

# US Financial Reporting - Primary Terms (Definition Report)

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| ID | Weight | Bal | Type     | NS      | Label / Description  | Reference   |
|----|--------|-----|----------|---------|--|-------------|
| 1  |        |     | String   | usfr-gc | General Concepts (usfr-gc:GeneralConcepts)<br>This is a category for storing general concepts. General concepts are high-level business reporting concepts such as "assets" and "liabilities" that are recognized across many different types of business reporting such as financial reporting and tax reporting.   |             |
| 2  | 0      |     | String   | usfr-gc | Other Concepts (usfr-gc:OtherConcepts)<br>This is a category for storing miscellaneous concepts.   |             |
| 3  | 0      |     | String   | usfr-gc | Change in Balances (usfr-gc:ChangeInBalances)<br>Change in Balances (i.e. Statement of Cash Flows) is to provide information about cash receipts and cash payments and investing and financing activities during the period.   | Con 6       |
| 4  | 0      |     | Monetary | usfr-pt | Net Cash Flows Provided By (Used In) Financing Activities (usfr-pt:NetCashFlowsProvidedByUsedFinancingActivities)<br>The net amount of financing activity cash inflow and outflow for the period.  | FAS 95      |
| 5  | 0      |     | Monetary | usfr-pt | Deferred Revenue (usfr-pt:DeferredRevenue)<br>The net change in the beginning and end of period deferred revenue balances.   | FAS 95      |
| 6  | 0      |     | Monetary | usfr-pt | Consolidated Subsidiaries (usfr-pt:PurchaseConsolidatedSubsidiaries)<br>Payments for investment in consolidated subsidiaries (generally greater than 50%).   | ARB 51 2    |
| 7  | 0      |     | Monetary | usfr-pt | Change in Interest Payable, Net (usfr-pt:ChangeInterestPayableNet)<br>The net change in the beginning and end of period Interest Payable balance.  |             |
| 8  | 0      |     | Monetary | usfr-pt | Other Debt (usfr-pt:ProceedsOtherDebtChangesBalances)<br>Proceeds from other borrowings.   | FAS 95 19 b |
| 9  | 0      |     | Monetary | usfr-pt | Purchases and Payments for Investments (usfr-pt:PurchasesPaymentsInvestments)  |             |
| 10 | 0      |     | Monetary | usfr-pt | Depreciation (usfr-pt:DepreciationChangesBalances)<br>Rational and systematic allocation of the cost of an asset to the periods during which the related assets are expected to provide benefits.  | CON 5 86 c  |
| 11 | 0      |     | Monetary | usfr-pt | Other Assets (usfr-pt:PurchaseOtherAssets)<br>Payments to acquire other productive assets.   | FAS 95 17 c |
| 12 | 0      |     | Monetary | usfr-pt | Other Cash Receipts (usfr-pt:OtherCashReceipts)<br>All other cash receipts that do not stem from transactions otherwise defined or defined as investing or financing activities, such as amounts received to settle lawsuits; proceeds of insurance settlements except for those that are directly related to investing or financing activities, such as from destruction of a building; and refunds from suppliers. | FAS 95 22 c |
| 13 | 0      |     | Monetary | usfr-pt | Repayment of Borrowings (usfr-pt:RepaymentBorrowings)<br>The net amount of cash outflow from repayment of borrowings (debt, line of credit, notes payable, etc.)   | FAS 95 20 b |
| 14 | 0      |     | Monetary | usfr-pt | Line of Credit (usfr-pt:ProceedsLineCreditChangesBalances)<br>Proceeds from a line of credit.  | FAS 95 19 b |
| 15 | 0      |     | Monetary | usfr-pt | Other (usfr-pt:PaymentsRepurchaseOtherEquity)<br>Payments to repurchase the company's other equity.  | FAS 95 20 a |
| 16 | 0      |     | Monetary | usfr-pt | Notes Receivable (usfr-pt:PurchaseNotesReceivable)<br>Disbursements for loans made by the company.   | FAS 95 17 a |

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|----|--------|-----|----------|---------|---|----------------------|
| 17 | 0      |     | Monetary | usfr-pt | Minority Interest (usfr-pt:MinorityInterestChangesBalances)<br>The net change in the beginning and end of period Minority Interest in a subsidiary's net assets balance.  | ARB 51               |
| 18 | 0      |     | Monetary | usfr-pt | Supplemental Disclosure (usfr-pt:SupplementalDisclosure)<br>Description and amount of supplemental disclosures to the statement of cash flow.   | FAS 95 29            |
| 19 | 0      |     | Monetary | usfr-pt | Deferred Income Taxes (usfr-pt:DeferredIncomeTaxes)<br>The net change in the beginning and end of period deferred income taxes balances.  | FAS 95 28            |
| 20 | 0      |     | Monetary | usfr-pt | Notes Receivable (usfr-pt:RepaymentNotesReceivable)<br>Repayments for loans made by the company.  | FAS 95 16 c          |
| 21 | 0      |     | Monetary | usfr-pt | Proceeds from the Sale of Property Plant and Equipment (usfr-pt:ProceedsSalePropertyPlantEquipment)<br>Proceeds from the sale of property, plant and equipment and other productive assets.   | FAS 95 16 c          |
| 22 | 0      |     | Monetary | usfr-pt | Common Dividends (usfr-pt:PaymentCommonDividends)<br>Payments of dividends to common stockholders.  | FAS 95 20 a          |
| 23 | 0      |     | Monetary | usfr-pt | Cash Interest Expense (usfr-pt:CashInterestExpense)<br>If the indirect method is used, amounts of interest paid (net of amounts capitalized) during the period shall be provided in related disclosures.  | FAS 95 29            |
| 24 | 0      |     | Monetary | usfr-pt | Common Stock Transactions, Net (usfr-pt:CommonStockTransactionsNet)<br>Net payments and proceeds received from all common stock transactions  | FAS 95               |
| 25 | 0      |     | Monetary | usfr-pt | Change in Prepaid Pension Costs (usfr-pt:ChangePrepaidPensionCosts)<br>The net change in the beginning and end of period Prepaid Pension costs.   |                      |
| 26 | 0      |     | Monetary | usfr-pt | Exchange Gains (Losses) (usfr-pt:ExchangeGainsLosses)<br>The gain (loss) that is the result of the effect of exchange rate changes on transactions denominated in currencies other than the functional currency.  | FAS 52 15            |
| 27 | 0      |     | Monetary | usfr-pt | Business Exit Costs (usfr-pt:BusinessExitCostsChangesBalances)<br>Costs resulting from the disposition or abandonment of operations or productive assets. These costs may be incurred in connection with a change in strategic plan, or a managerial response to declines in demand, increasing costs or other environmental factors. |                      |
| 28 | 0      |     | Monetary | usfr-pt | Change in Other Liabilities (usfr-pt:ChangeOtherLiabilities)<br>The net change in the beginning and end of period balances for other liabilities that have not otherwise been defined.  | FAS 95               |
| 29 | 0      |     | Monetary | usfr-pt | Other Assets (usfr-pt:ProceedsSaleOtherAssets)<br>Proceeds from the sale of other productive assets.  | FAS 95 17 c          |
| 30 | 0      |     | Monetary | usfr-pt | Life Insurance Policies (usfr-pt:PurchaseLifeInsurancePolicies)<br>Payments to purchase life insurance policies for which the company is the beneficiary.   | FAS 95 16 footnote 5 |
| 31 | 0      |     | Monetary | usfr-pt | Investment Proceeds (usfr-pt:InvestmentProceeds)  |                      |
| 32 | 0      |     | Monetary | usfr-pt | Proceeds from Sales/Maturity of Assets (usfr-pt:ProceedsSalesMaturityAssets)  |                      |

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|----|--------|-----|----------|---------|---|-----------------------|
| 33 | 0      |     | Monetary | usfr-pt | Net Cash Flows Provided By (Used In) Operating Activities (Direct)<br>(usfr-pt:NetCashFlowsProvidedByUsedOperatingActivitiesDirect)<br><br>Net cash flow from operating activities include all transactions and other events that are not defined as investing or financing activities. Operating activities generally involve producing and delivering goods and providing services. Cash flows from operating activities are generally the cash effects of transactions and other events that enter into the determination of net income. (Direct Method) | FAS 95 21             |
| 34 | 0      |     | Monetary | usfr-pt | Payments for Other Goods and Services (usfr-pt:PaymentsOtherGoodsServices)<br><br>Cash payments to acquire other goods not used in manufacturing and services.  | FAS 95 23             |
| 35 | 0      |     | Monetary | usfr-pt | Unconsolidated Affiliates (usfr-pt:PaymentsUnconsolidatedAffiliates)<br><br>Payments for investment in unconsolidated affiliates (generally less than 50% and generally accounted for under the equity method).   | ARB 51 2              |
| 36 | 0      |     | Monetary | usfr-pt | Proceeds from Available for Sale Investments<br>(usfr-pt:ProceedsAvailableSaleInvestments)<br><br>Proceeds from sales/maturities of available for sale investments  |                       |
| 37 | 0      |     | Monetary | usfr-pt | Change in Employee Related Liabilities (usfr-pt:ChangeEmployeeRelatedLiabilities)<br><br>The net change in the beginning and end of period Employee Related Liabilities balances.   | FAS 95 28             |
| 38 | 0      |     | Monetary | usfr-pt | Sale of Interest in a Subsidiary (usfr-pt:SaleInterestSubsidiary)<br><br>The proceeds from the sale of an interest in a subsidiary.   | FAS 95 16 b           |
| 39 | 0      |     | Monetary | usfr-pt | Acquisition of Businesses, Net of Cash Acquired<br>(usfr-pt:AcquisitionBusinessesNetCashAcquired)<br><br>The cash paid to acquire businesses during the period, net of the cash acquired from the purchased businesses.   | FAS 95 Appendix C 131 |
| 40 | 0      |     | Monetary | usfr-pt | Change in Liabilities (usfr-pt:ChangeLiabilities)<br><br>Changes in Liabilities   |                       |
| 41 | 0      |     | Monetary | usfr-pt | Net Increase (Decrease) in Cash and Cash Equivalents<br>(usfr-pt:NetIncreaseDecreaseCashCashEquivalents)<br><br>The net change between the beginning and ending balance of cash and cash equivalents  |                       |
| 42 | 0      |     | Monetary | usfr-pt | Acquisition and Divestiture of Business Activities, Net<br>(usfr-pt:AcquisitionDivestitureBusinessActivitiesNet)<br><br>Acquisition and Divestiture of Business Activities, Net   |                       |
| 43 | 0      |     | Monetary | usfr-pt | Purchase of Property, Plant and Equipment<br>(usfr-pt:PurchasePropertyPlantEquipment)<br><br>Payments to acquire property, plant and equipment and other productive assets.   | FAS 95 17 c           |
| 44 | 0      |     | Monetary | usfr-pt | Stock Issued (usfr-pt:StockIssued)<br><br>The fair value of stock issued in noncash financing activities.   | FAS 95 32             |
| 45 | 0      |     | Monetary | usfr-pt | Extraordinary Gain (Loss) (usfr-pt:ExtraordinaryGainLoss)<br><br>Gain or loss on events and transactions which are distinguished by their unusual nature and by the infrequency of their occurrence.  | APB 30 20             |
| 46 | 0      |     | Monetary | usfr-pt | Undistributed Earnings of Affiliates (usfr-pt:UndistributedEarningsAffiliates)<br><br>Earnings (losses) arising from investments in non-consolidated subsidiaries.  | APB 18 6 b            |
| 47 | 0      |     | Monetary | usfr-pt | Cash From Sale of Goods and Services (usfr-pt:CashSaleGoodsServices)<br><br>Cash receipts in the period resulting from the sale of goods and services.  | FAS 95 22 a           |

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| 48 | 0      |     | Monetary | usfr-pt | Change in Other Assets (usfr-pt:ChangeOtherAssets)<br>The net change in the beginning and end of period balances for other assets accounts that have not otherwise been defined.   | FAS 95        |
| 49 | 0      |     | Monetary | usfr-pt | Liabilities Assumed (usfr-pt:LiabilitiesAssumed)<br>The fair value of liabilities assumed in noncash investing or financing activities.  | FAS 95 32     |
| 50 | 0      |     | Monetary | usfr-pt | Change in Short Term Borrowings (usfr-pt:ChangeShortTermBorrowings)  |               |
| 51 | 0      |     | Monetary | usfr-pt | Income (Loss) from Discontinued Operations (usfr-pt:IncomeLossDiscontinuedOperationsChangesBalances)<br>The income (loss) of a segment of business that has been sold, abandoned, spunoff, or otherwise disposed of or, although still operating, is the subject of a formal plan for disposal.                            | FAS 144 41-44 |
| 52 | 0      |     | Monetary | usfr-pt | Payments For Assets (usfr-pt:PaymentsAssets)   |               |
| 53 | 0      |     | Monetary | usfr-pt | Proceeds from Short Term Borrowings (usfr-pt:ProceedsShortTermBorrowings)<br>Proceeds from issuing bonds, mortgages, notes, and from other short- or long-term borrowing   | FAS 95 19 b   |
| 54 | 0      |     | Monetary | usfr-pt | Change in Income Taxes Payable (usfr-pt:ChangeIncomeTaxesPayable)<br>The net change in the beginning and end of period Income Taxes Payable balances.  | FAS 95 28     |
| 55 | 0      |     | Monetary | usfr-pt | Write Off of Acquired In-Process Research and Development (usfr-pt:WriteOffAcquiredProcessResearchDevelopment)<br>Costs assigned to assets to be used in a particular research and development project and that have no alternative future use shall be charged to expense at the date of consummation of the combination. | FIN 4 5       |
| 56 | 0      |     | Monetary | usfr-pt | Payment of Dividends (usfr-pt:PaymentDividends)<br>Payments of dividends (common, preferred, minority interest, other)   | FAS 95 20 a   |
| 57 | 0      |     | Monetary | usfr-pt | Dividends Declared but not Paid (usfr-pt:DividendsDeclaredButNotPaid)  |               |
| 58 | 0      |     | Monetary | usfr-pt | Interest paid (usfr-pt:InterestPaymentsLendersOtherCreditors)<br>The amount of interest paid during a period (net of amounts capitalized).   | FAS 95 23 23d |
| 59 | 0      |     | Monetary | usfr-pt | Cash Payments for Restructuring (usfr-pt:CashPaymentsRestructuring)<br>Amount of cash payments on restructuring charges  | EITF 94-3     |
| 60 | 0      |     | Monetary | usfr-pt | Provision for Doubtful Accounts (usfr-pt:ProvisionDoubtfulAccountsChangesBalances)<br>Allowance for losses relating to uncollectible accounts receivables.   | FAS 5 22      |
| 61 | 0      |     | Monetary | usfr-pt | Other, Net (usfr-pt:OtherNet)<br>Payments to repurchase or otherwise cash outflow of other financing activities  | FAS 95 20     |
| 62 | 0      |     | Monetary | usfr-pt | Dividends on Common and Preferred Stock (usfr-pt:DividendsOnCommonPreferredStock)<br>Payments of dividends to common and preferred stockholders.   | FAS 95        |
| 63 | 0      |     | Monetary | usfr-pt | Payment for Repurchases of Equity (usfr-pt:PaymentRepurchasesEquity)<br>Payments to repurchase equity (e.g. common and preferred stock)  | FAS 95 20     |
| 64 | 0      |     | Monetary | usfr-pt | Amortization (usfr-pt:AmortizationChangesBalances)<br>Rational and systematic allocation of the cost of an intangible asset to the periods during which the related intangible assets are expected to provide benefits.  | CON 5 86 c    |

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|----|--------|-----|----------|---------|--|-------------|
| 65 | 0      |     | Monetary | usfr-pt | Increase in Finance Receivables (usfr-pt:IncreaseFinanceReceivables)<br>The net change in the beginning and end of period finance receivables balances.  | FAS 95      |
| 66 | 0      |     | Monetary | usfr-pt | Merger Related Expenses (usfr-pt:MergerRelatedExpenses)<br>The costs incurred by an entity during a business combination.  | FAS 141 24  |
| 67 | 0      |     | Monetary | usfr-pt | Other Cash Payments (usfr-pt:OtherCashPayments)<br>All other cash payments that do not stem from transactions defined as investing or financing activities, such as payments to settle lawsuits, cash contributions to charities, and cash refunds to customers.   | FAS 95 23 e |
| 68 | 0      |     | Monetary | usfr-pt | Interest Received (usfr-pt:InterestReceived)<br>The cash receipts from returns on loans and other debt instruments of other entities.  | FAS 95 22 b |
| 69 | 0      |     | Monetary | usfr-pt | Sale of Other Investments (usfr-pt:OtherInvestments)<br>Proceeds from the sales of equity instruments of other enterprises (other than certain equity instruments carried in a trading account).   | FAS 95 17 b |
| 70 | 0      |     | Monetary | usfr-pt | Gains (Losses) on Sale of Securities and other Investments (usfr-pt:GainsLossesOnSaleSecuritiesOtherInvestments)<br>The gains and losses included in the current period net income (loss) and resulting from incidental or peripheral asset dispositions of an enterprise with other entities and from other events and circumstances affecting the enterprise.  | CON 6 87    |
| 71 | 0      |     | Monetary | usfr-pt | Income Taxes Paid (usfr-pt:IncomeTaxesPaid)<br>If the indirect method is used, amounts of income taxes paid during the period shall be provided in related disclosures.  | FAS 95 29   |
| 72 | 0      |     | Monetary | usfr-pt | Cash Paid to Employees and Suppliers (usfr-pt:CashPaidEmployeesSuppliers)<br>Cash payments to other suppliers and employees for other goods and services.  | FAS 95 23 b |
| 73 | 0      |     | Monetary | usfr-pt | Net Cash Flows Provided By (Used In) Operating Activities (Indirect) (usfr-pt:NetCashFlowsProvidedByUsedOperatingActivitiesIndirect)<br>Operating activity cash flows include all transactions and other events that are not defined as investing or financing activities. Operating activities generally involve producing and delivering goods and providing services. Cash flows from operating activities are generally the cash effects of transactions and other events that enter into the determination of net income. (Indirect Method) | FAS 95 21   |
| 74 | 0      |     | Monetary | usfr-pt | Proceeds from Sale of Short Term Investments, Net (usfr-pt:ProceedsSaleShortTermInvestmentsNet)<br>Cash inflows from purchases, sales, and maturities of trading securities shall be classified as cash flows from operating activities.   | FAS 115 18  |
| 75 | 0      |     | Monetary | usfr-pt | Other Adjustments (usfr-pt:OtherAdjustments)<br>Adjustments which affect operating cashflow and have not otherwise been defined.   | FAS 95      |
| 76 | 0      |     | Monetary | usfr-pt | Net Proceeds from Borrowings (usfr-pt:NetProceedsBorrowings)<br>The net amount of cash inflow from borrowings (debt, line of credit, notes payable, etc.)  | FAS 95 19 b |
| 77 | 0      |     | Monetary | usfr-pt | Debt and Equity Securities (usfr-pt:SaleDebtEquitySecurities)<br>Cash inflows from sales and maturities of available-for-sale securities and held-to-maturity securities shall be classified as cash flows from investing activities and reported gross for each security classification in the statement of cash flows.   | FAS 115 18  |
| 78 | 0      |     | Monetary | usfr-pt | Preferred Stock Transactions, Net (usfr-pt:PreferredStockTransactionsNet)<br>Net payments and proceeds received from all preferred stock transactions  | FAS 95      |

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|----|--------|-----|----------|---------|---|---|
| 79 | 0      |     | Monetary | usfr-pt | Repurchase of Preferred and Common Stock (usfr-pt:RepurchasePreferredCommonStock)<br>Payments to repurchase the company's preferred and common stock.   | FAS 95  |
| 80 | 0      |     | Monetary | usfr-pt | Taxes (usfr-pt:TaxesPaid)<br>The cash payments to governments for taxes, duties, fines, and other fees or penalties.  | FAS 95 23 23c   |
| 81 | 0      |     | Monetary | usfr-pt | Purchase of Marketable Securities (usfr-pt:PurchaseMarketableSecurities)<br>Cash outflows from purchases of available-for-sale securities and held-to-maturity securities shall be classified as cash flows from investing activities and reported gross for each security classification in the statement of cash flows. | FAS 115 18  |
| 82 | 0      |     | Monetary | usfr-pt | Net Change in Debt (usfr-pt:NetChangeDebt)<br>Net value of all repayments and proceeds of borrowings.   | FAS 95  |
| 83 | 0      |     | Monetary | usfr-pt | Repayments of Short Term Borrowings (usfr-pt:RepaymentsShortTermBorrowings)<br>Repayments of amounts borrowed and other principal payments to creditors who have extended long-term credit.   | FAS 95 20 b and c   |
| 84 | 0      |     | Monetary | usfr-pt | Life Insurance Policies (usfr-pt:ProceedsFromLifeInsurancePolicies)<br>Proceeds from life insurance policies for which the company is the beneficiary.  | FAS 95 16 footnote 5  |
| 85 | 0      |     | Monetary | usfr-pt | Change in Short Term Investments, Net (usfr-pt:ChangeShortTermInvestments)  |   |
| 86 | 0      |     | Monetary | usfr-pt | Restructuring Charges (usfr-pt:RestructuringChargesChangesBalances)<br>Amount of restructuring expense.   | EITF 94-3   |
| 87 | 0      |     | Monetary | usfr-pt | Purchase of Investments (usfr-pt:PurchaseInvestments)<br>The cash payment from the purchase of all investments (debt, security, other)  | FAS 115; ARB 51; ARB 51; FAS 95; ARB 51; FAS 115; FAS 95; FAS 115; FAS 95 |
| 88 | 0      |     | Monetary | usfr-pt | Change in Bank Overdrafts, Net (usfr-pt:ChangeBankOverdraftsNet)<br>The net change in the beginning and end of period Bank Overdraft balances.  | AICPA TPA 1300 15   |
| 89 | 0      |     | Monetary | usfr-pt | Other Debt (usfr-pt:ProceedsOtherDebt)<br>Repayments on other borrowings.   | FAS 95 20 c   |
| 90 | 0      |     | Monetary | usfr-pt | Noncash Expenses (usfr-pt:NoncashExpenses)<br>Those transactions that result in no cash inflows or outflows in the period in which they occur but generally have a significant effect on the prospective cash flows of a company.   | FAS 95 70   |
| 91 | 0      |     | Monetary | usfr-pt | Asset Impairment Charge (usfr-pt:AssetImpairmentCharge)<br>An impairment loss measured as the amount by which the carrying amount of the asset exceeds the fair value of the asset.   | FAS 144 7   |
| 92 | 0      |     | Monetary | usfr-pt | Long Term Debt (usfr-pt:ProceedsLongTermDebt)<br>Proceeds from long-term borrowing.   | FAS 95 19 b   |
| 93 | 0      |     | Monetary | usfr-pt | Change in Other Current Liabilities (usfr-pt:ChangeOtherCurrentLiabilities)<br>The net change in the beginning and end of period Other Current Liabilities balances.  | FAS 95 28   |
| 94 | 0      |     | Monetary | usfr-pt | Other Changes, Net (usfr-pt:OtherChangesNet)<br>The net change in the beginning and end of period balances for accounts that have not otherwise been defined.   | FAS 95  |

