**FASB** PROPOSED GAAP TAXONOMY IMPLEMENTATION GUIDE

# Version 1.0

# Expense Disaggregation Disclosures (Subtopic 220-40): Disaggregation of Income Statement Expenses

(2025 GAAP Taxonomy)

# GAAP Financial Reporting Taxonomy and SEC Reporting Taxonomy
**(collectively referred to as the "GAAP Taxonomy")**

## Implementation Guide Series

**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 and the SEC Reporting Taxonomy (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.

**Notice to Recipients of This Draft**

The FASB staff invites individuals and organizations to send written comments on all matters in this draft. Responses from those wishing to comment on the proposed GAAP Taxonomy Implementation Guide must be received in writing by September 19, 2025. Interested parties should submit their comments by email to xbrlguide@fasb.org, File Reference No. 2025-400. Those without email should send their comments to "Chief of Taxonomy Development, File Reference No. 2025-400, FASB, 801 Main Avenue , PO Box 5116, Norwalk, CT 06856-5116." Do not send responses by fax.

The FASB will make all comment letters publicly available by posting them to the FASB Taxonomies Comment Letters page.

An electronic copy of this proposed GAAP Taxonomy Implementation Guide is available on the FASB's website.

**Questions for Respondents**

The FASB staff invites individuals and organizations to comment on the content in this proposed GAAP Taxonomy Implementation Guide (Guide) for the GAAP Financial Reporting Taxonomy and the SEC Reporting Taxonomy (collectively referred to as the "GAAP Taxonomy") and, in particular, on the questions below. Respondents need not comment on all the questions.

Comments are requested from those who agree with the content and those who disagree with the content. Comments are most helpful if they identify and clearly explain the issue or question to which they relate. Those who disagree are asked to describe their suggested alternative(s), supported by specific reasoning and examples, if possible.

1. Do you agree that the examples provide sufficient information to apply the GAAP Taxonomy elements and modeling for the reporting of the disaggregation of income statement expenses under FASB Accounting Standards Codification® Subtopic 220-40, Income Statement—Reporting Comprehensive Income—Expense Disaggregation Disclosures (disaggregation of income statement expenses)? If not, why are they not sufficient?

2. Are there other examples for the reporting of the disaggregation of income statement expenses that would be beneficial to include in the Guide? If yes, what are they?

3. Do you agree that the modeling structure within the GAAP Taxonomy for the reporting of the disaggregation of income statement expenses facilitates data consumption and improves comparability? If not, why not?

4. Do you agree that the Guide addresses common reporting practices for the reporting of the disaggregation of income statement expenses? If not, what common reporting practices are not included?

5. Are there difficulties, challenges, or unintended consequences in applying the modeling structure for the reporting of the disaggregation of income statement expenses as illustrated in the Guide? If yes, what are they?

6. Is there another approach that would provide a better modeling structure for the reporting of the disaggregation of income statement expenses? If yes, what alternative would you propose?

**Proposed GAAP Taxonomy Implementation Guide on Expense Disaggregation Disclosures (Subtopic 220-40): Disaggregation of Income Statement Expenses**

**Overview**

The purpose of this proposed Guide is to demonstrate the modeling for the reporting of the disaggregation of income statement expenses under FASB Accounting Standards Codification® Subtopic 220-40, Income Statement—Reporting Comprehensive Income—Expense Disaggregation Disclosures (disaggregation of income statement expenses). These examples are not intended to encompass all 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 Taxonomy understand how the modeling for the disaggregation of income statement expenses is structured within the GAAP Taxonomy. The examples are based on the assumption that the entity meets the criteria for reporting of the disaggregation of income statement expenses 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](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 1–3).

There are two sections included in this Guide:

- **Section 1: Overview of Modeling:** This section provides an overview of the modeling for the reporting of the disaggregation of income statement expenses.

- **Section 2: Examples of Modeling:** This section includes examples of the modeling for the reporting of the disaggregation of income statement expenses.
    - Example 1—[Illustrative Disaggregation of Income Statement Expenses by an Entity with Manufacturing and Service Operations](#)
    - Example 2—[Illustrative Disaggregation of Income Statement Expenses by an Entity with Service Operations](#)
    - Example 3—[Illustrative Disaggregation of Income Statement Expenses by a Bank](#)

## General Information

(1) A legend for dimensions, domain members, and line-item elements has been provided to associate with facts contained in the examples. 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 |
|---|---|---|
| **A1** | **Product and Service [Axis]** | **ProductOrServiceAxis** |
| | Product and Service [Domain] | ProductsAndServicesDomain |
| **M1** | Product [Member] | ProductMember |
| **M2** | Service [Member] | ServiceMember |
| **M4** | Deposit Account [Member] | DepositAccountMember |
| **M5** | Service, Other [Member] | ServiceOtherMember |
| **A2** | **Disaggregation of Income Statement Expense, Caption, Identifier [Axis]** | **DisaggregationOfIncomeStatementExpenseCaptionIdentifierAxis** |
| **us-gaap:CostOfGoodsAndServicesSold** | | |
| **us-gaap:SellingGeneralAndAdministrativeExpense** | | |
| **us-gaap:CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization** | | |
| **us-gaap:CostOfGoodsAndServicesSoldDepreciationAndAmortization** | | |
| **us-gaap:ResearchAndDevelopmentExpense** | | |
| **abc:OccupancyAndDepreciation** | | |
| **us-gaap:OtherNoninterestExpense** | | |
| **A3** | **Restructuring Type [Axis]** | **RestructuringCostAndReserveAxis** |
| | Type of Restructuring [Domain] | TypeOfRestructuringDomain |
| **M3** | One-time Termination Benefits [Member] | OneTimeTerminationBenefitsMember |

**Legend (continues)**

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| Coding | Standard Label | Element Name |
|---|---|---|
| L1 | Revenue from Contract with Customer, Excluding Assessed Tax | RevenueFromContractWithCustomerExcludingAssessedTax |
| L2 | Cost of Product and Service Sold | CostOfGoodsAndServicesSold |
| L3 | Selling, General and Administrative Expense | SellingGeneralAndAdministrativeExpense |
| L4 | Operating Expenses | OperatingExpenses |
| L5 | Operating Income (Loss) | OperatingIncomeLoss |
| L6 | Interest Expense, Nonoperating | InterestExpenseNonoperating |
| L7 | Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest | IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest |
| L8 | Income Tax Expense (Benefit) | IncomeTaxExpenseBenefit |
| L9 | Net Income (Loss) Attributable to Parent | NetIncomeLoss |
| L10 | Disaggregation of Income Statement Expense, Caption, Purchase of Inventory | DisaggregationOfIncomeStatementExpenseCaptionPurchaseOfInventory |
| L11 | Disaggregation of Income Statement Expense, Caption, Employee Compensation, Excluding One-Time Employee Termination Benefit | DisaggregationOfIncomeStatementExpenseCaptionEmployeeCompensationExcludingOneTimeEmployeeTerminationBenefit |
| L12 | Depreciation | Depreciation |
| L13 | Amortization of Intangible Assets | AmortizationOfIntangibleAssets |
| L14 | Product Warranty Expense | ProductWarrantyExpense |
| L15 | Disaggregation of Income Statement Expense, Caption, Other Item, Amount | DisaggregationOfIncomeStatementExpenseCaptionOtherItemAmount |
| L16 | Disaggregation of Income Statement Expense, Caption, Inventory, Cost-Incurred Basis, Beginning and Ending Difference | DisaggregationOfIncomeStatementExpenseCaptionInventoryCostIncurredBasisBeginningAndEndingDifference |
| L17 | Disaggregation of Income Statement Expense, Caption, Inventory, Cost-Incurred Basis, Other Adjustment and Reconciling Item, Amount | DisaggregationOfIncomeStatementExpenseCaptionInventoryCostIncurredBasisOtherAdjustmentAndReconcilingItemAmount |
| L18 | Disaggregation of Income Statement Expense, Caption, Other Item, Composition, Description | DisaggregationOfIncomeStatementExpenseCaptionOtherItemCompositionDescription |
| L19 | Disaggregation of Income Statement Expense, Caption, Inventory, Cost-Incurred Basis, Other Adjustment and Reconciling Item, Description | DisaggregationOfIncomeStatementExpenseCaptionInventoryCostIncurredBasisOtherAdjustmentAndReconcilingItemDescription |
| L20 | Impairment, Long-Lived Asset, Held-for-Use | ImpairmentOfLongLivedAssetsHeldForUse |
| L21 | Selling Expense | SellingExpense |
| L22 | Selling Expense, Definition, Description | SellingExpenseDefinitionDescription |
| L23 | Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization | CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization |
| L24 | Restructuring Charges | RestructuringCharges |
| L25 | Cost, Depreciation and Amortization | CostOfGoodsAndServicesSoldDepreciationAndAmortization |
| L26 | Research and Development Expense | ResearchAndDevelopmentExpense |
| L27 | Disaggregation of Income Statement Expense, Caption, Reimbursement from Another Entity, Amount | DisaggregationOfIncomeStatementExpenseCaptionReimbursementFromAnotherEntityAmount |
| L28 | Disaggregation of Income Statement Expense, Caption, Reimbursement from Another Entity, Description | DisaggregationOfIncomeStatementExpenseCaptionReimbursementFromAnotherEntityDescription |
| L29 | Interest and Fee Income, Loans and Leases | InterestAndFeeIncomeLoansAndLeases |
| L30 | Interest and Dividend Income, Securities, Operating | InterestAndDividendIncomeSecurities |
| L31 | Interest Income, Other | InterestIncomeOther |
| L32 | Interest and Dividend Income, Operating | InterestAndDividendIncomeOperating |

**Legend (continues)**

| Coding | Standard Label | Element Name |
|--------|----------------|--------------|
| L33 | Interest Expense, Deposits | InterestExpenseDeposits |
| L34 | Interest Expense, Borrowings | InterestExpenseBorrowings |
| L35 | Interest Expense, Operating | InterestExpenseOperating |
| L36 | Interest Income (Expense), Operating | InterestIncomeExpenseNet |
| L37 | Provision for Loan, Lease, and Other Losses | ProvisionForLoanLeaseAndOtherLosses |
| L38 | Interest Income (Expense), after Provision for Loan Loss | InterestIncomeExpenseAfterProvisionForLoanLoss |
| L39 | Noninterest Income | NoninterestIncome |
| L40 | Labor and Related Expense | LaborAndRelatedExpense |
| ExL41 | Occupancy and Depreciation | OccupancyAndDepreciation |
| L42 | Information Technology and Data Processing | InformationTechnologyAndDataProcessing |
| L43 | Marketing and Advertising Expense | MarketingAndAdvertisingExpense |
| L44 | Professional Fees | ProfessionalFees |
| L45 | Other Noninterest Expense | OtherNoninterestExpense |
| L46 | Noninterest Expense | NoninterestExpense |
| L47 | Disaggregation of Income Statement Expense, Caption, Operating Lease Expense | DisaggregationOfIncomeStatementExpenseCaptionOperatingLeaseExpense |

**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.

**Section 1: Overview of Modeling**

The modeling of elements in the GAAP Taxonomy for the reporting of the disaggregation of income statement expenses under FASB Accounting Standards Codification® Subtopic 220-40, Income Statement—Reporting Comprehensive Income—Expense Disaggregation Disclosures (disaggregation of income statement expenses), involves the use of a typed dimension, "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**), that is intended to be applied to each line-item element to be used for tagging the discrete items disclosed in the notes to financial statements for an income statement expense caption being disaggregated. The member for this typed dimension is intended to have a unique pattern to help users identify the element for tagging the income statement expense caption and associate the caption with the discrete items disclosed in the notes to financial statements for that caption. This modeling essentially allows a relationship to be established in the data for two accounting concepts that are represented as line-item elements in the GAAP Taxonomy in which the first accounting concept is the income statement expense caption (for example, selling, general, and administrative expense) and the second accounting concept is the discrete items (for example, depreciation expense) disaggregated in the notes to financial statements for the income statement expense caption.

