



***Beyond the Basics –  
Diving into the Details of XBRL***  
**Educational Webinar**

**THANK YOU FOR JOINING US TODAY**

**October 9th, 2012**

The presentation will begin in just a few moments.

Please put your phone on **MUTE** so that we might cut down on the background static. We encourage you to dial into the conference with your Telephone. If you have dialed in to the WebEx Conference using the audio option through your computer, you may have some trouble with the audio. If that is the case, please utilize the dial in number using your phone instead.



# Today's Agenda

- Best Case Timelines now that the Grace Period is not an option.
- Proforma Documents
- Collaboration for a smooth detail filing.
  - Time Saving Tips
  - Lessons Learned from Q-2
- **New Review Tool:** Update/Improved Excel Markup.
- Best Practices – EDGAR Document formatting
- Best Practices – Dimensions
- Best Practices – Extensions
- Best Practices – Negations
- Other forms that require XBRL



# Grace Period

- Grace Period has come, and gone....
- Imperative that communication lines are open.
- No reason a filing should be delayed if proposed timelines are followed.
- **If a filing must be delayed due to an unforeseen circumstance – NT 10Q**



# Best Case Scenario Timeline

- Update/Review time has increased
  - We tag on average three times as many concepts as we did on Text Block tagged documents
    - Allow enough time for RDG to apply updates and
    - Allow yourself enough time to review & approve the XBRL
- Proforma Documents
  - Why? Your document is a living/dynamic document.
  - Things change from Q to Q
  - Should be viewed as a time saver rather than a time waster



# Avoiding Deadline Road Blocks with Proforma

- Surprise Notes and Tables
  - Adding a note? Have RDG tag it in advance to avoid deadline headaches.
- Significant restructuring of note(s)
  - Providing the restructured version to RDG in advance will greatly reduce deadline delays
- Failing to send a “Proforma Version” in advance of the “EDGAR-Ready Draft” may delay filing
  - Provide **proforma with a solid structure** 10-days in advance of planned filing date.



# Time Saving Tips

- **Use tables** where possible to group data. Tagging text is slower.
- Focus on the **QUALITY of the US-GAAP Concepts** selected for your XBRL and **less on the rendering.**
- Establish **drop-dead dates** for 3<sup>rd</sup> party contributors.
- **Review/Approve the EXCEL Markup Report** as soon as you receive it from your Account Manager. (Proforma and EDGAR-Ready)
- **Communicate** with your Account Manager about your proposed filing timeline as well as changes to initial plan.



# Lessons Learned

The hardest part is done. Your first XBRL filing is out of the way.

- Detailed XBRL reviews take time. Build the time into your normal filing process.
- Revised Excel Markup to decrease missed communication.
- Too much reliance on the Rendered Proof.



# New Excel Markup

- Overall Goal: increase its usefulness for our clients
- Provide easy-to-read **negation & dimension** information
- Make it a better vehicle for explaining edits to our clients
- Make it a **better vehicle for the client to provide edits/revisions/feedback** to RDG.
- Long-Term Goal: **increase the amount/type of information client can review** over next 6 months as we prepare for the expiration of the Limited Liability provision of XBRL next year

**Excel Markup should not be used for EDGAR Edits/Number changes**





# New Excel Markup

1 Condensed Consolidated Statements of Cash Flows (Unaudited)						
2 Dollars in thousands Shares in thousands						
3						
4 Start Dates		2012-01-01	2011-01-01			
5 End/Instant Dates		2012-06-30	2011-06-30	US GAAP Element Tag	Negated	Rev
6 Cash Flows From Operating Activities:						
7	Net income	51,616	1,324	<a href="#">us-gaap:NetIncomeLoss</a>		
8 Adjustments to reconcile net income to net cash provided by operating activities:						
9	Net amortization of premium on Agency Securities	33,737	7,933	<a href="#">us-gaap:AccretionAmortizationOfDiscountsAndPremiumsInvestments</a>		
10	Unrealized loss on derivatives	25,188	33,478	<a href="#">us-gaap:UnrealizedGainLossOnDerivatives</a>	X	
11	Realized gain on sale of Agency Securities	(5,048)	-	<a href="#">us-gaap:AvailableforsaleSecuritiesGrossRealizedGainLossExcludingOff</a>	X	
12	Stock based compensation	261	145	<a href="#">us-gaap:ShareBasedCompensation</a>		

