



XBRL and Public Sector Financial Reporting:

Standardized Business Reporting: the Oregon CAFR Project

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XBRL AND PUBLIC SECTOR FINANCIAL REPORTING:

Introduction

In September 2006, the U.S. Securities and Exchange Commission (SEC) took the first steps to transform its vintage public-company disclosure system into one that is “a dynamic, real-time search tool with interactive capabilities.” This first step toward interactive data using the eXtensible Business Reporting Language (XBRL) presages widespread adoption of interactive data filing by companies that report their financial information to the SEC.

The SEC's move is part of a growing list of international reporting initiatives that are likely to change the way information is captured, stored and shared. These initiatives are premised on an adoption of standards-accounting, auditing, reporting and now data. There has been little effort, however, to test the feasibility of enabling interactive data in the U.S. public sector.

AGA has long supported the use of XBRL to potentially improve the transparency and analysis in government financial reporting. Accordingly, AGA decided to implement a research project to study the benefits of developing and using an XBRL-taxonomy to tag data in a state's Comprehensive Annual Financial Report, or CAFR. AGA's Corporate Partner PricewaterhouseCoopers (PwC) supported the effort. The research could not have been completed without additional significant contributions made in terms of time, effort and software development from the staff at Allocation Solutions, JustSystems and the Oregon state controller's office. It was decided that the project should focus on one state pilot, with the intent that the results would prove to be helpful to other states contemplating a similar effort.

The Oregon State Controller's office, under the leadership of State Controller John Radford, CGFM ,CIA, CFE, stepped forward and agreed to a pilot that would explore the steps necessary to build a Governmental Accounting Standards Board (GASB)-based taxonomy for use by state and local governments in their financial reporting. The intent was that the taxonomy developed would be Financial Reporting Taxonomies Architecture (FRTA)- and GASB-compliant.

AGA set up an Advisory Group composed of representatives of a number of interested organizations, who remained active throughout the project. These included the GASB, the Financial Accounting Foundation (FAF), and the National Association of State Auditors, Controllers and Treasurers (NASACT). See Appendix A for a complete list of Advisory Group members and their affiliations. PwC provided financial and technical support for the project, along with technical partner Allocation Solutions, which provided the Dataexchange Software. JustSystems provided the xfy Personal Client Version 1.4.1.2 with XBRL Viewer component under a beta software agreement.

The project team comprised representatives from AGA, Oregon state controller's office, GASB, FAF, NASACT and from PwC and Allocation Solutions. Due to time and funding constraints related to the pilot project, it was important for the team to manage expectations and set a reasonable scope. Accordingly, the team focused on building a taxono-

my that could tag the two primary statements in the Oregon CAFR report. These include the Statement of Activities and Statement of Net Assets. The taxonomy was used to reproduce an instance document with tagged data, and then render, or reproduce, the data in the original statements' form.

The project was able to accomplish these objectives with relative success, creating a taxonomy that included approximately 150 GASB-compliant tagged data elements. The project took longer than expected, due in part to participants' time commitments as well as the steep learning curve. The project was very insightful in helping frame the next steps to consider in moving toward a standardized business reporting environment for state and local government entities.

Background: What is Standardized Business Reporting?

It's really not standardized business reporting, it is business reporting using standards. The electronic age is changing the way financial information is prepared and disseminated. It is also ironic that, despite the tremendous technological advances in a very short period of time, the Web is just entering its rebellious teenage years. It is still difficult to easily get data out of our systems and exchange that data with someone else without great effort and even then, the integrity of the data is often compromised.

There are probably several reasons for this, but one clear reason is the lack of data standards. Adopting standards benefits producers and consumers alike. Consider the evidence: Just look around town at home improvement, office supply and retail clothing stores that offer multiple choices at reasonable prices for your convenience. Or, try surfing the Web where you can find and instantly compare almost every product or service offered. These conveniences we now take for granted are possible because of data presentation and communications standards—except when it comes to exchanging data.

Even that is starting to change as the openness and reach of the World Wide Web is producing standards that enable the exchange of data. This paper describes a way to standardize data and its transfer, thereby improving reporting in the public sector. That idea is to use a markup language like HTML that can standardize data, and that language is XBRL.

XBRL tags electronic data with an identification code that stays with the data as it moves. Think of it as a tube of toothpaste—the data—dropped into a box with UPC code—the tags—on the outside (that now allows YOU to scan and purchase the product), or as a package you shipped with codes that allow you to track it from anyplace to anywhere at any time. Standards allow for interactivity, and by using standards to create interactive data one can provide a mechanism for electronically producing and moving data across disparate systems, thus improving the access, exchange and reporting of data to internal and external users.

XBRL is an open-source programming language that structures how data are to be stored, referenced and used. It is an extension of eXtensible Machine Language (XML) that

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allows machines to communicate. What open-source means is that it follows a set of principles and practices that promote design and development of royalty-free software through incremental individual effort or collaborative efforts for public use, a sort of iTunes for data junkies.

The Growing Acceptance of Data Standards

XBRL is not a new idea. Like most ideas, its genesis came out of the need to move data across and between disparate systems without compromising its quality, definition and timeliness. For some time now the accounting profession has recognized that its traditional reporting model is not satisfying the needs of users. Static, point-in-time, formal financial statements are old news in a connected world where intellectual ROI (return on investment) is far more difficult yet far more valuable than fixed assets and machinery.

It is not surprising then that the accounting and auditing profession would begin its metamorphosis toward a global set of accounting and auditing standards (or principles, as the case may be)—a journey that in the accountant's vernacular is still a 'work in progress.' Concomitantly, the profession also has been looking hard at the reporting model, in hopes of doing a better job of providing users with the information they need, when they need it, to make informed decisions. It is easy to understand how this environment would drive the need for data standards.

Many see XBRL as a technical solution to create interactive data based on data standards. The technical piece is simply a vehicle to implement the real decision, a necessary concomitant resulting from the agreement that this will be the standard. Once those agreements happen, everyone benefits. Think of the productivity and efficiencies we have realized from standards in such areas as home construction, transportation, health care, retail, and even education and health care. We want the data to be interactive, and not get hung up on what produces the data, just like we do not focus on the machine that produces a size 6 dress or a six-by-three, six-panel door.

Today, XBRL is being used by numerous companies and countries around the world. XBRL is being developed by an international consortium of about 500 companies and agencies, with more than 13 formal and provisional jurisdictions. (Only one jurisdiction is allowed per country.) A number of exchanges have moved to adopt open source taxonomies developed with XBRL, including recent actions taken by the SEC.

This convergence, and the agreement to agree on the standards for presentation and exchange of data, has arisen from the growing need for global corporations and foreign and domestic security exchanges to be able to move and exchange data with speed, accuracy and integrity. XBRL is the enabling technology to do that.

Applicability to the public sector

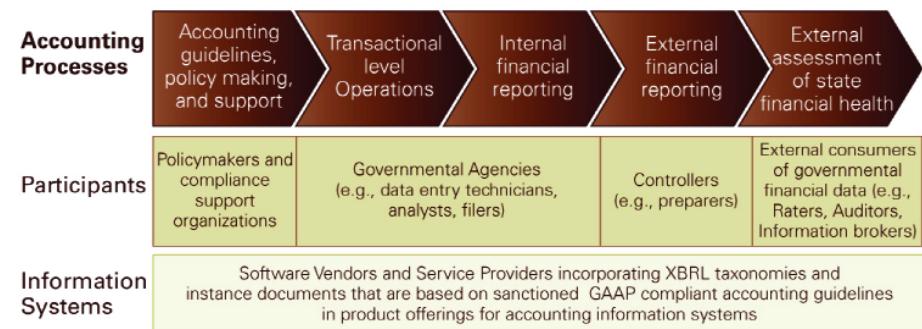
Creating interactive data is not just for the private sector, and it is not just about reporting. It is an enabling technology that can be incorporated in the software architecture of information systems to define the data structure, storage, metadata, and usage instructions communicated between systems and participants in a more seamless manner, as depicted in Figure 1. Enormous quantities of information are moving among federal, state and local governments, and then between those governments and citizens and corporations. At each one of these intersections lies an opportunity to establish data standards that would enable more reliable and timely data flows.

Such data flows are not restricted to financial data. Consider information related to government activities such as census data, crime statistics, unemployment statistics and immigration data; consider too the funding, measurement, and traceability of grant and contract money as it flows through layers of recipients and sub-recipients.

Questions are growing in the municipal sector about the largely unregulated municipal securities market. The recent corporate scandals and collapse of the sub prime lending market has shaken capital markets, drawing attention to the municipal sector, as evidenced by a front page headline in the *Washington Post* on Nov. 29, 2007, "Municipal Bond Deals Squeezed by Credit Crisis" (Cho, 2007).

Chairman Cox and the other SEC officials have repeatedly called for greater comparability, disclosure and transparency related to municipal offerings. To this end, Cox has urged the creation of a free, electronic municipal filing repository, likely hosted by the Municipal Securities Rule-making Board (Ackerman, 2007). Interestingly, NASACT, in a letter to Cox dated Aug. 21, 2007, mostly disagreeing with an SEC white paper titled, *Disclosure and Accounting Practices in the Municipal Securities Market*, did "... agreed that having a free, Internet-based system is desirable for filing offering documents of municipal securities" and later on noted that, "Disclosure is a very important aspect of assuring accountability and transparency in our markets."

Figure 1: Business Reporting Supply Chain in the Public Sector



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Despite its potential for success and ongoing expansion in the private sector, application of XBRL in nearly any part of the public sector information supply chain is little understood and little applied. This research project was an opportunity to provide some education to the public sector community, demonstrate an initial application of a use of XBRL at the state level, gain insights as to how it can be effectively integrated, determine lessons learned from a demonstration of its feasibility, highlight known and potential questions and issues, and identify possible future research projects in order to reap the full potential benefits of XBRL.

The state and local reporting process, based on GASB principles and the CAFRs, (Comprehensive Annual Financial Reports) were of particular interest since they followed GASB-based GAAP standards and are generally audited using GAO 'Yellow Book' auditing standards, nearly all applicable to the 88,000 state and local government reporting entities. Moreover, the XBRL community was thought to have gained some experience from its recent work developing the FASB taxonomy for the SEC which could be leveraged for this project.

Another reason for focusing on this sector was the increasing clamor for more transparency and better disclosure related to state and local government (munis for short) financial information. Surprisingly, the muni financial bond market is largely unregulated. The SEC jurisdiction is largely limited to the private sector, although it does have some limited authorities related to enforcement activities.

A viable taxonomy would enable state and local preparers to electronically disseminate their financial information tagged in XBRL, and for that data to be electronically consumed by external entities such as bond raters, broker-dealers, market analysts, academics and other governments for making analytic, assessment and comparative purposes. Using open standards and an approved taxonomy would improve the information supply chain, making better data available faster, enable consistent and comparative data, usually allowing higher reporting and understanding in addition to the benefits of electronic information exchange. Such portability enables bond raters and muni analysts, for example, to more easily and more cost efficiently consume financial data using a standards-based taxonomy. As such, the data are less prone to be erroneous, and more complete, whether the intended purpose is to rate, analyze or repack-age such data for distribution. Agreeing to move to a standards-based data environment could also be seen as strengthening transparency and accountability for state and local government.

Finally, and perhaps most importantly, we had the strong commitment of the Oregon State Controller John Radford and his very talented staff. We often read of successful projects or management initiatives, especially where 'change management' is involved, where strong leadership and commitment were so critical for success. Such is the case here. We were fortunate to have Controller Radford and his staff involved. He was a key component of the project, deeply involved from its inception, and often kept it

focused and on track. His commitment and leadership have been and continue to be critical to the success of this effort.

The Research Opportunity

In initial discussions regarding the feasibility of this project, several questions kept coming up:

- What would it take to develop a taxonomy?
- How in depth could the taxonomy, including its metadata, be built in the allotted time?
- What would it take to make the taxonomy, as an open standard, replicable and expandable?

Since XBRL had not been applied in any form in the U.S. public financial reporting sector, the project team wanted to begin building a knowledge base that could be used for future XBRL experimentation in the muni sector. The team also faced constraints of time and money. After some discussion with the project team, which is critical and will be discussed shortly, it was agreed to focus the project on the two primary statements in the Oregon CAFR, the Statement of Net Assets and Statement of Activities, for FY06.¹ The rationale for narrowing to the creation of these two statements used for external reporting is as follows:

- A need to start small because of lack of knowledge about the technical components of XBRL and the investment costs associated with development.
- The lack of knowledge of the interplay between XBRL technicians and the business community.
- The lack of knowledge of the business opportunity, ownership and demand.
- Limited budgeted funds to pursue knowledge inquiry into XBRL feasibility.
- Championship from Oregon's State Comptroller (John Radford) to "test the waters" with XBRL in a narrow enough scope that could be easily controlled to demonstrate use in external reporting.
- Activities in the private sector regarding XBRL use in the creation of financial reports.

The project was expected to be completed in approximately 90 days or 12 weeks commencing in August 2007. This projected time was to encompass the following: planning for resource utilization; analysis and design of requirements for tagging 96 elements associated with line items on the Statement of Net Assets and 60 in the Statement of Activities; and a resulting demonstration of creating the two CAFR statements using the taxonomy.

