FASB TAXONOMY IMPLEMENTATION GUIDE

Dimensional Modeling for Disclosures of Consolidated and Nonconsolidated Entities
(Taxonomy Version 2018)

FASB U.S. GAAP Financial Reporting Taxonomy (Taxonomy)
Implementation Guide Series

Financial Accounting Standards Board

The Taxonomy Implementation Guide is not authoritative; rather, it is a document that communicates how the U.S. GAAP Financial Reporting Taxonomy (Taxonomy) is designed. It also provides other information to help a user of the Taxonomy understand how elements and relationships are structured.

Taxonomy Implementation Guide on Dimensional Modeling for Disclosures of Consolidated and Nonconsolidated Entities

Overview

The purpose of this Taxonomy Implementation Guide is to demonstrate the modeling for disclosures related to dimensional modeling for disclosures of consolidated and nonconsolidated entities. These examples are not intended to encompass all of the potential modeling configurations or to dictate the appearance and structure of an entity's extension taxonomy. The examples are provided to help users of the Taxonomy understand how the dimensional modeling for disclosures of consolidated and nonconsolidated entities is structured within the Taxonomy. The examples are based on the assumption that an entity meets the criteria for reporting disclosures of consolidated and nonconsolidated entities under U.S. GAAP and/or SEC authoritative literature. However, the reported line items within the examples do not include all reporting requirements and represent only partial disclosures and statements for illustration purposes.

While constituents may find the information in this guide useful, users looking for guidance to conform to SEC XBRL filing requirements should look to the SEC EDGAR Filer Manual and other information provided on the SEC's website at xbrl.sec.gov.

This guide focuses on detail tagging only (Level 4); it does not include any elements for text blocks, policy text blocks, and table text blocks (Levels 1–3).

The Taxonomy Implementation Guide provides six examples:

- Example 1—Condensed Consolidating Statement of Income
- Example 2—Condensed Consolidated Balance Sheet of Consolidating Entity
- Example 3—Multiple Registrants
- Example 4—Customer
- Example 5—Ownership Structure
- Example 6—Equity Method Investments

Dimensional Modeling for Disclosures of Consolidated and Nonconsolidated Entities

The purpose of this Guide is to explain the dimensional modeling for expressing relationships that the reporting entity has with other entities, whether that entity is consolidated or nonconsolidated. "Legal Entity [Axis]" was remodeled for the 2017 Taxonomy and that effect is described in this Guide. However, this Guide does provide information broader than "Legal Entity [Axis]."

The remodeling associated with "Legal Entity [Axis]" is aimed at unwinding the uses of the dimension to be used only to identify legal entities. That is, the combination of "Legal Entity [Axis]" with an extension member in the context of a fact for a primary line item, such as "Revenues," is interpreted by users of the data to be the revenue of that particular entity. Conversely, the combination of "Customer [Axis]" with an extension member in the context of a fact for a primary line item such as "Revenues" is interpreted by users to be the revenue the reporting entity is reporting as generated from a particular customer.

"Legal Entity [Axis]" was initially created for mutual fund reporting of risk/reward summary information in form 485BPOS. For the investment firm reporting on their funds, "Legal Entity [Axis]" differentiates the reported information for each of the individual funds instead of the unique Central Index Key (CIK) of the particular fund in the Entity Identifier.

Since the SEC allows for one CIK identifier for all of the reported contexts in an instance document, that same principle was then applied for multiple registrants. As an example, a public utility may report four registrants. To distinguish the values of the registrants, "Legal Entity [Axis]" with a member representing the registrant is used to tag the respective facts.

However, the use of the dimension was inappropriately expanded and used for condensed consolidating schedules which was corrected with the 2017 Taxonomy. Example 2 of this Guide illustrates the issue when both of those such are needed. A dimension cannot be used with two members in a context.