New Negated Column

## New Negation Report

### Negation Report

Lists all facts marked with negated label roles

Concept	Section	Document Label	Values as Rendered
<a href="#">us-gaap:AvailableforsaleSecuritiesGrossRealizedGainLos</a>	<a href="#">Condensed Consolidated Statements of Cash Flows (Una</a>	Realized gain on sale of Agency Securit	(5,048.00)
<a href="#">us-gaap:IncomeTaxExpenseBenefit</a>	<a href="#">Condensed Consolidated Statements of Operations (Unau</a>	Income tax (expense) benefit	(3.00) (3.00)
<a href="#">us-gaap:IncreaseDecreaseInRestrictedCash</a>	<a href="#">Condensed Consolidated Statements of Cash Flows (Una</a>	Decrease in restricted cash	(45,887.00) (50,631.00)
<a href="#">us-gaap:PaymentsOfDividendsCommonStock</a>	<a href="#">Condensed Consolidated Statements of Cash Flows (Una</a>	Common dividends paid	(101,365.00) (29,982.00)
<a href="#">us-gaap:PaymentsToAcquireAvailableForSaleSecurities</a>	<a href="#">Condensed Consolidated Statements of Cash Flows (Una</a>	Purchases of Agency Securities	(8,745,763.00) (4,074,907.00)
<a href="#">us-gaap:PreferredStockDividendsIncomeStatementImpact</a>	<a href="#">Condensed Consolidated Statements of Operations (Unau</a>	Dividends on preferred stock	(160.00) (160.00)
<a href="#">us-gaap:RepurchaseAgreementsInterestExpenseAmount</a>	<a href="#">Condensed Consolidated Statements of Operations (Unau</a>	Repurchase agreements	(11,106.00) (2,351.00)
<a href="#">us-gaap:UnrealizedGainLossOnDerivatives</a>	<a href="#">Condensed Consolidated Statements of Cash Flows (Una</a>	Unrealized loss on derivatives	25,188.00 33,478.00



# New Excel Markup

Note 5 - Available for Sale, Agency Securities

Client Notes						
Investments in Debt and Marketable Equity Securities (and Certain Trading Assets) Disclosure [Text Block]						
<a href="#">us-gaap:InvestmentsInDebtAndMarketableEquitySecuritiesAndCertainTradingAssetsDisclos</a>						
2012-01-01 - 2012-06-30						
Concept	Unit	Start Date	End/Instant Date	Dimension(s) - Axis	Dimension(s) - Member	
<a href="#">us-gaap:AvailableForSaleSecuritiesGrossRealizedLosses</a>	United States	2012-04-01	2012-06-30			
<a href="#">us-gaap:AvailableForSaleSecuritiesGrossRealizedLosses</a>	United States	2012-04-01	2012-06-30	<a href="#">us-gaap:NatureOfLossAxis</a>	<a href="#">us-gaap:BankruptcyOfACounterpartyToAREpurchaseAgreementMember</a>	
<a href="#">us-gaap:AvailableForSaleSecuritiesGrossRealizedLosses</a>	United States	2012-04-01	2012-06-30	<a href="#">us-gaap:NatureOfLossAxis</a>	<a href="#">us-gaap:ReductionOfFirstQuarterRealizedGainsDueToFactorUpdatesMember</a>	
<a href="#">us-gaap:OtherNonoperatingIncome</a>	United States	2012-04-01	2012-06-30			
<a href="#">us-gaap:AvailableForSaleSecuritiesGrossRealizedGainsLossesSaleProceeds</a>	United States	2012-01-01	2012-06-30			
<a href="#">us-gaap:AvailableForSaleSecuritiesGrossRealizedGains</a>	United States	2012-01-01	2012-06-30			

New Dimension Columns





# New Excel Markup

- Other improvements:
  - Improved Highlighting or RDG Notes
    - Both Line item and the “tab” of the Statement or Note will highlight
  - Better Client Notes sections
    - Client notes will highlight when ever information is typed into any of the client note cells
    - RDG will prepare a Review Summary report consolidating RDG & Client review notes into one, easy-to-read report

Review Summary						
Section	US GAAP Concept	RDG Notes	Client Notes (Comments, etc.)	RDG Follow-up Notes	Requested Element Extension	Requested Element Definition
Condensed Consolidated Balance Sheets	<a href="#">us-gaap:PreferredStockValue</a>	Updated Concept		This will be a place for RDG to record our actions when sending notes back to the client		
Condensed Consolidated Balance Sheets	<a href="#">us-gaap:PreferredStockSharesAuthorized</a>		Question to RDG	Answer to client		
Condensed Consolidated Balance Sheets	<a href="#">us-gaap:PreferredStockSharesIssued</a>				Example	
Condensed Consolidated Balance Sheets	<a href="#">us-gaap:PreferredStockSharesOutstanding</a>					Example
Condensed Consolidated Balance Sheets	<a href="#">example:PreferredStockDividendRate</a>					Example



