



Business Reporting
for Better Decisions
by Managers, Investors, Governments and Citizens



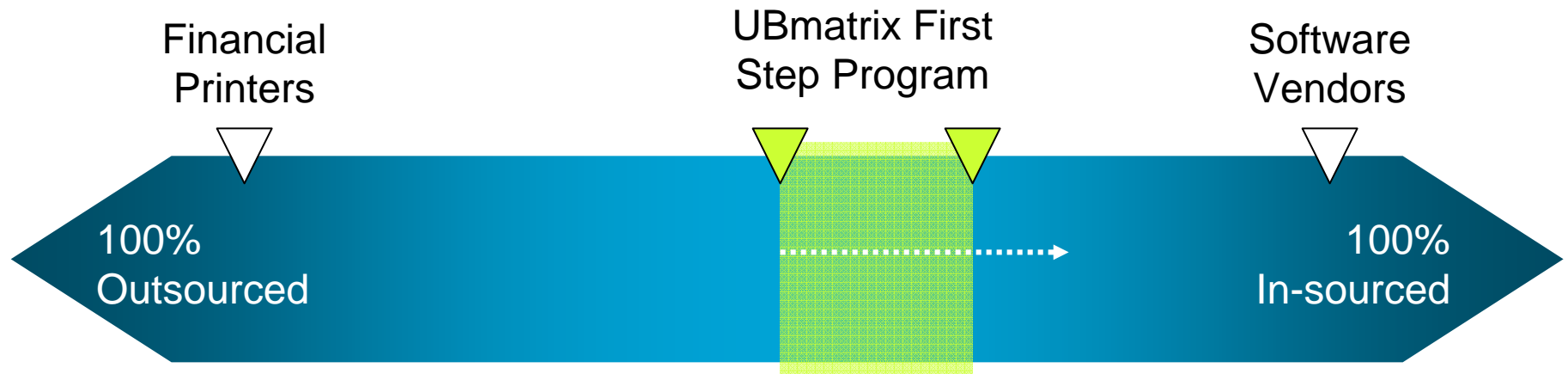
UBMATRIXTM

Overview of First Step Program for SEC filers and UBmatrix Report Builder

Darren Peterson
Vice President, Product Management

Hosted by xbri.us

The First Step program focuses on Filer enablement by emphasizing education



Software + Education =

Repeatable Method for Successful XBRL Filings

UBmatrix First Step Program for SEC Filers

Program Overview

- Introductory training on XBRL, the US GAAP taxonomy and the SEC Filing Program
- Gap analysis of your 10Q against the US GAAP Taxonomy
- Skills training on UBmatrix software applications
- Produce extension taxonomy using *UBmatrix™ XBRL Taxonomy Designer*
- Tagging of your financial tables in Excel using *UBmatrix™ Report Builder*
- Review of tagged financial tables, XBRL instance document, and validation reports
- SEC Public Validation Criteria Analysis



XBRL Instance Document and Taxonomy Creation Process

- Step 1 – GAAP analysis
- Step 2 – Extend the US GAAP taxonomy
- Step 3 – Validate the extension taxonomy
- Step 4 – Tag your financial statements
- Step 5 – Validate, and review your XBRL submission

XBRL Instance Document and Taxonomy Creation Process

- **Step 1 – GAAP analysis**
- Step 2 – Extend the US GAAP taxonomy
- Step 3 – Validate the extension taxonomy
- **Step 4 – Tag your financial statements**
- **Step 5 – Validate, and review your XBRL submission**



Business Reporting
for Better Decisions
by Managers, Investors, Governments and Citizens



Step 1 –GAAP analysis

The Goal: Company Filing Taxonomy

- Every filing will have an extension taxonomy
- We help companies divide their filing taxonomy into two logical parts
 - **Base Inclusions Taxonomy (BIT)**
 - Gathers together the parts of US-GAAP that will be used by your filing (and thereby excludes those not used)
 - **Company Additions Taxonomy (CAT)**
 - Contains your modifications to US-GAAP, as well as additions e.g., new concepts, different labels, different presentation/calculation hierarchies, etc.

Step 1 – GAAP Analysis

Goal: Match US GAAP taxonomy to your financial statements and identify any gaps

- Key capabilities needed:
 - Easily view and navigate the taxonomy
 - Searching & filtering
 - View detailed information about each concept

Figure 56 Element Standard Labels Largely Changed by an Extension

3	Period Start Date - End Date	1/1/2004 - 12/31/2004	XBRL Field
25	<i>Noninterest Income (Abstract)</i>		us-gaap:NoninterestIncomeAbstract
26	Security Gains, Net	\$5,344,000	us-gaap:GainLossOnSaleOfSecuritiesNet
27	Service Charges on Deposit Accounts	\$9,983,000	us-gaap:FeesAndCommissionsDepositorAccounts
28	Wealth Management Fees	\$6,201,000	us-gaap:FeesAndCommissionsFiduciaryAndTrustActivities
29	Letter of Credit Fees	\$2,022,000	us-gaap:FeesAndCommissionsOther
30	Insurance Agency Fees	\$4,558,000	us-gaap:InsuranceCommissionsAndFees
31	Mortgage Banking	\$1,391,000	us-gaap:FeesAndCommissionsMortgageBanking
32	Other Noninterest Income	\$5,502,000	us-gaap:NoninterestIncomeOtherOperatingIncome
33	Noninterest Income, Total	\$34,401,000	us-gaap:NoninterestIncome
34	<i>Noninterest Expense (Abstract)</i>		us-gaap:NoninterestExpenseAbstract
35	Salary and Employee Benefits	\$32,845,000	us-gaap:LaborAndRelatedExpense
36	Occupancy, Net	\$4,166,000	us-gaap:OccupancyNet
37	Furniture and Equipment Expense	\$2,916,000	us-gaap:EquipmentExpense
38	Other Taxes	\$2,609,000	stba:OtherTaxes
39	Data Processing	\$3,966,000	us-gaap:CommunicationsAndInformationTechnology
40	Marketing Expense	\$2,399,000	us-gaap:MarketingExpense
41	Amortization of Intangible Assets	\$947,000	us-gaap:AmortizationOfIntangibleAssets
42	FDIC Assessment	\$289,000	us-gaap:FederalDepositInsuranceCorporationPremiumExpense
43	Other Noninterest Expense	\$10,853,000	us-gaap:OtherNoninterestExpense
44	Noninterest Expense, Total	\$60,390,000	us-gaap:NoninterestExpense
45	Income (Loss) before Income Taxes	\$77,359,000	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxes
46	Income Tax Expense (Benefit)	\$23,001,000	us-gaap:IncomeTaxExpenseBenefit
47	Net Income (Loss)	\$54,358,000	us-gaap:NetIncomeLoss
48	<i>Earnings Per Share (Abstract)</i>		us-gaap:EarningsPerShareAbstract
49	Earnings Per Share, Basic	2.05	us-gaap:EarningsPerShareBasic
50	Earnings Per Share, Diluted	2.03	us-gaap:EarningsPerShareDiluted
51	Common Stock, Dividends, Per Share, Declared	1.07	us-gaap:CommonStockDividendsPerShareDeclared
52			