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| 95  | 0      |     | Monetary | usfr-pt | Unconsolidated Affiliates<br>(usfr-pt:PaymentsUnconsolidatedAffiliatesChangesBalances)<br><br>Proceeds from sale of investment in unconsolidated affiliates (generally less than 50% generally accounted for under the equity method).                     | ARB 51 2    |
| 96  | 0      |     | Monetary | usfr-pt | Tax Benefit from the Exercise of Stock Options<br>(usfr-pt:TaxBenefitExerciseStockOptions)<br><br>Tax benefit from the exercise of stock options.  |             |
| 97  | 0      |     | Monetary | usfr-pt | Common Stock Transactions, Net (usfr-pt:RepurchaseCommonStock)<br><br>Payments to repurchase the company's common stock.   | FAS 95 20 a |
| 98  | 0      |     | Monetary | usfr-pt | Change in Working Capital (usfr-pt:ChangeOperatingAssetsLiabilities)<br><br>The description and net change of each operating assets and liabilities from the beginning to the end of the period.   | FAS 95 28   |
| 99  | 0      |     | Monetary | usfr-pt | Change in Accounts Payable and Accrued Expenses<br>(usfr-pt:ChangeAccountsPayableAccruedExpenses)<br><br>The net change in the beginning and end of period Accounts Payable and Accrued Expenses balances.   | FAS 95 28   |
| 100 | 0      |     | Monetary | usfr-pt | Short-term (Repayments)/Borrowings, Net<br>(usfr-pt:ShortTermRepaymentsBorrowingsNet)<br><br>The net change in the beginning and end of the period balances for short term borrowings.   | FAS 95      |
| 101 | 0      |     | Monetary | usfr-pt | Change In Assets (usfr-pt:ChangeAssets)<br><br>Changes In Assets   |             |
| 102 | 0      |     | Monetary | usfr-pt | Noncash Investing and Financing Activities<br>(usfr-pt:NoncashInvestingFinancingActivities)<br><br>The description and amounts of noncash investing and financing activities   | FAS 95 32   |
| 103 | 0      |     | Monetary | usfr-pt | Capital Additions, Net (usfr-pt:CapitalAdditionsNet)<br><br>Net proceeds/purchases of property, plant and equipment and other productive assets.   | FAS 95      |
| 104 | 0      |     | Monetary | usfr-pt | Preferred Stock (usfr-pt:RepurchasePreferredStock)<br><br>Payments to repurchase the company's preferred stock.  | FAS 95 20 a |
| 105 | 0      |     | Monetary | usfr-pt | Realized Gains (Losses) on Sale of Investments<br>(usfr-pt:RealizedGainsLossesOnSaleInvestmentsChangesBalances)<br><br>Cash flows from purchases, sales, and maturities of trading securities shall be classified as cash flows from operating activities. | FAS 115 18  |
| 106 | 0      |     | Monetary | usfr-pt | Notes Payable (usfr-pt:ProceedsNotesPayable)<br><br>Proceeds from notes payable.   | FAS 95 19 b |
| 107 | 0      |     | Monetary | usfr-pt | Depreciation and Amortization (usfr-pt:DepreciationAmortizationChangesBalances)<br><br>Rational and systematic allocation of the cost of an asset to the periods during which the related assets are expected to provide benefits.                         | CON 5 86 c  |
| 108 | 0      |     | Monetary | usfr-pt | Minority Interest Dividends (usfr-pt:PaymentMinorityInterestDividends)<br><br>Payments of dividends to minority interest   | FAS 95      |
| 109 | 0      |     | Monetary | usfr-pt | Purchase of Available for Sale Investments<br>(usfr-pt:PurchaseAvailableSaleInvestments)<br><br>Purchases of Available for Sale Investments  |             |

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| 110 | 0      |     | Monetary | usfr-pt | Divestiture of Businesses (usfr-pt:ProceedsSaleBusiness)<br>The cash received from the sale of a business during the period.  | FAS 95 15                        |
| 111 | 0      |     | Monetary | usfr-pt | Change in Other Assets, Net (usfr-pt:ChangeOtherAssetsNet)<br>The net change in the beginning and end of period Other Assets balances resulting in cash proceeds or payments.   | FAS 95 28                        |
| 112 | 0      |     | Monetary | usfr-pt | ESOP and Restricted Stock Expense (usfr-pt:ESOPRestrictedStockExpense)<br>The expense recognized as a result of ESOP and restricted stock plans and issuance  |                                  |
| 113 | 0      |     | Monetary | usfr-pt | Long Term Debt (usfr-pt:RepaymentsOnLongTermDebt)<br>Repayments on long-term borrowing.   | FAS 95 20 b                      |
| 114 | 0      |     | Monetary | usfr-pt | Change in Other Current Assets (usfr-pt:ChangeOtherCurrentAssets)<br>The net change in the beginning and end of period Other Current Assets balances.   | FAS 95 28                        |
| 115 | 0      |     | Monetary | usfr-pt | Line of Credit (usfr-pt:ProceedsLineCredit)<br>Repayments on a line of credit.  | FAS 95 20 b                      |
| 116 | 0      |     | Monetary | usfr-pt | Proceeds From Issuance of Treasury Stock (usfr-pt:TreasuryStockChangesBalances)<br>The proceeds from the issuance of treasury stock.  | FAS 95 19 a                      |
| 117 | 0      |     | Monetary | usfr-pt | Loss on Retirement of Property, Plant and Equipment (usfr-pt:LossOnRetirementPropertyPlantEquipment)<br>The amount of loss recognized as a result of the retirement of any property, plant and equipment.   |                                  |
| 118 | 0      |     | Monetary | usfr-pt | Other Investing Activities, Net (usfr-pt:OtherInvestingActivitiesNet)<br>The net change (cash inflow and outflow) of other investing activities not otherwise defined.  |                                  |
| 119 | 0      |     | Monetary | usfr-pt | Proceeds From Held-to-Maturity Investments (usfr-pt:ProceedsHeldMaturityInvestments)<br>Proceeds from sales/maturities of held-to-maturity investments  |                                  |
| 120 | 0      |     | Monetary | usfr-pt | Purchase of Held-to-Maturity Investments (usfr-pt:PurchaseHeldMaturityInvestments)<br>Purchases of Held-to-Maturity Investments   |                                  |
| 121 | 0      |     | Monetary | usfr-pt | Dividends Received (usfr-pt:DividendsReceived)<br>Cash receipts from equity securities  | FAS 95 22 b                      |
| 122 | 0      |     | Monetary | usfr-pt | Disposal of Investments (usfr-pt:SaleInvestments)<br>The cash received from the sale of all investments (debt, security, other)   | FAS 95; FAS 95; FAS 115; FAS 115 |
| 123 | 0      |     | Monetary | usfr-pt | Common Stock (usfr-pt:ProceedsIssuanceCommonStock)<br>The proceeds from the issuance of common stock.   | FAS 95 19 a                      |
| 124 | 0      |     | Monetary | usfr-pt | Notes Payable (usfr-pt:RepaymentsOnNotesPayable)<br>Repayments on notes payable.  | FAS 95 20 b                      |
| 125 | 0      |     | Monetary | usfr-pt | Subordinate Debt (usfr-pt:ProceedsSubordinateDebt)  |                                  |
| 126 | 0      |     | Monetary | usfr-pt | Interest and Dividends on Loans to, Other Debt of, and Equity of Other Entities (usfr-pt:InterestDividendsOnLoansOtherDebtEquityOtherEntities)<br>The total interest and dividends received in the period from loans to, other debt of, and equity of other entities. | FAS 95 88 - 90                   |



| ID  | Weight | Bal | Type     | NS      | Label / Description  | Reference      |
|-----|--------|-----|----------|---------|--|----------------|
| 127 | 0      |     | Monetary | usfr-pt | Conversion of Debt Securities (usfr-pt:ConversionDebtSecurities)<br>Conversion of Debt Securities  |                |
| 128 | 0      |     | Monetary | usfr-pt | Payments for Materials and Goods for Manufacture or Resale (usfr-pt:PaymentsMaterialsGoodsManufactureResale)<br>Cash payments to acquire materials for manufacture or goods for resale.  | FAS 95 23 a    |
| 129 | 0      |     | Monetary | usfr-pt | Net Cash Flows Provided By (Used In) Investing Activities (usfr-pt:NetCashFlowsProvidedByUsedInvestingActivities)<br>The net amount of investing activity cash inflow and outflow for the period.  |                |
| 130 | 0      |     | Monetary | usfr-pt | Net Income (Loss) (usfr-pt:NetIncomeLoss)<br>Net income (loss) represents the sum of all transactions affecting the net increase or decrease in equity during the current period, except dividend distributions and transactions of a capital nature.  | ARB 43 8 6     |
| 131 | 0      |     | Monetary | usfr-pt | Consolidated Subsidiaries (usfr-pt:PurchaseConsolidatedSubsidiariesChangesBalances)<br>Proceeds from sale of investment in consolidated subsidiaries (generally greater 50%).  | ARB 51 2       |
| 132 | 0      |     | Monetary | usfr-pt | Proceeds from Issuance of Equity (usfr-pt:ProceedsIssuanceEquity)<br>Cash proceeds from the issuance of equity (common, preferred, and treasury stocks, stock options, etc.)   |                |
| 133 | 0      |     | Monetary | usfr-pt | Beginning of Period Cash and Cash Equivalents (usfr-pt:CashCashEquivalentsBeginningYear)<br>Cash and cash equivalents at the beginning of the year. Cash equivalents are short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less qualify under the definition. | FAS 95 8 a & b |
| 134 | 0      |     | Monetary | usfr-pt | Change in Receivables (usfr-pt:ChangeReceivables)<br>The net change in the beginning and end of period Receivables balances.   | FAS 95 28      |
| 135 | 0      |     | Monetary | usfr-pt | Effect of Exchange Rate on Cash and Cash Equivalents (usfr-pt:EffectExchangeRateOnCashCashEquivalents)<br>The effect of exchange rate changes on cash balances held in foreign currencies.   | FAS 95 25      |
| 136 | 0      |     | Monetary | usfr-pt | Fair Value of Assets Acquired (usfr-pt:FairValueAssetsAcquired)<br>The fair value of assets acquired in noncash investing or financing activities.   | FAS 95 32      |
| 137 | 0      |     | Monetary | usfr-pt | Issuance of Warrants (usfr-pt:ProceedsIssuanceWarrants)<br>The proceeds from the issuance of warrants  | FAS 95         |
| 138 | 0      |     | Monetary | usfr-pt | Gain (Loss) on Sale of Business (usfr-pt:GainLossOnSaleBusinessChangesBalances)<br>The gains and losses included in the current period net income (loss) and resulting from business dispositions of an enterprise with other entities and from other events and circumstances affecting the enterprise.   | CON 6 87       |
| 139 | 0      |     | Monetary | usfr-pt | Cash and Cash Equivalents at the End of the Year (usfr-pt:CashCashEquivalentsEndYear)<br>Cash and cash equivalents at the end of the year. Cash equivalents are short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less qualify under the definition.          |                |

# US Financial Reporting - Primary Terms (Definition Report)

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| ID  | Weight | Bal | Type     | NS      | Label / Description   | Reference   |
|-----|--------|-----|----------|---------|---|-------------|
| 140 | 0      |     | Monetary | usfr-pt | Capital Lease Obligations (usfr-pt:ReductionCapitalLeaseObligations)<br>Reduction of capital lease obligations due to repayment.  | FAS 95 20 c |
| 141 | 0      |     | Monetary | usfr-pt | Stock Options Exercised (usfr-pt:ProceedsStockOptionsExercised)<br>The proceeds from the exercise of stock options.   | FAS 95 19 a |
| 142 | 0      |     | Monetary | usfr-pt | Net Proceeds from Stock Plans (usfr-pt:NetProceedsStockPlans)   |             |
| 143 | 0      |     | Monetary | usfr-pt | Other Investments (usfr-pt:PurchaseOtherInvestments)<br>Payments to acquire equity instruments of other enterprises (other than certain equity instruments carried in a trading account).   | FAS 95 17 b |
| 144 | 0      |     | Monetary | usfr-pt | Other (usfr-pt:OtherEquityChangesBalances)<br>The proceeds from other equity issuances.   | FAS 95 19 a |
| 145 | 0      |     | Monetary | usfr-pt | Cumulative Effect of Change in Accounting Principle (usfr-pt:CumulativeEffectChangeAccountingPrinciple)<br>The net change from the adoption of a generally accepted accounting principle different from the one previously used for reporting purposes.   | APB 20 7    |
| 146 | 0      |     | Monetary | usfr-pt | Purchase of Short Term Investments, Net (usfr-pt:PurchaseShortTermInvestmentsNet)<br>Cash outflows from purchases, sales, and maturities of trading securities shall be classified as cash outflows used in operating activities.   | FAS 115 18  |
| 147 | 0      |     | Monetary | usfr-pt | Minority Interest (usfr-pt:MinorityInterestSubsidiaryChangesBalances)<br>The net change in the beginning and end of period Minority Interest in a subsidiary's net assets balance.  | ARB 51      |
| 148 | 0      |     | Monetary | usfr-pt | Adjustments to Reconcile Net Income (Loss) to Net Cash Provided By (Used In) Operations (usfr-pt:AdjustmentsReconcileNetIncomeLossNetCashProvidedByUsedOperations)<br>This represents the adjustments to the period's net income (loss) to remove (a) the effects of all deferrals of past operating cash receipts and payments, such as changes during the period in inventory, deferred income, and the like, and all accruals of expected future operating cash receipts and payments, such as changes during the period in receivables and payables, and (b) the effects of all items whose cash effects are investing or financing cash flows, such as depreciation, amortization of goodwill, and gains or losses on sales of property, plant, and equipment and discontinued operations (which relate to investing activities), and gains or losses on extinguishment of debt (which is a financing activity). | FAS 95 28   |
| 149 | 0      |     | Monetary | usfr-pt | Preferred Dividends (usfr-pt:PaymentPreferredDividends)<br>Payments of dividends to preferred stockholders.   | FAS 95 20 a |
| 150 | 0      |     | Monetary | usfr-pt | Preferred Stock (usfr-pt:ProceedsIssuancePreferredStock)<br>The proceeds from the issuance of preferred stock.  | FAS 95 19 a |
| 151 | 0      |     | Monetary | usfr-pt | Change in Inventories (usfr-pt:ChangeInventories)<br>The net change in the beginning and end of period Inventories balances.  | FAS 95 28   |
| 152 | 0      |     |          | usfr-gc | <b>Financial Accounting Concepts (abstract) (usfr-gc:FinancialAccountingConcepts)</b><br>This is a category for storing financial accounting concepts.  |             |

| ID  | Weight | Bal    | Type     | NS      | Label / Description  | Reference |
|-----|--------|--------|----------|---------|--|-----------|
| 153 | 0      |        | Monetary | usfr-gc | Assets, Liabilities and Equity (usfr-gc:AssetsLiabilitiesEquity)<br><br>Assets: Probable future economic benefit obtained or controlled by an entity; Liabilities: Probable future sacrifices of economic benefits arising from present obligations of an entity to transfer assets or provide services to other entities in the future; Equity: Ownership interest of the stockholders in the net assets of the entity. | Con 6     |
| 154 | 0      |        | Monetary | usfr-pt | Redeemable Common Stock (usfr-pt:RedeemableCommonStock)<br><br>An entity's common stock that is subject to mandatory redemption requirements that are outside the control of the issuer.   |           |
| 155 | 0      | credit | Monetary | usfr-gc | Liabilities (usfr-gc:Liabilities)<br><br>Probable future sacrifices of economic benefits arising from present obligations of an entity to transfer assets or provide services to other entities in the future.   | Con 6     |
| 156 | 0      | credit | Monetary | usfr-pt | Other Accounts Payable (usfr-pt:OtherAccountsPayable)<br><br>Obligations of a business that arise from the acquisition of merchandise, materials, supplies and services used in the production and/or sale of goods and services not classified as Trade Payables.   |           |
| 157 | 0      | credit | Monetary | usfr-pt | Other Current Liabilities (usfr-pt:OtherCurrentLiabilities)<br><br>Obligations not previously defined that are due in one year (operating cycle) or less in the future.  |           |
| 158 | 0      | credit | Monetary | usfr-pt | Noncurrent Liabilities (usfr-pt:TotalNoncurrentLiabilities)<br><br>Total obligations incurred as part of normal operations that is expected to be repayed beyond the following twelve months or one business cycle.  |           |
| 159 | 0      | credit | Monetary | usfr-pt | Long Term Debt (usfr-pt:LongTermDebtShortTermLongTerm)<br><br>All short-term and long-term debt.   |           |
| 160 | 0      | credit | Monetary | usfr-pt | Salaries Accrual (usfr-pt:Salaries)<br><br>Unpaid obligation of regular compensation received by an employee as a condition of employment.   | SFAS 43   |
| 161 | 0      | credit | Monetary | usfr-pt | Unsecured (usfr-pt:UnsecuredShortTermLongTerm)<br><br>Uncollateralized debt obligation (debenture).  |           |
| 162 | 0      | credit | Monetary | usfr-pt | Deferred (Unearned) Revenue (usfr-pt:DeferredUnearnedRevenueShortTermLongTerm)<br><br>Obligation of unearned revenue, including refund obligations.  |           |
| 163 | 0      | credit | Monetary | usfr-pt | Deferred Long Term Liability Charges (usfr-pt:DeferredLongTermLiabilityCharges)<br><br>Aggregate amount of the deferred effect of a long term assets.  |           |
| 164 | 0      | credit | Monetary | usfr-pt | Capital Lease Obligations (usfr-pt:CapitalLeaseObligationsLongTerm)<br><br>Obligation related to a capital lease, the portion which is due greater than one year (operating cycle) in the future.  |           |
| 165 | 0      | credit | Monetary | usfr-pt | Commitments and Contingencies (usfr-pt:CommitmentsContingencies)<br><br>Expected expenditure backed by an agreement and a potential future liability as a result of an outcome of a past event.  | SFAS 5    |
| 166 | 0      | credit | Monetary | usfr-pt | Related Party Debt (usfr-pt:RelatedPartyDebtLongTerm)<br><br>Portion of collateralized/uncollateralized debt obligation due from a related party (entity, shareholder, employee) beyond one year/operating cycle. Subordinated debt places a lender in a lien position behind the primary lender of the company.   |           |

| ID  | Weight | Bal    | Type     | NS      | Label / Description   | Reference |
|-----|--------|--------|----------|---------|---|-----------|
| 167 | 0      | credit | Monetary | usfr-pt | Line of Credit (usfr-pt:LineCreditShortTermLongTerm)<br>Debt due on demand that would normally be classified as short term but for which the Lender has a refinancing agreement to refinance the short term obligation on a long term basis.  | SFAS 6    |
| 168 | 0      | credit | Monetary | usfr-pt | Minority Interest (usfr-pt:MinorityInterest)<br>Investment interest whose company's ownership is not the controlling interest.  |           |
| 169 | 0      | credit | Monetary | usfr-pt | Unsecured (usfr-pt:UnsecuredDebtCurrent)<br>Portion of uncollateralized debt obligation (debenture) due within one year/operating cycle.  |           |
| 170 | 0      | credit | Monetary | usfr-pt | Related Party Accrual (usfr-pt:RelatedPartyAccrualShortTermLongTerm)<br>Amounts due to a related party.   |           |
| 171 | 0      | credit | Monetary | usfr-pt | Capital Lease Obligations (usfr-pt:CapitalLeaseObligationsShortTermLongTerm)<br>Obligation related to a capital lease.  |           |
| 172 | 0      | credit | Monetary | usfr-pt | Pension Obligations (usfr-pt:PensionObligation)<br>Obligation recognized for the future liability to make annuity payments to the employees.  | SFAS 132  |
| 173 | 0      | credit | Monetary | usfr-pt | Related Party Debt (usfr-pt:SubordinatedDebtRelatedPartyShortTermLongTerm)<br>Collateralized/uncollateralized debt obligation due from a related party (entity, shareholder, employee). Subordinated debt places a lender in a lien position behind the primary lender of the company.            |           |
| 174 | 0      | credit | Monetary | usfr-pt | Notes and Loans (usfr-pt:NotesLoansPayableCurrent)<br>Written promise to pay (note), and the agreement by which an owner of property (e.g. cash), called the lender, allows another party, the borrower to use the property, the portion of which is due in one year (or business cycle) or less. |           |
| 175 | 0      | credit | Monetary | usfr-pt | Loans (usfr-pt:LoansLongTermPortion)<br>Agreement by which an owner of property (e.g. cash), called the lender, allows another party, the borrower, to use the property, the portion which is due greater than one year in the future.  |           |
| 176 | 0      | credit | Monetary | usfr-pt | Accrued Expenses (usfr-pt:AccruedExpenses)<br>Expenses incurred at the end of the reporting period but not yet paid.  |           |
| 177 | 0      | credit | Monetary | usfr-pt | Deferred (Unearned) Revenue (usfr-pt:DeferredUnearnedRevenueCurrent)<br>Obligation of unearned revenue, including refund obligations due within one year or one business cycle.   |           |
| 178 | 0      | credit | Monetary | usfr-pt | Deferred Income Tax Liabilities (usfr-pt:DeferredIncomeTaxLiabilities)<br>The future effects on income taxes attributable to taxable temporary differences, long term.  |           |
| 179 | 0      | credit | Monetary | usfr-pt | Notes Payable (usfr-pt:NotesPayableCurrentPortion)<br>Written promise to pay, the portion at which is due 1 year or less in the future.   |           |
| 180 | 0      | credit | Monetary | usfr-pt | Deferred Income Taxes (usfr-pt:DeferredIncomeTaxesShortTermLongTerm)<br>Estimated amount of future taxes on income earned and recognized for accounting purposes, but not yet for tax purposes.   | SFAS 109  |
| 181 | 0      | credit | Monetary | usfr-pt | Line of Credit (usfr-pt:LineCreditLongTermDebt)<br>Debt due on demand that would normally be classified as short term but for which the Lender has a refinancing agreement to refinance the short term obligation on a long term basis.   | SFAS 6    |
| 182 | 0      | credit | Monetary | usfr-pt | Accrued Bonuses (usfr-pt:AccruedBonuses)<br>Unpaid obligations of employee bonuses.   | SFAS 43   |