# Reviewing the Rendered Proof

- Completeness
- Accuracy of numbers presented
- Dates

# EDGAR Document formatting

- Best Practices
  - Single Cell Rule – Ranges

	Three Months Ended June 30,		Six Months Ended June 30,	
	SARS	Options	SARS	Options
Exercise price				
2012	N/A	\$11.75	\$13.15	\$11.75-\$13.15
2011	N/A	\$11.10	\$11.24	\$11.10-\$11.24
Market price				
2012	N/A	\$11.75	\$13.15	\$11.75-\$13.15
2011	N/A	\$11.10	\$11.24	\$11.10-\$11.24
Risk-free interest rate				
2012	N/A	1.9%	0.8%	0.8%-1.9%
2011	N/A	3.2%	2.3%	2.3%-3.2%
Expected award life				
2011	N/A	10 years	5 years	5-10 years
		1.7%	2.2%	4.7%

# EDGAR Document formatting

- Best Practices
  - Single Cell Rule – Ranges

	Three Months Ended June 30,		Six Months Ended June 30,	
	SARS	Options	SARS	Options
Exercise price				
2012	N/A	\$11.75	\$13.15	\$11.75 - \$13.15
2011	N/A	\$11.10	\$11.24	\$11.10 - \$11.24
Market price				
2012	N/A	\$11.75	\$13.15	\$11.75 - \$13.15
2011	N/A	\$11.10	\$11.24	\$11.10 - \$11.24
Risk-free interest rate				
2012	N/A	1.9%	0.8%	0.8% - 1.9%
2011	N/A	3.2%	2.3%	2.3% - 3.2%
Expected award life (years)				
2012	N/A	10	5	5 - 10
2011	N/A	1.7%	2.2%	4.7%



# EDGAR Document formatting

- Best Practices
  - Single Cell Rule – Headers & Dates

	Three Months Ended	Nine Months Ended
	March 31, 2011	March 31 2011
Revenue		
Product revenue	\$ 1,179	\$ 2,376
Service revenue	2,025	4,517
Total revenue	<u>3,204</u>	<u>6,893</u>

	Three Months Ended March 31, 2011	Nine Months Ended March 31, 2011
Revenue		
Product revenue	\$ 1,179	\$ 2,376
Service revenue	2,025	4,517
Total revenue	<u>3,204</u>	<u>6,893</u>



# EDGAR Document formatting

- Best Practices
  - RDG's Reverse Word document after filing



# Dimensions

- **What is a dimension?**
  - Dimension can be described as an additional US GAAP Concept applied to a fact
  - Made up of two parts
    - Axis (parent)
    - Member (child)
  - Commonly used to differentiate between two facts that need to use the same US GAAP Concept
    - Segment Reporting
    - Banking, Loans (Residential, Commercial, Agricultural)
    - Types of Share-Based Compensation
  - Very useful tool when tagging in XBRL
    - Taxonomy may grow here more than any other area in the future

# Dimensions

- **Dimensions**

As of March 31, 2012, we had \$42.2 million, \$7.4 million and \$1.7 million of total unrecognized compensation expense related to restricted share units, performance share units, and stock options, respectively, that is to be recognized over the remaining weighted-average period of approximately 2.8 years for restricted share units, 3.5 years for performance share units, and 1.2 years for stock options.

Same US-GAAP Concept used multiple times for three unique facts

Note 3 - Share-based Compensation (Detail) (USD \$) In Millions, unless otherwise specified	3 Months Ended	
	Mar. 31, 2012	
<b>Restricted Share Units [Member]</b>		
Employee Service Share-based Compensation, Nonvested Awards, Total Compensation Cost Not yet Recognized (in Dollars)		\$ 42.2
Employee Service Share-based Compensation, Nonvested Awards, Total Compensation Cost Not yet Recognized, Period for Recognition	2 years 10 months	
<b>Performance Share Units [Member]</b>		
Employee Service Share-based Compensation, Nonvested Awards, Total Compensation Cost Not yet Recognized (in Dollars)		7.4
Employee Service Share-based Compensation, Nonvested Awards, Total Compensation Cost Not yet Recognized, Period for Recognition	3 years 6 months	
<b>Stock Options [Member]</b>		
Employee Service Share-based Compensation, Nonvested Awards, Total Compensation Cost Not yet Recognized (in Dollars)		\$ 1.7
Employee Service Share-based Compensation, Nonvested Awards, Total Compensation Cost Not yet Recognized, Period for Recognition	1 year 2 months	

1  
2

By applying dimensions we can use the same US-GAAP Concept 'legally' and still define each fact in a unique way

# Dimensions

- **Rendering Consequences**

- Dimensions severely alter the way a table renders

	Carrying Value	Estimated Fair Value
Senior revolving line of credit	\$ 52.7	\$ 52.7
Senior term loan	\$ 200.0	\$ 200.0
Senior notes	\$ 449.4	\$ 471.8

