

1. Financial Disclosure Template Examples

The financial disclosure templates are a set of approximately 75 smaller fragments or parts of US GAAP financial report disclosures, similar to the business use cases. Disclosure templates/exemplars are created for common financial report disclosures. The disclosure templates/exemplars are modelled compliant with XBRL-based financial report logical, mechanical, mathematical, and SEC EFM rules. The templates/exemplars use the 2017 US GAAP XBRL Taxonomy¹.

1.1. Overview of US GAAP financial disclosure templates/exemplars

The disclosure templates can be found at the following URL:

<http://xbrlsite.azurewebsites.net/DigitalFinancialReporting/Templates/us-gaap/2017-05-07/>

US GAAP Template/Exemplar Matrix of Key Files (2017-05-07)

Number	Description	Visualization Example	XBRL Instance	XBRL Taxonomy	XBRL Formulas	Download ZIP Archive
104000	Balance sheet parenthetical information	JPEG	Instance	Taxonomy	Formula	ZIP
104000	Basic classified balance sheet which contains a noncontrolling interest	JPEG	Instance	Taxonomy	Formula	ZIP
104000	Basic classified balance sheet which does not include a noncontrolling interest	JPEG	Instance	Taxonomy	Formula	ZIP
104000	Balance sheet parenthetical information with two classes of stock	JPEG	Instance	Taxonomy	Formula	ZIP
124000	Basic multi-step income statement	JPEG	Instance	Taxonomy	Formula	ZIP
124000	Minimum income statement	JPEG	Instance	Taxonomy	Formula	ZIP
124000	Other nonoperating income (expense)	JPEG	Instance	Taxonomy	Formula	ZIP
148400	Very basic Statement of Comprehensive income (WARNING!!! Not totally sure I have these calculations/XBRL formulas correct; need to double check these) Uses 2013 US GAAP Taxonomy	JPEG	Instance	Taxonomy	Formula	ZIP
152200	Basic cash flow statement using indirect method, no discontinued operations	JPEG	Instance	Taxonomy	Formula	ZIP
152200	Basic cash flow statement using indirect method, no discontinued operations; specifically uses concepts indicating that cash flows are from continuing operations	JPEG	Instance	Taxonomy	Formula	ZIP

¹ Note that a handful of templates/exemplars still use the 2013 US GAAP XBRL Taxonomy; these will eventually be updated to the 2017 taxonomy.

1.2. Details of financial disclosure templates

The following is a summary of the different disclosure templates available:

Template label	Description
Accounting Policies	Basic summary of significant accounting policies
Accrued Liabilities Components	Components of accrued liabilities
Antidilutive Securities Excluded from Computation of Earnings Per Share	Details of antidilutive securities excluded from computation of earnings per share
Asset Retirement Obligation Roll Forward	Asset retirement obligation roll forward
Balance Sheet, Classified, Does Not Have Noncontrolling Interest	Basic classified balance sheet which does not include a noncontrolling interest.
Balance Sheet, Classified, With Noncontrolling Interest	Basic classified balance sheet which contains a noncontrolling interest.
Balance Sheet, Parenthetical	Balance sheet parenthetical information
Balance Sheet, Parenthetical, Two Classes of Stock	Balance sheet parenthetical information with two classes of stock
Business Acquisitions	Business acquisitions by acquisition
Capital Leases Future Minimum Payments Due	Future Minimum Lease Payments for Capital Leases
Cash Flow Statement, CONTRA EXAMPLE, Exchange Gain in Wrong Location	Cash flow statement, exchange gain modeled INCORRECTLY.
Cash Flow Statement, Indirect, Basic	Basic cash flow statement using indirect method, no discontinued operations
Cash Flow Statement, Indirect, Basic, All Cash Flows from Continuing Operations	Basic cash flow statement using indirect method, no discontinued operations; specifically uses concepts indicating that cash flows are from continuing operations
Cash Flow Statement, With Discontinued Operations, Option 1	Cash flow statement WITH discontinued operations, option 2.
Cash Flow Statement, With Discontinued Operations, Option 2	Cash flow statement, questionable modeling. INCORRECT
Cash, Cash Equivalents, and Short-term Investments Components	Components of cash, cash equivalents, and short-term investments
Change in Benefit Obligation	Change (roll forward) in benefit obligation of defined benefit plans.
Change in Fair Value of Benefit Plan Assets	Change (roll forward) in benefit plan assets of defined benefit plans.
Concentrations of Risk	Basic example of current vulnerability due to certain concentrations.
Contract Receivable Retainage, Fiscal Year Maturity	Fiscal year maturities of contract receivable retainage
Cost-method Investments	Cost-method Investments, Realized Gain (Loss), Excluding Other than Temporary Impairments
Debt Instruments	Basic disclosure of individual long-term debt instruments
Deferred Revenue Arrangement, by Type	Detail of deferred revenue arrangements organized by type of arrangement.
Discontinued Operations, by Disposal Group	Discontinued operations by disposal group
Document and Entity Information, Basic	Basic document and entity information, all modeled together which leads to illogical characteristics provided for some reported facts
Document and Entity Information, Separate into Three Logical Pieces	Basic document and entity information, breaks out document information, entity information, and common stock related information into individual components
Document and Entity Information, Separate into Two Pieces	Basic document and entity information, breaks out document information and entity information; still leads to illogical characteristics provided for some reported facts
Document and Entity Information, Separate Tables in Separate Networks	Basic document and entity information, breaks out document information and entity information (including stock information) into separate tables and separate networks.
Document information	Information about the report itself, the document submitted
Effective Income Tax Rate Reconciliation	Reconciliation between income tax rate between statutory rate and effective rate