| ID  | Weight | Bal    | Type     | NS      | Label / Description  | Reference |
|-----|--------|--------|----------|---------|--|-----------|
| 183 | 0      | credit | Monetary | usfr-pt | Secured (usfr-pt:SecuredDebtCurrent)<br>Portion of collateralized debt obligation (debenture) due within one year/operating cycle.   |           |
| 184 | 0      | credit | Monetary | usfr-pt | Liabilities of Discontinued Operations (usfr-pt:LiabilitiesDiscontinuedOperationsCurrent)<br>Current obligations arising from the sale, disposal or planned sale in the near future of a business segment (e.g. product line, class of customers).   | SFAS 144  |
| 185 | 0      | credit | Monetary | usfr-pt | Current Portion of Long Term Debt (usfr-pt:CurrentPortionLongTermDebt)<br>The sum of all debt which is due within one year or less.  |           |
| 186 | 0      | credit | Monetary | usfr-pt | Customer Advances or Deposits (usfr-pt:CustomerAdvancesDepositsLongTerm)<br>Customer's property (e.g. cash) held to 1) be returned once contract is completed or 2) pay obligation once service or product is rendered - Long Term.  |           |
| 187 | 0      | credit | Monetary | usfr-pt | Income Taxes Payable (usfr-pt:IncomeTaxesPayable)<br>Unpaid obligation of all income taxes.  | SFAS 109  |
| 188 | 0      | credit | Monetary | usfr-pt | Accrued Royalties (usfr-pt:AccruedRoyalties)<br>Unpaid obligation of royalties.  |           |
| 189 | 0      | credit | Monetary | usfr-pt | Unsecured (usfr-pt:UnsecuredLongTerm)<br>Portion of uncollateralized debt obligation (debenture) due beyond one year/operating cycle .   |           |
| 190 | 0      | credit | Monetary | usfr-pt | Deferred ESOP Benefits (usfr-pt:DeferredESOPBenefits)<br>Employee stock ownership plan benefits that have been deferred.   |           |
| 191 | 0      | credit | Monetary | usfr-pt | Customer Advances or Deposits (usfr-pt:CustomerAdvancesDepositsShortTermLongTerm)<br>Customer's property (e.g. cash) held to 1) be returned once contract is completed or 2) pay obligation once service or product is rendered (total).   |           |
| 192 | 0      | credit | Monetary | usfr-pt | Current Liabilities (usfr-pt:TotalCurrentLiabilities)<br>Total obligations incurred as part of normal operations that is expected to be repayed during the following twelve months or one business cycle.  |           |
| 193 | 0      | credit | Monetary | usfr-pt | Debt and Capital Lease Obligations (usfr-pt:DebtCapitalLeaseObligationsLongTerm)<br>Agreement by which an owner of property (e.g. cash), called the lender, allows another party , the borrower, to use the property, the portion which is due in one year or less in the future --plus-- Obligation related to a capital lease, the portion which is due in one year (operating cycle) or less. |           |
| 194 | 0      | credit | Monetary | usfr-pt | Subordinated Debt (usfr-pt:SubordinatedDebtCurrent)<br>Portion of collateralized/uncollateralized debt obligation due within one year/operating cycle. Subordinated debt places a lender in a lien position behind the primary lender of the company.  |           |
| 195 | 0      | credit | Monetary | usfr-pt | Other Accrued Expenses (usfr-pt:OtherAccruedExpenses)<br>Other accrued expenses (expenses incurred at the end of the reporting period but not yet paid) not otherwise defined.   |           |
| 196 | 0      | credit | Monetary | usfr-pt | Deferred Interest (usfr-pt:DeferredInterest)<br>Interest accrued associated with debt that has been extended or re-scheduled   |           |
| 197 | 0      | credit | Monetary | usfr-pt | Subordinated Debt (usfr-pt:SubordinatedDebtLongTerm)<br>Portion of collateralized/uncollateralized debt obligation due beyond one year/operating cycle. Subordinated debt places a lender in a lien position behind the primary lender of the company.   |           |

| ID  | Weight | Bal    | Type     | NS      | Label / Description  | Reference |
|-----|--------|--------|----------|---------|--|-----------|
| 198 | 0      | credit | Monetary | usfr-pt | Warranties and Related Accruals (usfr-pt:WarrantyRelatedAccrualsCurrent)<br>Obligation (unpaid or estimated) for deficiencies of items quality or performance.   |           |
| 199 | 0      | credit | Monetary | usfr-pt | Other Employee Benefits Liabilities (usfr-pt:OtherEmployeeBenefitsLiabilities)<br>Unpaid obligations related to miscellaneous deductions from employees' wages/salaries.   |           |
| 200 | 0      | credit | Monetary | usfr-pt | Employee Related Liabilities (usfr-pt:EmployeeRelatedLiabilities)<br>Obligations related to employees, such as accrued vacation, salaries payable, accrued insurance, accrued advertising, etc.  | SFAS 43   |
| 201 | 0      | credit | Monetary | usfr-pt | Notes Payable (usfr-pt:NotesPayableShortTermLongTerm)<br>Written promise to pay a certain amount of money at a certain time.   |           |
| 202 | 0      | credit | Monetary | usfr-pt | Related Party Debt (usfr-pt:RelatedPartyDebtCurrent)<br>Portion of collateralized/uncollateralized debt obligation due from a related party (entity, shareholder, employee) within one year/operating cycle. Subordinated debt places a lender in a lien position behind the primary lender of the company.  |           |
| 203 | 0      | credit | Monetary | usfr-pt | Environmental Liability (usfr-pt:EnvironmentalLiability)<br>Obligation (known or estimated) arising from environmental remedy actions to be taken.   | SOP 96-1  |
| 204 | 0      | credit | Monetary | usfr-pt | Derivative Liabilities (usfr-pt:DerivativeLiabilitiesLongTerm)<br>Financial instruments under contracts that have one or more underlying and one or more notional amounts. SFAS 133 requires that derivatives be recognized as assets or liabilities on the balance sheet at fair values.  | SFAS 133  |
| 205 | 0      | credit | Monetary | usfr-pt | Notes and Loans (usfr-pt:NotesLoansShortTermLongTerm)<br>Written promise to pay (note), and the agreement by which an owner of property (e.g. cash), called the lender, allows another party, the borrower, to use the property (loan).  |           |
| 206 | 0      | credit | Monetary | usfr-pt | Pensions and OPEB (usfr-pt:PensionsOPEB)<br>Obligation recognized for the future liability to make annuity payments to the employees (pension) and the actuarial present value as of a measurement date of the other post-retirement benefits expected to be paid to or for the employee (other post-retirement benefits).   | SFAS 132  |
| 207 | 0      | credit | Monetary | usfr-pt | Debt and Capital Lease Obligations (usfr-pt:DebtCapitalLeaseObligationsCurrent)<br>Agreement by which an owner of property (e.g. cash), called the lender, allows another party, the borrower, to use the property, the portion which is due in one year or less in the future --plus-- Obligation related to a capital lease, the portion which is due in more than one year (operating cycle). |           |
| 208 | 0      | credit | Monetary | usfr-pt | Non-Subordinate Deferred Debt (usfr-pt:NonSubordinateDeferredDebtLongTerm)<br>Debt that has been extended or re-scheduled that is not subordinated debt.   |           |
| 209 | 0      | credit | Monetary | usfr-pt | Other Short Term Borrowings (usfr-pt:OtherShortTermBorrowings)<br>Other short term borrowings not otherwise defined.   |           |
| 210 | 0      | credit | Monetary | usfr-pt | Secured (usfr-pt:SecuredLongTerm)<br>Portion of collateralized debt obligation (debenture) due beyond one year/operating cycle.  |           |
| 211 | 0      | credit | Monetary | usfr-pt | Debt and Capital Lease Obligations (usfr-pt:DebtCapitalLeaseObligationsShortTermLongTerm)<br>Agreement by which an owner of property (e.g. cash), called the lender, allows another party, the borrower, to use the property.  |           |

# US Financial Reporting - Primary Terms (Definition Report)

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| ID  | Weight | Bal    | Type     | NS      | Label / Description   | Reference |
|-----|--------|--------|----------|---------|---|-----------|
| 212 | 0      | credit | Monetary | usfr-pt | <b>Billings in Excess of Cost (usfr-pt:BillingsExcessCost)</b><br>Advance payments received from a customer prior to any costs being incurred in manufacturing a product to a customer's specification.   |           |
| 213 | 0      | credit | Monetary | usfr-pt | <b>Taxes Other than Income Taxes Accrual (usfr-pt:TaxesOtherThanIncomeTaxesAccrual)</b><br>Unpaid obligation of taxes other than income taxes (e.g. sales tax, excise taxes, payroll).  |           |
| 214 | 0      | credit | Monetary | usfr-pt | <b>Notes Payable - Related Party (usfr-pt:NotesPayableRelatedPartyShortTermLongTerm)</b><br>Notes payable owed to a related party, which is when one entity has control or significant influence over another company.  |           |
| 215 | 0      | credit | Monetary | usfr-pt | <b>Commercial Paper (usfr-pt:CommercialPaper)</b><br>Short-term unsecured obligations with maturities ranging from 2 to 270 days, issued by banks, corporations and other borrowers to investors.   |           |
| 216 | 0      | credit | Monetary | usfr-pt | <b>Derivative Liabilities - Short Term (usfr-pt:DerivativeLiabilities)</b><br>Financial instruments under contracts that have one or more underlying and one or more notional amounts. SFAS 133 requires that derivatives be recognized as assets or liabilities on the balance sheet at fair values. | SFAS 133  |
| 217 | 0      | credit | Monetary | usfr-pt | <b>Bank Overdrafts (usfr-pt:BankOverdrafts)</b><br>Checks written in excess of existing cash balances. Overdrafts generally have a very short time frame for correction/repayment and are therefore more similar to short term bank financing than trade financing.                                   |           |
| 218 | 0      | credit | Monetary | usfr-pt | <b>Loans (usfr-pt:LoansShortTermLongTerm)</b><br>Agreement by which an owner of property (e.g. cash), called the lender, allows another party , the borrower, to use the property.  |           |
| 219 | 0      | credit | Monetary | usfr-pt | <b>Secured (usfr-pt:SecuredShortTermLongTerm)</b><br>Collateralized debt obligation (debenture).  |           |
| 220 | 0      | credit | Monetary | usfr-pt | <b>Other Long Term Debt (usfr-pt:OtherLongTermDebt)</b><br>Other long term debt not otherwise defined.  |           |
| 221 | 0      | credit | Monetary | usfr-pt | <b>Accrued Vacation (usfr-pt:AccruedVacation)</b><br>Unpaid obligation for unused vacation owed to employees.   | SFAS 43   |
| 222 | 0      | credit | Monetary | usfr-pt | <b>Restructuring Reserve (usfr-pt:RestructuringReserve)</b><br>Known and estimated obligation to restructure a line of business or portion thereof through an exit plan.  | EITF 94-3 |
| 223 | 0      | credit | Monetary | usfr-pt | <b>Warranties and Related Accruals (usfr-pt:WarrantiesRelatedAccrualsShortTermLongTerm)</b><br>Obligation (unpaid or estimated) for deficiencies of items quality or performance.   |           |
| 224 | 0      | credit | Monetary | usfr-pt | <b>Subordinate Deferred Debt (usfr-pt:SubordinateDeferredDebtLongTerm)</b><br>Subordinated Debt that has been extended or re-scheduled.   |           |
| 225 | 0      | credit | Monetary | usfr-pt | <b>Due to Officers/Stockholders (usfr-pt:DueToOfficersStockholdersCurrent)</b><br>Amounts due to stockholders or officers, which are usually due within 1 year (or one business cycle).   |           |

| ID  | Weight | Bal    | Type     | NS      | Label / Description   | Reference |
|-----|--------|--------|----------|---------|---|-----------|
| 226 | 0      | credit | Monetary | usfr-pt | Interest Payable (usfr-pt:InterestPayable)<br>Unpaid obligation of interest due to the third parties.   |           |
| 227 | 0      | credit | Monetary | usfr-pt | Other Postretirement Obligations (usfr-pt:OtherPostretirementObligations)<br>Actuarial present value as of a measurement date of the other postretirement benefits expected to be paid to or for the employee, including accrued other postretirement benefits (non-pension).   | SFAS 132  |
| 228 | 0      | credit | Monetary | usfr-pt | Other Liabilities (usfr-pt:OtherLiabilitiesShortTermLongTerm)<br>Other liabilities not previously defined elsewhere.  |           |
| 229 | 0      | credit | Monetary | usfr-pt | Asset Retirement Obligation (usfr-pt:AssetRetirementObligation)<br>The legal obligations to perform activities related to the retirement of long lived .  | FAS 143 3 |
| 230 | 0      | credit | Monetary | usfr-pt | Accrued Advertising (usfr-pt:AccruedAdvertising)<br>Unpaid obligation of advertising costs due to third parties.  |           |
| 231 | 0      | credit | Monetary | usfr-pt | Long Term Debt (usfr-pt:LongTermDebt)<br>Portion of long term debt that is due greater than one year in the future.   |           |
| 232 | 0      | credit | Monetary | usfr-pt | Subordinated Debt (usfr-pt:SubordinatedDebtShortTermLongTerm)<br>Collateralized/uncollateralized debt obligation.   |           |
| 233 | 0      | credit | Monetary | usfr-pt | Capital Lease Obligations (usfr-pt:CapitalLeaseObligationsCurrent)<br>Obligation related to a capital lease, the portion which is due in one year or less in the future.  |           |
| 234 | 0      | credit | Monetary | usfr-pt | Deferred Compensation (usfr-pt:DeferredCompensation)<br>Obligation owed to employees who defer a portion of their compensation to be paid in the future.  |           |
| 235 | 0      | credit | Monetary | usfr-pt | Employee Benefits Accrual (usfr-pt:EmployeeBenefits)<br>Unpaid obligations for any employee benefits (e.g. fringe benefits).  | SFAS 43   |
| 236 | 0      | credit | Monetary | usfr-pt | Line of Credit (usfr-pt:LineCreditCurrent)<br>Obligations drawn from a line of credit, which is a bank's commitments to make loans up to a specific amount for a specific period of time.   |           |
| 237 | 0      | credit | Monetary | usfr-pt | Amounts Due to Related Parties (usfr-pt:AmountsDueRelatedParties)<br>Liabilities owed to a related party not associated with a long-term obligation, which is when one entity has control or significant influence over another company.  |           |
| 238 | 0      | credit | Monetary | usfr-pt | Other Noncurrent Liabilities (usfr-pt:OtherNoncurrentLiabilities)<br>Other concurrent liabilities not defined elsewhere - actual and estimated.   |           |
| 239 | 0      | credit | Monetary | usfr-pt | Deferred Debt (usfr-pt:DeferredDebtLongTerm)<br>Debt that has been extended or re-scheduled. Includes both subordinated and non-subordinated debt.  |           |
| 240 | 0      | credit | Monetary | usfr-pt | Amounts Due to Affiliates (usfr-pt:AmountsDueAffiliates)<br>Liabilities owed to an affiliated company, example (which is an entity holding less than a majority of the common stock of another related company or if both companies are subsidiaries of a third company.. Also includes Liabilities of Parent to Sub. |           |
| 241 | 0      | credit | Monetary | usfr-pt | Due to Officers/Stockholders (usfr-pt:DueToOfficersStockholdersNoncurrent)<br>Amounts due to stockholders or officers, which are usually due more than 1 year (or one business cycle).  |           |



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| ID  | Weight | Bal    | Type     | NS      | Label / Description  | Reference          |
|-----|--------|--------|----------|---------|--|--------------------|
| 242 | 0      | credit | Monetary | usfr-pt | Accrued Insurance (usfr-pt:AccruedInsurance)<br>Unpaid obligation of insurance costs due to third parties.   |                    |
| 243 | 0      | credit | Monetary | usfr-pt | Dividends Payable (usfr-pt:DividendsPayable)<br>Unpaid obligation of the distributions to shareholders made by a corporation.  |                    |
| 244 | 0      | credit | Monetary | usfr-pt | Liabilities of Discontinued Operations (usfr-pt:LiabilitiesDiscontinuedOperationsShortTermLongTerm)<br>Obligations arising from the sale, disposal or planned sale in the near future of a business segment (e.g. product line, class of customers).   | SFAS 144           |
| 245 | 0      | credit | Monetary | usfr-pt | Accounts Payable (usfr-pt:AccountsPayable)<br>Amounts due to third parties for goods or services received. Amounts have usually been invoiced.   | APB 21             |
| 246 | 0      | credit | Monetary | usfr-pt | Notes Payable (usfr-pt:NotesPayableLongTerm)<br>Written promise to pay, the portion that is due greater than one year in the future.   |                    |
| 247 | 0      | credit | Monetary | usfr-pt | Accrued Taxes (usfr-pt:AccruedTaxes)<br>Unpaid obligation of all taxes, known and estimated.   |                    |
| 248 | 0      | credit | Monetary | usfr-pt | Due to Officers/Stockholders (usfr-pt:DueToOfficersStockholdersShortTermLongTerm)<br>Amounts due to stockholders or officers.  |                    |
| 249 | 0      | credit | Monetary | usfr-pt | Notes and Loans (usfr-pt:NotesLoansLongTerm)<br>Written promise to pay (note), and the agreement by which an owner of property (e.g. cash), called the lender, allows another party, the borrower, to use the property (loan), the portion at which is greater than one year in the future.      |                    |
| 250 | 0      | credit | Monetary | usfr-pt | Loans Payable (usfr-pt:LoansPayableCurrent)<br>Agreement by which an owner of property (e.g. cash), called the lender, allows another party, the borrower, to use the property, the portion which is due in one year or less in the future.  |                    |
| 251 | 0      | credit | Monetary | usfr-pt | Litigation Reserve (usfr-pt:LitigationReserve)<br>Known and estimated reserve for litigation costs (e.g. lawsuits and attorney fees).  | SFAS 5             |
| 252 | 0      | credit | Monetary | usfr-pt | Deferred Income Taxes Liability (usfr-pt:DeferredIncomeTaxesLiabilityCurrent)<br>The future effects on income taxes attributable to taxable temporary differences.   | FAS 109 Appendix E |
| 253 | 0      | credit | Monetary | usfr-pt | Accounts Payable and Accrued Expenses (usfr-pt:AccountsPayableAccruedExpenses)<br>Amounts due to third parties for goods or services received. Amounts have usually been invoiced. (accounts payable). Expenses incurred at the end of the reporting period but not yet paid (accrued expenses). |                    |
| 254 | 0      | credit | Monetary | usfr-pt | Accounts Payable - Related Party (usfr-pt:AccountsPayableRelatedPartyShortTermLongTerm)<br>Accounts payable owed to a related party, which is when one entity has control or significant influence over another company.   |                    |
| 255 | 0      | credit | Monetary | usfr-pt | Deferred (Unearned) Revenue (usfr-pt:DeferredUnearnedRevenueLongTerm)<br>Obligation of unearned revenue, including refund obligations due beyond one year or one business cycle.   |                    |

| ID  | Weight | Bal    | Type     | NS      | Label / Description   | Reference      |
|-----|--------|--------|----------|---------|---|----------------|
| 256 | 0      | credit | Monetary | usfr-pt | Trade Accounts Payable (usfr-pt:TradeAccountsPayable)<br>Recurring obligations of a business that arise from the acquisition of merchandise, materials, supplies and services used in the production and/or sale of goods and services.   |                |
| 257 | 0      | credit | Monetary | usfr-pt | Customer Advances or Deposits (usfr-pt:CustomerAdvancesDepositsCurrent)<br>Customer's property (e.g. cash) held to 1) be returned once contract is completed or 2) pay obligation once service or product is rendered.  |                |
| 258 | 0      | credit | Monetary | usfr-pt | Convertible Debt (usfr-pt:ConvertibleDebt)<br>Convertible Debt.   |                |
| 259 | 0      |        | Monetary | usfr-pt | Warrants and Rights Outstanding (usfr-pt:WarrantsRightsOutstanding)<br>Warrants and Rights Outstanding  |                |
| 260 | 0      | debit  | Monetary | usfr-gc | Assets (usfr-gc:Assets)<br>Probable future economic benefit obtained or controlled by an entity.  | Con 6          |
| 261 | 0      | debit  | Monetary | usfr-pt | Trade Secrets (usfr-pt:IntangibleAssetsTradeSecrets)<br>Any formula, pattern, machine, or process of manufacturing used in a business that may give the user a competitive advantage; plan or process, tool, mechanism, or compound known only to its owner and those of its employees to whom it is necessary to disclose it.  | FAS 141 App. A |
| 262 | 0      | debit  | Monetary | usfr-pt | Accounts Receivable Trade, Net (usfr-pt:AccountsReceivableTradeNet)<br>Total amount of accounts receivable, less allowances.  |                |
| 263 | 0      | debit  | Monetary | usfr-pt | Receivables, Net (usfr-pt:ReceivablesNet)<br>Total amount of receivables, less allowances.  |                |
| 264 | 0      | debit  | Monetary | usfr-pt | Other Inventories (usfr-pt:OtherInventories)<br>Inventories related to long-term contracts/programs, or products used in the manufacturing process and cannot be classified as either raw materials, work in process, or finished goods.  |                |
| 265 | 0      | debit  | Monetary | usfr-pt | Derivative Assets (usfr-pt:DerivativeAssetsCurrentNoncurrent)<br>A financial instrument or contract (options, swaps, futures, etc..) whose value is derived from some other financial measure and includes payment provisions (notional amounts, that is, cash, commodities, shares of stock, etc.). This includes fair value hedges, cash flow hedges, foreign currency hedges, commodities, etc...This excludes items classified as marketable securities and short-term investments. | FAS 133        |
| 266 | 0      | debit  | Monetary | usfr-pt | Contract Receivables, Net (usfr-pt:ContractReceivablesNet)<br>Receivables arising from the contracting of goods and services, net for uncollectible accounts. This would also include retainage.  |                |
| 267 | 0      | debit  | Monetary | usfr-pt | Income Taxes Receivable, Net (usfr-pt:IncomeTaxesReceivableNet)<br>Amounts due from taxing authorities related to the payment of income taxes, net of uncollectible amounts   |                |
| 268 | 0      | debit  | Monetary | usfr-pt | Assets Held for Sale (usfr-pt:AssetsHeldSaleCurrent)<br>Long lived assets that are held for sale and anticipated to be sold in the near future (less than 12 months).   | FAS            |
| 269 | 0      | debit  | Monetary | usfr-pt | Derivative Assets (usfr-pt:DerivativeAssetsNoncurrent)<br>A financial instrument or contract (options, swaps, futures, etc..) whose value is derived from some other financial measure and includes payment provisions (notional amounts, that is, cash, commodities, shares of stock, etc.). This includes fair value hedges, cash flow hedges, foreign currency hedges, commodities, etc...This excludes items classified as marketable securities and short-term investments.        | FAS 133        |

