



# GAAP TAXONOMY IMPLEMENTATION GUIDE

**Version 1.0**

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## **Financial Services—Investment Companies (Including SEC S-X Schedules for Business Development Companies)**

(2023 GAAP Taxonomy)

### **GAAP Financial Reporting Taxonomy and SEC Reporting Taxonomy (collectively referred to as the “GAAP Taxonomy”) Implementation Guide Series**

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**Financial Accounting Standards Board**

The GAAP Taxonomy Implementation Guide is not authoritative; rather, it is a document that communicates how the GAAP Financial Reporting Taxonomy (GRT) and the SEC Reporting Taxonomy (SRT) (collectively referred to as the “GAAP Taxonomy”) are designed. It also provides other information to help a user of the GAAP Taxonomy understand how elements and relationships are structured.

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# GAAP Taxonomy Implementation Guide on Investment Companies (Including SEC S-X Schedules for Business Development Companies)

## Overview

The purpose of this GAAP Taxonomy Implementation Guide (Guide) is to demonstrate the modeling for reporting by investment companies. These examples are not intended to encompass all the potential modeling configurations or to dictate the appearance and structure of an entity's extension taxonomy or its financial statements. The examples are provided to help users of the GAAP Financial Reporting Taxonomy and the SEC Reporting Taxonomy (collectively referred to as the "GAAP Taxonomy") understand how the modeling for reporting by investment companies is structured within the GAAP Taxonomy. The examples are based on the assumption that an entity meets the criteria for reporting as an investment company under Generally Accepted Accounting Principles (GAAP) and/or U.S. Securities and Exchange Commission (SEC) authoritative literature. In addition, the reported line items within the examples do not include all reporting requirements and represent only partial disclosures and statements for illustrative purposes.

*While constituents may find the information in the Guide useful, users looking for guidance to conform to SEC eXtensible Business Reporting Language (XBRL) filing requirements should look to the SEC EDGAR Filer Manual and other information provided on the SEC's website at [www.sec.gov/structureddata](http://www.sec.gov/structureddata).*

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

Two sections are included in this Guide:

- **Section 1: Overview of Modeling:** This section provides an overview of the modeling for the reporting by investment companies.
- **Section 2: Examples of Modeling:** This section includes examples of modeling for the reporting by investment companies.
  - Example 1—[Consolidated Statement of Assets and Liabilities](#)
  - Example 2—[Consolidated Statements of Operations](#)
  - Example 3—[Consolidated Statement of Changes in Net Assets](#)
  - Example 4—[Schedule of Investments in Securities of Unaffiliated Issuers](#)
  - Example 5—[Investments in Affiliates](#)
  - Example 6—[Schedule of Open Forward Foreign Currency Contracts](#)

## General Information

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

Coding	Standard Label	Element Name
<b>A1</b>	<b>Investment, Issuer Affiliation [Axis]</b>	<b>InvestmentIssuerAffiliationAxis</b>
	Investment, Issuer Affiliation [Domain]	InvestmentIssuerAffiliationDomain
<b>M1</b>	Investment, Unaffiliated Issuer [Member]	InvestmentUnaffiliatedIssuerMember
<b>M2</b>	Investment, Affiliated Issuer [Member]	InvestmentAffiliatedIssuerMember
<b>M3</b>	Investment, Affiliated Issuer, Controlled [Member]	InvestmentAffiliatedIssuerControlledMember
<b>M4</b>	Investment, Affiliated Issuer, Noncontrolled [Member]	InvestmentAffiliatedIssuerNoncontrolledMember
<b>A2</b>	<b>Derivative Instrument [Axis]</b>	<b>DerivativeInstrumentRiskAxis</b>
	Derivative Contract [Domain]	DerivativeContractTypeDomain
<b>M5</b>	Call Option [Member]	CallOptionMember
<b>M6</b>	Swap [Member]	SwapMember
<b>M7</b>	Foreign Exchange Forward [Member]	ForeignExchangeForwardMember
<b>A3</b>	<b>Equity Components [Axis]</b>	<b>StatementEquityComponentsAxis</b>
	Equity Component [Domain]	EquityComponentDomain
<b>M8</b>	Common Stock [Member]	CommonStockMember
<b>M9</b>	Additional Paid-in Capital [Member]	AdditionalPaidInCapitalMember
<b>M10</b>	Retained Earnings [Member]	RetainedEarningsMember
<b>A4</b>	<b>Investment, Identifier [Axis]</b>	<b>InvestmentIdentifierAxis</b>
AAA LLC Senior Loan Due 12/1/20X2 Interest Rate 6.75% SOFR Spread 5.75% Floor 1.00%		
BBB LLC Senior Loan Due 2/1/20X3 Interest Rate 6.00% SOFR Spread 5.00% Floor 1.00%		
CCC LLC Senior Subordinated Loan Due 2/10/20X4 Interest Rate 8.00% PIK 3.00% Cash Rate 5.00%		
DDD LLC Class A Common Stock		
DDD LLC Class B Common Stock		

Legend (continues)

Coding	Standard Label	Element Name
EEE LLC Class A Capital Unit		
EEE LLC Class B Capital Unit		
EEE LLC Senior Loan Duc 12/10/20X3 Interest Rate 5.00%		
FF LLC Preferred Stock		
GG LLC Common Stock		
GG LLC Unsecured Debt		
HH Inc Senior Debt		
II Inc Convertible Debt		
JJ Inc Membership Units		
<b>A5</b>	<b>Investment Type [Axis]</b>	<b>InvestmentTypeAxis</b>
	Investments [Domain]	InvestmentTypeCategorizationMember
<b>M11</b>	Debt Securities [Member]	DebtSecuritiesMember
<b>M12</b>	Equity Securities [Member]	EquitySecuritiesMember
<b>A6</b>	<b>Industry Sector [Axis]</b>	<b>EquitySecuritiesByIndustryAxis</b>
	Industry Sector [Domain]	EquitySecuritiesIndustryMember
<b>M13</b>	Technology Sector [Member]	TechnologySectorMember
<b>M14</b>	Healthcare Sector [Member]	HealthcareSectorMember
<b>M15</b>	Real Estate Sector [Member]	RealEstateSectorMember
<b>M16</b>	Insurance Sector [Member]	InsuranceSectorMember
<b>M17</b>	Automotive Sector [Member]	AutomotiveSectorMember
<b>M18</b>	Financial Services Sector [Member]	FinancialServicesSectorMember
<b>A7</b>	<b>Geographical [Axis]</b>	<b>StatementGeographicalAxis</b>
	Geographical [Domain]	SegmentGeographicalDomain
<b>M19</b>	US East Region [Member]	EastRegionMember
<b>M20</b>	US South Region [Member]	SouthRegionMember
<b>A8</b>	<b>Open Forward Foreign Currency Contract, Identifier [Axis]</b>	<b>OpenForwardForeignCurrencyContr actIdentifierAxis</b>
Counterparty XYZ Company Settlement Date 1/18/20x2		
Counterparty XYZ Company Settlement Date 2/17/20x2		
Counterparty XYZ Company Settlement Date 3/18/20x4		

Legend (continued)

- (2) Elements that have an instant period type and elements that have a duration period type are indicated as such in Figure x.2 of each example. Instant elements have a single date context (such as December 31, 20XX) and duration elements have a starting and ending date as their context (such as January 1 through December 31, 20XX).
- (3) The XBRL report view (Figure x.3 in each example) does not include all information that may appear in an entity's instance document. The XBRL report view is provided for illustrative purposes only.
- (4) For elements contained in the GAAP Taxonomy, the standard label is as it appears in the GAAP Taxonomy. For extension elements, the standard label corresponds to the element name. For information about structuring extension elements, see the *SEC EDGAR Filer Manual*.
- (5) Values reported in XBRL are generally entered as positive, with the exception of certain concepts such as net income (loss) or gain (loss).
- (6) Preferred labels (Figure x.3 in each example) are the labels created and used by an entity to show the line item captions in its financial statements.
- (7) Additional information for values reported using extensible enumerations can be found in the GAAP Taxonomy Implementation Guide, *Extensible Enumerations: A Guide for Preparers*.

## Section 1: Overview of Modeling

The modeling distinguishes between the use of typed dimensions and explicit dimensions. A typed dimension is intended to be used when there is specific information for each issue of an investment or each derivative contract. An explicit dimension is intended to be used for a disaggregation by a specific characteristic (e.g., type or industry).

Typed dimensions for each issue of investment and for each contract by type of derivative are intended to be used for the schedule of investments and the derivative schedules to associate the specific information for each issue or contract. The members for the typed dimension are unique for each issue or contract and are not present in the extension taxonomy. The examples in this Guide illustrate the use of the typed dimensions “Investment, Identifier [Axis]” (A4), which is intended to be used to tag each investment and its related information, and “Open Forward Foreign Currency Contract, Identifier [Axis]” (A8), which is intended to be used to tag each open forward foreign currency contract and its related information. Using a typed dimension associates the information for each issue or contract to enable users of the data to understand what is information for each issue and what is not disaggregating information.

The explicit dimension “Investment, Issuer Affiliation [Axis]” (A1) and applicable members are intended to be used to tag the value of the investments disaggregated by affiliation of issuer representing the total by affiliation and is not specific to an individual issue. “Investment, Unaffiliated Issuer [Member]” (M1) is intended to be used to tag the total value of the investment in unaffiliated issuers. “Investment, Affiliated Issuer [Member]” (M2) is intended to be used to tag the total value of the investment in affiliated issuers. “Investment, Affiliated Issuer, Controlled [Member]” (M3) and “Investment, Affiliated Issuer, Noncontrolled [Member]” (M4) are children of “Investment, Affiliated Issuer [Member]” (M2) and intended to be used to tag the total values of investments in controlled affiliated issuers and noncontrolled affiliated issuers, respectively. Using the explicit dimension only for disaggregating totals assists users of the data in understanding the values that are summations.

The extensible enumeration element “Investment, Issuer Affiliation [Extensible Enumeration]” (XL75) is intended to be used with “Investment, Identifier [Axis]” (A4) for each issue to communicate affiliation when it is not a disaggregating characteristic. The dimension “Investment, Issuer Affiliation [Axis]” (A1) and applicable members are intended to be used when the value is a disaggregation by affiliation of issuer of investment. Other extensible

enumeration elements have been added to the GAAP Taxonomy including, but not limited to, “Investment, Issuer Name [Extensible Enumeration]” (XL76), “Investment, Type [Extensible Enumeration]” (XL77), “Investment, Variable Interest Rate, Type [Extensible Enumeration]” (XL80), “Investment, Industry Sector [Extensible Enumeration]” (XL83), and “Derivative Asset, Counterparty Name [Extensible Enumeration]” (XL98) to communicate information about each issue of investment or contract.



## Section 2: Examples of Modeling

### Example 1—Consolidated Statement of Assets and Liabilities

This Example illustrates the modeling for the consolidated statement of assets and liabilities reported by an investment company.