Source: XBRL US GAAP Taxonomy Preparers Guide



Step 1 – GAAP Analysis

UBmatrix Search tools help you find the right elements

The screenshot displays a Microsoft Excel spreadsheet on the left and the UBmatrix Report Builder interface on the right. The Excel spreadsheet shows the consolidated balance sheets for PEET'S COFFEE & TEA, INC. for the periods ending 31-Dec-06 and 1-Jan-06. The 'ASSETS' section includes 'Cash and cash equivalents' with values of 7,660 and 20,623. The 'LIABILITIES AND SHAREHOLDERS' EQUITY' section includes 'Total current liabilities' with values of 22,860 and 17,531. The UBmatrix Report Builder interface shows a search for 'CashCashEquivalents' and a list of search options.

	31-Dec-06	1-Jan-06
ASSETS		
Current assets:		
Cash and cash equivalents	7,660	20,623
Short-term marketable securities	19,511	32,453
Accounts receivable, net	6,838	5,152
Inventories	19,533	17,001
Deferred income taxes—current	1,888	1,514
Prepaid expenses and other	3,862	3,372
Total current assets	59,314	88,115
Long-term marketable securities	5,989	16,890
Property and equipment, net	82,447	46,313
Deferred income taxes—non-current	1,315	—
Other assets, net	3,940	5,434
Total assets	153,065	148,752
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities:		
Accounts payable and other accrued liabilities	11,046	8,553
Accrued compensation and benefits	5,369	5,563
Deferred revenue	4,625	3,415
Total current liabilities	22,860	17,531
Deferred income taxes—non-current	—	1,506
Deferred lease credits and other long-term liabilities	—	—
Total liabilities		
Shareholders' equity:		
Common stock, no par value, authorized 50,000,000 shares, issued and outstanding 13,516,000 and 13,902,000 shares	50	13
authorized	50	13
issued	50	13
outstanding	50	13
Accumulated other comprehensive loss, net of tax	—	—
Retained earnings	—	—

The UBmatrix Report Builder interface shows a search for 'CashCashEquivalents' and a list of search options:

- Name Label
- Begins
- Contains
- All Elements
- Elements Not in Relationship View
- Elements in Selected Subtree

What are we looking for?

- Concepts missing from the taxonomy
- Labels that need to be re-worded
- Differences in presentation order or calculation roll-up

Step 1 – GAAP Analysis

You get total visibility to the taxonomy

Element Hierarchy

- 104000 - Statement - Statement of Financial Position, Classified
- 124000 - Statement - Statement of Income (Including Gross Margin)
 - Income Statement [Abstract]
 - Statement [Table]
 - Statement, Scenario [Axis]
 - Statement [Line Items]
 - Net Income (Loss) Available to Common Stockholders, Basic [Abstract]
 - Net Income (Loss) [Abstract]
 - Income (Loss) before Cumulative Effect of Change in Accounting Principle
 - Cumulative Effect of Change in Accounting Principle Presented on Income
 - Net Income (Loss)
 - Preferred Stock Dividends and Other Adjustments [Abstract]
 - Net Income (Loss) Available to Common Stockholders, Basic
 - Earnings Per Share [Abstract]
 - Partnership Income [Abstract]
 - Net Income (Loss) Allocated to General Partners
 - Net Income (Loss) Allocated to Limited Partners
 - Earnings Per Unit [Abstract]
- 124100 - Statement - Statement of Income (Excluding Gross Margin Alternative)
- 148400 - Statement - Statement of Other Comprehensive Income
- 148600 - Statement - Statement of Shareholders' Equity and Other Comprehensive Income
- 152000 - Statement - Statement of Partners' Capital

Taxonomy Hierarchy

- anr-20080630.xsd
 - us-gaap-ci-stm-dis-all-2008-03-31.xsd
 - us-gaap-ci-stm-dis-2008-03-31.xsd
 - us-gaap-ci-stm-2008-03-31.xsd
 - us-gaap-stm-ci-com-2008-03-31.xsd
 - us-gaap-std-2008-03-31.xsd
 - us-roles-2008-03-31.xsd
 - us-gaap-2008-03-31.xsd
 - us-types-2008-03-31.xsd
 - us-gaap-lab-2008-03-31.xml
 - dei-std-2008-03-31.xsd
 - us-gaap-stm-ci-com-pre-2008-03-31.xml
 - us-gaap-stm-com-def-2008-03-31.xml
 - us-gaap-stm-ci-sheci-2008-03-31.xsd
 - us-gaap-stm-ci-soi-2008-03-31.xsd
 - us-gaap-stm-ci-sfp-cls-2008-03-31.xsd
 - us-gaap-stm-ci-sfp-dir-2008-03-31.xsd

