnRecurringBasisUnobservableInputReconciliationTextBlock	us-gaap:FairValueMeasurementWithUnobservableInputsReconciliationRecurringBasisAssetValue	483	7%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:FairValueMeasurementWithUnobservableInputsReconciliationRecurringBasisAssetValue	231	4%
TRUE	INCONSISTENT	us-gaap:FairValueAssetsMeasuredOnRecurringBasisUnobservableInputReconciliationTextBlock	NOT-FOUND	136	2%
				6,466	100%
			Consistent with expectation	6,099	94%
			Inconsistent with expectation	367	6%
			Total	6,466	100%

Defined benefit plan assumptions used:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	5,017	78%
TRUE	CONSISTENT	us-gaap:ScheduleOfAssumptionsUsedTableTextBlock	us-gaap:DefinedBenefitPlanAssumptionsUsedCalculatingBenefitObligationDiscountRate	932	14%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:DefinedBenefitPlanAssumptionsUsedCalculatingBenefitObligationDiscountRate	371	6%
TRUE	INCONSISTENT	us-gaap:ScheduleOfAssumptionsUsedTableTextBlock	NOT-FOUND	146	2%
				6,466	100%
			Consistent with expectation	5,949	92%
			Inconsistent with expectation	517	8%
			Total	6,466	100%

Income tax expense components:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	us-gaap:ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock	us-gaap:IncomeTaxExpenseBenefit	4,294	66%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:IncomeTaxExpenseBenefit	1,208	19%
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	847	13%
TRUE	INCONSISTENT	us-gaap:ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock	NOT-FOUND	117	2%
				6,466	100%
			Consistent with expectation	5,141	80%
			Inconsistent with expectation	1,325	20%
			Total	6,466	100%

Allowance for credit losses roll forward:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	4,484	69%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:AllowanceForDoubtfulAccountsReceivable	1,048	16%
TRUE	CONSISTENT	us-gaap:AllowanceForCreditLossesOnFinancingReceivablesTableTextBlock	us-gaap:FinancingReceivableAllowanceForCreditLosses	364	6%
TRUE	INCONSISTENT	us-gaap:AllowanceForCreditLossesOnFinancingReceivablesTableTextBlock	NOT-FOUND	362	6%
TRUE	CONSISTENT	us-gaap:AllowanceForCreditLossesOnFinancingReceivablesTableTextBlock	us-gaap:AllowanceForDoubtfulAccountsReceivable	105	2%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:FinancingReceivableAllowanceForCreditLosses	103	2%
				6,466	100%
			Consistent with expectation	4,953	77%
			Inconsistent with expectation	1,513	23%
			Total	6,466	100%

Past due receivables:

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	5,782	89%
TRUE	CONSISTENT	us-gaap:PastDueFinancingReceivablesTableTextBlock	us-gaap:FinancingReceivableRecordedInvestmentPastDue	530	8%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:FinancingReceivableRecordedInvestmentPastDue	104	2%
TRUE	INCONSISTENT	us-gaap:PastDueFinancingReceivablesTableTextBlock	NOT-FOUND	50	1%
				6,466	100%
			Consistent with expectation	6,312	98%
			Inconsistent with expectation	154	2%
			Total	6,466	100%

Share-based compensation (various, needs to be unbundled):

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	1,504	23%
TRUE	CONSISTENT	us-gaap:ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedN	1,028	16%
TRUE	CONSISTENT	us-gaap:ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber	1,003	16%
TRUE	CONSISTENT	us-gaap:ScheduleOfSharebasedCompensationRestrictedStockAndRestrictedStockUnitsActivityTableTextBlock	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedN	967	15%
TRUE	CONSISTENT	us-gaap:ScheduleOfShareBasedCompensationRestrictedStockUnitsAwardActivityTableTextBlock	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedN	851	13%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedN	415	6%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber	215	3%
TRUE	CONSISTENT	us-gaap:ScheduleOfShareBasedCompensationActivityTableTextBlock	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedN	137	2%
TRUE	INCONSISTENT	us-gaap:ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock	NOT-FOUND	95	1%
TRUE	CONSISTENT	us-gaap:ScheduleOfShareBasedCompensationActivityTableTextBlock	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber	63	1%
TRUE	CONSISTENT	us-gaap:ScheduleOfShareBasedCompensationRestrictedStockUnitsAwardActivityTableTextBlock	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber	52	1%
TRUE	CONSISTENT	us-gaap:ScheduleOfSharebasedCompensationRestrictedStockAndRestrictedStockUnitsActivityTableTextBlock	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber	49	1%
TRUE	CONSISTENT	us-gaap:ScheduleOfShareBasedCompensationStockOptionsAndStockAppreciationRightsAwardActivityTableTextBlock	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedN	32	0%
TRUE	INCONSISTENT	gaap:ScheduleOfShareBasedCompensationActivityTableTextBlock	NOT-FOUND	17	0%
TRUE	CONSISTENT	us-gaap:ScheduleOfShareBasedCompensationStockOptionsAndStockAppreciationRightsAwardActivityTableTextBlock	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber	14	0%
TRUE	INCONSISTENT	us-gaap:ScheduleOfSharebasedCompensationRestrictedStockAndRestrictedStockUnitsActivityTableTextBlock	NOT-FOUND	12	0%
TRUE	INCONSISTENT	us-gaap:ScheduleOfShareBasedCompensationRestrictedStockUnitsAwardActivityTableTextBlock	NOT-FOUND	10	0%
TRUE	INCONSISTENT	us-gaap:ScheduleOfShareBasedCompensationStockOptionsAndStockAppreciationRightsAwardActivityTableTextBlock	NOT-FOUND	2	0%
				6,466	100%
			Consistent with expectation	5,700	88%
			Inconsistent with expectation	766	12%
			Total	6,466	100%