Creating the Oregon CAFR Taxonomy

Planning

From the outset, AGA recognized that a pilot project like this, with so many facets, would be served well by an advisory group that would bring technical and functional expertise along with practical experience into consideration as the project moved forward. Technical experience ran the gamut from building the taxonomy to the proper labeling of elements, ensuring that definitions for the elements were

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described consistent with GASB-GAAP standards, and that the rendered (produced) statements made sense. In short, the advisory team needed to be a disparate group working together to ensure constructive comments and guidance throughout the progression of the project, and have credibility as subject matter experts in their own respective areas.

What We Did

The critical part of the project was taking the Excel spreadsheets used to generate the Oregon CAFR and transforming them into 'bar-coded' or tagged data elements that could be read either by machine or by eye without losing quality and definition. Let's start with a basic example and move on from there.

Creating an XBRL information environment involves the following basic concepts and sequence:

XBRL specifications are the technical standards for composing XBRL taxonomies. XBRL taxonomy defines the 'tags' for the data and its reporting framework (outline). Instance documents are the 'output' of the tagged data elements using the taxonomy. Rendering or style sheets is software that reproduces instance documents into a readable report.

Following this simple breakdown of steps, let's look at some of the details behind each to better understand what was done to transform the Oregon CAFR's Excel spreadsheets into XBRL information.

XBRL Specifications and Taxonomy

Basically, the XBRL specification is the language that enables the data tagging, so there really isn't too much to talk about that here, at least for this purpose. The most recent XBRL specification is 2.1, and that was used for this process, as part of the taxonomy building software.

So then, let's turn to the taxonomy. Currently, there are two international taxonomies from which almost all others emanate. One is the U.S. GAAP taxonomy based on Financial Accounting Standards Board (FASB) standards. This taxonomy was recently completed by XBRL U.S. under the direction of the SEC, and led to the recent announcement by the SEC requiring companies to begin reporting SEC data (the EDGAR system) using XBRL over a phased-in, three-year period. The other taxonomy is the International Financial Reporting Standards (IFRS) taxonomy.

For the most part, any new taxonomies will most likely use one of these public taxonomies and then add/extend to this base taxonomy those elements that are required for a taxonomy specific to their needs. In the long term, there are expectations that the U.S. FASB GAAP and the IFRS GAAP will get closer and closer so that eventually there may be a single, global GAAP standard for the private sector.

The CAFR base is another U.S. GAAP taxonomy that uses the GASB standards for state and local governments. Currently, a taxonomy for the GASB standards does not exist, and that, of course, was one objective of this research, to see what it would take to develop one. In theory, we could have explored the possibility of leveraging off the recently developed U.S. FASB GAAP taxonomy, but the

FASB project was just beginning when we started and was not considered in the scope of this project.

One of the keys to developing a taxonomy is deciding what data elements to tag. It is also important to understand the data compilation process, that is how the data flowed to create the CAFR. In close cooperation with the Oregon Controller's office, we decided to simply develop a taxonomy that would replicate the two selected schedules of the Oregon CAFR. The Controller's Office supplied us the Excel files from which the two schedules were prepared, and these were turned over to our XBRL professional who began the process of 'deconstructing' the file since every data element must be appropriately tagged.

This is where the non-technical types might say the 'magic' occurs and the magic works best when the technical (XBRL) professional teams work with the functional (accounting) professionals to make sure the deconstruction is done correctly, and that the items are tagged and described appropriately. Fortunately, even here much of the process has been automated with software that is readily available to enable this deconstruction to be done. Several taxonomy-building software systems are available on the market, all with the current 2.1 XBRL specification already built in.

In our pilot, the PDF version of the two Oregon government-wide financial statements (see Appendix B) was deconstructed by a technical expert to build a data 'outline' that would facilitate creating the XBRL tags that would identify and provide metadata (data about data) for each line item. The first step is to load the data into the taxonomy building software, which in this case was the Fujitsu Taxonomy Editor. The Fujitsu software breaks down the data, which allows the taxonomist to convert the data elements into a correct XBRL schema, ultimately producing an XBRL-validated taxonomy.

The XBRL schema enables us to interpret the data by setting up linkbases applicable to the data element. These linkbases help identify the data, forming in a sense, the 'bar codes' that allow machines to read the data. Appendices C and D provide screen shots as the taxonomist deconstructs the data elements to create the taxonomy. It is extremely important that every data element be correctly and completely tagged and linked, according to its place in the hierarchy of reporting [think of an outline format here].

Once a draft taxonomy was available, it was shared with the functional experts in Oregon and GASB to ensure the elements have been appropriately tagged and marked. This process uncovered several 'wrinkles,' which are worth noting. First there were definitional questions resulting from the attempt to link several of the CAFR line items back to the GASB standards. We were able to resolve the issue for this purpose (that is, complete the taxonomy). It did suggest however, that a CAFR taxonomy for all states would have to be at some relatively high level since line items (at least by title) were likely to vary considerably among the states.

We also found that the initial draft taxonomy did not pro-

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duce the document as expected, in the form we expected to view it. With the aid of our taxonomist this problem was corrected quickly.

The biggest curve ball came when it was discovered that in order to produce a taxonomy that could render the Oregon CAFR, an XBRL specification with dimensions would have to be used. This issue stems from the columnar presentation of the Oregon CAFR, which has data elements defined on the stubs (x) and columns (y), along with date specificity, hence the dimension. For example, under Current Assets on the Statement of Net Assets and Activities, Cash and Cash Equivalents are shown in the dimension of Primary Government, Government Activities.

Fortunately, the technical folks writing XBRL specifications had contemplated this problem and in fact were using dimension specifications for the SEC project. Fortunately for our project, our taxonomist was also one of the leads for technical quality on the SEC project and we were able to include dimensions in our taxonomy.

We cannot emphasize enough that these technical requirements are best dealt with by the XBRL taxonomist using the taxonomy editor software.

Building the taxonomy is a very important step because it forms the foundation for all the 'tagging and mapping' to follow. Think of it as a form or mold or process for making a brick, a fender, a 2-by-4. Once we have the 'standard' perfected in size and shape, we simply use it over and over again to produce the same thing.

Ultimately, we tagged 96 elements in the Statement of Net Assets and 60 in the Statement of Activities, which were used to create a taxonomy that was vetted and validated. For the most part, each of these elements has a corresponding definition in the current taxonomy. Due mostly to time constraints, we did not develop the reference and computational linkbases, that is, links identifying the authoritative literature for each element and, if applicable, a computation structure to indicate how to generate the corresponding calculation. However, this project provides the technical foundation to complete those linkbases under another research effort.

Creating the Instance Document and Rendering

After a taxonomy has been vetted and validated, we can create an XBRL 'instance document' by mapping the report data to an XBRL taxonomy. In a perfect XBRL [open domain] world, a taxonomy should be available on the Web, downloaded like iTunes or Adobe, and plugged in to an XBRL conversion/mapper software system to do the actual XBRL tagging and to produce the instance document.

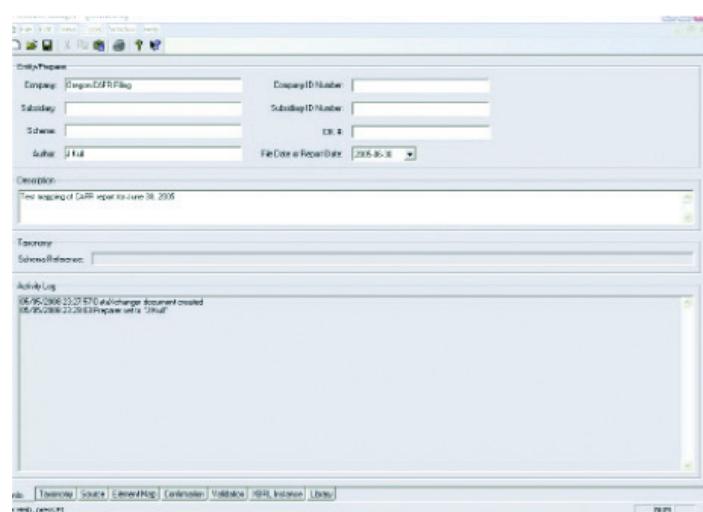
Lastly, we needed a rendering capability to publish the instance document in a readable conventional file format. For this project, the Oregon CAFR instance document needed to be rendered in the state-required Oregon CAFR report format. Over the last couple of years, XBRL software tools and solutions have evolved and increased in number. However, during the course of the project, as the CAFR taxono-

my was built, the data elements tagged and an XBRL instance documents produced, the team went to 'render' the reports in the prescribed Oregon report format only to find that there was no rendering software available for the project team to use. Fortunately, we were able to work with JustSystems, who graciously donated their rendering software tool, the xfy XBRL Interactive Viewer, for this purpose.

Converting the CAFR data to XBRL

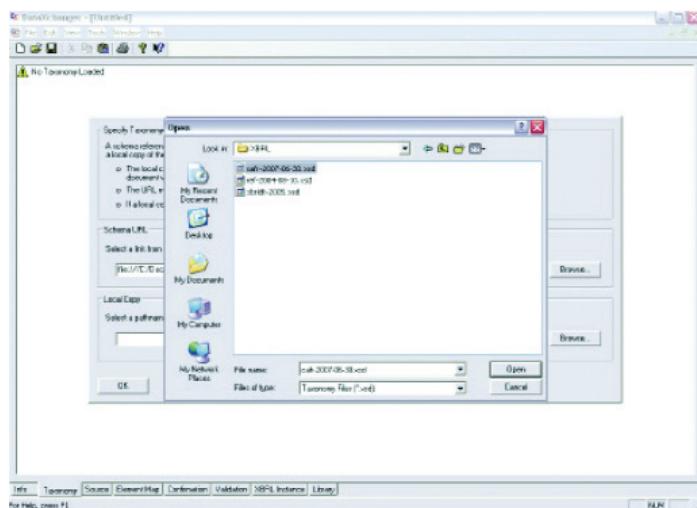
This next section will show how data is converted into XBRL format and rendered for public release. Included are actual screen shots of the conversion/mapping/tagging process. The CAFR project used the Allocation Solutions DataXchanger software system, but other conversion products are available. Information on each can be found on the XBRL.US website <http://xbrl.us/Pages/default.aspx>.

As you can see from the screen shot below, we open DataXchanger software to a very familiar Microsoft presentation. The tabs along the bottom of the screen provide users a guide to the conversion mapping process. The software captures audit trail information and as seen on the shot below includes an activity log to document access consistent with Sarbanes-Oxley reporting.

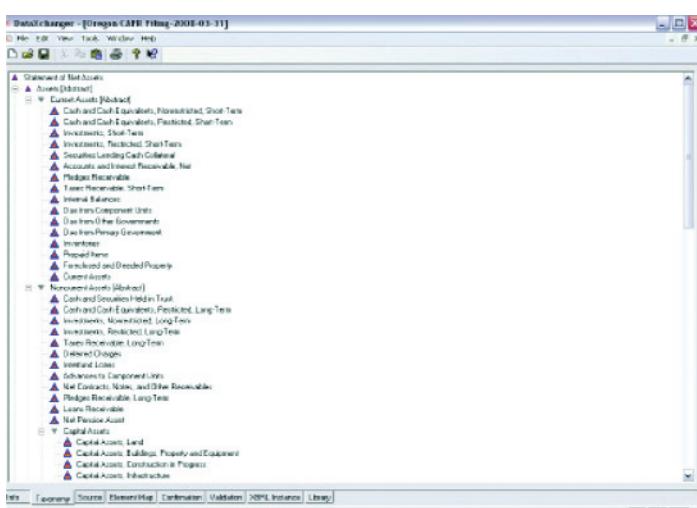
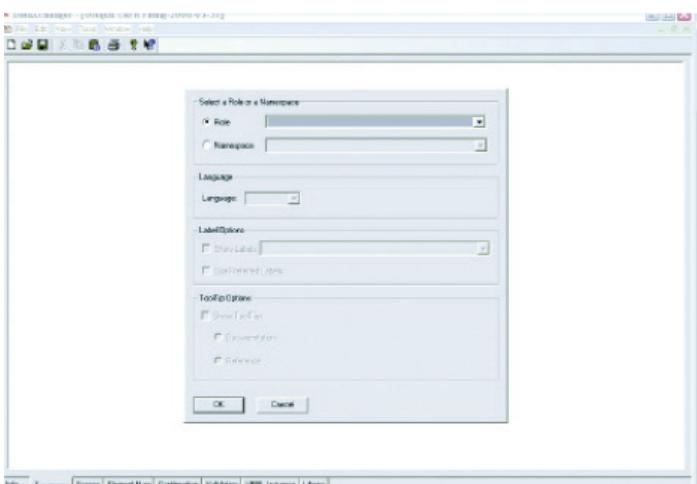


The first step in setting up for the conversion process is to move to the taxonomy tab and load the CAFR taxonomy. As noted earlier, a public domain taxonomy would be hosted on a URL site and retrieved from the Web. In this case, the CAFR taxonomy is currently a non-public taxonomy so must be stored in a local (PC) environment, which we retrieve through dropdowns as shown on the next page.