Element Detail

| Element Details | |
|-----------------|--|
| NamespacePrefix | us-gaap |
| ConceptName | http://xbrl.us/us-gaap/2008-03-31#NetIncomeLoss |
| Label | Net Income (Loss) |
| Data Type | xbrli:monetaryItemType |
| Period Type | duration |
| Balance | credit |
| Tuple | False |
| Abstract | False |
| Nilable | True |
| Documentation | The profit or loss of the entity net of income taxes for the reporting ... |
| Reference Parts | ... |

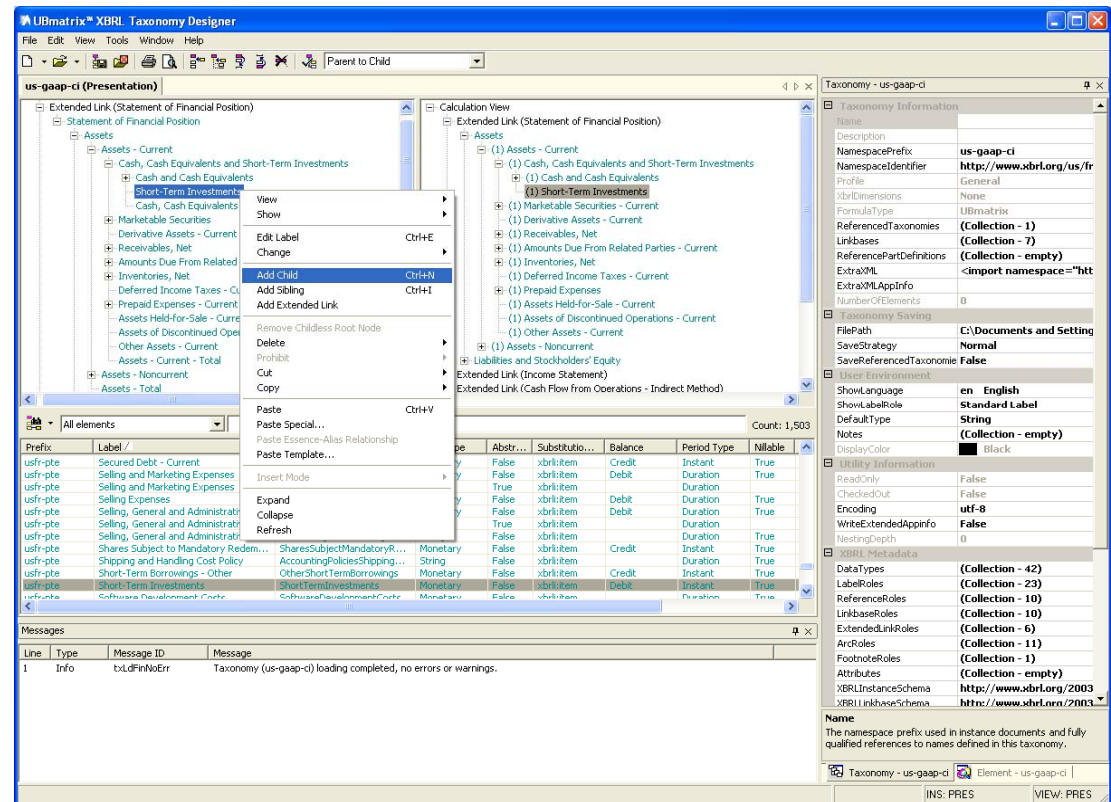
Reference Parts (Net Income (Loss))

| Name | Value |
|---------------------|--|
| Role (Presentation) | |
| Name | Emerging Issues Task Force (EITF) |
| Number | 87-21 |
| Publisher | FASB |
| Role (Presentation) | |
| Name | Statement of Financial Accounting Standard (FAS) |
| Number | 130 |
| Publisher | FASB |
| Paragraph | 10, 15 |
| Role (Presentation) | |
| Name | Statement of Financial Accounting Standard (FAS) |
| Number | 95 |
| Publisher | FASB |



UBmatrix™ Taxonomy Designer

- The industry's #1 application for building, extending and maintaining XBRL taxonomies
- Integrated development environment offering built-in features like:
 - Instance document editor/validator
 - XBRL 2.1 compliant processing engine
 - Business rules editor
 - Utilities to help build, test, and deploy high-quality taxonomies





Business Reporting
for Better Decisions
by Managers, Investors, Governments and Citizens



Step 4 – Tag your financial statements

(Skipping a few steps ahead)

Step 4 – Tag your financial statements

- Key capabilities needed:
 - Easily view and navigate the taxonomy
 - Define reporting periods, entities, units, etc.
 - Drag and drop concepts, contexts, and units

Microsoft Excel - PLLTcoffee2005 100%

PLLT'S COFFEE & TEA, INC.
CONSOLIDATED STATEMENTS OF INCOME
(in thousands, except per share amounts)

| | 2006 | 2005
(As Restated,
See Note 2) | 2004
(As Restated,
See Note 2) |
|---|----------------|--------------------------------------|--------------------------------------|
| Total sales | 141,077 | 119,000 | 106,444 |
| Specialty sales | 69,119 | 67,163 | 46,239 |
| Net revenue | 216,493 | 175,198 | 145,683 |
| Cost of sales and related occupancy expenses | 59,979 | 60,957 | 67,906 |
| Operating expenses | 72,272 | 67,879 | 47,946 |
| General and administrative expenses | 23,604 | 19,341 | 11,406 |
| Depreciation and amortization expenses | 3,609 | 7,250 | 6,707 |
| Total costs and expenses from operations | 200,443 | 159,350 | 132,677 |
| Income from operations | 10,050 | 5,849 | 13,006 |
| Interest income | 2,469 | 1,771 | 1,006 |
| Interest expense | -2 | -2 | 487 |
| Income before income taxes | 12,609 | 7,617 | 13,926 |
| Income tax provision | 4,690 | 6,842 | 6,216 |
| Net Income | 7,919 | 7,775 | 7,710 |
| Net income per share: | | | |
| Basic | 0.57 | 0.73 | 3.05 |
| Diluted | 0.55 | 0.74 | 3.62 |
| These used in calculation of net income per share | | | |
| Basic: | 13,733 | 13,971 | 12,115 |
| Diluted | 14,202 | 14,469 | 13,946 |