The member to be reported for the "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**) must contain the element name for the element used to tag the income statement expense caption structured using the following three consecutive components: (1) namespace prefix, (2) colon, and (3) element name. The namespace prefix could be "us-gaap" if the element for the income statement expense caption is from the GAAP Taxonomy or a filer's prefix used in the extension taxonomy for their filing (for example, "abc") if the element for the income statement expense caption is an extension. An example of how this pattern for reporting the member value would appear is "**us-gaap:SellingGeneralAndAdministrativeExpense**" for an expense element from the GAAP Taxonomy. An example of how this pattern for reporting the member value would appear is "**abc:OccupancyAndDepreciation**" for an extension element reported by a filer with "abc" as its namespace prefix in their filing. Using this pattern for the member value allows programmatic validations to check that the element name in the text of the member value is actually an element tagged in the income statement.

*Dimensions in GAAP Taxonomy*

The dimensions in the GAAP Taxonomy are denoted by having the standard label end in [Axis]. In this Guide, dimension is the verbiage used to identify an axis. There are typed and explicit

dimensions modeled in the GAAP Taxonomy.

**Typed Dimension:** A typed dimension is intended to be used to associate all information, which is to be tagged with line-item elements, modeled in the GAAP Taxonomy for a specific disclosure item (for example, each income statement expense caption being disaggregated or, in other disclosure areas, each issue of an investment). The members for the typed dimension are unique based on the disclosure item and included in the instance document, which means they are not present in the extension taxonomy. Using a typed dimension associates all information provided for a specific disclosure item to enable users of the data to understand what is considered information for each disclosure item and what is not considered disaggregating information by a certain characteristic.

**Explicit Dimension:** An explicit dimension is primarily intended to be used for a disaggregation by a certain characteristic (for example, product type, geographical location of customers, reportable segment, or investment type). The purpose is to disaggregate the balances of elements representing higher-level concepts into more precise parts of a common domain. Disaggregations, in an XBRL filing, could be complete or partial disaggregations of a value, which could be a report-wide value (that is, a consolidated amount) or a total value for a specific characteristic (for example, total product revenues). Using an explicit dimension primarily for disaggregating total values assists users of the data in understanding the values that are summations, which are to be tagged with member elements and the same line-item element as the total value.

**Why a Typed Dimension Not an Explicit Dimension for Disaggregation of Income Statement Expenses:** While each income statement expense caption is considered to be disaggregated in the notes to financial statements for certain prescribed information (for example, depreciation expense or amortization of intangible assets) included in the caption, this is not the same as the disaggregation by a certain characteristic for which an explicit dimension would be used. The expense disaggregation disclosures required for an income statement expense caption represents a disaggregation of prescribed accounting concepts, which are currently modeled in the GAAP Taxonomy as line-item elements (for example, depreciation expense or amortization of intangible assets). Modeling an explicit dimension would have required member elements to be created for accounting concepts that are currently modeled as line-item elements in the GAAP Taxonomy. Therefore, a typed dimension was modeled to enable the existing line-item elements in the GAAP Taxonomy, to which a member for the typed dimension identifying the income statement expense caption would be applied, to be used for

tagging the accounting concepts required to be disaggregated in the notes to financial statements for an income statement expense caption. Modeling a typed dimension also enables the same line-item element (for example, depreciation expense) to be used for tagging the same accounting concept, if present, in multiple income statement expense captions being disaggregated in the notes to financial statements because unique members identifying each income statement expense caption would be applied to the same line-item element.

Furthermore, modeling a typed dimension not only enables programmatic validations, as discussed above, but also allows calculation relationships to be provided. With line-item elements for tagging the total consolidated amount for an income statement expense caption and line-item elements for tagging the discrete items disaggregated in the notes to financial statements for the caption, calculation relationships could be created between the total consolidated amount for the income statement expense caption and each monetary amount disaggregated for the caption.

### *Elements Available for Tagging Disaggregation of Income Statement Expenses*

**Presentation Group 220400 in GAAP Taxonomy:** The elements available for tagging the disclosures for the disaggregation of income statement expenses are available in *Presentation Group 220400 - Disclosure - Disaggregation of Income Statement Expense* (Presentation Group 220400) in the GAAP Taxonomy. In addition to the typed dimension discussed above, this presentation group includes elements available for tagging the discrete items that could be disclosed for an income statement expense caption being disaggregated. If the discrete item to be disaggregated for an income statement expense caption already existed in the GAAP Taxonomy, the existing elements are also included in Presentation Group 220400 in addition to their current location in the GAAP Taxonomy. The references included for all elements will assist with identifying which element is intended to be used for tagging the applicable disclosure requirements.

**Existing Line-Item Model:** When the existing model in the GAAP Taxonomy for a discrete item to be disaggregated is a line-item model, the applicable line-item elements have been added to Presentation Group 220400. For example, the existing model for tagging the amount of amortization of intangible assets is the line-item element "Amortization of Intangible Assets" (**L13**). This line-item element is not only included in Presentation Group 220400 but also located in multiple presentation groups with elements for tagging the primary statements, *Presentation Group 370000 - Disclosure - Intangible Assets, Goodwill and Other,* and *Presentation Group 750000 - Disclosure - Other Income and Expenses.*

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"Amortization of Intangible Assets" (**L13**) is intended to be used for tagging the amount of amortization of intangible assets regardless of where it is disclosed. If the amount for the amortization of intangible assets is disclosed in an intangible assets note disclosure, for example, it would be tagged with line-item element "Amortization of Intangible Assets" (**L13**). If the amortization of intangible assets is included in one or more income statement expense captions in a disaggregation of income statement expenses note disclosure, for example, then the same line-item element, "Amortization of Intangible Assets" (**L13**), is intended to be used in addition to the "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**) with a unique member value identifying the income statement expense caption in which it is included.

**Existing Dimensional Model:** When the existing model in the GAAP Taxonomy for a discrete item to be disaggregated in the notes to financial statements is a dimensional model, all applicable line-item, axis, and member elements have been added to Presentation Group 220400. For example, the existing model for tagging the amount of one-time employee termination benefits is a dimensional model, which involves using the line-item element, "Restructuring Charges" (**L24**), with axis element, "Restructuring Type [Axis]" (**A3**), and member element, "One-time Termination Benefits [Member]" (**M3**). These elements are not only included in Presentation Group 220400 but also located in *Presentation Group 430000 - Disclosure - Restructuring and Related Activities.*

These same three elements are intended to be used for tagging the amount of one-time employee termination benefits regardless of where it is disclosed. If the amount of one-time employee termination benefits is disclosed in a restructuring note disclosure, for example, these three elements are intended to be used for tagging the amount disclosed. If the amount of one-time employee termination benefits is included in one or more income statement expense captions in a disaggregation of income statement expenses note disclosure, for example, these same three elements are intended to be used in addition to the "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**) with a unique member value identifying the income statement expense caption in which it is included. See **Example 2** for an illustration.

Generally, the same elements are intended to be used regardless of where the information is reported or if it is applicable to one or multiple income statement expense captions. However, when the information is included in one or more income statement expense captions for the disaggregation of income statement expenses, the "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**) is also intended to be applied.

## Section 2: Examples of Modeling

## Example 1—Illustrative Disaggregation of Income Statement Expenses by an Entity with Manufacturing and Service Operations

This example illustrates the modeling for the consolidated statement of income, expense disaggregation disclosures for certain income statement expense captions, and selling expense disclosures for an entity with manufacturing and service operations. Comparative prior-period amounts have been omitted for ease of illustration.

| Entity X<br>Consolidated Income Statement<br>For the year ended December 31, 20X0 | | | |
|---|---|---|---|
| Revenues: | | | |
| Products | **L1, A1:M1** | $ | 82,144 |
| Services | **L1, A1:M2** | | 26,132 |
| Total revenues | **L1** | | 108,276 |
| Operating expenses: | | | |
| Cost of products sold | **L2, A1:M1** | | 63,456 |
| Cost of services | **L2, A1:M2** | | 10,496 |
| Selling, general, and administrative | **L3** | | 20,849 |
| Total operating expenses | **L4** | | 94,801 |
| Operating income | **L5** | | 13,475 |
| Interest expense | **L6** | | 4,971 |
| Income before income taxes | **L7** | | 8,504 |
| Income tax expense | **L8** | | 1,786 |
| Net income | **L9** | $ | 6,718 |

**Figure 1.1 (continues)**

**Disaggregation of Relevant Expense Captions**

|  |  | **20X0** |
|---|---|---:|
| **Costs of products sold** |  |  |
| Purchases of inventory | **L10, A1:M1, A2:us-gaap:CostOfGoodsAndServicesSold** | $ 20,213 |
| Employee compensation | **L11, A1:M1, A2:us-gaap:CostOfGoodsAndServicesSold** | 17,578 |
| Depreciation | **L12, A1:M1, A2:us-gaap:CostOfGoodsAndServicesSold** | 10,190 |
| Intangible asset amortization | **L13, A1:M1, A2:us-gaap:CostOfGoodsAndServicesSold** | 3,914 |
| Warranty expense | **L14, A1:M1, A2:us-gaap:CostOfGoodsAndServicesSold** | 4,394 |
| Other cost of products sold[a] | **L15, A1:M1, A2:us-gaap:CostOfGoodsAndServicesSold** | 7,552 |
| Changes in inventories | **L16, A1:M1, A2:us-gaap:CostOfGoodsAndServicesSold** | 157 |
| Other adjustments and reconciling items[b] | **L17, A1:M1, A2:us-gaap:CostOfGoodsAndServicesSold** | (542) |
| Total cost of products sold | **L2, A1:M1** | $ 63,456 |