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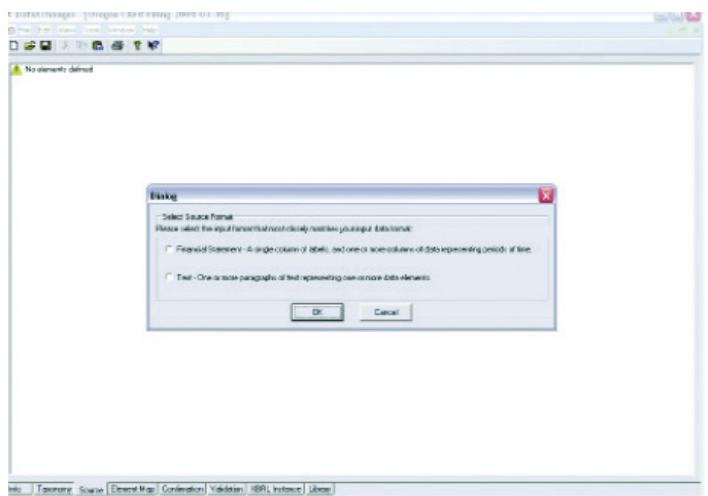
Once the CAFR taxonomy is loaded, a user chooses the taxonomy report or a subset to map which, as shown in the next screen shot, is CAFR Statement of Net Assets.



The next screen shot shows the actual Oregon CAFR Statement of Net Assets, maintained in a separate file.

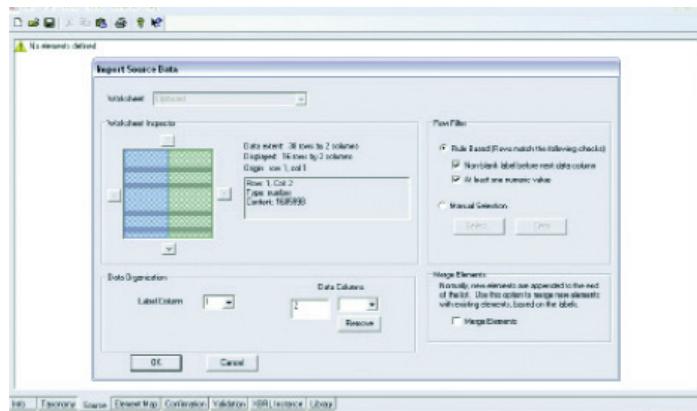
Statement of Net Assets			
June 30, 2005 (In Thousands)			
	Primary Government	Business-Type Entities	Component Units
ASSETS			
Current Assets			
Cash and Cash Equivalents	\$ 1,605,510	\$ 2,047,293	\$ 318,306
 Cash and Cash Equivalents - Restricted	14	22,209	22,142
Investments	1,170,781	1,141,400	1,147,153
 Investments - Restricted	500,932	530,022	530,419
Accounts and Inventories Receivable (net)	575,785	313,915	88,500
 Accounts and Inventories Receivable (net) - Restricted	406,458	416,997	148,100
Prepaid Expenses	106,218	106,218	-
Total Current Assets	4,155,481	3,405,115	4,583,207
Noncurrent Assets			
Cash and Securities Held in Trust	20,128	4	20,000
Long-term Investments - Restricted	303,444	813,559	1,117,200
Investments	108,290	185,390	378,496
 Investments - Restricted	172,548	511,753	1,187,214
Taxes Receivable	381,543	-	381,543
Other Noncurrent Assets	11,411	17,428	34,808
Intangible Assets	1,178	61,156	62,334
Advances to Component Units	81,435	61,905	-
Net Contracts, Notes and Other Receivables	170,198	94,426	241,722
Total Noncurrent Assets	521,543	419,626	652
Total Assets	4,676,924	3,824,741	4,583,207

DataXchanger can import data in Excel, Word, Word Table and CSV formats. When the source tab is opened, the system asks the user to select the source data format.

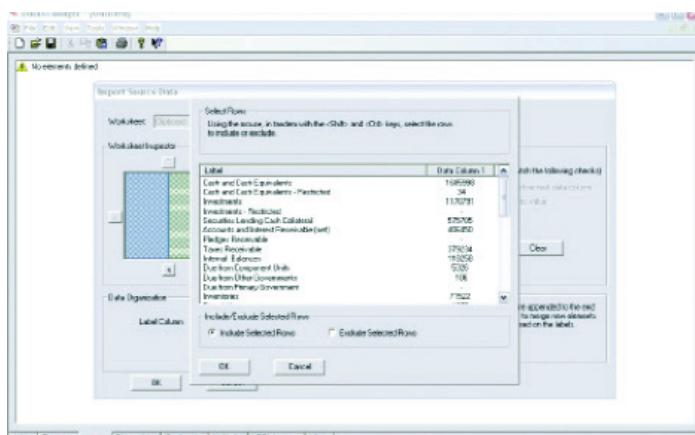


We retrieve and load the Oregon CAFR Excel file data. The next step for the user is to indicate what file structure and how the data is to be displayed within DataXchanger.

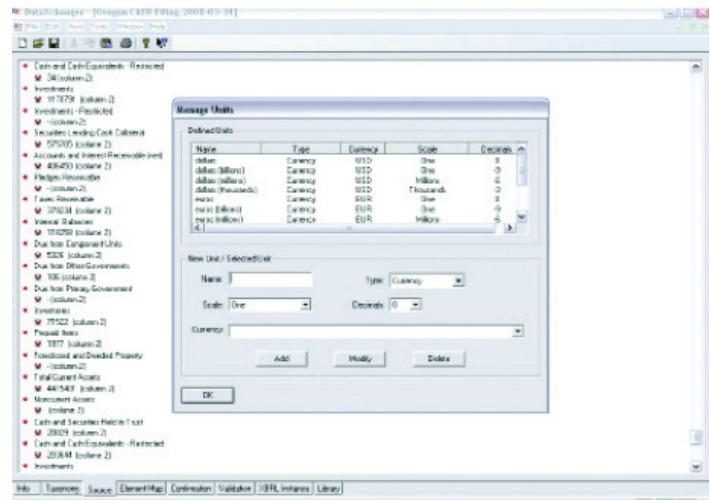
XBRL AND PUBLIC SECTOR FINANCIAL REPORTING:



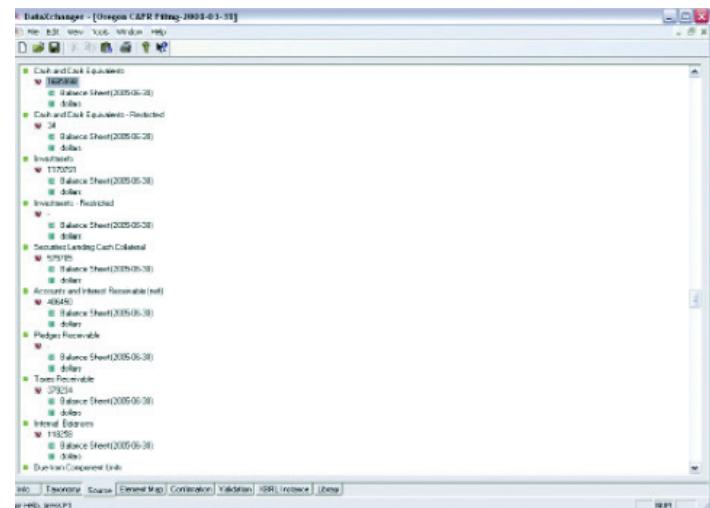
Here the user selects all or portions of the file to be mapped.



The user selects data file content to work with, and then assigns the values, such as currency (as XBRL is an international language), dates, labels, etc.

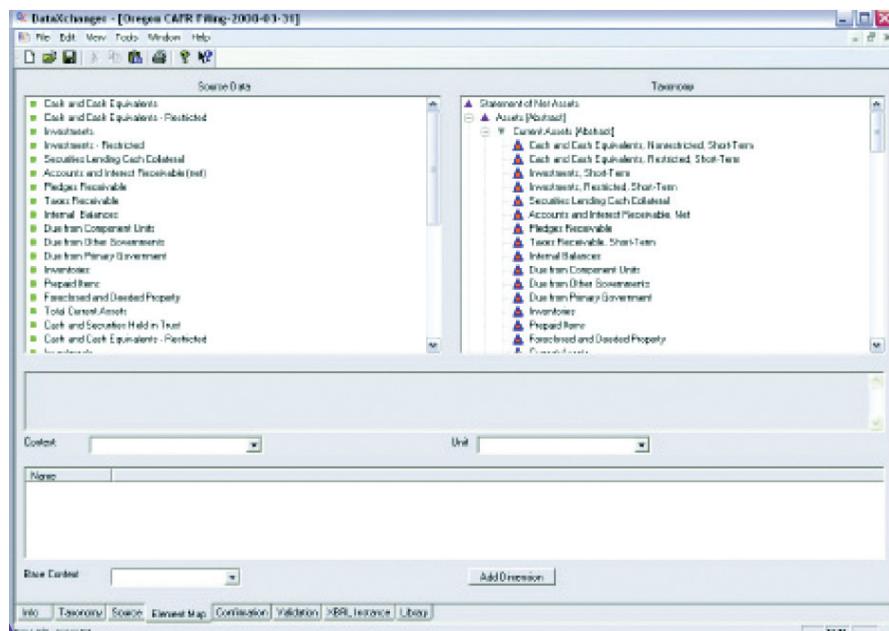


Each data element is assigned appropriate values and once they are complete, the icons next to each element will turn green, indicating the element can be mapped. See below.



With all icons green, we can move to the 'element map' tab to begin the mapping. The mapping window displays the file data on the left and the taxonomy elements on the right.

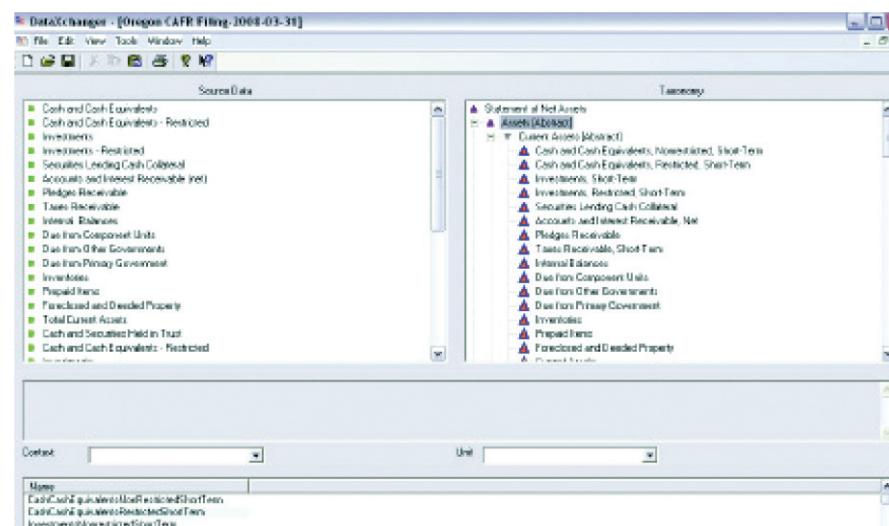
STANDARDIZED BUSINESS REPORTING: OREGON CAFR PROJECT



The Oregon CAFR taxonomy requires XBRL 'dimensions' because of the columnar presentation for these two statements in the Oregon CAFR. Dimensions are somewhat like pivot tables in Excel where the same information can be reported across multiple divisions within an entity.

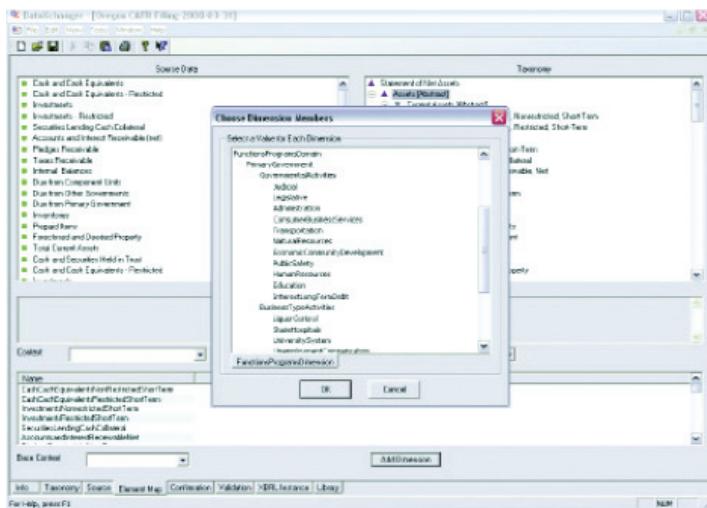
Since creating dimensions was built into the taxonomy, we can select the "add dimension" button and choose from the available list. If an additional dimension is needed, right click on the element from the list and select "add child element." Keeping the parent and child relationship between dimensions is important, so be careful where you are adding dimensions.

The sequence for selecting the repeating report data elements and their dimension are shown below, with the element (vertically) shown with its dimension (horizontally) on the last screen.

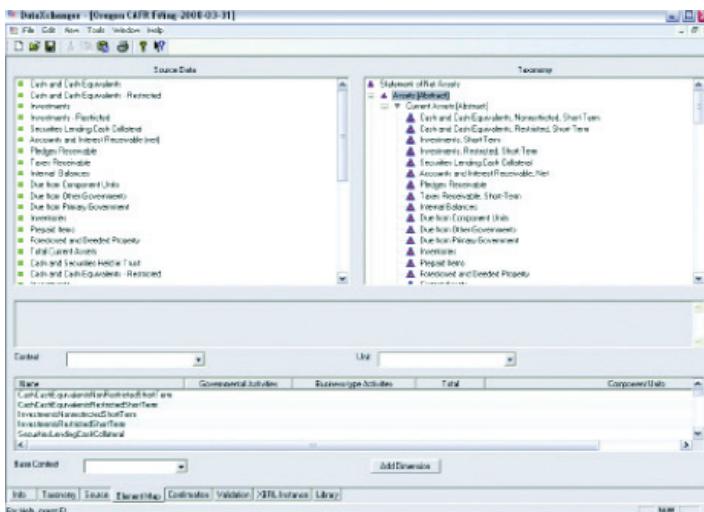


XBRL AND PUBLIC SECTOR FINANCIAL REPORTING:

The dimension categories or members are next chosen.