<b>ABC Company</b> <b>Consolidated Statements of Assets and Liabilities</b> <b>As of December 31, 20X1</b> (in thousands, except share and per share data)		
Investment in securities of unaffiliated issuers, fair value (amortized cost of \$19,292 <b>L2, A1:M1</b> )	<b>L1, A1:M1</b>	\$ 21,721
Investment in and advances to affiliates, controlled, fair value (amortized cost of \$544 <b>L2, A1:M3</b> )	<b>L1, A1:M3</b>	520
Investment in and advances to affiliates, not controlled, fair value (amortized cost of \$400 <b>L2, A1:M4</b> )	<b>L1, A1:M4</b>	480
Total investment, fair value (amortized cost of \$20,236 <b>L2</b> )	<b>L1</b>	22,721
Unrealized appreciation on foreign currency forward exchange contract <b>XL4</b>	<b>L3</b>	425
Variation margin receivable on futures contracts <b>XL6</b>	<b>L5</b>	3
Cash	<b>L7</b>	199
Dividend and interest receivable	<b>L8</b>	46
Receivable from investment securities sold	<b>L9</b>	78
Deposits with brokers for securities sold short	<b>L10</b>	1,555
Other assets	<b>L11</b>	26
<b>Total assets</b>	<b>L12</b>	25,053
Liability for securities sold short, fair value (proceeds: \$1,555 <b>L14</b> )	<b>L13</b>	1,673
Liability for call options written, fair value (premiums received: \$110 <b>L16</b> )	<b>L15, A2:M5</b>	230
Unrealized depreciation on OTC swap contract	<b>L15, A2:M6</b>	129
Total derivative liability	<b>L15</b>	359
Variation margin payable on futures contracts <b>XL18</b>	<b>L17</b>	12
Distribution payable	<b>L19</b>	137
Liability for investment securities purchased	<b>L20</b>	52
Accrued expenses	<b>L21</b>	2,008
Other liabilities	<b>L22</b>	632
<b>Total liabilities</b>	<b>L23</b>	4,873
Common stock 0.001 par value <b>L25</b> , 10,000,000 shares authorized <b>L26</b> , 10,000,000 shares issued <b>L27</b> , and 10,000,000 shares outstanding <b>L28</b>	<b>L24</b>	100
Paid-in capital	<b>L29</b>	16,084
Distributable earnings	<b>L30</b>	3,996
<b>Net assets</b>	<b>L31</b>	\$ 20,180
<b>Net asset value per share</b>	<b>L32</b>	\$ 2.018

Figure 1.1

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A1</b>	Investment, Issuer Affiliation [Axis]		Duration	InvestmentIssuerAffiliationAxis
	Investment, Issuer Affiliation [Domain]		Duration	InvestmentIssuerAffiliationDomain
<b>M1</b>	Investment, Unaffiliated Issuer [Member]		Duration	InvestmentUnaffiliatedIssuerMember
<b>M3</b>	Investment, Affiliated Issuer, Controlled [Member]		Duration	InvestmentAffiliatedIssuerControlledMember
<b>M4</b>	Investment, Affiliated Issuer, Noncontrolled [Member]		Duration	InvestmentAffiliatedIssuerNoncontrolledMember
<b>A2</b>	Derivative Instrument [Axis]		Duration	DerivativeInstrumentRiskAxis
	Derivative Contract [Domain]		Duration	DerivativeContractTypeDomain
<b>M5</b>	Call Option [Member]		Duration	CallOptionMember
<b>M6</b>	Swap [Member]		Duration	SwapMember
<b>L1</b>	Investment Owned, Fair Value	Debit	Instant	InvestmentOwnedAtFairValue
<b>L2</b>	Investment Owned, Cost	Debit	Instant	InvestmentOwnedAtCost
<b>L3</b>	Derivative Asset	Debit	Instant	DerivativeAssets
<b>XL4</b>	Derivative Asset, Type [Extensible Enumeration]		Instant	DerivativeAssetTypeExtensibleList
<b>L5</b>	Variation Margin Receivable, Derivative	Debit	Instant	VariationMarginReceivableDerivative
<b>XL6</b>	Variation Margin Receivable, Derivative Asset, Type [Extensible Enumeration]		Instant	VariationMarginReceivableDerivativeAssetTypeExtensibleEnumeration
<b>L7</b>	Cash	Debit	Instant	Cash
<b>L8</b>	Dividend and Interest Receivable	Debit	Instant	DividendAndInterestReceivable
<b>L9</b>	Receivable, Investment, Sale	Debit	Instant	ReceivableInvestmentSale
<b>L10</b>	Deposit, Security Sold Short	Debit	Instant	DepositSecuritySoldShort
<b>L11</b>	Other Assets	Debit	Instant	OtherAssets
<b>L12</b>	Assets	Debit	Instant	Assets
<b>L13</b>	Security Sold Short, Fair Value	Credit	Instant	InvestmentSoldNotYetPurchasedAtFairValue
<b>L14</b>	Security Sold Short, Sale Proceeds	Debit	Duration	InvestmentSoldNotYetPurchasedSaleProceeds
<b>L15</b>	Derivative Liability	Credit	Instant	DerivativeLiabilities
<b>L16</b>	Derivative, Premium Received	Credit	Instant	OpenOptionContractsWrittenPremiums

**Figure 1.2 (continues)**

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>L17</b>	Variation Margin Payable, Derivative	Credit	Instant	VariationMarginPayableDerivative
<b>XL18</b>	Variation Margin Payable, Derivative Liability, Type [Extensible Enumeration]		Instant	VariationMarginPayableDerivativeLiabilityTypeExtensibleEnumeration
<b>L19</b>	Distribution Payable	Credit	Instant	DistributionPayable
<b>L20</b>	Payable, Investment, Purchase	Credit	Instant	PayableInvestmentPurchase
<b>L21</b>	Accrued Liabilities	Credit	Instant	AccruedLiabilitiesCurrentAndNoncurrent
<b>L22</b>	Other Liabilities	Credit	Instant	OtherLiabilities
<b>L23</b>	Liabilities	Credit	Instant	Liabilities
<b>L24</b>	Common Stock, Value, Issued	Credit	Instant	CommonStockValue
<b>L25</b>	Common Stock, Par or Stated Value Per Share		Instant	CommonStockParOrStatedValuePerShare
<b>L26</b>	Common Stock, Shares Authorized		Instant	CommonStockSharesAuthorized
<b>L27</b>	Common Stock, Shares, Issued		Instant	CommonStockSharesIssued
<b>L28</b>	Common Stock, Shares, Outstanding		Instant	CommonStockSharesOutstanding
<b>L29</b>	Additional Paid in Capital	Credit	Instant	AdditionalPaidInCapital
<b>L30</b>	Retained Earnings (Accumulated Deficit)	Credit	Instant	RetainedEarningsAccumulatedDeficit
<b>L31</b>	Equity, Attributable to Parent	Credit	Instant	StockholdersEquity
<b>L32</b>	Net Asset Value Per Share		Instant	NetAssetValuePerShare

**Figure 1.2 (continued)**

The XBRL report view created using the modeling structure is provided here:

Standard Label		Preferred Label		20X1-12-31				20X1-01-01 to 20X1-12-31
Date context		Investment, Unaffiliated Issuer [Member] M1	Investment, Affiliated Issuer, Controlled [Member] M3	Investment, Affiliated Issuer, Noncontrolled [Member] M4	Call Option [Member] M5	Swap [Member] M6	Report-Wide Value	Report-Wide Value
L1	Investment Owned, Fair Value	21721000	520000	480000			22721000	
L2	Investment Owned, Cost	19292000	544000	400000			20236000	
L3	Derivative Asset						425000	
XL4	Derivative Asset, Type [Extensible Enumeration]						<a href="http://fasb.org/us-gaap/20X1#ForeignExchangeForwardMember">http://fasb.org/us-gaap/20X1#ForeignExchangeForwardMember</a>	
L5	Variation Margin Receivable, Derivative						3000	
XL6	Variation Margin Receivable, Derivative Asset, Type [Extensible Enumeration]						<a href="http://fasb.org/us-gaap/20X1#FutureMember">http://fasb.org/us-gaap/20X1#FutureMember</a>	
L7	Cash						199000	
L8	Dividend and Interest Receivable						46000	
L9	Receivable, Investment, Sale						78000	
L10	Deposit, Security Sold Short						1555000	
L11	Other Assets						26000	
L12	Assets						25053000	
L13	Security Sold Short, Fair Value						1673000	
L14	Security Sold Short, Sale Proceeds							1555000
L15	Derivative Liability				230000	129000	359000	

Figure 1.3 (continues)

Standard Label		Preferred Label		20X1-12-31				20X1-01-01 to 20X1-12-31
Date context		Investment, Unaffiliated Issuer [Member]	Investment, Affiliated Issuer, Controlled [Member]	Investment, Affiliated Issuer, Noncontrolled [Member]			Report-Wide Value	Report-Wide Value
Investment, Issuer Affiliation [Axis]		M1	M3	M4	Call Option [Member]	Swap [Member]		
A1								
Derivative Instrument [Axis]								
L16	Derivative, Premium Received	Premiums received for call options written					110000	
L17	Variation Margin Payable, Derivative	Variation margin payable on futures contracts					12000	
XL18	Variation Margin Payable, Derivative Liability, Type [Extensible Enumeration]	Variation margin payable, derivative liability type, futures contracts					<a href="http://fasb.org/us-gaap/20X1#FutureMember">http://fasb.org/us-gaap/20X1#FutureMember</a>	
L19	Distribution Payable	Distribution payable					137000	
L20	Payable, Investment, Purchase	Liability for investment securities purchased					52000	
L21	Accrued Liabilities	Accrued expenses					2008000	
L22	Other Liabilities	Other liabilities					632000	
L23	Liabilities	liabilities					4873000	
L24	Common Stock, Value, Issued	Common stock, value issued					100000	
L25	Common Stock, Par or Stated Value Per Share	Common stock, par value per share					0.001	
L26	Common Stock, Shares Authorized	Common stock, shares authorized					10000000	
L27	Common Stock, Shares, Issued	Common stock, shares issued					10000000	
L28	Common Stock, Shares, Outstanding	Common stock, shares outstanding					10000000	
L29	Additional Paid in Capital	Paid-in capital					16084000	
L30	Retained Earnings (Accumulated Deficit)	Distributable earnings					3996000	
L31	Equity, Attributable to Parent	Net assets					20180000	
L32	Net Asset Value Per Share	Net asset value per share					2.018	

Figure 1.3 (continued)

## Notes:

- “Investment Owned, Fair Value” (**L1**), “Investment, Issuer Affiliation [Axis]” (**A1**), and the applicable member are intended to be used to tag the fair value of the investment portfolio disaggregated by the affiliation of the issuer of the investment. “Investment, Unaffiliated Issuer [Member]” (**M1**) is intended to be used to tag the fair value of investments in unaffiliated issuers. “Investment, Affiliated Issuer, Controlled [Member]” (**M3**) is intended to be used to tag the fair value of controlled investments in affiliated issuers. “Investment, Affiliated Issuer, Noncontrolled [Member]” (**M4**) is intended to be used to tag the fair value of noncontrolled investments in affiliated issuers.
- “Derivative Liability” (**L15**), “Derivative Instrument [Axis]” (**A2**), and the applicable member are intended to be used to tag the reported value of derivative liabilities disaggregated by type of derivative contract. “Call Option [Member]” (**M5**) is intended to be used to tag the derivative liability for the call option contract. “Swap [Member]” (**M6**) is intended to be used to tag the derivative liability for the swap contract.
- “Derivative Asset, Type [Extensible Enumeration]” (**XL4**) is intended to be used for the value of unrealized appreciation on foreign currency forward exchange contract because it is not disaggregated by type of derivative asset and the type characteristic applies to the report-wide value. If the fact is disaggregated by more than one type of derivative asset, the dimension “Derivative Instrument [Axis]” (**A2**) is intended to be used.
- “Retained Earnings (Accumulated Deficit)” (**L30**) is intended to be used to tag the value of distributable earnings.
- “Equity, Attributable to Parent” (**L31**) is intended to be used to tag the reported value of net assets excluding equity attributable to noncontrolling interests in the consolidated statement of assets and liabilities (balance sheet). “Equity, Including Portion Attributable to Noncontrolling Interest” (**L61**) is intended to be used to tag the value including noncontrolling interest in the statement of assets and liabilities when applicable. “Equity, Including Portion Attributable to Noncontrolling Interest” (**L61**) is expected to be used for the beginning and ending values reported in the consolidated statement of changes in net assets (equity) for all filers reporting equity or net assets representing capital as illustrated in Example 3. This provides consistent data for users between filers and over multiple periods for a filer if circumstances change.