Here is an overview of the dimensions illustrated in this Guide:

"Consolidated Entities [Axis]" has been added to be used for the values in a consolidating schedule. It identifies preconsolidation amounts in consolidating or parent–only financial disclosures, subsidiaries, and other such affiliates.
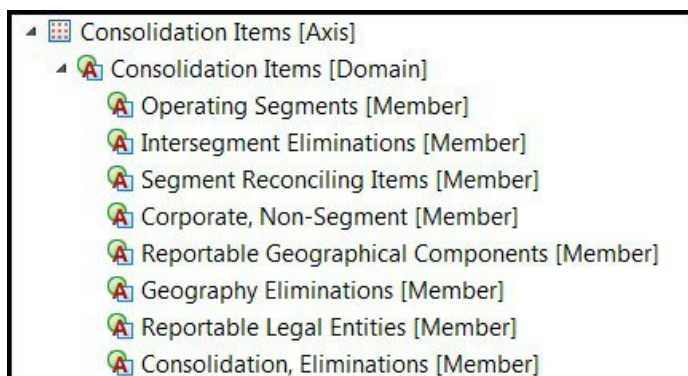
"Consolidation Items [Axis]" is to be used in conjunction with "Consolidated Entities [Axis]" to disaggregate consolidated totals between values before and after eliminations.
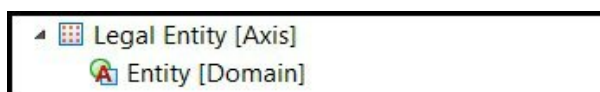

"Legal Entity [Axis]" is to identify the legal entity. There are no longer any members included with the dimension and domain in the Taxonomy because it is intended that the members should be a specifically named legal entity and not any standard element defined in a base taxonomy.

"Ownership [Axis]" has been added to represent the hierarchical ownership of the entity and to

report values related to ownership interest that exist between the reporting entity and the entity for which the reporting entity has an ownership stake. "Ownership [Axis]" is not intended to be used to disaggregate monetary information, such as revenue. "Ownership [Axis]" is intended to be used to report data items such as ownership percentage, date holding acquired, date holding sold, change in ownership percentage, and so on.
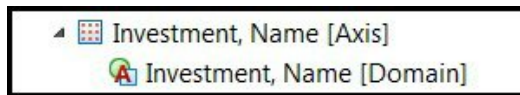
"Investment, Name [Axis]" identifies the name of the investment that the reporting entity is disclosing as an investment. See Example 6 for additional information.
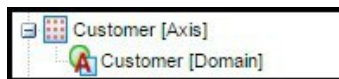
"Customer [Axis]" identifies the name of the customer with which the reporting entity has conducted business. See Example 4 for additional information.

General Information

(1) A legend for dimensions and domain members has been provided to associate with facts contained in the notes to the financial statements. Extension elements are coded using "Ex." Legends specific to the examples are provided in Figure x.2 of each example.

Coding	Standard Label	Element Name
A1	**Consolidation Items [Axis]**	**ConsolidationItemsAxis**
	Consolidation Items [Domain]	ConsolidationItemsDomain
M1	Reportable Legal Entities [Member]	ReportableLegalEntitiesMember
M2	Consolidation, Eliminations [Member]	ConsolidationEliminationsMember
A2	**Consolidated Entities [Axis]**	**ConsolidatedEntitiesAxis**
	Consolidated Entities [Domain]	ConsolidatedEntitiesDomain
M3	Parent Company [Member]	ParentCompanyMember
M4	Guarantor Subsidiaries [Member]	GuarantorSubsidiariesMember
M5	Non-Guarantor Subsidiaries [Member]	NonGuarantorSubsidiariesMember
M6	Subsidiary Issuer [Member]	SubsidiaryIssuerMember
ExM7	Non-Guarantor Affiliate [Member]	NonGuarantorAffiliateMember
A3	**Legal Entity [Axis]**	**LegalEntityAxis**
	Entity [Domain]	EntityDomain
ExM8	ABC Subsidiary LLC [Member]	ABCSubsidiaryLLCMember
ExM9	Shark Stone GP, LP [Member]	SharkStoneGPLPMember
ExM10	Monkey King LLC [Member]	MonkeyKingLLCMember
ExM11	Panda Corp [Member]	PandaCorpMember
ExM12	Elephant Energy Corp [Member]	ElephantEnergyCorpMember
ExM13	Bear LLC [Member]	BearLLCMember
ExM19	Power Generation, LLC and Subsidiaries [Member]	PowerGenerationLLCAndSubsidiariesMember
ExM20	Energy Gas & Electric Company and Subsidiaries [Member]	EnergyGasAndElectricCompanyAndSubsidiariesMember
ExM21	Mayfield Power and Electric Company and Subsidiaries [Member]	MayfieldPowerAndElectricCompanyAndSubsidiariesMember
A4	**Ownership [Axis]**	**OwnershipAxis**
	Ownership [Domain]	OwnershipDomain
ExM10	Monkey King LLC [Member]	MonkeyKingLLCMember
ExM13	Bear LLC [Member]	BearLLCMember
ExM14	Bear Partners, LP [Member]	BearPartnersLPMember
A5	**Investment, Name [Axis]**	**ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis**
	Investment, Name [Domain]	EquityMethodInvesteeNameDomain
ExM15	Yellow Sand LLC [Member]	YellowSandLLCMember
ExM16	Green Mountain Services LLC [Member]	GreenMountainServicesLLCMember
ExM17	Blue Stone LLC [Member]	BlueStoneLLCMember