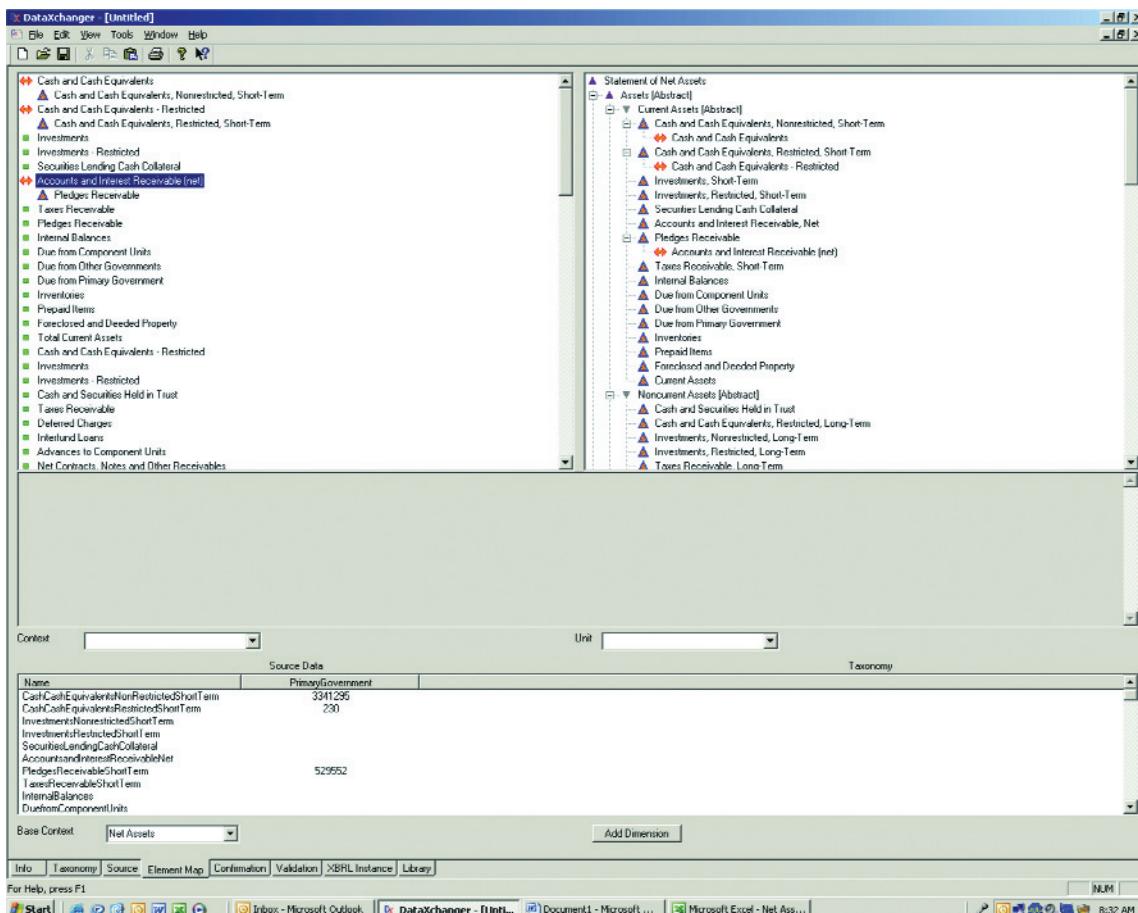
The chosen dimensions appear horizontally across the lower screen.



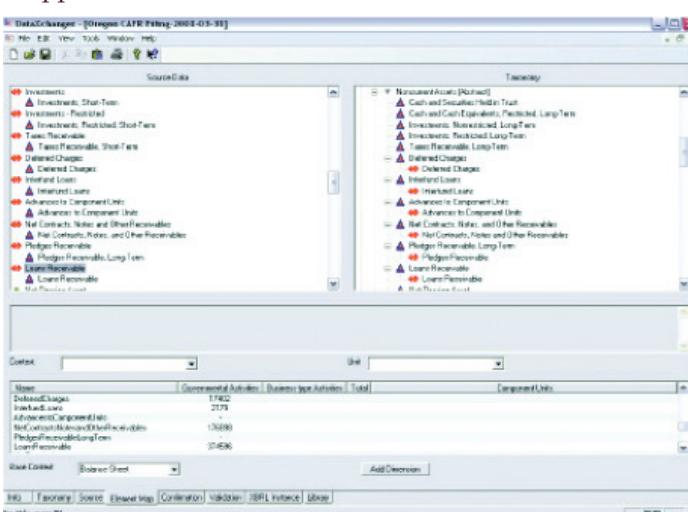
After selecting the dimension, it is time to start mapping the elements. Mapping is done by clicking and dragging. Click and drag data elements from the upper left box down to the element list at the bottom and “drop” the item in the correct row, the system will then show the value of the item and identify the corresponding mapping in both of the boxes at that top of the screen.

To assist users with the data mapping process, the system turns the green triangles orange and displays double arrows below that indicate to what element the data was mapped to. On the taxonomy screen the double arrows display the data that was mapped to a particular element.

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If an element is dropped in the wrong row, the item can be removed by right clicking the element in the upper left box and select "unmap." The item can then be mapped to the correct element. The mapping process is repeated for each element. Once the dimension has been completely mapped, the next column of source data can be copied and pasted into the software through the source tab and repeating the process for each column of data. Once all data has been loaded and mapped the screen will look as follows:



Now it is time to ensure that there is no problem with the data and mapping that has been completed. The confirmation tab allows the user to see all of the information about each piece of data that has been loaded and mapped. If an item appears to be mapped incorrectly, or the context and units are incorrect, return to the appropriate tab to make the corrections.

XBRL AND PUBLIC SECTOR FINANCIAL REPORTING:

The screenshot shows the DataXchanger software interface. At the top, a menu bar includes File, Edit, View, Tools, Window, and Help. Below the menu is a toolbar with various icons. The main area contains a table with two columns: Attribute and Value. The table lists several XBRL elements and their properties. At the bottom of the table, there are navigation buttons for Previous, Next, and tabs for Info, Taxonomy, Source, Element Map, Confirmation, Validation, XBRL Instance, and Library. The status bar at the bottom right shows the date and time as 8:40 AM.

Attribute	Value
Total number of mapped elements	362
Source element index	1
Source element name	Cash and Cash Equivalents
Taxonomy namespace	http://www.agn.org/gbtl/2007/carf
Taxonomy element name	Cash/CashEquivalentsNonRestrictedShortTerm
Taxonomy element type	monetaryItemType
Taxonomy element period	instant
Data type	None
Number of values	1
Value[1]	334195
Context name[1]	Net Assets
Context type[1]	Instant
Date[1]	2007-06-30
Unit name[1]	dollars (thousands)
Unit type[1]	Currency
Unit currency code[1]	USD
Unit scale[1]	1000
Unit decimal[1]	

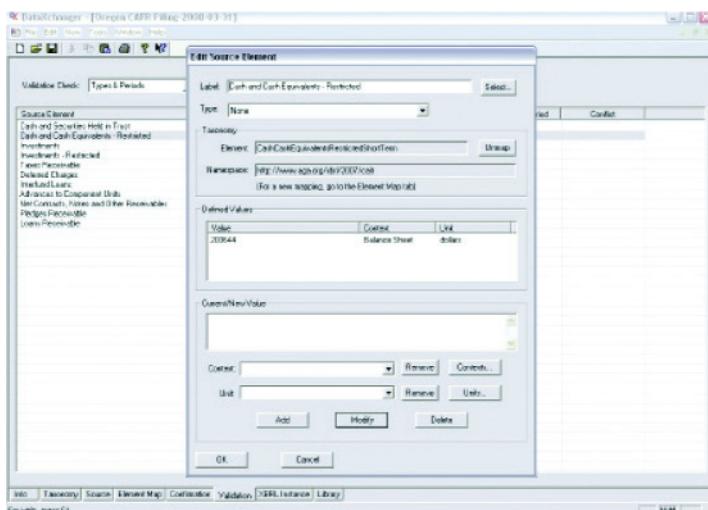
DataXchanger has an internal validation process. Errors will display in the conflict column.

The screenshot shows the validation results window in DataXchanger. It displays a table with columns: Status, Element, Display Type, Taxonomy Type, Element Period, Taxonomy Period, and Conflict. The table lists numerous errors, primarily related to 'Cash and Cash Equivalents' and 'Investments - Restricted'. The status column shows 'Error' for most entries. The conflict column is visible but appears mostly empty or contains minimal information.

Status	Element	Display Type	Taxonomy Type	Element Period	Taxonomy Period	Conflict
Error	Cash and Cash Equivalents	Currency	monetaryItemType	instant	instant	
Error	Cash and Cash Equivalents - Restricted	Currency	monetaryItemType	instant	instant	
Error	Investments - Restricted	Currency	monetaryItemType	instant	instant	
Error	Taxes Payable	Currency	monetaryItemType	instant	instant	
Error	Debt Payable	Currency	monetaryItemType	instant	instant	
Error	Interest Payable	Currency	monetaryItemType	instant	instant	
Error	Advances to Component Units	Currency	monetaryItemType	instant	instant	
Error	New Contracts, Assets and Other Receivables	Currency	monetaryItemType	instant	instant	
Error	Prepaid Expenses	Currency	monetaryItemType	instant	instant	
Error	Unearned Revenue	Currency	monetaryItemType	instant	instant	

Errors are easily edited and corrected.

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The XBRL instance screen shown next displays all of the “program” coding associated with the XBRL data tagging completed by the software, the so called ‘under-the-hood’ look.

XBRL AND PUBLIC SECTOR FINANCIAL REPORTING:

The screenshot shows the DataXchanger software interface. The main window displays an XML document titled "DataXchanger - [State of Oregon-State Controller's Division-2008-04-23.dex]". The XML code represents an XBRL instance for the State of Oregon's Statement of Net Assets. It includes declarations for namespaces such as "http://www.xbrl.org/2003/instance", "http://www.w3.org/1999/xlink", and "http://www.allocationolutions.com/instance". The document structure includes entities, segments, and periods, with specific data points like "2007-06-30". The bottom of the window shows a toolbar with tabs for Info, Taxonomy, Source, Element Map, Confirmation, Validation, XBRL Instance, and Library. Below the toolbar is a taskbar with icons for Start, Microsoft Outlook, DataXchanger, Document1, Microsoft Excel, and a system tray showing the date and time.

```
<?xml version="1.0" encoding="ISO-8859-1"?>
<!-- DataXchanger: Instance document generated by DataXchanger, version 0.9.4 -->
<xbrl xmlns="http://www.xbrl.org/2003/instance"
      xmlns:xlink="http://www.w3.org/1999/xlink"
      xmlns:xi="http://www.w3.org/2001/XMLSchema-instance"
      xmlns:asi="http://www.allocationolutions.com/instance"
      xmlns:xbri="http://www.xbrl.org/2003/instance"
      xmlns:iso4127="http://www.xbrl.org/2003/iso4127"
      xmlns:cafr="http://www.aga.org/xbrl/2007/carf">
  <link:schemaRef xlink:type="simple"
    xlink:href="file:///C:/Program%20Files/Allocation%20Solutions/DataXchanger/CAFR/cafr-2007-06-30.xsd"/>
  <context id="c00000">
    <entity>
      <identifier scheme="CAFR">State of Oregon</identifier>
      <segment>
        <xbrli:explicitMember dimension="cafr:FunctionsProgramsDimension">cafr:GovernmentalActivities</xbrli:explicitMember>
        <asi:segmentName>GovernmentalActiviti</asi:segmentName>
      </segment>
    </entity>
    <period>
      <instant>2007-06-30</instant>
    </period>
  </context>
  <context id="c00001">
    <entity>
      <identifier scheme="CAFR">State of Oregon</identifier>
      <segment>
        <xbrli:explicitMember dimension="cafr:FunctionsProgramsDimension">cafr:GovernmentalActivities</xbrli:explicitMember>
        <asi:segmentName>GovernmentalActiviti</asi:segmentName>
      </segment>
    </entity>
    <period>
      <instant>2007-06-30</instant>
    </period>
  </context>
  <context id="c00002">
    <entity>
      <identifier scheme="CAFR">State of Oregon</identifier>
      <segment>
        <xbrli:explicitMember dimension="cafr:FunctionsProgramsDimension">cafr:GovernmentalActivities</xbrli:explicitMember>
        <asi:segmentName>GovernmentalActiviti</asi:segmentName>
      </segment>
    </entity>
    <period>
      <instant>2007-06-30</instant>
    </period>
  </context>
  <context id="c00003">
    <entity>
      <identifier scheme="CAFR">State of Oregon</identifier>
      <segment>
        <xbrli:explicitMember dimension="cafr:FunctionsProgramsDimension">cafr:GovernmentalActivities</xbrli:explicitMember>
        <asi:segmentName>GovernmentalActiviti</asi:segmentName>
      </segment>
    </entity>
    <period>
      <instant>2007-06-30</instant>
    </period>
  </context>
  <context id="c00004">
    <entity>
      <identifier scheme="CAFR">State of Oregon</identifier>
```

At this point the data can be “rendered” by using the DataXchanger File menu bar. The data can be rendered into a display screen or an Excel file.