- The line-item elements “Common Stock, Value, Issued” (**L24**), “Additional Paid in Capital” (**L29**), and “Retained Earnings (Accumulated Deficit)” (**L30**) are intended to be used to tag the values in the consolidated statement of assets and liabilities. Dimension elements are intended to be used for the disaggregation of total net assets (equity) in the consolidated statement of changes in net assets as illustrated in Example 3.
- “Common Stock, Shares, Outstanding” (**L28**) is intended to be used to tag the outstanding shares of common stock in the consolidated statement of assets and liabilities. The same line-item element is intended to be used with the dimension “Equity Components [Axis]” (**A3**) and “Common Stock [Member]” (**M8**) to tag the same value in the consolidated statement of changes in net assets as illustrated in Example 3. The intent of the tagging in the statement of changes in net assets is to align all common stock share values with the same member element to enable an automated reconciliation of the beginning balance and related activity during the period to the balance of common stock shares at the end of the period.

## Example 2—Consolidated Statements of Operations

This Example illustrates the modeling for the consolidated statement of operations reported by an investment company.

<b>ABC Company</b>		
<b>Consolidated Statement of Operations</b>		
<b>For the year ended December 31, 20X1</b>		
(in thousands, except share and per share data)		
Investment income		
Dividend income—unaffiliated	<b>L33, A1:M1</b>	\$ 736
Dividend income—affiliated, controlled	<b>L33, A1:M3</b>	4
Dividend income—affiliated, not controlled	<b>L33, A1:M4</b>	2
Interest income paid in cash—unaffiliated	<b>L34, A1:M1</b>	109
Interest income paid in cash—affiliated, controlled	<b>L34, A1:M3</b>	50
Interest income paid in cash—affiliated, not controlled	<b>L34, A1:M4</b>	50
Interest income paid in kind—unaffiliated	<b>L35, A1:M1</b>	25
Interest income paid in kind—affiliated, controlled	<b>L35, A1:M3</b>	6
Interest income paid in kind—affiliated, not controlled	<b>L35, A1:M4</b>	13
Total dividend and interest income	<b>L36</b>	995
Other income	<b>L37</b>	6
<b>Total investment income</b>	<b>L38</b>	<b>1,001</b>
Expenses		
Base management fees	<b>L39</b>	(162)
Incentive fees	<b>L40</b>	(55)
Professional fees	<b>L41</b>	(29)
Administrative fees	<b>L42</b>	(20)
Interest expense	<b>L43</b>	(7)
Other general and administrative	<b>L44</b>	(2)
Total expenses, before expenses waived	<b>L45</b>	(275)
Fees paid indirectly	<b>L46</b>	4
Fees waived	<b>L47</b>	45
<b>Total expenses, net of expenses waived</b>	<b>L48</b>	<b>(226)</b>
Total net investment income before income tax	<b>L49</b>	775
Income tax expense on net investment income	<b>L50</b>	(31)
<b>Total net investment income after income tax</b>	<b>L51</b>	<b>\$ 744</b>
Realized gain (loss) and unrealized appreciation (depreciation) on investments:		
Net realized gain (loss) from:		
Investment in securities of unaffiliated issuers	<b>L52, A1:M1</b>	1,072
Investment in securities of affiliated issuers	<b>L52, A1:M2</b>	33
Call options written	<b>L53, A2:M5</b>	13
Swaps	<b>L53, A2:M6</b>	7

Figure 2.1 (continues)



<b>ABC Company</b>		
<b>Consolidated Statement of Operations</b>		
<b>For the year ended December 31, 20X1</b>		
Forward foreign currency contract	<b>L53, A2:M7</b>	(133)
<b>Total net realized gain (loss) from investments</b>	<b>L54</b>	992
Net changes in unrealized appreciation (depreciation) on:		
Investment in securities of unaffiliated issuers	<b>L55, A1:M1</b>	(1,300)
Investment in securities of affiliated issuers	<b>L55, A1:M2</b>	(57)
Call options written	<b>L56, A2:M5</b>	(50)
Swaps	<b>L56, A2:M6</b>	56
Forward foreign currency contract	<b>L56, A2:M7</b>	57
<b>Total net unrealized appreciation (depreciation)</b>	<b>L57</b>	(1,294)
<b>Net realized and unrealized gain (loss) from investments</b>	<b>L58</b>	(302)
<b>Net increase in net assets resulting from operations</b>	<b>L59</b>	<b>\$ 442</b>

**Figure 2.1 (continued)**

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A1</b>	Investment, Issuer Affiliation [Axis]		Duration	InvestmentIssuerAffiliationAxis
	Investment, Issuer Affiliation [Domain]		Duration	InvestmentIssuerAffiliationDomain
<b>M1</b>	Investment, Unaffiliated Issuer [Member]		Duration	InvestmentUnaffiliatedIssuerMember
<b>M2</b>	Investment, Affiliated Issuer [Member]		Duration	InvestmentAffiliatedIssuerMember
<b>M3</b>	Investment, Affiliated Issuer, Controlled [Member]		Duration	InvestmentAffiliatedIssuerControlledMember
<b>M4</b>	Investment, Affiliated Issuer, Noncontrolled [Member]		Duration	InvestmentAffiliatedIssuerNoncontrolledMember
<b>A2</b>	Derivative Instrument [Axis]		Duration	DerivativeInstrumentRiskAxis
	Derivative Contract [Domain]		Duration	DerivativeContractTypeDomain
<b>M5</b>	Call Option [Member]		Duration	CallOptionMember
<b>M6</b>	Swap [Member]		Duration	SwapMember
<b>M7</b>	Foreign Exchange Forward [Member]		Duration	ForeignExchangeForwardMember
<b>L33</b>	Dividend Income, Operating	Credit	Duration	DividendIncomeOperating
<b>L34</b>	Interest Income, Operating, Paid in Cash	Credit	Duration	InterestIncomeOperatingPaidInCash
<b>L35</b>	Interest Income, Operating, Paid in Kind	Credit	Duration	InterestIncomeOperatingPaidInKind
<b>L36</b>	Interest and Dividend Income, Operating	Credit	Duration	InterestAndDividendIncomeOperating
<b>L37</b>	Other Income	Credit	Duration	OtherIncome
<b>L38</b>	Gross Investment Income, Operating	Credit	Duration	GrossInvestmentIncomeOperating
<b>L39</b>	Management Fee Expense	Debit	Duration	ManagementFeeExpense
<b>L40</b>	Incentive Fee Expense	Debit	Duration	IncentiveFeeExpense
<b>L41</b>	Professional Fees	Debit	Duration	ProfessionalFees
<b>L42</b>	Administrative Fees Expense	Debit	Duration	AdministrativeFeesExpense
<b>L43</b>	Interest Expense	Debit	Duration	InterestExpense
<b>L44</b>	Other General and Administrative Expense	Debit	Duration	OtherGeneralAndAdministrativeExpense
<b>L45</b>	Investment Income, Investment Expense	Debit	Duration	InvestmentIncomeInvestmentExpense
<b>L46</b>	Investment Company, Fee Paid Indirectly	Credit	Duration	InvestmentCompanyFeePaidIndirectly
<b>L47</b>	Investment Company, Contractual Fee Waived	Credit	Duration	InvestmentCompanyContractualFeeWaived
<b>L48</b>	Investment Company, Expense, after Reduction of Fee Waiver and Reimbursement	Debit	Duration	InvestmentCompanyExpenseAfterReductionOfFeeWaiverAndReimbursement

**Figure 2.2 (continues)**

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>L49</b>	Net Investment Income	Credit	Duration	NetInvestmentIncome
<b>L50</b>	Investment Income, Operating, Tax Expense (Benefit)	Debit	Duration	InvestmentIncomeOperatingTaxExpenseBenefit
<b>L51</b>	Investment Income, Operating, after Expense and Tax	Credit	Duration	InvestmentIncomeOperatingAfterExpenseAndTax
<b>L52</b>	Debt and Equity Securities, Realized Gain (Loss)	Credit	Duration	DebtAndEquitySecuritiesRealizedGainLoss
<b>L53</b>	Gain (Loss) on Sale of Derivatives	Credit	Duration	GainLossOnSaleOfDerivatives
<b>L54</b>	Realized Gain (Loss), Investment and Derivative, Operating, before Tax	Credit	Duration	RealizedGainLossInvestmentAndDerivativeOperatingBeforeTax
<b>L55</b>	Debt and Equity Securities, Unrealized Gain (Loss)	Credit	Duration	DebtAndEquitySecuritiesUnrealizedGainLoss
<b>L56</b>	Unrealized Gain (Loss) on Derivatives	Credit	Duration	UnrealizedGainLossOnDerivatives
<b>L57</b>	Unrealized Gain (Loss), Investment and Derivative, Operating, before Tax	Credit	Duration	UnrealizedGainLossInvestmentAndDerivativeOperatingBeforeTax
<b>L58</b>	Gain (Loss), Investment and Derivative, Operating, before Tax	Credit	Duration	RealizedAndUnrealizedGainLossInvestmentAndDerivativeOperatingBeforeTax
<b>L59</b>	Net Income (Loss) Attributable to Parent	Credit	Duration	NetIncomeLoss

**Figure 2.2 (continued)**

The XBRL report view created using the modeling structure is provided here:

Standard Label	Preferred Label	20X1-01-01 to 20X1-12-31								
Date context		Investment, Unaffiliated Issuer [Member]	Investment, Affiliated Issuer [Member]	Investment, Affiliated Issuer, Controlled [Member]	Investment, Affiliated Issuer, Noncontrolled [Member]				Report-Wide Value	
A1		M1	M2	M3	M4					
Derivative Instrument [Axis]						Call Option [Member]	Swap [Member]	Foreign Exchange Forward [Member]		
A2						M5	M6	M7		
L33	Dividend Income, Operating	Investment, dividend income	736000		4000	2000				
L34	Interest Income, Operating, Paid in Cash	Investment, interest income paid in cash	109000		50000	50000				
L35	Interest Income, Operating, Paid in Kind	Investment, interest income paid in kind	25000		6000	13000				
L36	Interest and Dividend Income, Operating	Investment, dividend and interest income								995000
L37	Other Income	Investment, other income								6000
L38	Gross Investment Income, Operating	investment income								1001000
L39	Management Fee Expense	Base management fees								162000
L40	Incentive Fee Expense	Incentive fees								55000
L41	Professional Fees	Professional fees								29000
L42	Administrative Fees Expense	Administrative fees								20000
L43	Interest Expense	Interest expense								7000
L44	Other General and Administrative Expense	Other general and administrative								2000
L45	Investment Income, Investment Expense	expenses, before expenses waived								275000
L46	Investment Company, Fee Paid Indirectly	Investment, fees paid indirectly								4000
L47	Investment Company, Contractual Fee Waived	Investment, fees waived								45000

Figure 2.3 (continues)

Standard Label		Preferred Label		20x1-01-01 to 20x1-12-31						
Date context		Investment, Unaffiliated Issuer [Member]	Investment, Affiliated Issuer [Member]	Investment, Affiliated Issuer, Controlled [Member]	Investment, Affiliated Issuer, Noncontrolled [Member]				Report-Wide Value	
A1		M1	M2	M3	M4					
Derivative Instrument [Axis]						Call Option [Member]	Swap [Member]	Foreign Exchange Forward [Member]		
A2						M5	M6	M7		
L48	Investment Company, Expense, after Reduction of Fee Waiver and Reimbursement	expenses, net of expenses waived							226000	
L49	Net Investment Income	net investment income before income tax							775000	
L50	Investment Income, Operating, Tax Expense (Benefit)	Income tax expense on net investment income							31000	
L51	Investment Income, Operating, after Expense and Tax	net investment income after income tax							744000	
L52	Debt and Equity Securities, Realized Gain (Loss)	Investment, securities, net realized gain (loss), before tax	1072000	33000						
L53	Gain (Loss) on Sale of Derivatives	Investment, derivatives, net realized gain (loss), before tax				13000	7000	-133000		
L54	Realized Gain (Loss), Investment and Derivative, Operating, before Tax	Investment, net realized gain (loss), before tax							992000	
L55	Debt and Equity Securities, Unrealized Gain (Loss)	Investment, securities, net unrealized appreciation (depreciation), before tax	-1300000	-57000						
L56	Unrealized Gain (Loss) on Derivatives	Investment, derivatives, net unrealized appreciation (depreciation), before tax				-50000	56000	57000		
L57	Unrealized Gain (Loss), Investment and Derivative, Operating, before Tax	Investment, net unrealized appreciation (depreciation), before tax							-1294000	
L58	Gain (Loss), Investment and Derivative, Operating, before Tax	Investment, net realized and unrealized gain (loss), before tax							-302000	
L59	Net Income (Loss) Attributable to Parent	Net increase in net assets resulting from operations							442000	