(Continues)

Coding	Standard Label	Element Name
ExM18	Red Tree LLC [Member]	RedTreeLLCMember
A6	**Customer [Axis]**	**MajorCustomersAxis**
	Customer [Domain]	NameOfMajorCustomerDomain
ExM22	Genco Pura Olive Oil Company [Member]	GencoPuraOliveOilCompanyMember
ExM23	Hudsucker Industries [Member]	HudsuckerIndustriesMember
ExM24	Duke and Duke [Member]	DukeAndDukeMember
ExM25	Soylent Corporation [Member]	SoylentCorporationMember

(Continued)

(2) Elements that have instant period type and elements that have duration period type are indicated as such in Figure x.2 of each example. Instant elements have a single date context (such as December 31, 20X1) while duration elements have a starting and ending date as their context (such as January 1 to December 31, 20X1).

(3) Instance documents (Figure x.3 in each example) do not include all information that may appear in an entity's instance document. The instance documents are provided for illustrative purposes only.

(4) For elements contained in the Taxonomy, the standard label is as it appears in the Taxonomy. For extension elements, the standard label corresponds to the element name. For information about structuring extension elements, refer to the *EDGAR Filer Manual*.

(5) Values reported in XBRL generally are entered as positive, with the exception of certain concepts such as net income (loss) or gain (loss).

Example 1—Condensed Consolidating Statement of Income

Example 1 illustrates the modeling for disclosures that report in a condensed consolidating statement of income. The statement of income is only presented to income (loss) from operations for this Example because the primary focus is to illustrate the dimensional modeling.

| | | A1:M1, A2:M3 | A1:M1, A2:M4 | A1:M1, A2:M5 | A1:M2 | |
	Condensed Consolidating Statement of Income Year-End December 31, 20X5	**Parent Corporation**	**Wholly-owned Guarantor**	**Non-guarantor Subsidiaries**	**Intercompany Eliminations**	**Consolidated**
L1	Revenues	$ 50	$ 1,200	$ 2,400	$ (900)	$ 2,750
L2	Cost of sales	(63)	(780)	(1,500)	900	(1,443)
L3	Gross profit	(13)	420	900	—	1,307
L4	Selling, general and administrative expenses	(18)	(200)	(700)	—	(918)
L5	Income (loss) from operations	(31)	220	200	—	389

Figure 1.1

The legend for the elements used to tag these facts is:

	Standard Label	Balance Type	Period Type	Element Name
A1	Consolidation Items [Axis]			ConsolidationItemsAxis
	Consolidation Items [Domain]			ConsolidationItemsDomain
M1	Reportable Legal Entities [Member]			ReportableLegalEntitiesMember
M2	Consolidation, Eliminations [Member]			ConsolidationEliminationsMember
A2	Consolidated Entities [Axis]			ConsolidatedEntitiesAxis
	Consolidated Entities [Domain]			ConsolidatedEntitiesDomain
M3	Parent Company [Member]			ParentCompanyMember
M4	Guarantor Subsidiaries [Member]			GuarantorSubsidiariesMember
M5	Non-Guarantor Subsidiaries [Member]			NonGuarantorSubsidiariesMember
L1	Revenues	Credit	Duration	Revenues
L2	Cost of Revenue	Debit	Duration	CostOfRevenue
L3	Gross Profit	Credit	Duration	GrossProfit
L4	Selling, General and Administrative Expense	Debit	Duration	SellingGeneralAndAdministrativeExpense
L5	Operating Income (Loss)	Credit	Duration	OperatingIncomeLoss