(a) Other costs of products sold consist primarily of amounts paid to carriers for outbound freight services related to contract fulfillment and amounts related to the measurement of a liability for an environmental obligation. It also includes inventory amounts recognized as part of a business combination. (**L18, A1:M1, A2:us-gaap:CostOfGoodsAndServicesSold**)

(b) Other adjustments and reconciling items consist of reconciling adjustments attributable to differences in the foreign exchange rates used to translate beginning inventory, ending inventory, and costs incurred from various functional currencies into the reporting currency. (**L19, A1:M1, A2:us-gaap:CostOfGoodsAndServicesSold**)

| **Cost of services** |  |  |
|---|---|---:|
| Employee compensation | **L11, A1:M2, A2:us-gaap:CostOfGoodsAndServicesSold** | $ 6,598 |
| Depreciation | **L12, A1:M2, A2:us-gaap:CostOfGoodsAndServicesSold** | 763 |
| Intangible asset amortization | **L13, A1:M2, A2:us-gaap:CostOfGoodsAndServicesSold** | 642 |
| Other cost of services[c] | **L15, A1:M2, A2:us-gaap:CostOfGoodsAndServicesSold** | 2,493 |
| Total cost of services | **L2, A1:M2** | $ 10,496 |

(c) Other cost of services consist primarily of operating lease and travel expenses. (**L18, A1:M2, A2:us-gaap:CostOfGoodsAndServicesSold**)

| **Selling, general, and administrative expenses** |  |  |
|---|---|---:|
| Employee compensation | **L11, A2:us-gaap:SellingGeneralAndAdministrativeExpense** | $ 13,242 |
| Depreciation | **L12, A2:us-gaap:SellingGeneralAndAdministrativeExpense** | 1,454 |
| Property, plant, and equipment impairment | **L20, A2:us-gaap:SellingGeneralAndAdministrativeExpense** | 412 |
| Intangible asset amortization | **L13, A2:us-gaap:SellingGeneralAndAdministrativeExpense** | 523 |
| Other selling, general, and administrative expenses[d] | **L15, A2:us-gaap:SellingGeneralAndAdministrativeExpense** | 5,218 |
| Total selling, general, and administrative expenses | **L3** | $ 20,849 |

(d) Other selling, general, and administrative expenses consist primarily of professional services fees and operating lease expense. (**L18, A2:us-gaap:SellingGeneralAndAdministrativeExpense**)

**Selling Expenses**

During the year ended December 31, 20X0, selling expenses were $13,425 (**L21**). The entity's selling expenses include those expenses related to marketing and promotional activities and client relationship management. (**L22**)

**Figure 1.1 (continued)**

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

| | Standard Label | Balance Type | Period Type | Element Name |
|---|---|---|---|---|
| **A1** | Product and Service [Axis] | | Duration | ProductOrServiceAxis |
| | Product and Service [Domain] | | Duration | ProductsAndServicesDomain |
| **M1** | Product [Member] | | Duration | ProductMember |
| **M2** | Service [Member] | | Duration | ServiceMember |
| | | | | |
| **A2** | Disaggregation of Income Statement Expense, Caption, Identifier [Axis] | | Duration | DisaggregationOfIncomeStatementExpenseCaptionIdentifierAxis |
| **us-gaap:CostOfGoodsAndServicesSold** | | | | |
| **us-gaap:SellingGeneralAndAdministrativeExpense** | | | | |
| | | | | |
| **L1** | Revenue from Contract with Customer, Excluding Assessed Tax | Credit | Duration | RevenueFromContractWithCustomerExcludingAssessedTax |
| **L2** | Cost of Product and Service Sold | Debit | Duration | CostOfGoodsAndServicesSold |
| **L3** | Selling, General and Administrative Expense | Debit | Duration | SellingGeneralAndAdministrativeExpense |
| **L4** | Operating Expenses | Debit | Duration | OperatingExpenses |
| **L5** | Operating Income (Loss) | Credit | Duration | OperatingIncomeLoss |
| **L6** | Interest Expense, Nonoperating | Debit | Duration | InterestExpenseNonoperating |
| **L7** | Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest | Credit | Duration | IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest |
| **L8** | Income Tax Expense (Benefit) | Debit | Duration | IncomeTaxExpenseBenefit |
| **L9** | Net Income (Loss) Attributable to Parent | Credit | Duration | NetIncomeLoss |
| **L10** | Disaggregation of Income Statement Expense, Caption, Purchase of Inventory | Debit | Duration | DisaggregationOfIncomeStatementExpenseCaptionPurchaseOfInventory |
| **L11** | Disaggregation of Income Statement Expense, Caption, Employee Compensation, Excluding One-Time Employee Termination Benefit | Debit | Duration | DisaggregationOfIncomeStatementExpenseCaptionEmployeeCompensationExcludingOneTimeEmployeeTerminationBenefit |
| **L12** | Depreciation | Debit | Duration | Depreciation |
| **L13** | Amortization of Intangible Assets | Debit | Duration | AmortizationOfIntangibleAssets |
| **L14** | Product Warranty Expense | Debit | Duration | ProductWarrantyExpense |
| **L15** | Disaggregation of Income Statement Expense, Caption, Other Item, Amount | Debit | Duration | DisaggregationOfIncomeStatementExpenseCaptionOtherItemAmount |
| **L16** | Disaggregation of Income Statement Expense, Caption, Inventory, Cost-Incurred Basis, Beginning and Ending Difference | Debit | Duration | DisaggregationOfIncomeStatementExpenseCaptionInventoryCostIncurredBasisBeginningAndEndingDifference |

**Figure 1.2 (continues)**

| | Standard Label | Balance Type | Period Type | Element Name |
|---|---|---|---|---|
| **L17** | Disaggregation of Income Statement Expense, Caption, Inventory, Cost-Incurred Basis, Other Adjustment and Reconciling Item, Amount | Debit | Duration | DisaggregationOfIncomeStatementExpenseCaptionInventoryCostIncurredBasisOtherAdjustmentAndReconcilingItemAmount |
| **L18** | Disaggregation of Income Statement Expense, Caption, Other Item, Composition, Description | | Duration | DisaggregationOfIncomeStatementExpenseCaptionOtherItemCompositionDescription |
| **L19** | Disaggregation of Income Statement Expense, Caption, Inventory, Cost-Incurred Basis, Other Adjustment and Reconciling Item, Description | | Duration | DisaggregationOfIncomeStatementExpenseCaptionInventoryCostIncurredBasisOtherAdjustmentAndReconcilingItemDescription |
| **L20** | Impairment, Long-Lived Asset, Held-for-Use | Debit | Duration | ImpairmentOfLongLivedAssetsHeldForUse |
| **L21** | Selling Expense | Debit | Duration | SellingExpense |
| **L22** | Selling Expense, Definition, Description | | Duration | SellingExpenseDefinitionDescription |

**Figure 1.2 (continued)**

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

| | Standard Label | Preferred Label | 20X1-01-01 to 20X1-12-31 | | | |
|---|---|---|---|---|---|---|
| | | | Product [Member] M1 | Service [Member] M2 | | Report-Wide Value |
| | Product and Service [Axis] A1 | | us-gaap:CostOfGoodsAndServicesSold | us-gaap:CostOfGoodsAndServicesSold | us-gaap:SellingGeneralAndAdministrativeExpense | |
| | Disaggregation of Income Statement Expense, Caption, Identifier [Axis] A2 | | | | | |
| L1 | Revenue from Contract with Customer, Excluding Assessed Tax | Revenues | 82144 | 26132 | | 108276 |
| L2 | Cost of Product and Service Sold | Operating expenses, Cost of products sold and services | 63456 | 10496 | | |
| L3 | Selling, General and Administrative Expense | Operating expenses, Selling, general, and administrative | | | | 20849 |
| L4 | Operating Expenses | Operating expenses | | | | 94801 |
| L5 | Operating Income (Loss) | Operating income | | | | 13475 |
| L6 | Interest Expense, Nonoperating | Interest expense | | | | 4971 |
| L7 | Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest | Income before income taxes | | | | 8504 |
| L8 | Income Tax Expense (Benefit) | Income tax expense | | | | 1786 |
| L9 | Net Income (Loss) Attributable to Parent | Net income | | | | 6718 |
| L10 | Disaggregation of Income Statement Expense, Caption, Purchase of Inventory | Purchases of inventory | 20213 | | | |
| L11 | Disaggregation of Income Statement Expense, Caption, Employee Compensation, Excluding One-Time Employee Termination Benefit | Employee compensation | 17578 | 6598 | 13242 | |
| L12 | Depreciation | Depreciation | 10190 | 763 | 1454 | |
| L13 | Amortization of Intangible Assets | Intangible asset amortization | 3914 | 642 | 523 | |
| L14 | Product Warranty Expense | Warranty expense | 4394 | | | |
| L15 | Disaggregation of Income Statement Expense, Caption, Other Item, Amount | Other costs and expenses | 7552 | 2493 | 5218 | |
| L16 | Disaggregation of Income Statement Expense, Caption, Inventory, Cost-Incurred Basis, Beginning and Ending Difference | Changes in inventories | 157 | | | |

**Figure 1.3 (continues)**

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| | Standard Label | Preferred Label | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Date Context | | 20X1-01-01 to 20X1-12-31 | | | | | |
| | Product and Service [Axis] A1 | | Product [Member] M1 | | Service [Member] M2 | | | Report-Wide Value |
| | Disaggregation of Income Statement Expense, Caption, Identifier [Axis] A2 | | us-gaap:CostOfGoodsAndServicesSold | | us-gaap:CostOfGoodsAndServicesSold | | us-gaap:SellingGeneralAndAdministrativeExpense | |
| L17 | Disaggregation of Income Statement Expense, Caption, Inventory, Cost-Incurred Basis, Other Adjustment and Reconciling Item, Amount | Other adjustments and reconciling items | -542 | | | | | |
| L18 | Disaggregation of Income Statement Expense, Caption, Other Item, Composition, Description | Description of Other costs and expenses | Other costs of products sold consist primarily of amounts paid to carriers for outbound freight services related to contract fulfillment and amounts related to the measurement of a liability for an environmental obligation. It also includes inventory amounts recognized as part of a business combination. | | Other cost of services consist primarily of operating lease and travel expenses. | | Other selling, general, and administrative expenses consist primarily of professional services fees and operating lease expense. | |
| L19 | Disaggregation of Income Statement Expense, Caption, Inventory, Cost-Incurred Basis, Other Adjustment and Reconciling Item, Description | Description of Other adjustments and reconciling items | Other adjustments and reconciling items consist of reconciling adjustments attributable to differences in the foreign exchange rates used to translate beginning inventory, ending inventory, and costs incurred from various functional currencies into the reporting currency. | | | | | |
| L20 | Impairment, Long-Lived Asset, Held-for-Use | Property, plant, and equipment impairment | | | | | 412 | |
| L21 | Selling Expense | Selling expenses | | | | | | 13425 |
| L22 | Selling Expense, Definition, Description | Definition of selling expenses | | | | | | The entity's selling expenses include those expenses related to marketing and promotional activities and client relationship management. |

**Figure 1.3 (continued)**

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**Notes:**

1. For the expense disaggregation disclosures provided for each income statement expense caption, the typed dimension, "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**), is intended to be applied to each line-item element used for tagging the discrete items disclosed in the notes to financial statements for the income statement expense caption being disaggregated. The member for this typed dimension is unique for each income statement expense caption, intended to incorporate the element name of the line-item element used for tagging the caption being disaggregated, included in the instance document, and not present in the extension taxonomy. This typed dimension is intended to help users identify the income statement expense caption being disaggregated and associate it with the discrete items disclosed in the notes to financial statements for the caption.