Figure 2.3 (continued)

## Notes:

- “Dividend Income, Operating” (L33), “Investment, Issuer Affiliation [Axis]” (A1), and the applicable member are intended to be used to tag the reported value of dividend income disaggregated by affiliation of the issuer of the investment. “Investment, Unaffiliated Issuer [Member]” (M1) is intended to be used to tag the value of dividend income from the investments in unaffiliated issuers. “Investment, Affiliated Issuer [Member]” (M2) is intended to be used to tag the value of dividend income from controlled and non-controlled investments in affiliated issuers if provided. “Investment, Affiliated Issuer, Controlled [Member]” (M3) is intended to be used to tag the value of dividend income from controlled investments in affiliated issuers. “Investment, Affiliated Issuer, Noncontrolled [Member]” (M4) is intended to be used to tag the value of dividend income from noncontrolled investments in affiliated issuers.
- “Net Investment Income” (L49) is intended to be used to tag the value of net investment income before tax. “Investment Income, Operating, Tax Expense (Benefit)” (L50) is intended to be used to tag the value of the tax expense (benefit) for net investment income. “Investment Income, Operating, after Expense and Tax” (L51) is intended to be used to tag the value of net investment income after tax.
- “Gain (Loss) on Sale of Derivatives” (L53), “Derivative Instrument [Axis]” (A2), and the applicable members are intended to be used to tag the reported gain (loss) on sale of derivatives disaggregated by type of derivative contract. “Call Option [Member]” (M5) is intended to be used to tag the gain (loss) on the sale of the call option. “Swap [Member]” (M6) is intended to be used to tag the gain (loss) on the sale of the swap contract. “Foreign Exchange Forward [Member]” (M7) is intended to be used to tag the gain (loss) on the sale of the foreign exchange forward.
- If reporting foreign currency transaction gains and losses, elements intended to be used may be found under “Gain (Loss), Investment and Derivative, Operating, and Foreign Currency Transaction, after Tax [Abstract]” or “Gain (Loss), Investment and Derivative, Operating, and Foreign Currency Transaction, after Tax, with Price Change [Abstract]” depending on election for reporting foreign transaction gains and losses.
- “Net Investment Income” (L49), “Realized Gain (Loss), Investment and Derivative, Operating, before Tax” (L54), and “Unrealized Gain (Loss), Investment and Derivative,

Operating, before Tax” (L57) are intended to be used to tag the reported values of investment income and realized and unrealized gains (losses) on investments before tax in the consolidated statement of operations. “Investment Income, Operating, after Expense and Tax” (L51), “Realized Gain (Loss), Investment and Derivative, Operating, after Tax” (L62), and “Unrealized Gain (Loss), Investment and Derivative, Operating, after Tax” (L63) are intended to be used to tag the values after tax in the statement of operations when applicable. “Investment Income, Operating, after Expense and Tax” (L51), “Realized Gain (Loss), Investment and Derivative, Operating, after Tax” (L62), and “Unrealized Gain (Loss), Investment and Derivative, Operating, after Tax” (L63) are expected to be used for the values reported in the consolidated statement of changes in net assets (equity) for all filers reporting equity or net assets representing capital as illustrated in Example 3. This provides consistent data for users between filers and over multiple periods for a filer if circumstances change.

### Example 3—Consolidated Statement of Changes in Net Assets

This Example illustrates the modeling for the consolidated statement of changes in net assets reported by an investment company.

<b>ABC Company</b>										
<b>Consolidated Statement of Changes in Net Assets</b>										
(in thousands, except share data)										
Common stock										
	Shares		Value		Paid-in capital	Distributable earnings	Net assets			
	A3:M8		A3:M8		A3:M9	A3:M10				
Balance at December 31, 20x0	L28	5,000,000	L61	\$ 50	L61	\$ 4,363	L61	\$ 17,913		
<b>Net increase in net assets resulting from operations</b>										
Investment income, net						L51	744	L51	744	
Net realized gain (loss) from investment						L62	992	L62	992	
Unrealized appreciation (depreciation) on investment						L63	(1,294)	L63	(1,294)	
Net increase in net assets resulting from operations						L60	442	L60	442	
<b>Distributions</b>										
Distributions to shareholders						L64	(875)	L64	(875)	
Tax return of capital to shareholders					L65	(30)		L65	(30)	
Tax reclassification					L66	66	L66	66	L66	—
<b>Capital share transactions</b>										
Issued	L67	4,000,000	L68	40	L68	2,146		L68	2,186	
Repurchased	L69	(1,000,000)	L70	(10)	L70	(446)		L70	(456)	
Issued through dividend reinvestment	L71	2,000,000	L72	20	L72	980		L72	1,000	
Total increase in net assets	L73	5,000,000	L74	50	L74	2,584	L74	(367)	L74	2,267
Balance at December 31, 20x1	L28	10,000,000	L61	\$ 100	L61	\$ 16,084	L61	\$ 3,996	L61	\$ 20,180

Figure 3.1



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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A3</b>	Equity Components [Axis]		Duration	StatementEquityComponentsAxis
	Equity Component [Domain]		Duration	EquityComponentDomain
<b>M8</b>	Common Stock [Member]		Duration	CommonStockMember
<b>M9</b>	Additional Paid-in Capital [Member]		Duration	AdditionalPaidInCapitalMember
<b>M10</b>	Retained Earnings [Member]		Duration	RetainedEarningsMember
<b>L28</b>	Common Stock, Shares, Outstanding		Instant	CommonStockSharesOutstanding
<b>L51</b>	Investment Income, Operating, after Expense and Tax	Credit	Duration	InvestmentIncomeOperatingAfterExpenseAndTax
<b>L60</b>	Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	Credit	Duration	ProfitLoss
<b>L61</b>	Equity, Including Portion Attributable to Noncontrolling Interest	Credit	Instant	StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest
<b>L62</b>	Realized Gain (Loss), Investment and Derivative, Operating, after Tax	Credit	Duration	RealizedGainLossInvestmentAndDerivativeOperatingAfterTax
<b>L63</b>	Unrealized Gain (Loss), Investment and Derivative, Operating, after Tax	Credit	Duration	UnrealizedGainLossInvestmentAndDerivativeOperatingAfterTax
<b>L64</b>	Investment Company, Dividend Distribution	Debit	Duration	InvestmentCompanyDividendDistribution
<b>L65</b>	Investment Company, Tax Return of Capital Distribution	Debit	Duration	InvestmentCompanyTaxReturnOfCapitalDistribution
<b>L66</b>	Investment Company, Tax Reclassification, Increase (Decrease)	Credit	Duration	InvestmentCompanyTaxReclassificationIncreaseDecrease
<b>L67</b>	Stock Issued During Period, Shares, New Issues		Duration	StockIssuedDuringPeriodSharesNewIssues
<b>L68</b>	Stock Issued During Period, Value, New Issues	Credit	Duration	StockIssuedDuringPeriodValueNewIssues
<b>L69</b>	Stock Repurchased During Period, Shares		Duration	StockRepurchasedDuringPeriodShares
<b>L70</b>	Stock Repurchased During Period, Value	Debit	Duration	StockRepurchasedDuringPeriodValue
<b>L71</b>	Stock Issued During Period, Shares, Dividend Reinvestment Plan		Duration	StockIssuedDuringPeriodSharesDividendReinvestmentPlan
<b>L72</b>	Stock Issued During Period, Value, Dividend Reinvestment Plan	Credit	Duration	StockIssuedDuringPeriodValueDividendReinvestmentPlan
<b>L73</b>	Stock Issued During Period, Shares, Period Increase (Decrease)		Duration	StockIssuedDuringPeriodSharesPeriodIncreaseDecrease
<b>L74</b>	Stockholders' Equity, Period Increase (Decrease)		Duration	StockholdersEquityPeriodIncreaseDecrease

**Figure 3.2**

The XBRL report view created using the modeling structure is provided here:

Standard Label		Preferred Label		20X0-12-31	20X1-12-31	20X0-12-31	20X1-12-31	20X0-12-31	20X1-12-31	20X0-12-31	20X1-12-31
Date context				20X0-12-31	20X1-12-31	20X0-12-31	20X1-12-31	20X0-12-31	20X1-12-31	20X0-12-31	20X1-12-31
Equity Components [Axis] A3				Common Stock [Member] M8		Additional Paid-in Capital [Member] M9		Retained Earnings [Member] M10		Report-Wide Value	
L28	Common Stock, Shares, Outstanding	Common stock, shares outstanding		5000000	10000000						
L61	Equity, Including Portion Attributable to Noncontrolling Interest	Net assets, balance		50000	100000	13500000	16084000	4363000	3996000	17913000	20180000
Date context				20X1-01-01 to 20X1-12-31							
Equity Components [Axis] A3				Common Stock [Member] M8		Additional Paid-in Capital [Member] M9		Retained Earnings [Member] M10		Report-Wide Value	
L51	Investment Income, Operating, after Expense and Tax	Investment income, net, after tax						744000		744000	
L62	Realized Gain (Loss), Investment and Derivative, Operating, after Tax	Investment, net realized gain (loss), after tax						992000		992000	
L63	Unrealized Gain (Loss), Investment and Derivative, Operating, after Tax	Investment, net unrealized appreciation (depreciation), after tax						-1294000		-1294000	
L60	Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	Net increase in net assets resulting from operations, after tax						442000		442000	
L64	Investment Company, Dividend Distribution	Investment, distributions to shareholders						875000		875000	
L65	Investment Company, Tax Return of Capital Distribution	Investment, tax return of capital to shareholders					30000			30000	
L66	Investment Company, Tax Reclassification, Increase (Decrease)	Investment, tax reclassification					-66000	66000		0	
L67	Stock Issued During Period, Shares, New Issues	Common stock, shares issued			4000000						
L68	Stock Issued During Period, Value, New Issues	Common stock, value issued			40000		2146000			2186000	
L69	Stock Repurchased During Period, Shares	Common stock, shares repurchased			1000000						
L70	Stock Repurchased During Period, Value	Common stock, value repurchased			10000		446000			456000	
L71	Stock Issued During Period, Shares, Dividend Reinvestment Plan	Common stock, shares issued through dividend reinvestment			2000000						
L72	Stock Issued During Period, Value, Dividend Reinvestment Plan	Common stock, value issued through dividend reinvestment			20000		980000			1000000	
L73	Stock Issued During Period, Shares, Period Increase (Decrease)	increase in common stock shares			5000000						
L74	Stockholders' Equity, Period Increase (Decrease)	increase in net assets			50000		2584000	-367000		2267000	

Figure 3.3

## Notes:

- “Equity, Including Portion Attributable to Noncontrolling Interest” (L61), “Equity Components [Axis]” (A3) and the applicable members are intended to be used to tag the reported value of net assets disaggregated by equity component. “Common Stock [Member]” (M8) is intended to be used to tag the value of common stock. “Additional Paid-in Capital [Member]” (M9) is intended to be used to tag the value of additional paid-in capital. “Retained Earnings [Member]” (M10) is intended to be used to tag the value of distributable earnings. Using “Equity, Including Portion Attributable to Noncontrolling Interest” (L61) in the statement of changes in net assets (equity) provides consistent data for users between filers and over multiple periods for a filer if circumstances change.
- While a dimensional model is used for the statement of changes in net assets (equity), line-item elements “Common Stock, Value, Issued” (L24), “Additional Paid in Capital” (L29), and “Retained Earnings (Accumulated Deficit)” (L30) are intended to be used to tag the values in the consolidated statement of assets and liabilities (statement of financial position).
- “Common Stock, Shares, Outstanding” (L28) is intended to be used to tag the outstanding shares of common stock in the consolidated statement of assets and liabilities (statement of financial position). The same line item (L28) is intended to be used with the dimension “Equity Components [Axis]” (A3) and “Common Stock [Member]” (M8) to tag the value in the consolidated statement of changes in net assets (equity). The intent of this tagging is to align all common stock share values with the same member element to enable an automated reconciliation by data users of the beginning balance and related activity during the period to the balance of common stock shares at the end of the period.
- “Investment Income, Operating, after Expense and Tax” (L51), “Realized Gain (Loss), Investment and Derivative, Operating, after Tax” (L62), and “Unrealized Gain (Loss), Investment and Derivative, Operating, after Tax” (L63) are expected to be used for the values reported in the consolidated statement of changes in net assets (equity) for all filers reporting equity or net assets representing capital as illustrated. This provides consistent data for users between filers and over multiple periods for a filer if circumstances change.