Figure 1.2

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The instance document created using the modeling structure is provided here:

Standard Label	Preferred Label**	Reportable Legal Entities [Member] M1			Consolidation, Eliminations [Member] M2	Report-wide Value
Consolidation Items [Axis] A1						
Consolidated Entities [Axis] A2		Parent Company [Member] M3	Guarantor Subsidiaries [Member] M4	Non-Guarantor Subsidiaries [Member] M5		
L1 Revenues	Revenues	50	1200	2400	-900	2750
L2 Cost of Revenue	Cost of sales	63	780	1500	-900	1443
L3 Gross Profit	Gross profit	-13	420	900	0	1307
L4 Selling, General and Administrative Expense	Selling, general and administrative expenses	18	200	700	0	918
L5 Operating Income (Loss)	Income (loss) from operations	-31	220	200	0	389

Figure 1.3

Notes:

- In prior versions of the Taxonomy, the members, "Parent Company [Member]" (M3), "Guarantor Subsidiaries [Member]" (M4) and "Non-Guarantor Subsidiaries [Member]" (M5) were modeled with "Legal Entity [Axis]" (A3). However, the members have now been relocated to be used with "Consolidated Entities [Axis]" (A2).

- Members under the "Consolidation Items [Axis]" (A1) represent components, elimination or reconciling items used in a consolidating schedule for a parent entity and its subsidiaries.

- Revenues and cost of sales for "Consolidation, Eliminations [Member]" (M2) are entered as negative numbers (as shown in Figure 1.3) because they represent a reduction of values for net sales and cost of sales reported in condensed consolidating statement of operations.

- The consolidated values represent the report-wide total amounts and, therefore, no [Member] elements are applied to the facts.

- Only a portion of the statement of income is presented for this Example.

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 2—Condensed Consolidated Balance Sheet of Consolidating Entity

This Example illustrates the modeling for the disclosure of a condensed consolidated balance sheet when the schedule is that of a consolidated entity. "Legal Entity [Axis]" (A3) is used to qualify all of the values of *ABC Subsidiary LLC* because it is not the reporting entity.

Only the asset side of the balance sheet has been illustrated for this Example because the primary focus is to illustrate the dimensional modeling.

	Consolidated Balance Sheet	ABC Corp. December 31, 20X5	ABC Subsidiary LLC December 31, 20X5 A3:ExM8
	Assets		
	Current Assets:		
L6	Cash and cash equivalents	$ 71	$ 71
L7	Accounts receivables, net	112	113
L8	Inventories	120	120
L9	Assets held for sale	124	124
L10	Prepaid expenses and other assets	29	29
L11	Current assets	456	457
L12	Property, plant, and equipment, net	680	680
L14	Intangibles and other assets, net	90	111
L15	**Total assets**	$ 1,226	$ 1,248

Figure 2.1(a)

This Example illustrates the modeling for the disclosure of the condensed consolidated balance sheet for the consolidated subsidiary, *ABC Subsidiary LLC*.

Condensed Consolidated Balance Sheet December 31, 20x5

		A3:ExM8					
	A1:M1, A2:M3	A1:M1, A2:M4	A1:M1, A2:M5	A1:M1, A2:M6	A1:M1, A2:ExM7	A1:M2	
	Parent Issuer	Guarantor Subsidiaries	Non-Guarantor Subsidiary	Subsidiary Issuer	Non-Guarantor Affiliate	Eliminations	Consolidated
Assets							
Current Assets:							
L6 Cash and cash equivalents	$ 16	$ 10	$ 25	$ —	$ 20	$ —	$ 71
L7 Accounts receivables, net	—	85	20	8	—	—	113
L8 Inventories	—	120	—	—	—	—	120
L9 Assets held for sale	—	100	24	—	—	—	124
L10 Prepaid expenses and other assets	—	15	6	—	8	—	29
L11 Current assets	16	330	75	8	28	—	457
L12 Property, plant, and equipment, net	—	650	30	—	—	—	680
L13 Intercompany/affiliate receivable	1,200	5	32	—	33	(1,270)	—
L14 Intangibles and other assets, net	—	95	1	—	15	—	111
L15 **Total assets**	$ 1,216	$ 1,080	$ 138	$ 8	$ 76	$ (1,270)	$ 1,248

