

# Core

Balance sheet: (two roll ups)

Assets = Liabilities and Equity

Component: (Network and Table)		
Network	1110 - Statement - Statement of Financial Position, Classified	
Table	Statement of Financial Position, Classified [Table]	
Reporting Entity [Axis]	1234567890 <a href="http://regulator.gov/id">http://regulator.gov/id</a>	
Reporting Scenario [Axis]	Actual [Member]	
Report Date [Axis]	Reported as of March 18, 2020 [Member]	
Legal Entity [Axis]	Consolidated Entity [Member]	
Unit [Axis]	USD	
	Period [Axis] ▼	
Statement of Financial Position, Classified [Line Items]	2010-12-31	2009-12-31
<b>Assets [Roll Up]</b>		
<b>Current Assets [Roll Up]</b>		
Cash and Cash Equivalents	1,000 <sup>1</sup>	1,000
Receivables, Net, Current	1,000 <sup>1</sup>	1,000
Inventory	1,000	1,000
Prepaid Expenses	500	500
Investments, at Cost	500	500
Other Current Assets	1,000	1,000
Current Assets, Total	5,000	5,000
<b>Noncurrent Assets [Roll Up]</b>		
Property, Plant, and Equipment, Net, Total	4,000	4,000
Investment in Affiliates	0	0
Receivables, Net, Noncurrent	0	0
Other Noncurrent Assets	3,000	1,000
Noncurrent Assets, Total	7,000	5,000
Assets, Total	12,000	10,000
<b>Liabilities and Net Assets/Equity [Roll Up]</b>		
<b>Liabilities [Roll Up]</b>		
<b>Current Liabilities [Roll Up]</b>		
Payables from Exchange Transactions	3,000	3,000
Long-Term Debt, Current	1,000	1,000
Other Current Liabilities	1,000	1,000
Current Liabilities, Total	5,000	5,000
<b>Noncurrent Liabilities [Roll Up]</b>		
Long-Term Debt, Noncurrent	500	500
Other Noncurrent Liabilities	500	500
Noncurrent Liabilities, Total	1,000	1,000
Liabilities, Total	6,000	6,000
<b>Net Assets/Equity [Roll Up]</b>		
<b>Controlling Interest [Roll Up]</b>		
Share Capital	1,000	1,000
Reserves	2,000	1,000
Accumulated Surpluses (Deficits)	1,000	1,000
Controlling Interest	4,000	3,000
Noncontrolling Interest	2,000	1,000
Net Assets	6,000	4,000
Liabilities and Net Assets/Equity, Total	12,000	10,000

Share Capital ties to balance sheet: (member aggregation, type of roll up)

All classes of share capital foot

Total share capital ties to balance sheet.

Component: (Network and Table)							
Network		1160 - Statement: Classes of Share Capital (Parenthetical)					
Table		Share Capital, by Class [Table]					
Reporting Entity [Axis]		1234567890 http://regulator.gov/id					
Reporting Scenario [Axis]		Actual [Member]					
Report Date [Axis]		Reported as of March 18, 2020 [Member]					
Legal Entity [Axis]		Consolidated Entity [Member]					
Period [Axis]		2010-12-31			2009-12-31		
Class of Common Stock [Axis]							
Share Capital, by Class [Line Items]	Unit [Axis]	Class A Common Stock [Member]	Class B Common Stock [Member]	All Classes of Common Stock [Member]	Class A Common Stock [Member]	Class B Common Stock [Member]	All Classes of Common Stock [Member]
<b>Share Capital, by Class [Set]</b>							
Share Capital, Par Value per Share	pure	1	1		1	1	
Share Capital, Share Subscriptions	shares	10,000	10,000		10,000	10,000	
Share Capital, Shares Authorized	shares	10,000	10,000		10,000	10,000	
Share Capital, Shares Issued	shares	10,000	10,000		10,000	10,000	
Share Capital, Shares Outstanding	shares	3,000	3,000		3,000	3,000	
Share Capital	USD	500	500	1,000	500	500	1,000

Income statement (roll up)

Income statement foots.

