



**Snappy Reports** XBRL  
Transforming your Business Reporting

**Real World**  
**XBRL**  
for Real Business  
Solutions

We are dedicated Accounting and Technical professionals. Our team's collective accounting and software engineering experience provides us with the knowledge and capability to build a quality, intuitive and easy to use product. Upon your further review, we think you will agree that Snappy Reports is one of the most powerful and easy to use line of products available to your organization.

- **Company**
  - Team of Accounting and Technical professionals
  - Headquarters in Kirkland, Washington
  
- **XBRL System**
  - Database Architecture
  - Stand-alone; Client/Server and Enterprise Level installation options
  
- **Business Model**
  - Annual License Fee includes
    - Client training
    - Technical Support
    - System Updates

## Heartbeat Regulatory Filing System



- Designed for financial professionals
- More than a filing product. It is a filing system with audit trails and accountability.
- Work with filing reports in human readable format.
- No technical magic required.
- What you see is what you get.
- Fast and accurate results ...
- Easily drag and drop data from client documents straight into the filing.
- Simply the best, easiest to use & most comprehensive XBRL regulatory filing system on the market.

## SPEAK THE LANGUAGE OF ACCOUNTANTS

- Allow users to enter data from a quantitative and meaningful perspective.
- Presents data entry forms as it will be reported in accounting readable format.
- External reporting managers populate reports with financial, disclosure or footnote data in a logical easy to follow presentation rendering.

*Snappy*  
*Reports*  
XBRL

	12/31/2007
Statement [Table]	
Statement, Scenario [Axis]	
Scenario, Unspecified [Domain]	
Statement [Line Items]	72439
Supplemental Disclosure of Cash Flow Information	196219
Cash Paid for Interest, Net of Amounts Capitalized	135940
Cash Paid for Income Taxes, Net of Refunds	60279
Supplemental Schedule of Non-Cash Investing and Financing Activities	522278
Payables for Capital Expenditures	79811
Capitalized Share-Based Compensation Costs	1311
Restricted cash received as a deposit for Morgans Las Vegas, LLC joint venture	31424
Restricted Cash Proceeds from Maturities of Restricted Investments	8381
Non-Monetary Portion of Land Exchange	18177
Transfer Of Land From Property And Equipment, Net To Assets Held For Sales, Net Of Cash	
Fair Value of Non-Cash Assets Acquired For Dania Jai-Alai	84724
Net cash paid For Dania Jai-Alai	-80904
Restricted Cash used to Purchase Restricted Investments	6765
Restricted Cash Proceeds from Sales of Restricted Investments	8589
Repurchase of Common Stock for Issuance of Note Payable to Related Party	
Land Acquired in Exchange for Barbary Coast	364000
Cash and Cash Equivalents, Period Increase (Decrease) [Abstract]	-646058
Net Cash Provided by (Used in) Operating Activities [Abstract]	-358680
Net Cash Provided by (Used in) Operating Activities, Continuing Operations [Abstract]	-358680
Income (Loss) from Continuing Operations [Abstract]	-321181
Net Income (Loss)	
Operating Net Income Extension	303035
Operating And Non Operating Income From Borgata	-69369
Distribution Of Earnings Received From Borgata	70570
Operating Cumulative Effect Of A Change In Accounting Principle	0

## TO CREATE A FILING

- Easily map with a drag and drop
- Map multiple facts to a single element
- Work areas that are what you see is what you get report formats
- Filter reports down to the element portions
- Work with totals in real time for quality control
- Text block or plain text disclosures and footnotes
- Easily create extended elements, labels and references
- Position extended elements (presentation arcs)
- Apply extended elements to calculations (calculation arcs)
- Manage domain-member relations between extended elements and related elements
- Tagging is drag and drop and re-usable for future filings.