XBRL Report Builder

NetIncome

Step 4 – Tag your financial statements

Map Contexts

The screenshot displays two windows. The left window is Microsoft Excel, showing a financial statement for Peet's Coffee & Tea, Inc. for the years 2005 and 2004. The right window is UltraMatrix Report Builder, showing a list of contexts. An orange arrow points from a context in the Report Builder to a range of cells in the Excel spreadsheet.

| | 2005 | 2004 |
|---|----------------|----------------|
| Retail stores | 141,207 | 118,031 |
| Specialty sales | 68,116 | 57,988 |
| Net revenues | 210,493 | 175,998 |
| Cost of sales and related occupancy expenses | 96,808 | 80,837 |
| Operating expenses | 72,272 | 57,879 |
| General and administrative expenses | 20,634 | 13,341 |
| Depreciation and amortization expenses | 8,009 | 7,293 |
| Total costs and expenses from operations | 200,443 | 159,350 |
| Income from operations | 10,050 | 15,846 |
| Interest income | 2,458 | 1,771 |
| Interest expense | -2 | -87 |

Contexts

| ID | Descr... | Entry... | Entry... | Period... | Instan... | Start Date | End Date | Source |
|-------|-----------|-----------|-----------|-----------|-----------|------------|------------|--------|
| D0004 | http (... | 000091... | Duration | | | 2004-01-01 | 2004-12-31 | |
| D0005 | http (... | 000091... | Duration | | | 2005-01-01 | 2005-12-31 | |
| D0006 | http (... | 000091... | Duration | | | 2006-01-01 | 2006-12-31 | |
| D0007 | http (... | 000091... | Instan... | | | 2005-01-01 | 2005-12-31 | |
| D0008 | http (... | 000091... | Instan... | | | 2006-01-01 | 2006-12-31 | |

A set of contexts have been defined in Report Builder for the reporting periods included in this set of financial statements.

By highlighting the range of cells participating in a given reporting period, the user can simply drag and drop the right context over those cells

Step 4 – Tag your financial statements

Map Units

The screenshot shows an Excel spreadsheet with financial data for Peet's Coffee & Tea, Inc. for the years 2006, 2005, and 2004. An orange arrow points from the 'Net revenue' row in the 2006 column to the Libmatrix Report Builder window. The Libmatrix window displays the following unit details:

| ID | Description | Type | Name | Description |
|-----|-------------|------------|-------------|-------------|
| USD | Simple | SimpleUnit | iso4217:USD | |

Unit Details :
 Id : USD
 Description :
 Type : SimpleUnit
 Measure : iso4217:USD

Step 4 – Tag your financial statements

Map Dimensions

The screenshot shows the UBmatrix Report Builder interface overlaid on a Microsoft Excel spreadsheet. The spreadsheet displays the Consolidated Statements of Income for Peet's Coffee & Tea, Inc. for the years 2006, 2005, and 2004. The Report Builder window shows a tree view of dimensions, with 'CommonClassMember' highlighted. An orange arrow points from this dimension to the 'Basic' row in the financial statement, indicating the mapping process.

| | 2006 | 2005
(As Restated,
See Note 2) | 2004
(As Restated,
See Note 2) |
|---|----------------|--------------------------------------|--------------------------------------|
| Retail stores | 141,377 | 118,030 | 100,444 |
| Specialty sales | 69,116 | 57,168 | 45,239 |
| Net revenue | 210,493 | 175,198 | 145,683 |
| Cost of sales and related occupancy expenses | 98,928 | 80,837 | 67,806 |
| Operating expenses | 72,272 | 57,879 | 47,645 |
| General and administrative expenses | 20,634 | 13,341 | 11,439 |
| Depreciation and amortization expenses | 8,609 | 7,293 | 5,787 |
| Total costs and expenses from operations | 200,443 | 159,350 | 132,677 |
| Income from operations | 10,050 | 15,848 | 13,006 |
| Interest income | 2,458 | 1,771 | 1,009 |
| Interest expense | -2 | -2 | -87 |
| Income before income taxes | 12,506 | 17,615 | 13,928 |
| Income tax provision | 4,690 | 3,842 | 5,218 |
| Net income | 7,816 | 10,775 | 8,710 |
| Net income per share: | | | |
| Basic | 0.57 | 0.78 | 0.65 |
| Diluted | 0.55 | 0.74 | 0.62 |
| Shares used in calculation of net income per share: | | | |
| Basic | 13,733 | 13,801 | 13,308 |
| Diluted | 14,202 | 14,469 | 13,949 |

A key difference between the original and new US GAAP taxonomy is the dependence on XBRL dimensions.

Dimensions are easy to map using Report Builder



Note: UBmatrix Report Builder supports both explicit and typed dimensions mapping.

Hyperion Financial Management users Use SmartView and Report Builder together!