## Example 4—Schedule of Investments in Securities of Unaffiliated Issuers

This Example illustrates the modeling for the schedule of investments in securities of unaffiliated issuers reported by an investment company.

ABC Company														
Schedule of Investments as of December 31, 20X1														
(in thousands, except share, rate, unit data)														
Non-Affiliate Investments														
Issuer	Type of investment	Maturity date	Interest rate	Base rate	Spread	PIK rate	Cash rate	Floor	Industry	Acquisition date	Principal/shares/units	Amortized cost	Fair value	% of net assets
<b>A4:AAA LLC Senior Loan Due 12/1/20X2 Interest Rate 6.75% SOFR Spread 5.75% Floor 1.00%</b>														
<b>XL75</b>	<b>XL76</b>	<b>XL77</b>	<b>L78</b>	<b>L79</b>	<b>XL80</b>	<b>L81</b>		<b>L82</b>	<b>XL83</b>	<b>L84</b>	<b>L85</b>	<b>L2</b>	<b>L1</b>	<b>L86</b>
Unaffiliated	AAA, LLC	Senior loan <sup>(1)(2)</sup>	12/1/20X2	6.75 %	SOFR	5.75 %		1.00 %	Software	6/28/20X0	\$ 55	\$ 541	\$ 550	2.73 %
<b>L90, L91</b>														
<b>A4:BBB LLC Senior Loan Due 2/1/20X3 Interest Rate 6.00% SOFR Spread 5.00% Floor 1.00%</b>														
<b>XL75</b>	<b>XL76</b>	<b>XL77</b>	<b>L78</b>	<b>L79</b>	<b>XL80</b>	<b>L81</b>		<b>L82</b>	<b>XL83</b>	<b>L84</b>	<b>L85</b>	<b>L2</b>	<b>L1</b>	<b>L86</b>
Unaffiliated	BBB, LLC	Senior loan	2/1/20X3	6.00 %	SOFR	5.00 %		1.00 %	Healthcare	2/28/20X0	\$ 64	2,750	2,750	13.63 %
<b>A4:CCC LLC Senior Subordinated Loan Due 2/10/20X4 Interest Rate 8.00% PIK 3.00% Cash Rate 5.00%</b>														
<b>XL75</b>	<b>XL76</b>	<b>XL77</b>	<b>L78</b>	<b>L79</b>		<b>L87</b>	<b>L88</b>		<b>XL83</b>	<b>L84</b>	<b>L85</b>	<b>L2</b>	<b>L1</b>	<b>L86</b>
Unaffiliated	CCC, LLC	Senior subordinated loan	2/10/20X4	8.00 %		3.00 %	5.00 %		Financial Service, Real Estate	2/7/20X0	\$ 37	3,660	3,660	18.14 %
<b>A4:DDD LLC Class A Common Stock</b>														
<b>XL75</b>	<b>XL76</b>	<b>XL77</b>							<b>XL83</b>		<b>L89</b>	<b>L2</b>	<b>L1</b>	<b>L86</b>
Unaffiliated	DDD, LLC	Class A common stock <sup>(2)(3)</sup>							Insurance		3,232,000	1,557	1,810	8.97 %
<b>L91, L92</b>														
<b>A4:DDD LLC Class B Common Stock</b>														
<b>XL75</b>	<b>XL76</b>	<b>XL77</b>							<b>XL83</b>		<b>L89</b>	<b>L2</b>	<b>L1</b>	<b>L86</b>
Unaffiliated	DDD, LLC	Class B common stock <sup>(2)(3)</sup>							Financial service		936,000	446	524	2.60 %
<b>L91, L92</b>														

Figure 4a.1 (continues)

ABC Company														
Schedule of Investments as of December 31, 20X1														
(in thousands, except share, rate, unit data)														
Non-Affiliate Investments														
Issuer	Type of investment	Maturity date	Interest rate	Base rate	Spread	PIK rate	Cash rate	Floor	Industry	Acquisition date	Principal/shares/units	Amortized cost	Fair value	% of net assets
<b>A4:EEE LLC Class A Capital Unit</b>														
<b>XL75</b>	<b>XL76</b>	<b>XL77</b>							<b>XL83</b>		<b>L89</b>	<b>L2</b>	<b>L1</b>	<b>L86</b>
Unaffiliated	EEE, LLC	Class A capital unit							Automotive		30,425	2,687	3,685	18.26 %
<b>A4:EEE LLC Class B Capital Unit</b>														
<b>XL75</b>	<b>XL76</b>	<b>XL77</b>							<b>XL83</b>		<b>L89</b>	<b>L2</b>	<b>L1</b>	<b>L86</b>
Unaffiliated	EEE, LLC	Class B capital unit							Healthcare		7,104	7,633	7,633	37.82 %
<b>A4:EEE LLC Senior Loan Due 12/10/20X3 Interest Rate 5.00%</b>														
<b>XL75</b>	<b>XL76</b>	<b>XL77</b>	<b>L78</b>	<b>L79</b>					<b>XL83</b>	<b>L84</b>	<b>L85</b>	<b>L2</b>	<b>L1</b>	<b>L86</b>
Unaffiliated	EEE, LLC	Senior Loan	12/10/20X3	5.00 %					Software	12/7/20X0	\$ 98	18	1,109	5.50 %
<b>Total Non-Affiliate Debt Investments</b>											<b>L2, A1:A1, A5:M11</b>	<b>L1, A1:A1, A5:M11</b>	<b>L86, A1:A1, A5:M11</b>	
											6,969	8,069	39.99 %	
<b>Total Non-Affiliate Equity Investments</b>											<b>L2, A1:A1, A5:M12</b>	<b>L1, A1:A1, A5:M12</b>	<b>L86, A1:A1, A5:M12</b>	
											12,323	13,652	67.65 %	
<b>Total Non-Affiliate Investments</b>											<b>L2, A1:M1</b>	<b>L1, A1:M1</b>	<b>L86, A1:M1</b>	
											\$ 19,292	\$ 21,721	107.64 %	
(1) Represents investments that are subject to restrictions on resale as "restricted securities"														
(2) The fair value of each issue of securities was valued using significant unobservable inputs														
(3) Each issue of securities is non-income producing														

Figure 4a.1 (continued)

The following tables show the fair value of the unaffiliated investments disaggregated by industry and geography as of December 31, 20X1.

<b>ABC Company</b>					
<b>As of December 31, 20X1</b>					
(in thousands except rate )					
Industry	Investment, fair value			% of net assets	
		<b>L1</b>		<b>L86</b>	
Software	<b>A1:M1, A6:M13</b>	\$	1,659	<b>A1:M1, A6:M13</b>	8.22 %
Healthcare	<b>A1:M1, A6:M14</b>		10,383	<b>A1:M1, A6:M14</b>	51.45 %
Real estate	<b>A1:M1, A6:M15</b>		1,642	<b>A1:M1, A6:M15</b>	8.14 %
Insurance	<b>A1:M1, A6:M16</b>		1,810	<b>A1:M1, A6:M16</b>	8.97 %
Automotive	<b>A1:M1, A6:M17</b>		3,685	<b>A1:M1, A6:M17</b>	18.26 %
Financial service	<b>A1:M1, A6:M18</b>		2,542	<b>A1:M1, A6:M18</b>	12.60 %
Total	<b>A1:M1</b>	\$	21,721	<b>A1:M1</b>	107.64 %

**Figure 4b.1**

<b>ABC Company</b>					
<b>As of December 31, 20X1</b>					
(in thousands except rate )					
Geography	Investment, fair value			% of net assets	
		<b>L1</b>		<b>L86</b>	
USA East	<b>A1:M1, A7:M19</b>	\$	14,004	<b>A1:M1, A7:M19</b>	69.40 %
USA South	<b>A1:M1, A7:M20</b>		7,717	<b>A1:M1, A7:M20</b>	38.24 %
Total	<b>A1:M1</b>	\$	21,721	<b>A1:M1</b>	107.64 %

**Figure 4c.1**

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A1</b>	Investment, Issuer Affiliation [Axis]		Duration	InvestmentIssuerAffiliationAxis
	Investment, Issuer Affiliation [Domain]		Duration	InvestmentIssuerAffiliationDomain
<b>M1</b>	Investment, Unaffiliated Issuer [Member]		Duration	InvestmentUnaffiliatedIssuerMember
<b>A4</b>	Investment, Identifier [Axis]		Duration	InvestmentIdentifierAxis
	<b>AAA LLC Senior Loan Due 12/1/20X2 Interest Rate 6.75% SOFR Spread 5.75% Floor 1.00%</b>			
	<b>BBB LLC Senior Loan Due 2/1/20X3 Interest Rate 6.00% SOFR Spread 5.00% Floor 1.00%</b>			
	<b>CCC LLC Senior Subordinated Loan Due 2/10/20X4 Interest Rate 8.00% PIK 3.00% Cash Rate 5.00%</b>			
	<b>DDD LLC Class A Common Stock</b>			
	<b>DDD LLC Class B Common Stock</b>			
	<b>EEE LLC Class A Capital Unit</b>			
	<b>EEE LLC Class B Capital Unit</b>			
	<b>EEE LLC Senior Loan Due 12/10/20X3 Interest Rate 5.00%</b>			
<b>A5</b>	Investment Type [Axis]		Duration	InvestmentTypeAxis
	Investments [Domain]		Duration	InvestmentTypeCategorizationMember
<b>M11</b>	Debt Securities [Member]		Duration	DebtSecuritiesMember
<b>M12</b>	Equity Securities [Member]		Duration	EquitySecuritiesMember
<b>A6</b>	Industry Sector [Axis]		Duration	EquitySecuritiesByIndustryAxis