## QUALITY CONTROL

- Ability to see totals in real time
- Work with data in report presentation view
- Calculations and dimensions used for quality control

United Restaurants		as of
		12/31/2007
Statement [Table]		
State	Publisher: SEC	
Sc	Reference: Regulation S-X (SX) 210	
	Section: 03	
Statement [Line Items]		78291
Assets [Abstract]		1235013
Assets, Current [Abstract]		292712
Cash, Cash Equivalents, and Short-term Investments [Abstract]		217945
Cash and Cash Equivalents, at Carrying Value [Abstract]		165701
Cash		
Cash Equivalents, at Carrying Value		165701
Cash and Cash Equivalents, at Carrying Value		165701
Restricted Cash and Investments, Current [Abstract]		52244
Restricted Cash and Cash Equivalents, at Carrying Value		52244
Restricted Investments, Current		
Other Restricted Assets, Current		
Restricted Cash and Investments, Current		52244

Line item total is not zero. Assets do not equal liabilities + equity.



## **SIMPLICITY OF USE**

Users should deal with financial data and not have to know about or have to deal with complex internal objects such as XBRL arcs and XBRL locators.

## **RE-USE**

Re-use previous extensions and mappings for subsequent filings.

## **PROJECT MANAGEMENT**

Manage and organize filing projects and reporting periods.



## ACCOUNTABILITY AND SECURITY

- **Accountability** Traceability as to who made what changes and who is responsible for the content of the filing.
- **Security** Users have logins and passwords in order to work and be accounted for.
- **Self Validating** Users are prevented from making mistakes that may invalidate an extension or instance document.



## DATA SOURCES AND REPORTING

- Snappy Reports creates reports in web, Word or Excel.
- Snappy Reports is capable of receiving data from most sources, including Excel and most accounting/financial systems.
- Snappy Reports includes the most powerful mapping tool on the market. You can extend elements, labels, references, create calculations and domain member relationships from within the mapping tool. Then a simple drag and drop does the mapping.
- Snappy Reports manages and displays hyper cubes. This is particularly important for the Statements of Shareholders Equity and Partners Equity.



## ARCHITECTURE

- Snappy Reports is distinguished by its unique architecture. It uses a common data repository for storing both the taxonomy and corresponding instance data.
- Snappy Reports is built specifically for XBRL. It reads and writes Excel, but is not dependent on Excel to run.
- Snappy Reports is built for accountants and external and internal reporting managers. It speaks your language by minimizing the complexities of XBRL internals so accounting professionals can do their jobs as accountants, rather than as technicians.
- Filings are stored permanently. Extend and tag once. Current filings can be used again in future filings, thus minimizing the work flow.



**Thank You**

**[www.snappyreports.com](http://www.snappyreports.com)**

**Snappy Reports**

9805 NE 116 Street - 163

Kirkland, Washington 98034

(206) 601-2555

[info@snappyreports.com](mailto:info@snappyreports.com)

# Features to look for in an XBRL filing system



## EXTERNAL REPORTING

- Seamless integration with your data, whether it be one or more Excel spreadsheets or your accounting/financial system.
- Seamless integration means that data can be XBRL processed without the requirement of having to be transformed and re-transformed as it moves from one system to another or through SharePoint or BizTalk portals.
- Use of a common database solves much of the problem. You connect in terminals. People enter data content and run reports from a central data repository.

# Features to look for in an XBRL filing system



## INTERNAL REPORTING

- Seamless integration becomes the foundation of creating a central reporting repository for internal reporting.
- Internal reporting collects information from all divisions, departments and sources into a common database that can be used for the reporting requirements of the business.

# Features to look for in an XBRL filing system



## SPEAK THE LANGUAGE OF ACCOUNTANTS

- A good software program presents itself as what you see is what you get. The US-GAAP has over 12,000 elements spread across 92 reports. Programs must allow users to enter data from a perspective that is both quantitative and meaningful to an accounting professional.
- A good program presents data entry the way it will be reported in accounting readable format. External reporting managers populate reports with their financial, disclosure or footnote data in a logical easy to follow presentation rendering.