- HFM 9.3 users can map once and refresh their data as needed during the report preparation process

Eden Income Statement - Demo.dsm - Microsoft Excel

Home Insert Page Layout Formulas Data Review View Add-Ins Hyperion Acrobat

Clipboard Font Alignment Number Conditional Formatting as Table Styles Cell Styles Format Cells

C10 =HsGetValue("TotConsol", "Scenario#" & SA\$1&"; Year#" & SA\$2&"; Period#" & C\$8&"; View#" & SA\$3&")

| | | Jun | Mar |
|----|----------------|--------------|--------------|
| 1 | Actual | | |
| 2 | 2007 | | |
| 3 | YTD | | |
| 4 | TotalGeography | | |
| 5 | USD | | |
| 6 | [ICP Top] | | |
| 7 | AllSegments | | |
| 8 | | | |
| 9 | Connect | | |
| 10 | 411100 | 860,798,329 | 431,473,775 |
| 11 | 411200 | #Missing | #Missing |
| 12 | 411300 | #Missing | #Missing |
| 13 | 411000 | 860,798,329 | 431,473,775 |
| 14 | | | |
| 15 | 412000 | (82,231,872) | (41,312,741) |
| 16 | 410000 | 778,566,457 | 390,161,034 |
| 17 | | | |
| 18 | 451000 | 483,827,956 | 245,868,315 |
| 19 | 452000 | #Missing | #Missing |
| 20 | 453000 | #Missing | #Missing |
| 21 | 450000 | 483,827,956 | 245,868,315 |
| 22 | | | |
| 23 | 400000 | 294,758,577 | |
| 24 | | | |
| 25 | 501000 | 46,678,779 | 22,678,779 |
| 26 | 502000 | 9,479,011 | |

New Report Builder 3.5 Feature!

Step 4 – Tag your financial statements

Add Footnotes

The screenshot shows a Microsoft Excel spreadsheet with a financial statement titled 'STATEMENT OF CONSOLIDATED INCOME'. The data is as follows:

| | 2008 | 2007 |
|-----------------------------|----------|----------|
| Net Sales and Revenues | | |
| Net sales | 7,468.90 | 6,265.90 |
| Finance and interest income | 509.3 | 490.4 |
| Other income | 118.5 | 126.2 |
| Total | 8,096.70 | 6,882.50 |

The 'New Footnote' dialog box contains the following text:

rental expense totaling \$398 million, \$325 million, and \$271 million in fiscal years 2008, 2007, and 2006, respectively. We have not engaged in any related party transactions or arrangements with unconsolidated entities or other persons that are reasonably likely to materially affect liquidity or the availability of capital resources.

During fiscal years 2008 and 2007, our Board of Directors declared the following dividends:

| Declaration Date | Dividend Per Share | Record Date | Total Amount (in millions) | Payment Date |
|---------------------------|--------------------|-------------------|----------------------------|--------------------|
| (Fiscal year 2008) | | | | |
| September 12, 2007 | \$ 0.11 | November 15, 2007 | \$ 1,034 | December 13, 2007 |
| December 19, 2007 | \$ 0.11 | February 21, 2008 | \$ 1,023 | March 13, 2008 |
| March 17, 2008 | \$ 0.11 | May 15, 2008 | \$ 1,020 | June 12, 2008 |
| June 11, 2008 | \$ 0.11 | August 21, 2008 | \$ 1,007 | September 11, 2008 |
| (Fiscal year 2007) | | | | |
| September 13, 2006 | \$ 0.10 | November 16, 2006 | \$ 980 | December 14, 2006 |

- Footnotes are easy to capture and associate to your reports.
- Report Builder supports both plain text and formatted footnote content.



Step 4 – Tag your financial statements

Linking & Importing Notes and Disclosures from Microsoft® Word

The screenshot shows a Microsoft Word document with a financial statement table. A dialog box titled "Link to External Data Sources" is open, displaying a list of attached XML files. The dialog box includes a "Browse" button, an "Attach" button, and a list of files under "Attached Files".

| | Common Stock | | | Class B Stock |
|--------------------------------------|--------------|------------------|-------------|---------------|
| | Issued | Held In Treasury | Outstanding | |
| Balance, December 31, 2007 | 604.9 | 157.5 | 447.4 | 2.0 |
| Common Stock issued | — | — | — | — |
| Common Stock acquired | — | 73.2 | (73.2) | — |
| Stock-based compensation programs(1) | — | — | — | — |
| Balance, June 30, 2008 | 604.9 | — | — | — |

Dialog Box Content:

Report Builder can link to external Microsoft Word Document saved in XML format

Attached Files :

- \\Source Docs\10-Q Source Document 1.xml
- \\Source Docs\10-Q Source Document 2.xml
- \\Source Docs\10-Q Source Document 3.xml
- \\Source Docs\10-Q Source Document 4.xml

- ^ No cutting and pasting!
- ^ Report Builder allows you to link to content located in your Microsoft Word documents using standard Office XML support.



So we're done now, right?

Not yet!



Business Reporting
for Better Decisions
by Managers, Investors, Governments and Citizens



Step 5 – Validate, and review your XBRL

Check and make sure everything is in order before sending it to the SEC

Step 5 – Validate, and review your XBRL submission

- Key capabilities needed:
 - Reports that help ensure your mapping process is complete
 - Reports that find inconsistencies in your reported data
 - Reports that ensure your XBRL is 100% spec compliant
 - Ability to output your XBRL submission

The image displays three overlapping windows from the UBmatrix Report Builder software:

- Messages Window:** Shows the 'XBRL Validation Report Results'. It contains a table with error messages:

| Type | Message |
|-------|--|
| Error | "http://www.xbrl.org/2003/linkbase#calculationArc[Source: C:/Documents and Settings/Darren Peterson/My Documents/_UBmatrix/Taxonomies/US-GAAP (New)/Nov21/PeetsCoffee20061231-calculation.xml]" has caused an error. Linkbase # has illegal values of weight attribute on the calculation arc. |
| Error | There has been a schema validation error in "stream://633320077605305086" on line number 155, column number 44. Error message: cvc-complex-type.4: Attribute 'contextRef' must appear on element 'us-gaap:SalesRevenueNetGoods'. |
| Error | There has been a schema validation error in "stream://633320077605305086" on line number 155, column number 44. Error message: cvc-complex-type.4: Attribute 'unitRef' must appear on element 'us-gaap:SalesRevenueNetGoods'. |
- Reports... Window:** Shows a 'Calculation Trace' report for 'Validation'. It lists various financial categories and their values:

| Category | Value | Unit | Status |
|----------------------------------|-------|---------------|--------|
| LiabilitiesAndStockholdersEquity | -3 | 1,210,914,000 | inst |
| PartnersCapital | -3 | -22,290,000 | inst |
| Liabilities | -3 | 928,595,000 | inst |
| MinorityInterest | -3 | 1,873,000 | inst |
| StockholdersEquity | -3 | 380,834,000 | inst |
| Assets | -3 | 1,210,914,000 | inst |
| AssetsCurrent | -3 | 280,209,000 | inst |
| AssetsNoncurrent | -3 | 930,705,000 | inst |

 A red bar highlights an inconsistency: 'Inconsistency found : computed value is 1,188,624,000'.
- Incomplete MappingReport Window:** Shows a table of missing mappings:

| Reference | Message |
|------------|--|
| Income B26 | Has a <SalesRevenueNetGoods> concept but no unit and context |
| Income C26 | Has a <SalesRevenueNetGoods> concept but no unit and context |
| Income D26 | Has a <SalesRevenueNetGoods> concept but no unit and context |

Step 5a: Check mapping completeness

The screenshot shows a Microsoft Excel spreadsheet with the following data:

| | 2006 | 2005
(As Restated,
See Note 2) | 2004
(As Restated,
See Note 2) |
|--|----------------|--------------------------------------|--------------------------------------|
| Retail stores | 141,377 | 118,030 | 100,444 |
| Specialty sales | 69,116 | 57,168 | 45,239 |
| Net revenue | 210,493 | 175,198 | 145,683 |
| Cost of sales and related occupancy expenses | 98,928 | 80,837 | 67,806 |
| Operating expenses | 72,772 | 57,879 | 47,645 |

The 'Incomplete Mapping Report' dialog box contains the following table:

| Reference | Message |
|------------|---|
| Income B10 | Has a <SpecialtySales> as a concept and <USD> as a unit but no context |
| Income B9 | Has a <SalesRevenueNetGoods> as a concept and <USD> as a unit but no context |
| Income C14 | Has a <OtherOperatingExpense> as a concept and <D2005> as a context but no unit |

The Incomplete Mappings Report identifies any cells that have been left partially mapped.

Step 5b: XBRL Validation Report

Generate Reports...

Reports

- Instance Document
- Preview in:
- Validation
 - FRTA
 - Run Calculation Trace
 - Execute Formula
 - Compute Missing Values
 - Keep Computed Values
 - Keep Formula Values
- Execution Order:

Filter Selection

- Complete Workbook
- Include linked external datasources when producing this report
- Selected Worksheets

Sheet Selection

Available Sheets: Sheet1, Sheet2

Sheets in Report: (empty)

Generate

Save Print Close & Continue

UBmatrix Report Builder

Type a question for help

Since it includes the embedded UBmatrix XBRL Processing Engine, Report Builder offers a number of options to ensure your report is valid

Step 5c: XBRL Calculation Trace

| Context | Calculation Type | Item Name | Multiplier | Value | Status | Notes |
|-----------------------------------|------------------|----------------------------------|------------|------------------|--------|---|
| 3 Unit u001 | u-equal | LiabilitiesAndStockholdersEquity | | -3 1,210,914,000 | inst | Inconsistency found ; computed value is 1,188,624,000 |
| | | PartnersCapital | 1.0 | -3 -22,290,000 | inst | |
| | | Liabilities | 1.0 | -3 828,505,000 | inst | |
| | | MinorityInterest | 1.0 | -3 1,573,000 | inst | |
| | | StockholdersEquity | 1.0 | -3 380,836,000 | inst | |
| | | Assets | | -3 1,210,914,000 | inst | OK |
| | | AssetsCurrent | 1.0 | -3 380,209,000 | inst | |
| | | AssetsNoncurrent | 1.0 | -3 830,705,000 | inst | |
| 2 Context c00001 [2008-06-30 -] | u-equal | LiabilitiesAndStockholdersEquity | | -3 1,678,936,000 | inst | Inconsistency found ; computed value is 1,658,736,000 |
| | | | | -3 -20,200,000 | inst | |
| | | | | -3 1,011,005,000 | inst | |
| | | | | -3 1,187,000 | inst | |
| | | | | -3 666,744,000 | inst | |
| | | | | -3 1,678,936,000 | inst | OK |
| | | | | -3 882,382,000 | inst | |
| | | | | -3 796,554,000 | inst | |
| | | | | -3 33,256,000 | inst | Computed Value |
| | | | | -3 33,256,000 | inst | |
| | | | | -3 8,655,000 | inst | Computed Value |
| | | | | -3 8,655,000 | inst | |

A key report is the Calculation Trace. It does the math to ensure your numbers match those calculated using taxonomy calculations.

Errors typically indicate rounding or scale issues, incorrect mappings, or errors in your extension taxonomy

Step 5d: Visual Validation

Request preview using the embedded SEC Viewer

Don't forget to retrieve content from your linked Word documents

Once your report has passed validation, generating and previewing your XBRL instance document is a snap

New Report Builder 3.5 Features!

Generate Reports...