Figure 2.1(b)

The legend for the elements used to tag these facts is:

	Standard Label	Balance Type	Period Type	Element Name
A1	Consolidation Items [Axis]			ConsolidationItemsAxis
	Consolidation Items [Domain]			ConsolidationItemsDomain
M1	Reportable Legal Entities [Member]			ReportableLegalEntitiesMember
M2	Consolidation, Eliminations [Member]			ConsolidationEliminationsMember
A2	Consolidated Entities [Axis]			ConsolidatedEntitiesAxis
	Consolidated Entities [Domain]			ConsolidatedEntitiesDomain
M3	Parent Company [Member]			ParentCompanyMember
M4	Guarantor Subsidiaries [Member]			GuarantorSubsidiariesMember
M5	Non-Guarantor Subsidiaries [Member]			NonGuarantorSubsidiariesMember
M6	Subsidiary Issuer [Member]			SubsidiaryIssuerMember
ExM7	Non-Guarantor Affiliate [Member]			NonGuarantorAffiliateMember
A3	Legal Entity [Axis]			LegalEntityAxis
	Entity [Domain]			EntityDomain
ExM8	ABC Subsidiary LLC [Member]			ABCSubsidiaryLLCMember
L6	Cash and Cash Equivalents, at Carrying Value	Debit	Instant	CashAndCashEquivalentsAtCarryingValue
L7	Accounts Receivable, Net, Current	Debit	Instant	AccountsReceivableNetCurrent
L8	Inventory, Net	Debit	Instant	InventoryNet
L9	Disposal Group, Including Discontinued Operation, Assets, Current	Debit	Instant	AssetsOfDisposalGroupIncludingDiscontinuedOperationCurrent
L10	Prepaid Expense and Other Assets, Current	Debit	Instant	PrepaidExpenseAndOtherAssetsCurrent
L11	Assets, Current	Debit	Instant	AssetsCurrent
L12	Property, Plant and Equipment, Net	Debit	Instant	PropertyPlantAndEquipmentNet
L13	Due from Affiliate, Noncurrent	Debit	Instant	DueFromAffiliateNoncurrent
L14	Intangible Assets, Net (Excluding Goodwill)	Debit	Instant	IntangibleAssetsNetExcludingGoodwill
L15	Assets	Debit	Instant	Assets

Figure 2.2

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The instance document created using the modeling structure is provided here:

Standard Label	Preferred Label**						Consolidation, Eliminations [Member]		Report-wide Value
Consolidation Items [Axis] **A1**		**Reportable Legal Entities [Member]** **M1**					**M2**		
Consolidated Entities [Axis] **A2**		**Parent Company [Member]** **M3**	**Guarantor Subsidiaries [Member]** **M4**	**Non-Guarantor Subsidiaries [Member]** **M5**	**Subsidiary Issuer [Member]** **M6**	**Non-Guarantor Affiliate [Member]** **ExM7**			**Report-wide Value**
Legal Entity [Axis] **A3**		**ABC Subsidiary LLC [Member]** **ExM8**							
L6 Cash and Cash Equivalents, at Carrying Value	Cash and cash equivalents	16	10	25	0	20	0	71	71
L7 Accounts Receivable, Net, Current	Accounts receivables, net	0	85	20	8	0	0	113	112
L8 Inventory, Net	Inventories	0	120	0	0	0	0	120	120
L9 Disposal Group, Including Discontinued Operation, Assets, Current	Assets held for sale	0	100	24	0	0	0	124	124
L10 Prepaid Expense and Other Assets, Current	Prepaid expenses and other assets	0	15	6	0	8	0	29	29
L11 Assets, Current	Current assets	16	330	75	8	28	0	457	456
L12 Property, Plant and Equipment, Net	Property, plant, and equipment, net	0	650	30	0	0	0	680	680
L13 Due from Affiliate, Noncurrent	Intercompany/affiliate receivable	1200	5	32	0	33	-1270	0	0
L14 Intangible Assets, Net (Excluding Goodwill)	Intangibles and other assets, net	0	95	1	0	15	0	111	90
L15 Assets	Total assets	1216	1080	138	8	76	-1270	1248	1226

Figure 2.3

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Notes:

- In prior versions of the Taxonomy, the members, "Parent Company [Member]" (M3), "Guarantor Subsidiaries [Member]" (M4), "Non-Guarantor Subsidiaries [Member]" (M5), "Subsidiary Issuer [Member]" (M6), and "Non-Guarantor Affiliate [Member]" (ExM7) were modeled with "Legal Entity [Axis]" (A3). However, the members have now been relocated to be used with "Consolidated Entities [Axis]" (A2).