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|-----|--------|--------|----------|---------|--|--|
| 270 | 0      | debit  | Monetary | usfr-pt | Other Prepaid Expenses (usfr-pt:OtherPrepaidExpenses)<br>Cash paid in advance for other prepaid expenses.  |  |
| 271 | 0      | debit  | Monetary | usfr-pt | Contractual rights (usfr-pt:IntangibleAssetsContractualRights)<br>Intangible asset - Contractual Rights. Agreement between two or more parties whereby each party promises to do, or not to do, something; a transaction involving two or more individuals, whereby each has reciprocal rights to demand performance of what is promised.  | FAS 141 App. A   |
| 272 | 0      | debit  | Monetary | usfr-pt | Raw Materials (usfr-pt:InventoriesRawMaterials)<br>Natural occurring resource or subassembly which are converted into a final product.   |  |
| 273 | 0      | debit  | Monetary | usfr-pt | Trading Securities (usfr-pt:MarketableSecuritiesCurrentTradingSecurities)<br>Financial Instruments which is intended to be sold in the short term which are reported at fair value. Trading generally reflects active and frequent buying and selling with the objective of generating profits on short term differences on price.   | FAS 115 12; FAS 133<br>115; FAS 133<br>115; FAS 115 12 |
| 274 | 0      | debit  | Monetary | usfr-pt | Finance Receivables, Net (usfr-pt:FinanceReceivablesNet)<br>Current receivables arising from the financing of goods and services, net of uncollectible accounts.   |  |
| 275 | 0      | debit  | Monetary | usfr-pt | Accrued Interest (usfr-pt:AccruedInterest)<br>A receivable where interest has been earned but not paid since the last due date.  |  |
| 276 | 0      | debit  | Monetary | usfr-pt | Prepaid Rent (usfr-pt:PrepaidRent)<br>Cash paid in advance for rental costs.   |  |
| 277 | 0      | debit  | Monetary | usfr-pt | Investments (usfr-pt:LongTermInvestments)<br>Investments, not including marketable securities.   |  |
| 278 | 0      | credit | Monetary | usfr-pt | Accumulated Amortization (usfr-pt:AccumulatedAmortizationIntangibleAssets)<br>The cumulative amount of amortization, generally shown as a deduction from the recorded amount of intangible assets.   |  |
| 279 | 0      | debit  | Monetary | usfr-pt | Prepaid Insurance (usfr-pt:PrepaidInsurance)<br>Cash paid in advance for insurance costs.  |  |
| 280 | 0      | debit  | Monetary | usfr-pt | Inventories, Net (usfr-pt:InventoriesNet)<br>Amount of total inventory, net of any allowance   |  |
| 281 | 0      | debit  | Monetary | usfr-pt | Held to Maturity (usfr-pt:MarketableSecuritiesHeldMaturityCurrentNoncurrent)<br>A debt financial instrument which is intended to be held until maturity. It is assumed that the entity has both the ability and intent to hold the security until maturity.  |  |
| 282 | 0      | debit  | Monetary | usfr-pt | Cash (usfr-pt:UnrestrictedCash)<br>Unrestricted cash available for day-to-day operating needs  | FAS 95 7   |
| 283 | 0      | debit  | Monetary | usfr-pt | Cash and Cash Equivalents (usfr-pt:CashCashEquivalents)<br>Cash and short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present negligible risk of changes in value due to changes in interest rates - usually with an original maturity less than 90 days, This includes restricted cash, treasury bills, commercial paper and money market funds and other operating cash balances. | SFAS 6; ARB 43<br>6; ARB 43<br>SFAS 6<br>6;            |

| ID  | Weight | Bal   | Type     | NS      | Label / Description   | Reference                          |
|-----|--------|-------|----------|---------|---|------------------------------------|
| 284 | 0      |       | Monetary | usfr-pt | Internal Use Computer Software (usfr-pt:InternalUseComputerSoftware)<br>Computer software programs required for revenue generating activities in the normal conduct of business.  |                                    |
| 285 | 0      | debit | Monetary | usfr-pt | Vehicles (usfr-pt:Vehicles)<br>Tangible assets used for transportation of goods or providing (internal and external) logistical services.   |                                    |
| 286 | 0      | debit | String   | usfr-pt | Derivative Assets (usfr-pt:DerivativeAssetsCurrent)<br>A current financial instrument or contract (options, swaps, futures, etc..) whose value is derived from some other financial measure and includes payment provisions (notional amounts, that is, cash, commodities, shares of stock, etc.). This includes fair value hedges, cash flow hedges, foreign currency hedges, commodities, etc...This excludes items classified as marketable securities and short-term investments. | FAS 133                            |
| 287 | 0      | debit | Monetary | usfr-pt | Land, Buildings and Improvements (usfr-pt:LandBuildingsImprovements)<br>Land and Structures, including improvements and additions made to the land and buildings. This excludes land held for sale. Buildings are owned or long term leased structure used in the business - including office, storage and distribution facilities.   |                                    |
| 288 | 0      | debit | Monetary | usfr-pt | Copyrights (usfr-pt:IntangibleAssetsCopyrights)<br>The exclusive legal right to reproduce an original creation, such as textual material, work of art or software, for a period specified by legislation.   | FAS 141 App. A                     |
| 289 | 0      | debit | Monetary | usfr-pt | Property, Plant and Equipment, Net (usfr-pt:PropertyPlantEquipmentNet)<br>Tangible assets: 1) Held by an entity for use in the production or supply of goods and services, for rental to others, or for administrative purposes and 2) are expected to provide economic benefit for more than 1 year; net of accumulated depreciation.  | ED - SOP Long lived assets         |
| 290 | 0      | debit | Monetary | usfr-pt | Other Receivables, Net (usfr-pt:OtherReceivablesNet)<br>Amounts due from the sale of fixed assets, other long-term investments or assets that are not included in other defined accounts.   |                                    |
| 291 | 0      | debit | Monetary | usfr-pt | Financing Receivables (usfr-pt:FinancingReceivables)<br>Receivables arising from the financing of goods and services, net of uncollectible accounts.  |                                    |
| 292 | 0      | debit | Monetary | usfr-pt | Land Improvements (usfr-pt:LandImprovements)<br>Items added to land that have limited lives, such as fences, walkways, parking lots.  |                                    |
| 293 | 0      | debit | Monetary | usfr-pt | Related Party Receivables (usfr-pt:NoncurrentRelatedPartyReceivables)<br>Amounts due from related parties - including affiliates, net of allowance. Affiliates are defined as parties which are directly or indirectly controlled by, under the control of, or is under common control with the entity.   |                                    |
| 294 | 0      | debit | Monetary | usfr-pt | Assets Held for Sale (usfr-pt:AssetsHeldSaleNoncurrent)<br>Long lived assets held for sale.   | FAS 121; FAS 144; FAS 121; FAS 144 |
| 295 | 0      | debit | Monetary | usfr-pt | Capital Leased Assets (usfr-pt:CapitalLeasedAssetsGross)<br>Tangible assets financed by a capital lease agreement.  |                                    |
| 296 | 0      | debit | Monetary | usfr-pt | Financing Receivables (usfr-pt:NoncurrentFinancingReceivables)<br>Long term receivables arising from the financing of goods and services, net of uncollectible accounts.  |                                    |
| 297 | 0      | debit | Monetary | usfr-pt | Patents (usfr-pt:IntangibleAssetsPatents)<br>The exclusive legal right to make, use, and sell an invention for a period specified by law.   | FAS 141 App. A                     |

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|-----|--------|-------|----------|---------|---|--|
| 298 | 0      | debit | Monetary | usfr-pt | Deferred Long Term Asset Charges (usfr-pt:DeferredLongTermAssetCharges)<br>Aggregate amount of the deferred effect of a long term.  |  |
| 299 | 0      | debit | Monetary | usfr-pt | Other Prepaid Assets (usfr-pt:PrepaidAssetsLongTerm)<br>Items paid in advance, greater than one year.   |  |
| 300 | 0      | debit | Monetary | usfr-pt | Other Assets (usfr-pt:OtherAssetsNoncurrent)<br>Non-current Assets not otherwise labeled.   |  |
| 301 | 0      | debit | Monetary | usfr-pt | Due from Officers/Stockholders (usfr-pt:DueFromOfficersStockholdersCurrent)<br>Amounts due from stockholders or officers, which are usually due within 1 year (or one business cycle).  |  |
| 302 | 0      | debit | Monetary | usfr-pt | Furniture and Fixtures (usfr-pt:FurnitureFixtures)<br>Furniture and fixture required for revenue generating activities normal conduct of a business.  |  |
| 303 | 0      | debit | Monetary | usfr-pt | Machinery and Equipment (usfr-pt:MachineryEquipment)<br>Tangible assets, of a permanent nature, required for revenue generating activities normal conduct of a business.  |  |
| 304 | 0      | debit | Monetary | usfr-pt | Buildings (usfr-pt:Buildings)<br>Structures used in the conduct of business. Including office, production, storage, building improvements and distribution facilities.  |  |
| 305 | 0      | debit | Monetary | usfr-pt | Marketable Securities (usfr-pt:MarketableSecuritiesCurrent)<br><br>Debt and Equity Financial Instruments including trading securities, securities held to maturity, and securities available for sale which is intended to be sold in the short-term. | FAS 115; FAS 115; FAS 133<br>115; FAS 133<br>115 |
| 306 | 0      | debit | Monetary | usfr-pt | Deferred Income Taxes (usfr-pt:DeferredTaxAssetNoncurrent)<br>The future effects on income taxes attributable to deductible temporary differences and carry forwards, noncurrent.   | FAS 109  |
| 307 | 0      | debit | Monetary | usfr-pt | Customer Lists (usfr-pt:IntangibleAssetsCustomerLists)<br>List of customers of an acquired entity.  |  |
| 308 | 0      | debit | Monetary | usfr-pt | Finished Goods (usfr-pt:InventoriesFinishedGoods)<br>Completed product ready for sale.  |  |
| 309 | 0      | debit | Monetary | usfr-pt | Cash Surrender Value of Life Insurance (usfr-pt:CashSurrenderValueLifeInsurance)<br>Cash surrender value of life insurance on company officers.   |  |
| 310 | 0      | debit | Monetary | usfr-pt | Notes Receivable (usfr-pt:NoncurrentNotesReceivable)<br>Amounts due from sale of fixed assets or other long term investments which are not due within 1 year or less.   |  |
| 311 | 0      | debit | Monetary | usfr-pt | Computer Software Costs (usfr-pt:ComputerSoftwareCostsGross)<br>Historical cost of acquired or internally developed software.   |  |
| 312 | 0      | debit | Monetary | usfr-pt | Unbilled Receivables, Net (usfr-pt:UnbilledReceivablesNetCurrentPortion)<br>Cost and earnings in excess of amounts billed. Usually related to long term contracts, net of uncollectible accounts  |  |

| ID  | Weight | Bal    | Type     | NS      | Label / Description  | Reference   |
|-----|--------|--------|----------|---------|--|---|
| 313 | 0      | credit | Monetary | usfr-pt | Accumulated Amortization of Computer Software Costs (usfr-pt:AccumulatedAmortizationComputerSoftwareCosts)<br><br>The cumulative amount of amortization that has been recognized in the income statement, generally shown as a deduction from the recorded amount of computer software cost. |   |
| 314 | 0      | debit  | Monetary | usfr-pt | Prepaid Expenses (usfr-pt:PrepaidExpenses)<br><br>Cash paid in advance for services or supplies. Commonly includes prepaid rent, insurance, interest and advertising.  |   |
| 315 | 0      | debit  | Monetary | usfr-pt | Due from Officers/Stockholders (usfr-pt:DueFromOfficersStockholdersNoncurrent)<br><br>Amounts due from stockholders or officers, which are usually due beyond 1 year (or one business cycle).  |   |
| 316 | 0      | debit  | Monetary | usfr-pt | Computer Software (usfr-pt:IntangibleAssetsComputerSoftware)<br><br>Capitalized cost of internally developed software.   | FAS 141 App. A  |
| 317 | 0      | debit  | Monetary | usfr-pt | Current Assets (usfr-pt:TotalCurrentAssets)<br><br>Sum of all current assets - those assets that are reasonably expected to be realized in cash or sold or consumed within a year or within the normal operating cycle of the entity.  |   |
| 318 | 0      | debit  | Monetary | usfr-pt | Accounts Receivable Trade (usfr-pt:AccountsReceivableTradeGross)<br><br>Receivables arising from the sale of goods and services provided in the normal course of business which are usually due within 1 year (or one business cycle).   |   |
| 319 | 0      | debit  | Monetary | usfr-pt | Available for Sale (usfr-pt:MarketableSecuritiesCurrentAvailableSaleSecurities)<br><br>Financial Instruments which are not trading securities nor held to maturity securities.   | ARB 43; FAS 115 12; FAS 115 12; ARB 43; ARB 43; FAS 133; FAS 115 12; FAS 133; FAS 133 |
| 320 | 0      | debit  | Monetary | usfr-pt | Leasing Receivables, Net (usfr-pt:LeasingReceivablesNet)<br><br>Receivables arising from the leasing of goods and services, net of uncollectible accounts.   |   |
| 321 | 0      | debit  | Monetary | usfr-pt | Noncompete Agreements (usfr-pt:IntangibleAssetsNoncompeteAgreements)<br><br>Legal agreement in which an entity is prevented from selling goods or providing services within specified criteria (geographic, product line, industry, etc.).   |   |
| 322 | 0      | debit  | Monetary | usfr-pt | Other Current Assets (usfr-pt:OtherCurrentAssets)<br><br>Current assets not otherwise defined.   |   |
| 323 | 0      | debit  | Monetary | usfr-pt | Franchise Rights (usfr-pt:IntangibleAssetsFranchiseRights)<br><br>A contractual privilege, often exclusive, granted by one person to another permitting the sale of a product, use of a trade name or provision of a service within a specified territory and/or in a specified manner.      | FAS 141 App. A  |
| 324 | 0      | credit | Monetary | usfr-pt | Allowance for Doubtful Accounts (usfr-pt:AllowanceDoubtfulAccounts)<br><br>Estimate of uncollectible trade A/R that reduces the gross receivable to the amount expected to be collected.   |   |
| 325 | 0      | debit  | Monetary | usfr-pt | Land (usfr-pt:Land)<br><br>Land is recorded (and carried) at its original cost, with no adjustment for appreciation or depreciation. This excludes land held for sale.   |   |
| 326 | 0      | debit  | Monetary | usfr-pt | Notes Receivable, Net (usfr-pt:NotesReceivableNetCurrentPortion)<br><br>Note Receivables arising from the sale of goods and services, net of uncollectible accounts - current portion only.  |   |

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|-----|--------|-------|----------|---------|--|--------------------|
| 327 | 0      | debit | Monetary | usfr-pt | Other Intangible Assets (usfr-pt:OtherIntangibleAssets)<br>Intangible assets not otherwise defined.  |                    |
| 328 | 0      | debit | Monetary | usfr-pt | Deferred Income Taxes (usfr-pt:DeferredIncomeTaxesCurrentPortion)<br>The future effects on income taxes attributable to deductible temporary differences and carry forwards, current portion.  | FAS 109 Appendix E |
| 329 | 0      | debit | Monetary | usfr-pt | Income Tax Receivable (usfr-pt:IncomeTaxReceivableCurrent)<br>Federal or state or local income tax refunds due within one year or less.  |                    |
| 330 | 0      | debit | Monetary | usfr-pt | Marketable Securities (usfr-pt:MarketableSecuritiesNoncurrent)<br>Debt and Equity Financial Instruments including trading securities, securities held to maturity, and securities available for sale   |                    |
| 331 | 0      | debit | Monetary | usfr-pt | Intangible Assets, Net (usfr-pt:IntangibleAssetsNet)<br>Assets, excluding financial assets, that lack physical substance. These assets must have been acquired through a purchase (either separately or with other assets) and not internally developed. Net of accumulated amortization.              | FAS 142            |
| 332 | 0      | debit | Monetary | usfr-pt | Office and Computer Equipment (usfr-pt:OfficeComputerEquipment)<br>Office and computer equipment required for revenue generating activities in the normal conduct of business.   |                    |
| 333 | 0      | debit | Monetary | usfr-pt | Marketable Securities (usfr-pt:MarketableSecuritiesCurrentNoncurrent)<br>Debt and Equity Financial Instruments including trading securities, securities held to maturity, and securities available for sale  |                    |
| 334 | 0      | debit | Monetary | usfr-pt | Supplies (usfr-pt:InventoriesSupplies)<br>Products used in the manufacturing process which may or may not become part of the final product   |                    |
| 335 | 0      | debit | Monetary | usfr-pt | Work in Process (usfr-pt:InventoriesWorkProcess)<br>Partially completed products which require further processing prior to being sold.   |                    |
| 336 | 0      | debit | Monetary | usfr-pt | Capital Leased Assets, Net (usfr-pt:CapitalLeasedAssetsNet)<br>Tangible assets financed by a capital lease agreement, net of adjustments and depreciation.   | SFAS 13            |
| 337 | 0      | debit | Monetary | usfr-pt | Intangible Assets (usfr-pt:IntangibleAssetsGross)<br>Assets, excluding financial assets, that lack physical substance. These assets must have been acquired through a purchase (either separately or with other assets) and not internally developed. Recorded at gross amounts (before amortization). |                    |
| 338 | 0      | debit | Monetary | usfr-pt | Accrued Income (usfr-pt:AccruedIncome)<br>Income earned but not yet billed or received.  |                    |
| 339 | 0      | debit | Monetary | usfr-pt | Deferred Tax Asset (usfr-pt:DeferredTaxAssetCurrentNoncurrent)<br>The future effects on income taxes attributable to deductible temporary differences and carry forwards, current and noncurrent   |                    |
| 340 | 0      | debit | Monetary | usfr-pt | Accounts Receivable - Related Party (usfr-pt:AccountsReceivableRelatedPartyCurrent)<br>Current receivables arising from transactions with parties associated with the reporting entity which are usually due within 1 year (or one business cycle).  |                    |

# US Financial Reporting - Primary Terms (Definition Report)

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| ID  | Weight | Bal    | Type     | NS      | Label / Description  | Reference      |
|-----|--------|--------|----------|---------|--|----------------|
| 341 | 0      | debit  | Monetary | usfr-pt | <b>Noncurrent Assets (usfr-pt:TotalNoncurrentAssets)</b><br>Sum of all noncurrent assets - those assets that are reasonably expected to be realized in cash or sold or consumed beyond a year or the normal operating cycle of the entity.   |                |
| 342 | 0      | debit  | Monetary | usfr-pt | <b>Investment in Non-Consolidated Subsidiaries (usfr-pt:InvestmentNonConsolidatedSubsidiaries)</b><br>Investments in non-consolidated subsidiaries accounted for using the equity and/or cost method.  |                |
| 343 | 0      | debit  | Monetary | usfr-pt | <b>Other Property, Plant and Equipment (usfr-pt:OtherPropertyPlantEquipment)</b><br>Other tangible assets not otherwise defined.   |                |
| 344 | 0      | debit  | Monetary | usfr-pt | <b>Royalty (usfr-pt:IntangibleAssetsRoyalty)</b><br>Share of a product, or of the proceeds therefrom, reserved by an owner for permitting another to exploit and use his property; rental paid to the original owner of property based on a percentage of profit or production. It is often used for mining leases of natural resources, conveyances, as well as literary works, inventions, and other intellectual productions. | FAS 141 App. A |
| 345 | 0      | debit  | Monetary | usfr-pt | <b>Computer Software Costs, Net (usfr-pt:ComputerSoftwareCostsNet)</b><br>Historical cost of acquired or internally developed software, net of accumulated depreciation.   |                |
| 346 | 0      | debit  | Monetary | usfr-pt | <b>Construction in Progress (usfr-pt:ConstructionProgress)</b><br>Partially completed tangible assets that when complete will be used in the production or supply of goods and services for rental to others, or for administrative purposes.  |                |
| 347 | 0      | debit  | Monetary | usfr-pt | <b>Cash, Cash Equivalents and Short Term Investments (usfr-pt:CashCashEquivalentsShortTermInvestments)</b><br>Cash and short term investments with an original maturity less than one year, including restricted cash.   |                |
| 348 | 0      | credit | Monetary | usfr-pt | <b>Obsolescence Reserve (usfr-pt:InventoryObsolescenceReserve)</b><br>Valuation allowance to reduce the cost of inventory due to obsolescence (e.g. normal deterioration, excess materials, out-dated materials).  |                |
| 349 | 0      | debit  | Monetary | usfr-pt | <b>Available for Sale (usfr-pt:MarketableSecuritiesAvailableSaleSecuritiesNoncurrent)</b><br>Financial Instruments which are not trading securities nor held to maturity securities.   |                |
| 350 | 0      | debit  | Monetary | usfr-pt | <b>Leasehold Improvements (usfr-pt:LeaseholdImprovements)</b><br>Improvements to tangible assets that are leased.  |                |
| 351 | 0      | credit | Monetary | usfr-pt | <b>Accumulated Depreciation (usfr-pt:AccumulatedDepreciationPPE)</b><br>The cumulative amount of depreciation that has been recognized in the income statement, generally shown as a deduction from the historical cost of fixed assets.   |                |
| 352 | 0      | debit  | Monetary | usfr-pt | <b>Trademarks, Brand Names (usfr-pt:IntangibleAssetsTrademarksBrandNames)</b><br>A word, symbol, or mark used to identify goods or services with their provider.   | FAS 141 App. A |
| 353 | 0      | debit  | Monetary | usfr-pt | <b>Media content (usfr-pt:IntangibleAssetsMediaContent)</b><br>Channels of communication that serve many diverse functions such as offering a variety of entertainment with either mass or specialized appeal, communicating news and information, or displaying advertising messages.   | FAS 141 App. A |