In viewing the Excel version of the rendered XBRL Instance of the Statement of Net Assets on the next screen, note that each data field contains an inserted comment with the corresponding data tags. At this point, the software totals all of the data for any dimension that were created in the software. The totals can be traced and reconciled back to the original data file.

Using the “File” menu bar, the XBRL instance can be saved. The resulting document, when viewed in Microsoft Word, shows all of the associated data tagging.

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The screenshot shows a Microsoft Excel spreadsheet titled "Microsoft Excel - Book1". The spreadsheet contains a table of financial data. A tooltip is displayed over the cell for "Cash and Cash Equivalents, Nonrestricted, Short-Term" (row 5, column B). The tooltip provides the following information:

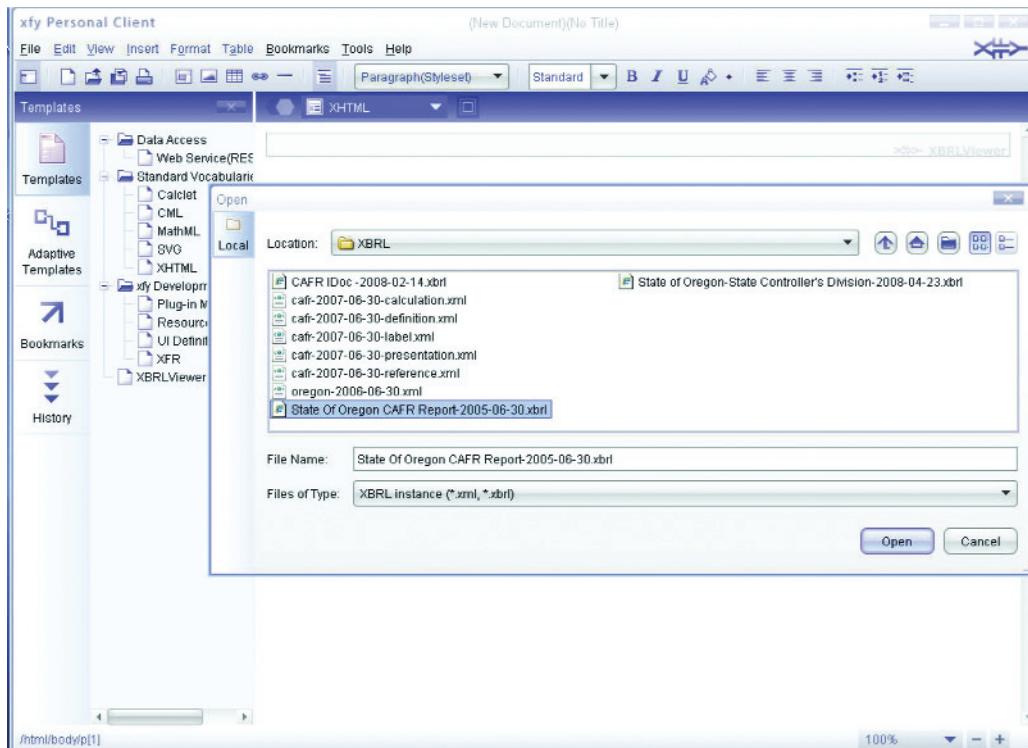
- Label: Cash and Cash Equivalents, Nonrestricted, Short-Term
- Source label: Cash and Cash Equivalents
- Namespace: http://www.agfa.org/xbrl/2007/carf
- Element: carf_CashCashEquivalentsNonRestrictedShortTerm
- Instant: 2007-06-30
- Unit: USD

A	B	C	D	E	F	G	H	I	J	K	L
1	As of 06/30/2007										
2 Statement of Net Assets											
3 Assets [Abstract]											
4 Current Assets [Abstract]											
5 Cash and Cash Equivalents, Nonrestricted, Short-Term	\$ 12,207,660,000										
6 Cash and Cash Equivalents, Restricted, Short-Term	\$ 75,776,000										
7 Investments, Short-Term	\$ 7,325,911,000										
8 Investments, Restricted, Short-Term	\$ 289,686,000										
9 Securities Lending Cash Collateral	\$ 6,061,297,000										
10 Accounts and Interest Receivable, Net	\$ 2,269,747,000										
11 Pledges Receivable	\$ 42,803,000										
12 Taxes Receivable, Short-Term	\$ 799,830,000										
13 Internal Balances	\$ -										
14 Due from Component Units	\$ 9,360,000										
15 Due from Other Governments	\$ 16,632,000										
16 Due from Primary Government	\$ 5,290,000										
17 Inventories	\$ 240,630,000										
18 Prepaid Items	\$ 45,258,000										
19 Foreclosed and Deeded Property	\$ 612,000										
20 Current Assets	\$ 29,470,680,000										
21 Noncurrent Assets [Abstract]											
22 Cash and Securities Held in Trust	\$ 45,540,000										
23 Cash and Cash Equivalents, Restricted, Long-Term	\$ 2,884,404,000										
24 Investments, Nonrestricted, Long-Term	\$ 622,546,000										
25 Investments, Restricted, Long-Term	\$ 3,030,684,000										
26 Taxes Receivable, Long-Term	\$ 648,382,000										
27 Deferred Charges	\$ 91,792,000										
28 Interfund Loans	\$ -										
29 Advances to Component Units	\$ 58,254,000										
30 Net Contracts, Notes, and Other Receivables	\$ 455,032,000										
31 Pledges Receivable, Long-Term	\$ 89,635,000										
32 Loans Receivable	\$ 4,925,202,000										
33 Net Pension Asset	\$ 3,766,200,000										
34 Capital Assets											
35 Capital Assets, Land	\$ 3,574,963,000										
36 Capital Assets, Buildings, Property and Equipment	\$ 11,493,269,000										
37 Capital Assets, Construction in Progress	\$ 5,129,729,000										
38 Capital Assets, Infrastructure	\$ 27,283,418,000										
39 Capital Assets, Works of Art and Historical Treasures	\$ 121,472,000										
40 Accumulated Depreciation and Amortization	\$ (22,165,906,000)										
41 Noncurrent Assets	\$ 42,065,510,000										
42 Assets	\$ 71,536,190,000										
43 Liabilities [Abstract]											
44 Current Liabilities [Abstract]											
45 Accounts and Interest Payable	\$ 4,147,202,000										
46 Reserve for Loss and Loss Adjustment Expense, Short-Term	\$ 210,910,000										
47 Obligations Under Securities Lending	\$ 6,061,297,000										

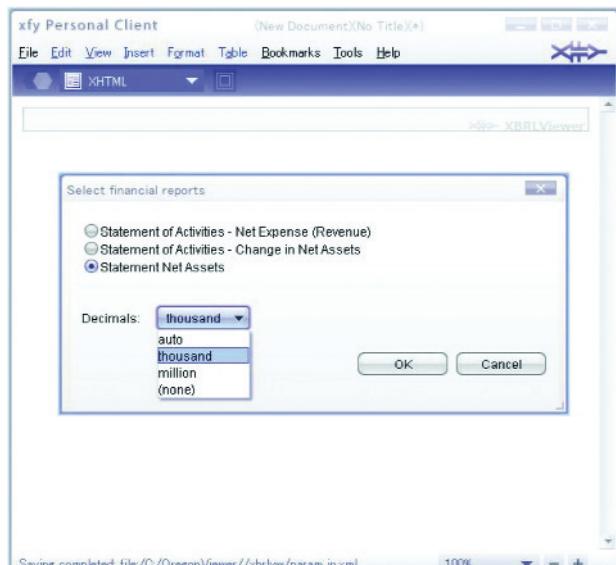
Completing the Rendering of the Oregon CAFR Report

To complete this research project, the CAFR research team had to be able to produce a rendered version of the Oregon CAFR report that directly replicated the current Excel format used by the state. The next several screen shots show how the JustSystems xfy tool produces the Oregon CAFR report in the desired presentation and format. The user chooses the CAFR instance document file from the system library.

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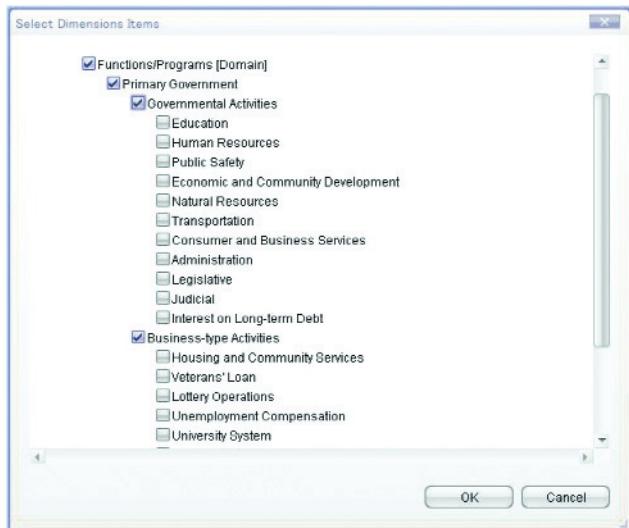


Then the user selects which version of the report they would like to view.

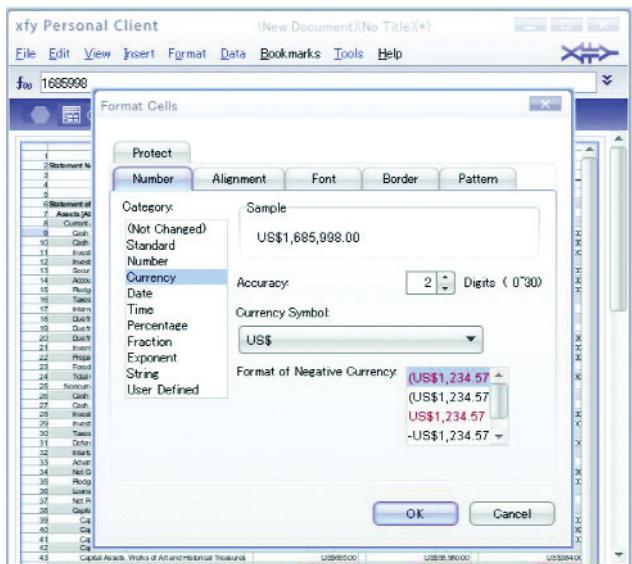


The application allows the user to either take a default view or to select which dimensions they wish to view, and what accounting elements through a series of intuitive steps. The result is a rendered CAFR report that is exactly the presentation required by the state of Oregon.

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This report view can then be formatted (fonts, bold, currencies, colors), saved or published to multiple output formats and shared with other users.



XBRl AND PUBLIC SECTOR FINANCIAL REPORTING:

xfy Personal Client (New Document)(No Title)(*)

File Edit View Insert Format Table Bookmarks Tools Help

XHTML

	A	B	C	D	E	F	G
1							
2	Statement Net Assets		Primary Government		Component Units		
3			Governmental Activities	Business-type Activities			
4							
5							
6	Statement of Net Assets						
7	Assets [Abstract]						
8	Current Assets [Abstract]						
9	Cash and Cash Equivalents, Nonrestricted, Short-Term	US\$1,685,998.00		US\$2,047,263.00		US\$339,386.00	
10	Cash and Cash Equivalents, Restricted, Short-Term	US\$0.00		US\$22,308.00		US\$37,153.00	
11	Investments, Short-Term	US\$1,170,791.00		US\$213,714.00		US\$2,964,419.00	
12	Investments, Restricted, Short-Term			US\$530,822.00			
13	Securities Lending Cash Collateral	US\$575,705.00		US\$313,815.00		US\$80,101.00	
14	Accounts and Interest Receivable, Net	US\$406,450.00		US\$416,767.00		US\$340,700.00	
15	Pledges Receivable					US\$52,451.00	
16	Taxes Receivable, Short-Term	US\$379,234.00					
17	Internal Balances	US\$116,258.00		(US\$118,258.00)			
18	Due from Component Units	US\$5,326.00		US\$8,302.00			
19	Due from Other Governments	US\$106.00					
20	Due from Primary Government					US\$5,301.00	
21	Inventories	US\$71,522.00		US\$31,769.00		US\$12,077.00	
22	Prepaid Items	US\$1,977.00		US\$15,313.00		US\$11,699.00	
23	Foreclosed and Deeded Property			US\$1,371.00			
24	Total Current Assets	US\$441,540.00		US\$3,486,116.00		US\$4,563,287.00	
25	Noncurrent Assets [Abstract]						
26	Cash and Securities Held in Trust	US\$20,029.00		US\$4.00			
27	Cash and Cash Equivalents, Restricted, Long-Term	US\$203,644.00		US\$813,559.00			
28	Investments, Nonrestricted, Long-Term	US\$172,548.00		US\$100,280.00		US\$376,498.00	
29	Investments, Restricted, Long-Term			US\$511,753.00		US\$1,167,214.00	
30	Taxes Receivable, Long-Term	US\$361,543.00					
31	Deferred Charges	US\$17,402.00		US\$17,426.00		US\$8,942.00	
32	Interest and Loans	US\$62,179.00		(US\$219.00)			
33	Advances to Component Units			US\$41,935.00			
34	Net Contracts, Notes, and Other Receivables	US\$176,898.00		US\$84,824.00		US\$552.00	
35	Pledges Receivable, Long-Term					US\$68,294.00	
36	Loans Receivable	US\$374,596.00		US\$1,773,203.00			
37	Net Pension Asset	US\$1564,000.00					
38	Capital Assets						
39	Capital Assets, Land	US\$1,603,347.00		US\$93,357.00		US\$58,142.00	
40	Capital Assets, Buildings, Property and Equipment	US\$2,040,573.00		US\$2,160,139.00		US\$1,271,897.00	
41	Capital Assets, Construction in Progress	US\$1,344,664.00		US\$210,068.00		US\$230,034.00	
42	Capital Assets, Infrastructure	US\$13,875,272.00		US\$61,408.00			
43	Capital Assets, Works of Art and Historical Treasures	US\$865.00		US\$59,980.00		US\$384.00	
44	Less Accumulated Depreciation and Amortization	(US\$1,456,912.00)		(US\$1,100,517.00)		(US\$543,310.00)	
45	Total Noncurrent Assets	US\$13,720,438.00		US\$4,823,840.00		US\$2,607,345.00	
46	Total Assets	US\$18,135,839.00		US\$8,309,956.00		US\$7,170,632.00	