Figure 4.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
	Industry Sector [Domain]		Duration	EquitySecuritiesIndustryMember
<b>M13</b>	Technology Sector [Member]		Duration	TechnologySectorMember
<b>M14</b>	Healthcare Sector [Member]		Duration	HealthcareSectorMember
<b>M15</b>	Real Estate Sector [Member]		Duration	RealEstateSectorMember
<b>M16</b>	Insurance Sector [Member]		Duration	InsuranceSectorMember
<b>M17</b>	Automotive Sector [Member]		Duration	AutomotiveSectorMember
<b>M18</b>	Financial Services Sector [Member]		Duration	FinancialServicesSectorMember
<b>A7</b>	Geographical [Axis]		Duration	StatementGeographicalAxis
	Geographical [Domain]		Duration	SegmentGeographicalDomain
<b>M19</b>	US East Region [Member]		Duration	EastRegionMember
<b>M20</b>	US South Region [Member]		Duration	SouthRegionMember
<b>L1</b>	Investment Owned, Fair Value	Debit	Instant	InvestmentOwnedAtFairValue
<b>L2</b>	Investment Owned, Cost	Debit	Instant	InvestmentOwnedAtCost
<b>XL75</b>	Investment, Issuer Affiliation [Extensible Enumeration]		Instant	InvestmentIssuerAffiliationExtensibleEnumeration
<b>XL76</b>	Investment, Issuer Name [Extensible Enumeration]		Duration	InvestmentIssuerNameExtensibleEnumeration
<b>XL77</b>	Investment, Type [Extensible Enumeration]		Instant	InvestmentTypeExtensibleEnumeration
<b>L78</b>	Investment Maturity Date		Instant	InvestmentMaturityDate
<b>L79</b>	Investment Interest Rate		Instant	InvestmentInterestRate
<b>XL80</b>	Investment, Variable Interest Rate, Type [Extensible Enumeration]		Instant	InvestmentVariableInterestRateTypeExtensibleEnumeration
<b>L81</b>	Investment, Basis Spread, Variable Rate		Instant	InvestmentBasisSpreadVariableRate
<b>L82</b>	Investment, Interest Rate, Floor		Instant	InvestmentInterestRateFloor
<b>XL83</b>	Investment, Industry Sector [Extensible Enumeration]		Instant	InvestmentIndustrySectorExtensibleEnumeration
<b>L84</b>	Investment, Acquisition Date		Duration	InvestmentAcquisitionDate
<b>L85</b>	Investment Owned, Balance, Principal Amount	Debit	Instant	InvestmentOwnedBalancePrincipalAmount
<b>L86</b>	Investment Owned, Net Assets, Percentage		Instant	InvestmentOwnedPercentOfNetAssets
<b>L87</b>	Investment, Interest Rate, Paid in Kind		Instant	InvestmentInterestRatePaidInKind
<b>L88</b>	Investment, Interest Rate, Paid in Cash		Instant	InvestmentInterestRatePaidInCash

**Figure 4.2 (continues)**



	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>L89</b>	Investment Owned, Balance, Shares		Instant	InvestmentOwnedBalanceShares
<b>L90</b>	Investment, Restriction Status [true false]		Instant	InvestmentRestrictionStatus
<b>L91</b>	Investment, Significant Unobservable Input [true false]		Instant	InvestmentSignificantUnobservableInput
<b>L92</b>	Investment, Nonincome Producing [true false]		Instant	InvestmentNonIncomeProducing

**Figure 4.2 (continued)**

The XBRL report views created using the modeling structure are provided here:

	Standard Label	Preferred Label												
	Investment, Issuer Affiliation [Axis] A1												Investment, Unaffiliated Issuer [Member] M1	
	Investment, Identifier [Axis] A4		AAA LLC Senior Loan Due 12/1/20X2 Interest Rate 6.75% SOFR Spread 5.75% Floor 1.00%	BBB LLC Senior Loan Due 2/1/20X3 Interest Rate 6.00% SOFR Spread 5.00% Floor 1.00%	CCC LLC Senior Subordinated Loan Due 2/10/20X4 Interest Rate 8.00% PIK 3.00% Cash Rate 5.00%	DDD LLC Class A Common Stock	DDD LLC Class B Common Stock	EEE LLC Class A Capital Unit	EEE LLC Class B Capital Unit	EEE LLC Senior Loan Due 12/10/20X3 Interest Rate 5.00%				
	Investment Type [Axis] A5												Debt Securities [Member] M11	Equity Securities [Member] M12
	Date context		20X1-01-01 to 20X1-12-31											
XL76	Investment, Issuer Name [Extensible Enumeration]	Investment, issuer, name	http://www.abc.com/20X11231#AA ALLCMember	http://www.abc.com/20X11231#BB BLLCMember	http://www.abc.com/20X11231#CCC LLCMember	http://www.abc.com/20X11231#D DDLCCMember	http://www.abc.com/20X11231#D DDLCCMember	http://www.abc.com/20X11231#E EELCCMember	http://www.abc.com/20X11231#E EELCCMember	http://www.abc.com/20X11231#E EELCCMember				
L84	Investment, Acquisition Date	Investment, acquisition date	20X0-06-28	20X0-02-28	20X0-02-07					20X0-12-07				
	Date context		20X1-12-31											
XL75	Investment, Issuer Affiliation [Extensible Enumeration]	Investment, issuer, affiliation	http://fasb.org/us-gaap/20X1#InvestmentUnaffiliatedIssuerMember	http://fasb.org/us-gaap/20X1#InvestmentUnaffiliatedIssuerMember	http://fasb.org/us-gaap/20X1#InvestmentUnaffiliatedIssuerMember	http://fasb.org/us-gaap/20X1#InvestmentUnaffiliatedIssuerMember	http://fasb.org/us-gaap/20X1#InvestmentUnaffiliatedIssuerMember	http://fasb.org/us-gaap/20X1#InvestmentUnaffiliatedIssuerMember	http://fasb.org/us-gaap/20X1#InvestmentUnaffiliatedIssuerMember	http://fasb.org/us-gaap/20X1#InvestmentUnaffiliatedIssuerMember				
XL77	Investment, Type [Extensible Enumeration]	Investment, type	http://fasb.org/us-gaap/20X1#SeniorLoansMember	http://fasb.org/us-gaap/20X1#SeniorLoansMember	http://fasb.org/us-gaap/20X1#SeniorSubordinatedLoansMember	http://fasb.org/us-gaap/20X1#CommonClassAMember	http://fasb.org/us-gaap/20X1#CommonClassBMember	http://fasb.org/us-gaap/20X1#CapitalUnitClassAMember	http://fasb.org/us-gaap/20X1#CapitalUnitClassBMember	http://fasb.org/us-gaap/20X1#SeniorLoansMember				
L78	Investment Maturity Date	Investment, maturity date	20X2-12-01	20X3-02-01	20X4-02-10					20X3-12-10				
L79	Investment Interest Rate	Investment, interest rate	0.0675	0.0600	0.0800					0.0500				
XL80	Investment, Variable Interest Rate, Type [Extensible Enumeration]	Investment, base rate	http://www.abc.com/20X11231#SecuredOvernightFinancingRateSOFRMember	http://www.abc.com/20X11231#SecuredOvernightFinancingRateSOFRMember										

Figure 4a.3 (continues)

Standard Label		Preferred Label								Investment, Unaffiliated Issuer [Member]							
Investment, Issuer Affiliation [Axis]										M1							
Investment, Identifier [Axis]		AAA LLC Senior Loan Due 12/1/20X2 Interest Rate 6.75% SOFR Spread 5.75% Floor 1.00%		BBB LLC Senior Loan Due 2/1/20X3 Interest Rate 6.00% SOFR Spread 5.00% Floor 1.00%		CCC LLC Senior Subordinated Loan Due 2/10/20X4 Interest Rate 8.00% PIK 3.00% Cash Rate 5.00%		DDD LLC Class A Common Stock		DDD LLC Class B Common Stock		EEE LLC Class A Capital Unit		EEE LLC Class B Capital Unit		EEE LLC Senior Loan Due 12/10/20X3 Interest Rate 5.00%	
Investment Type [Axis]										Debt Securities [Member]		Equity Securities [Member]					
A1										M11		M12					
A4																	
A5																	
L81	Investment, Basis Spread, Variable Rate	Investment, spread	0.0575	0.0500													
L82	Investment, Interest Rate, Floor	Investment, floor	0.0100	0.0100													
L87	Investment, Interest Rate, Paid in Kind	Investment, PIK rate			0.0300												
L88	Investment, Interest Rate, Paid in Cash	Investment, cash rate			0.0500												
XL83	Investment, Industry Sector [Extensible Enumeration]	Investment, industry	<a href="http://fasb.org/us-gaap/20X1#TechnologySectorMember">http://fasb.org/us-gaap/20X1#TechnologySectorMember</a>	<a href="http://fasb.org/us-gaap/20X1#HealthcareSectorMember">http://fasb.org/us-gaap/20X1#HealthcareSectorMember</a>	<a href="http://fasb.org/us-gaap/20X1#RealEstateSectorMember">http://fasb.org/us-gaap/20X1#RealEstateSectorMember</a>	<a href="http://fasb.org/us-gaap/20X1#InsuranceSectorMember">http://fasb.org/us-gaap/20X1#InsuranceSectorMember</a>	<a href="http://fasb.org/us-gaap/20X1#FinancialServicesSectorMember">http://fasb.org/us-gaap/20X1#FinancialServicesSectorMember</a>	<a href="http://fasb.org/us-gaap/20X1#AutomotiveSectorMember">http://fasb.org/us-gaap/20X1#AutomotiveSectorMember</a>	<a href="http://fasb.org/us-gaap/20X1#HealthcareSectorMember">http://fasb.org/us-gaap/20X1#HealthcareSectorMember</a>	<a href="http://fasb.org/us-gaap/20X1#TechnologySectorMember">http://fasb.org/us-gaap/20X1#TechnologySectorMember</a>							
L2	Investment Owned, Cost	Investment, amortized cost	541000	2750000	3660000	1557000	446000	2687000	7633000	18000	6969000	12323000	19292000				
L1	Investment Owned, Fair Value	Investment, fair value	550000	2750000	3660000	1810000	524000	3685000	7633000	1109000	8069000	13652000	21721000				
L86	Investment Owned, Net Assets, Percentage	Investment, % of net assets	0.0273	0.1363	0.1814	0.0897	0.0260	0.1826	0.3782	0.0550	0.3999	0.6765	1.0764				
L85	Investment Owned, Balance, Principal Amount	Investment, principal	55000	64000	37000					98000							
L89	Investment Owned, Balance, Shares	Investment, shares/units				3232000	936000	30425	7104								

Figure 4a.3 (continues)

Standard Label	Preferred Label										Investment, Unaffiliated Issuer [Member]		
<b>A1</b>											<b>M1</b>		
<b>A4</b>		AAA LLC Senior Loan Due 12/1/20X2 Interest Rate 6.75% SOFR Spread 5.75% Floor 1.00%	BBB LLC Senior Loan Due 2/1/20X3 Interest Rate 6.00% SOFR Spread 5.00% Floor 1.00%	CCC LLC Senior Subordinated Loan Due 2/10/20X4 Interest Rate 8.00% PIK 3.00% Cash Rate 5.00%	DDD LLC Class A Common Stock	DDD LLC Class B Common Stock	EEE LLC Class A Capital Unit	EEE LLC Class B Capital Unit	EEE LLC Senior Loan Due 12/10/20X3 Interest Rate 5.00%				
<b>A5</b>										Debt Securities [Member]	Equity Securities [Member]		
										<b>M11</b>	<b>M12</b>		
<b>L90</b>	Investment, Restriction Status [true false]	Investment, securities, subject to restrictions on resale as "restricted securities"	true										
<b>L91</b>	Investment, Significant Unobservable Input [true false]	Investment, securities, fair value using significant unobservable input	true			true	true						
<b>L92</b>	Investment, Nonincome Producing [true false]	Investment, securities, non-income producing				true	true						

Figure 4a.3 (continued)

Standard Label		Preferred Label							
Date context		20x1-12-31							
Investment, Issuer Affiliation [Axis] A1		Investment, Unaffiliated Issuer [Member] M1							
Industry Sector [Axis] A6		Technology Sector [Member] M13	Healthcare Sector [Member] M14	Real Estate Sector [Member] M15	Insurance Sector [Member] M16	Automotive Sector [Member] M17	Financial Services Sector [Member] M18		
L1	Investment Owned, Fair Value	Investment, fair value	1659000	10383000	1642000	1810000	3685000	2542000	21721000
L86	Investment Owned, Net Assets, Percentage	Investment, % of net assets	0.0822	0.5145	0.0814	0.0897	0.1826	0.1260	1.0764