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| ID  | Weight | Bal    | Type     | NS      | Label / Description   | Reference                                      |
|-----|--------|--------|----------|---------|---|--|
| 354 | 0      | debit  | Monetary | usfr-pt | Accounts Receivable - Related Party, Net<br>(usfr-pt:AccountsReceivableRelatedPartyNet)<br><br>Amounts due from related parties - including affiliates, net of allowance. Affiliates are defined as parties which are directly or indirectly controlled by, under the control of, or is under common control with the entity. |  |
| 355 | 0      | debit  | Monetary | usfr-pt | Land and Land Improvements (usfr-pt:LandLandImprovements)<br><br>Land and costs incurred to improve the land. This excludes land held for sale.   |  |
| 356 | 0      | debit  | Monetary | usfr-pt | Available for Sale<br>(usfr-pt:MarketableSecuritiesAvailableSecuritiesCurrentNoncurrent)<br><br>Financial Instruments which are not trading securities nor held to maturity securities  |  |
| 357 | 0      | debit  | Monetary | usfr-pt | Held to Maturity (usfr-pt:MarketableSecuritiesCurrentHeldMaturity)<br><br>A debt financial instrument which is intended to be held until maturity. It is assumed that the entity has both the ability and intent to hold the security until maturity.   | FAS 115 7; FAS 115 7; FAS 133 115; FAS 133 115 |
| 358 | 0      | debit  | Monetary | usfr-pt | Prepaid Pension Costs (usfr-pt:PrepaidPensionCosts)<br><br>Cumulative employer's contributions in excess of net pension cost accrued.   |  |
| 359 | 0      | debit  | Monetary | usfr-pt | Deferred Financing Costs (usfr-pt:DeferredFinancingCosts)<br><br>Costs associated with obtaining financing which are amortized over more than one year.   |  |
| 360 | 0      | credit | Monetary | usfr-pt | Accumulated Depreciation and Amortization<br>(usfr-pt:AccumulatedDepreciationAmortization)<br><br>The cumulative amount of depreciation and amortization that has been recognized in the income statement, generally shown as a deduction from the historical cost of fixed assets.   |  |
| 361 | 0      | debit  | Monetary | usfr-pt | Notes Receivable, Net (usfr-pt:NotesReceivableNet)<br><br>Note Receivables arising from the sale of goods and services, net of uncollectible accounts - includes both current and non current portions  |  |
| 362 | 0      | debit  | Monetary | usfr-pt | Held to Maturity (usfr-pt:MarketableSecuritiesHeldMaturityNoncurrent)<br><br>A debt financial instrument which is intended to be held until maturity. It is assumed that the entity has both the ability and intent to hold the security until maturity.  |  |
| 363 | 0      | debit  | Monetary | usfr-pt | Goodwill (usfr-pt:IntangibleAssetsGoodwill)<br><br>The excess of the cost of an acquired entity over net of the amounts assigned to assets acquired and liabilities assumed in a business combination.  | FAS 142 23                                     |
| 364 | 0      | credit | Monetary | usfr-pt | LIFO Reserve (usfr-pt:InventoriesLIFOReserve)<br><br>The change in the dollar amount of inventory when valued on a method other than LIFO = Last In, First Out.   | SX 5 2   |
| 365 | 0      | debit  | Monetary | usfr-pt | Licenses (usfr-pt:IntangibleAssetsLicenses)<br><br>Permission granted to legalize doing a particular thing, exercising a certain privilege, or pursuing a particular business or occupation.  | FAS 141 App. A                                 |
| 366 | 0      | debit  | Monetary | usfr-pt | Due from Officers/Stockholders<br>(usfr-pt:DueFromOfficersStockholdersCurrentNoncurrent)<br><br>Amounts due from stockholders or officers.  |  |
| 367 | 0      | debit  | Monetary | usfr-pt | Investment in Affiliates (usfr-pt:InvestmentAffiliates)<br><br>Investments in related party affiliates.   |  |

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| ID  | Weight | Bal    | Type     | NS      | Label / Description  | Reference  |
|-----|--------|--------|----------|---------|--|--|
| 368 | 0      | debit  | Monetary | usfr-pt | Assets Held for Sale (usfr-pt:AssetsHeldSaleCurrentNoncurrent)<br>Long lived assets held for sale.   | FAS 121; FAS 144; FAS 121; FAS 144                     |
| 369 | 0      | debit  | Monetary | usfr-pt | Other Intangible Assets, Net (usfr-pt:OtherIntangibleAssetsNet)<br>All intangible assets excluding Goodwill. Assets, excluding financial assets, that lack physical substance. These assets must have been acquired through a purchase (either separately or with other assets) and not internally developed. Net of accumulated amortization. | FAS 142  |
| 370 | 0      | debit  | Monetary | usfr-pt | Restricted Cash (usfr-pt:RestrictedCash)<br>Cash that is pledged or subject to withdrawal restrictions. This would also include cash balances which are maintained under an agreement to insure future credit availability, (e.g. compensating balances).  | ARB 43<br>ARB 43<br>SFAS 6; SFAS 6<br>6 3 6;<br>6 3 6; |
| 371 | 0      | debit  | Monetary | usfr-pt | Trade Names (usfr-pt:IntangibleAssetsTradeNames)<br>Business name that may or may not be trademarked.  | FAS 141 App. A   |
| 372 | 0      | debit  | Monetary | usfr-pt | Property, Plant and Equipment (usfr-pt:PropertyPlantEquipmentGross)<br>Tangible assets: 1) Held by an entity for use in the production or supply of goods and services, for rental to others, or for administrative purposes and 2) are expected to provide economic benefit for more than 1 year.   | ED - SOP Long lived assets                             |
| 373 | 0      | debit  | Monetary | usfr-pt | Current Tax Assets (usfr-pt:CurrentTaxAssets)<br>The future effects on income taxes attributable to deductible temporary differences and carry forwards and federal, state or local income tax refunds due within one year or less.  |  |
| 374 | 0      | credit | Monetary | usfr-pt | Accumulated Amortization, Capital Leased Assets (usfr-pt:AccumulatedAmortizationCapitalLeasedAssets)<br>The cumulative amount of amortization that has been recognized in the income statement related to capital leased assets.   |  |
| 375 | 0      | debit  | Monetary | usfr-pt | Short Term Investments (usfr-pt:ShortTermInvestments)<br>Financial instruments or securities with original maturity less than one year.  |  |
| 376 | 0      | debit  | Monetary | usfr-pt | Cash Equivalents (usfr-pt:CashEquivalents)<br>Short term investments, excluding items classified as marketable securities, with an original maturity less than 90 days. The risk of significant changes in value due to interest of credit risk is minimal, excluding restricted cash.   | FAS 95 8   |
| 377 | 0      |        | Monetary | usfr-pt | Temporary Equity (usfr-pt:TemporaryEquity)<br>Financial instruments that have characteristics of both liability and equity. The placement of such instrument is located between the liability and equity sections of a balance sheet.  |  |
| 378 | 0      | credit | Monetary | usfr-pt | Redeemable Preferred Stock Obligations (usfr-pt:RedeemablePreferredStockObligations)<br>An entity's mandatory obligations to redeem preferred stock.   |  |
| 379 | 0      | credit | Monetary | usfr-gc | Equity (usfr-gc:Equity)<br>Ownership interest of the stockholders in the net assets of the entity.   | Con 6  |
| 380 | 0      | credit | Monetary | usfr-pt | Retained Earnings (usfr-pt:RetainedEarnings)<br>The undistributed earnings of an entity.   |  |

| ID  | Weight | Bal    | Type     | NS      | Label / Description  | Reference |
|-----|--------|--------|----------|---------|--|-----------|
| 381 | 0      |        | Shares   | usfr-pt | Shares Issued (usfr-pt:CommonStockSharesIssued)<br><br>Share of an entity, authorized in the corporate charter, which have been issued and are outstanding. These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized.  |           |
| 382 | 0      |        | Monetary | usfr-pt | Additional Paid in Capital - Beginning Balance (usfr-pt:AdditionalPaidCapitalBeginningBalance)<br><br>Balance of addiitonal paid in capital at the beginning of the period   |           |
| 383 | 0      |        | Monetary | usfr-pt | Common Stock Issued- Employees' Restricted Shares - Number of Shares (usfr-pt:CommonStockIssuedEmployeesRestrictedSharesNumberShares)<br><br>Number of shares of Employee Restricted Shares issued.  |           |
| 384 | 0      |        | Monetary | usfr-pt | Deferred Compensation (usfr-pt:DeferredCompensationEquity)<br><br>Deferred compensation arrangement arising from capital shares issued or to be issued to officers or employees at prices below market   |           |
| 385 | 0      | credit | Monetary | usfr-pt | Stock Issued Pursuant to an Acquisition - Common Stock - Par Value (usfr-pt:StockIssuedPursuantAcquisitionCommonStockParValue)<br><br>Value of common stock issued pursuant to acquisitions recorded at par value.   |           |
| 386 | 0      |        | Shares   | usfr-pt | Shares Outstanding (usfr-pt:CommonStockSharesOutstanding)<br><br>Number of shares issued by an entity and held by shareholders - excludes shares that are not held in treasury.  |           |
| 387 | 0      | credit | Monetary | usfr-pt | Common Stock Issued - Stock Splits - Additional Paid In Capital (usfr-pt:CommonStockIssuedStockSplitsAdditionalPaidCapital)<br><br>Value of common stock issued as a result of stock splits recorded above par value.  |           |
| 388 | 0      |        | Decimal  | usfr-pt | Redeemable Preferred Stock, Par Value Per Share (usfr-pt:RedeemablePreferredStockParValuePerShare)<br><br>Face amount or stated value of redeemable preferred stock and not the actual value it would receive on the open market.  |           |
| 389 | 0      |        | Monetary | usfr-pt | Other Changes in Preferred Stock at Par (usfr-pt:OtherChangesPreferredStockPar)<br><br>Other Changes in Preferred Stock at Par   |           |
| 390 | 0      |        | Shares   | usfr-pt | Treasury Stock Acquired - Number of Shares (usfr-pt:TreasuryStockAcquiredNumberShares)<br><br>Number of shares of treasury stock acquired.   |           |
| 391 | 0      |        | Monetary | usfr-pt | Change in Unrealized Gain/Loss on Marketable Securities, Net of Tax Effect (usfr-pt:ChangeUnrealizedGainLossOnMarketableSecuritiesNetTaxEffect)<br><br>The change in accumulated unrealized holding gains and losses on securities available for sale, or that result from the transfer of a debt security being transferred from 'hold-to-maturity' category to 'avail-for-sale'. Increases or decreases in the fair value of securities available for sale that occur after such securities have been written down as impaired. Net of tax effect. |           |
| 392 | 0      | debit  | Monetary | usfr-pt | Stock Dividend - Preferred Stock (usfr-pt:StockDividendPreferredStock)<br><br>Payment of a corporate dividend to preferred shareholders in the form of stock rather than cash.   |           |
| 393 | 0      | credit | Monetary | usfr-pt | Exercise of Stock Options - Retained Earnings (usfr-pt:ExerciseStockOptionsRetainedEarnings)<br><br>Effect on Retained Earnings of stock issued as a result of the exercise of stock options.  |           |

| ID  | Weight | Bal    | Type     | NS      | Label / Description   | Reference |
|-----|--------|--------|----------|---------|---|-----------|
| 394 | 0      |        | Shares   | usfr-pt | Common Stock -Number of Shares - Beginning Balance<br>(usfr-pt:CommonStockNumberSharesBeginningBalance)<br><br>Number of shares of common stock at the beginning of the period  |           |
| 395 | 0      |        |          | usfr-pt | <b>Treasury Stock (abstract) (usfr-pt:TreasuryStock)</b><br><br>Shares of an entity that have been repurchased by an entity. This stock has no voting rights and receives no dividends.   |           |
| 396 | 0      | credit | Monetary | usfr-pt | Net Income (usfr-pt:NetIncomeEquity)<br><br>All revenue less all expenses   |           |
| 397 | 0      |        | Shares   | usfr-pt | Treasury Stock-Number of Shares (usfr-pt:TreasuryStockNumberShares)<br><br>Number of shares of an entity that have been repurchased by an entity. This stock has no voting rights and receives no dividends.  |           |
| 398 | 0      |        | Monetary | usfr-pt | Common Stock Issued- Profit Sharing Plan-Number of Shares<br>(usfr-pt:CommonStockIssuedProfitSharingPlanNumberShares)<br><br>Number of shares of common stock issued as a result of employee Profit Sharing Plans   |           |
| 399 | 0      | credit | Monetary | usfr-pt | Common Stock Issued - Employee Stock Purchase Plan - Retained Earnings<br>(usfr-pt:CommonStockIssuedEmployeeStockPurchasePlanRetainedEarnings)<br><br>Effect on Retained Earnings of stock issued as a result of employee stock purchase plans.   |           |
| 400 | 0      |        |          | usfr-pt | <b>Statement of Stockholder's Equity (abstract)<br/>(usfr-pt:StatementStockholdersEquity)</b><br><br>Statement of Stockholder's Equity  |           |
| 401 | 0      |        | Monetary | usfr-pt | Common Stock Issued- Employees' Restricted Shares - Retained Earnings<br>(usfr-pt:CommonStockIssuedEmployeesRestrictedSharesRetainedEarnings)   |           |
| 402 | 0      |        | Shares   | usfr-pt | Share Subscriptions (usfr-pt:CommonStockShareSubscriptions)<br><br>Amount of common stock allocated to existing shareholders of an entity to buy shares of a new issue of common stock before it is offered to the public.  |           |
| 403 | 0      |        | Decimal  | usfr-pt | Non-Redeemable Preferred Stock, Par Value Per Share<br>(usfr-pt:NonRedeemablePreferredStockParValuePerShare)<br><br>Face amount or stated value of non-redeemable preferred stock and not the actual value it would receive on the open market.   |           |
| 404 | 0      |        | Monetary | usfr-pt | Deferred Hedging Gain/Loss, Tax Effect<br>(usfr-pt:ChangeDeferredHedgingGainLossTaxEffect)<br><br>Tax effect of the change in accumulated gains and losses from hedges that meet hedge criteria are generally recognized in current income when gains and losses on the hedged item are reported in current income. |           |
| 405 | 0      |        | Monetary | usfr-pt | Stockholder's Equity - Beginning Balance<br>(usfr-pt:StockholdersEquityBeginningBalance)<br><br>The balance of Stockholder's Equity at the beginning of the period.   |           |
| 406 | 0      |        | Monetary | usfr-pt | Convertible Securities (usfr-pt:ConvertibleSecurities)<br><br>Total value and number of shares of convertible securities (Common and Treasury Stock).   |           |
| 407 | 0      |        | Monetary | usfr-pt | Purchases and Sales of Treasury Stock Under Employee Plans - Number of Shares<br>(usfr-pt:PurchasesSalesTreasuryStockUnderEmployeePlansNumberShares)<br><br>Net number of treasury shares purchased and/or sold under employee plans.   |           |

| ID  | Weight | Bal    | Type     | NS      | Label / Description   | Reference |
|-----|--------|--------|----------|---------|---|-----------|
| 408 | 0      | credit | Monetary | usfr-pt | Common Stock Issued - Initial Public Offering<br>(usfr-pt:CommonStockIssuedInitialPublicOffering)<br><br>Total value of common stock issued by an entity in an initial public offering.   |           |
| 409 | 0      |        | Monetary | usfr-pt | Accumulated Comprehensive Income - Ending Balance<br>(usfr-pt:AccumulatedComprehensiveIncomeEndingBalance)<br><br>Balance of Accumulated Comprehensive Income at the end of the period  |           |
| 410 | 0      |        | Monetary | usfr-pt | Common Stock Issued- Profit Sharing Plan-Par Value<br>(usfr-pt:CommonStockIssuedProfitSharingPlanParValue)<br><br>Value of common stock issued as a result of employee Profit Sharing Plans recorded at par value   |           |
| 411 | 0      | credit | Monetary | usfr-pt | Additional Paid In Capital (usfr-pt:AdditionalPaidCapital)<br><br>Amounts received at issuance in excess of the par or stated value of capital stock and amounts received from other transactions involving the entity's stock or stockholders. Represents both common and preferred stock.   |           |
| 412 | 0      | credit | Monetary | usfr-pt | Redeemable Preferred Stock (usfr-pt:RedeemablePreferredStock)<br><br>An entity's preferred stock that is subject to mandatory redemption requirements that are outside the control of the issuer.   |           |
| 413 | 0      |        | Shares   | usfr-pt | Shares Authorized (usfr-pt:NonRedeemablePreferredStockSharesAuthorized)<br><br>The maximum number of non-redeemable preferred shares permitted to be issued by an entity's charter and bylaws.  |           |
| 414 | 0      |        | Tuple    | usfr-pt | <b>Common Stock (usfr-pt:CommonStock)</b><br><br>Security representing an ownership interest in an entity.  |           |
| 415 | 0      | debit  | Monetary | usfr-pt | Treasury Stock Acquired (usfr-pt:TreasuryStockAcquired)<br><br>Value of treasury stock of an entity that have been repurchased by an entity.  |           |
| 416 | 0      |        | String   | usfr-pt | Common Stock Description (usfr-pt:CommonStockDescription)<br><br>Description of the Type or Class of Common Stock   |           |
| 417 | 0      | credit | Monetary | usfr-gc | Comprehensive Income (usfr-gc:ComprehensiveIncome)<br><br>Change in equity of a business enterprise during a period from transactions and other events and circumstances from nonowner sources. It includes all changes in equity during a period except those resulting from investments by owners and distributions to owners.  | Con 6     |
| 418 | 0      |        | Monetary | usfr-pt | Unrealized Gain/Loss on Marketable Securities, Tax Effect<br>(usfr-pt:ChangeUnrealizedGainLossOnMarketableSecuritiesTaxEffect)<br><br>Tax effect of the change in accumulated unrealized holding gains and losses on securities available for sale, or that result from the transfer of a debt security being transferred from 'hold-to-maturity' category to 'avail-for-sale'. |           |
| 419 | 0      |        | Shares   | usfr-pt | Treasury Stock - Number of Shares - Ending Balance (usfr-pt:cne.tsh.nos.end)<br><br>Number of shares of treasury stock at the end of the period   |           |
| 420 | 0      |        | Shares   | usfr-pt | Preferred Stock - Number of Shares - Ending Balance<br>(usfr-pt:PreferredStockNumberSharesEndingBalance)<br><br>Number of shares of preferred stock at the end of the period  |           |
| 421 | 0      |        | Decimal  | usfr-pt | Common Stock, Par Value Per Share (usfr-pt:CommonStockParValuePerShare)<br><br>Face amount or stated value of capital stock and not the actual value it would receive on the open market.   |           |

| ID  | Weight | Bal    | Type     | NS      | Label / Description   | Reference |
|-----|--------|--------|----------|---------|---|-----------|
| 422 | 0      |        | Monetary | usfr-pt | Other Accumulated Comprehensive Income<br>(usfr-pt:ChangeOtherAccumulatedComprehensiveIncomeNetTaxEffect)<br><br>The change in cumulative amount of all the Other Comprehensive Income accounts not otherwise defined, net of tax effects.  |           |
| 423 | 0      | credit | Monetary | usfr-pt | Retained Earnings - Nonappropriated (usfr-pt:RetainedEarningsNonappropriated)<br><br>A segregation of retained earnings which is available for dividend distribution.   |           |
| 424 | 0      |        | Monetary | usfr-pt | Cumulative Translation Adjustment, Tax Effect<br>(usfr-pt:ChangeCumulativeTranslationAdjustmentTaxEffect)<br><br>Tax effect of the change in accumulated balance sheet adjustment for converting foreign investments into the company's own currency on a particular day. The difference between the investment value in the foreign currency and the investment value in the company's own currency at a particular point in time. Also used for investments in subsidiaries which are of a different currency.                                |           |
| 425 | 0      |        | Monetary | usfr-pt | Accumulated Comprehensive Income - Beginning Balance<br>(usfr-pt:AccumulatedComprehensiveIncomeBeginningBalance)<br><br>Accumulated Comprehensive Income - Beginning Balance  |           |
| 426 | 0      |        | Monetary | usfr-pt | Common Stock Issued- Profit Sharing Plan- Retained Earnings<br>(usfr-pt:CommonStockIssuedProfitSharingPlanRetainedEarnings)<br><br>Effect on Retained Earnings of common stock issued as a result of employee Profit Sharing Plans.   |           |
| 427 | 0      |        | Monetary | usfr-pt | Common Stock Issued- Employees' Restricted Shares<br>(usfr-pt:CommonStockIssuedEmployeesRestrictedShares)<br><br>Issuance of employee stock that is tied to a contingency that must be met in order to keep the full value of the award.  |           |
| 428 | 0      |        | Monetary | usfr-pt | Unrealized Gains/Losses on Available for Sale Securities<br>(usfr-pt:UnrealizedGainsLossesOnAvailableSaleSecuritiesNetTaxEffect)<br><br>Accumulated unrealized holding gains and losses on securities available for sale, or that result from the transfer of a debt security being transferred from 'hold-to-maturity' category to 'avail-for-sale'. Increases or decreases in the fair value of securities available for sale that occur after such securities have been written down as impaired. Component of 'Other Comprehensive Income'. |           |
| 429 | 0      |        | Shares   | usfr-pt | Shares Issued (usfr-pt:RedeemablePreferredStockSharesIssued)<br><br>Redeemable preferred shares of an entity, authorized in the corporate charter, which have been issued and are outstanding.  |           |
| 430 | 0      |        | Shares   | usfr-pt | Treasury Stock Reissued - Number of Shares<br>(usfr-pt:TreasuryStockReissuedNumberShares)<br><br>Number of shares of treasury stock reissued.   |           |
| 431 | 0      |        | Monetary | usfr-pt | Treasury Stock Acquired - Par Value (usfr-pt:TreasuryStockAcquiredParValue)<br><br>Total value of treasury stock acquired.  |           |
| 432 | 0      |        | Shares   | usfr-pt | Common Stock Issued - Initial Public Offering - Number of Shares<br>(usfr-pt:CommonStockIssuedInitialPublicOfferingNumberShares)<br><br>Number of shares of common stock issued in an initial public offering.  |           |
| 433 | 0      | credit | Monetary | usfr-pt | Preferred Stock Dividends and Other Adjustments<br>(usfr-pt:PreferredStockDividendsOtherAdjustments)<br><br>Preferred stock dividends and other adjustments necessary to net income to obtain net income applicable to common stockholders.   |           |

| ID  | Weight | Bal    | Type     | NS      | Label / Description  | Reference |
|-----|--------|--------|----------|---------|--|-----------|
| 434 | 0      | credit | Monetary | usfr-pt | Treasury Stock Reissued (usfr-pt:TreasuryStockReissued)<br>Value of treasury stock reissued to the market.   |           |
| 435 | 0      |        | Monetary | usfr-pt | Unrealized Gains/Losses on Available for Sale Securities (usfr-pt:ChangeUnrealizedGainsLossesOnAvailableSaleSecuritiesNetTaxEffect)<br>The change in accumulated unrealized holding gains and losses on securities available for sale, or that result from the transfer of a debt security being transferred from 'hold-to-maturity' category to 'avail-for-sale'. Increases or decreases in the fair value of securities available for sale that occur after such securities have been written down as impaired. Component of 'Other Comprehensive Income'. |           |
| 436 | 0      | debit  | Monetary | usfr-pt | Cash Dividend - Common Stock (usfr-pt:CashDividendCommonStock)<br>Cash dividend declared and/or paid by an entity to common shareholders.  |           |
| 437 | 0      |        | Decimal  | usfr-pt | Stock Dividend - Preferred Stock - Amount per Share (usfr-pt:StockDividendPreferredStockAmountPerShare)<br>Amount per share payment of a corporate dividend to preferred shareholders in the form of stock rather than cash.   |           |
| 438 | 0      |        | Monetary | usfr-pt | Cumulative Effect from a Change in Accounting Principle, Net (usfr-pt:CumulativeEffectChangeAccountingPrincipleNet)<br>Cumulative adjustment to equity due to a change in accounting principle, net  |           |
| 439 | 0      |        | Decimal  | usfr-pt | Stock Dividend - Common Stock - Amount per Share (usfr-pt:StockDividendCommonStockAmountPerShare)<br>Amount per share payment of a corporate dividend to common shareholders in the form of stock rather than cash.  |           |
| 440 | 0      |        | Monetary | usfr-pt | Comprehensive Income (usfr-pt:TotalComprehensiveIncome)<br>Net Income adjusted for all Comprehensive Income adjustments.   |           |
| 441 | 0      | credit | Monetary | usfr-pt | Common Stock Purchased and Retired (usfr-pt:CommonStockPurchasedRetired)<br>Total value of common stock that has been purchased and retired by an entity.  |           |
| 442 | 0      |        | Shares   | usfr-pt | Common Stock Issued - Stock Splits - Number of Shares (usfr-pt:CommonStockIssuedStockSplitsNumberShares)<br>Number of shares of common stock issued as a result of stock splits.   |           |
| 443 | 0      |        | Monetary | usfr-pt | Common Dividends Paid - Cash (usfr-pt:CommonDividendsPaidCash)<br>Common Dividends Paid - Cash   |           |
| 444 | 0      |        | Shares   | usfr-pt | Preferred Stock - Number of Shares - Beginning Balance (usfr-pt:PreferredStockNumberSharesBeginningBalance)<br>Number of shares of preferred stock at the beginning of the period  |           |
| 445 | 0      |        | String   | usfr-pt | Preferred Stock Description (usfr-pt:PreferredStockDescription)<br>Description of Type or Class of Preferred Stock   |           |
| 446 | 0      |        | Decimal  | usfr-pt | Preferred Stock, Par Value Per Share (usfr-pt:PreferredStockParValuePerShare)<br>Face amount or stated value of preferred stock and not the actual value it would receive on the open market.  |           |
| 447 | 0      |        | Monetary | usfr-pt | Purchases and Sales of Treasury Stock under Employee Plans (usfr-pt:PurchasesSalesTreasuryStockUnderEmployeePlans)<br>Total net value of treasury shares purchased and/or sold under employee plans.   |           |