Template label	Description
Entity Information	Information which describes the entity which filed the report.
Entity Listings	Information about an entity's listings
Equity Method Investments	Details of each equity method investment which includes the investment name and the percentage ownership of common stock of each investment.
Extraordinary Items, Basic	Basic example of an extraordinary item.
Fair Value of Assets and Liabilities Measured on Recurring and Nonrecurring Basis	Fair value measurements on recurring or nonrecurring basis
Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation	Fair Value of Assets Measured on Recurring Basis, Unobservable Input Reconciliation
Finite-Lived Intangible Assets Acquired as Part of Business Combination	Finite-lived intangible assets acquired as part of business combination
Finite-Lived Intangible Assets, Future Amortization Expense	Future amortization expense for finite-lived intangible assets
Funding Status of Defined Benefit Plans	Combination of change in benefit obligation and change in defined benefit plan assets.
Geographic Area Information	Basic disclosure of the details of revenue from external customers and long-lived assets, by geographical area
Geographic Area Information, Nested Hierarchy	Basic disclosure of the details of revenue from external customers and long-lived assets, by geographical area; but with regions this a nested hierarchy
Geographic Area Information, Nested Hierarchy, Bad example	BAD EXAMPLE: This is a contra-example of how NOT to model geographic areas. (1) Use the existing countries taxonomy rather than create extensions. (2) Create a nested hierarchy within the geographic area [Axis] rather than creating a Countries [Axis].
Hedging Instrument Balance Sheet Location of Gains and Losses Reported	Schedule that discloses the location and fair value amounts of derivative instruments (and nonderivative instruments that are designated and qualify as hedging instruments) reported in the statement of financial position. Schedule of the location and amount of gains and losses reported in the statement of financial performance (or when applicable, the statement of financial position, for example, gains and losses initially recognized in other comprehensive income) on derivative instruments designated and qualifying as hedging instruments in fair value hedges and related hedged items designated and qualifying in fair value hedges. Schedule of the location and amount of gains and losses reported in the statement of financial performance (or when applicable, the statement of financial position, for example, gains and losses initially recognized in other comprehensive income) on derivative instruments designated and qualifying as hedging instruments in cash flow hedges. Schedule of the location and amount of gains and losses reported in the statement of financial performance (or when applicable, the statement of financial position, for example, gains and losses initially recognized in other comprehensive income) on derivative instruments not designated as hedging instruments.
Income Statement, Multi-step, Basic	Basic multi-step income statement
Income Statement, Single-Step	Income statement with a flat organization
Income Statement, With Discontinued Operations	Income statement with noncontrolling interest
Income Statement, With Noncontrolling Interest	Minimum income statement
Income Statement, With Preferred Dividends	Income statement with preferred dividends.
Income Tax Provision Components	Income tax provision (benefit) components broken out by jurisdiction and then by current/deferred
Income Tax Provision Components Alternative	Income tax provision (benefit) components broken out by current/deferred and then by jurisdiction
Inventory Components	Basic disclosure for the breakdown of components of inventory
Line of Credit Facility	Disclosure for line of credit facilities