2. **Cost of products sold**

    a. "Cost of Product and Service Sold" (**L2**), "Product and Service [Axis]" (**A1**), and "Product [Member]" (**M1**) are intended to be used for tagging the income statement expense caption amount for cost of products sold. The "Cost of Product and Service Sold" (**L2**) line-item element has an element name of CostOfGoodsAndServicesSold.

        i. The amount, $63,456, of operating expenses for cost of products sold is intended to be tagged consistently throughout the filing, whether presented as the amount for the income statement expense caption or disclosed as the total of all amounts disaggregated in the notes to financial statements for this caption.

    b. For the expense disaggregation disclosures in the notes to financial statements for the cost of products sold caption, the discrete items disclosed are intended to be tagged with the applicable line-item elements and both the typed dimension, "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**), and the explicit dimension, "Product and Service [Axis]" (**A1**), with their respective members.

        i. "**us-gaap:CostOfGoodsAndServicesSold**" is the member value intended to be used with the typed dimension, "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**). This member value comprises the

following three consecutive components: (1) namespace prefix of "us-gaap" from the GAAP Taxonomy in which the element used to tag the income statement expense caption is derived, (2) colon, and (3) element name, CostOfGoodsAndServicesSold, for the element used for tagging the income statement expense caption.

ii. "Product and Service [Axis]" (**A1**) with "Product [Member]" (**M1**) are also applied to each line-item element used for tagging the discrete items disclosed in the notes to financial statements for the cost of products sold expense caption for the following reasons:

1. For consistency, this helps to ensure that the data is aligned for the income statement expense caption and the discrete items disclosed for this caption with the same axis and member elements, regardless of whether the same line-item element is used in multiple expense captions.

2. This provides the separate context needed in the XBRL data when multiple income statement expense captions use the same member value with the "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**) and contain items that are tagged with the same line-item elements, such as, "Disaggregation of Income Statement Expense, Caption, Employee Compensation, Excluding One-Time Employee Termination Benefit" (**L11**), "Depreciation" (**L12**), "Amortization of Intangible Assets" (**L13**), "Disaggregation of Income Statement Expense, Caption, Other Item, Amount" (**L15**), and "Disaggregation of Income Statement Expense, Caption, Other Item, Composition, Description" (**L18**) in this example.

c. When an income statement expense caption contains amounts related to the sale of inventory, the line-item elements intended to be used to indicate that the cost-incurred basis has been elected are "Disaggregation of Income Statement Expense, Caption, Inventory, Cost-Incurred Basis, Beginning and Ending Difference" (**L16**), "Disaggregation of Income Statement Expense, Caption, Inventory, Cost-Incurred

Basis, Other Adjustment and Reconciling Item, Amount" (**L17**), and "Disaggregation of Income Statement Expense, Caption, Inventory, Cost-Incurred Basis, Other Adjustment and Reconciling Item, Description" (**L19**).

    i.    All other line-item elements intended to be used for tagging the discrete items disclosed in the notes to financial statements for an income statement expense caption that contains amounts related to the sale of inventory could be used for either the cost-incurred basis or expense-incurred basis, such as, "Depreciation" (**L12**) or "Amortization of Intangible Assets" (**L13**).

d.  "Disaggregation of Income Statement Expense, Caption, Inventory, Cost-Incurred Basis, Other Adjustment and Reconciling Item, Amount" (**L17**) is a two-way element. When the amount for adjustments and reconciling items represent an increase to reconcile costs incurred to the total expense caption, a positive value is intended to be entered in XBRL. When the amount for adjustments and reconciling items represent a decrease to reconcile costs incurred to the total expense caption, a negative value is intended to be entered in XBRL.

e.  In this example, the amount for purchases of inventory, which is tagged with the line-item element "Disaggregation of Income Statement Expense, Caption, Purchase of Inventory" (**L10**), and the amount for warranty expense, which is tagged with the line-item element "Product Warranty Expense" (**L14**), only appear in the income statement expense caption for cost of goods sold, however, if these amounts were included in a different income statement expense caption, then these same line-item elements would be used with the "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**) and the applicable member values for identifying the income statement expense captions, respectively, in which these amounts would be included.

f.  Using line-item elements for tagging the income statement expense caption and the discrete monetary items disaggregated in the notes to financial statements for this caption allows an XBRL calculation relationship to be provided in which the total line-item element, "Cost of Product and Service Sold" (**L2**), would be the sum of the following line-item elements: "Disaggregation of Income Statement Expense, Caption, Purchase of Inventory" (**L10**), "Disaggregation of Income Statement

Expense, Caption, Employee Compensation, Excluding One-Time Employee Termination Benefit" (**L11**), "Depreciation" (**L12**), "Amortization of Intangible Assets" (**L13**), "Product Warranty Expense" (**L14**), "Disaggregation of Income Statement Expense, Caption, Other Item, Amount" (**L15**), "Disaggregation of Income Statement Expense, Caption, Inventory, Cost-Incurred Basis, Beginning and Ending Difference" (**L16**), and "Disaggregation of Income Statement Expense, Caption, Inventory, Cost-Incurred Basis, Other Adjustment and Reconciling Item, Amount" (**L17**).

3. **Cost of services**

   a. "Cost of Product and Service Sold" (**L2**), "Product and Service [Axis]" (**A1**), and "Service [Member]" (**M2**) are intended to be used for tagging the income statement expense caption amount for cost of services. The "Cost of Product and Service Sold" (**L2**) line-item element has an element name of CostOfGoodsAndServicesSold.

      i.  The amount, $10,496, of operating expenses for cost of services is intended to be tagged consistently throughout the filing, whether presented as the amount for the income statement expense caption or disclosed as the total of all amounts disaggregated in the notes to financial statements for this caption.

   b. For the expense disaggregation disclosures in the notes to financial statements for the cost of services caption, the discrete items disclosed are intended to be tagged with the applicable line-item elements and both the typed dimension, "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**), and the explicit dimension, "Product and Service [Axis]" (**A1**), with their respective members.

      i.  "**us-gaap:CostOfGoodsAndServicesSold**" is the member value intended to be used with the typed dimension, "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**). This member value comprises the following three consecutive components: (1) namespace prefix of "us-gaap" from the GAAP Taxonomy in which the element used to tag the income statement expense caption is derived, (2) colon, and (3) element name,

CostOfGoodsAndServicesSold, for the element used for tagging the income statement expense caption.

    ii.    "Product and Service [Axis]" (**A1**) with "Service [Member]" (**M2**) are also applied to each line-item element used for tagging the discrete items disclosed in the notes to financial statements for the cost of services expense caption for the following reasons:

        1.    For consistency, this helps to ensure that the data is aligned for the income statement expense caption and the discrete items disclosed for this caption with the same axis and member elements, regardless of whether the same line-item element is used in multiple expense captions.

        2.    This provides the separate context needed in the XBRL data when multiple income statement expense captions use the same member value with the "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**) and contain items that are tagged with the same line-item elements, such as, "Disaggregation of Income Statement Expense, Caption, Employee Compensation, Excluding One-Time Employee Termination Benefit" (**L11**), "Depreciation" (**L12**), "Amortization of Intangible Assets" (**L13**), "Disaggregation of Income Statement Expense, Caption, Other Item, Amount" (**L15**), and "Disaggregation of Income Statement Expense, Caption, Other Item, Composition, Description" (**L18**) in this example.

c.  Using line-item elements for tagging the income statement expense caption and the discrete monetary items disaggregated in the notes to financial statements for this caption allows an XBRL calculation relationship to be provided in which the total line-item element, "Cost of Product and Service Sold" (**L2**), would be the sum of the following line-item elements: "Disaggregation of Income Statement Expense, Caption, Employee Compensation, Excluding One-Time Employee Termination Benefit" (**L11**), "Depreciation" (**L12**), "Amortization of Intangible Assets" (**L13**), and "Disaggregation of Income Statement Expense, Caption, Other Item, Amount" (**L15**).

4. **Selling, general, and administrative expenses**

   a. "Selling, General and Administrative Expense" (**L3**) is intended to be used for tagging the income statement expense caption amount for selling, general, and administrative expenses. The "Selling, General and Administrative Expense" (**L3**) line-item element has an element name of SellingGeneralAndAdministrativeExpense.

      i. The amount, $20,849, of selling, general, and administrative expenses is intended to be tagged consistently throughout the filing, whether presented as the amount for the income statement expense caption or disclosed as the total of all amounts disaggregated in the notes to financial statement for this caption.

   b. For the expense disaggregation disclosures in the notes to financial statements for the selling, general, and administrative expenses caption, the discrete items disclosed are intended to be tagged with the applicable line-item elements and the typed dimension, "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**), with its respective member.

      i. "**us-gaap:SellingGeneralAndAdministrativeExpense**" is the member value intended to be used with the typed dimension, "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**). This member value comprises the following three consecutive components: (1) namespace prefix of "us-gaap" from the GAAP Taxonomy in which the element used to tag the income statement expense caption is derived, (2) colon, and (3) element name, SellingGeneralAndAdministrativeExpense, for the element used for tagging the income statement expense caption.

   c. Using line-item elements for tagging the income statement expense caption and the discrete monetary items disaggregated in the notes to financial statements for this caption allows an XBRL calculation relationship to be provided in which the total line-item element, "Selling, General and Administrative Expense" (**L3**), would be the sum of the following line-item elements: "Disaggregation of Income Statement Expense, Caption, Employee Compensation, Excluding One-Time Employee Termination Benefit" (**L11**), "Depreciation" (**L12**), "Impairment, Long-Lived Asset,

Held-for-Use" (**L20**), "Amortization of Intangible Assets" (**L13**), and "Disaggregation of Income Statement Expense, Caption, Other Item, Amount" (**L15**).