	12/31/2007
Statement [Table]	
Statement, Scenario [Axis]	
Scenario, Unspecified [Domain]	
Statement [Line Items]	72439
Supplemental Disclosure of Cash Flow Information	196219
Cash Paid for Interest, Net of Amounts Capitalized	135940
Cash Paid for Income Taxes, Net of Refunds	60279
Supplemental Schedule of Non-Cash Investing and Financing Activities	522278
Payables for Capital Expenditures	79811
Capitalized Share-Based Compensation Costs	1311
Restricted cash received as a deposit for Morgans Las Vegas, LLC joint venture	31424
Restricted Cash Proceeds from Maturities of Restricted Investments	8381
Non-Monetary Portion of Land Exchange	18177
Transfer Of Land From Property And Equipment, Net To Assets Held For Sales, Net Of Cash	
Fair Value of Non-Cash Assets Acquired For Dania Jai-Alai	84724
Net cash paid For Dania Jai-Alai	-80904
Restricted Cash used to Purchase Restricted Investments	6765
Restricted Cash Proceeds from Sales of Restricted Investments	8589
Repurchase of Common Stock for Issuance of Note Payable to Related Party	
Land Acquired in Exchange for Barbary Coast	364000
Cash and Cash Equivalents, Period Increase (Decrease) [Abstract]	-646058
Net Cash Provided by (Used in) Operating Activities [Abstract]	-338680
Net Cash Provided by (Used in) Operating Activities, Continuing Operations [Abstract]	-338680
Income (Loss) from Continuing Operations [Abstract]	-321181
Net Income (Loss)	
Operating Net Income Extension	303035
Operating And Non Operating Income From Borgata	-69369
Distribution Of Earnings Received From Borgata	70570
Operating Cumulative Effect Of A Change In Accounting Principle	0

# Features to look for in an XBRL filing system



## **SIMPLICITY OF USE**

- External reporting managers need to work as accountants, not computer programmers.
- Users should be shielded from the complexities of XBRL internals as much as possible. Users should not have to know about or have to deal with complex internal objects such as XBRL arcs and XBRL locators.
- Arcs should be created indirectly through intuitive operations. Users shouldn't have to know what an arc is or does. Users should be able to drag and drop objects into place to handle specific operations in relation to objects.
- Arcs should be created and maintained through functions users perform, not through a technical understanding of what an arc is and does.



# Features to look for in an XBRL filing system



## **SIMPLICITY OF USE** continued:

- Programs should be self validating to the maximum extent possible. That means users are prevented from making mistakes that may invalidate an extension or instance document.
- For example, not allowing duration data that would apply to the income statement or cash flow statement to be applied to the balance sheet.
- For example, not allowing data to be applied to abstract elements.
- For example, elements having balance of debit or credit automatically become a monetary type.

# Features to look for in an XBRL filing system



## FEATURES YOU NEED TO CREATE A FILING

- Be able to extend a base taxonomy, such as the US-GAAP for extended elements.
- Position extended elements (presentation arcs).
- Apply extended elements to calculations (calculation arcs).
- Manage domain-member relations between extended elements and related elements.

# Features to look for in an XBRL filing system



## FEATURES YOU NEED TO CREATE A FILING

- Easily map with a drag and drop.
- Be able to map multiple facts to a single element.
- Be able to work with the mapping process in report what you see is what you get view.
- Be able to filter reports down to the element portions you are interested in working with.
- Be able to text block and to see totals on screen in real time.
- Be able to enter and edit disclosures and footnotes.
- Use variables in text. For instance, the statement “inventory has been marked down to {\$us-gaap\_InventoryFinishedGoods} for the lower of cost or market”, may reference the current value of the ending inventory, by placing the current value of inventory into the statement.