<b>Note 6 - Fair Value Measurements (Detail) - Carrying Amounts and Estimated Fair Values (USD \$)</b> In Millions, unless otherwise specified	Mar. 31, 2012	Dec. 31, 2011
Senior revolving line of credit	\$ 52.7	\$ 99.8
<b>Senior Notes [Member]   Carrying Value [Member]</b>		
Senior	449.4	
<b>Senior Notes [Member]   Estimated Fair Value [Member]</b>		
Senior	471.8	
<b>Carrying Value [Member]   Senior Term Loan [Member]</b>		
Senior	200.0	
<b>Carrying Value [Member]</b>		
Senior revolving line of credit	52.7	
<b>Estimated Fair Value [Member]   Senior Term Loan [Member]</b>		
Senior	200.0	
<b>Estimated Fair Value [Member]</b>		
Senior revolving line of credit	52.7	
<b>Senior Term Loan [Member]</b>		
Senior	\$ 200.0	\$ 200.0

# Dimensions

- **Rendering Consequences**
  - Dimensions severely alter the way a table renders

Financial Assets (Liabilities) Carried at Fair Value

	Fair Value	Level 1	Level 2	Level 3
<b>March 31, 2012</b>				
Money market funds	\$ 83.5	\$ 83.5	\$ -	\$ -
Investments in unconsolidated affiliates	9.2	-	-	9.2
Derivative assets	84.8	-	84.8	-
Derivative liabilities	(87.0)	-	(87.0)	-
Acquisition contingent consideration payable	(90.7)	-	-	(90.7)
<b>September 30, 2011</b>				
Money market funds	\$ 76.9	\$ 76.9	\$ -	\$ -
Investments in unconsolidated affiliates	9.3	-	-	9.3
Derivative assets	90.8	-	90.8	-
Derivative liabilities	(93.2)	-	(93.2)	-

<b>Note 8 - Fair Value Measurements (Detail) - Financial Assets (Liabilities) Carried at Fair Value (USD \$) In Millions, unless otherwise specified</b>	Mar. 31, 2012	Sep. 30, 2011
Money market funds	\$ 83.5	\$ 76.9
Investments in unconsolidated affiliates	9.2	9.3
Derivative assets	84.8	90.8
Derivative liabilities	(87.0)	(93.2)
Acquisition contingent consideration payable	(90.7)	
<b>Fair Value, Inputs, Level 1 [Member]</b>		
Money market funds	83.5	76.9
<b>Fair Value, Inputs, Level 2 [Member]</b>		
Derivative assets	84.8	90.8
Derivative liabilities	(87.0)	(93.2)
<b>Fair Value, Inputs, Level 3 [Member]</b>		
Investments in unconsolidated affiliates	9.2	9.3
Acquisition contingent consideration payable	\$ (90.7)	

# Extensions









- What is an Extension?
  - Sometimes a US-GAAP Concept just does not exist in the Taxonomy. In that case you can create a custom concept or Extension.
  - Extensions are unique (typically) to the company that created them
  - Extension rates tend to be higher in more specialized industries (pharma, mineral extraction) vs. more common industries (retail, manufacturing)
  - Extensions do not need to be defined to be compliant
    - If you extend a concept that may appear to be very similar to a US GAAP concept, it is recommended you define

# Negations

- What is a Negation?
  - A negated label is one that causes numeric values of an element to be displayed with their sign flipped
- Why would one use a Negation?
  - Using the correct sign will impact the end user's analytics of the tagged amounts and the appropriateness of the calculations in the instance document.

# Negations

- Example: Operating section of the Cash Flow Statement

  Increase (Decrease) in Retail Related Inventories	Inventories	<input checked="" type="checkbox"/>	4,889	540
  Increase (Decrease) in Accounts and Notes Receivable	Receivables	<input checked="" type="checkbox"/>	2,959	3,350
  Increase (Decrease) in Prepaid Expense and Other Assets	Prepaid expenses and othe...	<input checked="" type="checkbox"/>	1,479	(4,078)
  Increase (Decrease) in Accounts Payable and Accrued Liabilities	Accounts payable and acc...	<input type="checkbox"/>	(21,677)	(11,824)

- Can be either a debit or credit balance and negated to reflect preparers intentions.



# Other Filings That May Require XBRL

- 8-K's
  - When including Revised or Amended Financial Statements and Notes in an 8-K rather than 10-A/Q or 10-K/A
  - Previously filed in XBRL
  - Earnings release 8-K's are NOT required to include XBRL
- Registration Statements
  - Will require XBRL for all periods presented
- When planning your next filing and you are unsure as to the requirement, you can contact RDG, your SEC Counsel, or the SEC's OID.
  - Will require more lead-time as a result.
- Full list of potential forms that may require XBRL can be found at [SEC.gov](http://SEC.gov) or by contacting RDG





# **THANK YOU**

**for your time today.**

**We appreciate it.**

**RDG is committed to providing the best possible service, and creating the cleanest, most compliant XBRL documents is a fundamental aspect of this service.**