Surplus (Deficit) ties to statement of changes in equity

Component: (Network and Table)		
Network	1211 - Statement - <b>Statement of Financial Performance, by Function</b>	
Table	Statement of Financial Performance, by Function [Table]	
Reporting Entity [Axis]	1234567890 <a href="http://regulator.gov/id">http://regulator.gov/id</a>	
Reporting Scenario [Axis]	Actual [Member]	
Report Date [Axis]	Reported as of March 18, 2020 [Member]	
Legal Entity [Axis]	Consolidated Entity [Member]	
Unit [Axis]	USD	
	Period [Axis] ▾	
Statement of Financial Performance, by Function [Line Items]	2010-01-01/2010-12-31	2009-01-01/2009-12-31
<b>Surplus (Deficit) [Roll Up]</b>		
<b>Surplus (Deficit) from Continuing Operations [Roll Up]</b>		
<b>Surplus (Deficit) from Continuing Operations before Equity Method Associates and Joint Ventures [Roll Up]</b>		
<b>Revenue [Roll Up]</b>		
Taxes	5,000	6,000
Fees, Fines, Penalties, and Licenses	1,000	1,000
Revenue from Exchange Transactions	1,000	1,000
Revenue	<b>7,000</b>	<b>8,000</b>
<b>Expenses [Roll Up]</b>		
General Public Services	3,000	8,000
Defense	1,000	1,000
Economic Affairs	1,000	1,000
Finance Costs	1,000	1,000
Expenses	<b>6,000</b>	<b>11,000</b>
Surplus (Deficit) from Continuing Operations before Equity Method Associates and Joint Ventures	<b>1,000</b>	<b>(3,000)</b>
Share of Surplus (Deficit) of Equity Method Associates and Joint Ventures	500	1,000
Surplus (Deficit) from Continuing Operations	<b>500</b>	<b>(4,000)</b>
Gain (Loss) from Discontinued Operations	0	0
Surplus (Deficit)	<b>500</b>	<b>(4,000)</b>

Breakdown of surplus (deficit) (roll up)

Foots

Ties to income statement

<b>Component: (Network and Table)</b>		
Network	1240 - Statement - <b>Surplus (Deficit) Breakdown by Controlling and Noncontrolling Interest (Pa</b>	
Table	Surplus (Deficit) Breakdown [Table]	
Reporting Entity [Axis]	1234567890 <a href="http://regulator.gov/id">http://regulator.gov/id</a>	
Reporting Scenario [Axis]	Actual [Member]	
Report Date [Axis]	Reported as of March 18, 2020 [Member]	
Legal Entity [Axis]	Consolidated Entity [Member]	
Unit [Axis]	USD	
	Period [Axis] ▼	
Surplus (Deficit) Breakdown [Line Items]	2010-01-01/2010-12-31	2009-01-01/2009-12-31
<b>Surplus (Deficit) Breakdown [Roll Up]</b>		
Surplus (Deficit) Attributable to Owners of Controlling Entity	400	(3,000)
Surplus (Deficit) Attributable to Noncontrolling Interest	100	(1,000)
Surplus (Deficit)	500	(4,000)

Budget to actual comparison: (Variance between two scenarios)

Foots

Cross casts

Actual revenue, expenses, and surplus (deficit) ties to income statement

Component: (Network and Table)			
Network	1290 - Statement - <b>Statement of Financial Performance, Comparison of Budgeted and Actual Amounts</b>		
Table	Statement of Financial Performance, Comparison of Budgeted and Actual Amounts [Table]		
Reporting Entity [Axis]	1234567890 http://regulator.gov/id		
Report Date [Axis]	Reported as of March 18, 2020 [Member]		
Legal Entity [Axis]	Consolidated Entity [Member]		
Period [Axis]	2010-01-01/2010-12-31		
Unit [Axis]	USD		
	Reporting Scenario [Axis]		
Statement of Financial Performance, Comparison of Budgeted and Actual Amounts [Table]	Budgeted [Member]	Variance [Member]	Actual [Member]
<b>Surplus (Deficit) from Continuing Operations [Roll In]</b>			
Revenue	7,005	5	7,000
Expenses	999	(5,001)	6,000
Surplus (Deficit) from Continuing Operations before Equity Method Associates and Joint Ventures	6,006	5,006	1,000

Prior period adjustment (Adjustment)

Originally stated reconciles to restated

Restated accumulated surpluses (deficits) ties to balance sheet

Component: (Network and Table)		
Network	1300 - Statement - <b>Changes in Equity, Prior Period Adjustments</b>	
Table	Statement of Changes in Equity, Prior Period Adjustments [Table]	
Reporting Entity [Axis]	1234567890 http://regulator.gov/id	
Legal Entity [Axis]	Consolidated Entity [Member]	
Reporting Scenario [Axis]	Actual [Member]	
Unit [Axis]	USD	
	Period [Axis]	
Statement of Changes in Equity, Prior Period Adjustments [Table]	Report Date [Axis]	2010-01-01/2010-12-31
<b>Accumulated Surpluses (Deficits), Prior Period Adjustments [Adjustment]</b>		
Accumulated Surpluses (Deficits), Originally Stated	Reported as of February 22, 2019 [Member]	2,000
Correction of Prior Period Errors	Reported as of March 18, 2020 [Member]	500
Changes in Accounting Policies	Reported as of March 18, 2020 [Member]	(1,500)
Accumulated Surpluses (Deficits), Restated	Reported as of March 18, 2020 [Member]	1,000