| ID  | Weight | Bal    | Type     | NS      | Label / Description  | Reference |
|-----|--------|--------|----------|---------|--|-----------|
| 448 | 0      |        | Shares   | usfr-pt | Shares Authorized (usfr-pt:ConvertiblePreferredStockSharesAuthorized)<br>The maximum number of convertible preferred shares permitted to be issued by an entity's charter and bylaws.  |           |
| 449 | 0      |        | Shares   | usfr-pt | Treasury Stock - Number of Shares - Beginning Balance (usfr-pt:TreasuryStockNumberSharesBeginningBalance)<br>Number of shares of treasury stock at the beginning of the period   |           |
| 450 | 0      | credit | Monetary | usfr-pt | Increase Due to Shares Remaining to be Issued in Acquisition (usfr-pt:IncreaseEquityDueSharesRemainingBelssuedAcquisition)<br>Total value of shares remaining to be issued by an entity in an acquisition.   |           |
| 451 | 0      | credit | Monetary | usfr-pt | Non-Redeemable Preferred Stock (usfr-pt:NonRedeemablePreferredStock)<br>That part of preferred stock that an entity does not have the right to buy back.   |           |
| 452 | 0      | credit | Monetary | usfr-pt | Exercise of Stock Options - Treasury Stock - Par Value (usfr-pt:ExerciseStockOptionsTreasuryStockParValue)<br>Value of common stock issued as a result of the exercise of stock options recorded at par value.   |           |
| 453 | 0      |        | Shares   | usfr-pt | Shares Issued (usfr-pt:NonRedeemablePreferredStockSharesIssued)<br>Non-redeemable preferred shares of an entity, authorized in the corporate charter, which have been issued and are outstanding.  |           |
| 454 | 0      |        | Decimal  | usfr-pt | Cash Dividend - Preferred Stock - Amount per Share (usfr-pt:CashDividendPreferredStockAmountPerShare)<br>Amount per share cash dividend declared and/or paid by an entity to preferred shareholders.   |           |
| 455 | 0      |        | Shares   | usfr-pt | Shares Issued (usfr-pt:PreferredStockSharesIssued)<br>Preferred shares of an entity, authorized in the corporate charter, which have been issued and are outstanding.  |           |
| 456 | 0      |        | Shares   | usfr-pt | Shares Issued (usfr-pt:ConvertiblePreferredStockSharesIssued)<br>Convertible preferred shares of an entity, authorized in the corporate charter, which have been issued and are outstanding.   |           |
| 457 | 0      |        | Monetary | usfr-pt | Retained Earnings - Beginning Balance (usfr-pt:RetainedEarningsBeginningBalance)<br>Balance of retained earnings at the beginning of the period  |           |
| 458 | 0      | credit | Monetary | usfr-pt | Convertible Securities - Retained Earnings (usfr-pt:ConvertibleSecuritiesRetainedEarnings)<br>Effect on Retained Earnings of convertible common and/or treasury stock.   |           |
| 459 | 0      |        | Monetary | usfr-pt | Tax Effect of Cumulative Effect in Accounting Principle (usfr-pt:CumulativeEffectChangeAccountingPrincipleNetTaxAffectCumulativeEffectAccountingPrinciple)<br>Tax effect of the cumulative adjustment to equity due to a change in accounting principle  |           |
| 460 | 0      |        | Monetary | usfr-pt | Cumulative Translation Adjustment (usfr-pt:CumulativeTranslationAdjustmentNetTaxEffect)<br>Accumulated balance sheet adjustment for converting foreign investments into the company's own currency on a particular day. The difference between the investment value in the foreign currency and the investment value in the company's own currency at a particular point in time. Also used for investments in subsidiaries which are of a different currency. |           |



| ID  | Weight | Bal    | Type     | NS      | Label / Description   | Reference                          |
|-----|--------|--------|----------|---------|---|------------------------------------|
| 461 | 0      |        | Shares   | usfr-pt | Stock Dividend -Preferred Stock - Number of Shares<br>(usfr-pt:StockDividendPreferredStockNumberShares)<br><br>Number of shares of preferred stock issued as a stock dividend   |                                    |
| 462 | 0      |        | Monetary | usfr-pt | Deferred Compensation on Restricted Stock<br>(usfr-pt:DeferredCompensationOnRestrictedStock)<br><br>The amount of deferred compensation amortized during the year on restricted stock.  |                                    |
| 463 | 0      | credit | Monetary | usfr-pt | Common Stock Issued - Employee Stock Purchase Plan<br>(usfr-pt:CommonStockIssuedEmployeeStockPurchasePlan)<br><br>Total value of common stock issued by an entity as a result of employee stock purchase plan.  |                                    |
| 464 | 0      | credit | Monetary | usfr-pt | Exercise of Stock Options (usfr-pt:ExerciseStockOptions)<br><br>Total value of common and/or treasury stock issued by an entity as a result of the exercise of stock options.   |                                    |
| 465 | 0      |        | Monetary | usfr-pt | Common Stock Issued- Employees' Restricted Shares - Additional Paid In Capital<br>(usfr-pt:CommonStockIssuedEmployeesRestrictedSharesAdditionalPaidCapital)<br><br>Value of Employee Restricted Shares of common stock recorded above par value.  |                                    |
| 466 | 0      |        | Shares   | usfr-pt | Share Subscriptions (usfr-pt:RedeemablePreferredStockShareSubscriptions)<br><br>Amount of redeemable preferred stock allocated to existing shareholders of an entity to buy shares of a new issue of preferred stock before it is offered to the public.  |                                    |
| 467 | 0      |        | Monetary | usfr-pt | Purchases and Sales of Treasury Stock Under Employee Plans - Par Value<br>(usfr-pt:PurchasesSalesTreasuryStockUnderEmployeePlansParValue)<br><br>Net value of treasury stock that has been purchased and/or sold under employee plans recorded at par value.  |                                    |
| 468 | 0      | credit | Monetary | usfr-pt | Stock Issued Pursuant to an Acquisition - Treasury Stock - Par Value<br>(usfr-pt:StockIssuedPursuantAcquisitionTreasuryStockParValue)<br><br>Value of treasury stock reissued pursuant to acquisitions recorded at par value.   |                                    |
| 469 | 0      |        | Shares   | usfr-pt | Share Subscriptions (usfr-pt:PreferredStockShareSubscriptions)<br><br>Amount of preferred stock allocated to existing shareholders of an entity to buy shares of a new issue of preferred stock before it is offered to the public.   |                                    |
| 470 | 0      |        | Shares   | usfr-pt | Shares Outstanding (usfr-pt:RedeemablePreferredStockSharesOutstanding)<br><br>Number of redeemable preferred shares issued by an entity and held by shareholders.   |                                    |
| 471 | 0      |        | Shares   | usfr-pt | Preferred Stock Issued - Number of Shares<br>(usfr-pt:PreferredStockIssuedNumberShares)<br><br>Number of shares of preferred stock issued   |                                    |
| 472 | 0      |        | Shares   | usfr-pt | Shares Outstanding (usfr-pt:NonRedeemablePreferredStockSharesOutstanding)<br><br>Number of non-redeemable preferred shares issued by an entity and held by shareholders.  |                                    |
| 473 | 0      |        | Monetary | usfr-pt | Unrealized Gains/Losses on Trading Securities<br>(usfr-pt:ChangeUnrealizedGainsLossesOnTradingSecuritiesNetTaxEffect)<br><br>The change in accumulated unrealized gains and losses included in earning from debt and equity securities that are bought and held principally for the purpose of selling them in the near future (trading securities). Net of tax effect. | FAS 133; FAS 115; FAS 133; FAS 115 |
| 474 | 0      |        | Monetary | usfr-pt | Treasury Stock - Par Value - Ending Balance<br>(usfr-pt:TreasuryStockParValueEndingBalance)<br><br>Balance of treasury stock at the end of the period   |                                    |

| ID  | Weight | Bal    | Type     | NS      | Label / Description  | Reference |
|-----|--------|--------|----------|---------|--|-----------|
| 475 | 0      |        | Monetary | usfr-pt | Additional Paid in Capital - Ending Balance<br>(usfr-pt:AdditionalPaidCapitalEndingBalance)<br><br>Balance of additonal paid in capital at the end of the period   |           |
| 476 | 0      | credit | Monetary | usfr-pt | Common Stock Issued - Initial Public Offering - Additional Paid In Capital<br>(usfr-pt:CommonStockIssuedInitialPublicOfferingAdditionalPaidCapital)<br><br>Value of common stock issued in an initial public offering recorded above par value.                                |           |
| 477 | 0      |        | Monetary | usfr-pt | Other Changes in Treasury Stock at Par<br>(usfr-pt:OtherChangesTreasuryStockPar)<br><br>Other Changes in Treasury Stock at Par   |           |
| 478 | 0      |        | Monetary | usfr-pt | Preferred Dividends Paid - Stock (usfr-pt:PreferredDividendsPaidStock)<br><br>Preferred Dividends Paid - Stock   |           |
| 479 | 0      |        | Monetary | usfr-pt | Cumulative Effect from a Change in Accounting Principle<br>(usfr-pt:CumulativeEffectChangeAccountingPrincipleNetCumulativeEffectChangeAccountingPrincipleGross)<br><br>Gross cumulative adjustment to equity due to a change in accounting principle                           |           |
| 480 | 0      |        | Shares   | usfr-pt | Exercise of Stock Options - Common Stock - Number of Shares<br>(usfr-pt:ExerciseStockOptionsCommonStockNumberShares)<br><br>Number of shares of common stock issued as a result of the exercise of stock options.  |           |
| 481 | 0      |        | Shares   | usfr-pt | Shares Authorized (usfr-pt:RedeemablePreferredStockSharesAuthorized)<br><br>The maximum number of redeemable preferred shares permitted to be issued by an entity's charter and bylaws.  |           |
| 482 | 0      |        | Monetary | usfr-pt | Preferred Stock Purchased and Retired - Number of Shares<br>(usfr-pt:PreferredStockPurchasedRetiredNumberShares)<br><br>Number of shares of preferred stock that has been purchased and retired by an entity.  |           |
| 483 | 0      |        | Shares   | usfr-pt | Shares Authorized (usfr-pt:PreferredStockSharesAuthorized)<br><br>The maximum number of preferred shares permitted to be issued by an entity's charter and bylaws.   |           |
| 484 | 0      |        | Monetary | usfr-pt | Additional Minimum Pension Liability, Tax Effect<br>(usfr-pt:ChangeAdditionalMinimumPensionLiabilityTaxEffect)<br><br>The tax effect of the change the accumulated net losses recognized as an additional pension liability not yet recognized as a net periodic pension cost. |           |
| 485 | 0      | credit | Monetary | usfr-pt | Common Stock Issued - Employee Stock Purchase Plan - Par Value<br>(usfr-pt:CommonStockIssuedEmployeeStockPurchasePlanParValue)<br><br>Value of common stock issued as a result of employee stock purchase plan recorded at par value.  |           |
| 486 | 0      |        | Shares   | usfr-pt | Share Subscriptions (usfr-pt:ConvertiblePreferredStockShareSubscriptions)<br><br>Amount of convertible preferred stock allocated to existing shareholders of an entity to buy shares of a new issue of preferred stock before it is offered to the public.                     |           |
| 487 | 0      |        | Shares   | usfr-pt | Common Stock Issued - Employee Stock Purchase Plan - Number of Shares<br>(usfr-pt:CommonStockIssuedEmployeeStockPurchasePlanNumberShares)<br><br>Number of shares of common stock issued as a result of employee stock purchase plan.  |           |
| 488 | 0      |        | Monetary | usfr-pt | Unearned Compensation (usfr-pt:DeferredUnearnedCompensation)<br><br>Accumulated unrealized deferred compensation. Component of 'Other Comprehensive Income'.   |           |

| ID  | Weight | Bal    | Type     | NS      | Label / Description  | Reference |
|-----|--------|--------|----------|---------|--|-----------|
| 489 | 0      |        | Monetary | usfr-pt | Treasury Stock - Par Value - Beginning Balance<br>(usfr-pt:TreasuryStockParValueBeginningBalance)<br><br>Balance of treasury stock at the beginning of the period  |           |
| 490 | 0      |        | Monetary | usfr-pt | Preferred Stock - Par Value - Ending Balance<br>(usfr-pt:PreferredStockParValueEndingBalance)<br><br>Balance of preferred stock at the end of the period   |           |
| 491 | 0      | credit | Monetary | usfr-pt | Retained Earnings - Appropriated (usfr-pt:RetainedEarningsAppropriated)<br><br>A segregation of retained earnings which is unavailable for dividend distribution.  |           |
| 492 | 0      |        | Monetary | usfr-pt | Other Changes in Addiitonal Paid in Capital<br>(usfr-pt:OtherChangesAddiitonalPaidCapital)<br><br>Other Changes in Addiitonal Paid in Capital  |           |
| 493 | 0      | credit | Monetary | usfr-pt | Increase Due to Shares Issued by Subsidiary<br>(usfr-pt:IncreaseEquityDueSharesIssuedBySubsidiary)<br><br>Total value of shares issued by a subsidiary.  |           |
| 494 | 0      | credit | Monetary | usfr-pt | Convertible Securities - Additional Paid in Capital<br>(usfr-pt:ConvertibleSecuritiesAdditionalPaidCapital)<br><br>Value of convertible common and/or treasury stock recorded above par value.   |           |
| 495 | 0      |        | Decimal  | usfr-pt | Convertible Preferred Stock, Par Value Per Share<br>(usfr-pt:ConvertiblePreferredStockParValuePerShare)<br><br>Face amount or stated value of convertible preferred stock and not the actual value it would receive on the open market.  |           |
| 496 | 0      |        | Monetary | usfr-pt | Other Changes in Retained Earnings (usfr-pt:OtherChangesRetainedEarnings)<br><br>Other Changes in Retained Earnings  |           |
| 497 | 0      | credit | Monetary | usfr-pt | Convertible Securities - Common Stock - Par Value<br>(usfr-pt:ConvertibleSecuritiesCommonStockParValue)<br><br>Value of convertible common stock recorded at par value.  |           |
| 498 | 0      |        | Monetary | usfr-pt | Minimum Pension Liability<br>(usfr-pt:ChangeAdditionalMinimumPensionLiabilityNetTaxEffect)<br><br>The change the accumulated net losses recognized as an additional pension liability not yet recognized as a net periodic pension cost, net of tax effects.   |           |
| 499 | 0      |        | Decimal  | usfr-pt | Cash Dividend - Common Stock - Amount per Share<br>(usfr-pt:CashDividendCommonStockAmountPerShare)<br><br>Amount per share cash dividend declared and/or paid by an entity to common shareholders.   |           |
| 500 | 0      |        | Monetary | usfr-pt | Minimum Pension Liability<br>(usfr-pt:AdditionalMinimumPensionLiabilityNetTaxEffect)<br><br>The cumulative net losses recognized as an additional pension liability not yet recognized as a net periodic pension cost, net of tax effects.   |           |
| 501 | 0      |        | Monetary | usfr-pt | Unrealized Gains/Losses on Available for Sale Securities, Tax Effect<br>(usfr-pt:ChangeUnrealizedGainsLossesOnAvailableSaleSecuritiesTaxEffect)<br><br>Tax effect of the change in accumulated unrealized holding gains and losses on securities available for sale, or that result from the transfer of a debt security being transferred from 'hold-to-maturity' category to 'avail-for-sale'. |           |

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| ID  | Weight | Bal    | Type     | NS      | Label / Description  | Reference |
|-----|--------|--------|----------|---------|--|-----------|
| 502 | 0      | credit | Monetary | usfr-pt | Treasury Stock Reissued - Par Value (usfr-pt:TreasuryStockReissuedParValue)<br>Value of treasury stock reissued recorded at par value.   |           |
| 503 | 0      |        | Monetary | usfr-pt | Deferred Hedging Gain/Loss (usfr-pt:DeferredHedgingGainLossNetTaxEffect)<br>Accumulated gains and losses from hedges that meet hedge criteria are generally recognized in current income when gains and losses on the hedged item are reported in current income.  |           |
| 504 | 0      | debit  | Monetary | usfr-pt | Cash Dividend - Preferred Stock (usfr-pt:CashDividendPreferredStock)<br>Cash dividend declared and/or paid by an entity to preferred shareholders.   |           |
| 505 | 0      |        | Monetary | usfr-pt | Common Dividends Paid - Stock (usfr-pt:CommonDividendsPaidStock)<br>Common Dividends Paid - Stock  |           |
| 506 | 0      | credit | Monetary | usfr-pt | Preferred Stock Purchased and Retired (usfr-pt:PreferredStockPurchasedRetired)<br>Total value of preferred stock that has been purchased and retired by an entity.   |           |
| 507 | 0      |        | Monetary | usfr-pt | Other Changes in Accumulated Comprehensive Income (usfr-pt:OtherChangesAccumulatedComprehensiveIncome)<br>Other Changes in Accumulated Comprehensive Income  |           |
| 508 | 0      | credit | Monetary | usfr-pt | Preferred Stock Issued - Additional Paid In Capital (usfr-pt:PreferredStockIssuedAdditionalPaidCapital)<br>Value of preferred stock issued recorded above par value.   |           |
| 509 | 0      |        | Monetary | usfr-pt | Tax effect of stock transactions (usfr-pt:TaxEffectStockTransactions)<br>Total of all tax effects of stock transactions.   |           |
| 510 | 0      |        | Monetary | usfr-pt | Stock Issued Pursuant to an Acquisition (usfr-pt:StockIssuedPursuantAcquisition)<br>Total value of stock issued by an entity pursuant to acquisitions.   |           |
| 511 | 0      | credit | Monetary | usfr-pt | Common Stock Issued - Initial Public Offering - Par Value (usfr-pt:CommonStockIssuedInitialPublicOfferingParValue)<br>Value of common stock issued in an initial public offering recorded at par value.  |           |
| 512 | 0      |        | Monetary | usfr-pt | Unrealized Gain/Loss on Marketable Securities (usfr-pt:UnrealizedGainLossOnMarketableSecuritiesNetTaxEffect)<br>Accumulated unrealized holding gains and losses on securities available for sale, or that result from the transfer of a debt security being transferred from 'hold-to-maturity' category to 'avail-for-sale'. Increases or decreases in the fair value of securities available for sale that occur after such securities have been written down as impaired. |           |
| 513 | 0      | credit | Monetary | usfr-pt | Common Stock Issued - Stock Splits - Par Value (usfr-pt:CommonStockIssuedStockSplitsParValue)<br>Value of common stock issued as a result of stock splits recorded at par value.   |           |
| 514 | 0      |        | Monetary | usfr-pt | Treasury Stock Value (usfr-pt:TreasuryStockValue)<br>Cost of shares of an entity that have been repurchased by an entity. This stock has no voting rights and receives no dividends.   |           |
| 515 | 0      |        | Monetary | usfr-pt | Convertible Securities - Treasury Stock - Number of Shares (usfr-pt:ConvertibleSecuritiesTreasuryStockNumberShares)<br>Number of shares of convertible treasury stock shares.  |           |
| 516 | 0      |        | Monetary | usfr-pt | Convertible Securities - Common Stock - Number of Shares (usfr-pt:ConvertibleSecuritiesCommonStockNumberShares)<br>Number of shares of convertible common stock shares.  |           |

| ID  | Weight | Bal    | Type     | NS      | Label / Description   | Reference                          |
|-----|--------|--------|----------|---------|---|------------------------------------|
| 517 | 0      |        | Monetary | usfr-pt | Common Stock at Par - Beginning Balance<br>(usfr-pt:CommonStockParBeginningBalance)<br><br>Common Stock at Par - Balance at the beginning of the period   |                                    |
| 518 | 0      |        | Monetary | usfr-pt | Cumulative Translation Adjustment<br>(usfr-pt:ChangeCumulativeTranslationAdjustmentNetTaxEffect)<br><br>The change in accumulated balance sheet adjustment for converting foreign investments into the company's own currency on a particular day. The difference between the investment value in the foreign currency and the investment value in the company's own currency at a particular point in time. Also used for investments in subsidiaries which are of a different currency. Net of tax effect |                                    |
| 519 | 0      |        | Monetary | usfr-pt | Common Stock Issued- Profit Sharing Plan- Additional Paid In Capital<br>(usfr-pt:CommonStockIssuedProfitSharingPlanAdditionalPaidCapital)<br><br>Value of common stock issued as a result of employee Profit Sharing Plans recorded above par value.  |                                    |
| 520 | 0      |        | Monetary | usfr-pt | Unrealized Gains/Losses on Trading Securities<br>(usfr-pt:UnrealizedGainsLossesOnTradingSecurities)<br><br>Accumulated unrealized gains and losses included in earning from debt and equity securities that are bought and held principally for the purpose of selling them in the near future (trading securities).  | FAS 115; FAS 133; FAS 133; FAS 115 |
| 521 | 0      |        | Monetary | usfr-pt | Accumulated Comprehensive Income, Tax Effect<br>(usfr-pt:ChangeAccumulatedComprehensiveIncomeTaxEffect)<br><br>The tax effect of the change in cumulative amount of all the Comprehensive Income accounts.  |                                    |
| 522 | 0      | credit | Monetary | usfr-pt | Convertible Securities - Treasury Stock - Par Value<br>(usfr-pt:ConvertibleSecuritiesTreasuryStockParValue)<br><br>Value of convertible treasury stock recorded at par value.   |                                    |
| 523 | 0      | credit | Monetary | usfr-pt | Preferred Stock Issued (usfr-pt:PreferredStockIssued)<br><br>Total Value of preferred stock issued by an entity.  |                                    |
| 524 | 0      |        | Monetary | usfr-pt | Other Changes in Common Stock at Par<br>(usfr-pt:OtherChangesCommonStockPar)<br><br>Other Changes in Common Stock at Par  |                                    |
| 525 | 0      |        | Monetary | usfr-pt | Other Accumulated Comprehensive Income, Tax Effect<br>(usfr-pt:ChangeOtherAccumulatedComprehensiveIncomeTaxEffect)<br><br>Tax effect of the change in cumulative amount of all the Other Comprehensive Income accounts not otherwise defined.   |                                    |
| 526 | 0      | credit | Monetary | usfr-pt | Common Stock Issued - Employee Stock Purchase Plan - Additional Paid In Capital<br>(usfr-pt:CommonStockIssuedEmployeeStockPurchasePlanAdditionalPaidCapital)<br><br>Value of common stock issued as a result of employee stock purchase plan recorded above par value.  |                                    |
| 527 | 0      |        | Monetary | usfr-pt | Stock Issued Pursuant to an Acquisition - Number of Shares<br>(usfr-pt:StockIssuedPursuantAcquisitionNumberShares)<br><br>Number of shares of stock issued pursuant to acquisitions.  |                                    |
| 528 | 0      | credit | Monetary | usfr-pt | Liabilities and Stockholders' Equity (usfr-pt:TotalLiabilitiesStockholdersEquity)<br><br>Total of all Liabilities and Stockholders' Equity items.   |                                    |