/html/body/p[1]

47%

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Instance File Example

The XBRL Instance file provides the data tagging in the CAFR rendered directly from the XBRL-tagged instance document. The XBRL Instance file is very long as it provides the data tagging repeated for every element that was mapped and its associated data value. Below is an example of the beginning and end of the XBRL Instance file.

```
<!-- xbrl -->
<!-- schemaRef --></schemaRef>
<!-- context -->
<!-- entity -->
<!-- identifier -->State of Oregon</identifier>
<!-- segment -->
<!-- explicitMember -->cafr:GovernmentalActivities</explicitMember>
<!-- segmentName -->GovernmentalActivities</segmentName>
</segment>
</entity>
</context>
<!-- context -->
<!-- entity -->
<!-- identifier -->State of Oregon</identifier>
<!-- segment -->
<!-- explicitMember -->cafr:GovernmentalActivities</explicitMember>
<!-- segmentName -->GovernmentalActivities</segmentName>
</segment>
</entity>
</context>
<!-- context -->
<!-- entity -->
<!-- identifier -->State of Oregon</identifier>
<!-- segment -->
<!-- explicitMember -->cafr:GovernmentalActivities</explicitMember>
<!-- segmentName -->GovernmentalActivities</segmentName>
</segment>
</entity>
</context>
<!-- context -->
<!-- entity -->
<!-- identifier -->State of Oregon</identifier>
<!-- segment -->
<!-- explicitMember -->cafr:GovernmentalActivities</explicitMember>
<!-- segmentName -->GovernmentalActivities</segmentName>
</segment>
</entity>
</context>
<!-- context -->
<!-- entity -->
<!-- identifier -->State of Oregon</identifier>
<!-- segment -->
<!-- explicitMember -->cafr:GovernmentalActivities</explicitMember>
<!-- segmentName -->GovernmentalActivities</segmentName>
</segment>
</entity>
</context>
<!-- context -->
<!-- entity -->
<!-- identifier -->State of Oregon</identifier>
<!-- segment -->
<!-- explicitMember -->cafr:GovernmentalActivities</explicitMember>
<!-- segmentName -->GovernmentalActivities</segmentName>
</segment>
</entity>
</context>
<!-- context -->
```

XBRL AND PUBLIC SECTOR FINANCIAL REPORTING:

unit ▶

- ◀ ExpendableRestrictedLotteryProjects (0) ExpendableRestrictedLotteryProjects ▶
- ◀ ExpendableRestrictedLotteryProjects (83030000) ExpendableRestrictedLotteryProjects ▶
- ◀ ExpendableRestrictedLotteryProjects (83030000) ExpendableRestrictedLotteryProjects ▶
- ◀ ExpendableRestrictedLotteryProjects (0) ExpendableRestrictedLotteryProjects ▶
- ◀ ExpendableRestrictedPublicSafety (3139000) ExpendableRestrictedPublicSafety ▶
- ◀ ExpendableRestrictedPublicSafety (0) ExpendableRestrictedPublicSafety ▶
- ◀ ExpendableRestrictedPublicSafety (3139000) ExpendableRestrictedPublicSafety ▶
- ◀ ExpendableRestrictedPublicSafety (0) ExpendableRestrictedPublicSafety ▶
- ◀ CompensatedAbsencesPayableLongTerm (44534000) CompensatedAbsencesPayableLongTerm ▶
- ◀ CompensatedAbsencesPayableLongTerm (5407000) CompensatedAbsencesPayableLongTerm ▶
- ◀ CompensatedAbsencesPayableLongTerm (49941000) CompensatedAbsencesPayableLongTerm ▶
- ◀ CompensatedAbsencesPayableLongTerm (0) CompensatedAbsencesPayableLongTerm ▶
- ◀ ContractsMortgagesNotesPayableShortTerm (23805000) ContractsMortgagesNotesPayableShortTerm ▶
- ◀ ContractsMortgagesNotesPayableShortTerm (2906000) ContractsMortgagesNotesPayableShortTerm ▶
- ◀ ContractsMortgagesNotesPayableShortTerm (26711000) ContractsMortgagesNotesPayableShortTerm ▶
- ◀ ContractsMortgagesNotesPayableShortTerm (1726000) ContractsMortgagesNotesPayableShortTerm ▶
- ◀ ClaimsJudgmentsPayableShortTerm (121700000) ClaimsJudgmentsPayableShortTerm ▶
- ◀ ClaimsJudgmentsPayableShortTerm (1000) ClaimsJudgmentsPayableShortTerm ▶
- ◀ ClaimsJudgmentsPayableShortTerm (121701000) ClaimsJudgmentsPayableShortTerm ▶
- ◀ ClaimsJudgmentsPayableShortTerm (22767000) ClaimsJudgmentsPayableShortTerm ▶
- ◀ TaxesReceivableShortTerm (399915000) TaxesReceivableShortTerm ▶
- ◀ TaxesReceivableShortTerm (0) TaxesReceivableShortTerm ▶
- ◀ TaxesReceivableShortTerm (399915000) TaxesReceivableShortTerm ▶
- ◀ TaxesReceivableShortTerm (0) TaxesReceivableShortTerm ▶
- ◀ InvestmentsNonrestrictedShortTerm (1605358000) InvestmentsNonrestrictedShortTerm ▶
- ◀ InvestmentsNonrestrictedShortTerm (206783000) InvestmentsNonrestrictedShortTerm ▶
- ◀ InvestmentsNonrestrictedShortTerm (1812141000) InvestmentsNonrestrictedShortTerm ▶
- ◀ InvestmentsNonrestrictedShortTerm (3701629000) InvestmentsNonrestrictedShortTerm ▶
- ◀ ExpendableRestrictedHealthServices (32701000) ExpendableRestrictedHealthServices ▶
- ◀ ExpendableRestrictedHealthServices (0) ExpendableRestrictedHealthServices ▶
- ◀ ExpendableRestrictedHealthServices (32701000) ExpendableRestrictedHealthServices ▶
- ◀ ExpendableRestrictedHealthServices (0) ExpendableRestrictedHealthServices ▶
- ◀ Liabilities (11499668000) Liabilities ▶

This completes the work done to transform the two statements of the Oregon CAFR into interactive data using XBRL. What is portrayed is a seemingly endless set of screens; what it represents is the collective efforts of people to bring a new idea to life. Whenever one ventures into the untried and perhaps not so true, there is much to learn. And this was certainly the case here.

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Lessons Learned, and the Opportunities Ahead

Like many research endeavors, we end up discovering that there is so much more to learn. This pilot was no exception to that rule. The project provided a much better understanding of what needs to be in place before proceeding on a much broader, full-scale attempt to produce an XBRL-enabled CAFR.

It took longer and probably cost more (no new news there) but on reflection, we launched into this project shortly after the SEC project kicked off. There was not much collective experience on this kind of an effort, and from what we understand, many of the same issues we confronted on a mini scale were encountered on a much grander scale by the folks working on the SEC U.S. GAAP taxonomy project. Nonetheless, both projects worked their way through to completion. The next time will only be easier, faster and cheaper.

We believe there is great potential to enhance reporting and data sharing in the state and local communities. Hopefully our findings and observations are helpful to others and provide some incentive to push the knowledge barrier further toward creating interactive state and local financial data.

Interestingly, while this effort focuses on XBRL-enabled financial statements, the idea of standardization of data is spreading. An Australian colleague of the authors recently asked for information on GJXDM, which stands for Global Justice Crime Data Management, an extension of XML for law enforcement of which the U.S. Department of Justice is a part.

Knowledge Sharing, or Seeing is Believing

XBRL is conceptually simple and technically complex, somewhat analogous to homeowners using a home entertainment center. The homeowners don't concern themselves with the hardware and software (which are technically complex but easily purchased in a store). They may have some difficulty with hooking up all components (moderately difficult but once done right, hopefully done forever) and working the remote that selects TV, cable, DVD or CD (relatively simple once you find it). They then use it without needing to understand the mechanics of how everything works.

XBRL is basically the same. The software is technically complex but readily available, the conversion into tagged data, once done, can be left alone, and the rendering of the document based on what form (medium) you want to see. Unfortunately, XBRL isn't quite as far ahead as an entertainment center so we are still in a learning mode, but it is getting there.

To that end, there is a learning curve associated with understanding what XBRL is capable of doing and what tools/steps are needed to bring its capabilities to fruition. Like all information technology-oriented projects each stakeholder (functional experts, technical developers and project management support personnel) provide their domain-specific knowledge to develop a product that is useful.

For subject matter experts, having a base knowledge of the components of XBRL and how they map to the development tool used to produce the taxonomy, instance documents and a final rendered product provides them with clarity about the process.

For technical experts, understanding basic accounting and financial reporting concepts—for example, concerning the structure and components of the two government-wide statements—increases the likelihood that the resulting taxonomy will be an appropriate representation and thus a useful template.

The subject matter experts (SMEs) from Oregon and the advisory group members would have benefited greatly from the outset by having an overview of the process for developing the taxonomy, a glossary and discussion of terms to decipher the XBRL jargon, and a demonstration of how the development tools worked. In one case, the SMEs were asked to review data elements and their meta-data within the development tool, and this required some explanation and reasoning by the technical experts. A better understanding of the process would have enabled more effective articulation of needed changes to the taxonomy developer. Likewise, the technical developer would benefit from having a basic overview/understanding of the CAFR and its components so that there is at least some sense as to what the resulting taxonomy, instance documents and rendered products are supposed to present.

Approximately five weeks into the project, advisory members attended a webinar demonstration of how data is consumed/brought into a mapping tool from various source formats (that is, Excel, word, flat file, etc.) then tagged against an XBRL taxonomy, and the resulting instance documents presented in various formats. This demonstration was helpful to project personnel who were then able to see the process for converting the data and realize the time savings associated with the use of a conversion software tool. It was also helpful to visualize what the end product for this research project could do for publishing, information exchange and ultimately, the creation of external reports. We repeated this visualization process with software several times and to actually see the process was extremely helpful to understand process and flow.

Thus, one recommendation is that at the outset of the project that the project team engage in a bi-directional educational overview. (That is, technical personnel can present an overview of the process, terminology, and tools used to functional experts to increase their XBRL knowledge and the functional experts provide an overview the accounting principles such as the purpose and placement of line items on the statements.) A demonstration of data being entered into software such as a Fujitsu's Taxonomy Editor, an instance creation, and then a final rendering of a document in a specified format, if possible, would help bring greater clarity and reality about creating XBRL documents. The more one sees the process work, the more convincing it becomes as a viable solution.

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Standardization Versus Flexibility

Authoritative accounting and reporting guidance for governmental entities (GASB guidance) often allows for choices to be made by preparers of financial statements in circumstances that may be unique to an individual state or local government. Such flexibility makes life a little easier for the preparer, but can create difficulties for the users as comparative data becomes less useful.

One of XBRL's inherent strengths is the use of linkbases (what we call the 'bar codes') that create metadata-data about data. These linkbases enable better data definition, which in turn allows the user to better understand what the reported data means. Two of the key linkbases we used required validation of the label (that is, accounts receivable) and the authoritative definition (the standard) by the Oregon and GASB staff.

GASB personnel noted that some of the data element definitions that Oregon validated for inclusion in the taxonomy went beyond the standard, being either too specific to Oregon or requiring further refinement. Gaining a consensus between Oregon staff and GASB personnel concerning these definitions was not easy.

Team members acknowledged that criteria should have been established beforehand to provide a structure and promote additional consistency within the definitions so that labels and definitions were consistent with GASB GAAP yet broad enough to permit content specific to Oregon. After some discussion, team members agreed to use the following criteria to determine the appropriateness of the definitions the CAFR statements with references back to GASB standards.

- If the definition does not help the user to choose the correct XBRL label, it should be rewritten.
- If the definition is applicable to Oregon only, create a new label and standard definition at a higher level so that the data element could be applicable to other states.
- If the definition cannot be used correctly without modification, it needs to be modified before it is included in the taxonomy.
- If the definition is inconsistent or incompatible with GAAP financial reporting principles, modification is needed.

What became clear in our discussions was that for the taxonomy to be useful for other states, more generic definitions were deemed necessary. In other words, at a certain point the taxonomy data 'outline' breaks down as each municipality has legitimate nuances in its reporting and interpretation of the standards yet will be 'presented fairly.' This suggests that developing an appropriate data model would be most helpful in creating the taxonomy, and might be the next logical step in this line of research.

This data model also shows the strength and flexibility of XBRL to create interactive data. Each state could keep its current presentation (line item name) yet when mapped to the appropriate taxonomy, its data element will fit into an

approved GAAP data element, promoting comparability and consistency among and between reporting entities.