Template label	Description
Long-Term Debt Maturities	Basic disclosure for long-term debt maturities
Long-term Purchase Commitments	Basic disclosure of long-term purchase commitments of a reporting entity
Loss Contingency Accrual	Basic loss contingency accrual roll forward
Marketable Debt Securities By Contractual Maturity	Marketable Debt Securities By Contractual Maturity, amortized cost and fair value
Marketable Securities Components	Marketable securities components including reconciliation from cost to estimated fair value
Nonmonetary Transaction By Type	Basic disclosure of the details of nonmonetary transactions classified by the type of transaction
Nonoperating Income (Expense) Components	Other nonoperating income (expense)
Operating Leases Future Minimum Payments Due	Future minimum payments due under operating leases
Organization, Consolidation, Basis of Presentation	Basic disclosures for nature of operations, consolidation of financial statements and basis of presentation of financial statements
Other Assets Components	Other assets
Other Liabilities, Noncurrent, Components	Components of other noncurrent liabilities
Prior Period Adjustment	Prior period adjustment
Product Warranty Accrual Roll Forward	Change in the product warranty accrual balance sheet account
Property, Plant and Equipment Policy	Basic summary of property, plant, and equipment related accounting policies broken down by type of PPE; each type modeled as a [Member] of an [Axis]
Property, Plant, and Equipment Components	Basic disclosure for the breakdown of the components of property, plant and equipment categorized by type; models each type of property, plant and equipment using an [Axis]
Property, Plant, and Equipment Components Alternative	Basic disclosure for the breakdown of the components of property, plant and equipment categorized by type; models each type of property, plant and equipment using a [Concept]
Receivables Components	Components of receivables
Reconciliation of Unrecognized Tax Benefits	Reconciliation of unrecognized tax benefits
Related Party Transactions	Related party transactions
Restructuring Reserve Roll Forward	Restructuring reserve roll forward
Segment Information	Basic disclosure of the details of net income (loss), assets, and other common disclosures for each reportable segment of a reporting entity
Select Financial Information	Select financial information, shows the variance information model
Share-based Compensation Arrangement By Award	Share-based Compensation Arrangement by Share-based Payment Award, Options, Outstanding Roll Forward and Share-based Compensation Arrangement by Share-based Payment Award, Options, Outstanding, Weighted Average Exercise Price Roll Forward
Statement of Changes in Equity	Statement of changes in equity
Statement of Changes in Equity, using Grid Approach	Statement of changes in equity using the common [Grid] approach as done in the US GAAP Taxonomy
Statement of Comprehensive Income, Basic	Very basic Statement of Comprehensive income (WARNING!!! Not totally sure I have these calculations/XBRL formulas correct; need to double check these)
Stock by Class	Stock by class, preferred and common
Subsequent Events	Basic subsequent events disclosure
Unusual or Infrequent Item	Unusual or infrequent financial statement item
Variable Interest Entities, Carrying Amounts of Assets and Liabilities	Disclosure of carrying amounts of assets and liabilities in the statement of financial position of each VIE for the reporting entity.

1.3. Information available for each disclosure template

Each disclosure template has the following information available: (the screen shots below provide an example of the information available using the document information template)

1.3.1. Template descriptive information

Label:	Document information
Code:	995200-005-DocumentInformation
Description:	Information about the report itself, the document submitted
Keywords:	document
Disclosure code:	DocumentInformation
Disclosure description:	Information related to a submitted financial report.
Star rating:	☆☆☆☆☆ (5 stars)
Status:	WIP
US GAAP Taxonomy Network Location:	995200 - Document - Document Information
Business rules:	<ul style="list-style-type: none"> • Current Fiscal Year End Date (dei:CurrentFiscalYearEndDate) required in this component. • Document Period End Date (dei:DocumentPeriodEndDate) required in this component. • Document Fiscal Year Focus (dei:DocumentFiscalYearFocus) required in this component. • Document Fiscal Period Focus (dei:DocumentFiscalPeriodFocus) required in this component. • Amendment Flag (dei:AmendmentFlag) required in this component. • Document Type (dei:DocumentType) required in this component.
Human readable detailed information:	Human readable detailed information

1.3.2. Visual image

Document Information [Line Items]	Period [Axis]
	2010-01-01 - 2010-12-31
Document Information [Hierarchy]	
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

1.3.3. Model structure

Line	Label	Object Class	Data type	Period Type	Balance
1	Document Information	[Network]			
2	Document Information [Abstract]	[Concept] (Abstract)			
3	Document Information [Table]	[Table]			
4	Legal Entity [Axis]	[Axis]			
5	Consolidated Entity [Domain]	[Member]			
6	Document Information [Line Items]	[Line Items]			
7	Document Information [Hierarchy]	[Concept] (Abstract)			
8	Document Type	[Concept]	Submission Type	For Period	
9	Amendment Flag	[Concept]	Yes/No	For Period	
10	Document Fiscal Period Focus	[Concept]	Fiscal Period	For Period	
11	Document Fiscal Year Focus	[Concept]	Year	For Period	
12	Document Period End Date	[Concept]	Date	For Period	
13	Current Fiscal Year End Date	[Concept]	Month/Day	For Period	

1.3.4. Exemplars from public company filings

Similar SEC XBRL Filer Examples

[3PEA INTERNATIONAL, INC.](#) | [COVER ALL TECHNOLOGIES INC](#) | [CLEAN WIND ENERGY TOWER, INC.](#) | [VIASPACE Inc.](#) | [Patents Professional, Inc.](#) | [ALR TECHNOLOGIES INC.](#) | [Internet Patents Corp](#) | [MISSION COMMUNITY BANCORP](#) | [CATASYS, INC.](#) | [FIRST SECURITY GROUP INC/TN](#) | [Comstock Mining Inc.](#) | [Diamond Resorts Corp](#) | [TNP Strategic Retail Trust, Inc.](#) | [Tonix Pharmaceuticals Holding Corp.](#) | [Crown Equity Holdings, Inc.](#) | [MANHATTAN SCIENTIFICS INC](#) | [Sorrento Therapeutics, Inc.](#) | [Coadell Spencer Inc.](#) | [MILLS MUSIC TRUST](#) | [RIVIERA HOLDINGS CORP](#) |

1.3.5. Summary of template files

Reporting template instance:	Instance.xml
Reporting template taxonomy schema:	Template.xsd
Reporting template business rules:	Template formulas.xml