- Members under the "Consolidation Items [Axis]" (A1) represent components, elimination, or reconciling items used in consolidating schedule for a parent entity and its subsidiaries.

- Intercompany/affiliate receivable and total assets for "Consolidation, Eliminations [Member]" (M2) are entered as negative numbers (as shown in Figure 2.3) because they represent a reduction of values for the amounts reported in the condensed consolidating balance sheet.

- Only a portion of the balance sheet has been presented for this example.

- Only one legend has been provided for this example.

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 3—Multiple Registrants

This Example illustrates a disclosure of a filing that includes multiple registrants. Only the current asset portion of the balance sheet has been illustrated for this Example because the primary focus is to illustrate the dimensional modeling.

			A3:ExM19	**A3:ExM20**	**A3:ExM21**
		Power Corporation and Subsidiaries	Power Generation, LLC and Subsidiaries	Energy Gas & Electric Company and Subsidiaries	Mayfield Power and Electric Company and Subsidiaries
	Current assets				
L6	Cash and cash equivalents	$ 1,648	$ 496	$ 774	$ 418
L20	Restricted cash and cash equivalents	122	88	19	36
L7	Accounts receivable	3,429	2,004	915	622
L21	Derivative assets	738	738	—	—
L8	Inventory	1,418	1,213	149	52
L22	Regulatory assets	1,538	—	555	896
L23	Other	655	187	372	81
L11	Total current assets	9,548	4,726	2,784	2,105

Figure 3.1

The legend for the elements used to tag these facts is:

	Standard Label	Balance Type	Period Type	Element Name
A3	Legal Entity [Axis]			LegalEntityAxis
	Entity [Domain]			EntityDomain
ExM19	Power Generation, LLC and Subsidiaries [Member]			PowerGenerationLLCAndSubsidiariesMember
ExM20	Energy Gas & Electric Company and Subsidiaries [Member]			EnergyGasAndElectricCompanyAndSubsidiariesMember
ExM21	Mayfield Power and Electric Company and Subsidiaries [Member]			MayfieldPowerAndElectricCompanyAndSubsidiariesMember
L6	Cash and Cash Equivalents, at Carrying Value	Debit	Instant	CashAndCashEquivalentsAtCarryingValue
L7	Accounts Receivable, Net, Current	Debit	Instant	AccountsReceivableNetCurrent
L8	Inventory, Net	Debit	Instant	InventoryNet
L11	Assets, Current	Debit	Instant	AssetsCurrent
L20	Restricted Cash and Cash Equivalents, Current	Debit	Instant	RestrictedCashAndCashEquivalentsAtCarryingValue
L21	Derivative Asset, Current	Debit	Instant	DerivativeAssetsCurrent
L22	Regulatory Assets, Current	Debit	Instant	RegulatoryAssetsCurrent
L23	Other Assets, Current	Debit	Instant	OtherAssetsCurrent

Figure 3.2

The instance document created using the modeling structure is provided here:

	Standard Label	Preferred Label**	Power Generation, LLC and Subsidiaries [Member] ExM19	Energy Gas & Electric Company and Subsidiaries [Member] ExM20	Mayfield Power and Electric Company and Subsidiaries [Member] ExM21	Report-wide Value
	Legal Entity [Axis] A3					
L6	Cash and Cash Equivalents, at Carrying Value	Cash and cash equivalents	496	774	418	1648
L20	Restricted Cash and Cash Equivalents, Current	Restricted cash and cash equivalents	88	19	36	122
L7	Accounts Receivable, Net, Current	Accounts receivable	2004	915	622	3429
L21	Derivative Asset, Current	Derivative assets	738	0	0	738
L8	Inventory, Net	Inventory	1213	149	52	1418
L22	Regulatory Assets, Current	Regulatory assets	0	555	896	1538
L23	Other Assets, Current	Other	187	372	81	655
L11	Assets, Current	Total current assets	4726	2784	2105	9548

Figure 3.3

Notes:

- This Example is identified as an example for multiple registrants, which is a situation in which each of the reporting entities has their own Central Index Key (CIK). However, only one CIK is used in the entity identifier of the contexts of the instance document.