Figure 4b.3

Standard Label		Preferred Label			
Date context		20x1-12-31			
Investment, Issuer Affiliation [Axis] A1		Investment, Unaffiliated Issuer [Member] M1			
Geographical [Axis] A7		US East Region [Member] M19	US South Region [Member] M20		
L1	Investment Owned, Fair Value	Investment, fair value	14004000	7717000	21721000
L86	Investment Owned, Net Assets, Percentage	Investment, % of net assets	0.6940	0.3824	1.0764

Figure 4c.3

## Notes:

- “Investment, Identifier [Axis]” (**A4**) is intended to be used to tag each issue of investment and its related information. The members used under this typed dimension are unique for each issue and are part of the instance document and not in the extension taxonomy. The typed dimension is intended to be used to associate the discrete information for each issue such as number of shares, principal amount, and interest rate together.
- “Investment Owned, Fair Value” (**L1**), “Investment, Issuer Affiliation [Axis]” (**A1**), and “Investment, Unaffiliated Issuer [Member]” (**M1**) are intended to be used to tag the total of the fair value of investments in unaffiliated issuers. The element “Investment, Issuer Affiliation [Extensible Enumeration]” (**XL75**) along with “Investment, Identifier [Axis]” (**A4**) and the applicable unique member is intended to be used to communicate the affiliation for each issue. Using the explicit dimension, “Investment, Issuer Affiliation [Axis]” (**A1**), only for disaggregating totals provides users of the data with relevant summations.
- “Investment Type [Axis]” (**A5**), “Debt Securities [Member]” (**M11**), “Equity Securities [Member]” (**M12**) and the applicable line-item elements are intended to be used to tag the total value disaggregated by type of investment. The element, “Investment, Type [Extensible Enumeration]” (**XL77**) along with “Investment, Identifier [Axis]” (**A4**) and the applicable unique member is intended to be used to communicate the investment type for each issue.
- “Industry Sector [Axis]” (**A6**), “Technology Sector [Member]” (**M13**), “Healthcare Sector [Member]” (**M14**), “Real Estate Sector [Member]” (**M15**), “Insurance Sector [Member]” (**M16**), “Automotive Sector [Member]” (**M17**), “Financial Services Sector [Member]” (**M18**), and the applicable line-item elements are intended to be used to tag the total value disaggregated by type of industry sector. The element “Investment, Industry Sector [Extensible Enumeration]” (**XL83**) along with “Investment, Identifier [Axis]” (**A4**) and the applicable unique members is intended to be used to communicate the industry sector for each issue.
- “Geographical [Axis]” (**A7**), “US East Region [Member]” (**M19**), “US South Region [Member]” (**M20**), and the applicable line-item elements are intended to be used to tag the total value disaggregated by geographical area. The element, “Investment, Issuer

Geographic Region [Extensible Enumeration]” along with “Investment, Identifier [Axis]” (A4) and the applicable unique members is intended to be used to communicate the geographic region for each issue if reported.

- “Investment, Issuer Name [Extensible Enumeration]” (XL76) is intended to be used to tag the name of the issuer of the investment for each individual issue. If amounts are disaggregated by issuer and totals by issuer are reported, then the “Investment, Issuer Name [Axis]” and applicable members are intended to be used for the totals.
- “Investment, Variable Interest Rate, Type [Extensible Enumeration]” (XL80) along with “Investment, Identifier [Axis]” (A4) and the applicable unique members is intended to be used to tag the type of variable interest rate for each issue.
- The dimension “Investment, Issuer Affiliation [Axis]” (A1), and “Investment, Unaffiliated Issuer [Member]” (M1) are used with the “Industry Sector [Axis]” (A6) and “Geographical [Axis]” (A7) in Figures 4b.1 and 4c.1, respectively because the values are only for unaffiliated issuers and there are values for affiliated issuers that are reported but are not included in the example. If there are no affiliated issuers and the values represent report-wide values, the element “Investment, Issuer Affiliation [Extensible Enumeration]” (XL75) is intended to be used instead of the dimension to communicate that all the values are for unaffiliated issuers.

## Example 5—Investments in Affiliates

This Example illustrates the modeling for investments in affiliates reported by an investment company.

ABC Company																					
Investments in Affiliates																					
As of December 31, 20X1																					
(in thousands)																					
Issuer		Type of investment <sup>(1)</sup>		Fair value as of December 31, 20X0		Gross additions <sup>(2)</sup>		Gross reductions <sup>(3)</sup>		Fair Value as of December 31, 20X1		Net realized gain (loss)		Net change in unrealized appreciation (depreciation)		Interest credited to income		Dividend credited to income			
<b>A4:FF LLC Preferred Stock</b>																					
<b>XL75</b>	Affiliate, controlled	<b>XL76</b>	FF, LLC	<b>XL77</b>	Preferred stock	<b>L1</b>	121	<b>L93</b>	25	<b>L94</b>	—	<b>L1</b>	146	<b>L52</b>	25	<b>L55</b>	—	<b>L95</b>	—	<b>L33</b>	—
<b>A4:GG LLC Common Stock</b>																					
<b>XL75</b>	Affiliate, controlled	<b>XL76</b>	GG, LLC	<b>XL77</b>	Common stock	<b>L1</b>	355	<b>L93</b>	—	<b>L94</b>	(101)	<b>L1</b>	254	<b>L52</b>	—	<b>L55</b>	(114)	<b>L95</b>	—	<b>L33</b>	4
<b>A4:GG LLC Unsecured Debt</b>																					
<b>XL75</b>	Affiliate, controlled	<b>XL76</b>	GG, LLC	<b>XL77</b>	Unsecured debt	<b>L1</b>	110	<b>L93</b>	11	<b>L94</b>	(1)	<b>L1</b>	120	<b>L52</b>	—	<b>L55</b>	—	<b>L95</b>	56	<b>L33</b>	—
<b>A1:M3</b>																					
<b>Total affiliate, controlled investments</b>						<b>L1</b>	586	<b>L93</b>	36	<b>L94</b>	(102)	<b>L1</b>	520	<b>L52</b>	25	<b>L55</b>	(114)	<b>L95</b>	56	<b>L33</b>	4
<b>A4:HH Inc Senior Debt</b>																					
<b>XL75</b>	Affiliate, not controlled	<b>XL76</b>	HH, Inc.	<b>XL77</b>	Senior Debt	<b>L1</b>	—	<b>L93</b>	280	<b>L94</b>	(10)	<b>L1</b>	270	<b>L52</b>	8	<b>L55</b>	10	<b>L95</b>	63	<b>L33</b>	2
<b>A4:II Inc Convertible Debt</b>																					
<b>XL75</b>	Affiliate, not controlled	<b>XL76</b>	II, Inc.	<b>XL77</b>	Convertible debt	<b>L1</b>	—	<b>L93</b>	22	<b>L94</b>	(22)	<b>L1</b>	—	<b>L52</b>	—	<b>L55</b>	22	<b>L95</b>	—	<b>L33</b>	—
<b>A4:JJ Inc Membership Units</b>																					
<b>XL75</b>	Affiliate, not controlled	<b>XL76</b>	JJ, Inc.	<b>XL77</b>	Membership units	<b>L1</b>	—	<b>L93</b>	235	<b>L94</b>	(25)	<b>L1</b>	210	<b>L52</b>	—	<b>L55</b>	25	<b>L95</b>	—	<b>L33</b>	—
<b>A1:M4</b>																					
<b>Total affiliate not controlled investments</b>						<b>L1</b>	—	<b>L93</b>	537	<b>L94</b>	(57)	<b>L1</b>	480	<b>L52</b>	8	<b>L55</b>	57	<b>L95</b>	63	<b>L33</b>	2
<b>A1:M2</b>																					
<b>Total affiliate controlled and not controlled investments</b>						<b>L1</b>	586	<b>L93</b>	573	<b>L94</b>	(159)	<b>L1</b>	1,000	<b>L52</b>	33	<b>L55</b>	(57)	<b>L95</b>	119	<b>L33</b>	6
<p>(1) The principal/share amount and ownership detail are shown in the schedule of investments.</p> <p>(2) Gross additions include increases in the cost basis of the investments resulting from new portfolio investments, accretion of discounts and paid-in-kind interest, any transfer of investments into this category, net realized gain, and net changes in unrealized appreciation.</p> <p>(3) Gross reductions include decreases in the cost basis of investments resulting from principal collections related to investment repayments or sales, impairments, any transfer of investments out of this category, net realized loss, and net changes in unrealized depreciation.</p>																					

Figure 5.1



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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A1</b>	Investment, Issuer Affiliation [Axis]		Duration	InvestmentIssuerAffiliationAxis
	Investment, Issuer Affiliation [Domain]		Duration	InvestmentIssuerAffiliationDomain
<b>M2</b>	Investment, Affiliated Issuer [Member]		Duration	InvestmentAffiliatedIssuerMember
<b>M3</b>	Investment, Affiliated Issuer, Controlled [Member]		Duration	InvestmentAffiliatedIssuerControlledMember
<b>M4</b>	Investment, Affiliated Issuer, Noncontrolled [Member]		Duration	InvestmentAffiliatedIssuerNoncontrolledMember
<b>A4</b>	Investment, Identifier [Axis]		Duration	InvestmentIdentifierAxis
<b>FF LLC Preferred Stock</b>				
<b>GG LLC Common Stock</b>				
<b>GG LLC Unsecured Debt</b>				
<b>HH Inc Senior Debt</b>				
<b>II Inc Convertible Debt</b>				
<b>JJ Inc Membership Units</b>				
<b>L1</b>	Investment Owned, Fair Value	Debit	Instant	InvestmentOwnedAtFairValue
<b>L33</b>	Dividend Income, Operating	Credit	Duration	DividendIncomeOperating
<b>L52</b>	Debt and Equity Securities, Realized Gain (Loss)	Credit	Duration	DebtAndEquitySecuritiesRealizedGainLoss
<b>L55</b>	Debt and Equity Securities, Unrealized Gain (Loss)	Credit	Duration	DebtAndEquitySecuritiesUnrealizedGainLoss
<b>XL75</b>	Investment, Issuer Affiliation [Extensible Enumeration]		Instant	InvestmentIssuerAffiliationExtensibleEnumeration
<b>XL76</b>	Investment, Issuer Name [Extensible Enumeration]		Duration	InvestmentIssuerNameExtensibleEnumeration
<b>XL77</b>	Investment, Type [Extensible Enumeration]		Instant	InvestmentTypeExtensibleEnumeration

Figure 5.2 (continues)

	<b><u>Standard Label</u></b>	<b><u>Balance Type</u></b>	<b><u>Period Type</u></b>	<b><u>Element Name</u></b>
<b>L93</b>	Investments in and Advances to Affiliates, at Fair Value, Gross Additions	Debit	Duration	InvestmentsInAndAdvancesToAffiliatesAtFairValueGrossAdditions
<b>L94</b>	Investments in and Advances to Affiliates, at Fair Value, Gross Reductions	Credit	Duration	InvestmentsInAndAdvancesToAffiliatesAtFairValueGrossReductions
<b>L95</b>	Interest Income, Operating	Credit	Duration	InterestIncomeOperating

**Figure 5.2 (continued)**

The XBRL report view created using the modeling structure is provided here:

Standard Label		Preferred Label								
Investment, Issuer Affiliation [Axis]		Investment, Affiliated Issuer [Member]	Investment, Affiliated Issuer, Controlled [Member]	Investment, Affiliated Issuer, Noncontrolled [Member]						
A1		M2	M3	M4						
Investment, Identifier [Axis]					FF LLC Preferred Stock	GG LLC Common Stock	GG LLC Unsecured Debt	HH Inc Senior Debt	II Inc Convertible Debt	JJ Inc Membership Units
A4										
Date context		20X0-12-31								
L1	Investment Owned, Fair Value	Investment, fair value	586000	586000	0	121000	355000	110000	0	0
Date context		20X1-12-31								
XL75	Investment, Issuer Affiliation [Extensible Enumeration]	Investment, issuer, affiliation				<a href="http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerControlledMember">http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerControlledMember</a>	<a href="http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerControlledMember">http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerControlledMember</a>	<a href="http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerControlledMember">http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerControlledMember</a>	<a href="http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerNoncontrolledMember">http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerNoncontrolledMember</a>	<a href="http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerNoncontrolledMember">http://fasb.org/us-gaap/20X1#InvestmentAffiliatedIssuerNoncontrolledMember</a>
XL77	Investment, Type [Extensible Enumeration]	Investment, type				<a href="http://fasb.org/us-gaap/20X1#PreferredStockMember">http://fasb.org/us-gaap/20X1#PreferredStockMember</a>	<a href="http://fasb.org/us-gaap/20X1#CommonStockMember">http://fasb.org/us-gaap/20X1#CommonStockMember</a>	<a href="http://fasb.org/us-gaap/20X1#UnsecuredDebtMember">http://fasb.org/us-gaap/20X1#UnsecuredDebtMember</a>	<a href="http://fasb.org/us-gaap/20X1#SeniorNotesMember">http://fasb.org/us-gaap/20X1#SeniorNotesMember</a>	<a href="http://fasb.org/us-gaap/20X1#ConvertibleDebtMember">http://fasb.org/us-gaap/20X1#ConvertibleDebtMember</a>
L1	Investment Owned, Fair Value	Investment, fair value	1000000	520000	480000	146000	254000	120000	270000	0
Date context		20X1-01-01 to 20X1-12-31								
XL76	Investment, Issuer Name [Extensible Enumeration]	Investment, issuer, name				<a href="http://www.abc.com/20X11231#FFLLCMember">http://www.abc.com/20X11231#FFLLCMember</a>	<a href="http://www.abc.com/20X11231#GGLCMember">http://www.abc.com/20X11231#GGLCMember</a>	<a href="http://www.abc.com/20X11231#GGLCMember">http://www.abc.com/20X11231#GGLCMember</a>	<a href="http://www.abc.com/20X11231#HHIncMember">http://www.abc.com/20X11231#HHIncMember</a>	<a href="http://www.abc.com/20X11231#IIIncMember">http://www.abc.com/20X11231#IIIncMember</a>
L93	Investments in and Advances to Affiliates, at Fair Value, Gross Additions	Investment, gross additions	573000	36000	537000	25000	0	11000	280000	22000
L94	Investments in and Advances to Affiliates, at Fair Value, Gross Reductions	Investment, gross reductions	159000	102000	57000	0	101000	1000	10000	22000
L52	Debt and Equity Securities, Realized Gain (Loss)	Investment, net realized gain (loss)	33000	25000	8000	25000	0	0	8000	0
L55	Debt and Equity Securities, Unrealized Gain (Loss)	Investment, net change in unrealized appreciation (depreciation)	-57000	-114000	57000	0	-114000	0	10000	22000
L95	Interest Income, Operating	Investment, interest credited to income	119000	56000	63000	0	0	56000	63000	0
L33	Dividend Income, Operating	Investment, dividend credited to income	6000	4000	2000	0	4000	0	2000	0

Figure 5.3

## Notes:

- “Investment, Identifier [Axis]” (**A4**) is intended to be used to tag each issue of investment and its related information. The members used under this typed dimension are unique for each issue and are part of the instance document and not in the extension taxonomy. The typed dimension is intended to be used to associate the discrete information for each issue such as fair value of investment, gross additions, and gross reductions together.
- “Investment Owned, Fair Value” (**L1**), “Investment, Issuer Affiliation [Axis]” (**A1**), and the applicable member are intended to be used to tag the total values of investments disaggregated by affiliation of the issuer of the investment. “Investment, Affiliated Issuer [Member]” (**M2**) is intended to be used to tag the total fair value of investments in controlled and noncontrolled affiliated issuers. “Investment, Affiliated Issuer, Controlled [Member]” (**M3**) is intended to be used to tag the total of fair value of investments in controlled affiliated issuers. “Investment, Affiliated Issuer, Noncontrolled [Member]” (**M4**) is intended to be used to tag the total of fair value of investments in noncontrolled affiliated issuers. The element “Investment, Issuer Affiliation [Extensible Enumeration]” (**XL75**) along with “Investment, Identifier [Axis]” (**A4**) and the applicable unique member is intended to be used to communicate the investment type for each issue by affiliation.
- The element “Investment, Type [Extensible Enumeration]” (**XL77**) along with “Investment, Identifier [Axis]” (**A4**) and the applicable unique member is intended to be used to communicate the investment type for each issue.
- “Investment, Issuer Name [Extensible Enumeration]” (**XL76**) is intended to be used to tag the name of the issuer of the investment for each individual issue. If amounts are disaggregated by issuer and totals by issuer are reported, then the “Investment, Issuer Name [Axis]” and applicable members are intended to be used for the totals.
- “Investments in and Advances to Affiliates, at Fair Value, Gross Additions” (**L93**) is intended to be used to tag the gross additions to the investments in and advances to the affiliates including, but not limited to, the cost basis of the investments, any transfers of investment into a specific category, the net realized gain, and net changes in unrealized appreciation on investments.

- “Investments in and Advances to Affiliates, at Fair Value, Gross Reductions” (L94) is intended to be used to tag the gross reductions to the investments in and advances to the affiliates including, but not limited to, the cost basis of the investments, any transfers of investment out of a specific category, the net realized loss, and net changes in unrealized depreciation on investments.
- The additional information for the schedule of investments for affiliated issuers is not illustrated but would follow the modeling as shown for unaffiliated issuers in Example 4 using the members for affiliated issuers as applicable.

## Example 6—Schedule of Open Forward Foreign Currency Contracts

This Example illustrates the modeling for the disclosure of open foreign currency forward contracts reported by an investment company.

<b>ABC Company</b>					
<b>Foreign Currency Forward Contracts</b>					
<b>As of December 31, 20X1</b>					
(in thousands)					
Derivative instrument description	Notional amount to be purchased	Notional amount to be sold	Counterparty	Settlement date	Unrealized appreciation (depreciation)
<b>A8:Counterparty XYZ Company Settlement Date 1/18/20x2</b>					
<b>XL4</b> Foreign currency forward exchange contract	<b>L96</b> \$ 56	<b>L97</b> CAD 72	<b>XL98</b> XYZ company	<b>L99</b> 1/18/20X2	<b>L100</b> (1)
<b>A8:Counterparty XYZ Company Settlement Date 2/17/20x2</b>					
<b>XL4</b> Foreign currency forward exchange contract	<b>L96</b> \$ 59	<b>L97</b> CAD 70	<b>XL98</b> XYZ company	<b>L99</b> 2/17/20X2	<b>L100</b> (1)
<b>A8:Counterparty XYZ Company Settlement Date 3/18/20x4</b>					
<b>XL4</b> Foreign currency forward exchange contract	<b>L96</b> \$ 11,827	<b>L97</b> AUD 15,410	<b>XL98</b> XYZ company	<b>L99</b> 3/18/20X4	<b>L101</b> 427
<b>Total</b>					<b>L3</b> \$ <u>425</u>
Currency Abbreviations:					
\$ - U.S. Dollar					
CAD - Canadian Dollar					
AUD - Australian Dollar					

**Figure 6.1**



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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A8</b>	Open Forward Foreign Currency Contract, Identifier [Axis]		Duration	OpenForwardForeignCurrencyContractIdentifierAxis
	<b>Counterparty XYZ Company Settlement Date 1/18/20x2</b>			
	<b>Counterparty XYZ Company Settlement Date 2/17/20x2</b>			
	<b>Counterparty XYZ Company Settlement Date 3/18/20x4</b>			
<b>L3</b>	Derivative Asset	Debit	Instant	DerivativeAssets
<b>XL4</b>	Derivative Asset, Type [Extensible Enumeration]		Instant	DerivativeAssetTypeExtensibleList
<b>L96</b>	Derivative Liability, Notional Amount		Instant	DerivativeLiabilityNotionalAmount
<b>L97</b>	Derivative Asset, Notional Amount		Instant	DerivativeAssetNotionalAmount
<b>XL98</b>	Derivative Asset, Counterparty Name [Extensible Enumeration]		Instant	DerivativeAssetCounterpartyNameExtensibleList
<b>L99</b>	Derivative, Contract End Date		Duration	DerivativeMaturityDates
<b>L100</b>	Derivative Asset, Subject to Master Netting Arrangement, Liability Offset	Credit	Instant	DerivativeAssetFairValueGrossLiability
<b>L101</b>	Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetFairValueGrossAssetIncludingNotSubjectToMasterNettingArrangement

**Figure 6.2**



The XBRL report view created using the modeling structure is provided here:

	Standard Label	Preferred Label				Report-Wide Value
	Open Forward Foreign Currency Contract, Identifier [Axis] A8		Counterparty XYZ Company Settlement Date 1/18/20x2	Counterparty XYZ Company Settlement Date 2/17/20x2	Counterparty XYZ Company Settlement Date 3/18/20x4	
	Date context		20x1-12-31			
XL4	Derivative Asset, Type [Extensible Enumeration]	Investment, derivative, type, foreign currency forward exchange contract	<a href="http://fasb.org/us-gaap/20X1#ForeignExchangeForwardMember">http://fasb.org/us-gaap/20X1#ForeignExchangeForwardMember</a>	<a href="http://fasb.org/us-gaap/20X1#ForeignExchangeForwardMember">http://fasb.org/us-gaap/20X1#ForeignExchangeForwardMember</a>	<a href="http://fasb.org/us-gaap/20X1#ForeignExchangeForwardMember">http://fasb.org/us-gaap/20X1#ForeignExchangeForwardMember</a>	
L96	Derivative Liability, Notional Amount	Investment, foreign currency contract, notional amount to be purchased	56000	59000	11827000	
L97	Derivative Asset, Notional Amount	Investment, foreign currency contract, notional amount to be sold	72000	70000	15410000	
XL98	Derivative Asset, Counterparty Name [Extensible Enumeration]	Investment, foreign currency contract, counterparty, name	<a href="http://www.abc.com/20X11231#XYZCompanyMember">http://www.abc.com/20X11231#XYZCompanyMember</a>	<a href="http://www.abc.com/20X11231#XYZCompanyMember">http://www.abc.com/20X11231#XYZCompanyMember</a>	<a href="http://www.abc.com/20X11231#XYZCompanyMember">http://www.abc.com/20X11231#XYZCompanyMember</a>	
L100	Derivative Asset, Subject to Master Netting Arrangement, Liability Offset	Investment, foreign currency contract, unrealized depreciation	1000	1000		
L101	Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement	Investment, foreign currency contract, unrealized appreciation			427000	
L3	Derivative Asset	Net unrealized appreciation on foreign currency forward exchange contract				425000
	Date context		20x1-01-01 to 20x1-12-31			
L99	Derivative, Contract End Date	Investment, foreign currency contract, settlement date	20x2-01-18	20x2-02-17	20x4-03-18	

Figure 6.3

**Notes:**

- “Open Forward Foreign Currency Contract, Identifier [Axis]” (**A8**) is intended to be used to tag each contract and its related information. The members used under this typed dimension are unique for each contract and are part of the instance document and not in the extension taxonomy. The typed dimension is intended to be used to associate the discrete information for each contract such as notional amount, counterparty, and settlement date together.
- “Derivative Asset, Counterparty Name [Extensible Enumeration]” (**XL98**) and “Derivative Asset, Type [Extensible Enumeration]” (**XL4**) are intended to be used to tag the counterparty name and type of derivative contract for each unique contract.
- The identification of the currency would be provided in the units as applicable.