Changes in equity (roll forwards)

Roll forwards reconcile

Total equity ties to balance sheet

Details of equity tie to total equity

Component: (Network and Table)		
Network	1400 - Statement - <b>Changes in Equity</b>	
Table	Statement of Changes in Equity [Table]	
Reporting Entity [Axis]	1234567890 <a href="http://regulator.gov/id">http://regulator.gov/id</a>	
Reporting Scenario [Axis]	Actual [Member]	
Report Date [Axis]	Reported as of March 18, 2020 [Member]	
Legal Entity [Axis]	Consolidated Entity [Member]	
Unit [Axis]	USD	
	Period [Axis] ▼	
Statement of Changes in Equity [Line Items]	2010-01-01/2010-12-31	2009-01-01/2009-12-31
<b>Share Capital Reconciliation [Roll Forward]</b>		
Share Capital, Opening Balance	1,000	1,000
Share Capital, Contributions	2,000	3,000
Share Capital, Distributions	(1,000)	(2,000)
Share Capital, Other Increase (Decrease)	(1,000)	(1,000)
Share Capital, Closing Balance	1,000	1,000
<b>Reserves Reconciliation [Roll Forward]</b>		
Reserves, Opening Balance	1,000	0
Gain on Property Revaluation	1,000	1,000
Loss on Revaluation of Investments	0	0
Exchange Differences on Translation of Foreign Operations	(1,000)	(1,000)
Reserves, Other Increase (Decrease)	1,000	1,000
Reserves, Closing Balance	2,000	1,000
<b>Accumulated Surpluses (Deficits) Reconciliation [Roll Forward]</b>		
Accumulated Surpluses (Deficits), Opening Balance	1,000	0
Surplus (Deficit) Attributable to Owners of Controlling Entity	400	(3,000)
Dividends Paid	(1,000)	(1,000)
Accumulated Surpluses (Deficits), Other Increase (Decrease)	600	5,000
Accumulated Surpluses (Deficits), Closing Balance	1,000	1,000
<b>Noncontrolling Interest Reconciliation [Roll Forward]</b>		
Noncontrolling Interest, Opening Balance	1,000	0
Surplus (Deficit) Attributable to Noncontrolling Interest	100	(1,000)
Noncontrolling Interest, Other Increase (Decrease)	900	2,000
Noncontrolling Interest, Closing Balance	2,000	1,000
<b>Net Assets/Equity Reconciliation [Roll Forward]</b>		
Equity, Opening Balance	4,000	1,000
Gain on Property Revaluation	1,000	1,000
Loss on Revaluation of Investments	0	0
Exchange Differences on Translation of Foreign Operations	(1,000)	(1,000)
Share Capital, Contributions	2,000	3,000
Share Capital, Distributions	(1,000)	(2,000)
Dividends Paid	(1,000)	(1,000)
Surplus (Deficit)	500	(4,000)
Other Increase (Decrease) in Equity	1,500	7,000
Equity, Closing Balance	6,000	4,000

Cash flow statement (roll up of net cash flow; roll forward of cash and cash equivalents)

Roll up of net cash flow foots

Roll forward of cash and cash equivalents reconciles

Cash and cash equivalents ties reconciliation; reconciliation ties to balance sheet

<b>Component: (Network and Table)</b>		
Network	1600 - Statement - <b>Cash Flow Statement, Direct Method</b>	
Table	Cash Flow Statement, Direct Method [Table]	
Reporting Entity [Axis]	1234567890 <a href="http://regulator.gov/id">http://regulator.gov/id</a>	
Reporting Scenario [Axis]	Actual [Member]	
Report Date [Axis]	Reported as of March 18, 2020 [Member]	
Legal Entity [Axis]	Consolidated Entity [Member]	
Unit [Axis]	USD	
	Period [Axis] ▼	
Cash Flow Statement, Direct Method [Line Items]	2010-01-01/2010-12-31	2009-01-01/2009-12-31
<b>Net Cash Flow [Roll Up]</b>		
<b>Net Cash Flows from Operating Activities [Roll Up]</b>		
Proceeds from Taxation	1,000	6,000
Payments of Employee Costs	(1,000)	(1,000)
Payments of Interest	(1,000)	(1,000)
Net Cash Flow from (used in) Operating Activities	(1,000)	4,000
<b>Net Cash Flows from Investing Activities [Roll Up]</b>		
Payments for Purchases of Property, Plant, and Equipment	(1,000)	(2,000)
Proceeds from Sale of Property, Plant, and Equipment	3,000	1,000
Net Cash Flows from (used in) Investing Activities	2,000	(1,000)
<b>Net Cash Flows from Financing Activities [Roll Up]</b>		
Proceeds from Additional Borrowings	1,000	2,000
Repayment of Borrowings	(3,000)	(1,000)
Net Cash Flows from (used in) Financing Activities	(2,000)	1,000
Net Cash Flow	(1,000)	4,000
<b>Cash and Cash Equivalents Reconciliation [Roll Forward]</b>		
Cash and Cash Equivalents, per Cash Flow Statement, Beginning Balance	1,000	(3,000)
Net Cash Flow	(1,000)	4,000
Cash and Cash Equivalents, per Cash Flow Statement, Ending Balance	0	1,000