- For additional information on multiple registrants, please refer to Question E.17 of the *Staff Interpretations and FAQs Related to Interactive Data Disclosures* at the SEC's website at xbrl.sec.gov.

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 4—Customer

This Example illustrates the dimensional modeling for the reporting of named customers with which the reporting entity has conducted business.

Customer		Revenues	Accounts Receivable
		L1	**L7**
Genco Pura Olive Oil Company	**A6:ExM22**	423	25
Hudsucker Industries	**A6:ExM23**	294	10
Duke & Duke	**A6:ExM24**	148	16
Soylent Corporation	**A6:ExM25**	158	80

Figure 4.1

The legend for the elements to tag the facts is:

	Standard Label	Balance Type	Period Type	Element Name
A6	Customer [Axis]			MajorCustomersAxis
	Customer [Domain]			NameOfMajorCustomerDomain
ExM22	Genco Pura Olive Oil Company [Member]			GencoPuraOliveOilCompanyMember
ExM23	Hudsucker Industries [Member]			HudsuckerIndustriesMember
ExM24	Duke and Duke [Member]			DukeAndDukeMember
ExM25	Soylent Corporation [Member]			SoylentCorporationMember
L1	Revenues	Credit	Duration	Revenues
L7	Accounts Receivable, Net, Current	Debit	Instant	AccountsReceivableNetCurrent

Figure 4.2

The instance document created using the modeling structure is provided here:

	Standard Label	Preferred Label**	Genco Pura Olive Oil Company [Member] ExM22	Hudsucker Industries [Member] ExM23	Duke and Duke [Member] ExM24	Soylent Corporation [Member] ExM25
	Customer [Axis] A6					
L1	Revenues	Revenues	423	294	148	158
L7	Accounts Receivable, Net, Current	Accounts Receivable	25	10	16	80

Figure 4.3

Notes:

- "Customer [Axis]" (A6) is used for this Example in lieu of "Legal Entity [Axis]" (A3) because the revenue and receivables are that of the reporting entity, not the named customers.

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 5—Ownership Structure

Example 5 illustrates the modeling for disclosures reporting the ownership structure for the reporting entity, which is *Bear Partners, LP*.

Our operations and activities are managed by our general partner, <u>Shark Stone GP, LP</u> [1] which in turn is managed by its general partner, <u>Monkey King GP, LLC</u> [2] which we refer to as the General Partner, and is 100% [3] owned by Bear, LLC. Bear, LLC and its subsidiaries and affiliates, collectively referred to as Bear, LLC, is owned 50% [4] by Panda and 50% [5] by Elephant Energy. Bear, LLC directs our business operations through its ownership and control of the General Partner. Bear, LLC owns approximately 22% [6] of us, including limited partner and general partner interest.

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Legend: This legend is provided to illustrate the elements associated with values or to provide context. This information is not part of disclosure.

(1) L16
(2) L16, A3:ExM9
(3) L17, A3:ExM13, A4:ExM10
(4) L17, A3:ExM11, A4:ExM13
(5) L17, A3:ExM12, A4:ExM13
(6) L17, A3:ExM13, A4:ExM14

Figure 5.1

The legend for the elements used to tag these facts is:

	Standard Label	Balance Type	Period Type	Element Name
A3	Legal Entity [Axis]			LegalEntityAxis
	Entity [Domain]			EntityDomain
ExM9	Shark Stone GP, LP [Member]			SharkStoneGPLPMember
ExM11	Panda Corp [Member]			PandaCorpMember
ExM12	Elephant Energy Corp [Member]			ElephantEnergyCorpMember
ExM13	Bear LLC [Member]			BearLLCMember
A4	Ownership [Axis]			OwnershipAxis
	Ownership [Domain]			OwnershipDomain
ExM10	Monkey King LLC [Member]			MonkeyKingLLCMember
ExM13	Bear LLC [Member]			BearLLCMember
ExM14	Bear Partners, LP [Member]			BearPartnersLPMember
L16	Limited Liability Company or Limited Partnership, Managing Member or General Partner, Name		Duration	LimitedLiabilityCompanyOrLimitedPartnershipManagingMemberOrGeneralPartnerName
L17	Limited Liability Company (LLC) or Limited Partnership (LP), Managing Member or General Partner, Ownership Interest		Duration	LimitedLiabilityCompanyLLCOrLimitedPartnershipLPManagingMemberOrGeneralPartnerOwnershipInterest