# Features to look for in an XBRL filing system



## FEATURES YOU NEED TO CREATE A FILING

- Users should be visually able to see report totals, and be able to distinguish calculation arcs from dimension domain member totals. A good filing program will calculate and display totals as changes are made to the filing. Totals may take two flavors 1) dimensional domain member totals or 2) totals determined through calculation arcs. Real time totals are necessary in order to quality control your filings against your data source, such as an Excel spreadsheet or other document.

# Features to look for in an XBRL filing system



## FEATURES YOU NEED TO CREATE A FILING

- Create dimensional and calculation total (arcs) for newly extended elements. Generally, extended elements have sibling relationships with existing elements.
- Siblings may have mathematical relationships that must be mirrored through the new element. For instance, if you create an extended element for construction payables, and that element is a sibling to accounts payable, construction payables must be included in all calculation arc totals that accounts payable participate in. The same is true for dimensional domain member relationships defined in the definition link base.

# Features to look for in an XBRL filing system



## FEATURES YOU NEED TO CREATE A FILING

- Easily drag and drop, type or map business data into filings. Many Excel based programs have users dragging taxonomy elements into Excel data cells. Stand alone programs generally do the opposite. They drag data from spreadsheets or other data sources to elements in the filing.
- Integration with Excel spreadsheets. Excel is the building block for many data sources. A good program should be able to both read and write Excel.

# Features to look for in an XBRL filing system



## FEATURES YOU NEED TO CREATE A FILING

- Software should be able to handle dimensional aspects of taxonomies. Many taxonomies keep things simple, using only a single hypercube, dimension and domain. Some portions of the US-GAAP are more complicated. Statements of Equity and Compensation use multiple dimensions within a single hypercube. A dimension may include a hierarchy of domains and related members, as is the case with the equity and compensation portions of the US-GAAP.
- These require special consideration. Data relates to placement within a two dimensional grid, nestled within a hierarchical based domain element. A good software program should allow you to drag and drop or edit data within the perspective of a dimensional grid.



# Features to look for in an XBRL filing system



## FEATURES YOU NEED TO CREATE A FILING

- Be able to handle complex domain-member relationships.
- Most of the US-GAAP implements only one table and one dimension. The Statement of Shareholders Equity is an exception. Entering shareholder information is much more complex. Data must be managed through a two dimensional grid.

The screenshot shows the Snappy Reports XBRL software interface. The window title is "Heartbeat" and the subtitle is "148600 - Statement - Statement of Shareholders' Equity and Other Comprehensive Income". The interface includes a menu bar with "Contexts", "Taxonomy", "Dimension", "Footnotes", and "Reports". Below the menu bar, there are tabs for "Preview" and "strangitemType: n/a". The main area is divided into two sections: a left sidebar with "hypercube" and "dimension" dropdowns, and a right sidebar with a tree view of the "EquityComponentDomain" taxonomy. The main table displays financial data for "Boyd Gaming from 2007-01-01 to 2007-12-31".

Boyd Gaming from 2007-01-01 to 2007-12-31	Retained Earnings, Appropriated [Member]	Retained Earnings, Unappropriated [Member]	Undistributed Income from Other than Gain or Loss on Sale of Properties [Member]	Undistributed Net Realized Gain or Loss on Sale of Properties [Member]	Retained Earnings [Member]
Comprehensive Income, Net of Tax					
Cumulative Effect of Initial Adoption of New Accounting Principle [Abstract]					
Share of Borgatas Cumulative Effect Chg Accounting Uncertainty Income Taxes 20...	-122				-122
Cumulative Effect of Initial Adoption of New Accounting Principle	-105				-105
Cumulative Effect of Initial Adoption of SFAS 159					
Cumulative Effect of Initial Adoption of SFAS 158					
Cumulative Effect of Initial Adoption of FIN 48					
Effect on Retained Earnings (Accumulated Deficit) Due to Change in Measurement ...					
Reclassifications of Temporary to Permanent Equity					
Net Income (Loss) [Abstract]					
Income (Loss) from Continuing Operations					
Income (Loss) from Discontinued Operations, Net of Tax					
Extraordinary Item, Net of Tax					
Cumulative Effect of Change in Accounting Principle Presented on Income Statem...	303,035				303,035
Net Income (Loss)					
Cash Dividends					
Dividends					
Dividends, Common Stock	51,195				51,195
Dividends, Preferred Stock					