5. The explicit dimension, "Product and Service [Axis]" (**A1**), with the "Product [Member]" (**M1**) and "Service [Member]" (**M2**) and applicable line-item elements are intended to be used for tagging the disaggregation of revenues and operating expenses by the characteristic for product and service. The explicit dimension is intended to help users of the data understand the values that are summations when explicit dimensions are used primarily for disaggregating total values.

6. This example assumes all interest expense is classified as nonoperating, therefore, "Interest Expense, Nonoperating" (**L6**) is intended to be used for tagging the amount of interest expense. If all interest expense was classified as operating, then "Interest Expense, Operating" (**L35**) is intended to be used. If interest expense was classified as both operating and nonoperating, then "Interest Expense, Operating and Nonoperating" is intended to be used.

**Example 2—Illustrative Disaggregation of Income Statement Expenses by an Entity with Service Operations**

This example illustrates the modeling for the consolidated statement of income, expense disaggregation disclosures for certain income statement expense captions, and selling expense disclosures for an entity with service operations. Comparative prior-period amounts have been omitted for ease of illustration.

**Entity Y**
**Consolidated Income Statement**
**For the year ended December 31, 20X0**

| | | |
|---|---|---:|
| Revenues | L1 $ | 737,132 |
| Cost of sales (exclusive of depreciation and amortization shown separately below) | L23 | 140,055 |
| Depreciation and amortization related to cost of sales | L25 | 31,578 |
| Selling, general, and administrative expenses | L3 | 497,962 |
| Research and development expenses | L26 | 57,235 |
| Operating income | L5 | 10,302 |
| Interest expense | L6 | 3,145 |
| Income before income taxes | L7 | 7,157 |
| Income tax expense | L8 | 1,503 |
| Net income | L9 $ | 5,654 |

**Figure 2.1 (continues)**

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**Disaggregation of Relevant Expense Captions**

|  |  | **20X0** |
|---|---|---|
| **Cost of sales** | | |
| Employee compensation (exclusive of one-time employee termination benefits) | **L11, A2:us-gaap:CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization** | $ 86,336 |
| One-time employee termination benefits | **L24, A2:us-gaap:CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization, A3:M3** | 7,434 |
| Other cost of sales[a] | **L15, A2:us-gaap:CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization** | 46,285 |
| Total cost of sales | **L23** | $140,055 |

(a) Other cost of sales consists primarily of subcontractor costs and travel expenses. (**L18, A2:us-gaap:CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization**)

| **Depreciation and amortization related to cost of sales** | | |
|---|---|---|
| Depreciation | **L12, A2:us-gaap:CostOfGoodsAndServicesSoldDepreciationAndAmortization** | $ 19,126 |
| Intangible asset amortization | **L13, A2:us-gaap:CostOfGoodsAndServicesSoldDepreciationAndAmortization** | 12,452 |
| Total depreciation and amortization related to cost of sales | **L25** | $ 31,578 |

| **Selling, general, and administrative expenses** | | |
|---|---|---|
| Employee compensation (exclusive of one-time employee termination benefits) | **L11, A2:us-gaap:SellingGeneralAndAdministrativeExpense** | $278,859 |
| One-time employee termination benefits | **L24, A2:us-gaap:SellingGeneralAndAdministrativeExpense, A3:M3** | 19,243 |
| Other selling, general, and administrative expenses[b] | **L15, A2:us-gaap:SellingGeneralAndAdministrativeExpense** | 199,860 |
| Total selling, general, and administrative expenses | **L3** | $497,962 |

(b) Other selling, general, and administrative expenses consist primarily of professional services fees and the costs paid to third parties for printing, publications, and advertising. (**L18, A2:us-gaap:SellingGeneralAndAdministrativeExpense**)

| **Research and development expenses** | | |
|---|---|---|
| Employee compensation (exclusive of one-time employee termination benefits) | **L11, A2:us-gaap:ResearchAndDevelopmentExpense** | $ 46,242 |
| One-time employee termination benefits | **L24, A2:us-gaap:ResearchAndDevelopmentExpense, A3:M3** | 1,454 |
| Other research and development expenses[c] | **L15, A2:us-gaap:ResearchAndDevelopmentExpense** | 17,836 |
| Cost reimbursements[d] | **L27, A2:us-gaap:ResearchAndDevelopmentExpense** | (8,297) |
| Total research and development expenses | **L26** | $ 57,235 |

(c) Other research and development expenses consist primarily of payments to third parties for professional services and licenses of intellectual property. (**L18, A2:us-gaap:ResearchAndDevelopmentExpense**)

(d) Cost reimbursements consist of payments from a strategic partner for employee compensation and materials costs related to research and development expenses incurred as part of a funded research and development arrangement. (**L28, A2:us-gaap:ResearchAndDevelopmentExpense**)

**Selling Expenses**

During the year ended December 31, 20X0, selling expenses were $224,536 (**L21**). The entity's selling expenses include those expenses related to advertising and certain customer acquisition-related costs. (**L22**)

**Figure 2.1 (continued)**

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

| | Standard Label | Balance Type | Period Type | Element Name |
|---|---|---|---|---|
| **A2** | Disaggregation of Income Statement Expense, Caption, Identifier [Axis] | | Duration | DisaggregationOfIncomeStatementExpenseCaptionIdentifierAxis |
| **us-gaap:CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization** | | | | |
| **us-gaap:CostOfGoodsAndServicesSoldDepreciationAndAmortization** | | | | |
| **us-gaap:SellingGeneralAndAdministrativeExpense** | | | | |
| **us-gaap:ResearchAndDevelopmentExpense** | | | | |
| **A3** | Restructuring Type [Axis] | | Duration | RestructuringCostAndReserveAxis |
| | Type of Restructuring [Domain] | | Duration | TypeOfRestructuringDomain |
| **M3** | One-time Termination Benefits [Member] | | Duration | OneTimeTerminationBenefitsMember |
| **L1** | Revenue from Contract with Customer, Excluding Assessed Tax | Credit | Duration | RevenueFromContractWithCustomerExcludingAssessedTax |
| **L3** | Selling, General and Administrative Expense | Debit | Duration | SellingGeneralAndAdministrativeExpense |
| **L5** | Operating Income (Loss) | Credit | Duration | OperatingIncomeLoss |
| **L6** | Interest Expense, Nonoperating | Debit | Duration | InterestExpenseNonoperating |
| **L7** | Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest | Credit | Duration | IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest |
| **L8** | Income Tax Expense (Benefit) | Debit | Duration | IncomeTaxExpenseBenefit |
| **L9** | Net Income (Loss) Attributable to Parent | Credit | Duration | NetIncomeLoss |
| **L11** | Disaggregation of Income Statement Expense, Caption, Employee Compensation, Excluding One-Time Employee Termination Benefit | Debit | Duration | DisaggregationOfIncomeStatementExpenseCaptionEmployeeCompensationExcludingOneTimeEmployeeTerminationBenefit |
| **L12** | Depreciation | Debit | Duration | Depreciation |
| **L13** | Amortization of Intangible Assets | Debit | Duration | AmortizationOfIntangibleAssets |
| **L15** | Disaggregation of Income Statement Expense, Caption, Other Item, Amount | Debit | Duration | DisaggregationOfIncomeStatementExpenseCaptionOtherItemAmount |
| **L18** | Disaggregation of Income Statement Expense, Caption, Other Item, Composition, Description | | Duration | DisaggregationOfIncomeStatementExpenseCaptionOtherItemCompositionDescription |

**Figure 2.2 (continues)**

| | Standard Label | Balance Type | Period Type | Element Name |
|---|---|---|---|---|
| **L21** | Selling Expense | Debit | Duration | SellingExpense |
| **L22** | Selling Expense, Definition, Description | | Duration | SellingExpenseDefinitionDescription |
| **L23** | Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization | Debit | Duration | CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization |
| **L24** | Restructuring Charges | Debit | Duration | RestructuringCharges |
| **L25** | Cost, Depreciation and Amortization | Debit | Duration | CostOfGoodsAndServicesSoldDepreciationAndAmortization |
| **L26** | Research and Development Expense | Debit | Duration | ResearchAndDevelopmentExpense |
| **L27** | Disaggregation of Income Statement Expense, Caption, Reimbursement from Another Entity, Amount | Credit | Duration | DisaggregationOfIncomeStatementExpenseCaptionReimbursementFromAnotherEntityAmount |
| **L28** | Disaggregation of Income Statement Expense, Caption, Reimbursement from Another Entity, Description | | Duration | DisaggregationOfIncomeStatementExpenseCaptionReimbursementFromAnotherEntityDescription |

**Figure 2.2 (continued)**

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

| | Standard Label | Preferred Label | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Date Context | | 20X1-01-01 to 20X1-12-31 | | | | | | | | |
| | Disaggregation of Income Statement Expense, Caption, Identifier [Axis] A2 | | us-gaap:CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization | | us-gaap:CostOfGoodsAndServicesSoldDepreciationAndAmortization | | us-gaap:SellingGeneralAndAdministrativeExpense | | us-gaap:ResearchAndDevelopmentExpense | | Report-Wide Value |
| | Restructuring Type [Axis] A3 | | | One-time Termination Benefits [Member] M3 | | | | One-time Termination Benefits [Member] M3 | | One-time Termination Benefits [Member] M3 | |
| L1 | Revenue from Contract with Customer, Excluding Assessed Tax | Revenues | | | | | | | | | 737132 |
| L23 | Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization | Cost of sales (exclusive of depreciation and amortization shown separately below) | | | | | | | | | 140055 |
| L25 | Cost, Depreciation and Amortization | Depreciation and amortization related to cost of sales | | | | | | | | | 31578 |
| L3 | Selling, General and Administrative Expense | Selling, general, and administrative expenses | | | | | | | | | 497962 |
| L26 | Research and Development Expense | Research and development expenses | | | | | | | | | 57235 |
| L5 | Operating Income (Loss) | Operating income | | | | | | | | | 10302 |
| L6 | Interest Expense, Nonoperating | Interest expense | | | | | | | | | 3145 |
| L7 | Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest | Income before income taxes | | | | | | | | | 7157 |
| L8 | Income Tax Expense (Benefit) | Income tax expense | | | | | | | | | 1503 |
| L9 | Net Income (Loss) Attributable to Parent | Net income | | | | | | | | | 5654 |