Reports

Instance Document

Preview in: SEC Viewer

Validation

FRTA Run Calculation Trace Execute Formula

Compute Missing Values Keep Formula Values

Keep Computed Values

Execution Order: Formula Trace->Calc

Include linked external datasources when producing this report

Sheet Selection

Available Sheets: Sheet1, Sheet2

Sheets in Report:

Generate

| | 2006 |
|--|--------------|
| Retail stores | 141,377 |
| Specialty sales | 69,116 |
| Net revenue | |
| Cost of sales and related occupancy expense | |
| Operating expenses | |
| General and administrative expenses | |
| Depreciation and amortization expenses | |
| Total costs and expenses from operations | |
| Income from operations | 2,458 |
| Interest income | -2 |
| Interest expense | |
| Income before income taxes | 12,506 |
| Income tax provision | 4,690 |
| Net income | 7,816 |
| Net income per share: | |
| Basic | 0.57 |
| Diluted | 0.55 |
| Shares used in calculation of net income per share: | |
| Basic | 13,733 |
| Diluted | 14,202 |

Step 5d: Embedded SEC Viewer

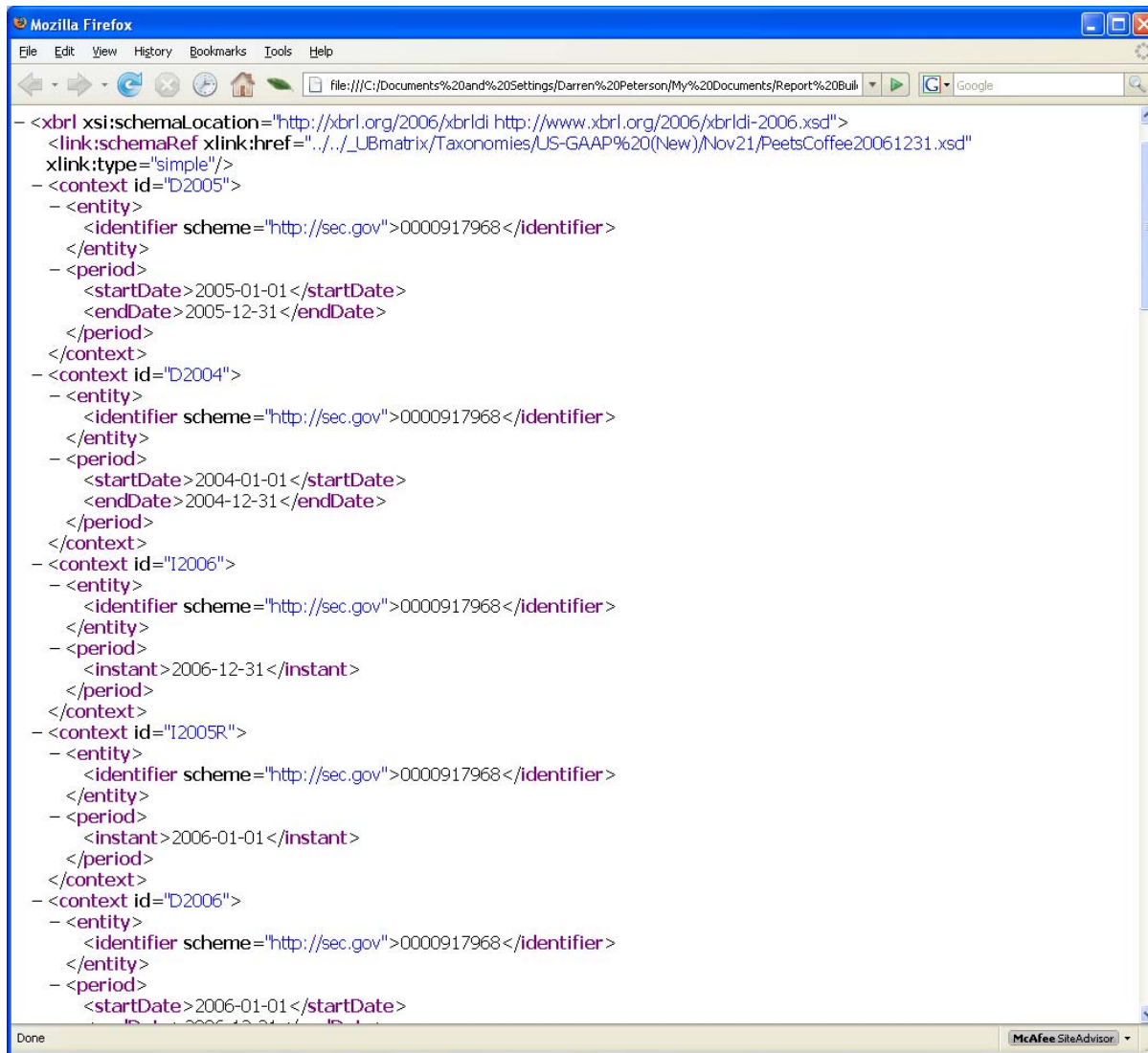
The screenshot shows a Microsoft Excel window with an embedded SEC viewer. The viewer displays a 'Sample Company' Quarterly Report (2008-04-30) with a table of financial data. The background Excel spreadsheet shows a 'STATEMENT OF CONSOLIDATED INCOME' table.

| Statement of Income (Including Gross Margin) (USD \$) | | 3 Months Ended | |
|---|---------|----------------|---------------|
| | | Apr. 30, 2008 | Mar. 31, 2007 |
| Sales Revenue, Goods, Net, Total | 7,468.9 | 6,265.9 | |
| Interest Income, Operating | 509.3 | 490.4 | |
| Revenue, Other Financial Services | 118.5 | 126.2 | |
| Revenues, Total | 8,096.7 | 6,882.5 | |
| Cost of Revenue, Total | 5,508.6 | 4,705.5 | |
| Research and Development Expense, Total | 230.2 | 204.3 | |
| Selling Expense | 283.6 | 283.6 | |
| Selling, General and Administrative Expense, Total | 786.6 | 657.3 | |
| Other General Expense | 145.1 | 142.6 | |
| Operating Expenses, Total | 6,934.1 | 5,993.3 | |
| Net Income (Loss), Total | 763.5 | 623.6 | |

Preview how your XBRL filing will be seen at the SEC

New Report Builder 3.5 Feature!