This is analogous to the use of sub-taxonomies (or dimensions) for country-specific elements and definitions that are used in conjunction with the standard taxonomy created by the International Accounting Standards Board (IASB) to promote financial reporting compliance with the International Financial Reporting Standards (IFRS). It is also consistent with the approach taken with the SEC project, where it was found that a generalized taxonomy would cover about 80 percent of the reporting format, while the remaining 20 percent could be addressed by industry specific taxonomies representing 16 different market sectors.

Thus, other states can reap the benefits of knowing that it is possible to create a generalized (national) taxonomy as well as how an instance document can account for more specific state level needs.

Time Requirements

Our original planning projected this project would take about 90 days, with each participant spending about 15 to 25 hours on the project, or roughly up to 10 hours a month, with an estimated completion date of mid- to late fall. That was wishful thinking. Several factors contributed to a much longer timeline, although most were factors were manageable and typical of a project dependent on the availability of other participants, much like building a house.

Some of these factors included the learning curve described earlier, and then finding that our taxonomy developer became deeply engaged in the SEC project and had difficulty making time for this project. We are very thankful to her, realizing that in the XBRL world, the SEC project was the highest priority with great visibility and a very hard deadline, all of which coincided with this project. She afforded us her limited spare time, and her expertise and insights were most helpful and appreciated.

Finally, after the CAFR taxonomy was built came the big surprise. Once the CAFR reports were tagged and XBRL instance document produced, the team went to 'render' the reports in the prescribed Oregon report format and discovered that there was no rendering software—a gaping hole in the XBRL solutions continuum.

We contacted XBRL.US vendor colleagues searching for a multidimensional-aware rendering tool and to everyone's great surprise, no such software existed in the U.S. market, at least not as a standalone product that we were looking for. After some discussions, we were able to interest JustSystems, a Japan-based software vendor and an XBRL.US member company that was developing a new rendering software tool to donate their application for this project. Fortunately, JustSystems had just released an English version of its rendering tool, which will be released to the U.S. market this fall, and donated it for this project. We are grateful to JustSystems for their willingness to engage in this project at such a late date, and be able to deliver a working product in about three weeks.

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[Author's note: The solution to this gaping hole also showed how flat the world is, and how cooperative. Actually, two rendering solutions were put forward. We started the first with our FAF Advisory Group members in Stamford, CT, working with developers in India. That project stalled for reasons unrelated to this project, although the work to date had been very quick and very promising. We then turned to JustSystems in Vancouver, British Columbia, who worked with their developers in Japan. In all instances, the work was done over the Internet and phone.]

Management, Ownership and Mandated Use of the Taxonomy

The taxonomy created in this research is more of a learning output that could serve as a starting point for future research on the way to becoming a fully functional taxonomy that could someday be applied across states and since it is extensible, to local governments as well. This raises the important question of who is the 'driver' for XBRL-enabled interactive data in the state and local market, and when it does materialize, who will own and manage an open-source, royalty-free taxonomy created for this reporting segment? Who should take ownership of the taxonomy for financial reporting that would serve the municipal marketplace, and what governance mechanism would oversee its maintenance?

In the private sector, the SEC is able to exercise considerable authority and proposed rule-making in May 2008 that along with mandating the use of XBRL, also addressed the management/governance issue. As proposed, this may fall to XBRL.US, with the SEC retaining its oversight of these activities. These roles are likely to evolve with the experience gained under this reporting regime.

This question is more difficult to answer given the much less regulated municipal reporting environment, as there is no SEC-like authority that oversees muni reporting. The Municipal Securities Rulemaking Board (MSRB), however, oversees aspects of the market, mostly from the broker-dealer side. Recently, SEC Chairman Christopher Cox instructed the SEC staff to draft changes to the commission's Rule 15c2-12 on municipal disclosure to allow for the creation of a free, electronic municipal filing repository (EMMA), similar to the EDGAR system for corporate securities, which the MSRB would "likely" host.

It is hard to say whether this could lead to some sort of XBRL-type financial reporting for governments. Oregon Controller John Radford addressed this issue with a vice president at a leading rating agency. The vice president suggested that there are still questions about whether users of public external reports should invest in application development to consume XBRL provided financial data, especially since no fully implemented uses of XBRL financial reporting can be found in the public sector as of yet. Also, legal issues related to competition may preclude many third-party entities from engaging in collaborative efforts supporting the creation of XBRL-enabled financial reports.

While it will take much cooperation and collaboration to move muni reporting toward an interactive environment, without some sort of driving force there is no real incentive to make that investment. On the other hand, current state and local government fiscal conditions along with the continuing need for capital, with its price largely determined by risk, may demand more scrutiny and greater accountability, comparability and transparency—something many believe XBRL can provide.

Opportunities for More Research

This project tested the feasibility of applying XBRL concepts to public sector financial data. The taxonomy created is merely a starting point and suggests more pilots and learning could lead to a fully functional taxonomy applied across states. Some areas to explore the applicability might include:

- Building out the reference and computational linkbases.
- Expanding the pilot to several more states.
- Create a data model or models to determine what data is needed, and the taxonomy and its extensions that might be necessary to serve the most preparers and users.
- Exploring federal and state/local reporting requirements in program areas.
- A viable coalition that might take responsibility for taxonomy development and ownership.

The Real Question: Is This Really Necessary?

Or in the government vernacular, this too shall pass so let's keep massaging data instead of trying to understand it. The old process trumps progress. The real question is not whether this is necessary, but do we want—or can afford—to keep doing business the old way. For those who have read Thomas Friedman's (2007) *The World is Flat*, the answer is a clear and resounding, "no." The world is changing fast, and the old ways will not work in an increasingly digitized, flattening world.

XBRL adoption is spreading throughout the world, and the recent push by Chairman Christopher Cox of the SEC will begin the movement here in the U.S., especially on the private sector side. And once corporations see the economies that can be achieved throughout the information supply chain, the "push" will become a "pull."

The same 'push-pull' could happen to the state and local governments. As mentioned earlier in this report, the largely unregulated municipal securities market is currently on the SEC's radar screen. With growing economic concerns and calls for more disclosure, the municipal sector could make a preemptive move towards standardization, adopting XBRL to create interactive data that enables better comparability and improves transparency.

So while there may not be a compliance driver to move governments toward XBRL, perhaps improved performance—in the form of better data faster—will do the trick. So far, major XBRL projects at the FDIC and United Technologies have clearly demonstrated better data faster, and an

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XBRL project involving municipal reporting in the Netherlands reported greater efficiency resulting in 75 percent time savings for the creation of financial reports for the balances of accounts and budgets for test municipalities. The creation of these reports, prior to XBRL, required manual labor-intensive activities much like the creation of external reports in the U.S. public sector. The 75 percent reduction in time associated with automating this process is the impetus for adoption by other municipalities in the Netherlands (KPMG, Semansys and IBS, 2006).

Consider too, the very pragmatic view of Oregon State Controller John Radford, who sees a much more compelling reason to consider using XBRL. He clearly sees globalization as driving acceptance of XBRL in the financial reporting community. In his words, "Governments today compete for capital around the globe electronically. Our XBRL investments in an efficient global marketplace today will help sow the seeds for lower interest cost tomorrow. For government financial statement preparers, the marginal cost to convert existing financial reports in XBRL will increase market efficiency and that's a good thing. Our experience in Oregon is that the actual cost is slightly more than converting existing files from spreadsheets and word processors to XBRL. As market players convert to XBRL, state and local governments should be ready."

So there are good reasons for looking at XBRL to improve the handling, exchange and reporting of public sector financial information. The Oregon project was a small step, a beginning, toward better understanding how to implement XBRL in the governmental sector. We believe there is tremendous opportunity for more research and an even greater opportunity for improved municipal reporting.

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A Brief Technical Overview of XBRL

XBRL is based on eXtensible markup language (XML) but is tailored to suit the storage, transfer and exchange of financial data, enabling more efficient and effective data interchange across users of the business reporting supply chain using Internet-based technologies. The data interchange is interactive because not only data exchanges, but the meaning of the data as well. It is the ability to electronically transfer and exchange not only the data, but the meaning of that data that differentiates XML from an HTML static presentation. For example, a document that is displayed as a Web page developed in HTML is tagged or “marked up” but the tags are merely instructions to the Web browser regarding how the data should be displayed (for example, Net Income Statement simply means make the text that appears in between the tags bold when it displays on the page). Simply stated, HTML provides pre-defined formats for text that are inflexible in their ability to describe the data, which prevents electronic data retrieval and interpretation because the reader (manually) has to infer the meaning. However, XML tags encapsulate not only the data in its base form (as an element data type—text, number, etc.), but also how it relates to other data elements on the page or document, for example as a reference to its definition, authoritative source, presentation rules and how the data are to be used in a calculation. The basic components of XML, and XBRL as an instantiation, are as follows:

The schema (.xsd) or document type definitions (.dtd) defines

- The names and contents of all elements that are permissible in a certain document (identified as a tag, (<element>); a tag is synonymous to a bar code, which is a descriptor that provides information about the element and can provide information about the location of definitions and other meta data.
- The structure of the document.
- How often an element might appear.
- The order in which the elements must appear.
- The type of data the element contains.

The schema also is referred to as Document Type Definitions (DTDs), which requires different syntax than schemas. Both schemas and DTDs provide a basis for error checking an XML document via a parser (specialized software for error checking XML documents).

The instance document (.xml)

- Includes the data to be exchanged or displayed.
- References a schema/DTD that it should conform to.
- For XBRL, the .xml(s) are the documents that contain data for the elements noted in the schema/DTD that provide the following:

Table 1: Data and Corresponding .xml Document

Type of data for the elements provided in the schema/DTD	Corresponding .xml
Labels (to identify the data element)	Label Linkbase
Definitions (for the interpretation of meaning for the data element)	Definition Linkbase
Calculations (for how to manipulate the data element)	Calculation Linkbase
References (for authoritative literature providing guidance for the data element)	Reference Linkbase
Presentation (references a stylesheet for displaying data)	Presentation Linkbase

The stylesheet (.xsl)

- Formats the data for display by imbedding XML/XBRL tags into the HTML tags.
- Can have an infinite number of stylesheets that allows for easily presenting the data in various formats to display via a Web browser or in other software packages, such as Excel.

XBRL data elements are tailored to refer to financial data elements and definitions that are commonly used but that can be “extended” to conform to more specific uses. This robust hierarchical construct affords interactive data as opposed to static data contained in a basic HTML document or any file format that contains static data such as PDFs or Word documents. This interactivity allows the data contained in an XML-based document to have meaning and structure regarding where a particular data element fits in the hierarchy of common data elements. The interpretation of the data in terms of what the data means, how it is to be stored in a data repository (such as a database or Excel file), as well as how it should be used (for example, in calculations) is all contained within the associated XML file and/or documents.

A simple analogy can be demonstrated by thinking of the data interchange for a product order between a manufacturer and a supplier. The manufacturer can send an order by e-mail as a static PDF or even an HTML page to the supplier. The supplier must then re-key the data from the order into their own information system or data repository to be able to process the order. The supplier must interpret the manufacturer titles and descriptions of the products in the order and then determine the relationships to the supplier’s internal information system in order to identify the correct

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product (titles and descriptions) and perform analysis needed to determine if filling the order is viable. With static documents like PDFs, HTML pages or Word documents, the onus is on the supplier to interpret the information correctly, which can often lead to misinterpretations that can delay orders or even worse, cause erroneous orders to be supplied. But with XML-based documents and data, the manufacturer's interpretation is codified directly into the XML-supplied document upon receipt.

Table 2: Differences between Unstructured and Structured Data

HTML - Unstructured	XML - Structured
<p> Product order 10 Oct 2007 Product = Widget A, ID = w1234 Quantity for order = 100 </p>	<product_order> <product_order_date> 10 Oct 2007 </product_order_date> <product_label> Widget A </product_label> <product_id> w1234 </product_id> <productorder_quant> 100 </productorder_quant> </product_order>

This exchange of information can be thought of as a type of external reporting in that data is transmitted from the manufacturer with the intent of having it consumed by the supplier for analysis by an external entity. The main efficiency gains of applying XML-based technologies in the creation and transfer of business information are as follows:

- in the time saved consuming the data because of the interpretation being encapsulated in the document;
- the cost savings of transmitting the document over the Internet as opposed to costly systems integration, manual transfer, or leased telecommunication third-party Electronic Data Interchange (EDI) providers;
- the reduced likelihood of errors, due to the recipient making wrong interpretations of the data; and
- the ability to electronically minimize mistakes because of the use of conforming metadata, standards and validation available to both the sender and recipient.

However, the extensible nature of XBRL does not preclude preparers from having sufficient autonomy concerning the presentation of content, particularly localized conventions and practices. XBRL is merely a tool that affords flexibility in how the data are presented while simultaneously allowing for standardization regarding how data are stored. The standardization of tagging allows for additional data extensions and does give preparers the presentation flexibility necessary to meet technical presentation requirements. Remember, XBRL provides for the efficient transport and display of data and more important, a standardized way to describe the data. The research opportunity undertaken and described below, attempts to apply XBRL in the context of two standardized government financial statements.

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End Note

1. The Consolidated Annual Financial Report (CAFR) presents the financial statements of the departments, agencies, and organizations that comprise the state's financial reporting entity.