**Figure 2.3 (continues)**

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| Standard Label | Preferred Label | Disaggregation of Income Statement Expense, Caption, Identifier [Axis] A2 | us-gaap:CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization | | us-gaap:CostOfGoodsAndServicesSoldDepreciationAndAmortization | us-gaap:SellingGeneralAndAdministrativeExpense | | us-gaap:ResearchAndDevelopmentExpense | | Report-Wide Value |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Restructuring Type [Axis] A3 | | One-time Termination Benefits [Member] M3 | | | One-time Termination Benefits [Member] M3 | | One-time Termination Benefits [Member] M3 | |
| **L11** — Disaggregation of Income Statement Expense, Caption, Employee Compensation, Excluding One-Time Employee Termination Benefit | Employee compensation (exclusive of one-time employee termination benefits) | | 86336 | | | 278859 | | 46242 | | |
| **L24** — Restructuring Charges | One-time employee termination benefits | | | 7434 | | | 19243 | | 1454 | |
| **L15** — Disaggregation of Income Statement Expense, Caption, Other Item, Amount | Other cost and expenses | | 46285 | | | 199860 | | 17836 | | |
| **L18** — Disaggregation of Income Statement Expense, Caption, Other Item, Composition, Description | Description of Other costs and expenses | | Other cost of sales consists primarily of subcontractor costs and travel expenses. | | | Other selling, general, and administrative expenses consist primarily of professional services fees and the costs paid to third parties for printing, publications, and advertising. | | Other research and development expenses consist primarily of payments to third parties for professional services and licenses of intellectual property. | | |
| **L12** — Depreciation | Depreciation | | | | 19126 | | | | | |
| **L13** — Amortization of Intangible Assets | Intangible asset amortization | | | | 12452 | | | | | |
| **L27** — Disaggregation of Income Statement Expense, Caption, Reimbursement from Another Entity, Amount | Research and development expenses, Cost reimbursements | | | | | | | | 8297 | |

**Figure 2.3 (continues)**

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| | Standard Label | Preferred Label | us-gaap:CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization | | us-gaap:CostOfGoodsAndServicesSoldDepreciationAndAmortization | us-gaap:SellingGeneralAndAdministrativeExpense | | us-gaap:ResearchAndDevelopmentExpense | | Report-Wide Value |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Date Context** | | 20X1-01-01 to 20X1-12-31 | | | | | | | |
| | **Disaggregation of Income Statement Expense, Caption, Identifier [Axis] A2** **Restructuring Type [Axis] A3** | | | **One-time Termination Benefits [Member] M3** | | | **One-time Termination Benefits [Member] M3** | | **One-time Termination Benefits [Member] M3** | |
| **L28** | **Disaggregation of Income Statement Expense, Caption, Reimbursement from Another Entity, Description** | **Research and development expenses, Description of Cost reimbursements** | | | | | | Cost reimbursements consist of payments from a strategic partner for employee compensation and materials costs related to research and development expenses incurred as part of a funded research and development arrangement. | | |
| **L21** | Selling Expense | Selling expenses | | | | | | | | 224536 |
| **L22** | **Selling Expense, Definition, Description** | **Definition of selling expenses** | | | | | | | | The entity's selling expenses include those expenses related to advertising and certain customer acquisition-related costs. |

**Figure 2.3 (continued)**

**Notes:**

1.  For the expense disaggregation disclosures provided for each income statement expense caption, the typed dimension, "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**), is intended to be applied to each line-item element used for tagging the discrete items disclosed in the notes to financial statements for the income statement expense caption being disaggregated. The member for this typed dimension is unique for each income statement expense caption, intended to incorporate the element name of the line-item element used for tagging the caption being disaggregated, included in the instance document, and not present in the extension taxonomy. This typed dimension is intended to help users identify the income statement expense caption being disaggregated and associate it with the discrete items disclosed in the notes to financial statements for the caption.

2.  **Cost of sales (exclusive of depreciation and amortization shown separately below)**

    a.  "Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization" (**L23**) is intended to be used for tagging the income statement expense caption amount for cost of sales that excludes depreciation and amortization, which is disclosed as a separate income statement expense caption. CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization is the name of the line-item element "Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization" (**L23**).

        i.  The amount, $140,055, for cost of sales excluding depreciation and amortization is intended to be tagged consistently throughout the filing, whether presented as the amount for the income statement expense caption or disclosed as the total of all amounts disaggregated in the notes to financial statements for this caption.

    b.  For the expense disaggregation disclosures in the notes to financial statements for the cost of sales excluding depreciation and amortization caption, the discrete items disclosed are intended to be tagged with the applicable line-item elements and the typed dimension, "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**), with its respective member, except for one-time employee termination

benefits, the explicit dimension, "Restructuring Type [Axis]" (**A3**), and respective member are also applied.

i. "**us-gaap:CostOfGoodsAndServiceExcludingDepreciationDepletion AndAmortization**" is the member value intended to be used with the typed dimension, "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**). This member value comprises the following three consecutive components: (1) namespace prefix of "us-gaap" from the GAAP Taxonomy in which the element used to tag the income statement expense caption is derived, (2) colon, and (3) element name, CostOfGoodsAndServiceExcluding DepreciationDepletionAndAmortization, for the element used for tagging the income statement expense caption.

ii. The existing GAAP Taxonomy model for tagging one-time employee termination benefits is a dimensional model in which the line-item element, "Restructuring Charges" (**L24**), with axis element, "Restructuring Type [Axis]" (**A3**), and member element, "One-time Termination Benefits [Member]" (**M3**), are intended to be used. Therefore, "Restructuring Charges" (**L24**), "Restructuring Type [Axis]" (**A3**), "One-time Termination Benefits [Member]" (**M3**), "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**) with a member value of "**us-gaap:CostOfGoodsAndServiceExcludingDepreciationDepletion AndAmortization**" are intended to be used to communicate the amount of one-time employee termination benefits included in the cost of sales excluding depreciation and amortization income statement expense caption.

c. Using line-item elements for tagging the income statement expense caption and the discrete monetary items disaggregated in the notes to financial statements for this caption allows an XBRL calculation relationship to be provided in which the total line-item element, "Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization" (**L23**), would be the sum of the following line-item elements: "Disaggregation of Income Statement Expense, Caption, Employee Compensation, Excluding One-Time Employee Termination Benefit" (**L11**), "Restructuring Charges" (**L24**), and "Disaggregation of Income Statement Expense, Caption, Other Item, Amount" (**L15**).

3. **Depreciation and amortization related to cost of sales**

   a. "Cost, Depreciation and Amortization" (**L25**) is intended to be used for tagging the income statement expense caption amount for depreciation and amortization related to cost of sales. The "Cost, Depreciation and Amortization" (**L25**) line-item element has an element name of CostOfGoodsAndServicesSoldDepreciationAndAmortization.

      i. The amount, $31,578, for depreciation and amortization related to cost of sales is intended to be tagged consistently throughout the filing, whether presented as the amount for the income statement expense caption or disclosed as the total of all amounts disaggregated in the notes to financial statements for this caption.

   b. For the expense disaggregation disclosures in the notes to financial statements for the depreciation and amortization related to the cost of sales caption, the discrete items disclosed are intended to be tagged with the applicable line-item elements and the typed dimension, "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**), with its respective member.

      i. "**us-gaap:CostOfGoodsAndServicesSoldDepreciationAndAmortization**" is the member value intended to be used with the typed dimension, "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**). This member value comprises the following three consecutive components: (1) namespace prefix of "us-gaap" from the GAAP Taxonomy in which the element used to tag the income statement expense caption is derived, (2) colon, and (3) element name, CostOfGoodsAndServicesSoldDepreciationAndAmortization, for the element used for tagging the income statement expense caption.

   c. Using line-item elements for tagging the income statement expense caption and the discrete monetary items disaggregated in the notes to financial statements for this caption allows an XBRL calculation relationship to be provided in which the total line-item element, "Cost, Depreciation and Amortization" (**L25**), would be the sum of the following line-item elements: "Depreciation" (**L12**) and "Amortization of Intangible Assets" (**L13**).

4. **Selling, general, and administrative expenses**

   a. "Selling, General and Administrative Expense" (**L3**) is intended to be used for tagging the income statement expense caption amount for selling, general, and administrative expenses. The "Selling, General and Administrative Expense" (**L3**) line-item element has an element name of SellingGeneralAndAdministrativeExpense.

      i. The amount, $497,962, of selling, general, and administrative expenses is intended to be tagged consistently throughout the filing, whether presented as the amount for the income statement expense caption or disclosed as the total of all amounts disaggregated in the notes to financial statements for this caption.

   b. For the expense disaggregation disclosures in the notes to financial statements for the selling, general, and administrative expense caption, the discrete items disclosed are intended to be tagged with the applicable line-item elements and the typed dimension, "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**), with its respective member, except for one-time employee termination benefits, the explicit dimension, "Restructuring Type [Axis]" (**A3**), and respective member are also applied.

      i. "**us-gaap:SellingGeneralAndAdministrativeExpense**" is the member value intended to be used with the typed dimension, "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**). This member value comprises the following three consecutive components: (1) namespace prefix of "us-gaap" from the GAAP Taxonomy in which the element used to tag the income statement expense caption is derived, (2) colon, and (3) element name, SellingGeneralAndAdministrativeExpense, for the element used for tagging the income statement expense caption.

      ii. The existing GAAP Taxonomy model for tagging one-time employee termination benefits is a dimensional model in which the line-item element, "Restructuring Charges" (**L24**), with axis element, "Restructuring Type [Axis]" (**A3**), and member element, "One-time Termination Benefits [Member]" (**M3**), are intended to be used. Therefore, "Restructuring Charges" (**L24**), "Restructuring Type [Axis]" (**A3**), "One-time Termination

Benefits [Member]" (**M3**), and "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**) with a member value of **us-gaap:SellingGeneralAndAdministrativeExpense** are intended to be used to communicate the amount of one-time employee termination benefits included in the selling, general, and administrative expenses income statement expense caption.

c. Using line-item elements for tagging the income statement expense caption and the discrete monetary items disaggregated in the notes to financial statements for this caption allows an XBRL calculation relationship to be provided in which the total line-item element, "Selling, General and Administrative Expense" (**L3**), would be the sum of the following line-item elements: "Disaggregation of Income Statement Expense, Caption, Employee Compensation, Excluding One-Time Employee Termination Benefit" (**L11**), "Restructuring Charges" (**L24**), and "Disaggregation of Income Statement Expense, Caption, Other Item, Amount" (**L15**).