| ID  | Weight | Bal    | Type     | NS      | Label / Description   | Reference |
|-----|--------|--------|----------|---------|---|-----------|
| 529 | 0      |        | Shares   | usfr-pt | Stock Dividend -Common Stock - Number of Shares<br>(usfr-pt:StockDividendCommonStockNumberShares)<br><br>Number of shares of common stock issued as a stock dividend  |           |
| 530 | 0      |        | Monetary | usfr-pt | Common Stock Issued- Profit Sharing Plan<br>(usfr-pt:CommonStockIssuedProfitSharingPlan)<br><br>Common Stock Issued in association with employee profit sharing plans   |           |
| 531 | 0      | credit | Monetary | usfr-pt | Common Stock Issued - Stock Splits (usfr-pt:CommonStockIssuedStockSplits)<br><br>Total value of common stock issued by an entity as a result of stock splits.   |           |
| 532 | 0      |        | Monetary | usfr-pt | Other Accumulated Comprehensive Income<br>(usfr-pt:OtherAccumulatedComprehensiveIncomeNetTaxEffect)<br><br>The cumulative amount of all the Other Comprehensive Income accounts not otherwise defined, net of tax effects.            |           |
| 533 | 0      |        | Monetary | usfr-pt | Common Stock Purchased and Retired - Number of Shares<br>(usfr-pt:CommonStockPurchasedRetiredNumberShares)<br><br>Number of shares of common stock that has been purchased and retired by an entity.                                  |           |
| 534 | 0      | debit  | Monetary | usfr-pt | Stock Dividend - Common Stock (usfr-pt:StockDividendCommonStock)<br><br>Payment of a corporate dividend to common shareholders in the form of stock rather than cash.   |           |
| 535 | 0      |        | Monetary | usfr-pt | Retained Earnings - Ending Balance (usfr-pt:RetainedEarningsEndingBalance)<br><br>Balance of retained earnings at the end of the period   |           |
| 536 | 0      | credit | Monetary | usfr-pt | Treasury Stock Reissued - Additional Paid In Capital<br>(usfr-pt:TreasuryStockReissuedAdditionalPaidCapital)<br><br>Value of treasury stock reissued recorded above par value.  |           |
| 537 | 0      |        | Shares   | usfr-pt | Shares Authorized (usfr-pt:CommonStockSharesAuthorized)<br><br>The maximum number of shares permitted to be issued by an entity's charter and bylaws.   |           |
| 538 | 0      | credit | Monetary | usfr-pt | Convertible Preferred Stock (usfr-pt:ConvertiblePreferredStock)<br><br>Preferred stock which has the characteristic of allowing shareholders to exchange their preferred shares for common shares - usually under certain conditions. |           |
| 539 | 0      |        | Shares   | usfr-pt | Common Stock -Number of Shares - Ending Balance<br>(usfr-pt:CommonStockNumberSharesEndingBalance)<br><br>Number of shares of common stock at the end of the period  |           |
| 540 | 0      | credit | Monetary | usfr-pt | Warrants and Rights Outstanding (usfr-pt:WarrantsRightsOutstandingEquity)<br><br>Warrants and Rights Outstanding  |           |
| 541 | 0      | credit | Monetary | usfr-pt | Exercise of Stock Options - Common Stock - Par Value<br>(usfr-pt:ExerciseStockOptionsCommonStockParValue)<br><br>Value of common stock issued as a result of the exercise of stock options recorded at par value.                     |           |
| 542 | 0      |        | Monetary | usfr-pt | Accumulated Comprehensive Income<br>(usfr-pt:AccumulatedComprehensiveIncome)<br><br>Accumulated Comprehensive Income  |           |
| 543 | 0      | credit | Monetary | usfr-pt | Treasury Stock Reissued - Retained Earnings<br>(usfr-pt:TreasuryStockReissuedRetainedEarnings)<br><br>Effect on Retained Earnings of treasury stock reissued.   |           |

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| ID  | Weight | Bal    | Type     | NS      | Label / Description  | Reference |
|-----|--------|--------|----------|---------|--|-----------|
| 544 | 0      |        | Monetary | usfr-pt | Stockholder's Equity - Ending Balance (usfr-pt:StockholdersEquityEndingBalance)<br>The balance of Stockholder's Equity at the end of the period.   |           |
| 545 | 0      |        | Monetary | usfr-pt | Other Changes to Stockholders' Equity (usfr-pt:OtherChangesStockholdersEquity)<br>Transferring of assets, including cash payments, converting securities or incurring liabilities by the enterprise for the owners.                                    |           |
| 546 | 0      |        | Monetary | usfr-pt | Preferred Stock - Par Value - Beginning Balance (usfr-pt:PreferredStockParValueBeginningBalance)<br>Balance of preferred stock at the beginning of the period  |           |
| 547 | 0      |        | Shares   | usfr-pt | Shares Outstanding (usfr-pt:PreferredStockSharesOutstanding)<br>Number of preferred shares issued by an entity and held by shareholders.   |           |
| 548 | 0      | credit | Monetary | usfr-pt | Exercise of Stock Options - Additional Paid In Capital (usfr-pt:ExerciseStockOptionsAdditionalPaidCapital)<br>Value of common and/or treasury stock issued as a result of the exercise of stock options recorded above par value.                      |           |
| 549 | 0      | credit | Monetary | usfr-pt | Stock Issued Pursuant to an Acquisition - Additional Paid in Capital (usfr-pt:StockIssuedPursuantAcquisitionAdditionalPaidCapital)<br>Value of stock issued pursuant to acquisitions recorded above par value.   |           |
| 550 | 0      |        | Monetary | usfr-pt | Preferred Dividends Paid - Cash (usfr-pt:PreferredDividendsPaidCash)   |           |
| 551 | 0      | credit | Monetary | usfr-pt | Preferred Stock Issued - Par Value (usfr-pt:PreferredStockIssuedParValue)<br>Value of preferred stock issued recorded at par value.  |           |
| 552 | 0      |        | Monetary | usfr-pt | Stockholders' Equity (usfr-pt:TotalStockholdersEquity)<br>Total of all Stockholders' Equity items.   |           |
| 553 | 0      | credit | Monetary | usfr-pt | Common Stock Purchased and Retired - Par Value (usfr-pt:CommonStockPurchasedRetiredParValue)<br>Value of common stock that has been purchased and retired by an entity recorded at par value.  |           |
| 554 | 0      | debit  | Monetary | usfr-gc | Distributions to Owners (usfr-gc:DistributionsOwners)<br>Decreases in equity of a particular business enterprise resulting from transferring assets, rendering services, or incurring liabilities by the enterprise to owners.                         | Con 6     |
| 555 | 0      | credit | Monetary | usfr-gc | Investments by Owners (usfr-gc:ContributionsByOwners)<br>Increases in equity of a particular business enterprise resulting from transfers to it from other entities of something valuable to obtain or increase ownership interests (or equity) in it. | Con 6     |
| 556 | 0      |        | Monetary | usfr-pt | Purchases and Sales of Treasury Stock Under Employee Plans - Retained Earnings (usfr-pt:PurchasesSalesTreasuryStockUnderEmployeePlansRetainedEarnings)<br>Effect on Retained Earnings of treasury shares purchased and/or sold under employee plans.   |           |
| 557 | 0      | credit | Monetary | usfr-pt | Preferred Stock Purchased and Retired - Par Value (usfr-pt:PreferredStockPurchasedRetiredParValue)<br>Value of preferred stock that has been purchased and retired by an entity recorded at par value.   |           |
| 558 | 0      |        | Monetary | usfr-pt | Common Stock at Par - Ending Balance (usfr-pt:CommonStockParEndingBalance)<br>Common Stock at Par - Balance at the end of the period   |           |

| ID  | Weight | Bal    | Type     | NS      | Label / Description   | Reference                  |
|-----|--------|--------|----------|---------|---|----------------------------|
| 559 | 0      | credit | Tuple    | usfr-pt | <b>Preferred Stock (usfr-pt:PreferredStock)</b><br>Part of capital stock of an entity that enjoys priority over the common stock in the distribution of dividends and in the event of dissolution of an entity, to the distribution of an entity's assets.  |                            |
| 560 | 0      |        | Shares   | usfr-pt | <b>Shares Outstanding (usfr-pt:ConvertiblePreferredStockSharesOutstanding)</b><br>Number of convertible preferred shares issued by an entity and held by shareholders.  |                            |
| 561 | 0      |        | Shares   | usfr-pt | <b>Share Subscriptions (usfr-pt:NonRedeemablePreferredStockShareSubscriptions)</b><br>Amount of non-redeemable preferred stock allocated to existing shareholders of an entity to buy shares of a new issue of preferred stock before it is offered to the public.  |                            |
| 562 | 0      |        | Monetary | usfr-pt | <b>Exercise of Stock Options - Treasury Stock - Number of Shares (usfr-pt:ExerciseStockOptionsTreasuryStockNumberShares)</b><br>Number of shares of common stock issued as a result of the exercise of stock options.   |                            |
| 563 | 0      |        | Monetary | usfr-pt | <b>Unearned Compensation (usfr-pt:ChangeDeferredUnearnedCompensation)</b><br>The change in unrealized deferred compensation. Component of 'Other Comprehensive Income'.   |                            |
| 564 | 0      |        | Monetary | usfr-pt | <b>Deferred Hedging Gain/Loss (usfr-pt:ChangeDeferredHedgingGainLossNetTaxEffect)</b><br>The change in accumulated gains and losses from hedges that meet hedge criteria are generally recognized in current income when gains and losses on the hedged item are reported in current income. Net of tax effect. |                            |
| 565 | 0      |        | Monetary | usfr-pt | <b>Common Stock Issued- Employees' Restricted Shares - Par Value (usfr-pt:CommonStockIssuedEmployeesRestrictedSharesParValue)</b><br>Par Value of Employee Restricted Shares of common stock.   |                            |
| 566 | 0      | credit | Monetary | usfr-pt | <b>Other (usfr-pt:OtherEquity)</b><br>Equity not otherwise defined.   |                            |
| 567 | 0      |        | Monetary | usfr-pt | <b>Trust Preferred Securities (usfr-pt:TrustPreferredSecurities)</b>  |                            |
| 568 | 0      |        | Monetary | usfr-gc | <b>Income and Expenses (usfr-gc:IncomeExpenses)</b><br>Increase or decrease in assets or liabilities during the period resulting from delivery of goods, rendering services, or other activities constituting the entity's central operations.  | Con 6                      |
| 569 | 0      | credit | Monetary | usfr-gc | <b>Income (usfr-gc:Income)</b><br>Increase in assets or decrease in liabilities during the period resulting from delivery of goods, rendering services, or other activities constituting the entity's central operations.   | Con 6                      |
| 570 | 0      | credit | Monetary | usfr-pt | <b>Dividend Income (usfr-pt:DividendIncome)</b><br>Dividend income received from dividend paying assets.  |                            |
| 571 | 0      |        | Monetary | usfr-pt | <b>Earnings (Losses) from Equity Investments (usfr-pt:EarningsLossesEquityInvestments)</b>  |                            |
| 572 | 0      | credit | Monetary | usfr-pt | <b>Extinguishment of Debt (usfr-pt:ExtinguishmentDebt)</b><br>Difference between the re-acquisition price and the net carrying amount of the extinguished debt.   | FAS 4; APB 9; FAS 4; APB 9 |
| 573 | 0      | credit | Monetary | usfr-pt | <b>Net Income (usfr-pt:NetIncome)</b><br>All revenue less all expenses.   |                            |
| 574 | 0      | credit | Monetary | usfr-pt | <b>Interest Income (usfr-pt:InterestIncome)</b><br>Interest income received from interest bearing assets.   |                            |



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| ID  | Weight | Bal    | Type     | NS      | Label / Description  | Reference |
|-----|--------|--------|----------|---------|--|-----------|
| 575 | 0      | credit | Monetary | usfr-pt | <p>Gain on Settlement of Pension Obligation (usfr-pt:GainOnSettlementPensionObligation)</p> <p>Gain on settlement (irrevocable transaction that relieves the employer (or the plan) of primary responsibility for a pension benefit obligation and eliminates significant risks related to the obligation and the assets used to effect the settlement) of a defined benefit obligation.</p> |           |
| 576 | 0      | credit | Monetary | usfr-pt | <p>Other Extraordinary Gain(Loss) (usfr-pt:OtherExtraordinaryGainLoss)</p> <p>Other gains(losses) that are both unusual in nature and infrequent in occurrence.</p>  |           |
| 577 | 0      | credit | Monetary | usfr-pt | <p>Income(Loss) from Discontinued Operations (usfr-pt:IncomeLossDiscontinuedOperations)</p> <p>Income(Loss) of a business segment that has been discontinued at year-end or will be discontinued shortly after year end.</p>   |           |
| 578 | 0      | credit | Monetary | usfr-pt | <p>Interest Income(Expense), Net (usfr-pt:InterestIncomeExpenseNet)</p> <p>Sum of interest expense and interest income.</p>  |           |
| 579 | 0      | credit | Monetary | usfr-pt | <p>Cumulative Effect of Change in Accounting Principle, Net of Tax Effect (usfr-pt:CumulativeEffectChangeAccountingPrincipleNetTaxEffect)</p> <p>Effect, net of tax, of switching from one accounting principle to another.</p>  |           |
| 580 | 0      | credit | Monetary | usfr-pt | <p>Royalty Income (usfr-pt:RoyaltyIncome)</p> <p>Income received for royalties associated with the use of technologies and intellectual properties.</p>  |           |
| 581 | 0      | credit | Monetary | usfr-pt | <p>Goods (usfr-pt:SalesRevenueGrossGoods)</p> <p>Revenues arising from the sale of goods in the normal course of business.</p>   |           |
| 582 | 0      | credit | Monetary | usfr-pt | <p>Non-Operating Income(Expense) (usfr-pt:NonOperatingIncomeExpense)</p> <p>Represents any income or expense items resulting from secondary business-related activities, excluding those considered part of the normal operations of the business.</p>   |           |
| 583 | 0      | credit | Monetary | usfr-pt | <p>Other Non-Operating Income(Expense) (usfr-pt:OtherNonOperatingIncomeExpense)</p> <p>Sum of other non-operating income and expense.</p>  |           |
| 584 | 0      |        | Monetary | usfr-pt | <p>Gross Profit (usfr-pt:GrossProfit)</p> <p>Operating Revenue less Cost of Goods and/or Services Sold.</p>  |           |
| 585 | 0      | credit | Monetary | usfr-pt | <p>Other Nonrecurring Charges (usfr-pt:OtherNonrecurringCharges)</p> <p>Charges(Expense) of an event that is nonrecurring in nature that is not previously been defined.</p>   |           |
| 586 | 0      | credit | Monetary | usfr-pt | <p>Extraordinary Items, Net of Tax Effect (usfr-pt:ExtraordinaryItemsNetTaxEffect)</p> <p>Gains and losses, net of tax effect, that are both unusual in nature and infrequent in occurrence.</p>   | APB 30    |
| 587 | 0      | credit | Monetary | usfr-pt | <p>Gain(Loss) from Adjustments (usfr-pt:GainLossAdjustmentsPriorYearExtraordinaryItems)</p> <p>Adjustment to a prior year extraordinary item that is recognized in the current year due to new information.</p>  |           |
| 588 | 0      | credit | Monetary | usfr-pt | <p>Gain(Loss) Related to Litigation Settlement (usfr-pt:GainLossRelatedLitigationSettlement)</p> <p>Costs and recoveries related to the settlement of litigation.</p>  |           |

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| ID  | Weight | Bal    | Type     | NS      | Label / Description  | Reference |
|-----|--------|--------|----------|---------|--|-----------|
| 589 | 0      | credit | Monetary | usfr-pt | Income(Loss) during the phase out period<br>(usfr-pt:IncomeLossDuringPhaseOutPeriod)<br><br>Gross income(loss) from disposing of a business segment that has been discontinued at year-end or will be discontinued shortly after year end.                                       |           |
| 590 | 0      | credit | Monetary | usfr-pt | Realized Gains(Losses) on Sale of Investments<br>(usfr-pt:RealizedGainsLossesOnSaleInvestments)<br><br>The gains and losses included in earning resulting from the sale of debt and equity securities.   | FAS 115   |
| 591 | 0      | credit | Monetary | usfr-pt | Income(Loss) from Discontinued Operations, Net of Tax Effect<br>(usfr-pt:IncomeLossDiscontinuedOperationsNetTaxEffect)<br><br>Income(Loss), net of tax, of a business segment that has been discontinued at year-end or will be discontinued shortly after year end.             | APB 30    |
| 592 | 0      | credit | Monetary | usfr-pt | Other Operating Revenue (usfr-pt:OtherOperatingRevenue)<br><br>Revenues generated during the normal course of business other than the sale of goods and/or delivery of services.   |           |
| 593 | 0      | credit | Monetary | usfr-pt | Income Before Cumulative Effect of Change in Accounting Principle<br>(usfr-pt:IncomeBeforeCumulativeEffectChangeAccountingPrinciple)<br><br>Income before cumulative effect of change in accounting principle.   |           |
| 594 | 0      | credit | Monetary | usfr-pt | Sales Revenue, Gross (usfr-pt:SalesRevenueGross)<br><br>Revenues arising from the sale of goods and/or rendering of services in the normal course of business.   |           |
| 595 | 0      | credit | Monetary | usfr-pt | Income(Loss) from Continuing Operations<br>(usfr-pt:IncomeLossContinuingOperations)<br><br>Revenues and expenses after tax arising from the ongoing operations of the business.  |           |
| 596 | 0      | credit | Monetary | usfr-pt | Income Before Extraordinary Items and Cumulative Effect of Change in Accounting Principle<br>(usfr-pt:IncomeBeforeExtraordinaryItemsCumulativeEffectChangeAccountingPrinciple)<br><br>Income before Extraordinary Items and Cumulative Effect of Change in Accounting Principle. |           |
| 597 | 0      | credit | Monetary | usfr-pt | Extraordinary Items, Gross (usfr-pt:ExtraordinaryItemsGross)<br><br>Gains and losses that are both unusual in nature and infrequent in occurrence.   | APB 30    |
| 598 | 0      | credit | Monetary | usfr-pt | Revenue from Affiliates (usfr-pt:RevenueAffiliates)<br><br>Revenues arising from related party transactions.   |           |
| 599 | 0      | credit | Monetary | usfr-pt | Other Non-Operating Income (usfr-pt:OtherNonOperatingIncome)<br><br>Any other income items resulting from secondary business-related activities, excluding those considered part of the normal operations of the business.   |           |
| 600 | 0      | credit | Monetary | usfr-pt | Sales Revenue, Net (usfr-pt:SalesRevenueNet)<br><br>Revenues arising from the sale of goods and/or rendering of services in the normal course of business, reduced by sales adjustments, sales returns and allowances, and sales discounts.                                      |           |
| 601 | 0      | credit | Monetary | usfr-pt | Effect of Changes in Accounting Principle<br>(usfr-pt:EffectChangesAccountingPrincipleGross)<br><br>Effect of switching from one accounting principle to another, before tax effect.   | APB 20    |
| 602 | 0      | credit | Monetary | usfr-pt | Finance Revenue (usfr-pt:FinanceRevenue)<br><br>Revenue arising from the financing of goods and services.  |           |