Figure 5.2

The instance document created using the modeling structure is provided here:

Standard Label   **Preferred Label****

	Legal Entity [Axis] A3			Shark Stone GP, LP [Member] ExM9	Panda Corp [Member] ExM11	Elephant Energy Corp [Member] ExM12	Bear LLC [Member] ExM13	
	Ownership [Axis] A4				Bear LLC [Member] ExM13		Monkey King LLC [Member] ExM10	Bear Partners, LP [Member] ExM14
L16	Limited Liability Company or Limited Partnership, Managing Member or General Partner, Name	General partner name of limited liability company or limited partnership	Shark Stone GP, LP	Monkey King GP, LLC				
L17	Limited Liability Company (LLC) or Limited Partnership (LP), Managing Member or General Partner, Ownership Interest	Ownership interest of limited liability company or limited partnership			0.50	0.50	1.00	0.22

Figure 5.3

Notes:

- "Legal Entity [Axis]" (A3) is used to set up which entity is reporting it's ownership stake in the other entity. "Ownership [Axis]" (A4) identifies the entity for which the ownership stake is being reported.

- For this disclosure, the reporting entity is *Bear Partners, LP*, which is identified by the member named "Bear Partners, LP [Member]" (ExM14)

- The members included in this Example are used in conjunction with both "Legal Entity [Axis]" (A3) and "Ownership [Axis]" (A4) because they represent the same entity. The only aspect that changes is the entity for which the ownership stake is disclosed.

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 6—Equity Method Investments

Example 6 illustrates the modeling for disclosures reporting named equity method investments in which the reporting entity has invested.

Investments in Unconsolidated Affiliates as End of December 31, 20X5		Percentage Ownership	Carrying Value
The following table summarizes the investments in unconsolidated affiliates:			
		L18	**L19**
Yellow Sand LLC	**A5:ExM15**	30%	$ 300
Green Mountain Services LLC	**A5:ExM16**	40%	400
Blue Stone LLC	**A5:ExM17**	25%	250
Red Tree LLC	**A5:ExM18**	35%	350
Total investments in unconsolidated affiliates			$ 1,300

Figure 6.1

The legend for the elements to tag the facts is:

	Standard Label	Balance Type	Period Type	Element Name
A5	Investment, Name [Axis]			ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis
	Investment, Name [Domain]			EquityMethodInvesteeNameDomain
ExM15	Yellow Sand LLC [Member]			YellowSandLLCMember
ExM16	Green Mountain Services LLC [Member]			GreenMountainServicesLLCMember
ExM17	Blue Stone LLC [Member]			BlueStoneLLCMember
ExM18	Red Tree LLC [Member]			RedTreeLLCMember
L18	Equity Method Investment, Ownership Percentage		Instant	EquityMethodInvestmentOwnershipPercentage
L19	Equity Method Investments	Debit	Instant	EquityMethodInvestments

Figure 6.2

The instance document created using the modeling structure is provided here:

	Standard Label	Preferred Label**	Yellow Sand LLC [Member] ExM15	Green Mountain Services LLC [Member] ExM16	Blue Stone LLC [Member] ExM17	Red Tree LLC [Member] ExM18	Report-wide Value
	Investment, Name [Axis] A5						
L18	Equity Method Investment, Ownership Percentage	Investment in unconsolidated affiliate, percentage ownership	0.30	0.40	0.25	0.35	
L19	Equity Method Investments	Investment in unconsolidated affiliate, carrying value	300	400	250	350	1300

Figure 6.3

Notes:

- "Investment, Name [Axis]" (A5) is used for this Example in lieu of "Legal Entity [Axis]" (A3) because the investments are that of the reporting entity and not the facts of the named investments.

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.