5. **Research and development expenses**

a. "Research and Development Expense" (**L26**) is intended to be used for tagging the income statement expense caption amount for research and development expenses. The "Research and Development Expense" (**L26**) line-item element has an element name of ResearchAndDevelopmentExpense.

   i. The amount, $57,235, of research and development expenses is intended to be tagged consistently throughout the filing, whether presented as the amount for the income statement expense caption or disclosed as the total of all amounts disaggregated in the notes to financial statements for this caption.

b. For the expense disaggregation disclosures in the notes to financial statements for the research and development expenses caption, the discrete items disclosed are intended to be tagged with the applicable line-item elements and the typed dimension, "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**), with its respective member, except for one-time employee termination benefits, the explicit dimension, "Restructuring Type [Axis]" (**A3**), and respective member also are applied.

i. "**us-gaap:ResearchAndDevelopmentExpense**" is the member value intended to be used with the typed dimension, "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**). This member value comprises the following three consecutive components: (1) namespace prefix of "us-gaap" from the GAAP Taxonomy in which the element used to tag the income statement expense caption is derived, (2) colon, and (3) element name, ResearchAndDevelopmentExpense, for the element used for tagging the income statement expense caption.

ii. The existing GAAP Taxonomy model for tagging one-time employee termination benefits is a dimensional model in which the line-item element, "Restructuring Charges" (**L24**), with axis element, "Restructuring Type [Axis]" (**A3**), and member element, "One-time Termination Benefits [Member]" (**M3**), are intended to be used. Therefore, "Restructuring Charges" (**L24**), "Restructuring Type [Axis]" (**A3**), "One-time Termination Benefits [Member]" (**M3**), and "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**) with a member value of **us-gaap:ResearchAndDevelopmentExpense** are intended to be used to communicate the amount of one-time employee termination benefits included in the research and development expenses income statement expense caption.

iii. "Disaggregation of Income Statement Expense, Caption, Reimbursement from Another Entity, Amount" (**L27**) and "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**) with a member value of **us-gaap:ResearchAndDevelopmentExpense** are intended to be used to communicate the amount of reimbursements from another entity related to a cost-sharing or cost-reimbursement arrangement included in the research and development expenses income statement expense caption.

1. Even though the Hypertext Markup Language (HTML) amount appears with parentheses, a positive value is intended to be entered in XBRL for "Disaggregation of Income Statement Expense, Caption, Reimbursement from Another Entity, Amount" (**L27**) because it is a one-way element.

2. If reimbursements from another entity were included in a different income statement expense caption and separate disclosure of the expense reimbursement is elected, then the line-item element "Disaggregation of Income Statement Expense, Caption, Reimbursement from Another Entity, Amount" (**L27**) would be used with "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**) and the applicable member value for identifying the income statement expense caption in which the expense reimbursement would be included.

c. Using line-item elements for tagging the income statement expense caption and the discrete monetary items disaggregated in the notes to financial statements for this caption allows an XBRL calculation relationship to be provided in which the total line-item element, "Research and Development Expense" (**L26**), would be the sum of the following line-item elements: "Disaggregation of Income Statement Expense, Caption, Employee Compensation, Excluding One-Time Employee Termination Benefit" (**L11**), "Restructuring Charges" (**L24**), "Disaggregation of Income Statement Expense, Caption, Other Item, Amount" (**L15**), and "Disaggregation of Income Statement Expense, Caption, Reimbursement from Another Entity, Amount" (**L27**).

i. The calculation weight to be entered in XBRL is +1 for "Disaggregation of Income Statement Expense, Caption, Employee Compensation, Excluding One-Time Employee Termination Benefit" (**L11**), "Restructuring Charges" (**L24**), and "Disaggregation of Income Statement Expense, Caption, Other Item, Amount" (**L15**) because these elements, which have debit balance types, participate as children in a calculation relationship with a parent (total) element, "Research and Development Expense" (**L26**), which also has a debit balance type.

ii. The calculation weight to be entered in XBRL is -1 for "Disaggregation of Income Statement Expense, Caption, Reimbursement from Another Entity, Amount" (**L27**) because this element, which has a credit balance type, participates as a child in a calculation relationship with a parent (total) element, "Research and Development Expense" (**L26**), which has a debit balance type.

6. This example assumes all interest expense is classified as nonoperating, therefore, "Interest Expense, Nonoperating" (**L6**) is intended to be used for tagging the amount of interest expense. If all interest expense was classified as operating, then "Interest Expense, Operating" (**L35**) is intended to be used. If interest expense was classified as both operating and nonoperating, then "Interest Expense, Operating and Nonoperating" is intended to be used.

## Example 3—Illustrative Disaggregation of Income Statement Expenses by a Bank

This example illustrates the modeling for the consolidated statement of income, expense disaggregation disclosures for certain income statement expense captions, and selling expense disclosures for a banking entity. Comparative prior-period amounts have been omitted for ease of illustration.

| Entity Y<br>Consolidated Income Statement<br>For the year ended December 31, 20X0 | | |
|---|---|---:|
| Interest income | | |
| Loans | L29 | $ 2,795,052 |
| Investment securities | L30 | 628,887 |
| Other | L31 | 209,629 |
| Total interest income | L32 | 3,633,568 |
| Interest expense | | |
| Deposits | L33 | 302,797 |
| Borrowed funds | L34 | 279,505 |
| Total interest expense | L35 | 582,302 |
| Net interest income | L36 | 3,051,266 |
| Provision for (recapture of) credit losses | L37 | 116,461 |
| Net interest income after provision for (recapture of) credit losses | L38 | 2,934,805 |
| Noninterest income | | |
| Service charges on deposit accounts | L39, A1:M4 | 201,702 |
| Other service charges and fees | L39, A1:M5 | 282,383 |
| Total noninterest income | L39 | 484,085 |
| Noninterest expense | | |
| Salaries and employee benefits | L40 | 1,464,608 |
| Occupancy and depreciation | ExL41 | 376,587 |
| Data processing | L42 | 166,111 |
| Advertising and marketing | L43 | 56,876 |
| Professional fees | L44 | 73,230 |
| Other | L45 | 30,513 |
| Total noninterest expense | L46 | 2,167,925 |
| Income before income taxes | L7 | 1,250,965 |
| Income tax expense | L8 | 262,703 |
| Net income | L9 | $ 988,262 |

**Figure 3.1 (continues)**

| Disaggregation of Relevant Expense Captions | | | |
|---|---|---|---|
| | | | **20X0** |
| **Occupancy and depreciation expense** | | | |
| Depreciation | **L12, A2:abc:OccupancyAndDepreciation** | $ | 164,232 |
| Operating lease expense | **L47, A2:abc:OccupancyAndDepreciation** | | 152,445 |
| Other occupancy expenses[(a)] | **L15, A2:abc:OccupancyAndDepreciation** | | 59,910 |
| Total occupancy and depreciation expense | **ExL41** | $ | 376,587 |
| (a) Other occupancy expenses consist primarily of repair and maintenance expense. (**L18, A2:abc:OccupancyAndDepreciation**) | | | |
| | | | |
| **Other** | | | |
| Intangible asset amortization | **L13, A2:us-gaap:OtherNoninterestExpense** | $ | 13,139 |
| Other[(b)] | **L15, A2:us-gaap:OtherNoninterestExpense** | | 17,374 |
| Total other | **L45** | $ | 30,513 |
| (b) Other consists primarily of regulatory licensing fees and charitable contributions. (**L18, A2:us-gaap:OtherNoninterestExpense**) | | | |

**Selling Expenses**
During the year ended December 31, 20X0, the entity defined selling expenses to be the same[1] as its advertising and marketing expenses, which are presented on the face of its consolidated income statement. The entity's advertising and marketing expenses include costs incurred for advertising, market research, and business development. (**L22**)

_____

Legend†:

†This legend, which is not part of the disclosure, is provided to illustrate the elements associated with values reported.

[1]$56,876 (**L21**)

**Figure 3.1 (continued)**

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

| | Standard Label | Balance Type | Period Type | Element Name |
|---|---|---|---|---|
| **A1** | Product and Service [Axis] | | Duration | ProductOrServiceAxis |
| | Product and Service [Domain] | | Duration | ProductsAndServicesDomain |
| **M4** | Deposit Account [Member] | | Duration | DepositAccountMember |
| **M5** | Service, Other [Member] | | Duration | ServiceOtherMember |
| **A2** | Disaggregation of Income Statement Expense, Caption, Identifier [Axis] | | Duration | DisaggregationOfIncomeStatementExpenseCaptionIdentifierAxis |
| **abc:OccupancyAnd Depreciation** | | | | |
| **us-gaap:OtherNoninter estExpense** | | | | |
| **L7** | Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest | Credit | Duration | IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest |
| **L8** | Income Tax Expense (Benefit) | Debit | Duration | IncomeTaxExpenseBenefit |
| **L9** | Net Income (Loss) Attributable to Parent | Credit | Duration | NetIncomeLoss |
| **L12** | Depreciation | Debit | Duration | Depreciation |
| **L13** | Amortization of Intangible Assets | Debit | Duration | AmortizationOfIntangibleAssets |
| **L15** | Disaggregation of Income Statement Expense, Caption, Other Item, Amount | Debit | Duration | DisaggregationOfIncomeStatementExpenseCaptionOtherItemAmount |
| **L18** | Disaggregation of Income Statement Expense, Caption, Other Item, Composition, Description | | Duration | DisaggregationOfIncomeStatementExpenseCaptionOtherItemCompositionDescription |
| **L21** | Selling Expense | Debit | Duration | SellingExpense |
| **L22** | Selling Expense, Definition, Description | | Duration | SellingExpenseDefinitionDescription |
| **L29** | Interest and Fee Income, Loans and Leases | Credit | Duration | InterestAndFeeIncomeLoansAndLeases |
| **L30** | Interest and Dividend Income, Securities, Operating | Credit | Duration | InterestAndDividendIncomeSecurities |
| **L31** | Interest Income, Other | Credit | Duration | InterestIncomeOther |
| **L32** | Interest and Dividend Income, Operating | Credit | Duration | InterestAndDividendIncomeOperating |
| **L33** | Interest Expense, Deposits | Debit | Duration | InterestExpenseDeposits |
| **L34** | Interest Expense, Borrowings | Debit | Duration | InterestExpenseBorrowings |
| **L35** | Interest Expense, Operating | Debit | Duration | InterestExpenseOperating |
| **L36** | Interest Income (Expense), Operating | Credit | Duration | InterestIncomeExpenseNet |
| **L37** | Provision for Loan, Lease, and Other Losses | Debit | Duration | ProvisionForLoanLeaseAndOtherLosses |
| **L38** | Interest Income (Expense), after Provision for Loan Loss | Credit | Duration | InterestIncomeExpenseAfterProvisionForLoanLoss |