Property plant and equipment sub classifications

Details of sub classifications foot to total

Total ties to balance sheet

Component: (Network and Table)											
Network											
Table											
Property, Plant and Equipment, Net Subclassifications [Table]											
Reporting Entity [Axis]	1234567890 <a href="http://regulator.gov/id">http://regulator.gov/id</a>				Reporting Scenario [Axis]	Actual [Member]					
Report Date [Axis]	Reported as of March 18, 2020 [Member]				Legal Entity [Axis]	Consolidated Entity [Member]					
Unit [Axis]	USD										
Period [Axis]		Subclassification [Axis]		2010-12-31			2009-12-31				
Property, Plant and Equipment, Net, Subcomponents [Line]		Land [Member]	Buildings [Member]	Machinery [Member]	Furniture and Fixtures [Member]	All Subclassifications [Member]	Land [Member]	Buildings [Member]	Machinery [Member]	Furniture and Fixtures [Member]	All Subclassifications [Member]
<b>Property, Plant and Equipment, Net [Roll Up]</b>											
Property, Plant and Equipment, Gross						5,000					
Accumulated Depreciation						1,000					
Property, Plant and Equipment, Net						4,000	1,000	1,000	1,000	1,000	1,000

Property plant and equipment sub classifications (alternative)

Details foot to total (roll up)

Total ties to balance sheet

Component: (Network and Table)			
Network			
Table			
Property, Plant and Equipment Components [Table]			
Reporting Entity [Axis]	1234567890 <a href="http://regulator.gov/id">http://regulator.gov/id</a>		
Reporting Scenario [Axis]	Actual [Member]		
Report Date [Axis]	Reported as of March 18, 2020 [Member]		
Legal Entity [Axis]	Consolidated Entity [Member]		
Unit [Axis]	USD		
Period [Axis]			
Property, Plant and Equipment Components [Line Items]			
<b>Property, Plant, and Equipment, Net, Components [Roll Up]</b>			
Land	1,000	1,000	1,000
Buildings, Net	1,000	1,000	1,000
Furniture and Fixtures, Net	1,000	1,000	1,000
Machinery, Net	1,000	1,000	1,000
Property, Plant and Equipment, Net	4,000	4,000	4,000



Property plant and equipment reconciliations (roll forward)

Roll forwards reconcile

Details tie to totals

Totals tie to balance sheet

Component: (Network and Table)		
Network	2230 - Disclosure - Property, Plant, and Equipment Reconciliations	
Table	Property, Plant and Equipment Reconciliations [Table]	
Reporting Entity [Axis]	1234567890 <a href="http://regulator.gov/id">http://regulator.gov/id</a>	
Reporting Scenario [Axis]	Actual [Member]	
Report Date [Axis]	Reported as of March 18, 2020 [Member]	
Legal Entity [Axis]	Consolidated Entity [Member]	
Unit [Axis]	USD	
	Period [Axis] ▼	
Property, Plant and Equipment Reconciliations [Line Items]	2010-01-01/2010-12-31	2009-01-01/2009-12-31
<b>Land [Reconciliation]</b>		
Land, Opening Balance	1,000	1,000
Land, Additions	1,000	1,000
Land, Disposals	(1,000)	(1,000)
Land, Revaluations	0	0
Land, Other Increase (Decrease)	0	0
Land, Closing Balance	1,000	1,000
<b>Buildings, Net [Reconciliation]</b>		
Buildings, Net, Opening Balance	1,000	1,000
Buildings, Net, Additions	1,000	1,000
Buildings, Net, Disposals	(1,000)	(1,000)
Buildings, Net, Revaluations	0	0
Buildings, Net, Other Increase (Decrease)	0	0
Buildings, Net, Closing Balance	1,000	1,000
<b>Machinery, Net [Reconciliation]</b>		
Machinery, Net, Opening Balance	1,000	1,000
Machinery, Net, Additions	1,000	1,000
Machinery, Net, Disposals	(1,000)	(1,000)
Machinery, Net, Revaluations	0	0
Machinery, Net, Other Increase (Decrease)	0	0
Machinery, Net, Closing Balance	1,000	1,000
<b>Furniture and Fixtures, Net [Reconciliation]</b>		
Furniture and Fixtures, Net, Opening Balance	1,000	1,000
Furniture and Fixtures, Net, Additions	1,000	1,000
Furniture and Fixtures, Net, Disposals	(1,000)	(1,000)
Furniture and Fixtures, Net, Revaluations	0	0
Furniture and Fixtures, Net, Other Increase (Decrease)	0	0
Furniture and Fixtures, Net, Closing Balance	1,000	1,000
<b>Property, Plant and Equipment, Net [Reconciliation]</b>		
Property, Plant and Equipment, Net, Opening Balance	4,000	4,000
Property, Plant and Equipment, Net, Additions	4,000	4,000
Property, Plant and Equipment, Net, Disposals	(4,000)	(4,000)
Property, Plant and Equipment, Net, Revaluations	0	0
Property, Plant and Equipment, Net, Other Increase (Decrease)	0	0
Property, Plant and Equipment, Net, Closing Balance	4,000	4,000