Generate the XBRL Instance Document



```
<?xml version="1.0" encoding="UTF-8" ?>
<xbrl xsi:schemaLocation="http://www.xbrl.org/2006/xbrldi http://www.xbrl.org/2006/xbrldi-2006.xsd"
  <link:schemaRef xlink:href="http://www.xbrl.org/2006/xbrldi-2006.xsd"
  xlink:type="simple"/>
  <context id="D2005">
    <entity>
      <identifier scheme="http://sec.gov">0000917968</identifier>
    </entity>
    <period>
      <startDate>2005-01-01</startDate>
      <endDate>2005-12-31</endDate>
    </period>
  </context>
  <context id="D2004">
    <entity>
      <identifier scheme="http://sec.gov">0000917968</identifier>
    </entity>
    <period>
      <startDate>2004-01-01</startDate>
      <endDate>2004-12-31</endDate>
    </period>
  </context>
  <context id="I2006">
    <entity>
      <identifier scheme="http://sec.gov">0000917968</identifier>
    </entity>
    <period>
      <instant>2006-12-31</instant>
    </period>
  </context>
  <context id="I2005R">
    <entity>
      <identifier scheme="http://sec.gov">0000917968</identifier>
    </entity>
    <period>
      <instant>2006-01-01</instant>
    </period>
  </context>
  <context id="D2006">
    <entity>
      <identifier scheme="http://sec.gov">0000917968</identifier>
    </entity>
    <period>
      <startDate>2006-01-01</startDate>
      <endDate>2006-12-31</endDate>
    </period>
  </context>
</xbrl>
```

^ Once your report passes visual inspection, simply save out the XBRL instance document and you are ready to file.



| | Jun-06 | Jun-05 | Jun-04 |
|--------------------------------------|-----------|-----------|-------------|
| 1 Revenue | 36,718.80 | 39,718.80 | 35,855.00 |
| 2 Cost of Goods Sold | 16,932.00 | 15,588.80 | 30,116.00 |
| 3 Gross Profit | 19,786.80 | 24,129.99 | 5,739.00 |
| 4 Gross Profit Margin | 53.90% | 60.75% | 16.03% |
| 5 SG&A Expense | 16,267.00 | 16,172.80 | 19,806.00 |
| 6 Depreciation & Amortization | 609 | 655 | 1,196.00 |
| 7 Operating Income | 3,519.80 | 7,957.19 | (14,067.00) |
| 8 Operating Margin | 9.56% | 20.03% | (39.25%) |
| 9 Nonoperating Income | 1,672.00 | 2,067.80 | 3,452.00 |
| 10 Nonoperating Expenses | 0 | 0 | 0 |
| 11 Income Before Taxes | 5,191.80 | 10,024.99 | (10,615.00) |
| 12 Income Taxes | 5,663.00 | 4,574.80 | 4,102.00 |
| 13 Net Income After Taxes | (471.20) | 5,450.19 | (14,717.00) |
| 14 Continuing Operations | (471.20) | 5,450.19 | (14,717.00) |
| 15 Discontinued Operations | 0 | 0 | 0 |
| 16 Total Operations | (471.20) | 5,450.19 | (14,717.00) |
| 17 Total Net Income | (471.20) | 5,450.19 | (14,717.00) |
| 18 Net Profit Margin | (1.28%) | 13.72% | (41.07%) |
| 19 Diluted EPS: Total Net Income (I) | (0.01) | 0.09 | (0.14) |

UBmatrix™ Report Builder

- Seamlessly integrates with Microsoft® Office
- Drag-and-drop XBRL mapping
- Built-in XBRL processor for 100% US-GAAP validation
- Embedded SEC XBRL Viewer

Visit us at Booth #3 and ask about Report Builder and the First Step Program

Will your SEC XBRL submission get a thumb's up?



UBMATRIX[™] SEC Interactive Data Validation Report

Sample Company (0001234567)
SIC: 1221 - BITUMINOUS COAL & LIGNITE SURFACE MINING
State Location: NC | State of Inc.: DE | Fiscal Year End: 1231

Home | XBRL Validation | Basic Calculation Trace | Detailed Calculation Trace | Validation Criteria

The UBMATRIX Formula Trace report below is produced for the Sample Company (0001234567) for SEC Filings. It is based upon a set of XBRL Formulas written by UBMATRIX. These formulas are used to validate the instance document and taxonomy. The formulas are used to ensure that the instance document and taxonomy are consistent. The formulas are used to ensure that the instance document and taxonomy are consistent.

SPECIAL OFFER

XBRL Processing Engine Formula Processor 2008 Report

Learn More

Summary

| Formulas Compiled | Formulas Fixed | Issues resolved | Assertions Passed | Assertions Failed | Assertions Ignored | Formulas Created | Items Created | Facts Created | Time (secs) |
|-------------------|----------------|-----------------|-------------------|-------------------|--------------------|------------------|---------------|---------------|-------------|
| 0 | 0 | 0 | 14 | 0 | 0 | 0 | 0 | 0 | 42566 |

Existence Assertions

| id | satisfied | message |
|--|--------------|--|
| xbrli:RoleTypeReference@Name (Creative ID) | notSatisfied | The Entity Registrant Name was not found in this XBRL submission. Please submit your Entity Registrant Name. |
| xbrli:RoleTypeReference@Name (Creative ID) | notSatisfied | The Entity Central Index Key was not found in this XBRL submission. Please submit your Entity Central Index Key. |

Complimentary Validation Analysis Report helps ensure your XBRL submission complies with SEC filing and consistency rules:

- ✓ SEC Public Validation Criteria
- ✓ XBRL 2.1 Specification
- ✓ Calculation Trace