# Features to look for in an XBRL filing system



## **MAPPING IS THE FOUNDATION AND IS KEY TO ANY FILING**

- An easy to use mapping program allows you to extend for new elements within the mapping tool and map simultaneously.
- An easy to use mapping tool allows you to position extended elements (presentation), create calculations and domain-member relationships from within the mapping tool.
- Mapping programs should allow users to filter through in order to help in the process of determining the proper element a data fact should be mapped.
- Tagging tools should display reference and label documentation in order to help in the mapping selection process.
- A good tagging tool should provide the quality control that all required concepts are tagged and that no concept is mapped to more than one element.
- Tag once technology allows users to map once and re-use mappings for future filings.

# Features to look for in an XBRL filing system



## INTEGRATION TO DATA SOURCES

- Most data arises from either Excel spreadsheets or financial accounting systems.
- A good program should be able to adapt to the requirements of the source, rather than require the source to conform to the filing tool.
- For continuous file streams, a server based processor may be required to handle inbound data streams and possibly outbound reporting requirements.

# Features to look for in an XBRL filing system



## FEATURES YOU NEED TO MANAGE FILINGS

- A good program does not require you to repeat your work process for each filing. Mappings and extensions should be persistent and re-usable.
- A good program allows you to re-use previous extensions and mappings for subsequent filings. Tag once and extend once for all your filings.
- A good program is persistent. It keeps the work you did in previous filings to be re-used in your current filings.

# Features to look for in an XBRL filing system



## FEATURES YOU NEED TO MANAGE FILINGS

- A good filing program is a filing system.
- You'll need to be able to save and organize your filings and the contexts (reporting periods) which they contain in project folders.
- You'll need to be able to share your filings or portions of them with authorized personnel within your organization.
- You'll need a good reporting (viewing) system. Viewers generally produce reports in either Excel, Web or Word formats.

# Features to look for in an XBRL filing system



## ACCOUNTABILITY AND SECURITY

- A good filing program provides accountability. This includes traceability as to who made what changes and who is ultimately responsible for the content of the filing.
- A good filing program has security. Users need logins and passwords in order to work and be accounted for.
- Users are granted or denied access on a need to use basis.

# Features to look for in an XBRL filing system



## QUALITY CONTROL

- A good filing program provides quality controls.
- This includes rendering reports in presentation view as a minimum.
- It allows you to see totals in real time.

United Restaurants as of 12/31/2007

Statement [Table]	
State	Publisher: SEC
Reference:	Regulation S-X (SX) 210
Section:	Section: 03
Statement [Line Items]	78291
Assets [Abstract]	1235013
Assets, Current [Abstract]	292712
Cash, Cash Equivalents, and Short-term Investments [Abstract]	217945
Cash and Cash Equivalents, at Carrying Value [Abstract]	165701
Cash	
Cash Equivalents, at Carrying Value	165701
Cash and Cash Equivalents, at Carrying Value	165701
Restricted Cash and Investments, Current [Abstract]	52244
Restricted Cash and Cash Equivalents, at Carrying Value	52244
Restricted Investments, Current	
Other Restricted Assets, Current	
Restricted Cash and Investments, Current	52244

Line item total is not zero. Assets do not equal liabilities + equity.





**Thank You**

**[www.snappyreports.com](http://www.snappyreports.com)**

**Snappy Reports**

9805 NE 116 Street - 163

Kirkland, Washington 98034

(206) 601-2555

[info@snappyreports.com](mailto:info@snappyreports.com)