Revenue detail

Detail revenue ties to total

Total revenue ties to income statement

<b>Component: (Network and Table)</b>		
Network	8900 - Disclosure - <b>Analysis of Revenue</b>	
Table	Sales Analysis, by Customer [Table]	
Reporting Entity [Axis]	1234567890 <a href="http://regulator.gov/id">http://regulator.gov/id</a>	
Reporting Scenario [Axis]	Actual [Member]	
Report Date [Axis]	Reported as of March 18, 2020 [Member]	
Legal Entity [Axis]	Consolidated Entity [Member]	
Unit [Axis]	USD	
		Period [Axis] ▼
Sales Analysis, by Customer [Line Items]	Customer [Axis] ▲	2010-01-01/2010-12-31
<b>Sales Analysis, by Customer [Set]</b>		
Revenue	All Customers [Member]	7,000
	Customer A [Member]	2,000
	Customer B [Member]	1,000
	Customer C [Member]	4,000

# Rules proven to be satisfied

id	status	message
ASSERTION_IPS4S_Equity_BA-Part-1_BalanceSheetFoote (evaluation 1)	satisfied	$\$VARIABLE\_A - 12000 - \$VARIABLE\_B - 12000$
ASSERTION_IPS4S_Equity_BA-Part-1_BalanceSheetFoote (evaluation 2)	satisfied	$\$VARIABLE\_A - 10000 - \$VARIABLE\_B - 10000$
ASSERTION_IPS4S_Equity_BA-Part-1_BalanceSheetLiquidityFoote (evaluation 1)	satisfied	$\$VARIABLE\_A - 12000 - \$VARIABLE\_B - 12000$
ASSERTION_IPS4S_Equity_BA-Part-1_BalanceSheetLiquidityFoote (evaluation 2)	satisfied	$\$VARIABLE\_A - 10000 - \$VARIABLE\_B - 10000$
ASSERTION_IPS4S_MemberAggregation_BA-Part-1_ClassesOfCommonStockSchedule_Amount (evaluation 1)	satisfied	$\$VARIABLE\_Total - 1000 = \text{sum}(\$VARIABLE\_Each - [500 500 ])$
ASSERTION_IPS4S_MemberAggregation_BA-Part-1_ClassesOfCommonStockSchedule_Amount (evaluation 2)	satisfied	$\$VARIABLE\_Total - 1000 = \text{sum}(\$VARIABLE\_Each - [500 500 ])$
ASSERTION_IPS4S_RollForward_BC-Part-1_Reconciles_CashAndCashEquivalentsPerCashFlowStatement (evaluation 1)	satisfied	$\$VARIABLE\_BalanceStart - 1000 + \$VARIABLE\_Change - 1000 = \$VARIABLE\_BalanceEnd - 0$
ASSERTION_IPS4S_RollForward_BC-Part-1_Reconciles_CashAndCashEquivalentsPerCashFlowStatement (evaluation 2)	satisfied	$\$VARIABLE\_BalanceStart - 3000 + \$VARIABLE\_Change - 4000 = \$VARIABLE\_BalanceEnd - 0$
ASSERTION_IPS4S_Adjustment_BF-Part-1_PriorPeriodAdjustments (evaluation 1)	satisfied	$\$VARIABLE\_Restated - 1000 = (\$VARIABLE\_Original - 3000 + \$VARIABLE\_Adjustment) - 1000 +$
ASSERTION_IPS4S_RollForward_BF-Part3_ChangesInEquity_NoncontrollingInterest (evaluation 1)	satisfied	$\$VARIABLE\_BalanceStart - 0 = \$VARIABLE\_Change1 - 1000 + \$VARIABLE\_Change2 - 3000 = \$VARIABLE\_BalanceEnd - 0$
ASSERTION_IPS4S_RollForward_BF-Part3_ChangesInEquity_NoncontrollingInterest (evaluation 2)	satisfied	$\$VARIABLE\_BalanceStart - 1000 + \$VARIABLE\_Change1 - 1000 + \$VARIABLE\_Change2 - 900 = \$VARIABLE\_BalanceEnd - 0$
ASSERTION_IPS4S_RollForward_BF-Part3_ChangesInEquity_ShareCapital (evaluation 1)	satisfied	$\$VARIABLE\_BalanceStart - 1000 + \$VARIABLE\_Change1 - 3000 = \$VARIABLE\_Change2 - 3000 + \$VARIABLE\_BalanceEnd - 0$
ASSERTION_IPS4S_RollForward_BF-Part3_ChangesInEquity_ShareCapital (evaluation 2)	satisfied	$\$VARIABLE\_BalanceStart - 1000 + \$VARIABLE\_Change1 - 3000 = \$VARIABLE\_Change2 - 1000 + \$VARIABLE\_BalanceEnd - 0$
ASSERTION_IPS4S_RollForward_BF-Part3_ChangesInEquity_AccumulatedSurplusDeficits (evaluation 1)	satisfied	$\$VARIABLE\_BalanceStart - 0 = \$VARIABLE\_Change1 - 1000 + \$VARIABLE\_Change2 - 1000 + \$VARIABLE\_BalanceEnd - 0$
ASSERTION_IPS4S_RollForward_BF-Part3_ChangesInEquity_AccumulatedSurplusDeficits (evaluation 2)	satisfied	$\$VARIABLE\_BalanceStart - 1000 + \$VARIABLE\_Change1 - 400 = \$VARIABLE\_Change2 - 1000 + \$VARIABLE\_BalanceEnd - 0$
ASSERTION_IPS4S_RollForward_BF-Part3_ChangesInEquity_Equity (evaluation 1)	satisfied	$\$Equity\_Ending - 4000 = \$Equity\_Beginning - 1000 + ((\$SurplusDeficit - 4000) - (\$DividendsPaid - 500) - (\$DividendsPaid - 1000))$