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APPENDIX A

Advisory Group Members

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APPENDIX B

Oregon CAFR 2006 Statements

State of Oregon

Statement of Net Assets

June 30, 2006

(In Thousands)

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 2,445,696	\$ 2,308,739	\$ 4,754,435	\$ 124,625
Cash and Cash Equivalents - Restricted	147	20,932	21,079	30,252
Investments	1,401,402	232,612	1,634,014	3,375,972
Investments - Restricted	132	149,434	149,566	-
Securities Lending Cash Collateral	595,211	266,418	861,629	684,232
Accounts and Interest Receivable (net)	522,790	406,663	929,443	396,322
Pledges Receivable	-	-	-	71,669
Taxes Receivable	445,828	-	445,828	-
Internal Balances	157,431	(157,431)	-	-
Due from Component Units	9,878	4,363	14,241	-
Due from Other Governments	13	7,274	7,287	-
Due from Primary Government	-	-	-	2,726
Inventories	72,332	35,625	107,957	18,678
Prepaid Items	14,954	15,129	30,083	12,685
Foreclosed and Deeded Property	-	370	370	-
Total Current Assets	5,665,814	3,290,118	8,955,932	4,717,161
Noncurrent Assets:				
Cash and Securities Held in Trust	22,526	-	22,526	-
Cash and Cash Equivalents - Restricted	228,495	774,081	1,000,576	-
Investments	-	104,241	104,241	426,464
Investments - Restricted	260,423	771,041	1,040,464	1,214,234
Taxes Receivable	324,174	-	324,174	-
Deferred Charges	20,983	16,170	37,153	9,130
Interfund Loans	(2,396)	2,396	-	-
Advances to Component Units	-	32,793	32,793	-
Net Contracts, Notes and Other Receivables	179,799	95,459	275,258	937
Pledges Receivable	-	-	-	49,239
Loans Receivable	411,611	1,857,207	2,268,818	-
Net Pension Asset	1,925,100	-	1,925,100	-
Capital Assets:				
Land	1,678,479	84,105	1,762,584	63,688
Buildings, Property and Equipment	2,188,402	2,410,370	4,598,772	1,607,085
Construction in Progress	1,790,632	76,420	1,867,052	61,522
Infrastructure	13,828,571	51,680	13,880,151	-
Works of Art and Historical Treasures	626	58,676	59,302	458
Less Accumulated Depreciation and Amortization	(9,030,578)	(1,158,449)	(10,189,027)	(649,846)
Total Noncurrent Assets	13,833,848	5,176,089	19,009,937	2,782,911
Total Assets	19,499,662	8,466,207	27,965,869	7,500,072

APPENDIX B

State of Oregon

Statement of Net Assets
June 30, 2006
(In Thousands)
(continued from previous page)

	Primary Government					
	Governmental Activities		Business-type Activities		Total	
LIABILITIES						
Current Liabilities:						
Accounts and Interest Payable	\$ 696,140	\$ 153,433	\$ 849,573	\$ 161,182		
Reserve for Loss and Loss Adjustment Expense	-	-	-	-	214,223	
Obligations Under Securities Lending	595,211	266,418	861,629		684,232	
Due to Component Units	2,726	-	2,726	-	-	
Due to Other Governments	112,844	3,656	116,500		27,115	
Due to Primary Government	-	-	-	-	14,242	
Matured Bonds/COPS and Coupons Payable	145	7,619	7,764	-	-	
Obligations Under Capital Lease	515	287	802		499	
Bonds/COPS Payable	154,659	149,176	303,835		5,855	
Tax Anticipation Notes Payable	150,241	-	150,241	-	-	
Claims and Judgments Payable	131,927	1,292	133,219	-	-	
Arbitrage Rebate Payable	105	213	318	-	-	
Contracts, Mortgages and Notes Payable	977	1,144	2,121	-	-	
Trust Funds Payable	285,111	22,270	307,381		11,420	
Unearned Revenue	44,295	81,059	125,354		164,362	
Compensated Absences Payable	93,265	42,756	136,021		40,423	
Lottery Prize Awards Payable	-	29,519	29,519	-	-	
Total Current Liabilities	2,268,161	758,842	3,027,003	1,323,553		
Noncurrent Liabilities:						
Bonds/COPS Payable	5,129,000	3,559,376	8,688,376		579,145	
Obligations Under Capital Lease	2,949	203	3,152		5,625	
Obligations Under Life Income Agreements	-	-	-		92,295	
Reserve for Loss and Loss Adjustment Expense	-	-	-		2,373,782	
Claims and Judgments Payable	1,027,384	23	1,027,407		48,457	
Lottery Prize Awards Payable	-	101,677	101,677	-	-	
Compensated Absences Payable	31,088	5,470	36,558	-	-	
Arbitrage Rebate Payable	1,046	1,903	2,949	-	-	
Contracts, Mortgages and Notes Payable	828	1,819	2,647		11,519	
Trust Funds Payable	-	415	415	-	-	
Advances from Primary Government	-	-	-		32,793	
Total Noncurrent Liabilities	6,192,295	3,670,866	9,863,181	3,143,616		
Total Liabilities	8,460,456	4,429,728	12,890,184	4,467,169		
NET ASSETS						
Invested In Capital Assets, Net of Related Debt	8,901,694	694,247	9,495,841		534,057	
Expendable Restricted Net Assets:						
Restricted for Unemployment Compensation	-	2,021,769	2,021,769	-	-	
Restricted for Residential Assistance	126,230	1,547	127,777	-	-	
Restricted for Higher Education	-	178,324	178,324	-	-	
Restricted for Debt Service	-	239,788	239,788	-	-	
Restricted for Capital Construction	339	186,210	186,549	-	-	
Restricted for Workers' Compensation	13	-	13		659,209	
Restricted for Education	802,476	-	802,476		736,685	
Restricted for Natural Resource Programs	27,460	-	27,460	-	-	
Restricted for Health Services	34,282	-	34,282	-	-	
Restricted for Public Safety	1,801	-	1,801	-	-	
Restricted for Lottery Projects	-	95,898	95,898	-	-	
Restricted for War Veterans' Programs	-	116,778	116,778	-	-	
Restricted for Business Development	4,860	-	4,860	-	-	
Nonexpendable Restricted Net Assets:						
Restricted for Donor Purposes	-	17,263	17,263		492,317	
Restricted for Education	875	-	875		105,282	
Restricted for Residential Assistance	19,066	-	19,066	-	-	
Restricted for Natural Resource Programs	3,374	-	3,374	-	-	
Restricted for Workers' Compensation	250	-	250	-	-	
Unrestricted	1,116,586	584,655	1,701,241	505,353		
Total Net Assets	5 11,039,206	\$ 4,036,479	\$ 15,075,665	\$ 3,032,903		

The notes to the financial statements are an integral part of this statement.

APPENDIX B

State of Oregon

Statement of Activities
For the Year Ended June 30, 2008
(In Thousands)
(continued from previous page)

	Primary Government		
	Governmental Activities	Business-type Activities	Component Units
		Total	
Changes in Net Assets:			
Net (Expense) Revenue	\$ (7,229,158)	\$ 488,417	\$ (6,740,741)
General Revenues:			\$ 374,863
Taxes:			
Personal Income Taxes	5,404,020	-	5,404,020
Corporate Income Taxes	443,425	-	443,425
Tobacco Taxes	254,836	-	254,836
Healthcare Provider Taxes	131,371	-	131,371
Other Taxes	419,786	14,851	434,637
Restricted for Transportation Purposes:			
Motor Fuel Taxes	417,916	-	417,916
Weight Mile Taxes	266,221	-	266,221
Vehicle Registration Taxes	207,581	-	207,581
Restricted for Workers' Compensation Benefits:			
Employer-employee Taxes	281,974	-	281,974
Total Taxes	<u>7,827,130</u>	<u>14,851</u>	<u>7,841,981</u>
Unrestricted Investment Earnings	37,934	-	37,934
Capital Contributions	1,473	855	2,328
Additions to Permanent Endowments	-	2,680	2,680
Transfers - Internal Activities	<u>124,307</u>	<u>(124,307)</u>	-
Total General Revenues, Contributions, Special Items, Extraordinary Items, and Transfers	7,990,844	(106,021)	7,884,823
Change in Net Assets	<u>761,696</u>	<u>382,396</u>	<u>1,144,082</u>
Net Assets - Beginning	10,212,171	3,682,994	13,895,165
Prior Period Adjustments	65,349	(28,811)	36,438
Net Assets - Beginning - As Restated	<u>10,277,520</u>	<u>3,654,083</u>	<u>13,931,603</u>
Net Assets - Ending	\$ 11,039,206	\$ 4,036,479	\$ 15,075,685
			\$ 3,032,903

APPENDIX C

Excel Format of Elements Representing Deconstruction of Data Elements in the CAFR Statements (partial display)

A	B	C	
1	LinkRole	http://www.agaf.org/2007/role/FunctionsPrograms	
2	prefix ▾	name ▾	label ▾
3	cafr	FunctionsProgramAbstract	Functions/Programs [Abstract]
4	cafr	StatementActivities	Statement of Activities
5	cafr	Expenses	Expenses
6	cafr	ProgramRevenuesAbstract	Program Revenues [Abstract]
7	cafr	ChargesforServices	Charges for Services
8	cafr	OperatingGransContributions	Operating Grans and Contributions
9	cafr	CapitalGransContributions	Capital Grans and Contributions
10	cafr	NetExpenseRevenue	Net (Expense) Revenue
11	cafr	ChangesNetAssetsAbstract	Changes in Net Assets [Abstract]
12	cafr	GeneralRevenuesAbstract	General Revenues [Abstract]
13	cafr	TaxesAbstract	Taxes [Abstract]
14	cafr	PersonalIncomeTaxes	Personal Income Taxes
15	cafr	CorporateincomeTaxes	Corporate income Taxes
16	cafr	TabaccoTaxes	Tabacco Taxes
17	cafr	HealthcareProviderTaxes	Healthcare Provider Taxes
18	cafr	OtherTaxes	Other Taxes
19	cafr	RestrictedforTransportationPurposesAbstract	Restricted for Transportation Purposes [Abstract]
20	cafr	MotarFuelsTaxes	Motar Fuels Taxes
21	cafr	WeightMileTaxes	Weight Mile Taxes
22	cafr	VehicleRegistrationTaxes	Vehicle Registration Taxes
23	cafr	RestrictedforWorkersCompensationBenefit	Restricted for Workers' Compensation Benefits [Abstract]
24	cafr	EmployerEmployeeTaxes	Employer-employee Taxes
25	cafr	Taxes	Taxes
26	cafr	UnrestrictedInvestmentEarnings	Unrestricted Investment Earnings
27	cafr	CapitalContributions	Capital Contributions
28	cafr	AdditionstoPermanentEndowments	Additions to Permanent Endowments
29	cafr	Transfers-InternalAcribilities	Transfers - Internal Acribilities
30	cafr	GeneralRevenuesContributionsSpecialItems	General Revenues, Contributions, Special Items, Extraordinary Item
31	cafr	ChangesNetAssets	Changes in Net Assets

◀ ▶ ⟲ ⟳ \DTS \Overview \Concepts \Label Link \Presentation Link \Calculation Link \Definition Link /

APPENDIX D

Appendix D Fujitsu Taxonomy Editor Element Data Declaration

3 File Edit View Window Tools Help

4

5 Element Declaration List

6 DTS Information Element Declaration List

7

8 Filter: All

9 Find

10 Primary Government

11 Governmental Activities

12 Education

13 Human Resources

14 Public Safety

15 Economic and Community Development

16 Natural Resources

17 Transportation

18 Consumer and Business Services

19 Administration

20 Legislative

21

22 Item: 168, Tuple: 0, Other: 21

23

24 Element Declaration

25 Basic Attributes Other Attributes Documentation

26 Attribute Name Attribute Value

27 name PrimaryGovernment

28 id cafr_PrimaryGovernment

29 type xbrl:stringItemType

30 substitutionGroup xbrl:item

31 periodType duration

32 balance

33 abstract true

34 nullable true

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Definition Link

Reference Link	Content Model	Role Type List	Arcole Type List	Element Declaration Table	Cons
Presentation Link			Definition Link		Calculation Link
XLink Role: All					
Arcole: All					
Element			arcole		
D. Definition Link:					
+ http://www.agi.org/2007/role/StatementNetAssets - Statement Net Assets					
+ http://www.agi.org/2007/role/FunctionsPrograms - Dimension - Function/Programs					
+ Functions/Programs [Hypercube]					
+ Functions/Programs [Dimension]				hypercube-dimension (*)	
+ Functions/Programs [Domain]				dimension-domain (*)	
+ Primary Government				domain-member (*)	
+ Component Units				domain-member (*)	
+ http://www.agi.org/2007/role/FunctionsPrograms/sub					
+ http://www.agi.org/2007/role/StatementActivities - Statement of Activities - Net Expense (Rev)					
+ Statement of Activities					
+ Expenses				domain-member (*)	
+ Program Revenues [Abstract]				domain-member (*)	
+ (Expense) Revenue, Net				domain-member (*)	
+ Functions/Programs [Hypercube]				all (*)	
+ http://www.agi.org/2007/role/StatementChangeNetAssets - Statement of Activities - Change i					
+ http://www.agi.org/2007/role/Restatement - Dimension - Restatement					
+ Net Assets					
+ Restatement [HyperCube]				all (*)	
+ Functions/Programs [Hypercube]				all (*)	
+ http://www.agi.org/2007/role/Restatement/sub					
+ Restatement [HyperCube]					
+ Restatement [Dimension]				hypercube-dimension (*)	
+ Restated [Domain]				dimension-domain (*)	
+ Restated				domain-member (*)	
XLink Role: 7					



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