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| ID  | Weight | Bal    | Type     | NS      | Label / Description  | Reference |
|-----|--------|--------|----------|---------|--|-----------|
| 603 | 0      | credit | Monetary | usfr-pt | Minority Interest, Net of Tax Effect (usfr-pt:MinorityInterestNetTaxEffect)<br>The percentage of a subsidiary's income not owned by the consolidating entity, net of taxes.  |           |
| 604 | 0      | credit | Monetary | usfr-pt | Net Income Applicable to Common Stockholders (usfr-pt:NetIncomeApplicableCommonStockholders)<br>Net income less preferred dividends.   |           |
| 605 | 0      | credit | Monetary | usfr-pt | Income(Loss) from Continuing Operations Before Income Taxes (usfr-pt:IncomeLossContinuingOperationsBeforeIncomeTaxes)<br>Sum of operating profit and non-operating income(Expense).  |           |
| 606 | 0      |        | Monetary | usfr-pt | Gain(Loss) on Sale of Business (usfr-pt:GainLossOnSaleBusiness)<br>The gains and losses included in earning resulting from the sale of a business segment.   |           |
| 607 | 0      | credit | Monetary | usfr-pt | Services (usfr-pt:SalesRevenueGrossServices)<br>Revenues arising from the rendering of services in the normal course of business.  |           |
| 608 | 0      | credit | Monetary | usfr-pt | Income(Loss) from Disposition of Discontinued Operations (usfr-pt:IncomeLossDispositionDiscontinuedOperations)<br>Income(Loss) from disposing of a business segment that has been discontinued at year-end or will be discontinued shortly after year end.   |           |
| 609 | 0      | credit | Monetary | usfr-pt | Foreign Currency Exchange Gains(Losses) (usfr-pt:ForeignCurrencyExchangeGainsLosses)<br>Realized and unrealized foreign exchange gains and losses.   | SFAS 52   |
| 610 | 0      | credit | Monetary | usfr-pt | Operating Revenue (usfr-pt:OperatingRevenue)<br>Revenues are inflows or other enhancements of assets of an entity or settlements of its liabilities (or a combination of both) from delivering or producing goods, rendering services, or other activities that constitute the entity's ongoing major or central operations. | SAB 101   |
| 611 | 0      | credit | Monetary | usfr-pt | Gain(Loss) on Disposition of Assets (usfr-pt:GainLossOnDispositionAssets)<br>The gains and losses included in earning resulting from the sale or disposal of assets.   |           |
| 612 | 0      | credit | Monetary | usfr-pt | Operating Income (Loss) (usfr-pt:OperatingProfit)<br>Gross profit less operating expenses.   |           |
| 613 | 0      |        | Decimal  | usfr-pt | Income(Loss) from Continuing Operations (usfr-pt:IncomeLossContinuingOperationsPerOutstandingShare)<br>Income(Loss) from Continuing Operations per Outstanding Share.  |           |
| 614 | 0      | credit | Decimal  | usfr-pt | Cumulative Effect of Change in Accounting Principle, Net of Tax (usfr-pt:CumulativeEffectChangeAccountingPrincipleNetTaxEffectPerDilutedShare)<br>Cumulative effect of change in accounting principle, net of tax effect per Diluted Share.  |           |
| 615 | 0      |        | Decimal  | usfr-pt | Income(Loss) from Extraordinary Items, net of tax (usfr-pt:IncomeLossExtraordinaryItemsNetTaxEffectPerDilutedShare)<br>Income(Loss) from Extraordinary Items, net of tax effect, per Diluted Share.  |           |
| 616 | 0      | debit  | Monetary | usfr-gc | Expenses (usfr-gc:Expenses)<br>Decrease in assets or increase in liabilities during the period resulting from delivery of goods, rendering services, or other activities constituting the entity's central operations.   | Con 6     |

| ID  | Weight | Bal   | Type     | NS      | Label / Description  | Reference |
|-----|--------|-------|----------|---------|--|-----------|
| 617 | 0      | debit | Monetary | usfr-pt | <b>Provision for disposal of discontinued operations (usfr-pt:ProvisionDisposalDiscontinuedOperations)</b><br><br>Provision for the disposition of a business segment that has been discontinued at year-end or will be discontinued shortly after year end.   |           |
| 618 | 0      | debit | Monetary | usfr-pt | <b>Restructuring Charges (usfr-pt:RestructuringCharges)</b><br><br>Charges resulting from the consolidation and/or relocation of operations, or the disposition or abandonment of operations or productive assets. These charges may be incurred in connection with a business combination, and change in strategic plan, or a managerial response to declines in demand, increasing costs or other environmental factors. |           |
| 619 | 0      |       | Monetary | usfr-pt | <b>Pension and Other Employee Benefit Expense (usfr-pt:PensionOtherEmployeeBenefitExpense)</b><br><br>Costs recognized as an expense related to pensions and other employee benefits (e.g. postretirement plans).  |           |
| 620 | 0      | debit | Monetary | usfr-pt | <b>Overhead (usfr-pt:CostServicesOverhead)</b><br><br>Amount of indirect costs allocated to the delivery of services.  |           |
| 621 | 0      | debit | Monetary | usfr-pt | <b>Overhead (usfr-pt:CostGoodsSoldOverhead)</b><br><br>Amount of indirect costs allocated to the production of products.   |           |
| 622 | 0      | debit | Monetary | usfr-pt | <b>Other (usfr-pt:CostGoodsSoldOther)</b><br><br>Other costs incurred in the production of products.   |           |
| 623 | 0      | debit | Monetary | usfr-pt | <b>Travel and Entertainment Expense (usfr-pt:TravelEntertainmentExpense)</b><br><br>Expenses incurred for travel and entertainment.  |           |
| 624 | 0      | debit | Monetary | usfr-pt | <b>Tax Effect of Extraordinary Items (usfr-pt:TaxEffectExtraordinaryItems)</b><br><br>Tax effect of gains and losses from extraordinary items.   |           |
| 625 | 0      | debit | Monetary | usfr-pt | <b>Officers' Compensation (usfr-pt:OfficersCompensation)</b><br><br>Expenditures for salaries of officers other than those which can be clearly related to production.   |           |
| 626 | 0      | debit | Monetary | usfr-pt | <b>General and Administrative Expenses (usfr-pt:GeneralAdministrativeExpenses)</b><br><br>Generally recurring costs associated with normal operations and currently chargeable against revenue, excluding those directly related to the marketing or selling of products or services.  |           |
| 627 | 0      | debit | Monetary | usfr-pt | <b>Taxes Other than Income Taxes (usfr-pt:TaxesOtherThanIncomeTaxes)</b><br><br>Taxes other than income taxes that may include, property tax, excise tax, sales tax, and other taxes.  |           |
| 628 | 0      | debit | Monetary | usfr-pt | <b>Other Labor and Related Expenses (usfr-pt:OtherLaborRelatedExpenses)</b><br><br>Labor related expenditures other than salaries & wages, officers compensation and post-retirement benefits.   |           |
| 629 | 0      | debit | Monetary | usfr-pt | <b>Tax Effect of Change in Accounting Principle (usfr-pt:TaxEffectChangeAccountingPrinciple)</b><br><br>Tax effect of switching from one accounting principle to another.  | APB 20    |
| 630 | 0      | debit | Monetary | usfr-pt | <b>Direct Labor (usfr-pt:CostGoodsSoldDirectLabor)</b><br><br>Labor incurred directly in the production of products.   |           |
| 631 | 0      | debit | Monetary | usfr-pt | <b>Post Retirement Benefit Expense (usfr-pt:PostRetirementBenefitExpense)</b><br><br>All types of benefits provided to former or inactive employees their beneficiaries and covered dependents.  | SFAS 112  |

| ID  | Weight | Bal   | Type     | NS      | Label / Description  | Reference |
|-----|--------|-------|----------|---------|--|-----------|
| 632 | 0      | debit | Monetary | usfr-pt | Environmental Remediation (usfr-pt:EnvironmentalRemediation)<br>Costs and recoveries related to environmental remediation.   | SOP 96-1  |
| 633 | 0      | debit | Monetary | usfr-pt | Debt-related Commitment Fees (usfr-pt:DebtRelatedCommitmentFees)<br>Origination fee paid up-front for a loan. Nonrefundable fees associated with lending, committing to lend, or purchasing a loan or a group of loans.  |           |
| 634 | 0      | debit | Monetary | usfr-pt | Current Income Tax Expense/Benefit (usfr-pt:CurrentIncomeTaxExpenseBenefit)<br>The amount of income tax paid or payable (or refundable) for a year as determined by applying the enacted tax law to the taxable income(Loss).  |           |
| 635 | 0      | debit | Monetary | usfr-pt | Direct Labor (usfr-pt:CostServicesDirectLabor)<br>Labor incurred directly in the delivery of services.   |           |
| 636 | 0      | debit | Monetary | usfr-pt | Total Expenses (usfr-pt:TotalExpenses)<br>Sum of all operating and non-operating expenses.   |           |
| 637 | 0      | debit | Monetary | usfr-pt | Other Operating Expense (usfr-pt:OtherOperatingExpense)<br>Miscellaneous generally recurring costs associated with normal operations and currently chargeable against revenue except for the portion of said expenses which can be clearly related to production.                |           |
| 638 | 0      | debit | Monetary | usfr-pt | Deferred Income Tax Expense/Benefit (usfr-pt:DeferredIncomeTaxExpenseBenefit)<br>The change during the year in the entity's deferred tax liabilities and assets due to timing differences between the reporting of revenues and expenses for financial statements and tax forms. |           |
| 639 | 0      | debit | Monetary | usfr-pt | Current State and Local Taxes (usfr-pt:CurrentStateLocalTaxes)<br>The amount of income tax paid or payable (or refundable) for a year as determined by applying the enacted state and local tax law to the taxable income(loss).   |           |
| 640 | 0      | debit | Monetary | usfr-pt | Tax Effect of Income(Loss) from Discontinued Operations (usfr-pt:TaxEffectIncomeLossDiscontinuedOperations)<br>Tax effect of the income(loss) of a business segment that has been discontinued at year-end or will be discontinued shortly after year end.                       |           |
| 641 | 0      | debit | Monetary | usfr-pt | Merger and Acquisitions Costs (usfr-pt:MergerAcquisitionsCosts)<br>Costs related to the acquisition of a company in the current year or effects of an acquisitions in a prior year carried over to the current year.   |           |
| 642 | 0      | debit | Monetary | usfr-pt | Impairment of Goodwill (usfr-pt:ImpairmentGoodwill)<br>Costs resulting from the write down of goodwill due to the difference between the carrying value and the fair market value.   | FAS 142   |
| 643 | 0      | debit | Monetary | usfr-pt | Deferred Interest Expense (usfr-pt:DeferredInterestExpense)<br>Interest expense on deferred debt.  |           |
| 644 | 0      | debit | Monetary | usfr-pt | Salaries & Wages (usfr-pt:SalariesWages)<br>Expenditures for salaries other than officers and other than those which can be clearly related to production.   |           |
| 645 | 0      | debit | Monetary | usfr-pt | Other Non-Operating Expense (usfr-pt:OtherNonOperatingExpense)<br>Any other expense items resulting from secondary business-related activities, excluding those considered part of the normal operations of the business.  |           |

| ID  | Weight | Bal   | Type     | NS      | Label / Description   | Reference |
|-----|--------|-------|----------|---------|---|-----------|
| 646 | 0      | debit | Monetary | usfr-pt | <b>Deferred State and Local Income Tax (usfr-pt:DeferredStateLocalIncomeTax)</b><br>The change during the year in the entity's deferred tax liabilities and assets due to timing differences between the reporting of revenues and expenses for financial statements and tax forms for state and local government reporting purposes.   |           |
| 647 | 0      | debit | Monetary | usfr-pt | <b>Research and Development Expense (usfr-pt:ResearchDevelopmentExpense)</b><br>Expenses incurred for the research involved in the development of new products and ideas.   |           |
| 648 | 0      | debit | Monetary | usfr-pt | <b>Lease and Rental Expense (usfr-pt:LeaseRentalExpense)</b><br>Expenses incurred for the rental of space and/or assets other than those allocated for use in production or those which are used for the generation of income.  |           |
| 649 | 0      | debit | Monetary | usfr-pt | <b>Cost of Goods Sold (usfr-pt:CostGoodsSold)</b><br>Costs incurred to produce goods for sale. May include direct materials, direct labor, overhead, depreciation and other.  |           |
| 650 | 0      | debit | Monetary | usfr-pt | <b>Depreciation (usfr-pt:CostServicesDepreciation)</b><br>That part of depreciation related directly to the delivery of services.   |           |
| 651 | 0      | debit | Monetary | usfr-pt | <b>Deferred Federal Income Tax (usfr-pt:DeferredFederalIncomeTax)</b><br>The change during the year in the entity's deferred tax liabilities and assets due to timing differences between the reporting of revenues and expenses for financial statements and tax forms for federal government reporting purposes.  |           |
| 652 | 0      | debit | Monetary | usfr-pt | <b>Depreciation (usfr-pt:CostGoodsSoldDepreciation)</b><br>That part of depreciation related directly to the production of products.  |           |
| 653 | 0      | debit | Monetary | usfr-pt | <b>Deferred Foreign Income Tax (usfr-pt:DeferredForeignIncomeTax)</b><br>The change during the year in the entity's deferred tax liabilities and assets due to timing differences between the reporting of revenues and expenses for financial statements and tax forms for foreign government reporting purposes.  |           |
| 654 | 0      | debit | Monetary | usfr-pt | <b>Labor and Related Expenses (usfr-pt:LaborRelatedExpenses)</b><br>Expenditures for salaries, wages, pension costs, profit sharing and incentive compensation, payroll taxes, and other employee benefits.   |           |
| 655 | 0      | debit | Monetary | usfr-pt | <b>Tax Effect on the Income(Loss) from Disposition of Discontinued Operations (usfr-pt:TaxEffectOnIncomeLossDispositionDiscontinuedOperations)</b><br>Tax effect of the income(loss) from disposing of a business segment that has been discontinued at year-end or will be discontinued shortly after year end.  |           |
| 656 | 0      | debit | Monetary | usfr-pt | <b>Selling General and Administrative Expenses (usfr-pt:SellingGeneralAdministrativeExpenses)</b><br>Generally recurring costs associated with normal operations and currently chargeable against revenue including those directly related to the marketing or selling of products and/or services.   |           |
| 657 | 0      | debit | Monetary | usfr-pt | <b>Depreciation and Amortization (usfr-pt:DepreciationAmortization)</b><br>The amount of expense charged against earnings by a company to write off the cost of a plant or machine over its useful life, giving consideration to wear and tear, obsolescence, and salvage value and/or the amount of expense charged against earnings by a company to write off the cost of an intangible possession (a non-current asset). | APB 12    |
| 658 | 0      | debit | Monetary | usfr-pt | <b>Deferred Other Tax (usfr-pt:DeferredOtherTax)</b><br>The change during the year in the entity's deferred tax liabilities and assets due to timing differences between the reporting of revenues and expenses for financial statements and tax forms for other tax reporting purposes.  |           |

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| ID  | Weight | Bal   | Type     | NS      | Label / Description  | Reference   |
|-----|--------|-------|----------|---------|--|---|
| 659 | 0      | debit | Monetary | usfr-pt | Royalty Expense (usfr-pt:RoyaltyExpense)<br>Expenses related to royalties for the use of technologies and intellectual properties.   |   |
| 660 | 0      | debit | Monetary | usfr-pt | Amortization (usfr-pt:Amortization)<br>The amount of expense charged against earnings by a company to write off the cost of an intangible possession.  |   |
| 661 | 0      | debit | Monetary | usfr-pt | Cost of Goods and Services Sold (usfr-pt:CostGoodsServicesSold)<br>Costs incurred to produce goods for sale and/or to deliver services. May include direct materials, direct labor, overhead, depreciation and other.  |   |
| 662 | 0      | debit | Monetary | usfr-pt | Provision for Doubtful Accounts (usfr-pt:ProvisionDoubtfulAccounts)<br>Bad debt write-offs or provisions for the period.   | APB 12  |
| 663 | 0      | debit | Monetary | usfr-pt | Current Other Tax (usfr-pt:CurrentOtherTax)<br>The amount of income tax paid or payable (or refundable) for a year as determined by applying other enacted tax laws to the taxable income(loss).   |   |
| 664 | 0      | debit | Monetary | usfr-pt | Other General and Administrative Expenses (usfr-pt:OtherGeneralAdministrativeExpenses)<br>Miscellaneous general and administrative expenses.   |   |
| 665 | 0      | debit | Monetary | usfr-pt | Direct Materials (usfr-pt:CostServicesDirectMaterials)<br>Inventory consumed directly in the delivery of services.   |   |
| 666 | 0      | debit | Monetary | usfr-pt | Cost of Services (usfr-pt:CostServices)<br>Costs incurred to deliver services. May include direct materials, direct labor, overhead, depreciation and other.   |   |
| 667 | 0      | debit | Monetary | usfr-pt | Current Federal Tax (usfr-pt:CurrentFederalTax)<br>The amount of income tax paid or payable (or refundable) for a year as determined by applying the enacted federal tax law to the taxable income(loss).  |   |
| 668 | 0      | debit | Monetary | usfr-pt | Depreciation (usfr-pt:Depreciation)<br>The amount of expense charged against earnings by a company to write off the cost of a plant or machine over its useful life, giving consideration to wear and tear, obsolescence, and salvage value.   | APB 12  |
| 669 | 0      | debit | Monetary | usfr-pt | Operating Expenses (usfr-pt:OperatingExpenses)<br>Generally recurring costs associated with normal operations and currently chargeable against revenue except for the portion of said expenses which can be clearly related to production.   | APB 9   |
| 670 | 0      | debit | Monetary | usfr-pt | Impairment of Long Lived Assets and Certain Intangibles (usfr-pt:ImpairmentLongLivedAssetsCertainIntangibles)<br>Costs resulting from the write down of long lived assets and certain identifiable intangibles other than goodwill due to the difference between the carrying value and the fair market value. | FAS 142; FAS 144; FAS 121; FAS 121; FAS 144; FAS 142; FAS 144; FAS 142; FAS 121 |
| 671 | 0      | debit | Monetary | usfr-pt | Provision for Income Taxes (usfr-pt:ProvisionIncomeTaxes)<br>Provision for all current and deferred income taxes.  | FAS 109   |
| 672 | 0      | debit | Monetary | usfr-pt | Other (usfr-pt:CostServicesOther)<br>Other costs incurred in the delivery of services.   |   |
| 673 | 0      | debit | Monetary | usfr-pt | Selling and Marketing Expenses (usfr-pt:SellingMarketingExpenses)<br>Expenses directly related to the marketing or selling of products or services.  |   |

# US Financial Reporting - Primary Terms (Definition Report)

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| ID  | Weight | Bal   | Type     | NS      | Label / Description   | Reference |
|-----|--------|-------|----------|---------|---|-----------|
| 674 | 0      | debit | Monetary | usfr-pt | Selling Expenses (usfr-pt:SellingExpenses)<br>Expenses directly related to the selling of products or services.   |           |
| 675 | 0      | debit | Monetary | usfr-pt | Current Foreign Tax (usfr-pt:CurrentForeignTax)<br>The amount of income tax paid or payable (or refundable) for a year as determined by applying the enacted foreign tax laws to the taxable income(loss).  |           |
| 676 | 0      | debit | Monetary | usfr-pt | Marketing and Advertising Expenses (usfr-pt:MarketingAdvertisingExpenses)<br>Expenses directly related to the marketing of products or services.  |           |
| 677 | 0      |       | Monetary | usfr-pt | Business Exit Costs (usfr-pt:BusinessExitCosts)<br>Business Exit Costs  |           |
| 678 | 0      | debit | Monetary | usfr-pt | Financing Interest Expense (usfr-pt:FinancingInterestExpense)<br>Expenses arising from the financing of goods and services.   |           |
| 679 | 0      | debit | Monetary | usfr-pt | Direct Materials (usfr-pt:CostGoodsSoldDirectMaterials)<br>Inventory consumed directly in the production of products.   |           |
| 680 | 0      | debit | Monetary | usfr-pt | Interest Expense (usfr-pt:InterestExpense)<br>Interest expense on deposits, long-term debt and all other borrowings.  |           |
| 681 | 0      |       | Decimal  | usfr-pt | Income(Loss) from Disposition of Discontinued Operations (usfr-pt:IncomeLossDispositionDiscontinuedOperationsPerOutstandingShare)<br>Income(Loss) from Disposition of Discontinued Operations per Outstanding Share.  |           |
| 682 | 0      |       | Decimal  | usfr-pt | Income(Loss) from Extraordinary Items, net of tax (usfr-pt:IncomeLossExtraordinaryItemsNetTaxEffectPerOutstandingShare)<br>Income(Loss) from Extraordinary Items, net of tax effect, per Outstanding Share.   |           |
| 683 | 0      |       | Decimal  | usfr-pt | Cumulative Effect of Change in Accounting Principle, Net of Tax (usfr-pt:CumulativeEffectChangeAccountingPrincipleNetTaxEffectPerOutstandingShare)<br>Cumulative Effect of Change in Accounting Principle, Net of Tax Effect per Outstanding Share.   |           |
| 684 | 0      |       | Decimal  | usfr-pt | Income Before Extraordinary Items and Cumulative Effect of Change in Accounting Principle (usfr-pt:IncomeBeforeExtraordinaryItemsCumulativeEffectChangeAccountingPrinciplePerOutstandingShare)<br>Income Before Extraordinary Items and Cumulative Effect of Change in Accounting Principle per Outstanding Share |           |
| 685 | 0      |       | Shares   | usfr-pt | Weighted Average Number of Shares Outstanding (usfr-pt:WeightedAverageNumberSharesOutstanding)<br>Weighted Average Number of Shares Outstanding   |           |
| 686 | 0      |       | Decimal  | usfr-pt | Income(Loss) from Disposition of Discontinued Operations (usfr-pt:IncomeLossDispositionDiscontinuedOperationsPerDilutedShare)<br>Income(Loss) from Disposition of Discontinued Operations per Diluted Share.  |           |
| 687 | 0      |       | Shares   | usfr-pt | Weighted Average Number of Diluted Shares Outstanding (usfr-pt:WeightedAverageNumberDilutedSharesOutstanding)<br>Weighted Average Number of Diluted Shares Outstanding  |           |



| ID  | Weight | Bal   | Type     | NS      | Label / Description  | Reference |
|-----|--------|-------|----------|---------|--|-----------|
| 688 | 0      |       | Decimal  | usfr-pt | Diluted Earnings Per Share (usfr-pt:DilutedEarningsPerShareNetIncome)<br>Earnings (net income) per Diluted Share.  |           |
| 689 | 0      | debit | Monetary | usfr-pt | Sales Returns (usfr-pt:SalesReturns)<br>A reduction of revenue resulting from a return of goods sold in the normal course of business.   |           |
| 690 | 0      | debit | Monetary | usfr-pt | Sales Allowances (usfr-pt:SalesAllowances)<br>A discretionary reduction of revenue without a return of goods.  |           |
| 691 | 0      | debit | Monetary | usfr-pt | Sales Discounts (usfr-pt:SalesDiscounts)<br>A sales incentive resulting in the reduction in or refund of the selling price of the product or service.  |           |
| 692 | 0      |       | Decimal  | usfr-pt | Income(Loss) from Continuing Operations<br>(usfr-pt:IncomeLossContinuingOperationsPerDilutedShare)<br>Income(Loss) from Continuing Operations per Diluted Share.   |           |
| 693 | 0      |       | Decimal  | usfr-pt | Basic Earnings Per Share (usfr-pt:BasicEarningsPerShareNetIncome)<br>Basic earnings (net income) per Outstanding Share.  |           |
| 694 | 0      |       | Decimal  | usfr-pt | Income Before Cumulative Effect of Change in Accounting Principle<br>(usfr-pt:IncomeBeforeCumulativeEffectChangeAccountingPrinciplePerDilutedShare)<br>Income Before Cumulative Effect of Change in Accounting Principle per Diluted Share   |           |
| 695 | 0      | debit | Monetary | usfr-pt | Sales Returns and Allowances (usfr-pt:SalesReturnsAllowances)<br>A reduction of revenue resulting from both the return of goods sold in the normal course of business and discretionary reductions without the return of goods.  |           |
| 696 | 0      |       | Decimal  | usfr-pt | Income Before Extraordinary Items and Cumulative Effect of Change in Accounting Principle<br>(usfr-pt:IncomeBeforeExtraordinaryItemsCumulativeEffectChangeAccountingPrinciplePerDilutedShare)<br>Income Before Extraordinary Items and Cumulative Effect of Change in Accounting Principle per Diluted Share |           |
| 697 | 0      |       | Decimal  | usfr-pt | Income Before Cumulative Effect of Change in Accounting Principle<br>(usfr-pt:IncomeBeforeCumulativeEffectChangeAccountingPrinciplePerOutstandingShare)<br>Income Before Cumulative Effect of Change in Accounting Principle per Outstanding Share   |           |