ASSERTION_IPS4S_RollForward_BF-Part3_ChangesInEquity_Equity (evaluation 2)	satisfied	$\$Equity\_Ending - 8000 = \$Equity\_Beginning - 4000 + ((\$SurplusDeficit - 500) - (\$DividendsPaid - 1000))$
ASSERTION_IPS4S_RollForward_BF-Part4_ShareCapital_Share (evaluation 1)	satisfied	$\$VARIABLE\_BalanceStart - 3000 + \$VARIABLE\_Change1 - 3000 = \$VARIABLE\_Change2 - 3000 + \$VARIABLE\_BalanceEnd - 0$
ASSERTION_IPS4S_RollForward_BF-Part4_ShareCapital_Share (evaluation 2)	satisfied	$\$VARIABLE\_BalanceStart - 3000 + \$VARIABLE\_Change1 - 3000 = \$VARIABLE\_Change2 - 3000 + \$VARIABLE\_BalanceEnd - 0$
ASSERTION_IPS4S_RollForward_BF-Part4_ShareCapital_Share (evaluation 3)	satisfied	$\$VARIABLE\_BalanceStart - 3000 + \$VARIABLE\_Change1 - 3000 = \$VARIABLE\_Change2 - 3000 + \$VARIABLE\_BalanceEnd - 0$
ASSERTION_IPS4S_RollForward_BF-Part4_ShareCapital_Share (evaluation 4)	satisfied	$\$VARIABLE\_BalanceStart - 3000 + \$VARIABLE\_Change1 - 3000 = \$VARIABLE\_Change2 - 3000 + \$VARIABLE\_BalanceEnd - 0$
ASSERTION_IPS4S_RollForward_KA-Part3_PropertyPlantAndEquipmentRollForward_Land (evaluation 1)	satisfied	$\$VARIABLE\_BalanceStart - 1000 + \$VARIABLE\_Change1 - 1000 = \$VARIABLE\_Change2 - 1000 + \$VARIABLE\_BalanceEnd - 0$
ASSERTION_IPS4S_RollForward_KA-Part3_PropertyPlantAndEquipmentRollForward_Land (evaluation 2)	satisfied	$\$VARIABLE\_BalanceStart - 1000 + \$VARIABLE\_Change1 - 1000 = \$VARIABLE\_Change2 - 1000 + \$VARIABLE\_BalanceEnd - 0$
ASSERTION_IPS4S_RollForward_KA-Part3_PropertyPlantAndEquipmentRollForward_Machinery (evaluation 1)	satisfied	$\$VARIABLE\_BalanceStart - 1000 + \$VARIABLE\_Change1 - 1000 = \$VARIABLE\_Change2 - 1000 + \$VARIABLE\_BalanceEnd - 0$
ASSERTION_IPS4S_RollForward_KA-Part3_PropertyPlantAndEquipmentRollForward_Machinery (evaluation 2)	satisfied	$\$VARIABLE\_BalanceStart - 1000 + \$VARIABLE\_Change1 - 1000 = \$VARIABLE\_Change2 - 1000 + \$VARIABLE\_BalanceEnd - 0$
ASSERTION_IPS4S_RollForward_KP-Part3_PropertyPlantAndEquipmentRollForward_Total (evaluation 1)	satisfied	$\$VARIABLE\_BalanceStart - 4000 + \$VARIABLE\_Change1 - 4000 = \$VARIABLE\_Change2 - 4000 + \$VARIABLE\_BalanceEnd - 0$
ASSERTION_IPS4S_RollForward_KP-Part3_PropertyPlantAndEquipmentRollForward_Total (evaluation 2)	satisfied	$\$VARIABLE\_BalanceStart - 4000 + \$VARIABLE\_Change1 - 4000 = \$VARIABLE\_Change2 - 4000 + \$VARIABLE\_BalanceEnd - 0$
ASSERTION_IPS4S_MemberAggregation_KP-Part-3_PropertyPlantAndEquipmentNet (evaluation 1)	satisfied	$\$VARIABLE\_Total - 4000 = \text{sum}(\$VARIABLE\_Each - [1000 1000 1000 1000 ])$
ASSERTION_IPS4S_MemberAggregation_KP-Part-3_PropertyPlantAndEquipmentNet (evaluation 2)	satisfied	$\$VARIABLE\_Total - 4000 = \text{sum}(\$VARIABLE\_Each - [1000 1000 1000 1000 ])$
ASSERTION_IPS4S_MemberAggregation_PC-Part-3_SalesAnalysisFoote (evaluation 1)	satisfied	$\$VARIABLE\_Total\_Customer - 7000 = \text{sum}(\$VARIABLE\_Secr\_Customer - [2000 1000 4000 ])$
FAC_B61_BalanceSheetBalance (evaluation 1)	satisfied	$\$Assets - 12000 = \$LiabilitiesAndNetAssetsEquity - 12000$
FAC_B61_BalanceSheetBalance (evaluation 2)	satisfied	$\$Assets - 10000 = \$LiabilitiesAndNetAssetsEquity - 10000$
FAC_B62_AssetsEqualCurrentPlusNoncurrentAssets (evaluation 1)	satisfied	$\$Assets - 12000 = \$CurrentAssets - 5000 + \$NoncurrentAssets - 7000$
FAC_B62_AssetsEqualCurrentPlusNoncurrentAssets (evaluation 2)	satisfied	$\$Assets - 10000 = \$CurrentAssets - 5000 + \$NoncurrentAssets - 5000$
FAC_B63_LiabilitiesEqualCurrentPlusNoncurrentLiabilities (evaluation 1)	satisfied	$\$Liabilities - 6000 = \$CurrentLiabilities - 5000 + \$NoncurrentLiabilities - 1000$
FAC_B63_LiabilitiesEqualCurrentPlusNoncurrentLiabilities (evaluation 2)	satisfied	$\$Liabilities - 8000 = \$CurrentLiabilities - 5000 + \$NoncurrentLiabilities - 1000$
FAC_B64_LiabilitiesAndEquityEqualsLiabilitiesPlusEquity (evaluation 1)	satisfied	$\$LiabilitiesAndNetAssetsEquity - 12000 = \$Liabilities - 6000 + \$Equity - 6000$