**Figure 3.2 (continues)**

| | Standard Label | Balance Type | Period Type | Element Name |
|---|---|---|---|---|
| **L39** | Noninterest Income | Credit | Duration | NoninterestIncome |
| **L40** | Labor and Related Expense | Debit | Duration | LaborAndRelatedExpense |
| **ExL41** | Occupancy and Depreciation | Debit | Duration | OccupancyAndDepreciation |
| **L42** | Information Technology and Data Processing | Debit | Duration | InformationTechnologyAndDataProcessing |
| **L43** | Marketing and Advertising Expense | Debit | Duration | MarketingAndAdvertisingExpense |
| **L44** | Professional Fees | Debit | Duration | ProfessionalFees |
| **L45** | Other Noninterest Expense | Debit | Duration | OtherNoninterestExpense |
| **L46** | Noninterest Expense | Debit | Duration | NoninterestExpense |
| **L47** | Disaggregation of Income Statement Expense, Caption, Operating Lease Expense | Debit | Duration | DisaggregationOfIncomeStatementExpenseCaptionOperatingLeaseExpense |

**Figure 3.2 (continued)**

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

| | Standard Label | Preferred Label | | | | | |
|---|---|---|---|---|---|---|---|
| | Date Context | | 20X1-01-01 to 20X1-12-31 | | | | |
| | Product and Service [Axis] A1 | | | | Deposit Account [Member] M4 | Service, Other [Member] M5 | Report-Wide Value |
| | Disaggregation of Income Statement Expense, Caption, Identifier [Axis] A2 | | abc:OccupancyAndDepreciation | us-gaap:OtherNoninterestExpense | | | |
| L29 | Interest and Fee Income, Loans and Leases | Interest income, Loans | | | | | 2795052 |
| L30 | Interest and Dividend Income, Securities, Operating | Interest income, Investment securities | | | | | 628887 |
| L31 | Interest Income, Other | Interest income, Other | | | | | 209629 |
| L32 | Interest and Dividend Income, Operating | Total interest income | | | | | 3633568 |
| L33 | Interest Expense, Deposits | Interest expense, Deposits | | | | | 302797 |
| L34 | Interest Expense, Borrowings | Interest expense, Borrowed funds | | | | | 279505 |
| L35 | Interest Expense, Operating | Total interest expense | | | | | 582302 |
| L36 | Interest Income (Expense), Operating | Net interest income | | | | | 3051266 |
| L37 | Provision for Loan, Lease, and Other Losses | Provision for (recapture of) credit losses | | | | | 116461 |
| L38 | Interest Income (Expense), after Provision for Loan Loss | Net interest income after provision for (recapture of) credit losses | | | | | 2934805 |
| L39 | Noninterest Income | Noninterest income | | | 201702 | 282383 | 484085 |
| L40 | Labor and Related Expense | Noninterest expense, Salaries and employee benefits | | | | | 1464608 |
| ExL41 | Occupancy and Depreciation | Noninterest expense, Occupancy and depreciation | | | | | 376587 |
| L42 | Information Technology and Data Processing | Noninterest expense, Data processing | | | | | 166111 |

**Figure 3.3 (continues)**

| Standard Label | Preferred Label | | | | | |
|---|---|---|---|---|---|---|
| **Date Context** | | **20X1-01-01 to 20X1-12-31** | | | | |
| **Product and Service [Axis]** **A1** | | | | **Deposit Account [Member]** **M4** | **Service, Other [Member]** **M5** | **Report-Wide Value** |
| **Disaggregation of Income Statement Expense, Caption, Identifier [Axis]** **A2** | | **abc:OccupancyAndDepreciation** | **us-gaap:OtherNoninterestExpense** | | | |
| **L43** **Marketing and Advertising Expense** | **Noninterest expense, Advertising and marketing** | | | | | 56876 |
| **L44** **Professional Fees** | **Noninterest expense, Professional fees** | | | | | 73230 |
| **L45** **Other Noninterest Expense** | **Noninterest expense, Other** | | | | | 30513 |
| **L46** **Noninterest Expense** | **Total noninterest expense** | | | | | 2167925 |
| **L7** **Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest** | **Income before income taxes** | | | | | 1250965 |
| **L8** **Income Tax Expense (Benefit)** | **Income tax expense** | | | | | 262703 |
| **L9** **Net Income (Loss) Attributable to Parent** | **Net income** | | | | | 988262 |
| **L12** **Depreciation** | **Depreciation** | 164232 | | | | |
| **L47** **Disaggregation of Income Statement Expense, Caption, Operating Lease Expense** | **Operating lease expense** | 152445 | | | | |
| **L15** **Disaggregation of Income Statement Expense, Caption, Other Item, Amount** | **Other costs and expenses** | 59910 | 17374 | | | |
| **L18** **Disaggregation of Income Statement Expense, Caption, Other Item, Composition, Description** | **Description of Other costs and expenses** | Other occupancy expenses consist primarily of repair and maintenance expense. | Other consists primarily of regulatory licensing fees and charitable contributions. | | | |
| **L13** **Amortization of Intangible Assets** | **Intangible asset amortization** | | 13139 | | | |

**Figure 3.3 (continues)**

| Standard Label | Preferred Label | 20X1-01-01 to 20X1-12-31 | | | | |
|---|---|---|---|---|---|---|
| **Date Context** | | | | | | |
| **Product and Service [Axis]** <br> **A1** | | | | **Deposit Account [Member]** <br> **M4** | **Service, Other [Member]** <br> **M5** | **Report-Wide Value** |
| **Disaggregation of Income Statement Expense, Caption, Identifier [Axis]** <br> **A2** | | **abc:OccupancyAndDepreciation** | **us-gaap:OtherNoninterestExpense** | | | |
| **L21** **Selling Expense** | **Selling expenses** | | | | | 56876 |
| **L22** **Selling Expense, Definition, Description** | **Definition of selling expenses** | | | | | the entity defined selling expenses to be the same as its advertising and marketing expenses, which are presented on the face of its consolidated income statement. The entity's advertising and marketing expenses include costs incurred for advertising, market research, and business development. |

**Figure 3.3 (continued)**

**Notes:**

1.  For the expense disaggregation disclosures provided for each income statement expense caption, the typed dimension, "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**), is intended to be applied to each line-item element used for tagging the discrete items disclosed in the notes to financial statements for the income statement expense caption being disaggregated. The member for this typed dimension is unique for each income statement expense caption, intended to incorporate the element name of the line-item element used for tagging the caption being disaggregated, included in the instance document, and not present in the extension taxonomy. This typed dimension is intended to help users identify the income statement expense caption being disaggregated and associate it with the discrete items disclosed in the notes to financial statements for the caption.

2.  **Noninterest expense: occupancy and depreciation**

    a.  "Occupancy and Depreciation" (**ExL41**) is an extension line-item element intended to be used for tagging the income statement expense caption amount for occupancy and depreciation noninterest expense. The "Occupancy and Depreciation" (**ExL41**) line-item element has an element name of OccupancyAndDepreciation.

        i.  The amount, $376,587, of occupancy and depreciation noninterest expense is intended to be tagged consistently throughout the filing, whether presented as the amount for the income statement expense caption or disclosed as the total of all amounts disaggregated in the notes to financial statements for this caption.

    b.  For the expense disaggregation disclosures in the notes to financial statements for the occupancy and depreciation noninterest expense caption, the discrete items disclosed are intended to be tagged with the applicable line-item elements and the typed dimension, "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**), with its respective member.

        i.  "**abc:OccupancyAndDepreciation**" is the member value intended to be used with the typed dimension, "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**). This member value comprises the following three consecutive components: (1) namespace prefix of "abc" from

the filer's extension taxonomy in which the element used for tagging the income statement expense caption is derived, (2) colon, and (3) element name, OccupancyAndDepreciation, of the element used for tagging the income statement expense caption.

c.  In this example, the amount for depreciation, which is tagged with the line-item element "Depreciation" (**L12**), and the amount for operating lease expense, which is tagged with the line-item element "Disaggregation of Income Statement Expense, Caption, Operating Lease Expense" (**L47**), only appear in the income statement expense caption for occupancy and depreciation expense, however, if these amounts were included in a different income statement expense caption, then these same line-item elements would be used with the "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**) and the applicable member values for identifying the income statement expense captions, respectively, in which these amounts would be included.

d.  Using line-item elements for tagging the income statement expense caption and the discrete monetary items disaggregated in the notes to financial statements for this caption allows an XBRL calculation relationship to be provided in which the total line-item element, "Occupancy and Depreciation" (**ExL41**), would be the sum of the following line-item elements: "Depreciation" (**L12**), "Disaggregation of Income Statement Expense, Caption, Operating Lease Expense" (**L47**), and "Disaggregation of Income Statement Expense, Caption, Other Item, Amount" (**L15**).

3.  **Noninterest expense: other**

a.  "Other Noninterest Expense" (**L45**) is intended to be used for tagging the income statement expense caption amount for other noninterest expense. The "Other Noninterest Expense" (**L45**) line-item element has an element name of OtherNoninterestExpense.

    i.  The amount, $30,513, of other noninterest expense is intended to be tagged consistently throughout the filing, whether presented as the amount for the income statement expense caption or disclosed as the total of all amounts disaggregated in the notes to financial statements for this caption.

b.  For the expense disaggregation disclosures in the notes to financial statements for the other noninterest expense caption, the discrete items disclosed are intended to be tagged with the applicable line-item elements and the typed dimension, "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**), with its respective member.

    i.  "**us-gaap:OtherNoninterestExpense**" is the member value intended to be used with the typed dimension, "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**). This member value comprises the following three consecutive components: (1) namespace prefix of "us-gaap" from the GAAP Taxonomy in which the element used to tag the income statement expense caption is derived, (2) colon, and (3) element name, OtherNoninterestExpense, for the element used for tagging the income statement expense caption.

c.  In this example, the amount for intangible asset amortization, which is tagged with the line-item element "Amortization of Intangible Assets" (**L13**), only appears in the income statement expense caption for other noninterest expense, however, if intangible asset amortization was included in a different income statement expense caption, then this same line-item element would be used with the "Disaggregation of Income Statement Expense, Caption, Identifier [Axis]" (**A2**) and the applicable member value for identifying the income statement expense caption in which the amount would be included.

d.  Using line-item elements for tagging the income statement expense caption and the discrete monetary items disaggregated in the notes to financial statements for this caption allows an XBRL calculation relationship to be provided in which the total line-item element, "Other Noninterest Expense" (**L45**), would be the sum of the following line-item elements: "Amortization of Intangible Assets" (**L13**) and "Disaggregation of Income Statement Expense, Caption, Other Item, Amount" (**L15**).