FAC_B64_LiabilitiesAndEquityEqualsLiabilitiesPlusEquity (evaluation 2)	satisfied	$\$LiabilitiesAndNetAssetsEquity - 10000 = \$Liabilities - 6000 + \$Equity - 4000$
FAC_I62_SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVenturesFoote (evaluation 1)	satisfied	$\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 1000 = (\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 3000) - (\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 6000) + (\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 6000) - (\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 6000)$
FAC_I62_SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVenturesFoote (evaluation 2)	satisfied	$\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 1000 = (\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 6000) - (\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 6000) + (\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 6000) - (\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 6000)$
FAC_I62_SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVenturesFoote (evaluation 4)	satisfied	$\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 5000 = (\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 500) - (\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 4000) + (\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 4000) - (\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 4000)$
FAC_I64_IncomeLossFromContinuingOperationsAfterTaxFoote (evaluation 1)	satisfied	$\$SurplusDeficitFromContinuingOperations - 500 = (\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 4000) - (\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 6000) + (\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 6000) - (\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 6000)$
FAC_I64_IncomeLossFromContinuingOperationsAfterTaxFoote (evaluation 2)	satisfied	$\$SurplusDeficitFromContinuingOperations - 500 = (\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 4000) - (\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 6000) + (\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 6000) - (\$SurplusDeficitFromContinuingOperationsBeforeEquityMethodAssociatedJointVentures - 6000)$
FAC_I65_NetIncomeLossFoote (evaluation 1)	satisfied	$\$SurplusDeficit - 500 = (\$SurplusDeficitFromContinuingOperations - 500) + \$GainLossFromDiscontinuedOperations - 0$
FAC_I65_NetIncomeLossFoote (evaluation 2)	satisfied	$\$SurplusDeficit - 4000 = (\$SurplusDeficitFromContinuingOperations - 4000) + \$GainLossFromDiscontinuedOperations - 0$
FAC_CFI_NetCashFlowEqualOperatingInvestingAndFinancing (evaluation 1)	satisfied	$\$NetCashFlow - 1000 = \$NetCashFlowFromUsedInOperatingActivities - 1000 + \$NetCashFlowFromUsedInInvestingActivities - 0 + \$NetCashFlowFromUsedInFinancingActivities - 0$
FAC_CFI_NetCashFlowEqualOperatingInvestingAndFinancing (evaluation 2)	satisfied	$\$NetCashFlow - 4000 = \$NetCashFlowFromUsedInOperatingActivities - 4000 + \$NetCashFlowFromUsedInInvestingActivities - 0 + \$NetCashFlowFromUsedInFinancingActivities - 0$
FAC_I66_Complex_IncomeStatement_TEMP (evaluation 1)	satisfied	$\$SurplusDeficit - 500 = (\$Taxess - 5000) + \$FeeFeesPenaltiesAndLicenses - 1000 + \$RevenueFromOperations - 6000$
FAC_I66_Complex_IncomeStatement_TEMP (evaluation 2)	satisfied	$\$SurplusDeficit - 4000 = (\$Taxess - 6000) + \$FeeFeesPenaltiesAndLicenses - 1000 + \$RevenueFromOperations - 7000$
ASSERTION_ECONOMIC_ENTITY_Variance_QA-Part1_VarianceAnalysis (evaluation 1)	satisfied	$\$VARIABLE\_Variance - \$ = (\$VARIABLE\_Budgeted - 7000 - \$VARIABLE\_Actual - 7000)$
ASSERTION_ECONOMIC_ENTITY_Variance_QA-Part1_VarianceAnalysis (evaluation 2)	satisfied	$\$VARIABLE\_Variance - \$001 = (\$VARIABLE\_Budgeted - 999 - \$VARIABLE\_Actual - 6000)$
ASSERTION_ECONOMIC_ENTITY_Variance_QA-Part1_VarianceAnalysis (evaluation 3)	satisfied	$\$VARIABLE\_Variance - \$008 = (\$VARIABLE\_Budgeted - 6008 - \$VARIABLE\_Actual - 1000)$

Verification Summary

XBRL Technical Syntax Rules

Model Structure Rules

Business Rules

Roll Up Rules

Other Manual Review Tasks

Other Rules and Best Practice Tasks

Report Elements

	All	Added	
Networks	12	12	100%
Tables	12	1	8%
Axes	8	0	0%
Members	18	2	39%
Line Items	12	1	8%
Abstracts	36	1	3%
Concepts	100	0	0%

Verification Summary

The goal is to create a verifiably correct true and fair representation of a reporting entity's financial information. The report should be complete, correct, consistent, accurate, and understandable.

All Components (Networks/Tables)	Status	Count of Relations	List	List	List	List	List	List
			XBRL Technical Syntax Rules	Model Structure Rules	Business Rules (R)	Roll Up Rules (R)	Other Manual Review Tasks	Other Rules and Best Practice Tasks
Automated summary	Completed	291	OK	OK	OK	OK	Not Specified (R)	OK
Automated rules defined			205	7	38	10	0	0
Automated rules executed which PASSED			205	7	77	59	0	0
Automated rules executed which FAILED			0	0	0	0	0	0
Manual summary	Completed	291	OK	OK	OK	OK	Not Specified (R)	OK
Manual rules defined			0	0	14	10	0	31
Manual rules executed which PASSED			0	0	0	0	0	31
Manual rules executed which FAILED			0	0	0	0	0	0

(a) Some anomalies, such as those associated with Roll Forward and Member Aggregations, are automatically generated by XBRL Cloud. More often than not, there is a error, or some other problem. In a small number of cases, the choice of modelling, or the lack of inverted label is intentional.